



**LINCOLNTON
AGENDA
May 7, 2026
6:30 PM**

CALL TO ORDER

MOMENT OF SILENCE

PLEDGE OF ALLEGIANCE

1. AGENDA APPROVALS

1a Approval of REGULAR AGENDA

1b Approval of CONSENT AGENDA

- April 2, 2026 - Regular Meeting Minutes
- Approval of Request for release - March 16, 2026 - April 15, 2026
- 2026 Alive After Five Contract
- 2026 Drone Show Contract
- Proclamation - International Firefighter's Day
- Proclamation - National Police Week 2026
- Proclamation - 2026 National Skilled Nursing Care Week
- Proclamation - National Public Works Week May 17th - 23rd, 2026
- Proclamation - Mother's Day 2026
- Proclamation - Memorial Day 2026

SPECIAL PRESENTATION - Lincolnton Student Advisory Recognition/Year In Review

- Year in Review — Committee Reports

PUBLIC COMMENT

Speakers will be limited to three (3) minutes to address Mayor and City Council. You must sign in with the City Clerk to be eligible to speak

**114 WEST SYCAMORE STREET • P.O. BOX 617 • LINCOLNTON, NORTH CAROLINA 28093-0617
PHONE (704) 736-8980**

2. PUBLIC HEARINGS

2a CZ-2-2026 Brito Conditional Rezoning Request for 1837 N Aspen Street (Parcel ID 21085)

Jean Derby, Planning Director

2b CZ-4-2026 Workforce Solutions, LLC Conditional District Rezoning Request for subject properties accessed via Jackson Drive (Parcel ID 01315, 957701, and 75486)

Jean Derby, Planning Director

3. REGULAR AGENDA

3a Request for Surety Bond Reduction - Carpenter Farms

Jean Derby, Planning Director

3b Request to Approve Bids for the North Laurel Street Culvert Replacement Project

Scott Clark, Assistant City Manager

3c Request Approval Of Carolina CAT Bid To Replace The Generators And Switch Gears At The Water Treatment Plant And The Sanford Electric Bid To Replace The Generators At The Waste Water Treatment Plant

Daniel Perry, Water Resources Operations Manager

4. OTHER BUSINESS

4a Request for Adoption of Lessee Resolution between Lese Servicing Center, Inc and the City of Lincolnton

Brian Greene, Police Chief

4b BA-04-26 Request for Amendment to the Annual Budget Ordinance for the Fiscal Year ending June 30, 2026

Pamela McBryde, Finance Director

4c Betty Ross Park Pool Program - Schedule of Fees

Pamela McBryde, Finance Director

4d Official Presentation of the 2026-2027 Budget, Proposed Fee Schedule and Budget Message

Ritchie Haynes, City Manager

NEWS MEDIA

5. CLOSED SESSION

ADJOURNMENT

City Council Meeting – April 2, 2026
Meeting minutes

The Lincoln City Council met in Regular Session on Thursday, April 2, 2026 at 6:30 p.m. in the Council Chambers of City Hall located at 114 West Sycamore Street, Lincoln, N.C. 28092. The following members were in attendance:

DEMENY

JOHNSON

TIPTON

JETTON

Mayor Ed Hatley called the meeting to order, asking all those in attendance to stand for a moment of silence, followed by the Pledge of Allegiance. Mayor Hatley noted an addition to the agenda, adding item 4D, and announced the need for a closed session later in the meeting.

Motion: Councilmember Jill Tipton made a motion to approve the agenda as amended. The motion carried with members voting 4-0 in favor of the motion.

Asking for a motion to approve the consent agenda, Mayor Hatley specifically highlighted the resolution honoring public power line workers during Line Worker Appreciation Days, expressing appreciation to Brent Turner and his team for their dedicated service to the city.

Motion: Councilmember Roby Jetton made a motion to approve the consent agenda items as submitted. Motion carried as members voted 4-0 in favor of the motion.

Public Comment

Three citizens addressed the council during the public comment period, with each speaker limited to three minutes.

Alan Hoyle opened by commending the city's electrical department for their professional teamwork he observed during recent power restoration work. He then shifted to religious commentary about Easter and various social issues he considers problematic, including what he termed curses upon the community for various behaviors and beliefs.

Chris Duschel, representing the American Legion, requested city sponsorship for their annual flag placement program on veterans' graves. The Legion places approximately 5,000 flags yearly at a cost of \$1.25 each. City Manager Ritchie Haynes suggested that a formal request be submitted, which can be discussed at the upcoming budget retreat.

Bryson Brooks, owner of a local towing company, continued his ongoing advocacy for fair competition in the police department's towing rotation system. He argued that when one ownership group holds multiple spots on the rotation list, it reduces competition and negatively affects pricing, service quality, and accountability for citizens. Mr. Brooks emphasized his goal is to ensure the system remains transparent, competitive, and fair for both local businesses and the people they serve, noting he's not targeting any specific person or business but seeking equity in the system.

City Council Meeting – April 2, 2026
Meeting minutes

Before moving to the next agenda item, Assistant City Manager Scott Clark presented a trophy to the Lincolnton Police department for their victory over the Lincolnton Fire department in a recent hometown heroes basketball tournament. The United Way of Lincoln County sponsored the event, with proceeds benefiting local families. Over 100 people attended the good-natured competition between the departments.

Special Presentation – American Legion 30 Baseball – Matt Craig

Matthew Craig presented an extensive proposal to re-establish American Legion baseball in Lincolnton under Post 30. Craig, who played American Legion baseball at Post 100 in Cherryville in 2003, emphasized the program's role in promoting Americanism and developing young men aged 13-17.

The program would use Lincolnton High School's field, located half a mile from downtown. Craig highlighted the leadership development aspect, incorporating military values like honor, integrity, and service into the baseball program. The coaching staff includes Craig, Joell Dalton, and Sean Andrews, all bringing relevant experience including military leadership training.

Tryouts are scheduled for May 2-3, with hopes to eventually expand from a junior program to include senior league play. The sustainability model relies on fundraising, local sponsorships, gate revenue, and concession sales. Craig presented historical jerseys based on a 1946 newspaper article about Lincolnton's previous American Legion team and discussed the long-term vision of recreating the community baseball tradition.

Council members expressed strong support, with Councilmember Roby Jetton sharing memories of Lincolnton's rich baseball history, including the semi-professional Lincolnton Cardinals that played at the old field in the 1950s. City Manager Ritchie Haynes noted the potential economic benefits of visiting teams bringing tax dollars to the downtown area.

Public Hearings

CZ-1-2026

**Application from Manuel & Sherley Brito requesting
a conditional district rezoning**

Planning Director Jean Derby presented the conditional rezoning request to change 3.969 acres on Georgetown Road from Residential Single and Two-Family Medium Density (R-8) to Residential Multi-Family Conditional District (RMF-CD) for 24 townhomes in six buildings.

Ms. Derby explained that under current R-8 zoning, the developer could build 14 duplexes (28 units) by right without council approval. The proposed conditional rezoning would allow 24 townhomes with enhanced buffering requirements - 35-foot screening buffers in most areas compared to the ordinance requirement of only 20 feet. The development would feature 16 two-bedroom and 8 three-bedroom units with 28.6% impervious surface coverage, well below the watershed limit.

**City Council Meeting – April 2, 2026
Meeting minutes**

Several residents expressed concerns about flooding and traffic impacts. Resident complaints focused on existing flooding issues in the area, with one neighbor reporting water reaching halfway up car tires and coming to the back porch during heavy rains. Traffic concerns included Georgetown Road's narrow width and existing congestion, particularly during trash collection days.

Landscape architect David Ledford, representing the developer, addressed stormwater concerns by explaining the topography and drainage patterns. He noted the natural drainage flows through a power line easement, with the affected neighbor's house positioned approximately 4-5 feet above the low point. Mr. Ledford emphasized that the proposed development would maintain lower impervious coverage than allowed by state guidelines.

Police Chief Brian Greene installed traffic counters on Georgetown Road, to show peak daily traffic. The counters recorded 262 vehicles in one direction and 244 in the other - well below the 3,000-trip threshold requiring state traffic impact analysis.

Ms. Derby reported that Planning Board members recommended approval 6-1, noting the development's consistency with housing diversity goals and efficient use of municipal infrastructure, despite not aligning with the future commercial designation on the land use plan.

Motion: Councilmember Jill Tipton made a motion to close the Public Hearing. Members voted 4-0 in favor of the motion.

Motion: Council member Kevin Demeny moved to approve the rezoning from residential R-8 to residential multifamily conditional district, approve the statement of consistency and reasonableness, and amend the future land use map to show the area in residential high density. Members voted 3-1 in favor of the motion with Councilmembers Kevin Demeny, Mark Johnson, and Jill Tipton voting in favor of the motion, and Councilmember Roby Jetton voting against.

Regular Agenda

Extension of Agreement for Completion of Improvements - Carpenter Farms

Planning Director Jean Derby presented a request from Century Communities to extend their surety bond agreement for completing infrastructure improvements at Carpenter Farms subdivision. The original two-year agreement needs extension to allow completion of sidewalks and street landscaping as construction continues.

Of the 209 approved units, 136 building permits have been issued and 85 homes sold, with average sales prices around \$322,000. The developer requested a three-year extension due to current market conditions, with the surety bond remaining in place throughout the extension period.

**City Council Meeting – April 2, 2026
Meeting minutes**

Motion: Kevin Demeny moved to approve the extension of the agreement for completion of improvements as recommended by staff. Members voted 4-0 in favor of the motion.

**IT-03-16-26
Toshiba Desktop Printer - Managed Solution Proposal**

Technology & Innovation Director Chris Jones proposed transitioning from individual printer purchases to a managed solution that would reduce annual printing costs from approximately \$16,000 to \$6,000. The five-year agreement (three years firm, then year-to-year) would provide 34 desktop printers citywide with complete maintenance and supply management.

Jones explained the current system requires purchasing ink cartridges through Amazon and other vendors at about 36 cents per copy, while the managed solution would cost less than a penny per copy. The arrangement mirrors the city's current copier management system, with Toshiba providing Brother or Lexmark laser printers and handling all maintenance and supply needs.

Motion: Councilmember Mark Johnson moved to approve the proposal as presented. Members voted 4-0 in favor of the motion.

**IT-03-16-26-2
Cybersecurity Plan Adoption (2026-2028)**

Technology & Innovation Director Chris Jones presented the cybersecurity plan for council adoption, explaining it serves multiple purposes including grant eligibility and insurance compliance. The plan outlines the city's technology direction for 2026-2028, addressing artificial intelligence integration and cybersecurity protocols.

Mr. Jones clarified that no additional funding was being requested, as all referenced expenditures are already budgeted. The plan primarily provides a framework for potential future grant applications and demonstrates compliance with insurance requirements.

Motion: Jill Tipton moved to approve the cybersecurity plan adoption. Members voted 4-0 in favor of the motion.

**BA-03-26
Request for Amendment to the Annual Budget Ordinance for the Fiscal Year
ending June 30, 2026**

Finance Director Pamela McBryde requested approval to add \$927,350 to the budget across multiple funds. The general fund addition of \$274,174 includes off-duty police payments from DSS and schools, additional interest income, and vehicle lease proceeds.

The water treatment, wastewater treatment and distribution and collection fund addition of \$575,633 primarily consists of \$361,429 in loan proceeds from the state

City Council Meeting – April 2, 2026
Meeting minutes

for clarifier improvements and \$186,000 in lease proceeds for new trucks. The electric fund addition covers investment income and equipment leases.

Motion: Roby Jetton moved to approve the budget amendment as presented. Members voted 4-0 in favor of the motion.

**Request for Approval of Recommendation for
Auditing Services for the Fiscal Year 2526**

Finance Director Pamela McBryde reported that the City's current auditor is downsizing operations to focus on tax preparation, necessitating a new audit firm selection. Following an RFP process conducted in February with responses due in March, staff evaluated proposals based on current client municipalities, references, and pricing.

The recommendation is Thompson, Price, Scott and Adams Company from Whiteville, North Carolina, which audits similar-sized municipalities including Cleveland County, Morganton, and Burke County. Their proposal came in 4% lower than the city's current audit costs.

Motion: Kevin Demeny moved to approve Thompson, Price, Scott and Adams. Members voted 4-0 in favor of the motion.

O-01-26

**Consideration of Amendment to an Ordinance to amend the City of Lincolnton
Code of Ordinances, Title VII: Traffic Code, Chapter 70: General Provisions
Schedule X: No Through Truck Traffic**

Police Chief Brian Greene presented an ordinance amendment adding several streets to the no-through truck traffic restrictions. The additions include Alexander Street between North Flint and North Laurel Streets, East Hook Street between North Flint and North Cedar Streets, East McBee Street, East Sumner Street between North Laurel and North Poplar Streets, and North Cedar, North Laurel, and North Oak Streets.

City Manager Ritchie Haynes informed that, courtesy of the Electric Department, he was given extensive documentation of damage caused by tractor-trailers over the past two years in residential neighborhoods. The restrictions apply to vehicles with dual tires on three or more axles but allow delivery trucks to access businesses with legitimate purposes. The traffic safety committee vetted and approved the proposal, ensuring no businesses would be isolated without access.

City Manager Ritchie Haynes noted the restrictions would help protect neighborhoods while still allowing trucks access to Main Street businesses. Signs will be installed on all affected streets following approval.

Motion: Councilmember Jill Tipton made a motion to approve the ordinance amendment as presented. Members voted 4-0 in favor of the motion.

**City Council Meeting – April 2, 2026
Meeting minutes**

**Consideration of Request to Approve Purchase
Electric Substation Repair Components**

Electric Utilities Manager Brent Turner presented a critical infrastructure request for four new circuit breakers totaling \$152,368. Mr. Turner explained the urgent need stemming from equipment failures beginning with a regulator explosion in July 2025, followed by the failure of a 25-year-old circuit breaker during the recent ice storm.

The city currently operates without spare circuit breakers, creating significant vulnerability. Turner emphasized that a single failure could result in extended power outages affecting the entire system, potentially causing issues with Duke Energy if faults aren't properly contained at the substation level.

The proposed magnetic-type circuit breakers offer superior reliability compared to the existing mechanical types, typically lasting 30+ years versus requiring expensive maintenance every two years. With a 22-week lead time, Turner stressed the importance of ordering immediately to restore redundancy to the electrical system.

The purchase includes spare parts and will allow removal of two existing vacuum breakers to serve as backup units, providing the city with proper emergency inventory for the first time in months.

Motion: Councilmember Kevin Demeny moved to approve the purchase of electric(circuit breakers) substation components. Members voted 4-0 in favor of the motion.

Electric Utilities Manager Brent Turner also presented a request to purchase six Viper vacuum reclosers. Mr. Turner explained that reclosers prevent any fault from reaching your substation, which protects your substation and makes it easier to troubleshoot. Requested amount: \$222,690.

Motion: Councilmember Roby Jetton moved to approve the purchase. Members voted 4-0 in favor of the motion.

**Consideration to approve the contract for construction phase services
by McGill and Associates for the City Park project**

Public Services Director Nathan Eurey requested approval for McGill and Associates to provide construction phase services for the city park project. McGill has been involved throughout the entire process from master planning through design and bidding and would now serve as construction manager and liaison between the city and contractor JD Goodrum.

Mr. Eurey reported that the pre-construction meeting recently held went very well, with the contractor eager to begin work. JD Goodrum plans to install construction fencing on Monday, April 6th, begin surveying, and potentially mobilize equipment by the following Wednesday.

**City Council Meeting – April 2, 2026
Meeting minutes**

Motion: Councilmember Kevin Demeny moved to approve McGill for the construction phase services. Members voted 4-0 in favor of the motion.

Consideration of Request for an Extension of Current Lease Agreement

City Manager Haynes requested extension of the lease agreement with Local Roots restaurant through December 2026. The original lease-to-purchase agreement has expired while the restaurant owners work on financing to purchase the building outright, expected to occur during summer or fall 2026.

Haynes noted the Local Roots project represented one of the city's best decisions, demonstrating municipal investment in downtown development and spurring additional growth. The successful model of city-facilitated business development has been recommended by the school of government as preferable to traditional incentive programs.

Motion: Councilmember Mark Johnson made a motion to extend the lease purchase agreement. Members voted 4-0 in favor of the motion

Other Business

No items were presented under Other Business.

News Media

Reporter Mike Powell requested background information on the Local Roots lease agreement and clarification about the City Park construction contractor. City Manager Ritchie Haynes explained the RFP process that brought Local Roots to the city-owned building and confirmed JD Goodrum as the construction contractor with municipal project experience.

Closed Session

**Motion: Councilmember Roby Jetton moved to go into closed session.
Member voted 4-0 to enter closed session.**

Upon returning to open session, City Manager Ritchie Haynes provided a comprehensive overview of the meeting held earlier that day with Lincoln County officials, which included himself, Assistant City Manager Scott Clark, and Mayor Ed Hatley. The purpose of the meeting was initially unclear, but it focused entirely on sales tax distribution changes that would significantly impact the city's budget.

Mr. Haynes explained the historical context of sales tax distribution, noting that for the past 15-20 years, the allocation has been based on population, with Lincoln County receiving approximately 13.2-13.3% of the county's sales tax revenue based on its population percentage. The state collects sales tax and sends it to the county, which then distributes it to municipalities according to the agreed formula.

City Council Meeting – April 2, 2026

Meeting minutes

The county revealed they are facing a \$2-3 million budget shortfall and have decided to change the distribution method from population-based to property tax (ad valorem) based allocation. This change would reduce Lincoln's share to approximately 8.2%, resulting in a loss of \$2.3 million annually for the city. Mr. Haynes expressed disagreement with this methodology, arguing that much of the county's sales tax revenue is generated within city limits due to large retail establishments and a thriving downtown area that attracts shoppers from throughout the county.

The City Manager emphasized the devastating impact this would have on the city's \$20 million budget, where property tax, sales tax, and fire tax comprise approximately \$15.8 million. He noted there are no alternative revenue sources to replace this significant loss, describing it as representing 10% or more of the city's budget compared to a much smaller percentage of the county's \$200 million budget.

Councilmember Kevin Demeny expressed disappointment about the timing and political implications, noting that historically tense city-county relations had recently improved. He questioned whether there were ways to verify actual sales tax generation within city limits and suggested examining all co-mingled funding arrangements between the city and county.

Assistant City Manager Scott Clark shared his experience from a previous municipality where a similar situation occurred, noting that in that case, the county agreed to phase in the reduction incrementally over 10 years rather than implementing it all at once. He suggested this approach might be more manageable for Lincoln.

Mayor Ed Hatley expressed strong opposition to the change, characterizing it as the city "bailing out the county" for their overspending on capital projects including new buildings for animal control, sheriff's department expansion, and a planned social services building. He emphasized that city residents pay county taxes, therefore they are paying for the same service twice.

The discussion revealed frustration that county officials presented this as essentially a done deal, with the decision expected to be formalized at an upcoming county meeting. Council members discussed the need to contact county commissioners to express their concerns and explore whether the decision could be phased in gradually or reconsidered entirely.

City Manager Ritchie Haynes concluded by stating he would spend the weekend analyzing the entire general fund budget to identify potential cuts, emphasizing that everything would be "on the table" including potential reductions to outside contributions and services that aren't core city functions.

Other Business

City Manager Ritchie Haynes distributed updates on homeless activity, noting an increase in transient individuals, including a recent case of someone who had traveled from New York through multiple jurisdictions before arriving in Lincoln specifically because of the shelter services available.

Council members discussed concerns about the Hesus House of Hope homeless shelter serving individuals from outside Lincoln County, contrary to their stated

City Council Meeting – April 2, 2026
Meeting minutes

mission. Mr. Haynes indicated this issue would need to be addressed with the shelter's board.

The discussion touched on various budget implications and the need to prioritize core city services for Lincoln residents above regional or county-wide services and contributions.

Adjournment

Motion: Councilmember Roby Jetton moved to adjourn. Members voted 4-0 in favor of the motion.

Daphne Ingram, City Clerk

Ed Hatley, Mayor

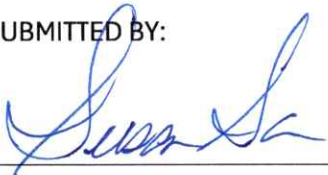
PERIOD COVERED

CITY RELEASES \$100 AND OVER

March 16, 2026 through April 15, 2026

<u>NAME</u>	<u>YEAR</u>	<u>DIST</u>	<u>A/C NO</u>	<u>AMOUNT</u>	<u>REASON</u>
East Main St Mini Mart	2018-2020	22	0174229	\$1,530.77	Duplicate accounts
Hovis, Jeffery	2024-2025	22	0130032	\$275.61	Sold prior to 2025

SUBMITTED BY:



DATE:



SUSAN SAIN , TAX ADMINISTRATOR

APPROVED BY:

DATE:

RICHARD HAYNES , CITY MANAGER

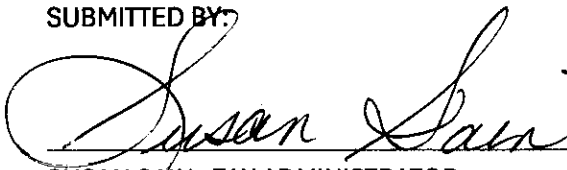
PERIOD COVERED

March 16, 2026 through April 15, 2026

CITY RELEASES LESS THAN \$100

NAME	YEAR	DIST	A/C NO	AMOUNT	REASON
Lomick, Shunda	2025	22	0309929	\$31.17	not in Lincoln County
Vape Envy	2023-2025	22	0252336	\$6.02	Closed prior to 2023

SUBMITTED BY:



DATE: 4/20/26

SUSAN SAIN, TAX ADMINISTRATOR

APPROVED BY:

DATE:

RICHARD HAYNES, CITY MANAGER

CONTRACT

**STATE OF NORTH CAROLINA
COUNTY OF LINCOLN**

THIS CONTRACT AND AGREEMENT made and entered into on this the 7th day of May, 2026, by and between **THE DOWNTOWN DEVELOPMENT ASSOCIATION OF LINCOLNTON, INC.**, a corporation existing and doing business under the laws of the State of North Carolina, party of the first part, (hereinafter referred to as DDA), and the **CITY OF LINCOLNTON**, a municipal corporation created and existing under the laws of the State of North Carolina, party of the second part, (hereinafter referred to as CITY);

WITNESSETH:

The parties to this Contract hereby recite and declare that:

- a. Section 131.01 of the Code of Ordinances of the City of Lincolnton was so amended by the Lincolnton City Council at its regular meeting on April 4, 2002, to allow the City to authorize and regulate the possession and consumption of malt beverages and unfortified wine on the public streets, alleys, and parking lots which have been temporarily closed to regular traffic for special events.
- b. The DDA is the sponsor, promoter, and operator of the event known as the “Lincolnton Alive After Five” events, which will be staged in downtown Lincolnton on Thursdays in 2026; May 21, June 18, July 16, August 20, and September 17, 2026.
- c. At the request of the DDA, the City Council agreed, subject to the provisions and conditions hereinafter set forth, to allow the DDA to administer the sale and sampling of malt beverages, unfortified wine and distilled spirits to the public within the designated event area between Court Square and Poplar Street at designated location(s) and to supervise and monitor the consumption of said alcoholic beverages at and during the “Lincolnton Alive After Five” events in downtown Lincolnton in 2026.

NOW, THEREFORE, in consideration of the reasons and facts recited above, the mutual promises and covenants of the parties as herein set out and for other good and valuable consideration, the receipt of which is hereby respectively acknowledged by the parties, the parties agree as follows:

I.

- d. That in accordance with and subject to the terms and conditions herein set forth, the DDA is authorized to administer the sale and sampling of malt beverages, unfortified wine and distilled spirits to the public at its “Lincolnton Alive After Five” events, which are scheduled to be held on Thursday May 21, June 18, July 16, August 20, and September 17, 2026.

II.

That all alcoholic beverages sold and served at the event will be sold and consumed within the confines of the designated event area, the location of which must be approved by the City. The DDA agrees to obtain, pay for, and comply with all governmental permits and licenses necessary for the sale and consumption of the alcoholic beverages.

That DDA agrees to provide at its expense capable and competent personnel to administer and monitor the sale, sampling and consumption of alcoholic beverages for the duration of the event. The DDA agrees that its personnel will exercise all due care and circumspection to refuse service or sale of alcoholic beverages to any minor or to any person who may appear to be under the influence of alcohol or any controlled substance.

That DDA will not sell or allow the consumption of any alcoholic beverage before 6:00 p.m. or after 10:00 p.m. on the day of each event.

III.

That DDA hereby agrees to indemnify and hold the City and its employees harmless from any claims, causes of action, loss or injury resulting from the sale and sampling of alcoholic beverages and subsequent consumption thereof by the public at the “Lincolnton Alive After Five” events. That DDA agrees to defend the City against any such claims of loss or injury filed against the City.

IV.

That DDA will obtain and pay for liability insurance coverage (in an amount satisfactory to the City) for itself and the City as a result of the sale of alcoholic beverages on the streets of the City during the “Lincolnton Alive After Five” events. That DDA will promptly provide a copy of said insurance policy (ies) to the City. All policies will designate the City as a named insured.

V.

That the City reserves the exclusive right to modify, cancel, and rescind this Contract at any time hereafter if, in its sole discretion, the sale and consumption of alcoholic beverages at any “Lincolnton Alive After Five” event has resulted in problems that are detrimental to the health, welfare, or well-being of the City or its citizens.

VI.

That it is further understood and agreed by both parties that no promises or agreements not herein expressed have been made to or by either party hereto, and that this Contract contains the entire agreement between the parties hereto, and that the terms and conditions of the Contract are contractual and not a mere recital.

VII.

That this Contract may be amended only by written instrument signed and executed by the parties hereto.

IN WITNESS WHEREOF, the party of the first part has caused this instrument to be signed in its corporate name by its duly-authorized officers and its seal to be hereunto affixed by authority of its Board of Directors, and the party of the second part has caused this instrument to be signed by its Mayor and attested by its Clerk, the day and year first above written.

DOWNTOWN DEVELOPMENT ASSOCIATION OF LINCOLNTON, INC.

By: _____
Rachel Herman, Chairman

Attest:

Betty Flohr, Executive Director

CITY OF LINCOLNTON

By: _____
Ed Hatley, Mayor

Attest: _____
Daphne Ingram, City Clerk **(Municipal Seal)**



OPEN SKY

DRONE LIGHT SHOWS

Show Contract

Open Sky Productions, LLC (the "Company")
922 S 500 W STE F
Salt Lake City, UT 84101
801-996-4857

Date: 4/29/2026

Project Reference: After Five Event
To: City of Lincolnton (the "Client")
Address: PO Box 617 Lincolnton, NC 28093

Show Date(s): 6/18/26
Launch Time: Between 10:00PM-10:30PM
Show Size: 200 drones
Venue Name & Address: 225 W. Water Street Lincolnton, NC 28092

1) Company Services:

- a) Subject to the terms of this Agreement the Company will provide the following services (the "**Services**"):
 - i) FAA flight authorization
 - ii) Launch site check (as applicable)
 - iii) Standard show design with up to 4 custom animations approved by Client
 - iv) Programmed music soundtrack
 - v) Duration of show: 11-13 minutes
 - vi) Staff travel and expenses
 - vii) Equipment freight and logistics expenses
 - viii) Set up, installation, dismantle of equipment
- b) The Company will be responsible for providing the Special Flight Operations Certificate from the FAA and any other necessary flight authorizations, if required (the "**Company Permits**"). All permits licenses and authorizations other than the Company Permits will be the sole responsibility of the Client.

2) Client Responsibilities:

- a) Access and permission to use the location specified for the show, in such form as the Company may require, in order to obtain the Company Permits and for event coordination, which must be provided at least seven (7) days prior to the scheduled event date
- b) An appropriate site for the Services to be performed. Approval and confirmation of the Latitude and Longitude for the event site must be confirmed by the Client in writing upon signing this Agreement, as the site location and characteristics may influence the design and performance of the Services
- c) All necessary security services to ensure the safety of Company equipment and personnel
- d) All permits, licenses, and authorizations necessary for the event and Services, save and except for the Company Permits.

3) Price Includes:

- a) The Services described above
- b) The Company Permits

Schedule "A" - Terms and Conditions

1. **Deposits.** A non-refundable deposit equal to fifty percent (50%) of the total price (the "Deposit") is required upon execution of this Agreement to secure your booking. If a show is booked within two weeks (14 days) of the required date, then full payment is required upon booking.
2. **Payment.** All payments shall be made by way of a money transfer, wire transfer, or other form of immediately available funds. Any amounts not paid when due hereunder shall accrue interest at the rate of 12% per annum, compounding monthly.
3. **FAA Approval.** Drone shows are subject to the Company obtaining the Company Permits. In the event such Company Permits are not obtained for any reason (other than the failure of the Client to provide any information reasonably requested by the Company to obtain such Company Permits), this Agreement shall terminate, and the sole right and remedy of the Client shall be a refund of any prepaid amounts. In the event such Company Permits are not obtained due to the failure of the Client to provide any information reasonably requested by the Company, this Agreement shall terminate, without liability of the Company to the Client, and the Company shall be entitled to retain the Deposit as liquidated damages, which amount the parties agree is a reasonable estimate of the Company's damages in such circumstance.
4. **Performance.** The Client acknowledges that performance of the Services are subject to reasonable technical or other errors, and that the Services shall be deemed to be fully performed provided that at least 90% of the drones function substantially in the manner intended for the Services.
5. **Limited Warranty.** All Services to be provided hereunder will be provided in a good and professional manner and in accordance with applicable laws. The Company will not knowingly infringe upon the intellectual property rights of third parties.
6. **Disclaimer of Warranties.** The Company makes no representation or warranty whatsoever either expressed or implied, statutory, or otherwise other than as expressly set forth herein and the Client hereby waives the benefit of any such expressed or implied, statutory or other representations or warranties.
7. **Force Majeure.** The Company shall not be liable for any modification of the Services or any failure to perform or delay in performance under this Agreement if such modification, failure, or delay is due to any strike, lockout, riot, civil commotion, sabotage, embargo, epidemic, inclement weather, act of government, war, act of God or other cause beyond its reasonable control (each a "Force Majeure Event"). Without limiting the foregoing, the Client acknowledges that the performance of the Services and the safety of all person's present is dependent upon suitable weather conditions on the day of the event. The Company will have the sole discretion to determine if weather conditions are suitable for performance of the Services, and may delay, modify, or cancel the Services in their sole discretion.
8. **Cancellations.** The Client acknowledges that the Company will spend considerable time and resources in planning the Services, traveling to the event venue and in setting up to perform the Services. In the event of cancellation due to a Force Majeure Event or failure of client to fulfill their contractual obligations, the Client will be issued a credit (the "Credit") equal to the amount of the Deposit less any expenses incurred prior to cancellation, including but not limited to labor costs, fees for Company Permits and other expenses. The Credit may be applied to a future event to be scheduled within one (1) year of the date of the original event date. Future event dates will be scheduled based on availability at the time of booking. Any unused credits will expire one (1) year following the date of the original event. The foregoing credit shall be the Client's sole right in the case of any Force Majeure Event and in no case will the Client be entitled to any refund of any amounts paid.
9. **Insurance.** The parties will each maintain and keep in force during the term of this Agreement general or aviation liability insurance including coverage for personal injury, products liability, and contractual liability, in the amount equivalent to at least USD \$5,000,000.00
10. **Limitation of Liability.** Limitation of Liability. The aggregate liability of the respective parties, and their officers, directors, employees, agents, and consultants (who shall collectively be included in the definition of the "Company" or "Client" for purposes of this section), whether arising under this agreement, contract, tort, negligence, statutory liability or other legal theory, shall be limited to the direct and actual money damages effectively incurred by the indemnified party.
11. **Mutual Indemnity.** Mutual Indemnity. The Company agrees to defend, indemnify and hold harmless the Client, its' employees, agents, invitees and/or volunteers from any claims, demands, causes of action, liability, loss, property damage or any type of damage and/or injury (to property or person, including without limitation wrongful death), whether brought by an individual or other entity, or imposed by a court of law or by administrative action of any federal, state or local government body or agency, arising out the services provided by the Company. The Client agrees to defend, indemnify and hold harmless the Company, its' employees, agents, invitees and/or volunteers from any claims, demands, causes of action, liability, loss, property damage or any type of damage and/or injury (to property or person, including without limitation wrongful death), whether brought by an individual or other entity, or imposed by a court of law or by administrative action of any federal, state or local government body or agency, arising out of or incident to any acts, omissions, negligence, or conduct of the Client, its personnel, employees, agents, contractors, or volunteers in connection with or arising out of the Client's negligence, or intentional acts or failure to act, arising out of this Agreement.
12. **Termination.** Without limiting any other rights or remedies available at law or in equity or otherwise, the Company may terminate this Agreement if:
 - (a) the Client is in breach or default of any of its obligations under this Agreement and such breach or default continues unrectified for fifteen (15) days following the provision of written notice of such breach or default.
 - (b) the Client enters into proceedings in bankruptcy or insolvency, makes an assignment for the benefit of its creditors, is adjudged to be bankrupt or insolvent, a petition is filed against the Client under a bankruptcy law, corporate reorganization law, or any other law for the relief of debtors or similar law or a receiver, trustee or similar person is appointed with respect to the Consultant's assets; or
 - (c) the Client ceases to carry on its business.
13. **Assignment.** Neither the Company nor the Client shall have the right to transfer or assign this Agreement or any rights, remedies, obligations or benefits hereunder without the prior written permission from the other party.
14. **Waiver.** The waiver of one breach or default shall not constitute the waiver of any subsequent breach or default and shall not act to amend or negate the rights of any party.
15. **Severability.** Any provision of this Agreement prohibited by or unlawful or unenforceable under any applicable law shall, at the sole option of the Company, be ineffective without invalidating the remaining provisions of this Agreement; provided, however, that to the extent that the provisions of any such applicable law can be waived, they are hereby waived by the Client.
16. **Relationship.** The relationship between the Company and the Client will, at all times be one of independent contractors and nothing herein shall be construed as implying a partnership or joint venture relationship.
17. **Headings.** The inclusion in this Agreement of headings and subheadings is for convenience of reference only and shall not affect the construction or interpretation of this Agreement.
18. **Applicable Laws.** This Agreement shall be governed by the laws of the State of Utah. Jurisdiction and venue shall be the courts of Utah in and for Salt Lake County.
19. **Entire Agreement.** This Agreement contains the entire understanding between the parties and other than as expressly set forth herein there are no other terms, conditions, representations, or warranties of any kind. This Agreement may not be modified except by another agreement, in writing, signed by both parties to this agreement.



PROCLAMATION

INTERNATIONAL FIREFIGHTER'S DAY

WHEREAS, International Firefighter's Day is observed each year on May 4th to honor and remember past firefighters who have lost their lives while serving their communities; and

WHEREAS, regardless of the language a firefighter speaks, or the country in which he or she works and resides, all firefighters fight against the same enemy – fire; and

WHEREAS, firefighters follow a long line of tradition and honor that inspires them to help colleagues, neighbors and strangers alike; and

WHEREAS, at a moment's notice firefighters are quick to respond to uncertain situations to mitigate danger and combat the threat of destructive fire in order to protect individuals, families, and the economic being of our community; and

WHEREAS, the demands of firefighting are accompanied by both personal and physical tolls that all firefighters knowingly accept while risking their lives to protect the lives of others.

NOW THEREFORE, I, Ed Hatley, Mayor of the City of Lincolnton, North Carolina, do hereby proclaim May 4, 2026 as:

INTERNATIONAL FIREFIGHTER'S DAY

and I encourage all citizens to show support and appreciation to our firefighters who protect our lives and property so diligently through the year, and by remembering past firefighters who dedicated their lives to preserve our safety.

Adopted this, the 7th day of May, 2026

Ed Hatley, Mayor

ATTEST:

Daphne Ingram, City Clerk



Proclamation National Police Week 2026

WHEREAS, there are more than 800,000 law enforcement officers serving in communities across the United States, including the dedicated members of the City of Lincolnton Police Department; and

WHEREAS, since the first recorded death in 1786, there are currently more than 24,500 law enforcement officers in the United States have made the ultimate sacrifice and been killed in the line of duty; and

WHEREAS, the names of these dedicated public servants are engraved on the walls of the National Law Enforcement Officers Memorial in Washington, DC; and

WHEREAS, the service and sacrifice of all officers killed in the line of duty will be honored during the National Law Enforcement Officers Memorial Fund's 38th Candlelight Vigil, on the evening of May 13, 2026;

WHEREAS, the Candlelight Vigil is part of National Police Week, which will be *observed* this year May 11th-16th; and

WHEREAS, May 15 is designated as **Peace Officers Memorial Day**, in honor of all fallen officers and their families and U.S. flags should be flown at half-staff.

NOW THEREFORE, BE IT RESOLVED that the Lincolnton City Council will observe May 11-16, 2026, as

“National Police Week”

in the City of Lincolnton and publicly salutes the service of law enforcement officers in our community and in communities across the nation.

Ed Hatley, Mayor

Daphne Ingram, City Clerk



PROCLAMATION

National Skilled Nursing Care Week May 10 - 16, 2026

WHEREAS skilled nursing care centers throughout North Carolina will be celebrating **National Skilled Nursing Care Week**, beginning on Mother's Day, May 10th through May 16th, 2026. This year's theme, "**Moments in Bloom**," highlights the meaningful moments that make up each person's journey in skilled nursing care; and

WHEREAS I urge all citizens to visit a loved one, family member or friend residing in a skilled nursing center and spend time participating in various activities to celebrate; and

WHEREAS my administration is committed to quality health care, we take this moment to embrace the essence of the theme "**Moments in Bloom**." Let's join all skilled nursing care centers, their staff, volunteers, residents and their families and friends in celebrating this special week.

NOW THEREFORE I, Ed Hatley, as **Mayor of the City of Lincolnton**, declare the week of May 10th to 16th, 2026, as

"National Skilled Nursing Care Week"

a week to honor the vital role that skilled nursing care centers provide in caring for and protecting our most vulnerable citizens in our community.

Dated this 7th day of May, 2026

Ed Hatley, Mayor

ATTEST:

Daphne Ingram, City Clerk



National Public Works Week Proclamation
May 17–23, 2026
“Rooted in Service, Powered by Community”

WHEREAS, public works professionals focus on infrastructure, facilities, and services that are of vital importance to sustainable and resilient communities and to public health, high quality of life, and well-being of the people of the City of Lincolnton; **and,**

WHEREAS, these infrastructure, facilities, and services could not be provided without the dedicated efforts of public works professionals, who are engineers, managers, and employees at all levels of government and the private sector, who are responsible for rebuilding, improving, and protecting our nation’s transportation, water supply, water treatment and solid waste systems, public buildings, and other structures and facilities essential for our citizens; **and,**

WHEREAS, it is in the public interest for the citizens, civic leaders, and children in the City of Lincolnton to gain knowledge of and maintain an ongoing interest and understanding of the importance of public works and public works programs in their respective communities; **and,**

WHEREAS, the year 2026 marks the 66th annual National Public Works Week sponsored by the American Public Works Association,

BE IT NOW RESOLVED, I, Ed Hatley, Mayor, do hereby designate the week of May 17–23, 2026, as:

National Public Works Week

I urge all citizens to recognize the substantial contributions that our public works professionals, engineers, managers and employees make to protecting our health, safety, and advancing quality of life for all here in the City of Lincolnton.

IN WITNESS WHEREOF, I have hereunto set my hand and caused the Seal of the City of Lincolnton to be affixed,

this 7th day of May, 2026.

Ed Hatley, Mayor

ATTEST:

Daphne Ingram, City Clerk



PROCLAMATION
MOTHER'S DAY 2026

WHEREAS, America's mothers are the heart of our families, the light in our homes, and the stewards of our Nation's future; and

WHEREAS, from infancy to adulthood, mothers nurture their children with patience, wisdom, and kindness, instilling the values that shape character and serving as a lasting sources of comfort, reassurance, and inspiration; and

WHEREAS, whether through birth, adoptions, or foster care, these women dedicated their lives to the well-being of their children, often making unmatched sacrifices to strengthen their families and communities; and

WHEREAS, this special day serves as a reminder to pay tribute to the enduring love and influence of our mothers, and to honor the memories of those who live on in our hearts.

NOW, THEREFORE, I, Ed Hatley, by the authority vested in me, do hereby proclaim Sunday May 10, 2026, as **Mother's Day**. I encourage all citizens to express their deep love, gratitude, and respect for our mothers – and all those who act as mother figures – and to honor them with appropriate tributes and celebrations.

IN WITNESS WHEREOF, I have hereunto set my hand this 7th, day of May, 2026, in the year of our Lord.

Ed Hatley, Mayor

ATTEST:

Daphne Ingram, City Clerk



PROCLAMATION **MEMORIAL DAY**

WHEREAS, Memorial Day, originally known as Decoration Day, is a sacred day of remembrance, reverence, and gratitude for the brave patriots who have laid down their lives in service to our great Nation; and

WHEREAS, from the battlefields of the American Revolution to present-day operations, our military has built a tradition on honorable and faithful service, and we honor the more than one million Americans who have died to preserve our freedom; and.

WHEREAS, on Memorial Day, a grateful Nation remembers the proud patriots who made the ultimate sacrifice in defense of liberty's blessings; and

WHEREAS, we mourn with families and friends of those we have lost, and hope they find comfort in knowing their loved ones died with honor; and

WHEREAS, this day serves as a reminder to honor the fallen by honoring the living, and by carrying on their work to forge a more perfect Union, a nation of peace, and a secure world.

NOW, THEREFORE, I, Ed Hatley, Mayor of the City of Lincolnton, do hereby proclaim Monday, May 25, 2026, as MEMORIAL DAY in Lincolnton, I urge all residents to join in the solemn observance of this day to honor the memory of the heroic departed

IN WITNESS WHEREOF, I have hereunto set my hand and caused the Seal of the City of Lincolnton to be affixed this 7th, day of May, 2026.

Ed Hatley, Mayor

ATTEST:

Daphne Ingram, City Clerk



Lincolnton NC

Near the City. Near the Mountains. Near Perfect.

Public Hearing Staff Analysis

CZ-2-2026

1837 N. Aspen Street, PID 21085

Planning Board – April 21, 2026

City Council – May 7, 2026

Zoning

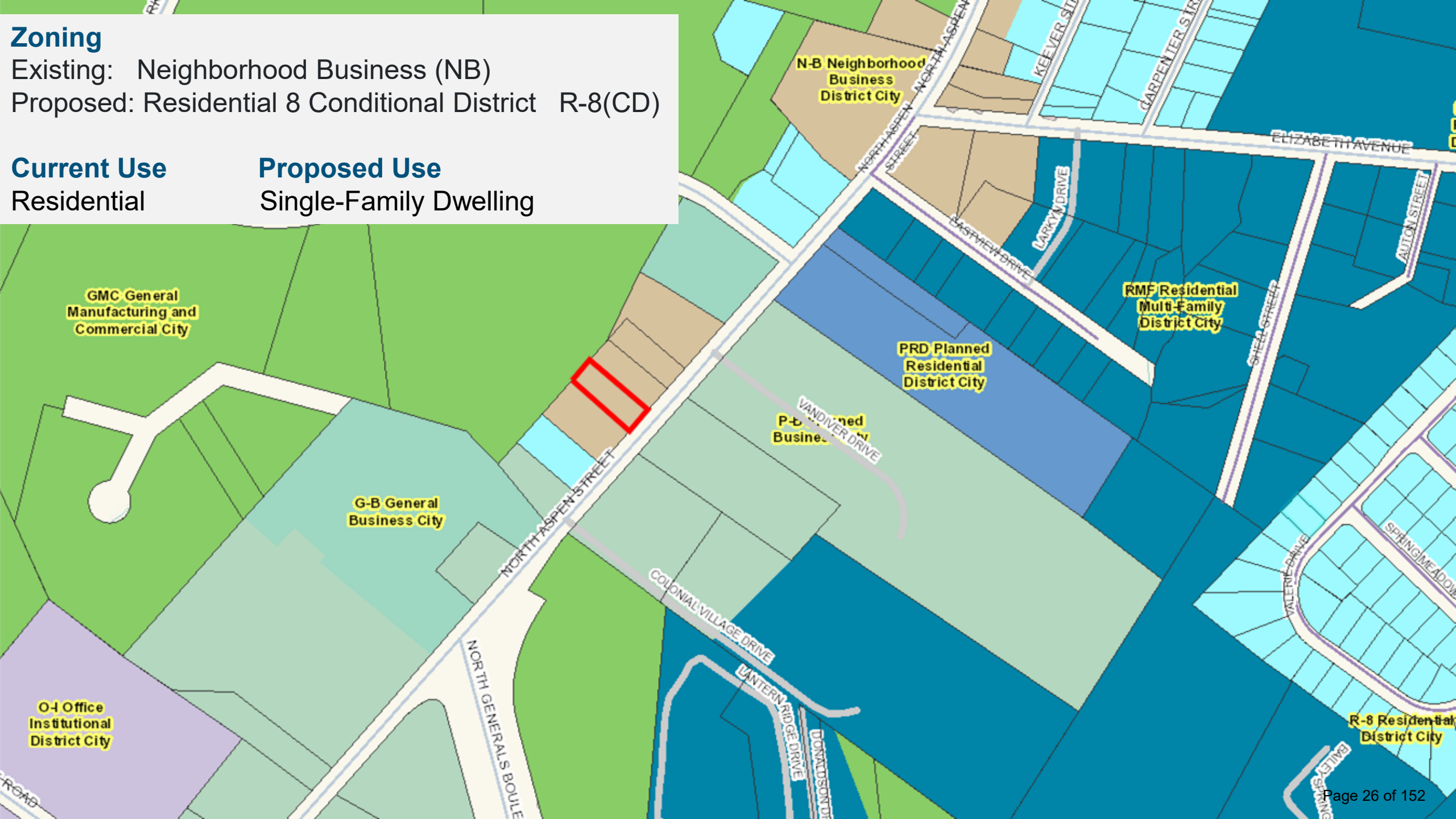
Existing: Neighborhood Business (NB)
Proposed: Residential 8 Conditional District R-8(CD)

Current Use

Residential

Proposed Use

Single-Family Dwelling





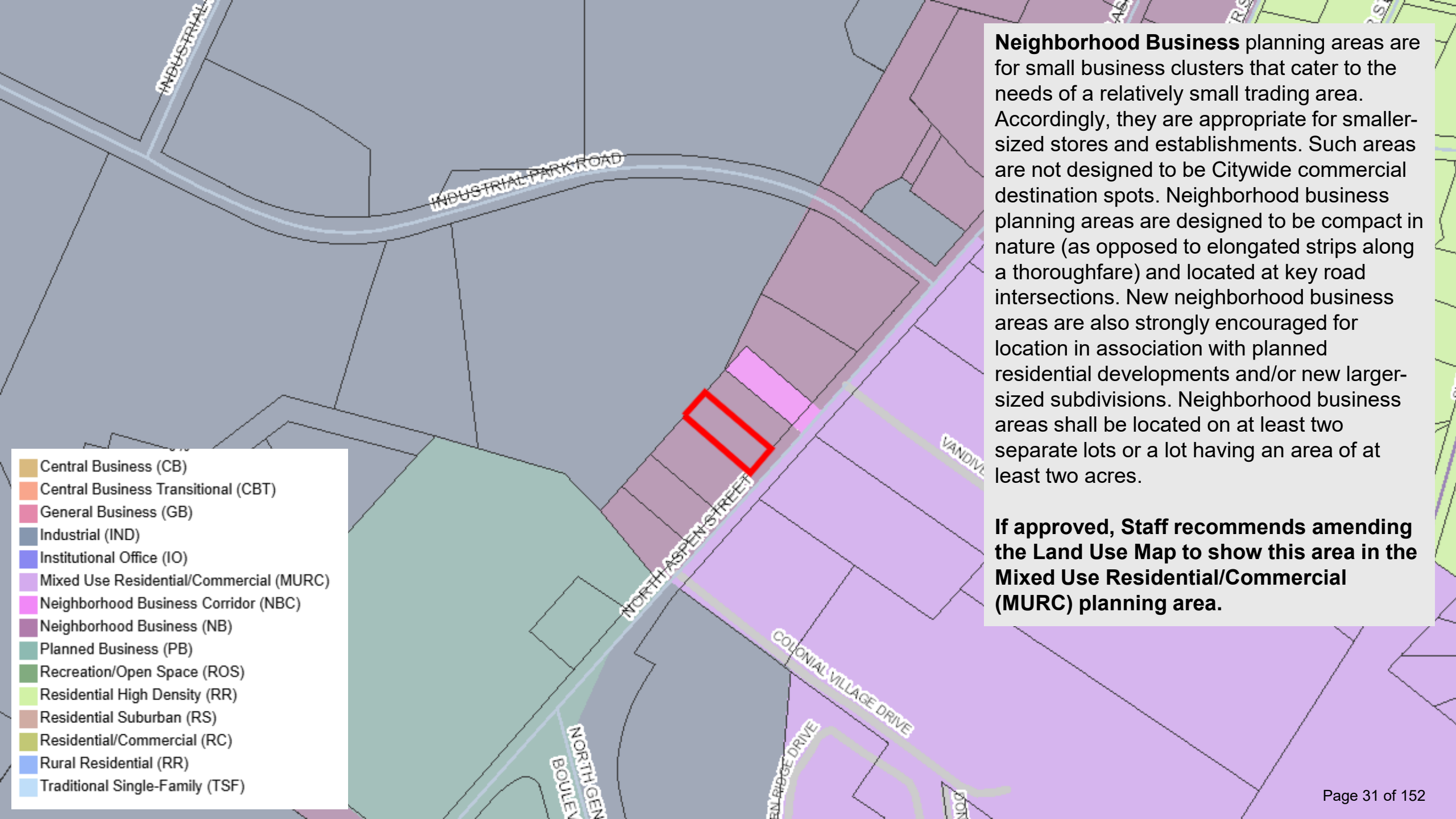
Background Information

This lot was originally zoned Residential 8. In 2016 (ZMA-5-2016), the owner applied for a Zoning Map Amendment to rezone the property to the Neighborhood Business zoning to permit a commercial use. The Lincolnnton Land Use Plan identified the property as being in the Neighborhood Business Planning Area. The properties to the north and south have previously been rezoned to the NB District. The rezoning of the property to the Neighborhood Business (NB) District complied with the Land Use Plan. City Council approved the Zoning Map Amendment on October 6, 2016.





If approved, the existing, large rear accessory structure exceeds the maximum square footage allowed for residential accessory structures. Additionally, residential accessory structures cannot be taller than the primary residential dwelling. The approval conditions state that the structure may only be used for residential storage or as a residential garage; commercial use is not permitted. Furthermore, no additional accessory structures will be allowed on the lot. The smaller accessory structure must be removed since the larger, permanent structure exceeds the permitted size.



Neighborhood Business planning areas are for small business clusters that cater to the needs of a relatively small trading area. Accordingly, they are appropriate for smaller-sized stores and establishments. Such areas are not designed to be Citywide commercial destination spots. Neighborhood business planning areas are designed to be compact in nature (as opposed to elongated strips along a thoroughfare) and located at key road intersections. New neighborhood business areas are also strongly encouraged for location in association with planned residential developments and/or new larger-sized subdivisions. Neighborhood business areas shall be located on at least two separate lots or a lot having an area of at least two acres.

If approved, Staff recommends amending the Land Use Map to show this area in the Mixed Use Residential/Commercial (MURC) planning area.

Conditions of Approval

City Planning:

1. Large accessory structure may only be used for residential storage/garage.
2. No commercial use would be permitted within the accessory structure.
3. No commercial use would be allowed in the residence other than a Customary Home Occupation meeting the ordinance requirements.
4. The smaller accessory structure would need to be removed since the larger, permanent structure exceeds the allowed size.
5. No other accessory structures would be permitted on the lot.
6. Food Truck would need to be relocated to a commercial lot.

**Staff's Proposed Statement of Consistency and Reasonableness
for **APPROVAL** of Application**

Case No. CZ-2-2026

Applicant: Javier Brito

Parcel ID#: 21085

Location: 1837 N. Aspen Street

Request: Rezone from NB to R-8 (CD)

Proposed Consistency and Reasonableness Statement:

The Lincolnnton Land Use Plan designates this property as part of the Neighborhood Business Planning Areas. While the proposed rezoning request does not align with the Neighborhood Business Planning Area, it is consistent with the Land Use Plan and is reasonable for the following reasons.

The rezoning is **consistent** because:

1. The rezoning promotes innovative zoning to accommodate home ownership.
2. The notion of "mixed-use developments" is strongly encouraged throughout the Plan. Rather than continuing to segregate land uses, it is hoped that residential and commercial uses can be more integrated and designed to blend in and complement each other.

The rezoning is **reasonable** because:

1. Applicant has consistently used this location as his primary residence since 2011, and approval would not go against the goals and strategies of the Land Use Plan.

**Staff's Proposed Statement of Consistency and Reasonableness
for **DENIAL** of Application**

Case No. CZ-2-2026

Applicant: Javier Brito

Parcel ID#: 21085

Location: 1837 N. Aspen Street

Request: Rezone from NB to R-8 (CD)

Proposed Consistency and Reasonableness Statement:

The Lincolnnton Land Use Plan designates this property as part of the Neighborhood Business Planning Area. The proposed rezoning request **is not consistent** with the Lincolnnton Land Use Plan. This area is planned for future commercial development and should be reserved for that purpose. Therefore, **denial of the proposed amendment is reasonable and in the public interest.**

Planning Board Vote

7-0 in favor of recommending approval

Planning Board Recommendation:

- Approve the rezoning of the property from Neighborhood Business to Residential 8 Conditional District – R-8(CD)
- Approve the statement of consistency and reasonableness for approval of the rezoning request
- Amend the Future Land Use Map to show the area in the Mixed/Used Residential Commercial planning area.

MOTIONS FOR PUBLIC HEARING

For approval of the request:

- Motion to approve with Planning Board recommendations

For denial of request:

- Deny the rezoning of the property from Neighborhood Business to Residential-8 Conditional District R-8(CD)
- Approve the statement of consistency and reasonableness for denial of the rezoning request



Lincolnton NC

Near the City. Near the Mountains. Near Perfect.

Public Hearing Staff Analysis

CZ-4-2026

Jackson Drive, PIDs 01315, 75486, 857701

Planning Board – April 21, 2026

City Council – May 7, 2026

Zoning

Existing: Planned Business (PB) and Residential-15 (R-15)

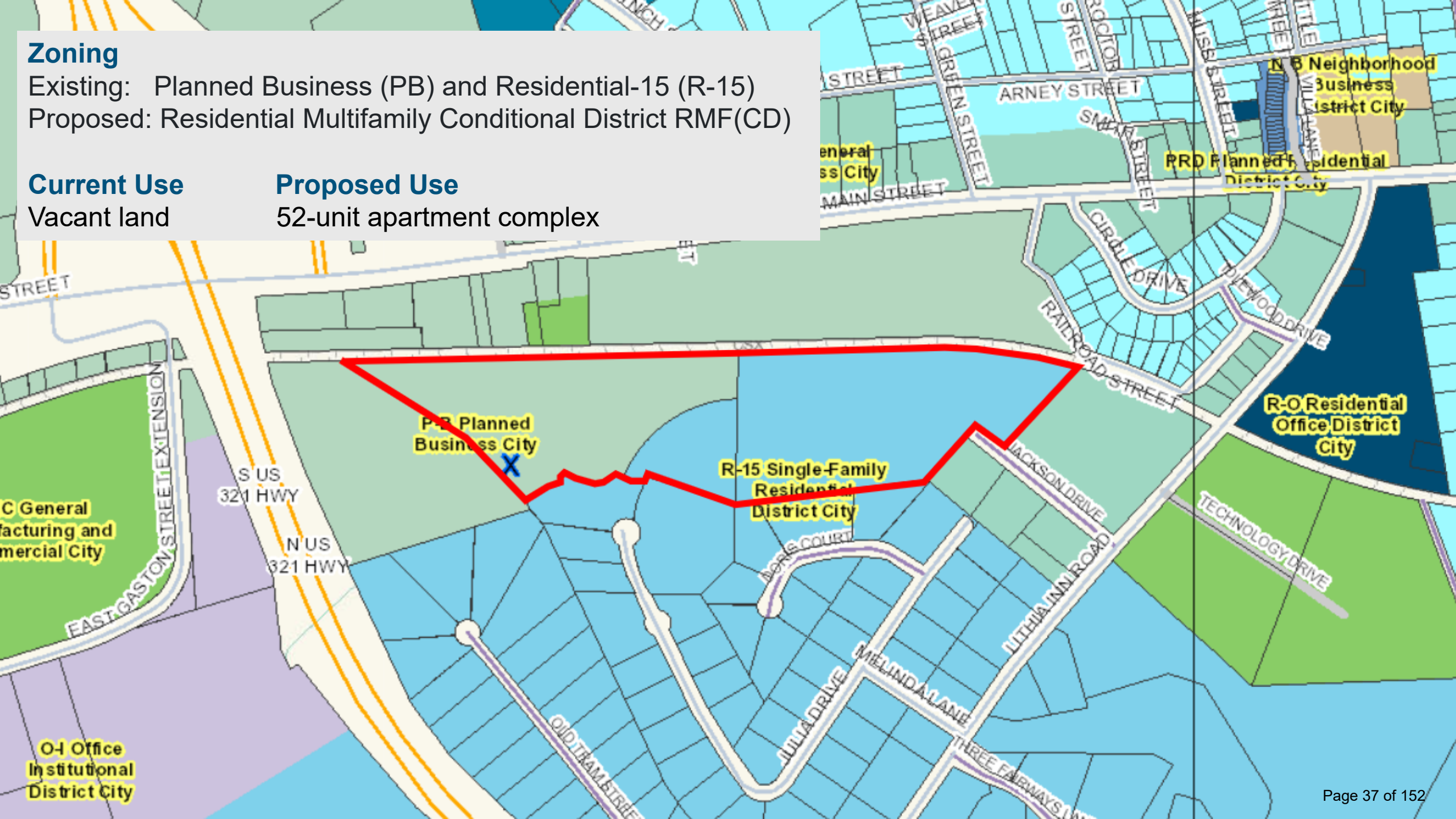
Proposed: Residential Multifamily Conditional District RMF(CD)

Current Use

Vacant land

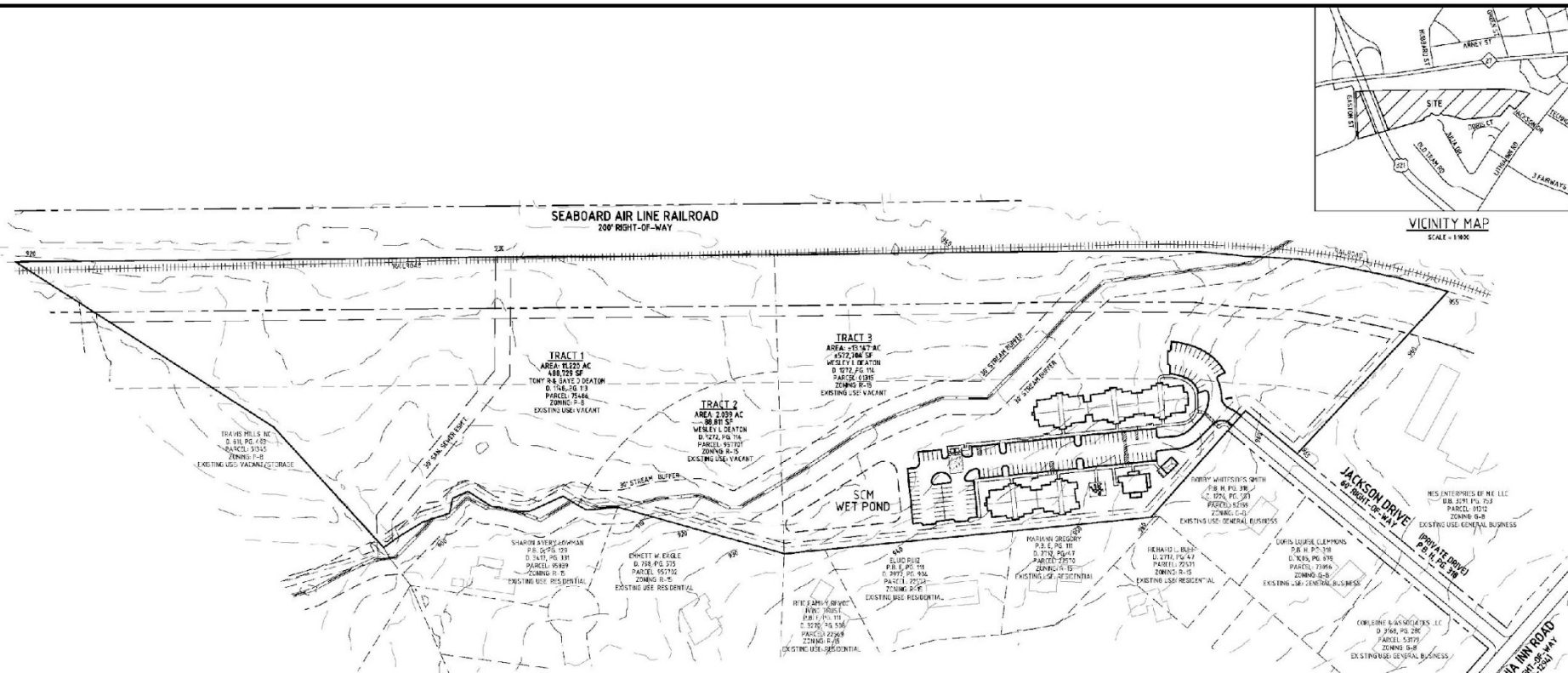
Proposed Use

52-unit apartment complex



Click to begin





BWA Engineers
Planners
Surveyors
Borum, White and Associates, P.A.
477 Rogers Street, Suite 100, Gloucester, MA 01930
P.O. Box 5180, Gloucester, MA 01930-0518
Phone: 978-275-0671 Fax: 978-275-1519
Web: www.bwa.com
N.E. License # 0-1065

**PRELIMINARY
DRAWING
NOT FOR
CONSTRUCTION**

PROJECT:

SITE INFORMATION

GRACELEIGH POINT
MULTIFAMILY APARTMENTS

COMBINED SITE	
TOTAL AREA:	26.406 ACRES
TRACK 1	
TOTAL AREA:	11,220 ACRES
OWNER:	TONY R & GAYE D DEATON
ADDRESS:	
DEED:	D. 1148, PG. 113
PARCEL:	75486
ZONING:	P-B
EXISTING USE:	VACANT

TRACK 2	
TOTAL AREA:	2,039 ACRES
OWNER:	WESLEY L DEATON
ADDRESS:	JULIA DR
DEED:	D. 1272, PG. 114
PARCEL:	957701
ZONING:	P-B
EXISTING USE:	VACANT/STORAGE

TRACK 3	
TOTAL AREA:	13,147 ACRES
OWNER:	WESLEY L DEATON
ADDRESS:	JACKSON DR
DEED:	D. 1272, PG. 114
PARCEL:	01315
ZONING:	R-15
EXISTING USE:	VACANT

PROPOSED USE:	RESIDENTIAL - MULTI FAMILY
UNITS	52
UNIT DENSITY	2.76 UNITS PER ACRE

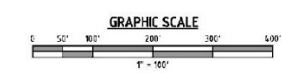
PARKING DATA

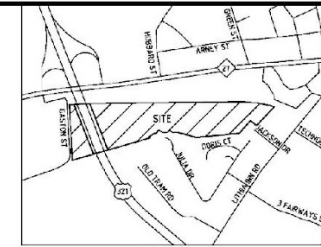
REQ. NCHFA PARKING	92 (1.75 SP/PER UNIT)
REQ. CITY PARKING	
ONE BEDROOM: 4	6 (1.5 SP/BEDROOM)
TWO BEDROOM: 20	40 (2.0 SP/BEDROOM)
THREE BEDROOM: 28	84 (3.0 SP/BEDROOM)
TOTAL REQUIRED:	130
PARKING PROVIDED:	130
HANDICAP PARKING	
STANDARD:	2 SPACES
VAN ACCESSIBLE:	7 SPACES

SITE INFORMATION	
COMBINED SITE	
TOTAL AREA:	26.406 ACRES
TRACK 1	
TOTAL AREA:	11,220 ACRES
OWNER:	TONY R & GAYE D DEATON
ADDRESS:	LITCHIA INN RD
DEED:	D. 1148, PG. 113
PARCEL:	75486
ZONING:	P-B
EXISTING USE:	VACANT
TRACK 2	
TOTAL AREA:	2,039 ACRES
OWNER:	WESLEY L DEATON
ADDRESS:	JULIA DR
DEED:	D. 1272, PG. 114
PARCEL:	957701
ZONING:	P-B
EXISTING USE:	VACANT/STORAGE
TRACK 3	
TOTAL AREA:	13,147 ACRES
OWNER:	WESLEY L DEATON
ADDRESS:	JACKSON DR
DEED:	D. 1272, PG. 114
PARCEL:	01315
ZONING:	R-15
EXISTING USE:	VACANT
PROPOSED USE:	RESIDENTIAL - MULTI FAMILY
UNITS	52
UNIT DENSITY	2.76 UNITS PER ACRE

GENERAL NOTES

- BOUNDARY INFORMATION TAKEN FROM DEEDS.
- LOCATION AND TOPOGRAPHIC INFORMATION TAKEN FROM EXISTING AERIALS.
- ALL CONSTRUCTION TO BE IN ACCORDANCE WITH THE CITY OF LINCOLN, LINCOLN COUNTY, NCDC, AND NCDC STANDARDS AND SPECIFICATIONS AS APPLICABLE.





BWA Engineers
Planners
Surveyors
Borum, White and Associates, P.A.
400 Lehigh Valley Blvd., Suite 200, Allentown, PA 18103
P.O. Box 2100, Lehigh Valley, PA 18103
Phone: 610-261-0471 Fax: 610-261-0472
Web: www.bwaw.com
N.E. License # 11-0000

**PRELIMINARY
DRAWING
NOT FOR
CONSTRUCTION**

PROJECT:

**GRACELEIGH POINT
MULTIFAMILY APARTMENTS**
JACKSON DRIVE
LINCOLN TOWNSHIP, LINCOLN COUNTY
LINCOLN, NORTH CAROLINA

OWNER/DEVELOPER:

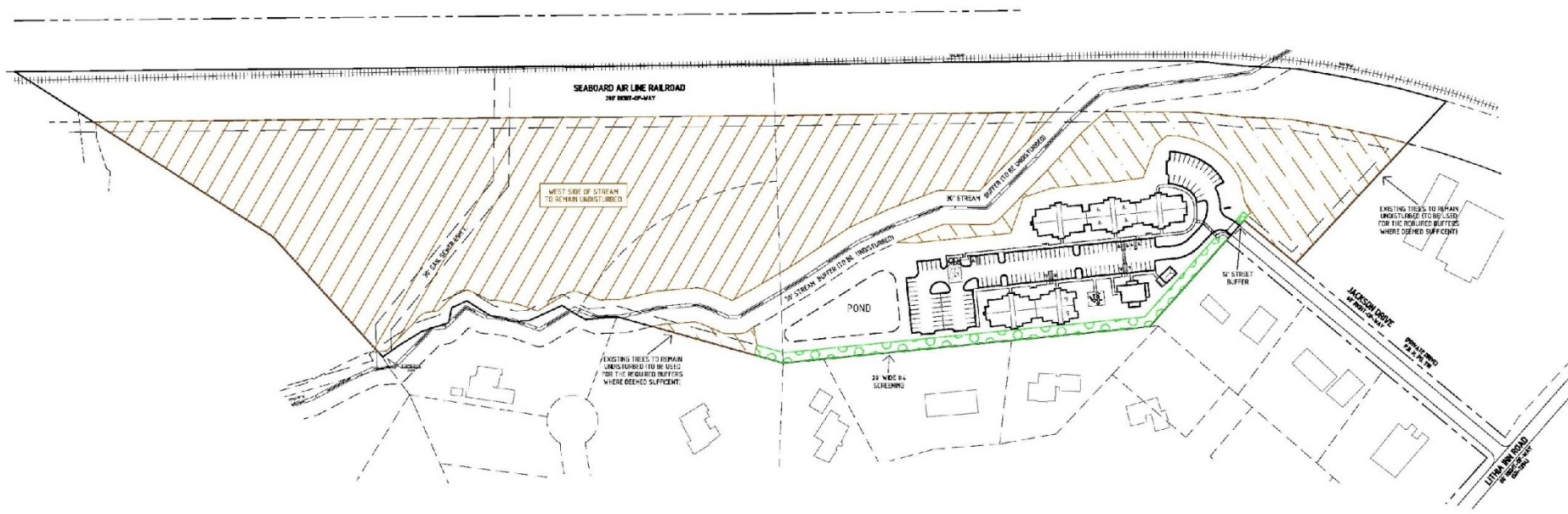
**WYNNFIELD
FORWARD**
5606 RIVERSIDE DRIVE
JAMESTOWN, NORTH CAROLINA
CONTACT: DAVIS RAY
PHONE: 336-625-7541

DRAWN BY: DLW
DATE: APRIL 13, 2020
REVISIONS:

SHEET TITLE:
**CONCEPTUAL
LANDSCAPING PLAN
OVERALL**

FILE NO: F:\Wynfield\Jamestown\Design\Landscaping
DRAWING SCALE: 1"=100'
PLAN SHEET NO:

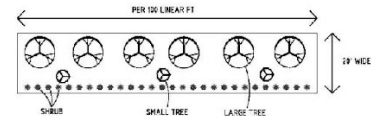
L-1



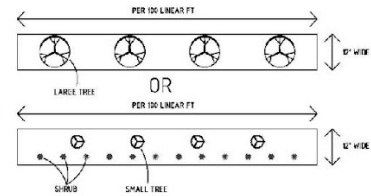
LANDSCAPING BUFFERS

20' WIDE #4 BUFFER	12' WIDE STREET BUFFER
5 LARGE TREES 3 SMALL TREES 20 SHRUBS	4 LARGE TREES OR 4 SMALL TREES 10 SHRUBS

**20' WIDE
#4 BUFFER**

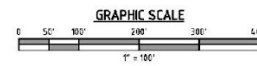


**12' WIDE
STREET BUFFER**



SITE INFORMATION

COMBINED SITE
TOTAL AREA: 26.606 ACRES
PROPOSED USE: RESIDENTIAL - MULTI-FAMILY
UNITS: 12
UNIT DENSITY: 2.76 UNITS PER ACRE



**PRELIMINARY
DRAWING
NOT FOR
CONSTRUCTION**

**GRACELEIGH POINT
MULTIFAMILY APARTMENTS**
JACKSON DRIVE
LINCOLN TOWNSHIP, LINCOLN COUNTY
LINCOLN, NORTH CAROLINA

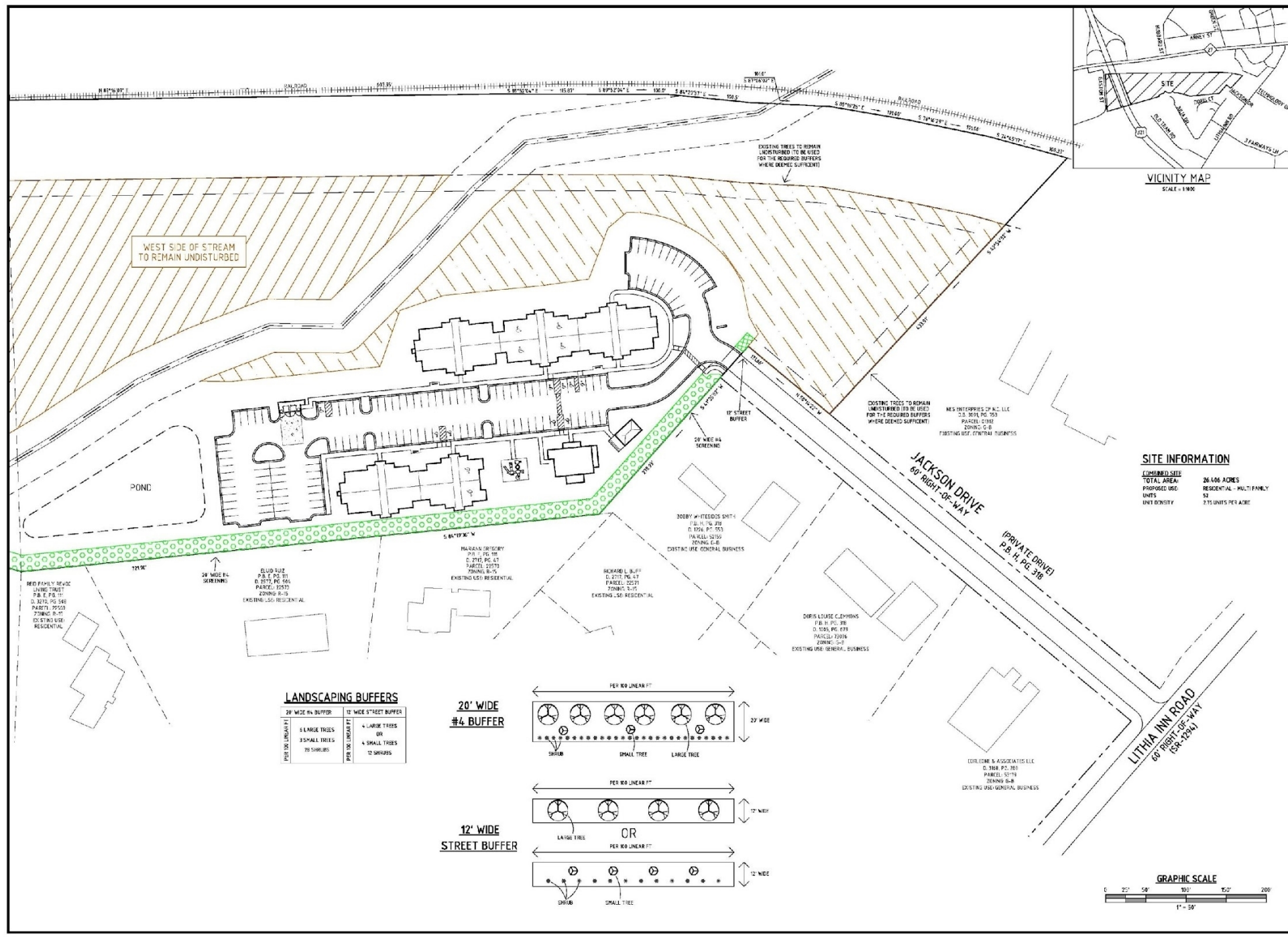
OWNER/DEVELOPER:
**WYNNEFIELD
FORWARD**
5616 RIVERDALE DRIVE
JAMESTOWN, NORTH CAROLINA
CONTACT: DAVIS RAY
PHONE: 336-425-7661

DRAWN BY: **SLM**
DATE: **APRIL 15, 2020**

REVISIONS:

SHEET TITLE:
**CONCEPTUAL
LANDSCAPING PLAN**

FILE NO: T:\bwm\GIS\Lincoln-Forward\GIS-Landscaping
DRAWING SCALE: **1"=50'**
PLAN SHEET NO:

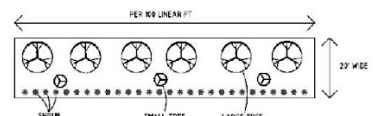


SITE INFORMATION
COMBINED SITE: 26.106 ACRES
TOTAL AREA: RESIDENTIAL - MULTIFAMILY
PROPOSED UG: 52
UNITS: 275 UNITS PER ACRE
UNIT DENSITY:

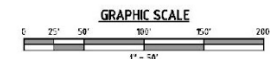
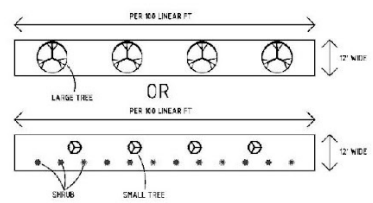
LANDSCAPING BUFFERS

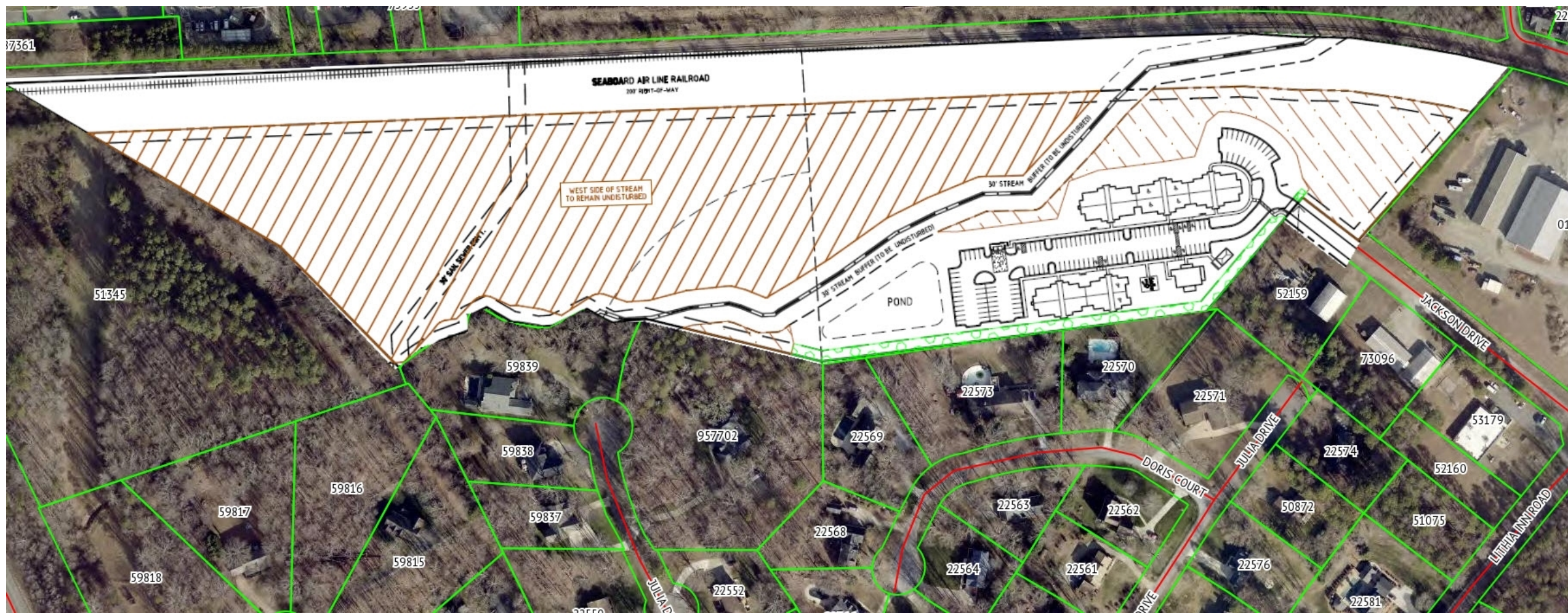
20' WIDE HA BUFFER	12' WIDE STREET BUFFER
5 LARGE TREES OR 3 SMALL TREES 75 SHRUBS	4 LARGE TREES OR 4 SMALL TREES 12 SHRUBS
PER 50' LINEAR FT	PER 50' LINEAR FT

**20' WIDE
#4 BUFFER**

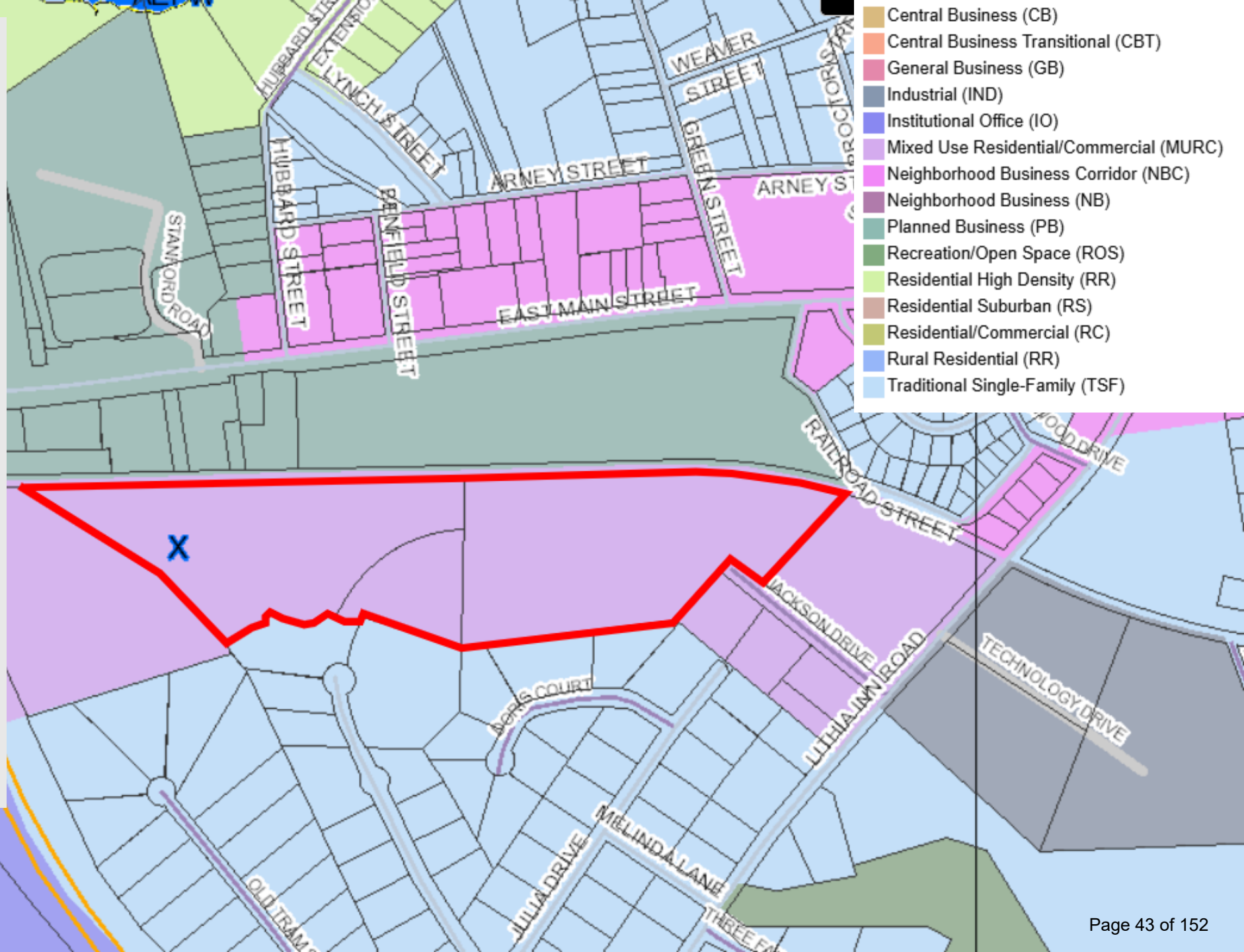


**12' WIDE
STREET BUFFER**



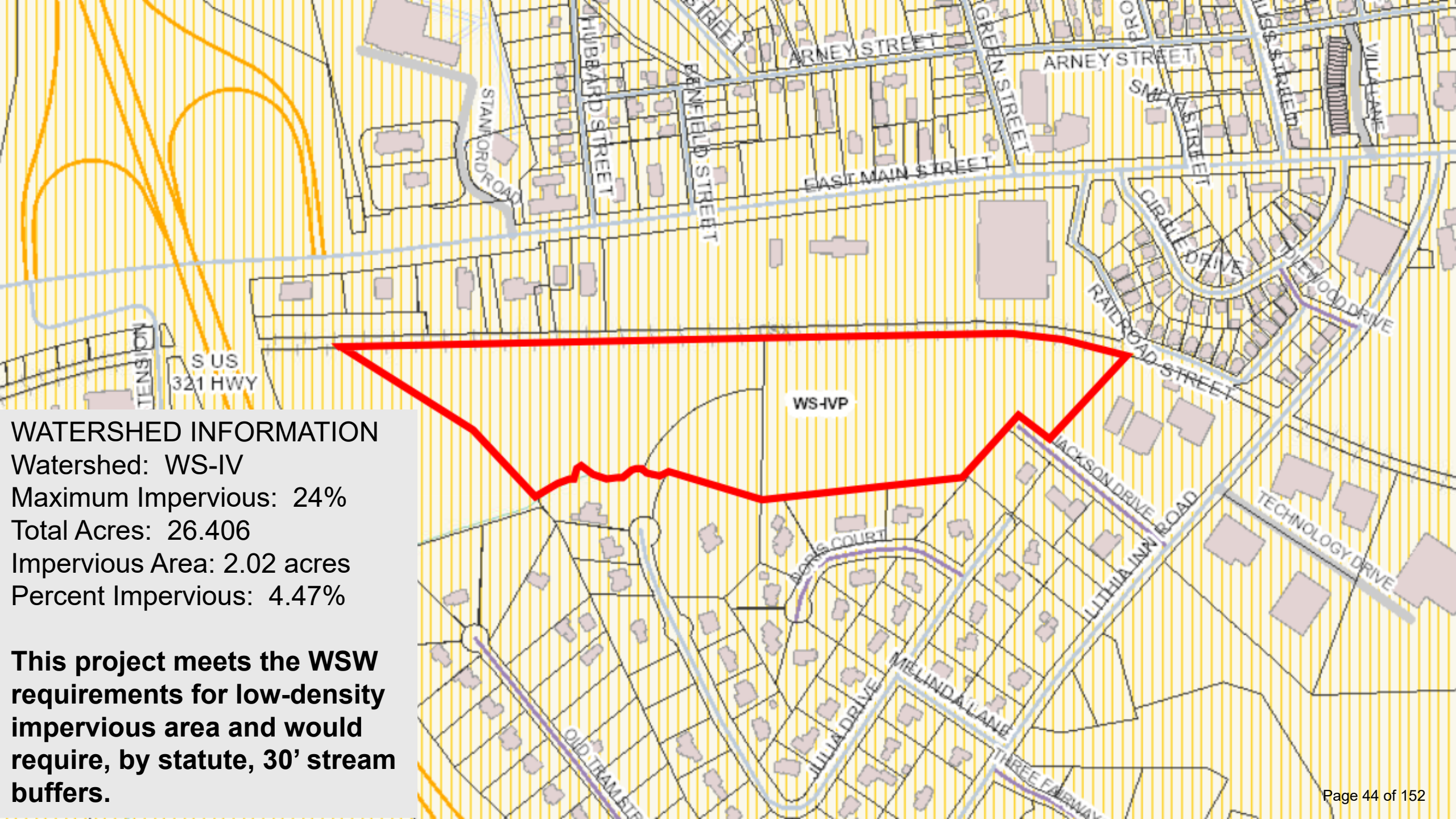


- Central Business (CB)
- Central Business Transitional (CBT)
- General Business (GB)
- Industrial (IND)
- Institutional Office (IO)
- Mixed Use Residential/Commercial (MURC)
- Neighborhood Business Corridor (NBC)
- Neighborhood Business (NB)
- Planned Business (PB)
- Recreation/Open Space (ROS)
- Residential High Density (RR)
- Residential Suburban (RS)
- Residential/Commercial (RC)
- Rural Residential (RR)
- Traditional Single-Family (TSF)



Mixed-Use Residential/Commercial planning areas in select, older portions of the City where true "urban villages" consisting of high-density residential uses (both single- and multi-family) and associated small-scale and pedestrian-oriented offices and retail uses may be located. The thrust behind these planning areas is to create areas in which persons are able to both live, work, and shop. They are designed to emulate development patterns from the early and mid portions of the twentieth century, when reliance on the automobile was not paramount. In order for such a concept to be feasible, an area of significant size must be so designated thus ensuring that there will be ample room for the variety of uses needed to create a "village."

This project would be appropriate for the Mixed Use Residential/Commercial planning area.



WATERSHED INFORMATION
Watershed: WS-IV
Maximum Impervious: 24%
Total Acres: 26.406
Impervious Area: 2.02 acres
Percent Impervious: 4.47%

This project meets the WSW requirements for low-density impervious area and would require, by statute, 30' stream buffers.

Conditions of Approval

City Planning:

1. Buildings cannot exceed 40'; if they are taller than 40', you need to request relief from the ordinance requirements as part of your conditional zoning.
2. Legal documentation would need to be submitted showing the parcels have legal access to Jackson Drive prior to any permits being issued for these parcels.
3. The interior street and Jackson Drive would need to meet all NCDOT standards and Fire code regulations.
4. Screening is required on all project boundaries. Suggest not clear-cutting in the 20' buffer area. Existing trees can count towards screening requirements. Any deficiencies can be supplemented with plantings to meet ordinance requirements. Additionally, will need a berm with plantings, or a tall privacy fence with plantings, to accommodate the topography and effectively screen from single-family residential.
5. Large trees required by ordinance for screening would be 15' tall at time of planting.

City Water Resources- Todd Elmore

1. Will require an 8" meter, 8" waterline for domestic.
2. The fire protection sprinkler line (6") requires a separate connection, must be metered, and requires a detection meter.
3. Inside lines will be privately owned and not maintained by the City of Lincoln.
4. Recommend running the gravity sewer across the back of the property, behind KFC on the apartment side of the railroad tracks, or to the pump station to pump across Lithia Inn Rd. However, Lithia Inn will require a road bore.
5. See Gary Stevenson and David Ramsey's comments for more information regarding water.

City Public Works – Nathan Eurey

1. No solid waste collection service is provided by the City.
2. Sidewalks to conform to City standards, with no clean-outs or utility boxes located within the sidewalk.
3. The City will not be responsible for the maintenance of the wet pond.
4. Jackson Drive will need to be brought up to state road standards.
5. City will not accept Jackson Drive, nor the interior street of the project, as City Streets.

NOTE: Conditional zoning has a 5-year expiration date from the date of approval. Any adjustments to the conditions of approval that do not affect the overall layout of the site plan and that are technical in nature can be approved by the department making the comment/condition.

Conditions of Approval

Lincolnton Fire Department - Gary Stevenson

1. Follow Appendix D
2. Need hydraulic calculations for water availability
3. Will require a fire protection sprinkler system. Separate lines are required for the fire protection sprinkler system and the domestic line
4. 8" line for hydrants if dead end, 6" if looped, can tap domestic lines on hydrant but not sprinkler line
5. Building construction plans shall include available water supply and hydrant proximity. The water supply shall be verified (operational) prior to beginning vertical construction. (Fire hydrants shall not exceed 400ft from any building). Water supply and hydrants shall comply with both the fire code and city ordinances.
6. Building construction plans shall reflect compliance with the current version of the North Carolina State Fire Code.
7. The fire protection sprinkler system/alarm system contractor shall submit plans to and obtain an installation permit from the City of Lincolnton Fire Marshal's office prior to beginning work.

Lincoln County Erosion Control – Danielle Rudisill

1. An approved erosion control permit from Lincoln County is required prior to grading.

NCDOT District Engineer – Travis Jordan

1. NCDOT will not require any permits or improvements for this site.

Business Services Director – David Ramsey

1. Water will require a master meter for the apartment complex

For City Council: Are there any additions to the Conditions of Approval?

**Staff's Proposed Statement of Consistency and Reasonableness
for **APPROVAL** of Application**

Case No. CZ-4-2026

Applicant: Workforce Solutions, LLC

Parcel IDs#: 01315, 75486 and 957701

Location: Jackson Drive

Request: Rezone from PB and R-15 to RMF(CD)

Proposed Consistency and Reasonableness Statement:

The Lincolnnton Land Use Plan designates this property as part of the Mixed Use Residential Commercial planning area. The proposed rezoning aligns with the Land Use Plan and is consistent and reasonable in the following reasons:

- 1. It promotes a healthy mix of well-maintained rental units that accommodate individuals across various income brackets.**
- 2. It provides diversity in both the density and types of rental properties, including apartment complexes, individual rental units, duplexes, and single-family homes.**

**Staff's Proposed Statement of Consistency and Reasonableness
for **DENIAL** of Application**

Case No. CZ-4-2026

Applicant: Workforce Solutions, LLC

Parcel IDs#: 01315, 75486 and 957701

Location: Jackson Drive

Request: Rezone from PB and R-15 to RMF(CD)

Proposed Consistency and Reasonableness Statement:

The Lincolnnton Land Use Plan designates this property as part of the Mixed-Use Residential Commercial planning area. The proposed rezoning request mostly aligns with this planning area; **however, it does not guarantee that the property will be developed in a manner that harmonizes with adjacent uses and the overall character of the neighborhood, as outlined in the Land Use Plan.** Therefore, denying the proposed amendment is reasonable and serves the public interest.

Planning Board Vote

5-1 in favor of recommending denial of the rezoning

Planning Board Recommendation:

- Deny the rezoning of the property from Planned Business (PB) and Residential-15 (R-15) to Residential Multifamily RMF(CD)
- Approve the statement of consistency and reasonableness for denial of the rezoning request

For approval of the request:

- Approve the rezoning of the property from Planned Business (PB) and Residential-15 (R-15) to Residential Multifamily RMF(CD)
- Approve the Statement of Consistency and Reasonableness for Approval of the rezoning request

For denial of the request:

- Deny the rezoning of the property from Planned Business (PB) and Residential-15 (R-15) to Residential Multifamily RMF(CD) as recommended by the Planning Board.



LINCOLNTON
AGENDA ITEM SUMMARY

To: The Honorable Mayor and City Council
Date: May 7, 2026
From: Jean Derby, Planning Director
Subject: Request for Surety Bond Reduction - Carpenter Farms

Summary:

Background:

Fiscal Impact:

Recommendation:

Attachments:

1. Carpenter Farms surety bond reduction 2026



Request for a Reduction of Surety Bond Carpenter Farms/Century Communities

City Council May 7, 2026



209 1st Ave. South • Conover, NC 28613 • (828) 465-2205

**Carpenter Farms
Engineers Estimate for Bonding (Subdivision)**

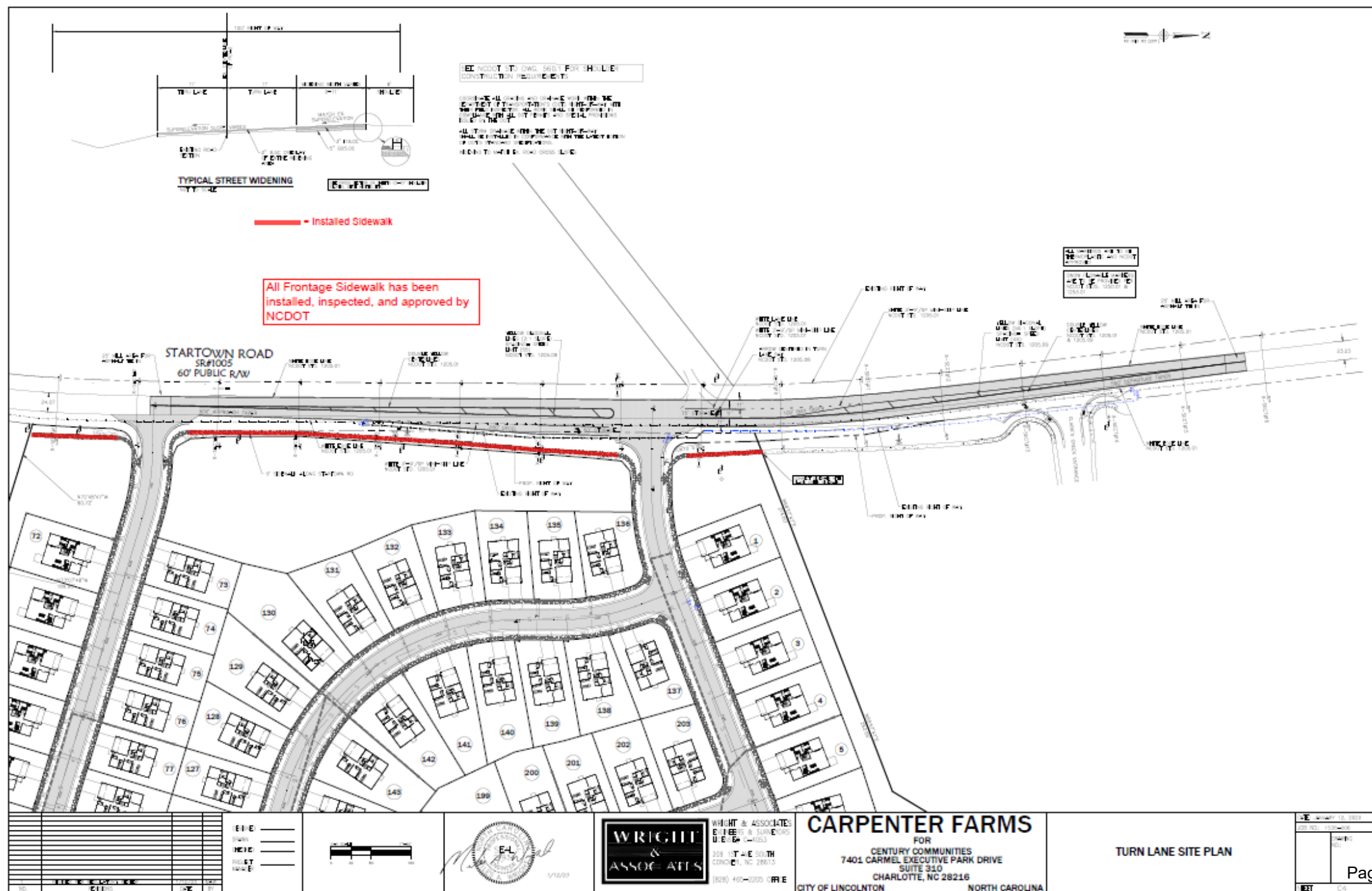
Item	Description	Total Quantity	Units	Unit Price	Extended Price	% Complete	Amount Remaining
Concrete Flatwork							
72	COS 4" Sidewalk	96740	SF	\$ 6.80	\$ 657,832.00	0%	\$ 657,832.00
73	COS ADA Ramp	34	EA	\$ 2,520.00	\$ 85,680.00	0%	\$ 85,680.00
ROW Improvements							
82	5' Sidewalk	4600	SF	\$ 7.30	\$ 33,580.00	0%	\$ 33,580.00
Landscape Improvements							
83	Landscaping (	1	LS	\$ 357,000.00	\$ 357,000.00	0%	\$ 357,000.00

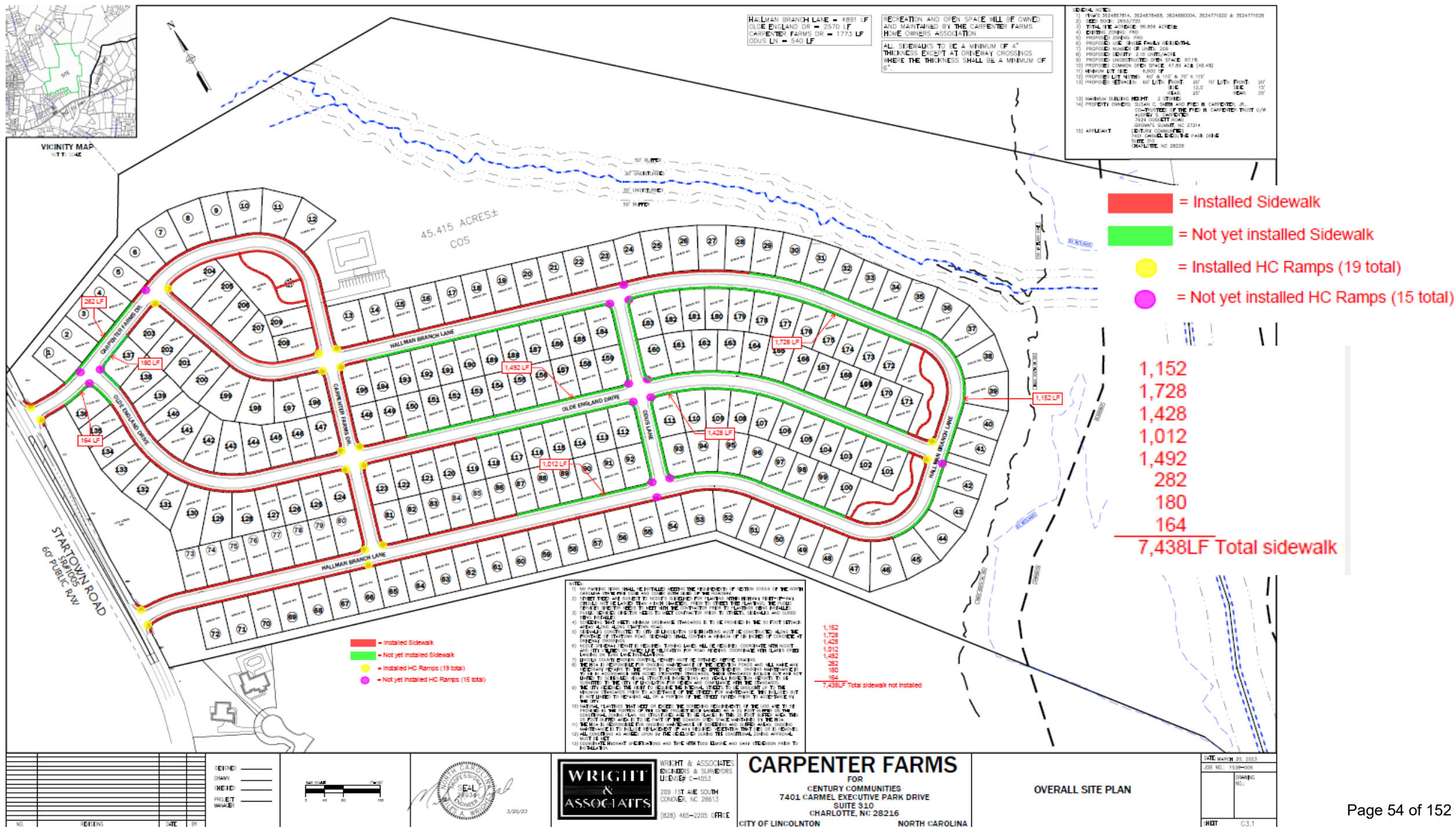
Remaining Subtotal	\$ 1,134,092.00
25% Add	\$ 283,523.00
Total Bond Amount	\$ 1,417,615.00

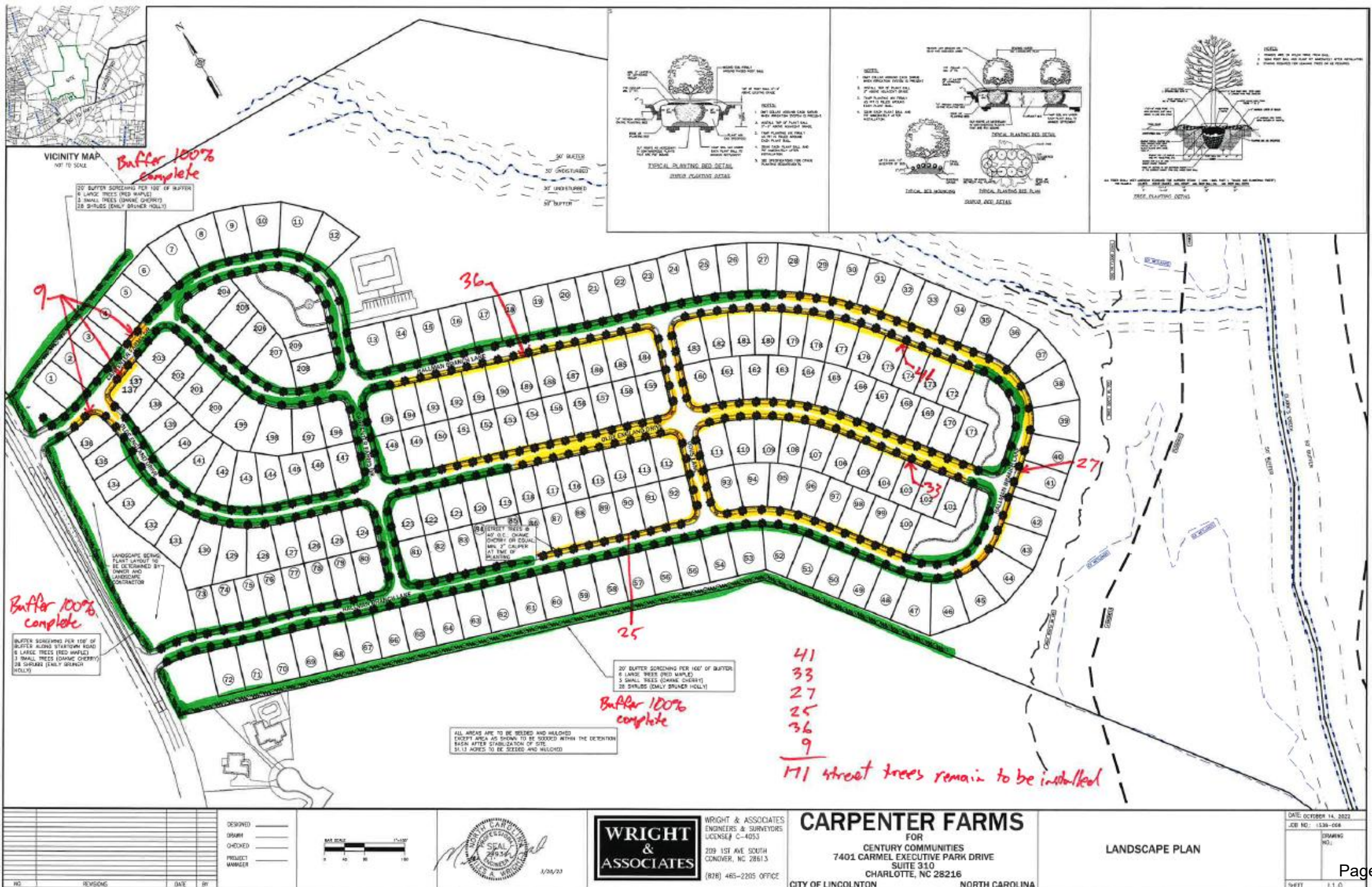
If you have any questions or need any additional information, please let me know.
Thank you,

Miles A. Wright, PE











209 1st Ave. South • Conover, NC 28613 • (828) 465-2205

Carpenter Farms
Engineers Estimate for Bonding (Subdivision)

Item	Description	Total Quantity	Units	Unit Price	Extended Price	% Complete	Amount Remaining
Concrete Flatwork							
72	COS 4" Sidewalk	96740	SF	\$ 6.80	\$ 657,832.00	69%	\$ 203,927.92
73	COS ADA Ramp	34	EA	\$ 2,520.00	\$ 85,680.00	56%	\$ 37,699.20
ROW Improvements							
82	5' Sidewalk	4600	SF	\$ 7.30	\$ 33,580.00	100%	\$ -
Landscape Improvements							
83	Landscaping	1	LS	\$ 357,000.00	\$ 357,000.00	88%	\$ 42,840.00

Remaining Subtotal	\$ 284,467.12
25% Add	\$ 71,116.78
Total Bond Amount	\$ 355,583.90

If you have any questions or need any additional information, please let me know.
Thank you,

Miles A. Wright, PE



Staff recommends the following action:

1. Recommend approval for the reduction of the Surety Bond amount.

Motion:

Motion to approve as recommended by staff



LINCOLNTON
AGENDA ITEM SUMMARY

To: The Honorable Mayor and City Council
Date: May 7, 2026
From: Scott Clark, Assistant City Manager
Subject: Request to Approve Bids for the North Laurel Street Culvert Replacement Project

Summary:

Background:

Fiscal Impact:

Recommendation:

Attachments:

1. N. Laurel Culvert

CITY COUNCIL

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

**CITY MANAGER**

Ritchie Haynes
rhaynes@lincolntonnc.org
CITY CLERK
Daphne Ingram
[dingram@lincolntonnc.org](mailto:d Ingram@lincolntonnc.org)
CITY ATTORNEY
John M. Friguglietti, Jr.

STAFF REPORT

TO: City Council

VIA: Ritchie Haynes, City Manager

DATE: May 7, 2026

FROM: Scott Clark, Assistant City Manager

PREPARED BY: Scott Clark, Assistant City Manager

SUBJECT: N. Laurel Street Culvert Replacement Project

SUMMARY STATEMENT

City Council is requested to accept the lowest bid for the N. Laurel Street Culvert Replacement Project and award a contract to Lewis Grading & Paving, Inc.

REVIEW

The American Society of Civil Engineers (ASCE) completes an infrastructure report every four (4) years. Stormwater infrastructure across the United States receives a grade of "D". Such failing and undersized infrastructure is beginning to pose challenges for our community.

In Summer of 2025, we experienced catastrophic flooding in our community. The significant volume of stormwater overwhelmed our 30" galvanized culvert pipe along N. Laurel Street.

Further inspection identified a failing, corroded culvert and large blockage in the pipe. Staff and contracted resources tried to remove the blockage, but had no success. It was determined that replacement and upsizing the galvanized culvert was needed.

Clayton Engineering was hired to prepare plans and advertise the projects for the bid process. Lewis Grading & Paving, Inc. submitted the lowest bid of four (4) bidders.

RECOMMENDATION

Staff recommends City Council award the lowest bid to Lewis Grading & Paving, Inc. in the amount of **\$123,085.00** and a **10% contingency** in the amount of **\$12,308.50**; establish a project fund in the amount of **\$135,393.50**, and authorize the City Manager to execute all contract documents associated with the project.

Attachment: Bid tabulation

BID TABULATION

Contractor	Base Bid	Bid Alternate	License No.
Lewis Grading & Paving, Inc.	\$ 123,085.00	\$ 3,200.00	82913
Willis Contracting Inc.	\$ 195,856.00	\$ 1,500.00	75903
Lewis Site Development, LLC	\$ 210,518.00	\$ 2,222.00	102799
Fuller & Co. Construction, LLC	\$ 248,968.05	\$ 5,225.00	64580

Base Bid: Includes all Labor, Equipment and Materials to Perform all Work Shown or Specified to Complete Project

Bid Alternate: Contractor to Provide Detour per Plan Sheets TCP101 & TCP502



LINCOLNTON
AGENDA ITEM SUMMARY

To: The Honorable Mayor and City Council
Date: May 7, 2026
From: Daniel Perry, Water Resources Operations Manager
Subject: Request Approval Of Carolina CAT Bid To Replace The Generators And Switch Gears At The Water Treatment Plant And The Sanford Electric Bid To Replace The Generators At The Waste Water Treatment Plant

Summary:

Background:

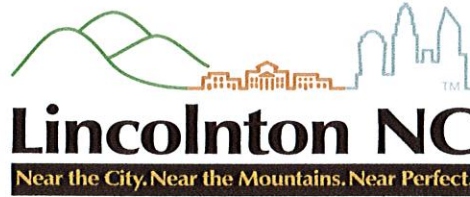
Fiscal Impact:

Recommendation:

Attachments:

1. WTP Generators and Switch Gears WTP Generators

City of Lincolnton
Water Resources
P. O. Box 617
Lincolnton, North Carolina
28093-0617



Water Treatment Plant
Phone (704) 736-8970
FAX (704) 736-8979
www.lincolntonnc.org

Memorandum

To: The Honorable Mayor and City Council
Thru: Ritchie Haynes, City Manager
From: Daniel Perry, Water Resources Operations Manager
Subject: WTP Generators / Switch Gears & WWTP Generators
Date: May 7, 2026

.....

Summary:

As discussed at budget retreat, we are in need of updating various Water Resource's infrastructure. It is my hope that you will allow us the opportunity to upgrade our generators at the WTP and WWTP along with updating the switch gears at the WTP.

Background:

The City has received settlement money that council has already approved and resolved to set aside for improving infrastructure at the WTP and WWTP (Dec. 2025 council).

Fiscal Impact:

< \$305,000.00

Recommendation:

Staff recommends City Council to accept and approve the bid to Carolina CAT to replace the generators and switch gears at the WTP. Staff recommends City Council to accept and approve the bid to Sanford Electric to replace the generators at the WWTP. Lastly, staff recommends that City Council authorizes the City Manager to execute all contract documents associated with this project

Attachments:

- Quotes
- Settlement Summary



PFAS Settlement Summary

Settling Defendant: 3M Company

Payment #	Qtr/Year of Payment	% Included in Payment	Cumulative % Paid	Payment	Attorney's Fees	Class Action Capital Fees	Total Received or Estimates	Payment Received
1	Q2: 2025	20.0	20.0	\$390,334.03	\$65,068.68	\$32,514.82	\$292,750.52	10/30/2025
2	Q2-Q3: 2025	45.6	65.6	\$889,961.59	\$148,356.60	\$74,133.80	\$667,471.19	11/14/2025
3	Q2: 2026	6.4	72.0	\$124,906.89	\$20,821.98	\$10,404.74	\$93,680.17	
4	Q2: 2027	4.8	76.8	\$93,680.17	\$15,616.48	\$7,803.56	\$70,260.13	
5	Q2: 2028	5.6	82.4	\$109,293.53	\$18,219.23	\$9,104.15	\$81,970.15	
6	Q2: 2029	5.0	87.4	\$97,583.51	\$16,267.17	\$8,128.71	\$73,187.63	
7	Q2: 2030	3.4	90.8	\$66,356.79	\$11,061.68	\$5,527.52	\$49,767.59	
8	Q2: 2031	3.4	94.2	\$66,356.79	\$11,061.68	\$5,527.52	\$49,767.59	
9	Q2: 2032	3.0	97.2	\$58,550.10	\$9,760.30	\$4,877.22	\$43,912.58	
10	Q2: 2033	2.8	100.0	\$54,646.76	\$9,109.61	\$4,552.08	\$40,985.07	
				<u>\$1,951,670.16</u>	<u>\$325,343.42</u>	<u>\$162,574.12</u>	<u>\$1,463,752.62</u>	

Settling Defendant: Dupont

Payment #	Qtr/Year of Payment	% Included in Payment	Cumulative % Paid	Payment	Attorney's Fees	Class Action Capital Fees	Total Received or Estimates	Payment Received
1	Q2: 2025	100.0	100.0	\$224,442.06	\$37,414.49	\$18,702.76	\$168,324.81	11/25/2025
				<u>\$224,442.06</u>	<u>\$37,414.49</u>	<u>\$18,702.76</u>	<u>\$168,324.81</u>	

Settling Defendant: Tyco and BASF

Payment #	Qtr/Year of Payment	% Included in Payment	Cumulative % Paid	Payment	Attorney's Fees	Class Action Capital Fees	Total Received or Estimates	Payment Received
1		100.0	100.0	\$224,442.06	\$37,414.49	\$18,702.76	\$168,324.81	
				<u>\$224,442.06</u>	<u>\$37,414.49</u>	<u>\$18,702.76</u>	<u>\$168,324.81</u>	

*** Per email dated 2/16/2026 from Yahn Olson, dollar values for Tyco and BASF combined should be roughly the same as the Dupont settlement.

Projected PFAS Settlement: \$1,800,402.23



Generator Quotes

Water Treatment Plant (WTP)

Bid #		
1	Carolina CAT	\$832,100.00
	Carlona CAT (Switchgear)	\$304,195.00
2	Cummins	\$1,420,000.00
3	Generac	\$1,224,919.00

Wastewater Treatment Plant (WWTP)

Bid #		
1	Carolina CAT	\$848,600.00
2	Cummins	\$1,420,000.00
3	Generac	\$1,239,600.00
4	Sanford Electric	\$968,295.00

Rationale how / why vendors were selected

Vendor		
1	Carolina CAT - WTP	Generators and switch gear together are cheaper than other bids from other vendors
2	Sanford Electric - WWTP	Sanford Electric initially installed the generators the WWTP currently has. They know the plant's design and schematic / drawings. Their bid price includes a "turn-key" type of job. Other vendors are quoting us only to procure the generators themselves.

Generator Worksheet

Incoming Money:

Projected PFAS Settlement: \$1,800,402.23
(Money Coming into the City)

WTP:

Generators:	\$832,100.00
Switch Gears	304,195.40

WWTP:

Generators:	\$968,295.00
-------------	--------------

<u>Total Costs</u>	<u>\$2,104,590.40</u>
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Expenditures	\$2,104,590.40
-	<u>\$1,800,402.23</u>

Difference:	\$304,188.17
-------------	--------------

SANFORD ELECTRICAL CONTRACTORS, INC.
P.O. Box 1173
Sanford, NC 27331-1173 US
+19197744533
office@sanfordelectricalcontractors.com
sanfordelectricalcontractors.com

Estimate



ADDRESS
City of Lincolnton
P.O. Box 617
NC.
Lincolnton, NC 28093

ESTIMATE #	DATE	EXPIRATION DATE
3675	04/24/2026	05/24/2026

DATE	DESCRIPTION	QTY	RATE	AMOUNT
	Lincolnton WWTP 1250 kW Generator			
	Job to include removal of existing generators for backup power at water plant. Job to include furnish and install of (1) new 1250 kw generator on existing concrete pad. Terminate existing wire back to new generator. Provide crane for removal and install of generator. Fuel removal and refill is by the City of Lincolnton. Provide startup of generator and ensure proper operation.			
	Labor - municipal bid	200	80.00	16,000.00T
	Materials 1250 kw generator	1	413,724.30	413,724.30T
	Materials Conduit, wire and fittings	1	6,250.00	6,250.00T
	Equipment Rental Crane	1	15,000.00	15,000.00T
	Travel Expense	1	1,500.00	1,500.00T

SUBTOTAL	452,474.30
TAX	31,673.20
TOTAL	\$484,147.50

Accepted By

Accepted Date

SANFORD ELECTRICAL CONTRACTORS, INC.
P.O. Box 1173
Sanford, NC 27331-1173 US
+19197744533
office@sanfordelectricalcontractors.com
sanfordelectricalcontractors.com

Estimate



SANFORD
ELECTRICAL
CONTRACTORS

ADDRESS

City of Lincolnton
P.O. Box 617
NC.
Lincolnton, NC 28093

ESTIMATE #	DATE	EXPIRATION DATE
3676	04/23/2026	05/23/2026

DATE	DESCRIPTION	QTY	RATE	AMOUNT
	Lincolnton WWTP Old Office Building			
	Job to include removal of a 1250 kw generator at waste water plant. Furnish and install a new 1250 kw generator on existing concrete pad. Provide crane for removal and install of generators. Fuel removal and refill is by City of Lincolnton. Provide startup of generators and ensure proper operation. Pricing based on reuse of existing wiring.			
	Labor - municipal bid	200	80.00	16,000.00T
	Materials 1250 kw generator	1	413,724.30	413,724.30T
	Materials Conduit, wire and fittings	1	6,250.00	6,250.00T
	Equipment Rental Crane	1	15,000.00	15,000.00T
	Travel Expense	1	1,500.00	1,500.00T

SUBTOTAL	452,474.30
TAX	31,673.20
TOTAL	\$484,147.50

Accepted By

Accepted Date

Date: April 28, 2026

Reference: City of Lincoln - WTP Generator Replacement

Quote Number: 21127033

Quantity 2 - Generac Industrial diesel engine-driven generator sets with turbocharged/aftercooled 12-cylinder 45.8L engine, consisting of the following features and accessories:

- Stationary Emergency-Standby rated with Paralleling Capability
- 1250 kW Rating, wired for 277/480 VAC Three Phase, 60 Hz
- Permanent Magnet Excitation
- UL2200, EPA Certified
- Circuit Breaker, Motorized for Paralleling Capability - 2000 Amp
 - Arcflash Reduction Maintenance via Control Panel
- DSE G8601 Digital Genset Controller for paralleled generators
- Weather Protective Enclosure, Steel
 - Industrial Grey Baked-On Powder Coat Finish
 - AC/DC Enclosure Interior LED Lighting Kit
 - 120V GFCI and 240V Outlet
- 2,170 Gallon Double-Wall UL142 Basetank
 - 24 hour run-time @ 100% load
- Coolant Heaters, 9000 watt, 480V Three Phase, Qty 2
- 20 Amp Battery Charger System
- 1400 CCA Group 8D Batteries, with rack, installed
- 3 Owner's Manuals
- 2-Year Comprehensive Warranty

Automatic Transfer Switch:

Quantity 1 - Automatic Transfer Switch consisting of the following features and accessories:

- 3000 Amp, 4 Pole, 277/480 VAC three phase, 60 Hz, with 2-Wire Start Circuit
- Service Entrance Rated
- Open Transition
- UL 1008 Listed, CSA Certified
- NEMA 1 Enclosure
- 2-Year Comprehensive Warranty

Miscellaneous:

Quantity 1 - Start-up & Testing

Quantity 1 - Freight Factory Direct First Destination Unloading by Others

Total investment for the above equipment (Not including any applicable tax or freight):..... \$1,224,919

Notes:

- Generators quoted to match current BOM.
- Installation by others.

Price is firm for orders released to production thirty (30) days from the date of the quote. Please note that prices are subject to change due to tariffs and supply chain disruptions.

Delivery: Current Lead time is 40-46 weeks after receipt of final release. Lead times are subject to market demand fluctuations and frequently change between time of proposal and time of order. If delivery is critical, please verify current times at time of order.

Basis of Quotation: No specifications or drawings provided; quoted per customer request only.

Unless expressly listed in BOM above this proposal specifically excludes: Generator Foundation (pad), Any exhaust, cooling ducting or piping for interior units, any fuel piping except between sub-base tank and engine, fuel for start-up and testing, on-site pressure testing of the fuel tank, termination of power cables, installation services, NETA, NRTL Testing, Reactive load bank testing, Coordination studies or Infrared scanning.

Terms and Conditions

Quoted Price is based upon acceptance of National Power Terms and Conditions of Sale available for review at: <https://natpow.com/terms-conditions>

<https://natpow.com/purchase-order-terms-conditions>

Alterations or modifications to these terms or payment schedules may impact price.

Sincerely,

Matt Edly
Senior Power Consultant & Sales Operations Director
National Power
704.749.4776
Matt.Edly@natpow.com

Acceptance of Quote

Buyer, through its authorized representative, hereby accepts National Power Corporation’s offer as shown on this quote and agrees to all the terms and conditions above.

Name: _____ Title: _____

Company: _____

Customer Signature _____ **Date:** _____

Date: April 28, 2026

Reference: City of Lincoln - WWTP Generator Replacement

Quote Number: 21127012

Quantity 1 - Generac Industrial diesel engine-driven generator set with turbocharged/aftercooled 12-cylinder 45.8L engine, consisting of the following features and accessories:

- Stationary Emergency-Standby rated
- 1250 kW Rating, wired for 277/480 VAC Three Phase, 60 Hz
- Permanent Magnet Excitation
- UL2200, EPA Certified
- Circuit Breaker, 100% Rated LSI Electronic Trip - 2000 Amp
 - Arcflash Reduction Maintenance via Control Panel
- DSE G8601 Digital Genset Controller
- Weather Protective Enclosure, Steel
 - Industrial Grey Baked-On Powder Coat Finish
 - AC/DC Enclosure Interior LED Lighting Kit
 - 120V GFCI and 240V Outlet
- 2,170 Gallon Double-Wall UL142 Basetank
 - 24 hour run-time @ 100% load
- Coolant Heaters, 9000 watt, 480V Three Phase, Qty 2
- 20 Amp Battery Charger System
- 1400 CCA Group 8D Batteries, with rack, installed
- 3 Owner's Manuals
- 2-Year Comprehensive Warranty

Automatic Transfer Switch:

Quantity 1 - Automatic Transfer Switch consisting of the following features and accessories:

- 2500 Amp, 4 Pole, 277/480 VAC three phase, 60 Hz, with 2-Wire Start Circuit
- Service Entrance Rated
- Open Transition
- UL 1008 Listed, CSA Certified
- NEMA 1 Enclosure
- 2-Year Comprehensive Warranty

Miscellaneous:

Quantity 1 - Start-up & Testing

Quantity 1 - Freight Factory Direct First Destination Unloading by Others

Total investment for the above equipment (Not including any applicable tax or freight): \$619,800 per site

Notes:

- Generators quoted to match current BOM.
- Installation by others.

Price is firm for orders released to production thirty (30) days from the date of the quote. Please note that prices are subject to change due to tariffs and supply chain disruptions.

Delivery: Current Lead time is 40-46 weeks after receipt of final release. Lead times are subject to market demand fluctuations and frequently change between time of proposal and time of order. If delivery is critical, please verify current times at time of order.

Basis of Quotation: No specifications or drawings provided; quoted per customer request only.

Unless expressly listed in BOM above this proposal specifically excludes: Generator Foundation (pad), Any exhaust, cooling ducting or piping for interior units, any fuel piping except between sub-base tank and engine, fuel for start-up and testing, on-site pressure testing of the fuel tank, termination of power cables, installation services, NETA, NRTL Testing, Reactive load bank testing, Coordination studies or Infrared scanning.

Terms and Conditions

Quoted Price is based upon acceptance of National Power Terms and Conditions of Sale available for review at: <https://natpow.com/terms-conditions>

<https://natpow.com/purchase-order-terms-conditions>

Alterations or modifications to these terms or payment schedules may impact price.

Sincerely,

Matt Edly
Senior Power Consultant & Sales Operations Director
National Power
704.749.4776
Matt.Edly@natpow.com

Acceptance of Quote

Buyer, through its authorized representative, hereby accepts National Power Corporation’s offer as shown on this quote and agrees to all the terms and conditions above.

Name: _____ Title: _____

Company: _____

Customer Signature _____ **Date:** _____



April 1, 2026

Prepared by

Nicole Michael
Senior Sales Executive - PG
(864) 641-5077
hq689@cummins.com

We are pleased to provide you this quotation based on your inquiry.

Item	Description	Qty
1	C1250D6E, Diesel Genset, 60Hz, 1250kW U.S. EPA, Stationary Emergency Application C1250D6E, Diesel Genset, 60Hz, 1250kW Emission Certification, EPA, Tier 2, NSPS CI Stationary Emergency Listing - UL 2200 IBC Seismic Certification Duty Rating - Standby Power (ESP) Low Voltage (220/380V - 347/600V) Voltage - 277/480, 3 Phase, Wye, 4 Wire 40C/104F Ambient Temperature (Standard Cooling System) No Heater Required Control Display Language - English Literature - English Output Terminals - 2 - Hole Lug, NEMA 125C Temperature Rise Alternator - 60Hz, Wye, 380 - 480V, 125/105C - Standby/Prime Control Mounting - Front Facing PowerCommand 3.3 Controller, Paralleling Capable Analog Meters - AC Output AmpSentry™ UL Listed Protective Relay Alarm - Audible, Engine Shutdown LCD Control Display Signals - Auxiliary, 8 Inputs/8 Outputs Relays - User Configured Circuit Breaker or Entrance Box - Single Manual Circuit Breaker - Right CB dual breaker type_None Circuit Breaker or Entrance Box - Bottom Entry,Right Side Circuit Breaker - 2500A, Right, 3P, UL 600, IEC 415, UL Serv Ent, 100% Circuit Breaker or Entrance Box or Terminal Box, Left - None Circuit Breaker Lugs - Mechanical, Right Side Battery Charging Alternator Water in Fuel (WIF) sensor Low fuel pressure sensor Shutdown - Low Coolant Level	1



	Warning - Low Coolant Level Engine Air Cleaner - Normal Duty Air Cleaner Restriction Indicator - Mechanical Engine Starter - 24 Volt DC Motor Standby 10 Year 5000 Hour Parts+Labor+Travel Packing - Standard. This is the standard packing for domestic over-the-road deliveries Fuel Filters - Engine, Single Installation, Fuel System Circuit Breaker Lugs-Mechanical, Right Side Installation, Duct Isolator, Vibration	1 1 1 14
2	Battery Charger-10Amp, 120/208/240VAC, 12/24V, 50/60Hz	2
3	Weather Proof Aluminum Enclosure with load center, lights, outlets; 5,700 Sub Base Fuel tank with alarms; Platform and Stairs	1
4	Freight & other charges	1
5	Service - start up & testing	1

TOTAL: \$710,000.00

Quote value does not include any tax.

EXCEPTIONS AND CLARIFICATIONS:

Project Notes & Clarifications:

- Current Submittal Lead Time: 3 weeks
- Current Production Lead Time (*after receipt of approved submittal and accepted PO*):
 - Generator: 1 year
- Proposal based upon supplied based off site visit.
- This generator will tie to the existing Thompson ATS.
- Price quoted is F.O.B. factory with freight allowed to the first U.S. destination.
- Price does not include any applicable taxes unless listed above.
- All ship loose items installed by others.
- Unloading, installation, and fuel are not included and will be the responsibility of others.
- Warranty: Cummins 5-year warranty begins at the successful completion of startup and testing in lieu of acceptance or substantial completion.
- Startup & Training:
 - Providing Cummins standard startup and the specific testing listed above only. All other testing including NETA testing is provided by others.



- Our proposal includes 5 trips during normal business hours to complete the onsite services listed above. If additional trips or after-hours trips are required, additional cost will be incurred.
- Training for maintenance personnel will be concurrent at time of startup unless otherwise noted.
- No videotaping is included with this quotation. All taping is supplied by others.
- PMA:Generator Maintenance Agreement is not included and will be negotiated directly with the owner once equipment has been successfully started up and tested.
- *NOTICE: As a result of the outbreaks of the disease COVID-19 arising from the novel coronavirus, temporary delays in delivery, labor, or services from Cummins and its sub-suppliers or subcontractors may occur. Among other factors, Cummins' delivery is subject to correct and punctual supply from our sub-suppliers or subcontractors, and Cummins reserves the right to make partial deliveries or modify its labor or service. While Cummins shall make every commercially reasonable effort to meet the delivery, service, or completion described herein, such date(s) is(are) subject to change.*

Please feel free to contact me if you require any additional information; or if you have any further questions or concerns that I may be of assistance with.

Thank you for choosing Cummins.

Submitted by:

Nicole Michael

Nicole Michael
Senior Sales Executive - PG
(864) 641-5077
hq689@cummins.com

SUBMITTALS. An order for the equipment covered by this quotation will be accepted on a hold for release basis. Your order will not be released and scheduled for production until written approval to proceed is received in our office. Such submittal approval shall constitute acceptance of the terms and conditions of this quotation unless the parties otherwise agree in writing.

THERE ARE ADDITIONAL CONTRACT TERMS AND CONDITIONS ATTACHED TO THIS QUOTATION, INCLUDING LIMITATIONS OF WARRANTIES AND LIABILITIES, WHICH ARE EXPRESSLY INCORPORATED HEREIN. BY ACCEPTING THIS QUOTATION, CUSTOMER ACKNOWLEDGES THAT THE CONTRACT TERMS AND CONDITIONS HAVE BEEN READ, FULLY UNDERSTOOD AND ACCEPTED.

Authorized Signature

Date

Company Name

Printed Name & Title

Purchase Order No

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TERMS AND CONDITIONS FOR SALE OF POWER GENERATION EQUIPMENT

These Terms and Conditions for Sale of Power Generation Equipment, together with the quote ("Quote"), sales order ("Sales Order"), and/or credit application ("Credit Application") on the front side or attached hereto, are hereinafter collectively referred to as this "Agreement" and shall constitute the entire agreement between the customer identified in the Quote ("Customer") and Cummins Inc. ("Cummins") and supersede any previous representation, statements, agreements or understanding (oral or written) between the parties with respect to the subject matter of this Agreement. Customer shall be deemed to have made an unqualified acceptance of these Terms and Conditions and it shall become a binding agreement between the parties on the earliest of the following to occur: (i) Cummins' receipt of Customer's purchase order or purchase order number; (ii) Customer's signing or acknowledgment of this Agreement; (iii) Cummins' release of equipment to production pursuant to Customer's oral or written instruction or direction; (iv) Customer's payment of any amounts due to Cummins; or (v) any other event constituting acceptance under applicable law. No prior inconsistent course of dealing, course of performance, or usage of trade, if any, constitutes a waiver of, or serves to explain or interpret, the Terms and Conditions set forth in this Agreement. Electronic transactions between Customer and Cummins will be solely governed by the Terms and Conditions of this Agreement, and any terms and conditions on Customer's website or other internet site will be null and void and of no legal effect on Cummins. In the event Customer delivers, references, incorporates by reference, or produces any purchase order or document, specifications, agreement (whether upstream or otherwise), or any other terms and conditions related thereto, then such specifications, terms, document, or other agreement: (i) shall be null and void and of no legal effect on Cummins, and (ii) this Agreement shall remain the governing terms of the transaction.

1. SCOPE. Cummins shall supply power generation equipment and any related parts, materials and/or services expressly identified in this Agreement (collectively, "Equipment"). No additional services, parts or materials are included in this Agreement unless mutually agreed upon by the parties in writing. A Sales Order for Equipment is accepted on a hold for release basis. The Sales Order will not be released and scheduled for production until written approval to proceed is received from Customer. A Quote is limited to the plans and specifications section specifically referenced in the Quote. No other sections shall apply. Additional requirements for administrative items may require additional costs. The Quote does not include off unit wiring, off unit plumbing, offloading, rigging, installation, exhaust insulation or fuel, unless otherwise stated and mutually agreed to in writing by the parties. Unless otherwise agreed by Cummins in writing, this Quote is valid for a maximum period of thirty (30) days from the date appearing on the first page of this Quote ("Quote Validation Period"). At the end of the Quote Validation Period, this Quote will automatically expire unless accepted by Customer prior to the end of the Quote Validation Period. The foregoing notwithstanding, in no event shall this Quote Validation Period be deemed or otherwise considered to be a firm offer period nor to establish an option contract, and Cummins hereby reserves its right to revoke or amend this Quote at any time prior to Customer's acceptance.

2. SHIPPING; DELIVERY; DELAYS. Unless otherwise agreed in writing by the parties, Equipment shall be delivered FOB origin, freight prepaid to first destination. For consumer and mobile products, freight will be charged to Customer. Unless otherwise agreed to in writing by the parties, packaging method, shipping documents and manner, route and carrier and delivery shall be as Cummins deems appropriate. Cummins may deliver in installments. The purchase of Equipment is a "take or pay" obligation on the part of the Customer, such that Customer is absolutely and irrevocably required to accept and pay for the Equipment if delivery or pick-up of Equipment is delayed, deferred, or refused by Customer beyond thirty (30) days from the agreed upon delivery date. In the event Customer fails to take any or all shipments of Equipment ordered hereunder within thirty (30) days of the agreed upon delivery date, Cummins shall have the right to invoice the Customer and, upon Cummins' sole discretion, Cummins may either: (i) deliver the Equipment to the location indicated on Customer's purchase order (regardless of whether Customer elected to pick up the Goods at Cummins' facility or otherwise indicated an alternate delivery method), and Customer shall assume all associated delivery costs incurred by Cummins, or (ii) charge storage fees for the additional inventory holding period, the additional inventory holding period not to exceed one hundred twenty (120) days from the agreed upon delivery date, unless otherwise agreed by Cummins in writing. A storage fee of two thousand five hundred dollars (\$2,500.00) or two percent (2%) of the total quoted amount, whichever is greater, shall be assessed for any Equipment whose delivery or pick-up is delayed, deferred, or refused by Customer beyond thirty (30) days from the agreed upon delivery date. Unless otherwise agreed by Cummins in writing, in the event delivery or pick-up of Equipment is delayed, deferred, or refused by Customer beyond one hundred twenty (120) days from the agreed upon delivery or pick-up date, or date of completion of Services, then Cummins has the right, in its sole discretion, to: (i) tow, remove, or otherwise dispose of the unclaimed Equipment in accordance with applicable abandonment laws, and/or (ii) make the Equipment available for auction or sale to other customers or to the public, or (iii) otherwise use, destroy, or recycle the Equipment at Customer's sole cost and expense. The foregoing remedies shall be without prejudice to Cummins' right to pursue other remedies available under the law, including without limitation, recovery of costs and/or losses incurred due to the storage, auction, sale, destruction, recycling, or otherwise of the Equipment. Offloading, handling, and placement of Equipment and crane services are the responsibility of Customer and not included unless otherwise stated. All shipments are made within normal business hours, Monday through Friday. Any delivery, shipping, installation, or performance dates indicated in this Agreement are estimated and not guaranteed. Further, delivery time is subject to confirmation at time of order and will be in effect after engineering drawings have been approved for production. Cummins shall use commercially reasonable efforts to meet estimated dates, but shall not be liable to customer or any third party for any delay in delivery, shipping, installation, or performance, however occasioned, including any delays in performance that result directly or indirectly from acts of Customer or any unforeseen event, circumstance, or condition beyond Cummins' reasonable control including, but not limited to, acts of God, actions by any government authority, civil strife, fires, floods, windstorms, explosions, riots, natural disasters, embargos, wars, strikes or other labor disturbances, civil commotion, terrorism, sabotage, late delivery by Cummins' suppliers, fuel or other energy shortages, or an inability to obtain necessary labor, materials, supplies,



equipment or manufacturing facilities. AS A RESULT OF COVID-19 RELATED EFFECTS OR INDUSTRY SUPPLY CHAIN DISRUPTIONS, TEMPORARY DELAYS IN DELIVERY, LABOR OR SERVICES FROM CUMMINS AND ITS SUB-SUPPLIERS OR SUBCONTRACTORS MAY OCCUR. AMONG OTHER FACTORS, CUMMINS' DELIVERY OBLIGATIONS ARE SUBJECT TO CORRECT AND PUNCTUAL SUPPLY FROM OUR SUB-SUPPLIERS OR SUBCONTRACTORS, AND CUMMINS RESERVES THE RIGHT TO MAKE PARTIAL DELIVERIES OR MODIFY ITS LABOR OR SERVICE. WHILE CUMMINS SHALL MAKE COMMERCIALY REASONABLE EFFORTS TO MEET THE DELIVERY, SERVICE OR COMPLETION OBLIGATIONS SET FORTH HEREIN, SUCH DATES ARE SUBJECT TO CHANGE. IN THE EVENT DELIVERY, SHIPPING, INSTALLATION, OR PERFORMANCE IS DELAYED, HOWEVER OCCASIONED, DUE TO EVENTS BEYOND CUMMINS' REASONABLE CONTROL, THEN THE DATE OF DELIVERY, SHIPPING, INSTALLATION, OR PERFORMANCE FOR THE EQUIPMENT OR SERVICES SHALL BE EQUITABLY EXTENDED FOR A PERIOD EQUAL TO THE TIME LOST, PLUS REASONABLE RAMP-UP.

3. PAYMENT TERMS; CREDIT; RETAINAGE. Unless otherwise agreed to by the parties in writing and subject to credit approval by Cummins, payments are due thirty (30) days from the date of the invoice. If Customer does not have approved credit with Cummins, as solely determined by Cummins, payments are due in advance or at the time of supply of the Equipment. If payment is not received when due, in addition to any rights Cummins may have at law, Cummins may charge Customer eighteen percent (18%) interest annually on late payments, or the maximum amount allowed by law. Customer agrees to pay Cummins' costs and expenses (including reasonable attorneys' fees) related to Cummins' enforcement and collection of unpaid invoices, or any other enforcement of this Agreement by Cummins. Retainage is not acceptable nor binding, unless required by statute or accepted and confirmed in writing by Cummins prior to shipment. All sales are subject to Customer's ongoing credit approval. While Cummins may initially extend Net 30 payment terms upon Cummins' approval of Customer's credit application, Cummins reserves the right to reassess Customer's creditworthiness at any time prior to shipment. If, in Cummins' sole discretion, Customer's financial condition weakens or otherwise declines, Customer has past due invoices with Cummins, or Cummins otherwise determines that extending credit terms is no longer commercially reasonable, Cummins may, upon notice to Customer, (i) require full or partial payment in advance, (ii) require an alternative form of security satisfactory to Cummins, including but not limited to a letter of credit or payment bond, or (iii) withhold shipment until such payment or security is provided. Cummins shall not be liable for any delays or damages resulting from the enforcement of this provision. If Customer fails to make any payments to Cummins when due and payable, and such failure continues for more than sixty (60) days from the date of the invoice, or less if required by applicable law, then Cummins may, at Cummins' sole discretion and without prejudice to any other rights or remedies, either (i) terminate this Agreement; or (ii) postpone delivery of any undelivered Equipment in Cummins' possession and/or suspend its services until payment for unpaid invoices is received.

4. TAXES; EXEMPTIONS. Unless otherwise stated, the Quote excludes all applicable local, state and federal sales and/or use taxes, permits and licensing. Customer must provide a valid resale or exemption certificate prior to shipment of Equipment or applicable taxes will be added to the invoice.

5. TITLE; RISK OF LOSS. Unless otherwise agreed in writing by the parties, title and risk of loss for the Equipment shall pass to Customer upon delivery of the Equipment by Cummins to freight carrier or to Customer at pickup at Cummins' facility.

6. INSPECTION AND ACCEPTANCE. Customer shall inspect the Equipment upon delivery, before offloading, for damage, defects, and shortage. Any and all claims which could have been discovered by such inspection shall be deemed absolutely and unconditionally waived unless noted by Customer on the bill of lading. Where Equipment is alleged to be non-conforming or defective, written notice of defect must be given to Cummins within three (3) days from date of delivery after which time Equipment shall be deemed accepted. Cummins shall have a commercially reasonable period of time in which to correct such non-conformity or defect. If non-conformity or defect is not eliminated to Customer's reasonable satisfaction, Customer may reject the Equipment (but shall protect the Equipment until returned to Cummins) or allow Cummins another opportunity to undertake corrective action. In the event startup of the Equipment is included in the services, acceptance shall be deemed to have occurred upon successful startup.

7. LIEN; SECURITY AGREEMENT. Customer agrees that Cummins retains all statutory lien rights. To secure payment, Customer grants Cummins a Purchase Money Security Interest in the Equipment. If any portion of the balance is due to be paid following delivery, Customer agrees to execute and deliver such security agreement, financing statements, deed of trust and such other documents as Cummins may request from time to time in order to permit Cummins to obtain and maintain a perfected security interest in the Equipment; or in the alternative, Customer grants Cummins a power of attorney to execute and file all financing statements and other documents needed to perfect this security interest. Cummins may record this Agreement, bearing Customer's signature, or copy of this Agreement in lieu of a UCC-1, provided that it shall not constitute an admission by Cummins of the applicability or non-applicability of the UCC nor shall the failure to file this form or a UCC-1 in any way affect, alter, or invalidate any term, provision, obligation or liability under this Agreement. The security interest shall be superseded if Customer and Cummins enter into a separate security agreement for the Equipment. Prior to full payment of the balance due, Equipment will be kept at Customer's location noted in this Agreement, will not be moved without prior notice to Cummins, and is subject to inspection by Cummins at all reasonable times.

8. CANCELLATION; CHARGES. Orders placed with and accepted by Cummins may not be cancelled except with Cummins' prior written consent. If Customer seeks to cancel all or a portion of an order placed pursuant to this Agreement, and Cummins accepts such cancellation in whole or in part, Customer shall be assessed cancellation charges as follows: (i) 10% of total order price if cancellation is received in Cummins' office after Cummins has provided submittals and prior to releasing equipment to be manufactured; (ii) 25% of total order price if cancellation is received in Cummins' office after receipt of submittal release to order, after receipt of a purchase order for a generator already on order with the factory, or after Cummins is asked to make any hardware changes to the equipment already on order with the factory; (iii) 50% of total order price if cancellation is received in Cummins' office sixty (60) or fewer days before the



scheduled shipping date on the order; or (iv) 100% of total order price if cancellation is received in Cummins' office after the equipment has shipped from the manufacturing plant.

9. TERMINATION. Cummins may, at any time, terminate this Agreement for convenience upon sixty (60) days' written notice to Customer. If the Customer defaults by (i) breaching any term of this Agreement, (ii) becoming insolvent or declared bankrupt, or (iii) making an assignment for the benefit of creditors, Cummins may, upon written notice to Customer, immediately terminate this Agreement. Upon such termination for default, Cummins shall immediately cease any further performance under this Agreement, without further obligation or liability to Customer, and Customer shall pay Cummins for any Equipment or services supplied under this Agreement, in accordance with the payment terms detailed in Section 3. If a notice of termination for default has been issued and is later determined, for any reason, that the Customer was not in default, the rights and obligations of the parties shall treat the termination as a termination for convenience.

10. MANUALS. Unless otherwise stated, electronic submittals and electronic operation and maintenance manuals will be provided, and print copies may be available upon Customer's request at an additional cost.

11. TRAINING; START UP SERVICES; INSTALLATION. Startup services, load bank testing, and owner training are not provided unless otherwise stated. Site startup will be subject to the account being current and will be performed during regular Cummins business hours, Monday to Friday. Additional charges may be added for work requested to be done outside standard business hours, on weekends, or holidays. One visit is allowed unless specified otherwise in the Quote. A minimum of two-week prior notice is required to schedule site startups and will be subject to prior commitments and equipment and travel availability. A signed site check sheet confirming readiness will be required, and Cummins personnel may perform an installation audit prior to the startup being completed. Any issues identified by the installation audit shall be corrected at the Customer's expense prior to the start-up. Portable load banks for site test (if offered in the Quote) are equipped with only 100 feet of cable. Additional lengths may be arranged at an extra cost. Cummins is not responsible for any labor or materials charged by others associated with start-up and installation of Equipment, unless previously agreed upon in writing. Supply of fuel for start-up and/or testing, fill-up of tank after start up, or change of oil is not included unless specified in the Quote. All installation/execution work at the site including, but not limited to: civil, mechanical, electrical, supply of wall thimbles, exhaust extension pipe, elbows, hangers, expansion joints, insulation and cladding materials, fuel/oil/cooling system piping, air ducts, and louvers/dampers is not included unless specified in the Quote. When an enclosure or sub-base fuel tank (or both) are supplied, the openings provided for power cable and fuel piping entries, commonly referred to as "stub-ups", must be sealed at the site by others before commissioning. All applications, inspections and/or approvals by authorities are to be arranged by Customer.

12. MANUFACTURER'S WARRANTY. Equipment purchased hereunder is accompanied by an express written manufacturer's warranty ("Warranty") and, except as expressly provided in this Agreement, is the only warranty offered on the Equipment. A copy of the Warranty is available upon request. While this Agreement and the Warranty are intended to be read and applied in conjunction, where this Agreement and the Warranty conflict, the terms of the Warranty shall prevail.

13. WARRANTY PROCEDURE. Prior to the expiration of the Warranty, Customer must give notice of a warrantable failure to Cummins and deliver the defective Equipment to a Cummins location or other location authorized and designated by Cummins to make the repairs during regular business hours. Cummins shall not be liable for towing charges, maintenance items such as oil filters, belts, hoses, etc., communication expenses, meals, lodging, and incidental expenses incurred by Customer or employees of Customer, "downtime" expenses, overtime expenses, cargo damages and any business costs and losses of revenue resulting from a warrantable failure.

14. LIMITATIONS ON WARRANTIES.

THE REMEDIES PROVIDED IN THE WARRANTY AND THIS AGREEMENT ARE THE SOLE AND EXCLUSIVE WARRANTIES AND REMEDIES PROVIDED BY CUMMINS TO THE CUSTOMER UNDER THIS AGREEMENT. EXCEPT AS SET OUT IN THE WARRANTY AND THIS AGREEMENT, AND TO THE EXTENT PERMITTED BY LAW, CUMMINS EXPRESSLY DISCLAIMS ALL OTHER REPRESENTATIONS, WARRANTIES, ENDORSEMENTS, AND CONDITIONS OF ANY KIND, EXPRESS OR IMPLIED, INCLUDING, WITHOUT LIMITATION, ANY STATUTORY OR COMMON LAW IMPLIED REPRESENTATIONS, WARRANTIES AND CONDITIONS OF FITNESS FOR A PURPOSE OR MERCHANTABILITY. The limited warranty does not cover Equipment failures resulting from: (a) inappropriate use relative to designated power rating; (b) inappropriate use relative to application guidelines; (c) inappropriate use of an EPA-SE application generator set relative to EPA's standards; (d) normal wear and tear; (e) improper and/or unauthorized installation; (f) negligence, accidents, or misuse; (g) lack of maintenance or unauthorized or improper repair; (h) noncompliance with any Cummins published guideline or policy; (i) use of improper or contaminated fuels, coolants, or lubricants; (j) improper storage before and after commissioning; (k) owner's delay in making Equipment available after notification of potential Equipment problem; (l) replacement parts and accessories not authorized by Cummins; (m) use of battle short mode; (n) owner or operator abuse or neglect such as: operation without adequate coolant, fuel, or lubricants; over fueling; over speeding; lack of maintenance to lubricating, fueling, cooling, or air intake systems; late servicing and maintenance; improper storage, starting, warm-up, running, or shutdown practices, or for progressive damage resulting from a defective shutdown or warning device; or (o) damage to parts, fixtures, housings, attachments and accessory items that are not part of the generating set.

15. INDEMNITY. Customer shall indemnify, defend and hold harmless Cummins from and against any and all claims, actions, costs, expenses, damages and liabilities, including reasonable attorneys' fees, brought against or incurred by Cummins related to or arising out of this Agreement or the Equipment supplied under this Agreement (collectively, the "Claims"), where such Claims were caused or contributed to by, in whole or in part, the acts, omissions, fault or negligence of the Customer. Customer shall present any Claims covered by this indemnity to its insurance carrier unless Cummins directs that the defense will be handled by Cummins' legal counsel at Customer's expense.



16. LIMITATION OF LIABILITY

NOTWITHSTANDING ANY OTHER TERM OF THIS AGREEMENT, IN NO EVENT SHALL CUMMINS, ITS OFFICERS, DIRECTORS, EMPLOYEES, OR AGENTS BE LIABLE TO CUSTOMER OR ANY THIRD PARTY, WHETHER IN CONTRACT OR IN TORT OR UNDER ANY OTHER LEGAL THEORY (INCLUDING, WITHOUT LIMITATION, STRICT LIABILITY OR NEGLIGENCE), FOR ANY INDIRECT, INCIDENTAL, SPECIAL, PUNITIVE, LIQUIDATED, OR CONSEQUENTIAL DAMAGES OF ANY KIND (INCLUDING WITHOUT LIMITATION DOWNTIME, LOSS OF PROFIT OR REVENUE, LOSS OF DATA, LOSS OF OPPORTUNITY, DAMAGE TO GOODWILL, ENHANCED DAMAGES, MONETARY REQUESTS RELATING TO RECALL EXPENSES AND REPAIRS TO PROPERTY, AND/OR DAMAGES CAUSED BY DELAY), OR IN ANY WAY RELATED TO OR ARISING FROM CUMMINS' SUPPLY OF EQUIPMENT UNDER THIS AGREEMENT OR THE USE OR PERFORMANCE OF EQUIPMENT SUPPLIED UNDER THIS AGREEMENT. IN NO EVENT SHALL CUMMINS' LIABILITY TO CUSTOMER OR ANY THIRD PARTY CLAIMING DIRECTLY THROUGH CUSTOMER OR ON CUSTOMER'S BEHALF UNDER THIS AGREEMENT EXCEED THE TOTAL COST OF EQUIPMENT SUPPLIED BY CUMMINS UNDER THIS AGREEMENT GIVING RISE TO THE CLAIM. BY ACCEPTANCE OF THIS AGREEMENT, CUSTOMER ACKNOWLEDGES CUSTOMER'S SOLE REMEDY AGAINST CUMMINS FOR ANY LOSS SHALL BE THE REMEDY PROVIDED HEREIN.

17. DEFAULT; REMEDIES. Customer shall be in breach and default if: (a) any of the payments or amounts due under this Agreement are not paid; (b) Customer fails to comply, perform, or makes any misrepresentation relating to any of the Customer's obligations or covenants under this Agreement; or (c) prior to full payment of the balance due, Customer ceases to do business, becomes insolvent, makes an assignment for the benefit of its creditors, appoints a receiver, commences an action for dissolution or liquidation, or becomes subject to bankruptcy proceedings, or the Equipment is attached, levied upon, seized under legal process, is subjected to a lien or encumbrance, or transferred by operation of law or otherwise to anyone other than Cummins. Upon the occurrence of any event of Customer's default, Cummins, at its sole option and without notice, shall have the right to exercise concurrently or separately any one or all of the following remedies, which shall be cumulative and not alternative: (a) to declare all sums due, and to become due, under this Agreement immediately due and payable; (b) to commence legal proceedings, including collection actions and specific performance proceedings, to enforce performance by Customer of any and all provisions of this Agreement, and to be awarded damages or injunctive relief for the Customer's breach; (c) to require the Customer to deliver the Equipment to Cummins' branch specified on the face of this Agreement; (d) to exercise one or more of the rights and remedies available to a secured party under applicable law; and (e) to enter, without notice or liability or legal process, onto any premises where the Equipment may be located, using force permitted by law, and there to disconnect, remove and repossess the Equipment, the Customer having waived further right to possession after default. A waiver of any event of default by Cummins shall not be a waiver as to any other or subsequent default.

18. CUSTOMER REPRESENTATIONS; RELIANCE. Customer is responsible for obtaining, at its cost, permits, import licenses, and other consents in relation to the Equipment, and if requested by Cummins, Customer shall make these permits, licenses, and consents available to Cummins prior to shipment. Customer represents that it is familiar with the Equipment and understands operating instructions and agrees to perform routine maintenance services. Until the balance is paid in full, Customer shall care for the Equipment properly, maintain it in good operating condition, repair and appearance; and Customer shall use it safely and within its rated capacity and only for purpose it was designed. Even if Customer's purchase of Equipment from Cummins under this Agreement is based, in whole or in part, on specifications, technical information, drawings, or written or verbal advice of any type from third parties, Customer has sole responsibility for the accuracy, correctness and completeness of such specifications, technical information, drawings, or advice. Cummins make no warranties or representations respecting the accuracy, correctness and completeness of any specifications, technical information, drawings, advice or other information provided by Cummins. Cummins makes no warranties or representations respecting the suitability, fitness for intended use, compatibility, integration or installation of any Equipment supplied under this Agreement. Customer has sole responsibility for intended use, for installation and design and performance where it is part of a power, propulsion, or other system. Limitation of warranties and remedies and all disclaimers apply to all such technical information, drawings, or advice. Customer acknowledges and agrees by accepting delivery of the Equipment that the Equipment purchased is of the size, design, capacity and manufacture selected by the Customer, and that Customer has relied solely on its own judgment in selecting the Equipment.

19. CONFIDENTIALITY. Each party shall keep confidential any information received from the other that is not generally known to the public and at the time of disclosure, would reasonably be understood by the receiving party to be proprietary or confidential, whether disclosed in oral, written, visual, electronic, or other form, and which the receiving party (or agents) learns in connection with this Agreement including, but not limited to: (a) business plans, strategies, sales, projects and analyses; (b) financial information, pricing, and fee structures; (c) business processes, methods, and models; (d) employee and supplier information; (e) specifications; and (f) the terms and conditions of this Agreement. Each party shall take necessary steps to ensure compliance with this provision by its employees and agents.

20. GOVERNING LAW, VENUE, AND JURISDICTION. This Agreement and all matters arising hereunder shall be governed by, interpreted, and construed in accordance with the laws of the State of Indiana without giving effect to any choice or conflict of law provision. The parties agree that the federal and state courts of the State of Indiana shall have exclusive jurisdiction over, regarding, or relating to any dispute or claim arising in connection with this Agreement or any related matter, and hereby waive any right to claim such forum would be inappropriate, including concepts of forum non conveniens.

21. INSURANCE. Upon Customer's request, Cummins will provide to Customer a Certificate of Insurance evidencing Cummins' relevant insurance coverage.



22. ASSIGNMENT. This Agreement shall be binding on the parties and their successors and assigns. Customer shall not assign this Agreement without the prior written consent of Cummins.

23. INTELLECTUAL PROPERTY. Any intellectual property rights created by either party, whether independently or jointly, in the course of the performance of this Agreement or otherwise related to Cummins pre-existing intellectual property or subject matter related thereto, shall be Cummins' property. Customer agrees to assign, and does hereby assign, all right, title, and interest to such intellectual property to Cummins. Any Cummins pre-existing intellectual property shall remain Cummins' property. Nothing in this Agreement shall be deemed to have given Customer a license or any other rights to use any of the intellectual property rights of Cummins.

24. PRICING. To the extent allowed by law, actual prices invoiced to Customer may vary from the price quoted at the time of order placement, as the same will be adjusted for prices prevailing on the date of shipment due to economic and market conditions at the time of shipment. Subject to local laws, Cummins reserves the right to adjust pricing on goods and services due to input and labor cost changes and/or other unforeseen circumstances beyond Cummins' control.

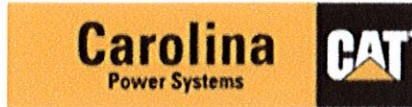
25. TARIFF AND DUTY SURCHARGES. In addition to any adjustments otherwise provided for in this Agreement, in the event of any increase in the cost of purchased materials due to the impact of any tariffs, duties, levies, or similar government charges ("Tariffs") in effect during the term of this Agreement, the parties agree that such increases shall be passed through directly to the Customer effective immediately upon Cummins' notice to the Customer of such increases. The Customer shall pay Tariff-related increases within thirty (30) days of receipt of invoice.

26. MISCELLANEOUS. Cummins shall be an independent contractor under this Agreement. All notices under this Agreement shall be in writing and be delivered personally, mailed via first class certified or registered mail, or sent by a nationally recognized express courier service to the addresses set forth in this Agreement. No amendment of this Agreement shall be valid unless it is writing and signed by an authorized representative of the parties hereto. Failure of either party to require performance by the other party of any provision hereof shall in no way affect the right to require such performance at any time thereafter, nor shall the waiver by a party of a breach of any of the provisions hereof constitute a waiver of any succeeding breach. Any provision of this Agreement that is invalid or unenforceable shall not affect the validity or enforceability of the remaining terms hereof. These terms are exclusive and constitute the entire agreement. Customer acknowledges that the provisions were freely negotiated and bargained for, and Customer has agreed to purchase of the Equipment pursuant to these Terms and Conditions. Acceptance of this Agreement is expressly conditioned on Customer's assent to all such Terms and Conditions. Neither party has relied on any statement, representation, agreement, understanding, or promise made by the other except as expressly set out in this Agreement. In the event Cummins incurs additional charges hereunder due to the acts or omissions of Customer, the additional charges will be passed on to the Customer, as applicable. Headings or other subdivisions of this Agreement are inserted for convenience of reference and shall not limit or affect the legal construction of any provision hereof. The Parties' rights, remedies, and obligations under this Agreement which by their nature are intended to continue beyond the termination or cancellation of this Agreement, including but not limited to the Section 16. Limitation of Liability provision contained herein, shall survive the expiration, termination, or cancellation of this Agreement.

27. COMPLIANCE. Customer shall comply with all laws applicable to its activities under this Agreement, including, without limitation, any and all applicable federal, state, and local anti-bribery, environmental, health, and safety laws and regulations then in effect. Customer acknowledges that the Equipment, and any related technology that are sold or otherwise provided hereunder may be subject to export and other trade controls restricting the sale, export, re-export and/or transfer, directly or indirectly, of such Equipment or technology to certain countries or parties, including, but not limited to, licensing requirements under applicable laws and regulations of the United States, the United Kingdom and other jurisdictions. It is the intention of Cummins to comply with these laws, rules, and regulations. Any other provision of this Agreement to the contrary notwithstanding, Customer shall comply with all such applicable all laws relating to the cross-border movement of goods or technology, and all related orders in effect from time to time, and equivalent measures. Customer shall act as the importer of record with respect to the Equipment and shall not resell, export, re-export, distribute, transfer, or dispose of the Equipment or related technology, directly or indirectly, without first obtaining all necessary written permits, consents, and authorizations and completing such formalities as may be required under such laws, rules, and regulations. In addition, Cummins has in place policies not to distribute its products for use in certain countries based on applicable laws and regulations including but not limited to UN, U.S., UK, and European Union regulations. Customer undertakes to perform its obligations under this Agreement with due regard to these policies. Strict compliance with this provision and all laws of the territory pertaining to the importation, distribution, sales, promotion and marketing of the Equipment is a material consideration for Cummins entering into this Agreement with Customer and continuing this Agreement for its term. Customer represents and warrants that it has not and shall not, directly or through any intermediary, pay, give, promise to give or offer to give anything of value to a government official or representative, a political party official, a candidate for political office, an officer or employee of a public international organization or any other person, individual or entity at the suggestion, request or direction or for the benefit of any of the above-described persons and entities for the purposes of inducing such person to use his influence to assist Cummins in obtaining or retaining business or to benefit Cummins or any other person in any way, and will not otherwise breach any applicable laws relating to anti-bribery. Any failure by Customer to comply with these provisions will constitute a default giving Cummins the right to immediate termination of this Agreement and/or the right to elect not to recognize the warranties associated with the Equipment. Customer shall accept full responsibility for any and all civil or criminal liabilities and costs arising from any breaches of those laws and regulations and will defend, indemnify, and hold Cummins harmless from and against any and all fines, penalties, claim, damages, liabilities, judgments, costs, fees, and expenses incurred by Cummins or its affiliates as a result of Customer's breach.



28. To the extent applicable, this contractor and subcontractor shall abide by the requirements of 41 CFR §§ 60-1.4(a), 60-300.5(a) and 60-741.5(a). These regulations prohibit discrimination against qualified individuals based on their status as protected veterans or individuals with disabilities and prohibit discrimination against all individuals based on their race, color, religion, sex, sexual orientation, gender identity or national origin. Moreover, these regulations require that covered prime contractors and subcontractors take affirmative action to employ and advance in employment individuals without regard to race, color, religion, sex, sexual orientation, gender identity, national origin, protected veteran status or disability. The employee notice requirements set forth in 29 CFR Part 471, Appendix A to Subpart A, are hereby incorporated by reference into this contract.



Quote No.: 31538770

Issue Date: 3/18/2026

Project Name: City of Lincolnton WTP & WWTP

Valid: 30 days

Project Location: Lincolnton, NC

SOURCEWELL: 092222- CAT

2 GENERATOR SETS, DIESEL FOR WTP

Caterpillar Model C32

- Generator Set:
 - 1,000kW Standby Rating
 - 71.9 GPH @ full load / 56.4 GPH @ 75% load
 - EPA Stationary Emergency Emissions Certified (Tier 2) for Stationary Emergency use only
 - 480V, 3 phase, 4 wire, wye connected, 60 Hz
- UL2200 certified
- NFPA 110 complaint
- EMCP 4.2B control panel
 - Right hand mounted with local NFPA-99/110 alarm module, installed
 - Remote NFPA alarm annunciation panel, shipped loose
 - Local I/O module with 12 digital inputs and 8 form "C" relay outputs
- Alternator
 - 1,755 SKVA @ 20% voltage dip
 - 125C temperature rise over 40C ambient
 - No. of bearings: 2
 - Insulation class: H
 - Form Wound, 2/3 Pitch
 - PMG excitation system with Anti-condensation heater
 - Digital voltage regulator
 - Generator temperature monitoring package
- Radiator
 - Unit mounted with engine driven fan
 - 50/50 coolant
 - 53C
- Power Termination
 - 1600A LSIG Breaker
- Engine
 - Manual sump pump
 - Single stage air cleaner
 - 45A Charging alternator
 - Heavy duty motor starter, 50MT 24VDC
 - 20A Battery charger
 - Lead acid battery sets, racks, cables w/battery cases (2-12V batteries, 1500CCA, 210 ampere hours)
 - 240V 9kW Jacket water heater
 - Spring type isolators
 - Factory test report 0.8PF
 - **5-year Warranty**
- Factory Sound Attenuated (75dba) Enclosure & UL 142 Sub Base Tank
 - Electrical package
 - 3,600 gallon sub base tank
 - Cold Weather Bundle (enclosure heater, motorized louvers)
 - Stairs & Platforms

Charlotte, NC
9000 Statesville Rd.
Charlotte, NC 28269



Kaleb M. Koontz
(704) 620-9926
Sales Engineer
kkoontz@carolinacat.com

GENERAL

- Start-up, testing, and customer training
- Includes 4-hour on-site load bank test
- F.O.B. to jobsite (Off-loading and installation not included).

Price: \$ 832,100.00 (plus any applicable taxes)

2 GENERATOR SETS, DIESEL FOR WWTP

Caterpillar Model C32

- Generator Set:
 - 1,000kW Standby Rating
 - 71.9 GPH @ full load / 56.4 GPH @ 75% load
 - EPA Stationary Emergency Emissions Certified (Tier 2) for Stationary Emergency use only
 - 480V, 3 phase, 4 wire, wye connected, 60 Hz
- UL2200 certified
- NFPA 110 complaint
- EMCP 4.2B control panel
 - Right hand mounted with local NFPA-99/110 alarm module, installed
 - Remote NFPA alarm annunciation panel, shipped loose
 - Local I/O module with 12 digital inputs and 8 form "C" relay outputs
- Alternator
 - 1,755 SKVA @ 20% voltage dip
 - 125C temperature rise over 40C ambient
 - No. of bearings: 2
 - Insulation class: H
 - Form Wound, 2/3 Pitch
 - PMG excitation system with Anti-condensation heater
 - Digital voltage regulator
 - Generator temperature monitoring package
- Radiator
 - Unit mounted with engine driven fan
 - 50/50 coolant
 - 53C
- Power Termination
 - 1600A LSIG Breaker
- Engine
 - Manual sump pump
 - Single stage air cleaner
 - 45A Charging alternator
 - Heavy duty motor starter, 50MT 24VDC
 - 20A Battery charger
 - Lead acid battery sets, racks, cables w/battery cases (2-12V batteries, 1500CCA, 210 ampere hours)
 - 240V 9kW Jacket water heater
 - Spring type isolators
 - Factory test report 0.8PF
 - **5-year Warranty**
- Factory Sound Attenuated (75dba) Enclosure & UL 142 Sub Base Tank
 - Electrical package
 - 3,600 gallon sub base tank
 - Cold Weather Bundle (enclosure heater, motorized louvers)
 - Custom High Stairs & Platforms

GENERAL

- Start-up, testing, and customer training
- **Includes 4-hour on-site load bank test**
- F.O.B. to jobsite (Off-loading and installation not included).

Price: \$ 848,600.00 (plus any applicable taxes)

Estimated Submittals (after receiving PO):

Gensets: 4-5 weeks

Estimated Shipment:

Generators: 41 weeks

Billing Information:

Equipment Delivery: 90% upon delivery to jobsite.

Final: 10% billed at completion of start-up and commissioning.

OTES:

1. Pricing is only for generator, freight and start up. Does not include ATS mods. Does not include installation.

Quotation Notes:

1. **WE HAVE DETAILED THE EQUIPMENT PROPOSED. PLEASE REVIEW YOUR SPECIFICATIONS TO BE SURE THAT THE EQUIPMENT DESCRIBED ABOVE MEETS YOUR REQUIREMENTS.**
2. This quotation covers items listed herein and does not constitute a specific job proposal.
3. All equipment furnished loose for installation by others unless specifically listed as installed.
4. We are quoting this equipment as a material supplier only, we do not include any offloading, installation, concrete pad, conduit, wiring, lugs, fuel, fuel piping, and other misc. hardware.
5. Start-Up, Testing, & Training to be performed during normal business hours unless specifically indicated otherwise.
6. Relay and/or System Coordination Study not included unless specifically noted.
7. Telephone and verbal orders are to be confirmed in writing.
8. We reserve the right to correct errors or omissions.
9. Carolina Cat is not responsible for occurrences beyond our control.
10. Sale is contingent upon customer signing a Carolina CAT Purchaser Agreement Form.
11. This quotation is made subject to Carolina Tractor Standard Terms and Conditions.
12. This quotation is valid for Thirty (30) days from date of issue.
13. Contracts which include penalties or liquidated damage clauses for failure to meet promised shipping dates are not accepted by or binding on Carolina CAT, unless accepted, and confirmed in writing by an officer of Carolina Tractor & Equipment Company at its corporate office.
14. Delivery dates listed above are only estimates based on current delivery times from the manufacturer's, they are subject to change at any time. Firm delivery dates can only be obtained after equipment has been released for production by the manufacturer. Release for production occurs after submittals have been approved in writing by the customer or the customer's representative.

CONDITIONS OF SALE

1. **DEFINITIONS.** For purposes hereof, unless otherwise provided herein (i) "Company" means Carolina Tractor & Equipment Company, a North Carolina corporation; (ii) "Conditions of Sale" means the following conditions of sale which are hereby incorporated by reference in, and made a part of, the Sales Order Agreement to which these Conditions of Sale are affixed or attached; (iii) "Customer" means the individual or entity whose name appears on the face of the Sales Order Agreement; (iv) "Equipment" means the equipment and products described on the face of the Sales Order Agreement; (v) "Invoice" means any invoice sent by Company to Customer pursuant to a Sales Order Agreement; and (vi) "Sales Order Agreement" means Company's Sales Order Agreement, which is an agreement between Company and Customer.
2. **PAYMENT TERMS.** Customer shall pay to Company the amount listed on the face of the Sales Order Agreement or Invoice in the manner and in accordance with the terms provided on the face of the Sales Order Agreement or Invoice. If Customer fails to pay the amount listed on the Sales Order Agreement or Invoice as required, Company may, in its sole discretion, without prejudice to any other remedy, do any one or more of the following: (i) postpone shipments, (ii) alter payment terms, (iii) terminate shipments, and (iv) charge interest on all overdue amounts at the rate of 1.5% per month compounded monthly (or such lesser rate as is required by applicable law). Any and all taxes imposed by federal, state or other governmental authorities on the sale of the Equipment shall be paid by Customer in addition to the prices listed (and whether or not itemized) on the Sales Order Agreement or Invoice. Customer may not hold back, delay or set-off any amounts owed to Company in satisfaction of any claims asserted by Customer against Company.
3. **DELIVERY TERMS.** Unless otherwise stated on the face of the Sales Order Agreement, all delivery terms shall be Free on Board (F.O.B.) at the facility where the Equipment is manufactured, pursuant to which the risk of loss passes to Customer when the Equipment is put into the possession of a carrier. Company will use reasonable diligence to meet the scheduled delivery dates provided herein, which are estimates and not guarantees of when the Equipment will actually be delivered. Customer's acceptance of delivery shall constitute a waiver of any claim of damage for delay. All references to delivery and shipment terms are with reference to the applicable provisions of the Uniform Commercial Code in effect from time to time in the State of North Carolina.
4. **INSTALLATION.** Unless otherwise set forth on the face of the Sales Order Agreement, Company shall not provide (i) any offloading or installation services with respect to the Equipment, (ii) any equipment, consumables or other hardware required for the installation of the Equipment, including, without limitation, concrete pads, conduit, wiring, lugs, fuel or fuel piping or (iii) any relay or system coordination study.
5. **SECURITY INTEREST.** To secure the payment of the purchase price of the Equipment and all other amounts due to Company from Customer, Customer hereby grants to Company a purchase money security interest in the Equipment and in all equipment and goods hereafter sold by Company to Customer, all accounts resulting from the sale or other disposition thereof by Customer and in all instruments, documents, general intangibles, attachments and accessions related thereto and all proceeds of the foregoing, as such terms are defined in the Uniform Commercial Code in effect from time to time in the State of North Carolina. Customer hereby authorizes Company to file with the appropriate filing offices such UCC-1 financing statements and other instruments and documents as Company deems necessary to evidence and perfect the above-described security interest.
6. **TITLE.** Upon delivery of the Equipment to Customer's job site, the Equipment shall become the property of Customer, subject to a reservation of a security interest herein granted to Company, and any losses or damage thereto shall be borne by Customer. Customer shall obtain appropriate risk insurance for fire, theft and extended coverage including vandalism, which recognizes Company's interest.
7. **WARRANTY.** WARRANTIES WITH RESPECT TO ANY EQUIPMENT ARE MADE BY THE MANUFACTURER OF SUCH EQUIPMENT, AND, UPON REQUEST, COMPANY WILL PROVIDE A COPY OF THE APPLICABLE MANUFACTURER'S WARRANTY. COMPANY DOES NOT MAKE ANY EXPRESS OR IMPLIED WARRANTIES AS TO ANY MATTER WHATSOEVER, INCLUDING WITHOUT LIMITATION THE CONDITION OF ANY EQUIPMENT, ITS MERCHANTABILITY OR ITS FITNESS FOR ANY PARTICULAR PURPOSE, ALL OF WHICH ARE HEREBY EXPRESSLY DISCLAIMED.
8. **REMEDIES UPON BREACH.** If Customer breaches this contract, Company shall be entitled, in addition to any other remedy at law or equity, to recover all costs and expenses incurred by Company in connection herewith. Such costs and expenses shall include, without limitation, Company's reasonable attorney's fees, costs of labor applied to this contract, overhead, costs of any materials applied to or ordered for this contract, and any charges imposed on Company by its suppliers or subcontractors. If Company breaches this contract, Customer's exclusive remedy shall be to terminate this contract, after written notice to Company of the breach and reasonable time to cure, by written notice thereof to Company, and to receive a refund of the Sales Order Agreement amount, if previously paid, for any Equipment that have not been shipped or otherwise identified to this contract as of the date of such termination.
9. **CANCELLATIONS.** Cancellation of this contract must be in writing signed by Customer and Company. Such cancellation will be deemed to occur on the date that both parties sign the notice of cancellation. Upon such cancellation, Customer agrees to pay Company the greater of (i) thirty percent (30%) of the amount listed on the face of the Sales Order Agreement or Invoice or (ii) all costs and expenses incurred by Company in connection with this contract, including, without limitation, Company's reasonable attorney's fees, costs of labor applied to this contract, overhead, costs of any materials applied to or ordered for this contract, and any charges imposed upon Company by its suppliers or subcontractors.
10. **COSTS.** Customer shall pay all of Company's costs and expenses, including reasonable attorney's fees, of collecting any amount not paid when due hereunder and of otherwise enforcing the terms and conditions of this contract.

11. **EXCUSE FOR NON-PERFORMANCE.** Company shall not be liable for damages of any kind, caused by delays in shipment, delivery, or any other nonperformance of this contract, directly or indirectly resulting from or contributed to by any circumstances beyond Company's control, including without limitation, riots, wars, earthquakes or national emergencies, labor disputes of every kind however caused, embargoes, nondelivery by suppliers, inability to obtain supplies through normal sources of supplies, delays of carriers or postal authorities, or governmental restrictions, prohibitions or diversions. The occurrence of any such circumstance shall operate to extend Company's time of performance hereunder for a period not less than the period of such delay. In the event of any such circumstance, Company may allocate its production and deliveries among its customers as it may decide in its sole discretion.

12. **INSOLVENCY OF CUSTOMER.** Company may cancel this contract and suspend any further deliveries hereunder without any liability to Customer, and, if the Equipment has been delivered but not paid for, the price therefor shall become immediately due and payable despite any other agreement to the contrary, if: (i) any proceedings in bankruptcy, insolvency, receivership or liquidation are taken against Customer; (ii) Customer makes an assignment for the benefit of creditors or commits an act of bankruptcy or insolvency; (iii) Customer ceases, or threatens to cease, to carry on the ordinary course of its business, or transfers all or substantially all of its property; (iv) the Equipment is seized under any legal process or confiscated; or (v) Company in good faith believes that the ability of Customer to pay or perform any provision of this contract is impaired, or that the Equipment is in danger of being lost, or that any of the events mentioned above is about to occur.

13. **LIMITATION ON DAMAGES.** Company shall not be liable in tort, including liability in negligence or strict liability, and shall have no liability at all for injury to persons or property with respect to the Equipment or Company's performance hereunder. Company's contractual liability for failure to fulfill its obligations hereunder or any other liability in connection with the Equipment shall be limited to the amount of the purchase price of the Equipment. Even if Company has been advised of the possibility of the following, Company shall not be liable for any indirect, incidental, special or consequential damages, including lost profits and revenues, losses due to delay in shipment, failure to realize expected savings, any claim against customer by a third party, or any other commercial or economic losses of any kind.

14. **NOTICES.** All requests, instructions and notices from one party to the other must be in writing and may be given via mail or facsimile transmission to the address of the parties shown on the face of the Sales Order Agreement.

15. **GOVERNING LAW; VENUE.** This contract shall be governed by the laws of the state of North Carolina, without reference to its conflict of laws provisions. All disputes arising out of or in connection with this Agreement shall be brought and maintained in a state or federal court of competent jurisdiction located in Mecklenburg County, North Carolina.

16. **MISCELLANEOUS.** The terms and conditions stated herein constitute the complete and exclusive statement of the terms and conditions of the sale of the Equipment. There are no other promises, conditions, understandings, representations or warranties of any kind with respect to the subject matter hereof. This contract may be modified only by a writing referencing this contract signed by Company and Customer. The parties acknowledge and agree that any and all additional or different terms and conditions contained in any of Customer's acceptances, acknowledgments, invoices, bills or other commercial documents are hereby rejected by Company and shall not become part of the Conditions of Sale or limit, modify or otherwise affect the Sales Order Agreement. The failure of Company to enforce any right hereunder will not be construed as a waiver of its right to performance in the future. Any provision of this contract which is, or is deemed to be, unenforceable in any jurisdiction shall be severable from this contract in that jurisdiction without in any way invalidating the remaining provisions of this contract, and that unenforceability shall not make that provision unenforceable in any other jurisdiction. The rights which accrue to Company by virtue of this contract shall inure to the benefit of its successors and assigns.

SUBMITTED BY: Kaleb M. Koontz

CAROLINA CAT

ACCEPTED BY: _____

P.O. #: _____

COMPANY: _____

DATE: _____

PROPOSAL

CITY OF LINCOLNTON**No:221537 - 1**

ATTN: ACCOUNTS PAYABLE PO BOX 617

LINCOLNTON NC

CUSTOMER NO.	ESTIMATE NO.	DATE	CONTACT
494300	221537	1/20/2026	NOLAN HALLMAN
PHONE NO.	FAX NO.	EMAIL	
704 736 8970		NHALLMAN@LINCOLNTONNC.ORG	
MODEL	MAKE		SERIAL NO.
	P3		AES JOB SITE-494300
UNIT NO.	HOURS	WO NO.	P.O. NO.
AES			
NOTE			
WATER TREATMENT PLANT 1338 REEPSVILLE RD, LINCOLNTON, NC 28092			

SCOPE OF WORK: TO REPLACE (3) EXISTING GE AKR BREAKERS WITH NEW ENTELLIGUARD R RETROFILL BREAKERS.

PROVIDE ABB ENTELLIGUARD R RETROFILL BREAKERS AS LISTED BELOW TO REPLACE THE EXISTING GE AKR GENERATOR BREAKERS. ENTELLIGUARD R RETROFILL BREAKERS UTILIZE THE LATEST LINE OF ENTELLIGUARD G CIRCUIT BREAKERS. RETROFILL BREAKERS ARE SUPPLIED WITH THE ENTELLIGUARD G CIRCUIT BREAKER ADAPTERS NEEDED TO FIT BREAKER INTO ORIGINAL CELL, FINGER CLUSTERS, BREAKER SECONDARY DISCONNECTS.

SEE BELOW LIST OF EQUIPMENT TO BE UPGRADED:

-GENERATOR 1
-CELL C1
-3200 A FRAME
-MODEL AKR-7F-75H
-SN# 0343A8110-001-001
-GEAR SN# 18902-P-110885

-GENERATOR 2
-CELL C2
-3200 A FRAME
-MODEL AKR-10F-75
-SN# 0343A7782-003-004
-GEAR SN# 23175-D-117198

-UTILITY MAIN
-CELL CU
-4000 A
-MODEL AKR10F-100
-SN# 0357A3772-002-001
-GEAR SN# 23175-D-117198

ADDITIONAL WORK TO BE COMPLETED WITH BREAKER RETRIFIT:

-PROVIDE (3) NEW DOORS FOR THE RETROFIT BREAKERS.
-FOR EACH BREAKER ABOVE, PROVIDE NEW DOOR FOR THE RETROFILL BREAKER WITH PROPER LABELING.
-DOOR ESCUTCHEON KIT
-POSITION SWITCH ACTUATOR FOR OEM SMALL/LARGE FRAME BREAKER.
-IF REQUIRED, PROVIDE RELT SWITCH & HARNESS KIT.
-HIDDEN ON BUTTON KIT, GHO (FOR SOURCE BREAKERS ONLY).
-PROVIDE INSTALLATION SERVICES FOR THE BREAKERS AND HARDWARE AS LISTED ABOVE.
-PROVIDE ENGINEERING SERVICES, DRAWINGS, PARTS, TESTING, AND INSTALLATION SERVICES.
-PROVIDE REVISED DRAWINGS INCORPORATING THE PREVIOUSLY DESCRIBED MODIFICATIONS.
-ABB FIELD SERVICE TO INSTALL THE ABOVE MODIFICATION.

Segment 01 Total: 304,195.40

Total Segments: 304,195.40

-Estimate will expire 30 days from the estimate date.

-Pricing excludes applicable sales tax, freight/delivery charges, transportation, overtime, field truck charges and supplies/environmental fees unless otherwise noted above.

-Estimate is provided based on our reasonable observation or diagnosis. If we find additional repairs or parts are required that might alter our original estimate, we will provide the customer with an updated estimate for those repairs or parts. No additional work will be performed or parts installed beyond the original estimate, without prior authorization from the customer.

-In the event of an Original Equipment Manufacturer (OEM) price increase, Carolina Cat reserves the right to revise pricing or apply a Surcharge in direct correlation to the price increase received from the OEM

ESTIMATED REPAIR TIME: _____ **from start date.**

"The signature is an authorization to proceed with the required repair work as described within the quote".

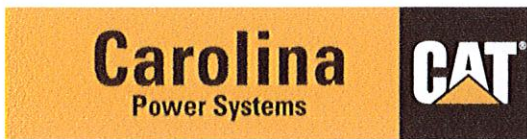
Issued PO#: _____ **Authorized Name:** _____ **Please Print**

Date: ____/____/____.

Signature

Any questions? Please call Mike Brown

at Office: +17047317421 Mobile: +17044008172 Fax: Branch: 704-731-7440 Email: MDBrown@carolinacat.com



Terms & Conditions

1. **General Application.** These terms and conditions of sale (the "Terms and Conditions") of Carolina Tractor & Equipment Company, d/b/a Carolina Cat Power Systems ("CCPS"), apply to, and form an integral part of, the following: (i) all quotations and offers made by CCPS ("Quote") to a customer whose name agrees on the face of the Quote ("Purchaser"); (ii) all acceptances, acknowledgements, and confirmations signed by CCPS and Purchaser, of this Quote; and (iii) any agreements regarding the sale by CCPS, and purchase by Purchaser, of equipment, products, and goods (collectively, "Products") and/or services (collectively, "Services").
2. **Scope.** Any terms and conditions set forth on any document issued by Purchaser (including any purchase order or other form prepared by Purchaser) are hereby explicitly rejected and intentionally disregarded by CCPS unless such purchase order is executed by Purchaser and CCPS, and any such terms shall be wholly inapplicable to any sale made by CCPS to Purchaser and shall not be binding in any way on CCPS. No reference herein to Purchaser's inquiry or any document issued by Purchaser shall in any way modify the terms and conditions hereof.
3. **Quotes.** Any Quote is open for acceptance by Purchaser within the period stated by CCPS in the Quote, or when no period is specified, within thirty (30) days from the date of the Quote; provided, however, that any Quote may be withdrawn or revoked by CCPS at any time prior to Purchaser's execution of a Quote. Except as affected by provisions hereof entitled "Force Majeure" and "Termination on Default", there shall be no postponement or cancellation of a Quote unless by mutual agreement of CCPS and Purchaser. In the event of cancellation by mutual agreement, Purchaser shall be liable for the cost of engineering, supervision, labor and material delivered or in process at the time of cancellation.
4. **Pricing; Payment.** The price quoted on a CCPS quotation for Services is based upon shop or field labor working eight hours per day, and the standard forty-hour week, with the normal schedule dates of Monday through Friday. The price quoted is in no way inclusive of any overtime work or holiday pay unless explicitly stated on the quotation. The price stated in any Quote assumes that CCPS will be able to proceed on a continuous basis of engineering, purchasing, manufacture, delivery and/or installations without any delay. Any and all taxes imposed by federal, state or other governmental authorities on the sale, purchase, shipment, storage, use or consumption of the Products or Services shall be paid, or reimbursed, to CCPS by Purchaser, in addition to the amounts listed (but whether or not listed) on the applicable Quote. Purchaser shall pay to CCPS the amount set forth in the applicable Quote (i) net thirty (30) days on all Products

shipped, from the date of shipment, and (ii) net thirty (30) days upon completion of Services, unless otherwise agreed to in the Quote.

5. **Failure to Pay.** If Purchaser fails to pay the amount set forth in a Quote within the time specified by the same, CCPS may, in its sole discretion, without prejudice to any other remedy available to CCPS, at law or in equity, do any one or more of the following: (i) postpone shipments of Products or delivery of Services; (ii) alter payment terms; (iii) terminate shipments or Services; and (iv) charge interest on all overdue amounts at the lesser of the rate of 1.5% or the maximum amount allowed by applicable law, per month, compounded monthly. Further, Purchaser shall pay all of CCPS's costs and expenses (including reasonable attorneys' fees) incurred directly or indirectly by CCPS in the collection of any amount not paid when due under a Quote. Purchaser may not hold back, delay or set-off any amounts owed to CCPS in satisfaction of any claims asserted by Purchaser against CCPS.
6. **Change Orders.** Any changes in engineering, design, construction, manufacturing, parts or services requested by Purchaser resulting in delays subsequent to the execution of a Quote (a "Change Order"), shall result in additional expense due to CCPS. CCPS shall take no action until both Purchaser and CCPS have executed a written Change Order. Delays resulting from a Change Order, and resulting expenses, may be stated in the Change Order. CCPS will credit against the stated pricing any reduced costs that can be established resulting from such Change Order.
7. **Delivery and Installation.** Unless otherwise specified in a Quote, (i) delivery terms shall be Free on Board (F.O.B.) 9000 Statesville Road, and (ii) the Products may be delivered in part, or all in one shipment, as determined by CCPS. CCPS will use commercially reasonable diligence to meet the scheduled shipment dates provided in the Quote, which are estimates and not guarantees of when the Products actually will be shipped. Purchaser's acceptance of delivery shall constitute a waiver of any claim relating to delay. Unless otherwise set forth on the face of the Quote, CCPS shall not provide (i) any offloading or installation services with respect to the Products, (ii) any equipment, consumables or other hardware required for the installation of the Products, including, without limitation, concrete pads, conduit, wiring, lugs, fuel system materials, assembly or installation, fuel, or (iii) any relay or system coordination study.
8. **Title.** Upon possession of the Products with a carrier designated by CCPS (or as otherwise provided in the Quote), the Products shall become the property of Purchaser, subject to a reservation of a security interest in the same herein granted to CCPS. Any losses or damage thereto on and following delivery shall be borne by Purchaser. Title to the Products, materials and equipment installed by CCPS shall remain with CCPS and shall vest in Purchaser only upon payment in full to CCPS of the required purchase price. Until Purchaser pays the purchase price in full, Purchaser (i) shall keep the Products, materials and equipment on its premises at all times; (ii) shall not remove any Products, material or equipment from the premises, without the written approval of CCPS and (iii) shall not transfer, mortgage, pledge or dispose of the same.
9. **Nonconformity.** Within ten (10) days after delivery of a Product to Purchaser, or completion of a Service, in accordance with the Quote, Purchaser must give detailed written notice to CCPS of any claim based upon the condition, quantity or grade of the Product sold, any aspect of a Service or any claimed nonconformity with the Quote. The failure of Purchaser to comply with this requirement shall constitute irrevocable acceptance by Purchaser of the Product delivered or the Service rendered and shall bind Purchaser to pay CCPS the full price for such Product or Service.
10. **Security Interest.** To secure the payment of the purchase price of the Products and all other amounts due to CCPS from Purchaser, Purchaser hereby grants to CCPS a purchase money security interest in the Products to secure the payment of the purchase price of the Products and of all other amounts due to CCPS from Purchaser at the time of delivery of the Products and thereafter incurred or owed by Purchaser. Purchaser agrees to execute and deliver to CCPS supplemental security agreements, financing statements and other documents as CCPS may reasonably require to perfect, preserve and enforce such security interest. Purchaser shall not remove any Products from the premises of Purchaser or permit any Products to become subject to a lien in favor of any third party, until full performance of all obligations of Purchaser to CCPS under, and with respect to, this Quote, as applicable to those Products.
11. **Purchaser's Facilities.** Purchaser shall provide CCPS with such facilities and resources as CCPS may require to fulfill its obligations hereunder, including: (i) furnishing reasonable working area cleared and free from any interference by others working in the area; (ii) providing access to the facility in the form of road and truck unloading facility; (iii) repairing any floor or clearance requirement; (iv) keeping the work site free from water and other debris; (v) providing all utilities in the form of electric current, light, water and heat as may be required for installation work; and (vi) paying the cost of changes, delays or interruptions due to omission of the foregoing. Purchaser is responsible for providing receptacles for trash removal and to incur

the cost of the proper disposal of said debris.

12. **WARRANTY.** ANY AND ALL WARRANTIES WITH RESPECT TO PRODUCTS ARE PROVIDED SOLELY BY THE MANUFACTURER OF THE APPLICABLE PRODUCTS, AND, UPON REQUEST, CCPS WILL SUPPLY THE TERMS AND CONDITIONS OF SUCH TO PURCHASER. CCPS MAKES NO DIRECT WARRANTY WITH RESPECT TO THE PRODUCTS, ALL WARRANTY OBLIGATIONS BEING THOSE OF THE MANUFACTURER; PROVIDED, THAT CCPS SHALL PROVIDE PURCHASER WITH A ONE (1)-YEAR LIMITED WARRANTY ON CCPS'S SERVICES, WHICH WILL BE SPECIFIED IN THE ASSOCIATED QUOTE (THE "SERVICES WARRANTY"). THE SERVICES WARRANTY DOES NOT COVER ANY PRODUCTS THAT ARE NOT USED FOR THEIR INTENDED PURPOSE, OR IN ACCORDANCE WITH ACCOMPANYING DOCUMENTATION OR THAT HAVE BEEN ALTERED IN ANY WAY BY PURCHASER, ITS EMPLOYEES OR AGENTS OR BY ANY THIRD PARTY.
13. **WARRANTY DISCLAIMER.** EXCEPT AS EXPRESSLY PROVIDED ABOVE, AND TO THE MAXIMUM EXTENT PERMITTED BY LAW, THE PRODUCTS AND SERVICES ARE PROVIDED "AS-IS" AND CCPS DISCLAIMS ALL WARRANTIES, EXPRESS, IMPLIED, OR STATUTORY, WITH RESPECT THERETO, INCLUDING ANY IMPLIED WARRANTIES OF MERCHANTABILITY, FITNESS FOR A PARTICULAR PURPOSE, TITLE, NON-INFRINGEMENT, AND THOSE ARISING FROM A COURSE OF DEALING OR USAGE OR TRADE. PURCHASER ACKNOWLEDGES THAT IT HAS NOT ENTERED INTO THIS QUOTE IN RELIANCE UPON ANY STATEMENT OR REPRESENTATION EXCEPT THOSE SPECIFICALLY SET FORTH HEREIN.
14. **Limitation on Damages.** Any action by Purchaser under or relating to this Quote or the Products or Services sold must be commenced within twelve (12) months after such cause of action has accrued. CCPS's contractual liability for failure to fulfill its obligations hereunder or any other liability under or in connection with the Products or Services shall be limited to the repair or replacement of non-conforming Products, or the re-execution of non-conforming Services, provided, however, that the amount of such liability shall not exceed the purchase price of the applicable Products or Services. CCPS SHALL NOT BE LIABLE IN TORT, INCLUDING LIABILITY IN NEGLIGENCE OR STRICT LIABILITY, AND SHALL HAVE NO LIABILITY AT ALL FOR INJURY TO PERSONS OR PROPERTY, WITH RESPECT TO THE PRODUCTS OR SERVICES OR CCPS'S PERFORMANCE HEREUNDER. EVEN IF CCPS HAS BEEN ADVISED OF THE POSSIBILITY OF THE FOLLOWING, CCPS SHALL NOT BE LIABLE FOR ANY INDIRECT, INCIDENTAL, SPECIAL, PUNITIVE OR CONSEQUENTIAL DAMAGES, INCLUDING LOST PROFITS OR REVENUES RELATING TO THE SALE OF THE PRODUCTS OR SERVICES, OR THE RENDERING THEREOF, OR OTHERWISE, LOSSES DUE TO DELAY IN SHIPMENT, FAILURE TO REALIZE EXPECTED SAVINGS, ANY CLAIM AGAINST PURCHASER BY A THIRD PARTY OR ANY OTHER COMMERCIAL OR ECONOMIC LOSSES OF ANY KIND.
15. **Indemnification.** Purchaser shall hold harmless, indemnify, and defend CCPS and its subsidiaries, affiliates, directors, officers, employees and agents (collectively, "CCPS Parties" or "CCPS Party") from and against, and pay, any liability, obligation, loss, damage, fee, fine, penalty, action, claim, judgment, settlement, proceeding, cost, expense or disbursement of any kind or nature whatsoever (including without limitation all reasonable attorneys' fees) (hereinafter collectively referred to as "Liabilities") that may be imposed on, incurred by or asserted against any CCPS Party by a third party arising out of the transactions contemplated by this Quote or operation of Products sold to Purchaser hereunder. Notwithstanding the foregoing, Purchaser shall not be liable to any CCPS Party for any portion of such Liabilities that resulted from CCPS's gross negligence, fraud, bad faith or willful misconduct.
16. **Termination on Default.** In addition to other methods of termination set forth in a Quote, CCPS may terminate and cancel the Quote, and suspend any further performance by CCPS hereunder, if (i) any Product or Service has been delivered or rendered but not paid for by Purchaser in accordance with the terms hereof (all amounts owed in the future hereunder by Purchaser to CCPS thereby becoming immediately due and payable, despite any other agreement to the contrary); (ii) any proceeding in bankruptcy, insolvency, receivership or liquidation are taken against Purchaser; (iii) Purchaser makes an assignment for the benefit of creditors or commits an act of bankruptcy or insolvency; (iv) Purchaser materially breaches any term of the Quote or (v) CCPS, in good faith, believes that the ability of Purchaser to pay or perform any provision of this Purchase Agreement is impaired.
17. **Remedies Upon Breach.** If Purchaser breaches this contract, CCPS shall be entitled, in addition to any other remedy at law or equity, to recover all costs and expenses incurred by Company in connection herewith. Such costs and expenses shall include, without limitation, CCPS's reasonable attorney's fees, costs of labor applied to this contract, overhead, costs of any materials applied to or ordered for this contract, and any charges imposed on Company by its suppliers or subcontractors. If CCPS breaches this

contract, Purchaser's exclusive remedy shall be to terminate this contract, after written notice to CCPS of the breach and reasonable time to cure, by written notice thereof to CCPS, and to receive a refund of the Quote amount, if previously paid, for any Products that have not been shipped or otherwise identified to this contract as of the date of such termination.

18. **Force Majeure.** CCPS shall not be liable for damages of any kind, caused by delays in shipment, delivery or any other nonperformance of this Quote, directly or indirectly resulting from, or contributed to by, any circumstances beyond CCPS's control, including without limitation acts of God, riots, wars or national emergencies, epidemics, pandemics, acts of terrorism, labor disputes of every kind, however caused, embargoes, non-delivery by suppliers, inability to obtain supplies through normal sources, delays of carriers or postal authorities, or governmental restrictions, prohibitions or diversions. The occurrence of any such circumstance shall operate to extend CCPS's time of performance hereunder for a period not less than the period of such delay. In the event of any such circumstance, CCPS may allocate its deliveries among its customers as it may decide in its sole discretion.
19. **Confidentiality.** The information in these Terms and Conditions, and any documents attached hereto, contain proprietary and confidential information belonging to CCPS and may not be copied, reused, modified, stored or retained except for review and discussion between Purchaser and CCPS. This includes, but is not limited to, any content, intellectual property, technical method, text incorporated and drawings contained therein. It shall not be used, disclosed, modified or reproduced, in whole or in part, for any purpose other than to evaluate these Terms and Conditions, without the prior written consent of CCPS.
20. **Governing Law and Venue.** This Quote shall be governed by the laws of the State of North Carolina, without reference to its conflict of laws provisions. All disputes arising out of or in connection with this Agreement shall be brought and maintained in a state or federal court of competent jurisdiction located in Mecklenburg County, North Carolina.
21. **Miscellaneous.** The Terms and Conditions stated herein constitute, along with the Quote, the complete and exclusive statement of the terms and conditions of sale of the Products and Services. There are no other promises, conditions, understandings, representations or warranties of any kind with respect to the subject matter hereof. This Terms and Conditions may be amended, modified or supplemented only by a writing signed by CCPS and Purchaser. The failure of CCPS to enforce any right hereunder will not be construed as a waiver of its right to performance in the future. Any provision of these Terms and Conditions which is, or is deemed to be, unenforceable in any jurisdiction shall be severable from this Quote in that jurisdiction without in any way invalidating the remaining provisions of these Terms and Conditions, and that unenforceability shall not make that provision unenforceable in any other jurisdiction. The rights that accrue to CCPS by virtue of these Terms and Conditions shall inure to the benefit of its successors and assigns. All requests, instructions and notices from one party to the other must be in writing and may be given via certified mail or facsimile transmission to the address of the parties shown on the face of the Quote. Neither the Uniform Law on the International Sale of Goods, the Uniform Law on the Formation of Contracts for the International Sale of Goods nor the Convention on Contracts for the International Sale of Goods applies to this Quote.
22. **Surcharges.** In the event of an Original Equipment Manufacturer (OEM) price increase, CCPS reserves the right to revise pricing or apply a Surcharge in direct correlation to the price increase received from the OEM.
23. **Cancellations.** If Purchaser seeks to cancel its order or it fails or refuses to accept delivery of the products it has ordered, Purchaser agrees to pay all charges incurred by CCPS as a result of such cancellation or refusal or failure to accept delivery. The charges include any cancellation penalties charged to CCPS by the manufacturer, the charges of returning the product to its point of original shipment by CCPS, storage fees, demurrage, or other charges related to Purchaser's cancellation or refusal or failure to accept delivery. A 15% cancellation fee will also apply. If Purchaser cancels its order after the result of a price or Surcharge adjustment affecting the order, and the manufacturer will accept a cancellation request with no penalty, and cancellation fees will be waived.

Cat® C32

Diesel Generator Sets



Spec. Sheet



Image shown may not reflect actual color

145 (5.7)
162 (6.4)
32.1 (1959)
14.0:1
TA
EUI
ADEM™ A4

Standby 60 Hz kW (kVA)	Mission Critical 60 Hz kW (kVA)	Prime 60 Hz kW (kVA)	Emissions Performance
1100 (1375.0)	1100 (1375.0)	1000 (1250.0)	U.S. EPA Emergency Stationary Use Only (Tier 2)
1250 (1562.5)	1250 (1562.5)	1136 (1420.0)	

Standard Features

Cat® Diesel Engine

- Designed and tested to meet the U.S. EPA Emergency Stationary Use Only (Tier 2) emission standards
- Reliable and consistent performance proven in thousands of applications worldwide

Generator Set Package

- Accepts 100% block load in one step and meets NFPA 110 loading requirements
- Conforms to ISO 8528-5 G3 load acceptance requirements
- Reliability is verified through prototype testing, which includes torsional vibration, fuel consumption, oil consumption, transient performance, and endurance testing

Alternators

- Superior motor starting capability minimizes the need for oversizing the generator
- Designed to match the performance and output characteristics of Cat diesel engines

Cooling System

- Cooling systems available to operate in ambient temperatures up to 50°C (122°F)
- Tested to ensure proper generator set cooling

EMCP 4 Control Panels

- User-friendly interface and navigation
- Scalable system to meet a wide range of installation requirements
- Expansion modules and site specific programming for specific customer requirements

Warranty

- 24 months/1000-hour warranty for standby and mission critical ratings
- 12 months/unlimited hour warranty for prime and continuous ratings
- Extended service protection is available to provide extended coverage options

Worldwide Product Support

- Cat dealers have over 1,800 dealer branch stores operating in 200 countries
- Your local Cat dealer provides extensive post-sale support, including maintenance and repair agreements

Financing

- Caterpillar offers an array of financial products to help you succeed through financial service excellence
- Options include loans, finance lease, operating lease, working capital, and revolving line of credit
- Contact your local Cat dealer for availability in your region

Optional Equipment

Engine

Air Cleaner

- ☐ Single element
- ☐ Dual element
- ☐ Heavy duty

Muffler

- ☐ Industrial grade (15 dB)

Starting

- ☐ Standard batteries
- ☐ Oversized batteries
- ☐ Standard electric starter
- ☐ Dual duty electric starter
- ☐ Jacket water heater

Alternator

Output voltage

- ☐ 220V ☐ 440V
- ☐ 240V ☐ 480V
- ☐ 380V ☐ 600V
- ☐ 400V

Temperature Rise (over 40°C ambient)

- ☐ 150°C
- ☐ 125°C/130°C
- ☐ 105°C
- ☐ 80°C

Winding type

- ☐ Random wound
- ☐ Form wound

Excitation

- ☐ Self excited
- ☐ Internal excitation (IE)
- ☐ Permanent magnet (PM)

Attachments

- ☐ Anti-condensation heater
- ☐ Stator and bearing temperature monitoring and protection

Power Termination

Type

- ☐ Bus bar
- ☐ Circuit breaker
- ☐ 400A ☐ 800A
- ☐ 1200A ☐ 1600A
- ☐ 2000A ☐ 2500A
- ☐ 3000A ☐ 3200A
- ☐ UL ☐ IEC
- ☐ 3-pole ☐ 4-pole
- ☐ Manually operated
- ☐ Electrically operated

Trip Unit

- ☐ LSI ☐ LSI-G
- ☐ LSI-G-P

Factory Enclosure

- ☐ Weather protective
- ☐ Sound attenuated

Attachments

- ☐ Cold weather bundle
- ☐ DC lighting package
- ☐ AC lighting package
- ☐ Motorized louvers

Fuel Tank

- ☐ Sub-base
- ☐ 1000 gal (3875 L)
- ☐ 2000 gal (7570 L)
- ☐ 3600 gal (13627 L)

Control System

Controller

- ☐ EMCP 4.2B
- ☐ EMCP 4.3
- ☐ EMCP 4.4

Attachments

- ☐ Local annunciator module
- ☐ Remote annunciator module
- ☐ Expansion I/O module
- ☐ Remote monitoring software

Charging

- ☐ Battery charger – 10A

Vibration Isolators

- ☐ Rubber
- ☐ Spring
- ☐ Seismic rated

Cat Connect

Connectivity

- ☐ Ethernet
- ☐ Cellular
- ☐ Satellite

Extended Service Options

Terms

- ☐ 2 year (prime)
- ☐ 3 year
- ☐ 5 year
- ☐ 10 year

Coverage

- ☐ Silver
- ☐ Gold
- ☐ Platinum
- ☐ Platinum Plus

Ancillary Equipment

- ☐ Automatic transfer switch (ATS)
- ☐ Uninterruptible power supply (UPS)
- ☐ Paralleling switchgear
- ☐ Paralleling controls

Certifications

- ☐ UL 2200 Listed
- ☐ CSA
- ☐ IBC seismic certification
- ☐ OSHPD pre-approval

Note: Some options may not be available on all models. Certifications may not be available with all model configurations. Consult factory for availability.

Package Performance

Performance	Standby		Mission Critical		Prime	
Frequency	60 Hz		60 Hz		60 Hz	
Gen set power rating with fan	1250 ekW		1250 ekW		1136 ekW	
Gen set power rating with fan @ 0.8 power factor	1562.5 kVA		1562.5 kVA		1420.0 kVA	
Emissions	EPA ESE (Tier 2)		EPA ESE (Tier 2)		EPA ESE (Tier 2)	
Performance number	EM2324-09		EM2532-03		EM2538-01	
Fuel Consumption						
100% load with fan – L/hr (gal/hr)	330.9	(87.4)	330.9	(87.4)	306.6	(81.0)
75% load with fan – L/hr (gal/hr)	268.9	(71.0)	269.1	(71.1)	241.4	(63.8)
50% load with fan – L/hr (gal/hr)	181.1	(47.8)	181.3	(47.9)	167.5	(44.3)
25% load with fan – L/hr (gal/hr)	102.1	(27.0)	102.3	(27.0)	94.7	(25.0)
Cooling System						
Radiator air flow restriction (system) – kPa (in. water)	0.12	(0.48)	0.12	(0.48)	0.12	(0.48)
Radiator air flow – m³/min (cfm)	1432	(50571)	1432	(50571)	1432	(50571)
Engine coolant capacity – L (gal)	55.0	(14.5)	55.0	(14.5)	55.0	(14.5)
Radiator coolant capacity – L (gal)	55.0	(14.5)	55.0	(14.5)	55.0	(14.5)
Total coolant capacity – L (gal)	110	(29.0)	110	(29.0)	110	(29.0)
Inlet Air						
Combustion air inlet flow rate – m³/min (cfm)	118.0	(4168.3)	118.0	(4168.3)	114.4	(4039.9)
Exhaust System						
Exhaust stack gas temperature – °C (°F)	430.3	(806.6)	430.3	(806.6)	420.1	(788.2)
Exhaust gas flow rate – m³/min (cfm)	283.4	(10005.8)	283.4	(10005.8)	270.7	(9558.9)
Exhaust system backpressure (maximum allowable) – kPa (in. water)	6.7	(27.0)	6.7	(27.0)	6.7	(27.0)
Heat Rejection						
Heat rejection to jacket water – kW (Btu/min)	403	(22908)	403	(22908)	390	(22199)
Heat rejection to exhaust (total) – kW (Btu/min)	1097	(62361)	1097	(62361)	1053	(59888)
Heat rejection to aftercooler – kW (Btu/min)	452	(25715)	452	(25715)	433	(24627)
Heat rejection to atmosphere from engine – kW (Btu/min)	222	(12620)	222	(12620)	209	(11880)
Heat rejection from alternator – kW (Btu/min)	58.9	(3350)	58.9	(3350)	52.2	(2969)
Emissions* (Nominal)						
NOx mg/Nm³ (g/hp-h)	2416.9	(5.13)	2416.9	(5.13)	2127.0	(4.58)
CO mg/Nm³ (g/hp-h)	53.0	(0.11)	53.0	(0.11)	40.4	(0.09)
HC mg/Nm³ (g/hp-h)	21.6	(0.05)	21.6	(0.05)	22.2	(0.06)
PM mg/Nm³ (g/hp-h)	5.1	(0.01)	5.1	(0.01)	6.8	(0.02)
Emissions* (Potential Site Variation)						
NOx mg/Nm³ (g/hp-h)	2924.5	(6.20)	2924.5	(6.20)	2573.7	(5.54)
CO mg/Nm³ (g/hp-h)	99.1	(0.21)	99.1	(0.21)	75.5	(0.16)
HC mg/Nm³ (g/hp-h)	40.8	(0.10)	40.8	(0.10)	42.0	(0.10)
PM mg/Nm³ (g/hp-h)	10.0	(0.02)	10.0	(0.02)	13.2	(0.03)

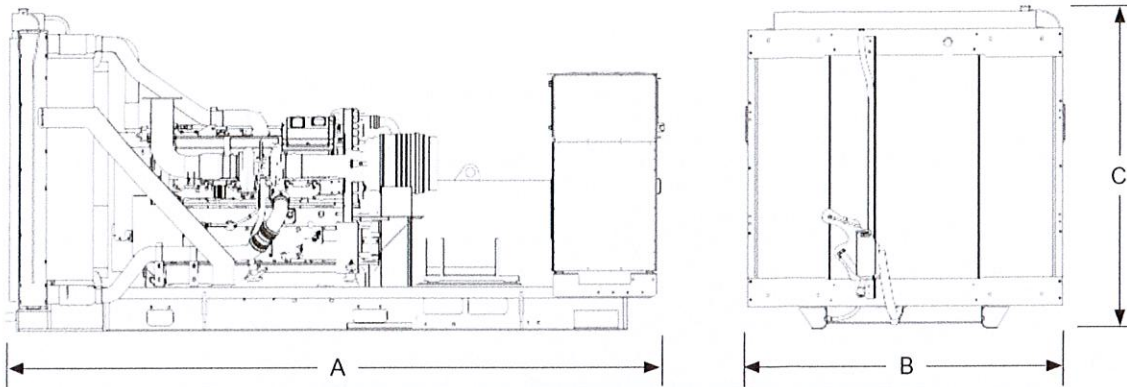
*mg/Nm³ levels are corrected to 5% O₂. Contact your local Cat dealer for further information

Package Performance

Performance	Standby		Mission Critical		Prime	
Frequency	60 Hz		60 Hz		60 Hz	
Gen set power rating with fan	1100 ekW		1100 ekW		1000 ekW	
Gen set power rating with fan @ 0.8 power factor	1375 kVA		1375 kVA		1250 kVA	
Emissions	EPA ESE (Tier 2)		EPA ESE (Tier 2)		EPA ESE (Tier 2)	
Performance number	EM2325-07		EM2533-03		EM2539-01	
Fuel Consumption						
100% load with fan – L/hr (gal/hr)	299.8	(79.2)	299.8	(79.2)	281.2	(74.3)
75% load with fan – L/hr (gal/hr)	232.8	(61.5)	232.8	(61.5)	210.6	(55.6)
50% load with fan – L/hr (gal/hr)	163.2	(43.1)	163.2	(43.1)	151.3	(40.0)
25% load with fan – L/hr (gal/hr)	92.3	(24.4)	92.3	(24.4)	85.4	(22.6)
Cooling System						
Radiator air flow restriction (system) – kPa (in. water)	0.12	(0.48)	0.12	(0.48)	0.12	(0.48)
Radiator air flow – m³/min (cfm)	1432	(50571)	1432	(50571)	1432	(50571)
Engine coolant capacity – L (gal)	55.0	(14.5)	55.0	(14.5)	55.0	(14.5)
Radiator coolant capacity – L (gal)	55.0	(14.5)	55.0	(14.5)	55.0	(14.5)
Total coolant capacity – L (gal)	110	(29.0)	110	(29.0)	110	(29.0)
Inlet Air						
Combustion air inlet flow rate – m³/min (cfm)	113.4	(4004.9)	113.4	(4004.9)	110.6	(3905.2)
Exhaust System						
Exhaust stack gas temperature – °C (°F)	417.3	(783.2)	417.3	(783.2)	410.6	(771.1)
Exhaust gas flow rate – m³/min (cfm)	266.9	(9425.0)	266.9	(9425.0)	257.6	(9097.1)
Exhaust system backpressure (maximum allowable) – kPa (in. water)	6.7	(27.0)	6.7	(27.0)	6.7	(27.0)
Heat Rejection						
Heat rejection to jacket water – kW (Btu/min)	385	(21898)	385	(21898)	367	(20867)
Heat rejection to exhaust (total) – kW (Btu/min)	1036	(58923)	1036	(58923)	981	(55782)
Heat rejection to aftercooler – kW (Btu/min)	424	(24138)	424	(24138)	394	(22416)
Heat rejection to atmosphere from engine – kW (Btu/min)	204	(11618)	204	(11618)	190	(10824)
Heat rejection from alternator – kW (Btu/min)	54.2	(3082)	54.2	(3082)	49.3	(2804)
Emissions* (Nominal)						
NOx mg/Nm³ (g/hp-h)	2018.8	(4.38)	2018.8	(4.38)	1717.3	(3.83)
CO mg/Nm³ (g/hp-h)	37.4	(0.08)	37.4	(0.08)	41.4	(0.09)
HC mg/Nm³ (g/hp-h)	22.5	(0.06)	22.5	(0.06)	23.2	(0.06)
PM mg/Nm³ (g/hp-h)	7.2	(0.02)	7.2	(0.02)	8.3	(0.02)
Emissions* (Potential Site Variation)						
NOx mg/Nm³ (g/hp-h)	2442.7	(5.30)	2442.7	(5.30)	2077.9	(4.63)
CO mg/Nm³ (g/hp-h)	69.9	(0.15)	69.9	(0.15)	77.4	(0.17)
HC mg/Nm³ (g/hp-h)	42.6	(0.11)	42.6	(0.11)	43.9	(0.11)
PM mg/Nm³ (g/hp-h)	14.1	(0.04)	14.1	(0.04)	16.1	(0.04)

*mg/Nm³ levels are corrected to 5% O₂. Contact your local Cat dealer for further information

Weights and Dimensions



Standby 60 Hz kW (kVA)	Mission Critical 60 Hz kW (kVA)	Prime 60 Hz kW (kVA)	Dim "A" mm (in)	Dim "B" mm (in)	Dim "C" mm (in)	Dry Weight kg (lb)
1100 (1375.0)	1100 (1375.0)	1000 (1250.0)	4285 (168.7)	2228 (87.7)	2194 (86.4)	7400 (16,314)
1250 (1562.5)	1250 (1562.5)	1136 (1420.0)	4385 (172.7)	2228 (87.7)	2194 (86.4)	7600 (16,755)

Note: For reference only. Do not use for installation design. Contact your local Cat dealer for precise weights and dimensions.

Ratings Definitions

Standby

Output available with varying load for the duration of the interruption of the normal source power. Average power output is 70% of the standby power rating. Typical operation is 200 hours per year, with maximum expected usage of 500 hours per year.

Mission Critical

Output available with varying load for the duration of the interruption of the normal source power. Average power output is 85% of the mission critical power rating. Typical peak demand up to 100% of rated power for up to 5% of the operating time. Typical operation is 200 hours per year, with maximum expected usage of 500 hours per year.

Prime

Output available with varying load for an unlimited time. Average power output is 70% of the prime power rating. Typical peak demand is 100% of prime rated kW with 10% overload capability for emergency use for a maximum of 1 hour in 12. Overload operation cannot exceed 25 hours per year.

Applicable Codes and Standards

AS 1359, CSA C22.2 No. 100-04, UL 142, UL 489, UL 869, UL 2200, NFPA 37, NFPA 70, NFPA 99, NFPA 110, IBC, IEC 60034-1, ISO 3046, ISO 8528, NEMA MG1-22, NEMA MG1-33, 2014/35/EU, 2006/42/EC, 2014/30/EU.

Note: Codes may not be available in all model configurations. Please consult your local Cat dealer for availability.

Data Center Applications

- ISO 8528-1 Data Center Power (DCP) compliant per DCP application of Cat diesel generator set prime power rating.
- All ratings Tier III/Tier IV compliant per Uptime Institute requirements.
- All ratings ANSI/TIA-942 compliant for Rated-1 through Rated-4 data centers.

Fuel Rates

Fuel rates are based on fuel oil of 35° API [16°C (60°F)] gravity having an LHV of 42,780 kJ/kg (18,390 Btu/lb) when used at 29°C (85°F) and weighing 838.9 g/liter (7.001 lbs/U.S. gal.)

www.cat.com/electricpower

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Materials and specifications are subject to change without notice.
The International System of Units (SI) is used in this publication.



LINCOLNTON
AGENDA ITEM SUMMARY

To: The Honorable Mayor and City Council
Date: May 7, 2026
From: Brian Greene, Police Chief
Subject: Request for Adoption of Lessee Resolution between Lese Servicing Center, Inc and the City of Lincolnton

Summary:

As approved at the Budget meeting on April 17, 2026, the police department will utilize a new leasing service for upfitted police vehicles that is more cost-effective than our current provider. The City Council will need to formally approve the Lessee Resolution to enable the City Manager and the Lincolnton Police Department to proceed with this process and complete all necessary paperwork.

Background:

Fiscal Impact:

Backup documentation to be sent to the Mayor and City Council prior to the May 7, 2026 meeting.

Recommendation:

Recommend approval.

Attachments:

None



LINCOLNTON
AGENDA ITEM SUMMARY

To: The Honorable Mayor and City Council
Date: May 7, 2026
From: Pamela McBryde, Finance Director
Subject: BA-04-26 Request for Amendment to the Annual Budget Ordinance for the Fiscal Year ending June 30, 2026

Summary:

Background:

Fiscal Impact:

Recommendation:

Attachments:

1. BA-04-26

CITY COUNCIL

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

CITY ATTORNEY

John M. Friguglietti, Jr.
john@davidsonlawyers.net

**CITY MANAGER**

Richard Haynes

rhaynes@lincolntonnc.org

ASSISTANT CITY MANAGER

Scott Clark

sclark@lincolntonnc.org

CITY CLERK

Daphne Ingram

[dingram@lincolntonnc.org](mailto:d Ingram@lincolntonnc.org)

BA-04-26

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	\$	63,961
Police		13,500
Solid Waste		1,440
Planning/Zoning		5,200
Bus & Comm. Dev		100
Recreation		1,400
	<u>\$</u>	<u>85,601</u>

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

SW: Rollout Fees	\$	1,440
General: Grants - Other		5,000
PD: Inspection Fees		400
PD: Report/Fingerprint Fees		490
PD: Parking Violations		555
PD: Misc. Revenue		7,055
P&Z: Zoning Department Fees		5,200
General: Online Convenience Fees		2,976
Rec: Sponsorships		1,000
BC&D: Event Fees		100
General: Interest		47,698
General: Sales of Personal Assets		977
General: ABC Revenue		9,841
General: Insurance Settlement		742
General: Repair Settlement		96
General: WEX-Fuel Rebates		506
Rec: Veterans Banner Project		400
General: Federal Equitable Deposits		1
SBE Principal	<u>\$</u>	<u>1,125</u>
	<u>\$</u>	<u>85,601</u>

General Fund: Police Dept. revenues- reports/fingerprint fees, solid waste rollout sales, P&Z permit fees, Interest income, Scrap Metal Sales, Insurance settlement: NCLM - Police Dept, Recreational sponsorships, Veteran banner payments, Federal Equity interest, Small business loan principal payments, WEX rebates, Online Convenience Fees, and American Woodmark Foundation contribution to the Police Dept for equipment.

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

Powell Bill Construction/Other	\$	1,313
--------------------------------	----	-------

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

Investment Income	\$	1,313
	\$	1,313

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	\$	580
Distribution and Collection		23,679
Water and Sewer Intangibles		38,328
	\$	62,587

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

Investment Income	\$	33,622
Connection Charges		14,660
Other Operating Revenues		14,305
	\$	62,587

Water and Sewer Fund: Convenience Fees, Water Connections, Charter Communication rental fees, Repair Settlement: JM Cope-damaged water meter, and Interest income.

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

Electric Operations	\$	59,100
---------------------	----	--------

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

Investment Income	\$	25,234
Other Operating Revenue		33,866
	\$	59,100

Electric Fund: Online convenience fees, Utility REPS, Insurance Settlement: Magnum Co-Downtown Light Pole, Debt Set-Off Payment, and Interest income.

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.

TOTAL AMENDMENT \$ 208,601

Adopted this 7th day of May, 2026

Attest:

Daphne Ingram
City Clerk

Edward L Hatley
Mayor



LINCOLNTON
AGENDA ITEM SUMMARY

To: The Honorable Mayor and City Council
Date: May 7, 2026
From: Pamela McBryde, Finance Director
Subject: Betty Ross Park Pool Program - Schedule of Fees

Summary:

The Parks and Recreation Department is requesting that the Lincolnton City Council approve the updated fees schedule for the Pool Program at Betty Ross Park.

Background:

Fiscal Impact:

Increase in revenues

Recommendation:

City Staff recommend the following fee adjustments be approved by the Lincolnton City Council for the Betty Ross Park Pool Program.

Attachments:

1. 2026-27 City of Lincolnton_Fee Schedule-Parks and Recreation_Pool Program



CITY OF LINCOLNTON SCHEDULE OF FEES 2025-26

PARKS AND RECREATION DEPARTMENT		
FACILITY RENTAL (Lights are not included with Daily, Monthly or Seasonal fees.)	RESIDENT	NON-RESIDENT
Lentz Center Pool		
2 Hours (1-50 people)	\$150.00	\$200.00 \$225.00
2 Hours (51 - 100 people)	\$175.00	\$225.00 \$250.00
2 Hours (101 - 200 people)	\$250.00	\$375.00 \$400.00
Non-Refundable Deposit	\$50.00	\$50.00
Each Additional Hour	\$50.00	\$75.00 \$100.00
Group Rental (10a-12p) 1-50(6*)	\$75.00	\$75.00
Group Rental (10a-12p) 51-100(6*)	\$125.00	\$125.00
POOL PROGRAMS	RESIDENT	NON-RESIDENT
Lentz Center Pool		
Daily Admission	\$2.00	\$3.00 \$5.00
3 & Under	Free	Free
Group Fee, per person*	\$1.50	\$1.50
Season Swim Pass		
Family of 4	\$100.00	\$150.00 \$200.00
Each Additional Member	\$25.00	\$35.00 \$40.00
Individual	\$35.00	\$50.00 \$60.00
Lifeguard Training	\$170.00	\$170.00
Lifeguard Training Recertification	\$50.00	\$50.00
Jr. Lifeguarding	\$35.00	\$35.00 \$50.00
Water Aerobics		
Entire Program	\$20.00	\$30.00
Per Session	\$3.00	\$4.00
Group Swim Lessons		
Infant & Toddler	\$20.00	\$20.00 \$40.00
Preschool	\$25.00	\$25.00 \$45.00
Levels 1-6/Adult	\$30.00	\$30.00 \$50.00
Private Swim Lessons (per 1/2 hr)	\$15.00 \$20.00	\$15.00 \$20.00

* All Security Fees will be determined by the Lincolnton Police Department

* "Resident" is considered any person(s) living inside the City Limits of Lincolnton, N.C. or owns property. Also, any City of Lincolnton staff (including immediate family) or official will receive the "Resident" rate.

* All Facility Rental Fees for non-profit organizations will be staff fee only if the Facility is being used Monday-Friday. This only applies to uses/users that do not include fees and/or charges. Schools are allowed to take admission for ball games. All organizations must prove non-profit status..

**FOR QUESTIONS CONCERNING RECREATIONAL FEES PLEASE CALL THE LINCOLNTON RECREATION
DEPARTMENT (704) 735-2671.**



LINCOLNTON
AGENDA ITEM SUMMARY

To: The Honorable Mayor and City Council
Date: May 7, 2026
From: Ritchie Haynes, City Manager
Subject: Official Presentation of the 2026-2027 Budget, Proposed Fee Schedule and Budget Message

Summary:

Background:

Fiscal Impact:

Recommendation:

Attachments:

1. FY2627-City of Lincolnton Municipal Capital and Operating Budget



**The
Municipal
Capital and Operating
Budget**

Fiscal Year

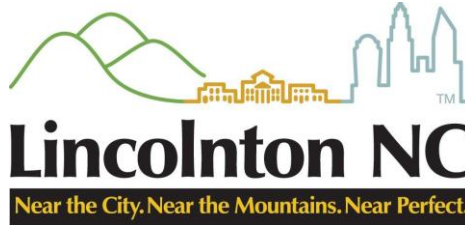
2026-27

TABLE OF CONTENTS

I.	BUDGET MESSAGE	1-5
II.	ORGANIZATION	6-8
	a. The Organization	
	b. Mayor	
	c. City Council	
	d. City Manager	
	e. City Attorney	
III.	BUDGET ORDINANCE	9-13
IV.	CMO HIGHLIGHTS	14-15
V.	REVENUE	16-17
	a. General Fund	
	b. Powell Bill Fund	
	c. Water & Sewer Fund	
	d. Electric Fund	
VI.	EXPENDITURES	
	a. General Fund	18-30
	i. City Manager/Clerk	
	ii. Human Resources	
	iii. Finance	
	iv. General Expense	
	v. General Debt-Service	
	vi. Police	
	vii. Fire	
	viii. Public Works	
	ix. Street Maintenance	
	x. Equipment Services	
	xi. Solid Waste	
	xii. General Services I.T.	
	xiii. Planning & Zoning	
	xiv. Bus. & Community Development	

xv. Parks & Recreation	
xvi. Total General Fund	
b. Powell Bill Fund	30
c. Water & Sewer Fund	30-34
i. Water Treatment Plant	
ii. Distribution and Collection	
iii. Wastewater Treatment Plant	
iv. Water & Sewer Intangibles	
v. Total Water & Sewer Fund	
d. Electric Fund	34-36
i. Electric Department	
VII. OTHER	
a. Capital Outlay	37-38
b. Glossary	39-43

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



CITY MANAGER
Richard C. Haynes
rhaynes@lincolntonnc.org
CITY CLERK
Daphne Ingram
[dingram@lincolntonnc.org](mailto:d Ingram@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

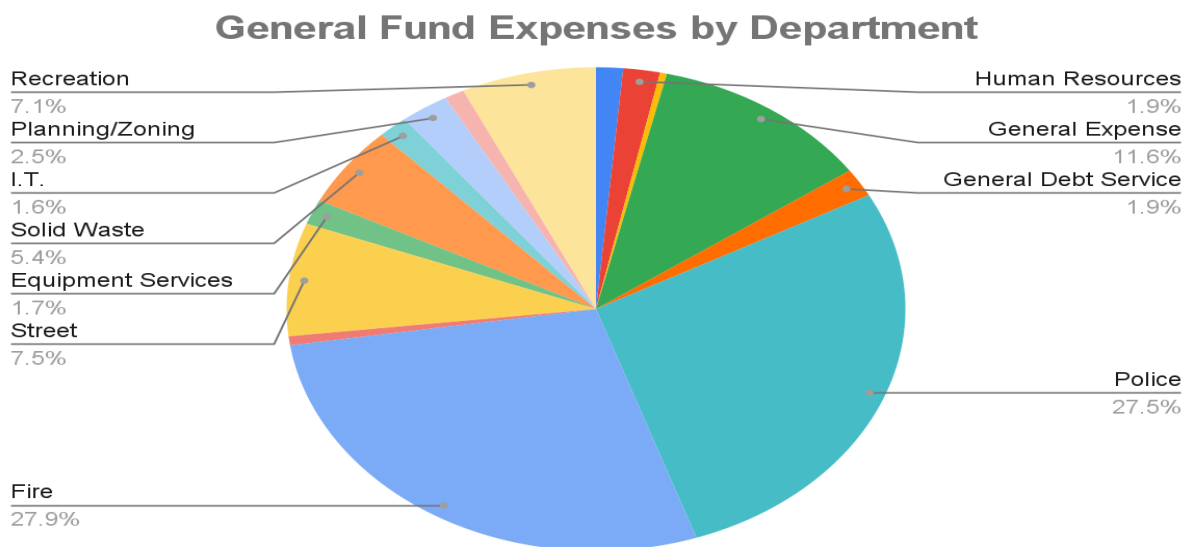
The proposed General Fund budget is \$17,988,588. This budget is balanced with a property tax rate of \$0.50 per \$100 of assessed property value. This is the same rate as last year. The General Fund encompasses most city services, including public safety, solid waste, street maintenance, finance, planning 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

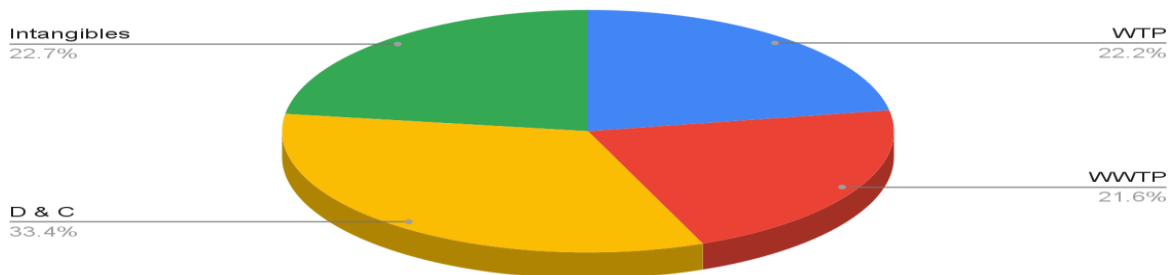
The proposed budget for the Powell Bill Fund is \$435,000. These funds will be used to continue our traditional street repaving and repairs. The Powell Bill remains a crucial source of state revenue, enabling municipalities to address their street-related needs.

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:

W&S Fund 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

Budget Message - FY 2026-27

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,

A handwritten signature in black ink, appearing to read 'R. Haynes', with a long horizontal flourish extending to the right.

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](mailto:d Ingram@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
	<u>\$ 17,998,588</u>

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 4 th 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	<u>100,000</u>
	<u>\$ 17,998,588</u>

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	<u>\$ 435,000</u>
--------------------------------	-------------------

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	<u>15,000</u>
	<u>\$ 435,000</u>

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	<u>\$ 9,748,500</u>
--------------------	---------------------

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	<u>278,500</u>
	<u>\$ 9,748,500</u>

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	<u>\$ 8,557,867</u>
---------------	---------------------

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	<u>429,321</u>
	<u>\$ 8,557,867</u>

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%

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
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				
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				



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
10-4120-32500	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
For Fiscal: 2026-2027 FYE 06/30/2027

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	RETIRES 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	GROUPS 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 MUNICIPAL 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



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
10-4280-68500	MANAGEMENT PLANNING	2,000.00	2,000.00	2,000.00
10-4280-68700	PUBLIC RELATIONS/WEALTH	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	GROUPS 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
For Fiscal: 2026-2027 FYE 06/30/2027

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



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
10-4510-18200	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



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

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



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				



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
10-4740-44000	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				



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
10-4910-68000	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
For Fiscal: 2026-2027 FYE 06/30/2027

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	GROUPS 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				



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	GROUPS 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



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: 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



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				
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	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	GROUPS 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



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	GROUPS 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
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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.