

A G E N D A

LINCOLNTON CITY COUNCIL



June 4, 2026

6:30 p.m.

Council Chambers

City hall



**LINCOLNTON
AGENDA
June 4, 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

- **May 7, 2026 - Regular Meeting Minutes**
- **May 12, 2026 - Special Called (Joint) Meeting Minutes**
- **May 21, 2026 - Special Called Meeting Minutes**
- **Lincoln County Tax Department - Request for Release for April 16, 2026 - May 15, 2026**
- **Approval of Bid Awards for Fiscal Year 2026-2027 Water and Waste Water Treatment Chemicals**
- **Order of Collection for Fiscal Year 2026-2027**
- **Approval of Service Contract between the City and the Lincolnton Housing Authority for Community Policing**

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

2. PUBLIC HEARINGS

2a CZ-5-2026: Adam Baranski, E. Pine Street (Parcel ID's: 18122, 16081, 20472)

Jean Derby, Planning Director

2b ZTA-1-2026: Amendment to Unified Development Ordinance

Jean Derby, Planning Director

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

3. REGULAR AGENDA

- 3a Consideration of Resolution of Directing the Clerk to Investigate an Annexation by Petition Received Under NCGS 160A-58.1(concerning property located on East Main Street (Parcel IDs 70621, 57013, 28155, and 26949).

Jean Derby, Planning Director

- 3b FEMA Building Resilient Infrastructure and Communities (BRIC) Grant Application (Emergency Water Interconnect)

Scott Clark, Assistant City Manager

- 3c Approval of an amendment to the Annual Budget Ordinance for the fiscal year ending June 30, 2026

Pamela McBryde, Finance Director

4. OTHER BUSINESS

- 4a Presentation of the Revised 2026-2027 Budget and Proposed Fee Schedule **NOTE: *The Public Hearing will be held at our June 25th meeting, as recommended by the City Manager, after which Council may consider adoption of the proposed Budget Ordinance, the 2026-2027 Schedule of Fees, the 2026-2027 Salary Schedule and the 2026-2027 Schedule of Budgeted Positions***

Ritchie Haynes, City Manager

- 4b City Attorney's Report

John Friguglietti, City Attorney

NEWS MEDIA

ADJOURNMENT

Lincolnton City Council Agenda

Meeting Minutes

May 7, 2026, 6:30 PM

114 West Sycamore Street, Lincolnton, NC 28092, US

CALL TO ORDER

Mayor Ed Hatley called the meeting to order at 6:30 PM at Lincolnton City Hall, 114 West Sycamore Street, Lincolnton, North Carolina. A quorum was present.

Present: Mayor Ed Hatley; Council Member Kevin Demeny; Council Member Mark Johnson; Council Member Jill Tipton ; Council Member Roby Jetton

The meeting included a moment of silence and the Pledge of Allegiance.

Approval of REGULAR AGENDA

Council Member Kevin Demeny requested that Item 4d, the official presentation of the 2026-2027 budget, be moved to Item 2b so that attendees interested in the student presentation and budget could be heard earlier in the evening. The council agreed to amend the order of business accordingly.

Motion to amend and approve the regular agenda by moving Item 4d, Official Presentation of the 2026-2027 Budget, Proposed Fee Schedule and Budget Message, to Item 2b was made by Council Member Kevin Demeny. The motion was approved by voice vote with members voting 4-0 in favor of the motion.

Approval of CONSENT AGENDA

Before the vote, Mayor Hatley highlighted several proclamations on the consent agenda, including National Public Works Week, National Police Week, and International Firefighter's Day. City Manager Ritchie Haynes also provided a brief explanation of the 2026 Drone Show Contract, noting that the city and county had explored drone alternatives because traditional fireworks locations had become limited and liability concerns had increased, especially near the new turf field. He stated the drone show would be held after a June Live After Five event rather than on July 4. The show would be visible throughout downtown and was expected to be safer and more manageable than fireworks.

The consent agenda included:

- 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

Motion to approve the consent agenda as presented was made by Council Member Jill Tipton. The motion carried by voice vote with members voting 4-0 in favor of the motion.

SPECIAL PRESENTATION - Lincolnton Student Advisory Recognition/Year In Review

Jill Eaddy presented the annual Student Advisory Council group and their Year in Review. She thanked the Mayor, City Council, and staff for their long-standing support of the Student Advisory Council, noting that the program had operated for 36 years and had involved more than 850 students over time. She emphasized its role in civic education, youth leadership development, and student participation in local government.

Students from Lincoln Charter, West Lincoln High School, North Lincoln High School, East Lincoln High School, and Lincolnton High School were recognized individually. Parents were also acknowledged. Mayor Hatley presented Lincolnton city pins to the students in appreciation of their work.

Student Advisory Council Chair Rhyan Ingram and committee members then gave a year-in-review presentation covering committee activities:

The Education Committee reported that it focused on supporting education in the community, including a chalk walk at Pumpkin Center and Northbrook Elementary Schools to encourage younger students during end-of-grade testing. The committee also continued discussions with the Lincoln County Board of Education regarding attendance and exam exemption policies and advocated for student success and academic support.

The Downtown Development Committee reported volunteer work at Cycle NC, downtown cleanup efforts along Sycamore Street, support for the New Year Apple Drop and Santa House events, and work related to the Rail Trail Committee and a planned mural near the stairs downtown. Members also mentioned continued support for the student memorial at First Federal Park.

The Community Events Committee highlighted participation in the Christmas Parade, Easter Egg Hunt, and Movie in the Park. Members also described the "Business of the Month" initiative, through which the council visited and promoted local businesses on social media in order to support small business visibility among young people.

The Charitable Events Committee reported on collecting and delivering Christmas cards to nursing home residents, participating in the Angel Tree project, providing food to the Hesed House during winter weather, and preparing firefighter appreciation candy grams.

Students and council members expressed appreciation for the program's impact. Mayor Hatley thanked the students and parents, noting the city relied on the students' volunteer service throughout the year. Council Member Jill Tipton said the program demonstrated that the community was "in good hands" and praised the students' collaboration and leadership.

PUBLIC COMMENT

Mayor Hatley reminded speakers that each would have three minutes. He also noted that the budget presentation later in the meeting was only the first presentation and that a public hearing on the budget would be held at the next council meeting on June 4, 2026.

Vickie Yount, a retired state law enforcement officer and EMT, urged the council not to reduce police and fire staffing. She stressed that public safety personnel cannot be replaced quickly because of the training required and said police officers and firefighters are essential in assisting EMS during emergencies. She asked the council to find another way to address the city's budget situation and stated that lives depended on maintaining adequate staffing.

Alan Hoyle addressed broader concerns about public priorities, division in society, and the need for public servants to act in the best interests of the people. He referenced county spending and prior disagreements between city and county government and urged officials to focus on what best serves residents.

Cindy Kohler said she had originally intended to speak on another matter but felt compelled to comment on the city's financial situation. She urged the council to fully fund police, fire, and first responders, stating that the community could not afford to lose those employees and that she did not want Lincoln to become less safe.

Michael Schrum spoke in support of the council and expressed solidarity on behalf of public safety employees. He thanked residents who attended to support city employees and said public safety workers help residents on their worst days.

Fire Department representative Brent McConnell thanked the council for its support over the years and spoke against proposed public safety position reductions. He explained that lower staffing levels reduce the effectiveness of emergency response, delay critical fireground tasks, and create safety risks for firefighters and the public. He urged the council to seek alternatives that would preserve current staffing.

Police officer and school resource officer Videlia Smallwood described the personal impact of the proposed reductions. She stated that the possibility of position cuts affected her family's financial security shortly before closing on a home and explained that she had left military service early and taken a pay cut to serve in Lincolnnton because it was her hometown. She asked the council to consider the effect on employees and families and emphasized the role of school resource officers as mentors, protectors, and trusted adults in schools.

Steve Peeler acknowledged the seriousness of the city's budget problem and stated that personnel costs are often the largest expense. He asked the council to remember that public works, utilities, and public services employees are also essential first responders in maintaining residents' quality of life. He said any necessary burden should be shared broadly.

PUBLIC HEARINGS

CZ-2-2026

Brito Conditional Rezoning Request for 1837 N Aspen Street (Parcel ID 21085)

Planning Director Jean Derby presented the request to rezone 1837 N. Aspen Street from Neighborhood Business to R-8 Conditional District. She explained that the property had originally been zoned residential, was rezoned to neighborhood business in 2016 for a planned commercial use, but had continued to be used as a residence. The proposed rezoning would recognize the long-term residential use while applying conditions to address existing accessory structures.

Ms. Derby noted that the site contained a large rear accessory structure exceeding normal residential standards and a smaller accessory structure that staff recommended removing. Conditions proposed with the rezoning included limiting the large accessory structure to residential storage or automobiles, prohibiting commercial uses beyond customary home occupations, removing the smaller structure, prohibiting future additional accessory structures, and relocating a food truck currently associated with the site.

She stated that the Planning Board had recommended approval and that approval would also require amending the future land use map to show the property within the mixed use residential commercial planning area.

No public comments were made on the item.

Motion to close the public hearing was made by Council Member Jill Tipton. The motion carried by voice vote with members voting 4-0 in favor of the motion.

Motion to approve the Planning Board recommendation for CZ-2-2026, including rezoning the property from Neighborhood Business to R-8 Conditional District, approving the statement of consistency and reasonableness, and amending the future land use map, was made by Council Member Kevin Demeny. The motion carried by voice vote with members voting 4-0 in favor of the motion.

CZ-4-2026

Workforce Solutions, LLC Conditional District Rezoning Request for subject properties accessed via Jackson Drive (Parcel ID 01315, 957701, and 75486)

Planning Director Jean Derby presented the request to rezone three parcels accessed via Jackson Drive from Planned Business and R-15 to RMF Conditional District for a proposed 52-unit apartment complex. She explained that the site was vacant, located in a mixed use residential commercial planning area, and within a watershed area. She reviewed the site plan, which showed four one-bedroom units, twenty two-bedroom units, and twenty-eight three-bedroom units, as well as parking, a clubhouse, a playground, and screening buffers.

Ms. Derby said the project would occupy only a small portion of the total acreage due to creek constraints and a 250-foot railroad setback imposed by the project's financial partner. She noted that the Planning Board had recommended denial on a 5-1 vote.

Because of the number of speakers, the council voted to reduce speaking time in this hearing from three minutes to one and one-half minutes.

Council Member Kevin Demeny made a motion to reduce public hearing speaking time for this item from three minutes to one and one-half minutes. Motion was approved by voice vote with members voting 4-0 in favor of the motion.

Edward Faggart described the site as part of a defined area bordered by the railroad, U.S. 321, and Lithia Inn Road, and said the neighborhood had already experienced multiple "stressors," including increased traffic, noise, lighting, and loss of trees from nearby development. He argued that the proposal would add to those cumulative impacts.

Carolyn Marcum spoke about traffic congestion on Lithia Inn Road and concerns that additional residential density would worsen school crowding and emergency response access. She said residents had chosen the neighborhood because it was quiet, safe, and residential in character.

Randy Marcum stated that he had spent much of his life in the neighborhood and felt that residents had already absorbed substantial impacts from prior road and commercial changes. He said continued growth was diminishing the quality of life in the area.

Louise Clemmons opposed the project as incompatible with the surrounding neighborhood and stated that the proposed tax-credit apartments would be located too close to established homes. She raised concerns about traffic, crime, emergency access, mosquito issues from stormwater facilities, and property values. She submitted a petition containing 118 signatures requesting that current zoning remain in place.

Glorianne Gatza expressed concern for children's safety because of the adjacent railroad and asked whether school bus access and circulation had been adequately considered.

Eliud Ruiz said the proposed layout would place parking and two-story apartments near his property, reducing privacy around his home and pool. He also questioned

whether adding more residents was appropriate while the city faced public safety staffing cuts.

Brittany Buff cited the city's land use plan and argued that the proposal conflicted with the city's objective to protect the integrity and viability of established neighborhoods. She urged the council to uphold the Planning Board's recommendation.

Richard Buff said he was not opposed to growth generally but believed the proposed low-income apartment complex was too close to a mature residential neighborhood and would significantly alter its character. He also questioned the adequacy of the proposed buffer and objected to the railroad setback being driven by developer financing rather than local suitability.

At the applicant's request, the developer's representative, Davis Ray of Winfield Ford, spoke after the public comments. He said the firm specialized in tax-credit multifamily housing across North Carolina and currently managed approximately 100 properties. He stated that many of the concerns raised by residents were valid and said issues such as traffic, lighting, and school impacts would be reviewed in later technical review processes if the rezoning were approved.

Mr. Ray stated that the property would have professional on-site management and maintenance staff and that the firm aimed to be a good neighbor. He said Jackson Drive access had been reviewed and that the project would improve it to city standards as required by the rezoning conditions. In response to council questions, discussion focused on the width and condition of Jackson Drive and whether historical resources such as the old tram route might be affected.

After the hearing, the council voted to deny the rezoning request in line with the Planning Board recommendation.

Motion to close the public hearing was made by Council Member Mark Johnson. The motion carried by voice vote with members voting 4-0 in favor of the motion .

Motion to approve the Planning Board recommendation to deny CZ-4-2026 was made by Council Member Jill Tipton. The motion carried by voice vote with members voting 4-0 in favor of the motion.

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

By prior amendment to the agenda, the council considered the budget presentation before the remainder of the regular agenda.

City Manager Ritchie Haynes formally presented the proposed fiscal year 2026-2027 budget in accordance with North Carolina law. He stated that the proposed budget totaled \$36,739,955 across six major funds and that a public hearing would be held at the June 4, 2026 council meeting. He recommended a budget work session in approximately two weeks.

Mayor Hatley and Mayor Pro-tem Demeny both prefaced the presentation by stating that the city had previously been on track with a balanced budget until a sudden external change occurred in early April. Both emphasized that staff had been required to substantially rework the budget on short notice and publicly thanked Haynes for extensive efforts over many days and weekends.

Haynes explained that the central issue was Lincoln County's decision to change local sales tax distribution from the long-used per capita method to the ad valorem method. He stated that the change would reduce the city's expected sales tax revenue from about \$6.0 million to approximately \$3.7 million over time, creating a loss of about \$2.3 million, equal to roughly 11 percent of the city's general fund revenue. He noted that county officials had indicated they might assist with roughly half of the loss in the first year, but that no formal final commitment had yet been received.

Haynes stated that the city had only three realistic options to absorb the loss: raise the tax rate, rely on major new development, or cut positions and services. He said covering the full loss through property taxes would require an increase of 13.5 cents, from 50 cents to 63.5 cents. He also stated that replacing the lost revenue through development would require about \$460 million in new taxable value, which he described as unrealistic in the near term.

Haynes then reviewed major proposed service and staffing reductions under consideration. These included elimination of 21 full-time positions and numerous part-time positions, though he noted that some of those positions were currently vacant and some upcoming retirements might reduce the number of current employees directly displaced. He stated that the city's goal was to preserve as many employees as possible.

Other proposed changes included:

- elimination of the monthly residential recycling program due to continued cost and lack of rebate revenue;
- ending city commercial solid waste collection except for limited downtown service, likely on a fee basis;
- changing limb collection from unrestricted pickup to a standard-size pile limit, with flexibility after major storms;
- charging fees for bulk item pickups such as furniture and appliances;
- requiring non-city events to pay staffing costs for city support services;
- reconsidering outside agency funding where no specific city function was being provided;
- and closing the public pool because of ongoing operating losses, state regulatory burdens, and anticipated capital costs.

Haynes also reviewed major fund figures. He said the proposal included no general property tax increase at this time. He outlined projected property tax, motor vehicle tax, franchise tax, and sales tax revenues, while emphasizing that the city had to plan for the long-term lower sales tax distribution. He noted a proposed 3.3 to 3.4 percent electric rate increase, no current increase in water and sewer rates, and

significant capital commitments funded through reserves and utility funds, including the Public Service Center and City Park.

He stressed that the city had already committed to several major projects, including City Park, fire apparatus purchases, and the Public Service Center, before the sales tax change occurred, and that those projects could not be abandoned without major financial consequences. He described the loss of revenue as “generational” in impact and said it would likely set the city back significantly unless new solutions emerged.

Council discussion focused heavily on the suddenness of the county’s action and the lack of advance notice. Mayor Hatley stated that the city had been blindsided and that if city leaders had known earlier, they likely would have made different decisions regarding projects. Council members discussed the importance of trying to protect public safety staffing as much as possible. Mayor Pro-tem Demeny stated that he remained strongly committed to supporting police and fire and wanted the burden to be shared broadly. He also announced that he wanted his council stipend directed toward police and fire personnel costs until staffing could be restored, and other members indicated agreement in principle.

Haynes stated that a joint city-county meeting was scheduled for May 12 at 3:00 PM and that additional budget workshops would follow as more information became available. He said the city would continue examining internal transfers, fees, revenue options, and expenses in an effort to reduce the need for cuts before budget adoption.

Request for Surety Bond Reduction - Carpenter Farms

Planning Director Jean Derby presented a request to reduce the surety bond for the Carpenter Farms development. She reported that the original bond had been set at \$1.4 million for sidewalks, ADA ramps, and landscaping. Based on completed work, including exterior sidewalks along Star Town Road and significant interior improvements, staff recommended reducing the bond to \$355,583.90 to cover the remaining work. She noted that completed improvements had been reviewed and that final acceptance of streets and sidewalks would occur later under normal city procedures.

Motion to approve the surety bond reduction for Carpenter Farms to \$355,583.90 was made by Council Member Kevin Demeny. The motion carried by voice vote with members voting 4-0 in favor of the motion.

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

Assistant City Manager Scott Clark requested approval of the lowest bid for the North Laurel Street culvert replacement project. He explained that catastrophic flooding during summer 2025 had overwhelmed the existing 30-inch galvanized culvert, which inspection later showed to be corroded, deteriorating, and blocked. He stated that removal of the blockage had not been successful and that replacement and upsizing of the culvert were necessary.

Mr. Clark reported that Lewis Grading and Paving, Inc. submitted the lowest of four bids at \$123,085, and staff also recommended a 10 percent contingency of \$12,308.50. He explained that the replacement would use a 48-inch high-density polyethylene pipe with a much longer service life, along with headwall and drainage improvements. He also clarified that the project would be funded with Powell Bill funds rather than general fund dollars.

Council Member Kevin Demeny disclosed that he lived on North Laurel Street and abstained from voting.

Motion to accept the lowest bid from Lewis Grading and Paving, Inc. in the amount of \$123,085, approve a 10 percent contingency of \$12,308.50, and authorize the City Manager to execute associated contract documents was made by Council Member Mark Johnson. The motion carried by voice vote. Members voted 3-0 in favor of the motion, with Council Member Kevin Demeny abstaining.

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

Water Resources Operations Manager Daniel Perry requested approval to move forward with generator and switchgear replacement at the water treatment and wastewater treatment plants. He said the matter had been discussed previously following Hurricane Helene and during budget workshops, and that lead times for generators were approximately 40 weeks. He recommended moving promptly to avoid further delays and future cost increases.

City Manager Ritchie Haynes added that most of the cost would be covered through PFAS settlement funds that had been designated for infrastructure needs and that additional settlement funds might be forthcoming.

Motion to approve the 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 wastewater treatment plant was made by Council Member Kevin Demeny. The motion carried by voice vote with members voting 4-0 in favor of the motion.

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

Police Chief Brian Greene requested approval of a new vehicle leasing arrangement for police vehicles. He explained that the police department had reviewed four leasing companies and found that National Government Leasing offered the lowest cost. He estimated savings of more than \$6,500 over five years for each Dodge Durango and more than \$11,000 over five years for each Tahoe compared with the current Enterprise arrangement. He also noted that the lease structure would result

in city ownership of the vehicles for a \$1 residual at the end, allowing the city to sell the vehicles and recoup value.

Motion to approve the lease agreement and authorize execution of the lessee resolution between Lese Servicing Center, Inc. and the City of Lincoln was made by Council Member Jill Tipton. The motion carried by voice vote with members voting 4-0 in favor of the motion.

BA-04-26

Request for Amendment to the Annual Budget Ordinance for the Fiscal Year ending June 30, 2026

Finance Director Pamela McBryde presented a budget amendment adding \$208,601 to the current year budget. She explained that the amendment reflected additional revenues received late in the fiscal year, including fingerprinting receipts, scrap metal sales, insurance settlements, convenience fees, water and sewer connection fees related to development activity, and reimbursements for damage to city property such as a courthouse meter and a light pole.

Motion to approve BA-04-26 and amend the annual budget ordinance by \$208,601 was made by Council Member Roby Jetton. The motion carried by voice vote with members voting 4-0 in favor of the motion.

Betty Ross Park Pool Program

Schedule of Fees

Finance Director Pamela McBryde began presenting a request to adjust the Betty Ross Park Pool Program fee schedule for non-residents so that those fees could be collected during the current fiscal year as the pool season approached.

Motion to approve the amended fee schedule was made by Council Member Kevin Demeny. The motion carried by voice vote with members voting 4-0 in favor of the motion.

NEWS MEDIA

City Manager Ritchie Haynes addressed a number of questions regarding the proposed budget cuts and City's position on the County's decision to change sales tax distribution. Mayor Hatley and other Council Members voiced their feelings as well. Following additional discussion related to the budget and the county's sales tax distribution change, the council prepared to enter closed session.

Motion to enter closed session was made by Council Member Kevin Demeny. The motion carried by voice vote with members voting 4-0 in favor of the motion.

ADJOURNMENT

After returning to open session, Council Member Roby Jetton made a motion to adjourn the meeting. Members voted 4-0 in favor of the motion.

DRAFT

**Lincoln County Board of Commissioners
Joint Meeting with Lincolnton City Council
Meeting Minutes - May 12, 2026, 3:00 PM
353 North Generals Boulevard, Lincolnton, NC 28092, US**

Chairman Jamie Lineberger called the Lincoln County Board of Commissioners Joint Meeting with the Lincolnton City Council to order at 3:00 PM on Tuesday, May 12, 2026, at the Lincoln County Admin Building, 353 N. Generals Blvd., Lincolnton, NC 28092.

Mayor Ed Hatley called the Lincolnton City Council meeting to order concurrently, noting for the record that all City Council members were present with the exception of Jill Tipton, who was out of town.

Board of Commissioners Present: Chairman Jamie Lineberger, Commissioner Mark Mullen, Commissioner Trent Carpenter, Commissioner Bud Cesena, Commissioner Alex Patton

Lincolnton City Council Present: Mayor Ed Hatley, Councilman Kevin Demeny, Councilman Mark Johnson, and Councilman Roby Jetton. Absent: Councilwoman Jill Tipton (out of town)

Staff Present: County Manager Davin W. Madden, City Manager Ritchie Haynes

A motion to approve the agenda as presented was made by Commissioner Mullen. The motion carried by unanimous voice vote.

Chairman Lineberger opened discussion by providing background on the sales tax distribution issue. He explained that under state statute, the Board of Commissioners is required to determine annually how state sales tax revenues are to be distributed. He noted that this had not been substantively revisited in approximately 20 years, but that over the past six years the Board had heard increasing concern from constituents in the eastern part of the county regarding equitable distribution of the tax base. That feedback prompted the Board to review the applicable statutes and consider a change in the distribution methodology—from a per capita basis to an ad valorem (property value) basis.

Chairman Lineberger recounted the sequence of prior meetings: an initial meeting was arranged with two commissioners and two voting City Council members, but the required two voting council members were not present on the city's side. Following that meeting, the substance of the proposed change became known, and the City Council requested a follow-up meeting. That second meeting included Commissioner Lineberger, Commissioner Mullen, City Manager Ritchie, and Assistant City Manager Scott Clark, along with Council Member Demeny and Council Member Johnson. At that meeting, the financial impacts were discussed and the County indicated a willingness to split the cost differential with the City in the first year, along with other concessions, to cushion the transition. Chairman Lineberger stated that when the parties left that meeting, there had been no discussion of layoffs of firefighters or police officers, and he expressed surprise at the budget proposals that subsequently emerged. He asked directly: "What changed?"

Mayor Ed Hatley responded that the primary issue was the timing of notification. He stated that the City had not been informed until the first week of April, leaving no meaningful time to prepare before the County's April deadline for adopting the resolution. He acknowledged the legality of the action but characterized it as fundamentally unfair, stating plainly: "It may be legal but it's not right. What was done was done to us, not with us." He noted that the City had already prepared its budget and had allocated fund balance toward specific capital projects on a pay-as-you-go basis, and that those plans were now disrupted.

Councilmember Kevin Demeny elaborated that the two primary requests from the City were: (1) that the Board simply not make the change, and (2) that if it was going to proceed, a phase-in period of five to ten years be granted to allow the City to adjust. He noted that the proposed change represented a loss of approximately \$2.3 million in annual sales tax revenue, with the County's proposed offsets and cost-sharing reducing the immediate impact to approximately \$1.15 million in the first year—still a significant portion of the City's general fund. He stressed that long-term, over a ten-year period, the cumulative impact could amount to \$25–30 million.

City Manager Ritchie Haynes provided financial context, noting that approximately 75 percent of the City's general fund budget is personnel costs, meaning any significant budget reduction necessarily affects staffing. He detailed that the impact for the City was not limited to the \$2.3 million in lost sales tax revenue but extended further when accounting for lost interest income on fund balance (approximately \$300,000–\$400,000), upcoming fire truck debt payments of \$600,000, and other obligations—bringing the effective total challenge closer to \$3.3 million.

County Manager Davin Madden provided a presentation walking through the background, rationale, and proposed mitigating measures. He confirmed that the sales tax distribution methodology had not been formally reviewed in decades, and noted that the commissioners have a statutory obligation to evaluate it annually. He acknowledged the compressed timeline and expressed that the County did not intend to impose undue hardship on the City.

Manager Madden outlined the package of concessions and offsets that had been discussed at the April 14th meeting, which had been summarized in written form by City Manager Ritchie shortly after that meeting. The total value of the county's proposed waivers was identified as approximately \$427,839. Additional elements of the proposed mutual agreement included:

- A plan for the City to provide fire protection service to South Fork Volunteer Fire Department, if and when that department determines it is unable to continue independently;
- The City assuming responsibility for water and sewer systems at Clarks Creek and Finger Mill Industrial Parks;
- The City releasing ETJ and fire marshal responsibilities in those areas;
- Adjusting ETJ area billing to inside-city rates for water and sewer for county buildings; and
- Maintaining the current city fire district at the historical rate of \$0.25 per \$100.

On the SRO matter, Manager Madden noted that the County was prepared to assume the SRO costs previously borne by the City, releasing the City from the

remaining two years of a five-year commitment. The estimated savings to the City from this transfer was approximately \$110,000–\$125,000, though City Manager Ritchie noted that the figure was lower than it might appear because the County was already covering ten months of SRO salaries, with the City covering only the summer months.

County Manager Madden also clarified that the County's intent was to share approximately half of the \$2.3 million differential in year one—meaning the anticipated loss to the City in fiscal year 2027 would be approximately \$1.15 million rather than the full amount—with the understanding that the full change would apply in subsequent years.

A sustained exchange followed regarding the fairness and underlying rationale of the change. Mayor Hatley and Council members questioned why the distribution formula was being changed from per capita to ad valorem, arguing that sales tax is generated by consumer spending and is not correlated to property values. City Manager Ritchie Haynes expressed his view that the City of Lincolnton is one of only two significant commercial centers in the county—along with the Denver area—and that the city drives a disproportionate share of actual sales tax generation, possibly as much as 30 percent, despite being allocated only approximately 8.4 percent under the new methodology.

Commissioner Mark Mullen acknowledged the valid concerns about timing and stated that the County's decision was also shaped by anticipated legislative changes at the state level, including pending legislation regarding property tax reappraisal caps and potential constitutional amendments affecting how property tax is assessed statewide. He argued that acting proactively was a fiscally responsible posture for the county as a whole, and that the impact of federal Medicaid and DSS cost-shifting to counties further underscored the need to protect the county's revenue base. He noted that portions of Article 40 and Article 42 sales tax revenues are statutorily dedicated to school debt service and the school system, reducing the net gain to the county from the redistribution.

Commissioners acknowledged the City's concerns about timing and indicated that the county's door remained open for continued conversation in future budget years, though he stopped short of committing to a formal multi-year phase-in, citing uncertainty about economic conditions and growth.

Mayor Ed Hatley and Council members continued to press that a five-to-ten-year transition period, similar to an arrangement reportedly used by Gaston County and the City of Gastonia, would have been a more equitable approach. Commissioner Carpenter referenced the prior meeting discussion regarding the fire district tax, noting the City had indicated it would not adjust the fire district rate if the County offset half the sales tax impact, which City Manager Ritchie clarified could not be guaranteed beyond the current year.

Throughout the discussion, multiple participants noted the history of informal, verbal agreements between the city and county on shared services and rates—including the county receiving favorable water rates in exchange for the per capita distribution methodology being maintained—and agreed that a formal, written master interlocal agreement had been in development for some time and was needed to replace those informal arrangements.

Commissioner Carpenter also addressed the South Fork situation directly, clarifying for the public record that the county was not unilaterally taking over South Fork Volunteer Fire Department, but rather had negotiated with the City to have a contingency plan in place if and when South Fork approached the county and indicated it could no longer sustain operations independently.

Councilmember Kevin Demeny urged the Board of Commissioners to either rescind the change entirely or establish a formal multi-year phase-in period. Mayor Ed Hatley reiterated his view that the working relationship between the two bodies remained intact despite the disagreement, noting: "I know it's legal, but it's not right." City Manager Ritchie echoed that had the City known of the proposed change in November, certain capital expenditures—such as the initiation of the city park project—would not have been started given the receipt of a related grant.

Commissioner Carpenter proposed that going forward, any significant decisions affecting both bodies should be discussed in joint public sessions rather than through private manager-level conversations, a position that drew agreement from several participants on both sides of the dais.

Council member Roby Jetton offered closing remarks acknowledging the improving relationship between the two governing bodies over recent years, expressing confidence that layoffs would not ultimately occur, and thanking the County for the efforts made to mitigate the financial impact.

No additional items of business were raised.

A motion to adjourn the Lincoln City Council meeting was made by Council member Roby Jetton. The motion carried by unanimous voice vote.

A motion to adjourn the Lincoln County Board of Commissioners meeting was made. The motion carried by unanimous voice vote.

Both meetings were adjourned.

Daphne Ingram, City Clerk

Ed Hatley, Mayor

SPECIAL CALLED MEETING - Budget Work Session

Meeting Minutes

May 21, 2026, 4:00 PM

114 West Sycamore Street, Lincolnton, NC 28092, US

Call to Order

Mayor Ed Hatley called the Special Called Budget Work Session to order. The meeting was held on Thursday, May 21, 2026 at 4:00 PM at 114 West Sycamore Street, Lincolnton, NC 28092. A quorum was present.

Present: Mayor Ed Hatley, Council Member Kevin Demeny, Council Member Mark Johnson, Council Members Jill Tipton, Council Member Roby Jetton

Continued Discussions Regarding The Proposed 2026-2027 Fiscal Year Budget

City Manager Ritchie Haynes opened the budget discussion by informing the Mayor and Council that new information had come to his attention the previous day, which he anticipated would have a positive effect on the budget. While he was not yet at liberty to elaborate in open session due to the legal nature of the matter, he stated with confidence that no current employees — with the exception of three School Resource Officers (SROs) who have voluntarily elected to transfer to the Sheriff's Department — would lose their positions in the upcoming fiscal year. Vacant positions would be frozen regardless of the new development, but all currently filled roles, including firefighters and police officers, were expected to be preserved.

City Manager Haynes also expressed gratitude to department heads, city staff, and the broader community for their patience and support throughout the budget process, noting that many of the cost-saving changes made were the result of staff cooperation. He acknowledged that challenges remain going forward but said the process had provided valuable clarity on what adjustments are needed to continue delivering quality services to residents.

City Attorney John Friguglietti confirmed that the matter would be addressed in closed session, after which the Council would be able to report the substance of the discussion to the public. He noted it was expected to be a relatively brief closed session focused on a single issue.

Motion to enter closed session was made by Council Member Kevin Demeny. The motion carried unanimously with members voting 4-0 in favor of the motion.

Upon returning from closed session, City Attorney Friguglietti provided the following report to the public:

The County had previously passed a resolution to transition to an ad valorem tax distribution method, intending for it to take effect in fiscal year 2026–2027. However, City Attorney Friguglietti identified that under the applicable statute — N.C.G.S. §

105-472(b) — the County cannot implement that change until fiscal year 2027–2028. The City brought this to the County's attention with supporting documentation, including a review of the history of the law as amended in 2021, and the County agreed with the City's interpretation.

As a result, the City will retain approximately \$2.3 million in revenue for the upcoming fiscal year that had not been anticipated in the current draft budget. Mayor Hatley summarized the outcome plainly, noting that the City would be getting back the \$2.3 million it should have received in the first place. It was further clarified that while questions remain regarding subsequent years, the financial picture for the 2026–2027 fiscal year was meaningfully improved compared to the previous week.

City Manager Haynes indicated that he would need the remainder of the week and part of the following week to revise the budget to reflect the additional revenue. He recommended that the Council not act to adopt the budget until the end of June, noting the statutory deadline of June 30. The revised budget document would be made available for public review in the office of the City Clerk prior to adoption. The budget adoption was tentatively scheduled for the regular Council meeting on June 25, which would also allow for a public comment.

With no other business to discuss, Motion to adjourn was made by Council member Jill Tipton. The motion carried unanimously with Council members voting 4-0 in favor of the motion.

The meeting was adjourned.

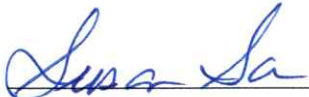
PERIOD COVERED

CITY RELEASES \$100 AND OVER

April 16, 2026 through May 15, 2026

<u>NAME</u>	<u>YEAR</u>	<u>DIST</u>	<u>A/C NO</u>	<u>AMOUNT</u>	<u>REASON</u>
Lincoln Printing LLC.	2024-2025	22	0300564	\$1,521.44	NOT Open til 8/2024 / Corrected Val
Nukes Transportation LLC	2024-2025	22	0294919	\$398.92	Sold 2023
Sheathing Exterior Services Inc.	2024-2025	22	0284977	\$1,354.94	Dissolved 10/2023
Thomas William Lequan Jr.	2024-2025	22	0287356	\$256.26	Sold 2023
			Total	\$3,531.56	

SUBMITTED BY:



DATE: 5/20/26

SUSAN SAIN , TAX ADMINISTRATOR

APPROVED BY:

DATE: _____


RICHARD HAYNES , CITY MANAGER

PERIOD COVERED
April 16, 2026 through May 15, 2026

CITY RELEASES LESS THAN \$100

NAME	YEAR	DIST	A/C NO	AMOUNT	REASON
Greene Law Office	2025	22	0288469	\$6.60	Closed 2024
			Total	\$6.60	

SUBMITTED BY:



SUSAN SAIN , TAX ADMINISTRATOR

DATE: 5/20/26

APPROVED BY:

RICHARD HAYNES , CITY MANAGER

DATE: _____



Memo

To: Richard Haynes, City Manager
From: Todd Elmore, Water Resources Director
CC: Daphne Ingram, City Clerk
Scott Clark, Assistant City Manager
Nolan Hallman, Superintendent Water Treatment Plant
Donald Burkey, Supt. WWTP
Daniel Perry, Water Resources Manager

Date: 05/27/26
Re: Recommendations for Chemical Company Contracts

The 07/01/2026 – 06/30/2027 chemical bid opening was held on Tuesday, April 14, 2026, 11:00 a.m. at the Water Treatment Plant. Of the companies responding to our request, here are our recommendations:

Water Treatment Chemicals

Liquid Alum 8.23% - Chemtrade @ \$1.0443 per liquid gallon

Caustic Soda 50% - Brenntag Mid-South. @ \$2.3550 per liquid gallon

Chlorine – Brenntag Mid-South. @ \$2,079.00 per cylinder

Hydrofluosilicic Acid 23% - Univar Solutions @ \$3.60 per liquid gallon

Orthophosphate 33% - Brenntag Mid-South @ \$5.9624 per liquid gallon with minimum 1,000 gallon purchase

Liquid Sodium Bisulfite (55 gal. drums) - Brenntag Mid-South @ \$179.00 per drum

Activated Carbon – Univar USA, Inc. @ \$46.40 per 50 lb. bag

Wastewater Treatment Chemicals

Liquid Sodium Hypochlorite 10% - JCI Jones Chemical @ \$1.58 per liquid gallon

Liquid Sodium Bisulfite 38% - JCI Jones Chemical @ \$2.12 per liquid gallon

We recommend that you and City Council approve these companies to do business with the water treatment plant and the wastewater treatment plant for the fiscal year July 1, 2026 – June 30, 2027. We also ask the City Clerk to please place our recommendations on the May agenda for approval.

Attached is a list of all bids received.

Bid Opening: Tuesday April 14, 2026 11:00 am

CITY OF LINCOLN TON CHEMICAL BIDS 07/01/2026 - 06/30/2027										
NO.	NAME OF COMPANY	NB = NO BID	NB = NO BID	NB = NO BID	NB = NO Bid	NB = NO Bid	NB = NO BID	NB = NO BID	NB = NO BID	NB = NO BID
		Liquid Alum 8.23% (Average) (liquid gallon)	Caustic Soda 50% (liquid gallon)	Chlorine (ton cylinder)	Hydrofluosilicic Acid 23% (liquid gallon)	Orthophosphat e 33% (liquid gallon)	Liquid Sodium Bisulfite 38% 50-55 gal. drums (drum)	Activated Carbon 50 lb. bags (bag)	Liquid Sodium Hypochlorite 10% (liquid gallon)	Liquid Sodium Bisulfite 38% (liquid gallon)
1	Citco Water	0.15/lb min 1,000 lbs	NB	NB	NB	12.00	240.00	111.47	NB	NB
2	Carbon Activated	NB	NB	NB	NB	NB	NB	70.00	NB	NB
3	Chemtrade	1.0443	NB	NB	NB	NB	NB	NB	NB	NB
4	PVS Chemical Solutions	NB	NB	NB	NB	NB	NB	NB	NB	2.90
5	C&S Chemicals	1.70	NB	NB	NB	8.505	NB	NB	NB	NB
6	Brenntag Mid-South	NB	2.3550 gal	2079.00	NB	5.9624/ga 1 min 1,000 gal	179.00	56.62	NB	NB
7	Sterling Water Technologies	NB	NB	NB	NB	8.46 min 3,000	NB	NB	NB	NB
8	USALCO	1.6391	NB	NB	NB	NB	NB	NB	NB	NB
9	Shannon Chemical	NB	NB	NB	NB	6.84	NB	NB	NB	NB
10	JCI Jones Chemical	NB	2.7434	2200.00	NB	NB	NB	NB	1.58	2.12

Bid Opening: Tuesday April 14, 2026 11:00 am

**CITY OF LINCOLNTON
CHEMICAL BIDS
07/01/2026 - 06/30/2027**

NO.	NAME OF COMPANY	NB = NO BID	NB = NO BID	NB = NO BID	NB = NO BID	NB = NO Bid	NB = NO BID	NB = NO BID	NB = NO BID	NB = NO BID
		Liquid Alum 8.23% (Average) (liquid gallon)	Caustic Soda 50% (liquid gallon)	Chlorine (ton cylinder)	Hydrofluosilicic Acid 23% (liquid gallon)	Orthophosphat e 33% (liquid gallon)	Liquid Sodium Bisulfite 38% 50-55 gal. drums (drum)	Activated Carbon 50 lb. bags (bag)	Liquid Sodium Hypochlorite 10% (liquid gallon)	Liquid Sodium Bisulfite 38% (liquid gallon)
11	Univar	1.29	2.6342	NB	3.60	11.98	222.00	46.40	1.61	NB
12	PenCCO	NB	NB	NB	NB	NB	NB	NB	NB	NB
13	Nichem Company	NB	NB	NB	NB	NB	NB	74.00	NB	NB
14										
15										
16										
17										
18										
19										
20										

Scott Clark, Assistant City Manager
City of Lincolnton
1338 Reepsville Road
Lincolnton, NC 28092

Subject: Confirmation of Bid Price for Orthophosphate

Dear Scott Clark,

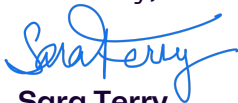
This letter is to formally confirm the bid price submitted for the supply of Orthophosphate.

We hereby confirm that the bid price for Orthophosphate is \$5.9624 per gallon on the Chemical Bid for the Lincolnton Water Treatment Plant submitted April 14, 2026. This pricing is submitted in accordance with the specifications and requirements outlined in the bid documents and will remain firm for the duration specified therein.

Please consider this letter as official verification of our bid pricing. Should you require any additional information or clarification, do not hesitate to contact me directly.

We appreciate the opportunity and look forward to the possibility of working with you.

Sincerely,



Sara Terry

Municipal Bid Manager
Brenntag Essentials North America Mid-South
Phone: [828-729-7557](tel:828-729-7557)
E-Mail: Sara.Terry@brenntag.com

ORDER OF COLLECTION
2026-2027

State of North Carolina
City of Lincolnton

TO: The Tax Administrator of Lincoln County

Pursuant to North Carolina General Statute #105-321(b), you are here by authorized, empowered and commanded to collect the taxes set forth in the tax records filed in the Office of the Tax Administrator and in the tax receipts herewith delivered to you, in the amounts and from the taxpayers likewise therein set forth. Such taxes are hereby declared to be a first lien upon all real property of the respective taxpayers in the City of Lincolnton, and this order shall be a full and sufficient authority to direct, require, and enable you to levy on and sell any real or personal property of such taxpayer, for and on account thereof, in accordance with law.

Witness my hand and official seal, this _____ day of _____, 2026

Ed Hatley, Mayor
City of Lincolnton

ATTEST:

Daphne Ingram, City Clerk
City of Lincolnton

**CONTRACT FOR PROVISION OF SERVICES
BY THE
CITY OF LINCOLNTON POLICE DEPT.**

This contract for the provision of services is entered into by and between the City of Lincolnton Police Department (hereinafter referred to as LPD) and the Lincolnton Housing Authority (hereinafter referred to as LHA); and in consideration for their mutual agreements contained herein, the parties agree as follows:

1. LPD shall furnish police officers, vehicles, and related equipment and supplies to patrol the property of the LHA and surrounding neighborhoods, on a schedule to be developed by the Chief of Police in agreement with the Executive Director of the LHA. This patrol will be in addition to, and supplement of, regular duty patrol and service provided by the LPD as outlined in the Cooperative Agreement between the Lincolnton Housing Authority and the City of Lincolnton. Written records, time sheets, and other documentation will be available to the Housing Authority to verify expenditures. The patrol will be in the form of the officers providing traditional Community Policing by foot patrols, resident meetings, traffic checks, bicycle patrols that goes beyond mere patrol car ride through.

2. The term of this contract will be for 6-15-26 through 6-14-27 or until total expenditure in the amount of \$8,000 has exhausted, whichever comes first.

3. The contract is in the amount of \$8,000, to be expended at the discretion of The Chief of Police based on the assigned officer's individual rate at time and one-half pay scale with a maximum limit for this special assignment duty. The **maximum** earnings shall be \$40.00 per hour for any officer.

4. The LHA agrees to reimburse to the City of Lincolnton actual cost of wages at the time and one-half pay rate applicable to the individual officer assigned, incurred in the provision of these services. This will include wage related costs of employer retirement and social security contributions.

5. It is understood that, from time to time, the Chief of Police may assign Auxiliary Police Officers to this duty. These officers will be paid by the City at a rate reasonable and customary to be determined by the Chief of Police. The City will be reimbursed for this cost by the LHA.

6. LHA agrees to and understands that there are relevant federal and state laws, regulations, and policies of LPD, which apply to the work to be performed under this contract; LHA agrees to abide by all of the said laws, regulations, and policies as applicable.

7. Each party agrees to indemnify the other and to hold the other party harmless from all liability (including liability for reasonable attorney's fees and other costs of defense of any action or claim) for any claim, suit or demand, which may arise from its own negligence and/or intentional wrongful acts and/or omissions. In addition each party agrees to maintain liability insurance to provide coverage against such liability.

8. Termination:

A. This contract may be terminated in whole or part:

1. Upon mutual consent of both parties or 30 days after one of the contracting parties gives notice of termination.

2. Upon expiration of funding to provide for said services on the part of LHA and/or lack of funding to provide the infrastructure to support the services on the part of LPD.

9. This contract contains the entire agreement of the parties.

In witness whereof, the parties have caused this contract to be signed by their respective authorized official(s) on the date set forth below.

Ritchie Haynes
City Manager
City of Lincolnton

Barbara Bynum
Executive Director
LHA

Brian Greene
Chief of Police

Date: Approved at Regular City Council Meeting June 4, 2026



Lincolnton NC

Near the City. Near the Mountains. Near Perfect.

Public Hearing Staff Analysis

CZ-5-2026

E. Pine Street, PIDs 18122, 16081, 20472

Planning Board - May 19, 2026

City Council - June 4, 2026

Zoning

Existing: Planned Business

Proposed: Residential-8
Conditional District

Current Use

Dilapidated homes

Proposed Use

Three new duplexes on three newly created lots, with adjustments made to the lot sizes and widths.





Issues with current Planned Business zoning:

- Business in a residential area
- There is a stream that would make it difficult to connect to land on N. Generals
- Not enough room for adequate business parking

Benefits of rezoning to a residential district:

- More in harmony with the neighborhood
- Less traffic impacts
- Better suited to the land



Duplexes on the left were built in 2022 and 2023 and were rezoned from Planned Business to R-8 and R-8(CD)









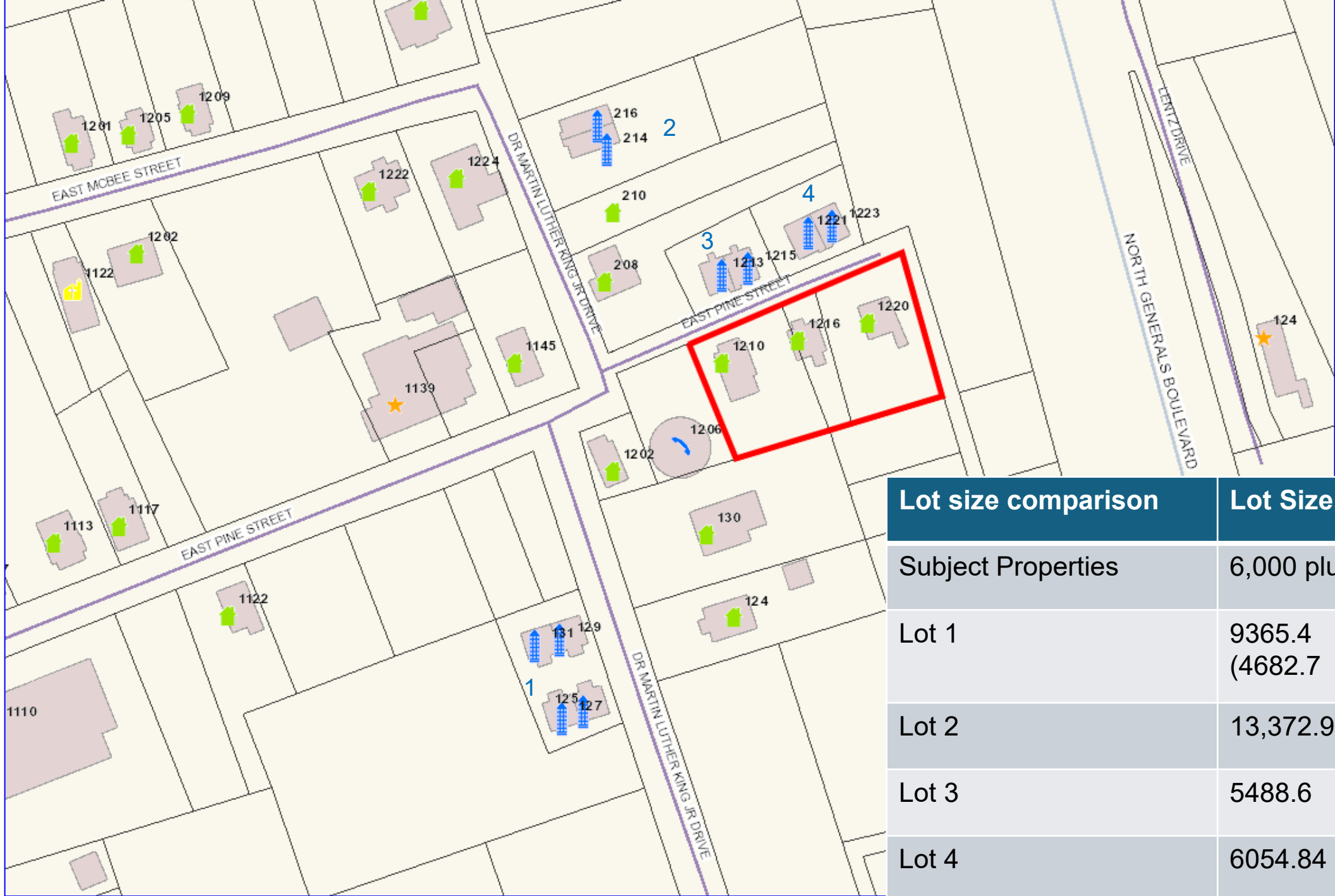
	R-8 Requirements	Subject Properties
Lot widths	70' for single family 80' for two family	56', 59' and 56'
Front Setback	30' from Street ROW	30'
Side Setback	10'	5'
Rear Setback	25'	25'
Lot Size	6000 SF for single family 12,000 SF for two family	6,215, 6,990, and 6,622

SITE DATA

TAX PARCEL ID:	18122, 16081, 20472
ADDRESS:	1210, 1216, 1220 E PINE ST, LINCOLNTON, NC
SITE AREA :	19,827 SF
EXISTING ZONING:	P-B
EXISTING USE:	RESIDENTIAL
PROPOSED ZONE:	R-8 (CD)
PROPOSED USE:	RESIDENTIAL

DEVELOPMENT STANDARDS

PROPOSED DWELLING UNITS:	6
PROPOSED SETBACKS:	
FRONT YARD SETBACK:	30'
SIDE YARD SETBACKS:	5'
REAR YARD SETBACK:	25'
MIN. LOT SIZE:	6,000 SF
MIN. LOT WIDTH:	55'
MAX. BLDG HEIGHT:	35'
PARKING :	2 SPACES/DU MIN

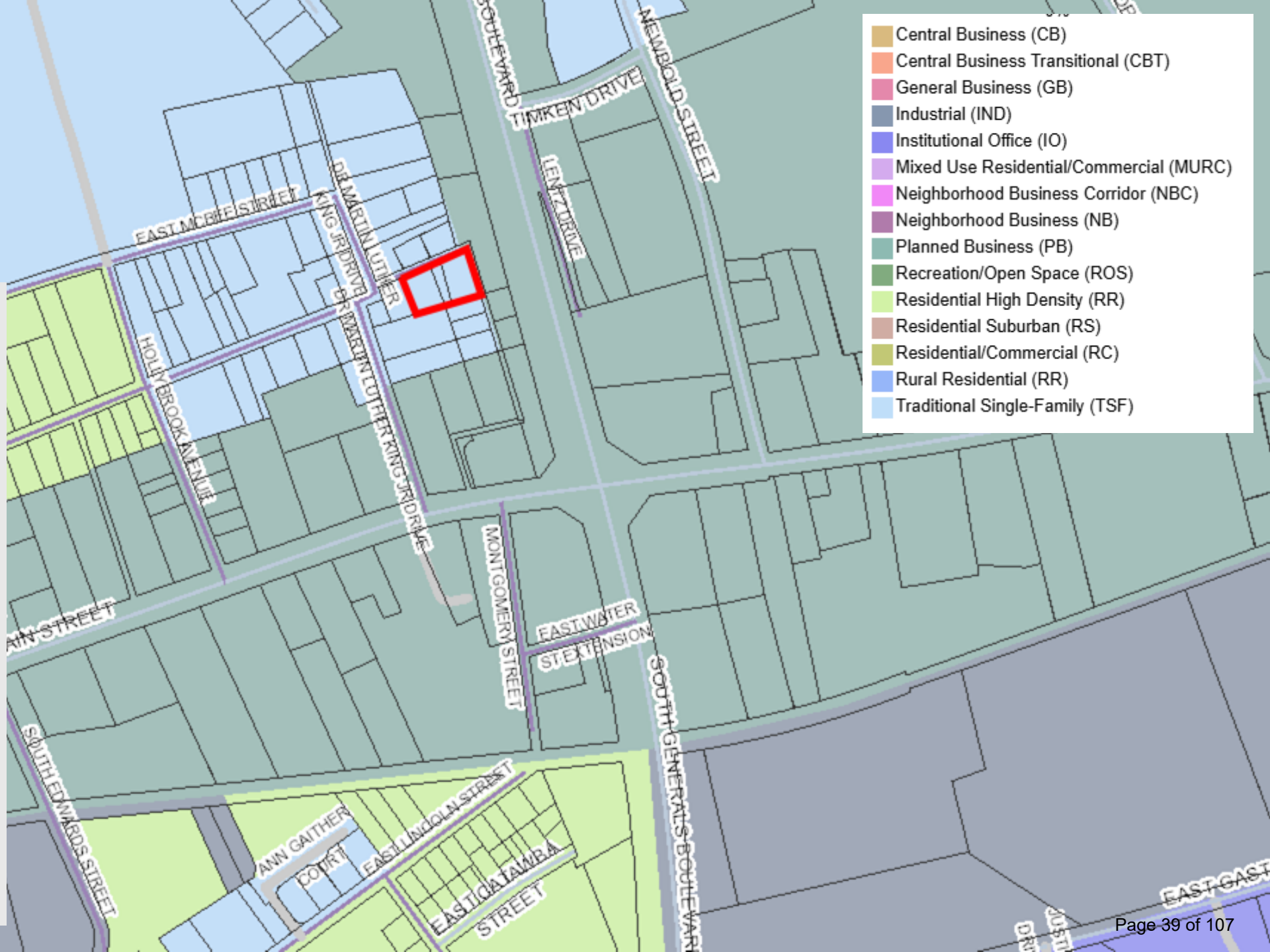


Lot size comparison	Lot Size in SF
Subject Properties	6,000 plus for each lot
Lot 1	9365.4 (4682.7 per duplex)
Lot 2	13,372.9
Lot 3	5488.6
Lot 4	6054.84

Traditional Single Family

These planning areas will consist of single-family uses on smaller to medium sized lots in older established portions of the community. As these areas are primarily residential in character, they should be protected from encroachment of incompatible business and industrial development.

This use does not conflict with the planning area and no amendment to the Future Land Use Map is necessary.



Conditions of Approval

City Planning:

1. The approval is site plan specific; any changes that do not meet the minor modification requirements would need to be approved by the City Council.
2. Will need to submit preliminary plat for approval. Lots will need to be recorded and shown on GIS prior to the issuance of zoning permits.

Lincoln County Erosion Control – Danielle Rudisill

1. Project is residential: Submit a single lot land disturbance permit for review and approval.

City Water Resources- Todd Elmore

1. Any required utility connections, meters, and/or upgrades will be determined by the Water Resources Director and the Electric Utility Director. Any associated fees will be the responsibility of the developer.

City Public Services – Nathan Eurey/Brad Gates

1. Driveway permits required
2. No less than 15' culverts under the driveway with a ditch or pipe, the ditch line with a catch basin every 50' (no grates)

City Electric – Brent Turner

1. Contact the city electric prior to the start of construction.
2. The National Electric Code and the City of Lincoln require a two-gang meter basis for duplexes. That means there will only be a feeder line run to each set.

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.

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

Case No. CZ-5-2026

Applicant: Adam Baranski

Parcel IDs: 18122, 16081, 20472

Location: E. Pine Street

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

Proposed Consistency and Reasonableness Statement:

The Lincolnton Land Use Plan designates this property as part of the Traditional Single Family Planning Areas and is consistent with the Land Use Plan

The rezoning is reasonable and **consistent** because:

- 1.To ensure that Lincolnton is a city comprised of well-planned, safe, residential development that offers housing choices that retain their value, and serve as a stimulus for further development.
2. Fulfilling the Plan's goal of increasing housing diversity and promoting infill development.

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

Case No. CZ-5-2026

Applicant: Adam Baranski

Parcel IDs: 18122, 16081, 20472

Location: E. Pine Street

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

Proposed Consistency and Reasonableness Statement:

The Lincolnton Land Use Plan designates this property as part of the Traditional Single Family Planning Area. The proposed rezoning request **is consistent** with the Lincolnton 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:

6-0 in favor of recommending approval

Planning Board recommends the following actions:

- Approve the rezoning of the property from Planned Business to Residential 8(CD)
- Approve the statement of consistency and reasonableness for approval of the rezoning request

MOTIONS FOR PUBLIC HEARING

For approval of the request:

- Motion to approve as recommended by the Planning Board

For denial of request:

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

MEMO TO: Mayor and City Council
FROM: Planning Staff
SUBJECT: ZTA-1-2026 - Zoning Text Amendments to Chapter 153 Unified Development Ordinance
DATE: June 4, 2026

Background

Occasionally, minor errors in the text or changes in circumstances necessitate amendments to the Unified Development Ordinance (UDO). To enhance the UDO's enforceability and effectiveness, it is essential to modify, update, or add specific sections of the ordinance.

Proposed Amendment Section:

§ 153.315 AMENDMENTS TO TEXT AND MAP.

§ 153.316 ADDITIONAL PROVISIONS PERTAINING TO CONDITIONAL ZONING AMENDMENTS.

Staff Comment Currently, our ordinance mandates a one-year waiting period to reapply for a denied zoning map amendment, zoning text amendment, or conditional zoning. However, state legislation passed in September 2025 (SL 2025-94, section 11) prohibits us from imposing a waiting period on applications that are denied or withdrawn. This language is being removed from the ordinance.

Proposed Amendment Section:

§ 153.126 TID TRANSITIONAL INFILL DEVELOPMENTS.

Staff Comment: We have several abandoned mills that need attention. There are no zoning districts that are appropriate for the redevelopment of existing mills. We have added language to the Transitional Infill Development zoning district that would meet this need.

Zoning Amendment
Staff's Proposed Statement of Consistency for
APPROVAL of Application

Case No. ZTA-1-2026

Applicant: City of Lincolnnton Planning Department

Request: ZTA-1-2026 - Zoning Text Amendments to Chapter 153 Unified Development Ordinance

Proposed Consistency and Reasonableness Statement:

The proposed amendment is **consistent** with the adopted Lincolnnton Land Use Plan, as it is not contrary to the goals and objectives outlined in the Plan, and **its approval is reasonable and in the public interest.**

CONSISTENT: It updates the language of regulations to align with current procedures and best practices, addresses the City's current needs, and offers additional guidance to help citizens understand the regulations.

Planning Board Vote:

6-0 in favor of recommending approval.

Planning Board Recommendation:

Approve ZTA-1-2026 as written.

Motions:

Motion to approve

Or

Motion to deny

CURRENT VERSION WITH LANGUAGE TO BE REMOVED

§ 153.315 AMENDMENTS TO TEXT AND MAP.

Land use regulations, as contained in this chapter, including zoning district boundaries, may from time to time be amended, supplemented, changed, modified or repealed in the following manner.

(A) Initiation of application.

(1) Applications for a change in the chapter text or zoning map may be instituted by the Planning Board, City Council or any person except as provided in G.S. § 160D-601(d) and § 153.315(A) of this chapter.

(2) No amendment to zoning regulations or a zoning map that down-zones property shall be initiated nor is it enforceable, without the written consent of all property owners whose property is the subject of the down-zoning amendment, unless the down-zoning amendment is initiated by the city. For purposes of this section, DOWN-ZONING means a zoning ordinance that affects an area of land in one of the following ways:

(a) By decreasing the development density of the land to be less dense than was allowed under its previous usage;

(b) By reducing the permitted uses of the land that are specified in a zoning

(B) The application for a change in a zoning district shall be made on a form provided by the city.

(1) Each non-contiguous parcel of land for which a rezoning is requested shall be considered as a separate application, and a fee (in accordance with a fee schedule established by the City Council) shall accompany each application. There shall be no fee for applications instituted by the Administrator or any city official acting on behalf of the city.

(2) Each application shall be signed and contain the following information:

(a) Applicant's full name, address and telephone number; the property owner's full name, address and telephone number, if different from applicant;

(b) Applicant's interest in the property; and

(c) If the proposed change would require a change in the zoning map, the current zoning of the property and the type of zoning requested. In addition, the application shall be accompanied by an accurate and scaled diagram showing:

1. All property lines with dimensions, distances of lot from the nearest street intersection and north arrow;

2. Adjoining street rights-of-way and paving widths;

3. Zoning classification of all contiguous lots;

4. The names and addresses of all abutting property owners as shown on the most current records of the County Tax Supervisor's office; and

5. Except for conditional rezonings, neither the Planning Board nor the City Council shall evaluate a rezoning petition based on any specific proposal for the use or development of the property. The petitioner shall refrain from using any graphic materials or descriptions before either body except for those that would apply to any use permitted in the requested zoning district.

(C) The application for a change in the text shall be on a form provided by the city and shall be accompanied by a fee (in accordance with a fee schedule established by the City Council). The application shall contain a reference to the specific section, subsection, paragraph or item proposed for change, as well as the wording of the proposed change.

(D) (1) The Planning Board shall consider no application unless it has been properly completed and submitted to the Administrator, or his or her designee, by the application deadline on the city's website, to be reviewed at the meetings corresponding to the schedule.

(2) In no case shall the meeting at which the Planning Board initially reviewed the application occur greater than 60 days after the completed application was submitted to the Administrator. The Planning Board shall have 45 days from the date of referral to comment and submit its recommendation to the City Council. If a recommendation is not made during the 45-day period, the application shall be forwarded to the City Council without a recommendation. During the process of reviewing an amendment, the Planning Board must advise the governing board in writing whether the amendment is consistent with the adopted city's land use plan. This can be done as part of the recommendation to the City Council in the staff report or by other means.

(E) If a petition for rezoning is proposed, the Planning Board shall consider the matter. If a recommendation is made to the City Council, it shall be as follows:

(1) Grant the rezoning as requested;

(2) Grant the rezoning with a reduction of the area requested;

(3) Grant the rezoning to more restricted general zoning district or classification(s) (but less restrictive than the existing zoning classification) as shown in division (G) below of this chapter;

(4) Grant the rezoning with a combination of divisions (E)(1), (E)(2) and (E)(3) above; or

(5) Denial of the application request.

(F) If a petition to amend the text of this chapter is proposed, the Planning Board shall consider the matter. If a recommendation is made to the City Council, it shall be as follows:

(1) Adoption of the amendment(s) as written;

- (2) Adoption of the amendment as revised by the Planning Board; or
- (3) Rejection of the amendment.

(G) The list of all general zoning districts in descending degrees of restrictiveness as follows:

Zoning Districts - Most Restrictive to Least Restrictive

Zoning Districts - Most Restrictive to Least Restrictive

R-25 (most restrictive)

R-15

R-10

R-8

RMF

RO

OI

NB

PB

CBT

CB

GB

GMC

(H) A public hearing shall be held by the Planning Board and by the City Council before adoption of any proposed amendment to this chapter. Notice of each public hearing shall be given as follows:

(1) A notice shall be published in a newspaper having general circulation in the city area once a week for 2 successive weeks, the first notice to be published not less than 10 days nor more than 25 days prior to the date established for the public hearing. In computing the time, the date of publication is not be included, but the date of the hearing shall be included.

(2) A notice shall be conspicuously placed by the city in the City Hall not less than 10 days nor more than 25 days before the date established for the public hearing.

(3) A conspicuous notice shall be posted by the city in at least 1 conspicuous place on the subject property or on the street right-of-way near the site at least 10 days but not more than 25 days prior to the public hearing. For map amendments that contain

multiple parcels, sufficient notice must be posted around the site.

(4) At least 10 days, but not more than 25 days prior to the public hearing, a notice of the proposed zoning change shall be sent by the city by first class mail to the owners of property subject to the proposed rezoning action and to all abutting property owners at the last addresses listed for such owners on the county tax abstracts. For the purpose of this section, properties are ABUTTING even if separated by a street, railroad, or other transportation corridor.

(5) The first class mail notice cited in division (H)(4) above may not be required if the proposed zoning action involves a zoning map amendment that directly affects more than 50 properties, owned by a total of at least 50 different property owners. In lieu of sending first class mail notice to all the affected and contiguous property owners, the city may elect to publish in a newspaper of local circulation a notice of the public hearing that includes one or maps showing the boundaries of the area affected by the proposed map amendment. The newspaper notice shall be not less than 1/2 of a newspaper page in size and shall be published once a week for at least 2 consecutive weeks. The notice shall satisfy the 2 advertisements published to satisfy the requirements of division (H)(1) above. Notwithstanding, affected and contiguous property owners who reside outside the circulation area of the newspaper shall be sent first class mail notice of the public hearing per division (H)(4) above.

(I) If any resident or property owner in the city submits a written statement regarding a proposed amendment, modification, or repeal to a zoning ordinance to the clerk to the City Council at least 2 business days prior to the proposed vote on such change, the Clerk shall deliver such written statement to the City Council.

(J) (1) After the City Council public hearing has been conducted and officially closed, the City Council shall render a decision concerning the proposal not later than the next regularly scheduled City Council meeting. The decision of the City Council shall be limited to 1 of the various alternatives listed in divisions (E) and (F) of this chapter. A copy of the City Council's decision shall be sent to the applicant by the Administrator by first class mail within 5 working days after the City Council's decision.

(2) When adopting or rejecting any petition for a zoning map amendment, City Council shall approve a statement analyzing the reasonableness of the proposed rezoning. This statement of reasonableness may consider, among other factors:

(a) The size, physical conditions, and other attributes of the area proposed to be rezoned;

(b) The benefits and detriments to the landowners, the neighbors, and the surrounding community;

(c) The relationship between the current actual and permissible development on the tract and adjoining areas and the development that would be permissible under the proposed amendment;

(d) Why the action taken is in the public interest; and

(e) Any changed conditions warranting the amendment.

(3) If a zoning map amendment is adopted and the action was deemed inconsistent with the adopted plan, the zoning amendment shall have the effect of also amending the future land use map in the approved land use plan, and no additional request or application for a plan amendment shall be required.

(K) City Council members shall not vote on any legislative decision regarding a development regulation adopted pursuant to this chapter where the outcome of the matter being considered is reasonably likely to have a direct, substantial, and readily identifiable financial impact on the member. City Council members shall not vote on any zoning amendment if the landowner of the property subject to a rezoning petition or the applicant for a text amendment is a person with whom the member has a close familial, business, or other associational relationship. For purposes of this section, a CLOSE FAMILIAL RELATIONSHIP means a spouse, parent, child, brother, sister, grandparent, or grandchild. The term includes the step, half, and in-law relationships.

To be Removed

(L) (1) If the City Council has denied an application for the change of any zoning district or change in zoning text, it shall not, thereafter, accept any application for the same or substantively similar change of zoning districts affecting the same property or any portion thereof or for a similar change in the zoning text until the expiration of 1 year from the date of the previous denial.

(2) When a petition for a change in classification zoning is withdrawn prior to it being considered by the City Council, no new petition for any change in zoning classification of the same property or any part thereof may be filed by the petitioner within a period of 90 days immediately following the withdrawal of the petition.

(Prior UDO, § 20.1) (Ord. ZTA-2-2016, passed 6-2-2016; Ord. O-16-17, passed 11-2-2017; Ord. passed - - ; Ord. O-5-2024, passed 6-6-2024; Ord. ZTA-1-2025, passed 4-3-2025) Penalty, see § 153.999

Editor's note:

Supplementary requirements for rezoning petitions to a conditional zoning district are found in § 153.316.

§ 153.316 ADDITIONAL PROVISIONS PERTAINING TO CONDITIONAL ZONING AMENDMENTS.

The procedures in this section exist to supplement the procedures set forth in § 153.315 of this chapter, to clarify special requirements for conditional rezonings.

(A) Purpose. The conditional rezoning process allows particular uses to be established, but only in accordance with a specific development project. Some land

uses are of a nature or scale that they have significant impacts on both the immediate surrounding area and/or on the entire community that cannot be predetermined and controlled by general district standards or the criteria governing planned developments. There are also circumstances in which a general district designation allowing a use by right would not be appropriate for a particular property even though the use itself could, if properly planned, be appropriate for the property and be consistent with the objectives of these regulations, the adopted land use plan, and other plans for the physical development of the city as adopted by the City Council. Property may be placed in a conditional district only in response to a petition by all owners of the property to be included. The review process established herein provides for the accommodation of the uses by a reclassification of property into a conditional district approval process is also established to address those situations when a particular use may be acceptable but the general zoning districts which would allow that use would not be acceptable.

(B) Reclassification required prior to development.

(1) In order for a property owner to secure privileges for developing property under the conditional district process, the property must first be rezoned by the City Council to a conditional district. Specific conditions may be proposed by the petitioner or the city, but only those conditions approved by the city and consented to by the petitioner in writing may be incorporated into the zoning regulations. Conditions and site-specific standards imposed in a conditional district shall be limited to those that address the conformance of the development and use of the site to local government ordinances, the land use plan or the impacts reasonably expected to be generated by the development or use of the site. Any use permitted under this process must also conform to the development regulations for the corresponding general zoning district.

(2) Thus, if a property were rezoned to an NB(CD), that use must:

(a) Be a use allowed in the NB District; and

(b) Meet all dimensional, screening and related requirements of the NB District.

(3) Rezoning of property to a conditional district is a voluntary procedure on the part of the property owner and is intended for firm development proposals. It is not intended or suited for securing early zoning for tentative proposals that may not be undertaken for some time. No conditional district shall be established until the owner(s) of the property(ies) in question (or his or her authorized agent) proposing the district has submitted an application for the rezoning of the property and the City Council has approved the application in accordance with the procedures stated herein.

(C) Plans and other information to accompany petition. Every application for the rezoning of property to a conditional district shall be accompanied by a site plan, drawn to scale, and any necessary supporting information together which conform to all the requirements set forth in division (D) below and when requested, the additional information that may be required pursuant to division (A) above.

(D) Submittal to the Administrator.

(1) Submittal to the Administrator of an application for a conditional district

rezoning shall be in accordance with the schedule set forth in § 153.315(D) of this chapter.

(2) The application for a conditional zoning amendment can only be initiated by the property owner/owners.

(E) Procedures. The procedures for requesting rezoning to a conditional district shall be as follows:

(1) 3 copies and a digital version of a completed written application for a conditional district shall be filed with the Administrator. The application shall be submitted on official forms provided by the Administrator and shall be accompanied by the following items:

(a) A scaled boundary survey showing the total acreage, and present zoning classifications for the property(ies) for which the conditional district is sought, date and north arrow. On this survey shall be sketched the information required by this section;

(b) All existing easements, rights-of-way and required setbacks for the lot(s) for which the conditional district is sought;

(c) Proposed use, size, layout and setbacks of all proposed structures and proposed uses of land. For residential uses this shall include the number of units and an outline of the area where all principal and accessory structures will be located. For nonresidential uses, this shall include the approximate gross floor areas of all structures and an outline of the area where the structures will be located;

(d) Traffic, parking and circulation plans, showing the proposed locations and arrangement of parking spaces and access points to adjacent streets;

(e) Landscape plan showing proposed screening and landscaping, including location of walls, fences, berms and natural plantings as well as treatment of any existing natural features within the site;

(f) Delineation of areas within the regulatory floodplain as shown on the official flood hazard boundary maps;

(g) Proposed number, size, type and location of freestanding signs;

(h) Proposed phasing, if any, and approximate completion time of the project;

(i) The owner's names and addresses, tax parcel numbers and existing land use(s) of all adjoining properties;

(j) A sketch vicinity map with north arrow shall be included showing the relationship between the proposed use and surrounding area; and

(k) Other information as the Planning Board may request as provided for in division (F) below.

(2) No application shall be considered complete unless it contains or is accompanied by all items listed in this section of this chapter and a fee, in accordance

with a fee schedule approved by the City Council for the submittal of conditional district applications.

(3) The Planning Board shall consider no application unless it has been properly completed and submitted to the Administrator, or his or her designee, by the application deadline on the city's website, to be reviewed at the meetings corresponding to the schedule. In no case shall the meeting at which the Planning Board initially reviews the application occur greater than 60 days after the required number of copies of the completed application have been submitted by the applicant to the Administrator.

(4) If the conditional district application is for a property located within an HO-Historic Overlay District the Administrator shall, upon his or her receipt of the application, promptly notify the chairperson of the Historic District Commission and submit copies of the application to the Historic District Commission in order that the Historic District Commission may review and make a recommendation on the application in accordance with § 153.122(G) of this chapter.

(5) The Planning Board shall have a maximum of 45 days from the date at which it initially met to review the application to submit its recommendation to the City Council. If a recommendation is not made during the 45-day period, the application shall be forwarded to the City Council without a recommendation.

(6) (a) When dealing with the conditional district process and with the rezoning of properties to a conditional district, it may be necessary to request information in addition to that listed in this division in order to evaluate a proposed use and its relationship to the surrounding area. Therefore, the Planning Board (and/or City Council) may request additional information of the applicant, as it deems necessary.

(b) A request for additional information shall stay any further consideration of the application by the Planning Board or City Council. This information may include (but not be limited to) the following:

1. Permanent and construction phase plans for the control of sedimentation and erosion control (for projects subject to State Sedimentation Pollution Control Act) and plans for the control of stormwater drainage and run-off;

2. Existing and proposed topography at 4-foot contour intervals or less;

3. The existing and proposed location of all water and sewer lines and fire hydrants intended to serve the proposed development;

4. Proposed number, type and location of signs; and

5. A traffic impact study of the proposed development prepared by a qualified transportation or traffic engineer or planner. The traffic impact study shall include the following information:

a. Existing traffic conditions within the study area boundary;

b. The distribution of existing and proposed trips through the street network;

c. Analyses of the capacities of intersections located within the study area boundary;

d. Recommendations for improvements designed to mitigate traffic impacts and to enhance pedestrian access to the development from the public right-of-way;

e. Other pertinent information, including but not limited to noise, and impacts on air quality and other natural resources; and

f. Traffic volumes generated by the existing and proposed development on the parcel, including the morning peak, afternoon or evening peak and average daily traffic levels.

(F) City Council decision.

(1) Public hearing. Once a recommendation has been received from the Planning Board, or the 45-day Planning Board review period has expired, the City Council shall hold (after notice) a public hearing concerning the application for a conditional district.

(2) Special conditions and conditional district. Specific conditions may be proposed by the petitioner or the city, but only those conditions mutually approved by the city and the petitioner may be incorporated into the zoning regulations. Conditions and site-specific standards imposed in a conditional district shall be limited to those that address the conformance of the development and use of the site to local government ordinances, the land use plan, or the impacts reasonably expected to be generated by the development or use of the site. Prior to approval of a conditional district rezoning, the application shall be subject to all of the procedures and hearing as set forth in divisions (E) and (F) of this section.

(G) Effect of approval.

(1) If a petition for a conditional district rezoning is approved under this subchapter, the conditional district that is established and all conditions which may have been attached to the approval are binding on the property as an amendment to these regulations and to the zoning map. All subsequent development and use of the property shall be in accordance with the standards for the approved conditional district and all conditions attached to the approval.

(2) Following the approval of the petition for a parallel conditional district, the subject property shall be identified on the zoning map by the appropriate district designation. A parallel conditional district shall be identified by the same designation as the corresponding general zoning district followed by the letters CD (for example, "NB(CD)").

(3) Following the approval of the petition for a conditional district as identified in §§ 153.123 through 153.129, the subject property shall be identified on the zoning map by the appropriate district designation (PRD, PUD, TND, TID, MHP, or CC).

(H) Alterations to approval.

(1) Except as provided in(I) below, changes to the approved conditional district or

to the conditions attached to the approval shall be treated the same as amendments to these regulations or to the zoning map and shall be processed in accordance with the procedures in this subchapter.

(2) Minor changes in the detail of the approved conditional district that are in accordance with division (J) below may be made with the approval of the Administrator. If multiple parcels of land are subject to a conditional district, the owners of individual parcels may apply for modification of the conditions so long as the modification would not result in other properties failing to meet the terms of the conditions. Any modifications approved shall only be applicable to those properties whose owners petition for the modification.

(I) Change in conditional district. Once a petition for rezoning to a conditional district has been approved by the City Council, any request to materially change (any change not authorized by division (J)) the conditional district may only be made by the property owner or his or her authorized agent only after a public hearing has been duly advertised and held in accordance with §§ 153.315 and 153.316 of this chapter. Any amendment to the conditional district shall also be subject to the same considerations as set forth in § 153.315(F) of this chapter.

(J) Binding effect.

(1) Any conditional district so authorized shall be perpetually binding to the property unless subsequently changed or amended by the City Council.

(2) However, minor changes in the detail of the approved plan which:

(a) Will not alter the basic relationship of the proposed development to adjacent property;

(b) Will not alter the uses permitted or increase the density or intensity of development; and

(c) Will not decrease the off-street parking ratio or reduce the yards provided at the periphery of the site may be made with the approval of the Administrator.

(3) The changes shall not be deemed to materially change the conditional district.

(4) An increase in building size not to exceed 10% of the existing floor area on the site or 1,000 square feet of gross floor area on the entire site, whichever is less, and provided the expansion does not violate any of the standards of this chapter, shall be deemed a minor change as described in this chapter.

(K) Certificate of occupancy. No certificate of occupancy shall be issued for any building or land use on a piece of property which has been rezoned to a conditional district unless the building is constructed or used, or the land is developed or used, in conformity with the conditional district approved by the City Council. In the event that only a segment of a proposed development has been approved, the certificate of occupancy shall be issued only for that portion of the development constructed or used as approved.

To be Removed

(L) One-year limitation on re-application. If a request for a conditional district is denied by the City Council, a similar application for the same property or any portion thereof shall not be filed until the expiration of a 12-month period from the date of the most recent denial by the City Council. This waiting period shall not be applicable where the application for a conditional district is substantially different from the application that most previously had been denied.

(M) Change in conditional district. Any request to materially change (a change other than a minor change as set forth in division (J)) the conditional district once it has been issued by the City Council shall first be reviewed by the Planning Board in accordance with §§ 153.315 and 153.316 of this chapter. The City Council may thereafter change or amend any previously approved conditional district, only after having held a public hearing. Notice of the public hearing shall be in accordance with § 153.315 of this chapter. Amendment by the City Council of a previously issued conditional district shall be subject to the same considerations as provided for in §§ 153.315 and 153.316 of this chapter.

(N) Review of approval of conditional zoning district. It is intended that property be reclassified to a conditional district only in the event of firm plans to develop the property. Therefore, no sooner than five years after the date of approval of the petition, the Administrator will examine the progress made toward developing the property in accordance with the approved petition and any conditions attached to the approval. If the Administrator determines that progress has not been made in accordance with the approved petition and conditions, the Administrator shall forward to the City Council a report, which may recommend that the property be classified to another district.

CURRENT

§ 153.126 TID TRANSITIONAL INFILL DEVELOPMENTS.

(A) Application requirements and review procedures. A request for rezoning to the TID district must be approved by the City Council, subject to § 153.127.

(B) Purpose and intent. A transitional infill development (TID) is an innovative, high-density residential project planned on smaller, under-utilized parcels of land within an existing urban or developed area. Its purpose is to revitalize communities, combat urban sprawl, and create a sustainable, walkable, and connected residential environment.

(C) Dwelling types.

- (1) Single-family detached houses.
- (2) Lot-line houses.
- (3) Village houses.
- (4) Patio houses.
- (5) Twin houses.
- (6) Duplexes.
- (7) Townhouses.
- (8) Atrium houses.
- (9) Multi-family developments.

(D) Project requirements.

- (1) Minimum project site size. Less than two acres.
- (2) Minimum density. At least three units.
- (3) Utilities. Public water and sewer must be provided to the site.
- (4) Maximum building height. Thirty-five feet, unless otherwise restricted.
- (5) Project boundary setbacks.

(a) Minimum front yard setback or setback from any dedicated street. The front yard setback for all principal structures facing an existing public street shall be equal to (and not exceed) the average of all front setbacks for all principal structures located on the same side of the same street within 300 feet of any portion of the tract upon which the TID is to be constructed.

1. Notwithstanding, balconies, stoops, stairs, open porches, bay windows, and awnings shall be allowed to encroach up to five feet within the required front yard setback.

2. For all internal streets within the TID, there shall be no required front yard setbacks.

(b) Minimum side yard setback at project boundary. Five feet.

(c) Minimum rear yard setback at project boundary. Twenty feet.

(E) Design standards.

(1) Single-family detached homes typically have front porches large enough for sitting (with a six-foot minimum depth).

(2) Attached dwellings typically have sitting porches or front stoops.

(3) The bottom floor of any dwelling whose sidewalk-facing wall is within five feet of the sidewalk shall be elevated sufficiently above the sidewalk to provide additional privacy inside the dwelling. Must be shown with elevations.

(4) Front-loaded garages of any structure shall not be placed side by side and shall be recessed a minimum of five feet from the street-side façade.

(5) Architecture should reflect styles that complement each other. Developers should ensure a mixture of styles or sub-styles that work together to create overall consistency.

(6) Patios, covered patios, and fences should be covered in the HOA with a plan for uniformity.

(F) Streets and sidewalks. Refer to § 153.395.

(1) Must be private and are required to meet any applicable requirements, including but not limited to Fire Code and NCDOT Standards.

(2) Sidewalks are required on both sides of the street and, in addition, may contain a network of off-road walking and bike trails.

(3) Sidewalks shall be a minimum of four feet in width on private streets, with wider widths on public streets.

(G) Alleys.

(1) A system of rear access lanes (alleys) can provide garage access at the rear of the lot. This is especially preferred for lots less than 50 feet in width.

(2) Always for single homes served by alleys, and where feasible and designed appropriately for town homes, private spaces are protected at the rear using approved privacy devices.

(3) Where alleys are not available, other measures shall be taken to hide utility equipment; however, fire hydrants are always located on the fronting street, ideally situated on planting strip bulb-outs at intersections.

(H) Screening and landscaping.

(1) Screening will be required between TID districts and other residential or commercial districts and/or uses. Screening requirements are based on the location and physical characteristics of the property per § 153.046.

(2) Landscaping requirements per § 153.047.

(I) Parking.

(1) Off-street parking should follow the off-street parking schedule, § 153.185(K). Off-street parking lots should generally not front along a public street.

(2) On-street parking can be provided throughout the development, particularly on streets with attached housing. Where additional parking is needed, it is usually provided behind buildings in the interior of the block.

(3) Where parking is provided by private drives for individual dwelling units, space shall be provided for parking at least two cars at each dwelling unit. This requirement may be reduced to one car per dwelling where on-street parking is designed into the street system.

(J) Common open space.

(1) Innovative use of green spaces is strongly encouraged, such as community gardens, green roofs and walls, or decorative and functional rain gardens.

(2) Where space allows, amenity areas should be provided. Examples include pocket parks, linear parks, small playgrounds, fire pits, and walking trails.

(K) Additional requirements. Any additional applicable sections as required by the UDO.

PROPOSED AMENDMENT

§ 153.126 TID TRANSITIONAL INFILL DEVELOPMENTS.

- (A) *Application requirements and review procedures.* A request for rezoning to the TID district must be approved by the City Council, subject to § [153.127](#).
- (B) *Purpose and intent.* A transitional infill development (TID) is an innovative, high-density residential project planned on smaller, underutilized parcels of land within an existing urban or developed area. Its purpose is to revitalize communities, combat urban sprawl, and create a sustainable, walkable, and connected residential environment through development or redevelopment. The redevelopment element enables the transformation of aging textile mills and historic warehouse structures into contemporary living spaces, preserving their architectural character while modernizing land use.
- (C) *Development Types*
- (1) New Construction
 - (2) Redevelopment through adaptive reuse of existing warehouses or industrial buildings for multi-family residential dwelling units.
- (D) *Project Requirements*
- (1) *New Construction*
 - (a) *Dwelling types.*
 1. Single-family detached houses
 2. Lot-line houses
 3. Village houses
 4. Patio houses
 5. Twin houses
 6. Duplexes
 7. Townhouses
 8. Atrium houses
 9. Multi-family developments
 - (b) *Minimum project site size.* Less than two acres.
 - (c) *Minimum density.* At least three units.
 - (d) *Maximum density.* Determined by the ability to meet requirements for off-street parking, improved open space provisions, and any applicable Watershed Water Supply regulations.
 - (e) *Utilities.* Public water and sewer must be provided to the site.
 - (f) *Maximum building height.* Thirty-five feet, unless otherwise restricted.
 - (g) *Project boundary setbacks.*
 1. *Minimum front yard setback or setback from any dedicated street.* The front yard setback for all principal structures facing an existing public street shall be equal to (and not exceed) the average of all front setbacks for all principal structures located on the same side of the same street within 300 feet of any portion of the tract upon which the TID is to be constructed.
 - a. Notwithstanding, balconies, stoops, stairs, open porches, bay windows, and awnings shall be allowed to encroach up to five feet within the required front yard setback.
 - b. For all internal streets within the TID, there shall be no required front yard setbacks.
 2. *Minimum side yard setback at project boundary.* Five feet.

3. *Minimum rear yard setback at project boundary.* Twenty feet.
- (h) *Design standards.*
1. Single-family detached homes typically have front porches large enough for sitting (with a six-foot minimum depth).
 2. Attached dwellings typically have sitting porches or front stoops.
 3. The bottom floor of any dwelling whose sidewalk-facing wall is within five feet of the sidewalk shall be elevated sufficiently above the sidewalk to provide additional privacy inside the dwelling. Must be shown with elevations.
 4. Front-loaded garages of any structure shall not be placed side by side and shall be recessed a minimum of five feet from the street-side façade.
 5. Architecture should reflect styles that complement each other. Developers should ensure a mixture of styles or sub-styles that work together to create overall consistency.
 6. Patios, covered patios, and fences should be covered in the HOA with a plan for uniformity.
- (i) *Streets and sidewalks.* Refer to § [153.395](#).
1. Must be private and are required to meet any applicable requirements, including but not limited to Fire Code and NCDOT Standards.
 2. Sidewalks are required on both sides of the street and, in addition, may contain a network of off-road walking and bike trails.
 3. Sidewalks shall be a minimum of four feet in width on private streets, with wider widths on public streets.
- (j) *Alleys.*
1. A system of rear access lanes (alleys) can provide garage access at the rear of the lot. This is especially preferred for lots less than 50 feet in width.
 2. Always for single homes served by alleys, and where feasible and designed appropriately for townhomes, private spaces are protected at the rear using approved privacy devices.
 3. Where alleys are not available, other measures shall be taken to hide utility equipment; however, fire hydrants are always located on the fronting street, ideally situated on planting strip bulb-outs at intersections.

(2) *Redevelopment.* Elevations are required as part of the rezoning application submission.

(a) *Permitted uses*

1. Multi-family residential dwelling units.
 2. Accessory uses and structures customarily incidental to the permitted residential use (e.g., resident storage, common laundry facilities, fitness rooms).
 3. Limited ground-floor commercial uses (e.g., small cafes, art studios) not to exceed 10% of the overall square footage within the renovated building, provided they primarily serve the residents and do not introduce excessive noise or traffic.
- (b) *Minimum density.* At least three units.
- (c) *Maximum density.* Determined by the ability to meet requirements for off-street parking, improved open space provisions, and any applicable Watershed Water Supply regulations.
- (d) *Utilities.* Public water and sewer must be provided to the site.
- (e) *Maximum building height.* Thirty-five feet, unless otherwise restricted.
- (f) *Additions.* Not to exceed 50% of the remaining square footage of the structure.

(g) *Setbacks.*

- a. *Minimum front yard setback (as measured from the edge of the street right-of-way line).*
 - i. Existing setbacks may be maintained.
 - ii. Additions, porches, and balconies must meet the minimum setback of the adjacent district, or 10 feet, whichever is less.
- b. *Minimum side yard setback.*
 - i. Existing setbacks may be maintained. However, if the existing building is within 10 feet of a property line, new windows or doors on that side must be screened for privacy.
 - ii. Additions, porches, and balconies must meet the minimum setback of the adjacent district, or 10 feet, whichever is less.
- c. *Minimum rear yard setback.*
 - i. Existing setback may be maintained.
 - ii. A minimum setback of 15 feet is required for any additions, porches, balconies, ground-level common open space, or amenity area.

(3) *For all TID Projects.* The following applies to all projects within a TID District.

(a) *Cluster Mailboxes.*

1. Centralized cluster mailbox units shall be required.
2. The mailboxes must be located in a well-lit, easily accessible area, preferably near a primary pedestrian entrance or in a dedicated common area.
3. The area surrounding the cluster mailboxes shall be paved and maintained as a pedestrian common space and landscaping.

(b) *Screening and landscaping.*

1. Screening will be required between TID districts and other residential or commercial districts and/or uses. Screening requirements are based on the location and physical characteristics of the property per § [153.046](#).
2. Landscaping requirements per § [153.047](#).

(c) *Dumpster Screening.*

1. All refuse and recycling collection areas (dumpsters) shall be fully enclosed within a three-sided enclosure constructed of materials compatible with the main building (e.g., brick, stone, or painted wood or metal fencing).
2. The enclosure shall be high enough to completely screen the dumpsters from view but not less than 6 feet in height.
3. A sturdy, opaque gate shall be provided for access, which must remain closed when not in use.
4. The dumpster location shall be sited away from primary residential entrances and adjacent residential property lines.

(d) *Equipment Screening.* All mechanical equipment, including heating, ventilation, and air conditioning units, located at ground level or on the roof, shall be screened from view of adjacent residential properties and public streets using architectural elements, parapet walls, or vegetative screening.

(e) *Parking.*

1. Off-street parking, as provided in § [153.185](#).
2. Off-street parking lots should generally not front along a public street.
3. On-street parking can be provided throughout the development, particularly on streets with attached housing. Where additional parking is needed, it is usually provided behind buildings in the interior of the block.

4. Where parking is provided by private drives for individual dwelling units, space shall be provided for parking at least two cars at each dwelling unit. This requirement may be reduced to one car per dwelling where on-street parking is designed into the street system.
5. Locations of parking areas for redevelopment projects shall be based on the lot.

(f) *Common open space.*

1. Innovative use of green spaces is strongly encouraged, such as community gardens, green roofs and walls, or decorative and functional rain gardens.
2. Where space allows, amenity areas should be provided. Examples include pocket parks, linear parks, small playgrounds, fire pits, and walking trails.
3. Ownership and maintenance shall be outlined
4. *Additional common open space requirements for redevelopment projects.*
 - a. A minimum of 30 square feet of common usable open space shall be provided per dwelling unit.
 - b. Usable open space may include courtyards, patios, roof decks, common gardens, or indoor common recreation facilities (e.g., fitness rooms, community rooms).
 - c. A minimum of 50% of the required common open space must be located outdoors.
 - d. All common open spaces must be accessible to all residents of the development.

(g) *Additional requirements.*

1. Any additional applicable sections as required by the UDO.
2. Water Supply Watershed Overlay District, as provided in § 153.121.



LINCOLNTON
AGENDA ITEM SUMMARY

To: The Honorable Mayor and City Council
Date: June 4, 2026
From: Jean Derby, Planning Director
Subject: Consideration of Resolution of Directing the Clerk to Investigate an Annexation by Petition Received Under NCGS 160A-58.1(concerning property located on East Main Street (Parcel IDs 70621, 57013, 28155, and 26949).

Summary:

Background:

Fiscal Impact:

Recommendation:

Attachments:

1. Staff report for Council to Direct City Clerk to Investigate the Petition 06.04.26 meeting

MEMO TO: Mayor and City Council Members
FROM: Planning Staff
SUBJECT: Consideration of Resolution of Directing the Clerk to Investigate a Petition Received Under NCGS 160A-58.1 concerning property located on East Main Street (Parcel IDs 70621, 57013, 28155, and 26949).
DATE: June 4, 2026

The following outlines the process the City would need to follow to consider annexing the East Main Street site.

- A. Adopt a Resolution Directing the City Clerk to Investigate a Petition Received Under NCGS 160A-58.1 concerning property located at located on East Main Street (Parcel IDs 70621, 57013, 28155, and 26949) at the June 4, 2026 City Council meeting and set a public hearing date for presumably the August 6, 2026 City Council meeting.
- B. The City Clerk and Planning Department will work with other departments to review the annexation petition. The resolution must affirm the following five statutory standards for contiguous annexation:
 1. The nearest point on the proposed satellite corporate limits must be not more than three miles from the primary corporate limits of the annexing city.
 2. No point on the proposed satellite corporate limits may be closer to the primary corporate limits of another city than to the primary corporate limits of the annexing city.
 3. The area must be situated so that the annexing city can provide the same services within the proposed satellite corporate limits as it provides within its primary corporate limits.
 4. If the area proposed for annexation, or any portion thereof, is a subdivision as defined in G.S. 160A-376, all of the subdivision must be included.
 5. The area within the proposed satellite corporate limits, when added to the area within all other satellite corporate limits, may not exceed ten percent (10%) of the area within the primary corporate limits of the annexing city.
- C. Prior to the public hearing, the Clerk/Planning Department will advertise it at least 10 days in advance.

- D. At the August 6, 2026, public hearing, the Planning Department, on behalf of the City Clerk, will present the completed Certificate of Sufficiency stating that the petition meets the standards for a contiguous area as specified in NCGS 160A-58.1.
- E. Allow any interested parties to be heard on the desirability of the annexation.
- F. If the Council finds that the annexation is in the public interest, it may adopt an ordinance annexing the property. The ordinance may be made effective immediately or on any specified date within 6 months of its adoption.

City of Lincolnton

Request for Contiguous Annexation

The attached petition must be accompanied by a survey of the property to be annexed showing its relationship with the current city limit line and a metes and bounds legal description.

The petition must be signed by the owners of all property included in the annexation request. In the case of a corporation, the petition must be signed by the President of the Corporation and attested by its Secretary.

Property Owner(s) (attach additional sheets if necessary) Five Fingers LLP

Phone Number 828-423-3653 Email: tom.finger@sbfi.com

Property Location (Physical Address): Five Fingers LLP

Lincoln County Tax Parcel ID Number 70621, 57013, 28155, and 26949

Number of Acres: 5.589 Acres total

Applicant is requesting connection to City Water Yes

Applicant is requesting connection to City Sewer Yes

The annexation application will not be submitted to the Lincolnton City Council until the Lincolnton Planning Department has received and verified a complete application. The following items MUST accompany the application in order for it to be considered complete.

Please acknowledge inclusion of each item with a check in the appropriate box, sign, date, and submit to the Lincolnton Planning Department.

- A written metes and bounds legal description of the proposed annexation area
- A survey of the property showing above metes and bounds description of the property.
- A map showing the proposed annexation area in relation to the existing Lincolnton City Limits.
- A complete list of all owners of the property, their addresses and their signatures.

PETITION REQUESTING CONTIGUOUS ANNEXATION

Date 5/08/2026

To the City Council of the City of Lincolnton, North Carolina:

1. We the undersigned owners of real property respectfully request that the area described in Paragraph 2 below be annexed into the City of Lincolnton.

2. The area to be annexed is contiguous to the City of Lincolnton, is located within its Extra-Territorial Jurisdiction and is identified as follows:

a) Lincoln County Tax Parcel ID Number: 70621,57013,28155,26949

b) See attached metes and bounds legal description .

We acknowledge that any zoning vested rights acquired pursuant to G.S. 160D-108.1 must be declared and identified on this petition. We further acknowledge that failure to declare such rights on this petition shall result in a termination of vested rights previously acquired for the property. Attach additional sheets if necessary.

Name of Property Owner Thomas L Finger for Five Fingers LLLP

Address 953 Old Hwy 70 Black Mtn NC 28711

Signature 

Name of Property Owner _____

Address _____

Signature _____

Name of Property Owner _____

Address _____

Signature _____

Name of Property Owner _____

Address _____

Signature _____

Name of Company/Corporation Five Fingers LLLP

Address 953 Old Hwy 70 Black Mountain, NC 28711

Thomas L. Fingen

President/Registered Agent

[Handwritten Signature]

Signature

Attest: [Handwritten Signature]

Secretary Drew PARTIN

EXISTING LEGAL DESCRIPTION:

Parcel 28155:

TRACT I: Situate, lying and being on the South side of State Highway Nos. 27 and 150, about three (3) miles East of the City of Lincolnton, being bounded on the North by said Highway; on the East by Harrill lands; on the South by the lands of K. B. Finger; and on the West by the lands of Jerry Hartman, and being more fully described, by metes and bounds, in accordance with an actual survey as made by Hoke S. Heavner, Registered Surveyor, dated October 19, 1970, as follows: BEGINNING at a point in the center of State Highway Nos. 27 and 150, a corner with Harrill lands, and runs South 28 deg. East 285 feet to a stake in K. B. Finger's line; thence, with Finger's line, South 76 deg. West 155.5 feet to a stake, a corner with Jerry Hartman lands; thence, with the Hartman line, North 29 deg. 30 min. West 285 feet to a point in the center of State Highway Nos. 27 and 150; thence, following the center of said Highway North 72 deg. East 160 feet to the point of BEGINNING.

TRACT II: BEGINNING at an old iron stake, southeast corner of other property of Thomas L. Finger and wife, and runs thence with the west edge of a driveway S 16-36-10 E 143.44 feet to an iron stake, new corner; thence two new lines with other property of Kenneth B. Finger, S 76-42-30 W 133.37 feet to an iron stake and N 25-10 W 145 feet to an old iron stake; thence with other property of Thomas L. Finger and wife, N 76-13-30 E 154.93 feet to the BEGINNING, containing 0.47 of an ACRE, more or less, and being carved out of the homeplace lands of Kenneth B. Finger and wife, Helen R. Finger, as surveyed by William J. Cash, Jr., February 4, 1978.

Parcel 70621:

All that certain piece, parcel or lot of land, situate, lying and being in Ironton Township, Lincoln County, North Carolina, bounded on the North by State Highway No. 27 and 150; on the East by lands of Mrs. Lillie Davis; on the South by lands of Mrs. Lillie Davis, and on the West by lands of Shidal, and being more particularly described in accordance with a survey as made by Hoke S. Heavner, Surveyor, on the 13th day of July, 1951, as follows: BEGINNING at an iron stake, corner of Kenneth Finger and Shidal's line, and runs thence a new line in Lillie Davis lands, North 65 deg. 45 min. East 100 feet to an iron stake, a new corner in Lillie Davis lands; thence continuing with the lands of Lillie Davis, North 29 deg. 15 min. West 283 feet passing an iron stake in edge of Highway No. 27 and 150 to a point in the center of said Highway; thence with the center of said Highway, South 65 deg. 45 min. West 100 feet to a point in the center of said Highway; thence with Shidal's line, South 29 deg. 15 min. East (iron stake on edge of road) 283 feet to the point of BEGINNING.

Parcel 57013:

BEGINNING at an iron stake, southwest corner of property owned by Thomas Lee Finger and wife, Kay C. Finger by Deed Book 662, Page 313, and runs thence with their line, North 76 deg. 16 min. 36 sec. East 95.50 feet to a stake; thence continuing with other property of Thomas L. Finger r, South 25 deg. 10 min. 00 sec. East 145.0 feet to an iron stake; thence two lines with other property retained by Kenneth B. Finger, South 76 deg. 42 min. 30 sec. West 100.19 feet to an iron stake, and North 23 deg. 23 min. 32 sec. West 143.4 feet to the BEGINNING, containing 0.318 of an ACRE, more or less, and being carved out of property described in deeds of record in Book 278, Page 85, and Book 309, Page 141, Lincoln County Public Registry, as surveyed and platted by Gene Ross, Registered Surveyor, May 16, 1991.

Parcel 26949:

TRACT I: BEGINNING at a Rebar found at the Southwest corner of Lynn Finger Wilmoth property (Lincoln County Estate File 17 E 226) said corner being located North 61 deg. 53 min. 33 sec. East 142.37 feet from the center of 12 foot easement known as Lancrest Lane and runs thence North 55 deg. 10 min. 49 sec. East 152.47 feet with property of Zale Associates, LLC (Deed Book 2374, Page 342) to an old iron; thence with existing property of Five Fingers, LLLP North 71 deg. 52 min. 58 sec. East 62.88 feet to an old iron; thence South 27 deg. 46 min. 36 sec. East 145 feet to a rebar set; thence North 72 deg. 15 min. 57 sec. East 232.76 feet to an iron pipe found, corner of property of Geraldine H. Sain (Deed Book 661, Page 708); thence with Sain South 27 deg. 28 min. 52 sec. East 353.03 feet to an iron pipe, corner of property of Shirley Ruth Harrill (Deed Book 537, Page 218); thence with Harrill North 86 deg. 02 min. 47 sec. West 396.26 feet to an iron pin found under a tree; thence with Lot 1 (Plat Book 17, Page 368) North 61 deg. 16 min. 12 sec. West feet to a rebar set; thence with Lynn Finner Wilmoth referenced above North 33 deg. 07 min. 18 sec. West 183.45 feet to an axle found in Wilmoth line; thence North 48 deg. 19 min. 36 sec. West 23.23 feet to the Point and Place of Beginning, containing 3.059 acres, more or less, in accordance with a plat and survey prepared by Gene Ross, entitled Minor Subdivision Helen R. Finger Estate and recorded in Plat Book 17, Page 368, Lincoln County Public Registry.

TRACT II: BEING all that certain tract or parcel of land situated in Ironton Township, Lincoln County, North Carolina, and more particularly described as follows: TRACT ONE: Being a small strip of land adjacent to the East line of the present lot owned by C. E. Shytle and described as follows: BEGINNING at a stone, an old corner, being the old Northeast corner of lot of C. E. Shytle in the old sand clay road, now N. C. State Highway No. 27 and No. 150, and runs thence with Shytle's old line South 29-1/2 deg. East 283 feet to Shytle's old Southeast corner; thence, a new line North 72 deg. East 10 feet to an iron stake, a new corner; thence, another new line with Mrs. J.P. Davis' other lands North 29-1/2 deg. West 283 feet to a stake in said Highway, a new corner; thence, with said Highway South 73 deg. West 10 feet to the BEGINNING.

TRACT TWO: BEGINNING at a stake on Sand Clay Road (now paved road), Highway No. 27, Mrs. Lillie Davis' corner and runs with road South 65-3/4 deg. West 100 feet to a stake, corner of Lot No. 5; thence South 29-1/4 deg. East 272 feet to a stake in an old line; thence North 72 deg. East 100 feet to Mrs. Lillie Davis' line; thence with her line North 29-1/4 deg. West 283 feet to the BEGINNING, being Lots Nos. 1, 2, 3 and 4 of the subdivision of a part of the lands of Mrs. Lillie Davis.

BUNTON SURVEYING and MAPPING, PA

231 13TH AVE PL NW
HICKORY, NC 28601
SUITE 5

828-855-3313
828-635-0333

DEREK R. BUNTON, PLS-4808
BUSINESS LICENSE: C-2069

Table with 3 columns: Course, Bearing, Distance. Rows: L1, L2.

Table with 6 columns: Curve, Radius, Tangent, Length, Chord, Chord Bear. Row: C1.

ADDRESS:
2700 EAST MAIN STREET
LINCOLN, NC 28092

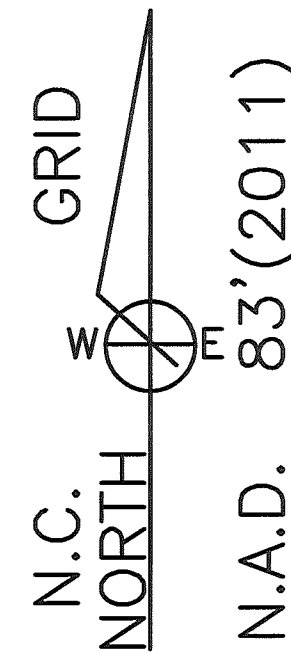
ZONING: G-B

REAL ZEAL PROPERTY GROUP, LLC

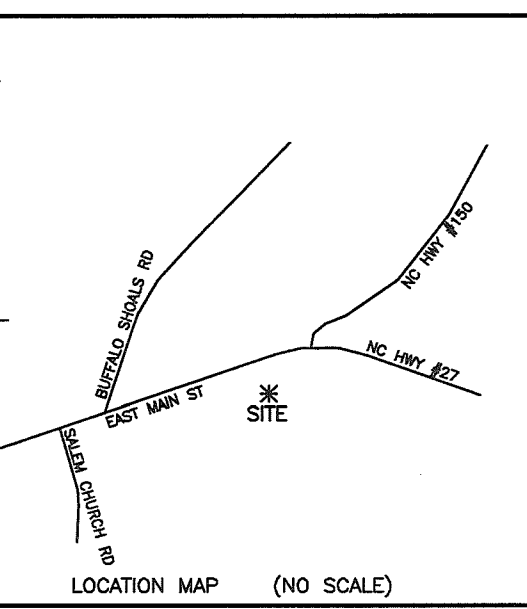
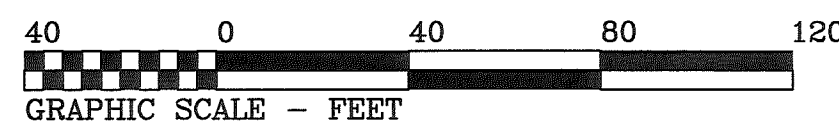
IRONTON TOWNSHIP,
LINCOLN COUNTY, NC

DATE: 12/17/25 F.B. H-20, Pg.27 SCALE: 1" = 40'
JOB #3643-37-7651, 3643-37-6611, 3643-37-7414, & 3643-37-7277
REFERENCE DEEDS: 1091/736, 2800/871, & 2004/406

DRAWN BY: DEREK R. BUNTON, PLS-4808
JOB #25100239
FILE NAME: 25100239-ALTA



- LEGEND
EXISTING IRON ROD - EIR
EXISTING IRON PIPE - EIP
NEW 1/2" REBAR SET - NIR
R.R. SPIKE - RRS
EXISTING STONE CORNER - ESC
CONCRETE MONUMENT - CM
N.C.S.S. CONTROL MONUMENT - NCSM
P.L. NAIL - PLN
CALCULATED POINT - CP
MANHOLE - M
DRAINAGE MANHOLE - DM
FIRE HYDRANT - FH
WATER METER - WM
WATER VALVE - WV
CLEAN OUT - CO
UTILITY POLE - UP
SEWER LINE - SL
OVERHEAD UTILITY LINE - OUL
FENCE LINE - FL



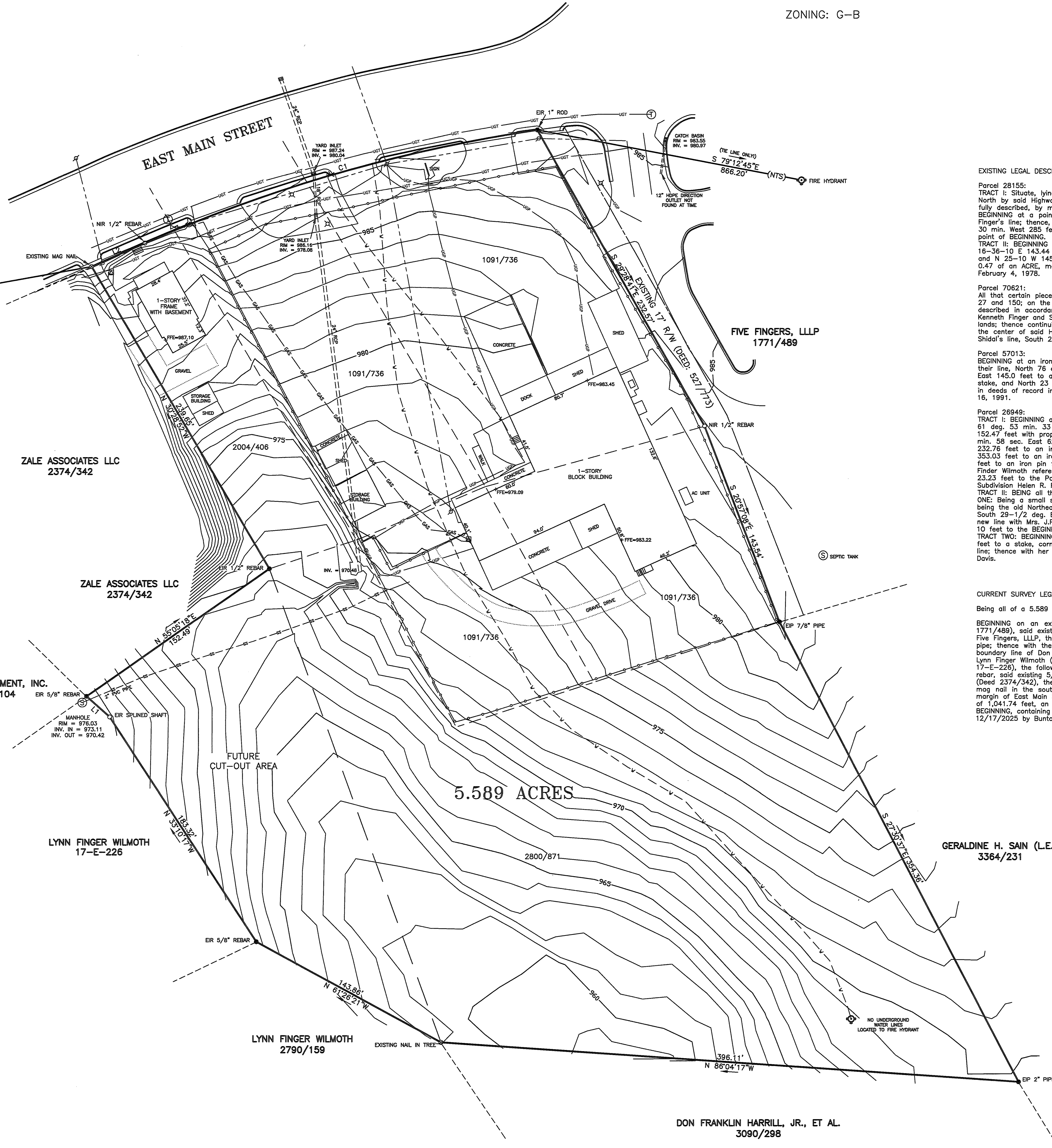
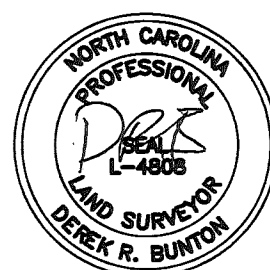
I, Derek R. Bunton, certify that this plot was drawn under my supervision from an actual survey made under my supervision; that this survey was performed to meet the requirements for a topographic/planimetric survey to the accuracy of Class AA and vertical accuracy when applicable to the Class A standard, and all coordinates are based on North Carolina Grid System NAD 83 and realization 2011, and all elevations are based on NAVD 88; that the boundaries not surveyed are clearly indicated as drawn; that the ratio of precision or positional accuracy as calculated is 1 : 20,000+; that this plot was prepared in accordance with "Standards of Practice for Land Surveying in North Carolina"; Witness my original signature, license number and seal this 27th day of January, 2025.

Derek R. Bunton, PLS-4808
Professional Land Surveyor License Number

To Real Zeal Property Group, LLC, RZ Lincoln, LLC, and Investors Title Insurance Company:

This is to certify that this map or plot and the survey on which it is based were made in accordance with the 2016 Minimum Standard Detail Requirements for ALTA/NSPS Land Title Surveys, jointly established and adopted by ALTA and NSPS, and includes items 1,2,3,4,5, 6(a),7(a),7(b),7(c),8,11(a),13,15, and 17 of Table A thereof. The field work was completed on January 23, 2025.

Derek R. Bunton, PLS-4808



EXISTING LEGAL DESCRIPTION:

Parcel 28155: Tract I: Situate, lying and being on the South side of State Highway Nos. 27 and 150, about three (3) miles East of the City of Lincoln, being bounded on the North by said Highway, on the East by Harrill lands; on the South by the lands of K. B. Finger; and on the West by the lands of Jerry Hartman, and being more fully described, by metes and bounds, in accordance with an actual survey as made by Hoke S. Heavner, Registered Surveyor, dated October 19, 1970, as follows: BEGINNING at a point in the center of State Highway Nos. 27 and 150, a corner with Harrill lands; and runs South 28 deg. East 285 feet to a stake in K. B. Finger's line; thence, with Finger's line, South 76 deg. West 155.5 feet to a stake, a corner with Jerry Hartman lands; thence, with the Hartman line, North 28 deg. 30 min. West 285 feet to a point in the center of State Highway Nos. 27 and 150; thence, following the center of said Highway North 72 deg. East 160 feet to the point of BEGINNING.

Parcel 70621: All that certain piece, parcel or lot of land, situate, lying and being in Ironton Township, Lincoln County, North Carolina, bounded on the North by State Highway No. 27 and 150; on the East by lands of Mrs. Lillie Davis; on the South by lands of Mrs. Lillie Davis; and on the West by lands of Shida, and being more particularly described in accordance with a survey as made by Hoke S. Heavner, Surveyor, on the 13th day of July, 1951, as follows: BEGINNING at an iron stake, corner of Kenneth Finger and Shida's line, and runs thence a new line in Lillie Davis lands, North 65 deg. 45 min. East 100 feet to an iron stake, a new corner in Lillie Davis lands; thence continuing with the lands of Lillie Davis, North 29 deg. 15 min. West 283 feet passing an iron stake in edge of Highway No. 27 and 150 to a point in the center of said Highway; thence with the center of said Highway, South 65 deg. 45 min. West 100 feet to a point in the center of said Highway, thence with Shida's line, South 29 deg. 15 min. East (iron stake on edge of road) 283 feet to the point of BEGINNING.

Parcel 57013: BEGINNING at an iron stake, southwest corner of property owned by Thomas Lee Finger and wife, Kay C. Finger by Deed Book 662, Page 313, and runs thence with their line, North 78 deg. 18 min. 36 sec. East 95.50 feet to a stake; thence continuing with other property of Thomas L. Finger, South 25 deg. 10 min. 00 sec. East 145.0 feet to an iron stake; thence two lines with other property retained by Kenneth B. Finger, South 76 deg. 42 min. 30 sec. West 100.19 feet to an iron stake, and North 23 deg. 23 min. 32 sec. West 143.4 feet to the BEGINNING, containing 0.318 of an ACRE, more or less, and being carved out of a property described in deeds of record in Book 278, Page 85, and Book 309, Page 141, Lincoln County Public Registry, as surveyed and plotted by Gene Ross, Registered Surveyor, May 16, 1991.

Parcel 26949: TRACT I: BEGINNING at a Rebar found at the Southwest corner of Lynn Finger Wilmoth property (Lincoln County Estate File 17 E 226) said corner being located North 61 deg. 53 min. 33 sec. East 142.27 feet from the center of 12 foot easement known as Lanconet Lane and runs thence North 55 deg. 10 min. 49 sec. East 152.47 feet with property of Zeal Associates, LLC (Deed Book 2374, Page 342) to an old iron; thence with existing property of Five Fingers, LLLP North 71 deg. 52 min. 58 sec. East 62.88 feet to an old iron; thence South 27 deg. 46 min. 36 sec. East 145 feet to a rebar set; thence North 72 deg. 15 min. 57 sec. East 232.76 feet to an iron pin found, corner of property of Geraldine H. Sain (Deed Book 681, Page 708); thence with Sain South 27 deg. 28 min. 52 sec. East 353.03 feet to an iron pipe, corner of property of Shirley Ruth Harrill (Deed Book 537, Page 218); thence with Harrill North 86 deg. 02 min. 47 sec. West 398.26 feet to an iron pin found under a tree; thence with Lot 1 (Plat Book 17, Page 368) North 61 deg. 16 min. 12 sec. West feet to a rebar set; thence with Lynn Finger Wilmoth referenced above North 33 deg. 07 min. 18 sec. West 183.45 feet to an axle found in Wilmoth line; thence North 48 deg. 19 min. 36 sec. West 23.23 feet to the Point and Place of Beginning, containing 3.059 acres, more or less, in accordance with a plot and survey prepared by Gene Ross, entitled Minor Subdivision Helen R. Finger Estate and recorded in Plat Book 17, Page 368, Lincoln County Public Registry.

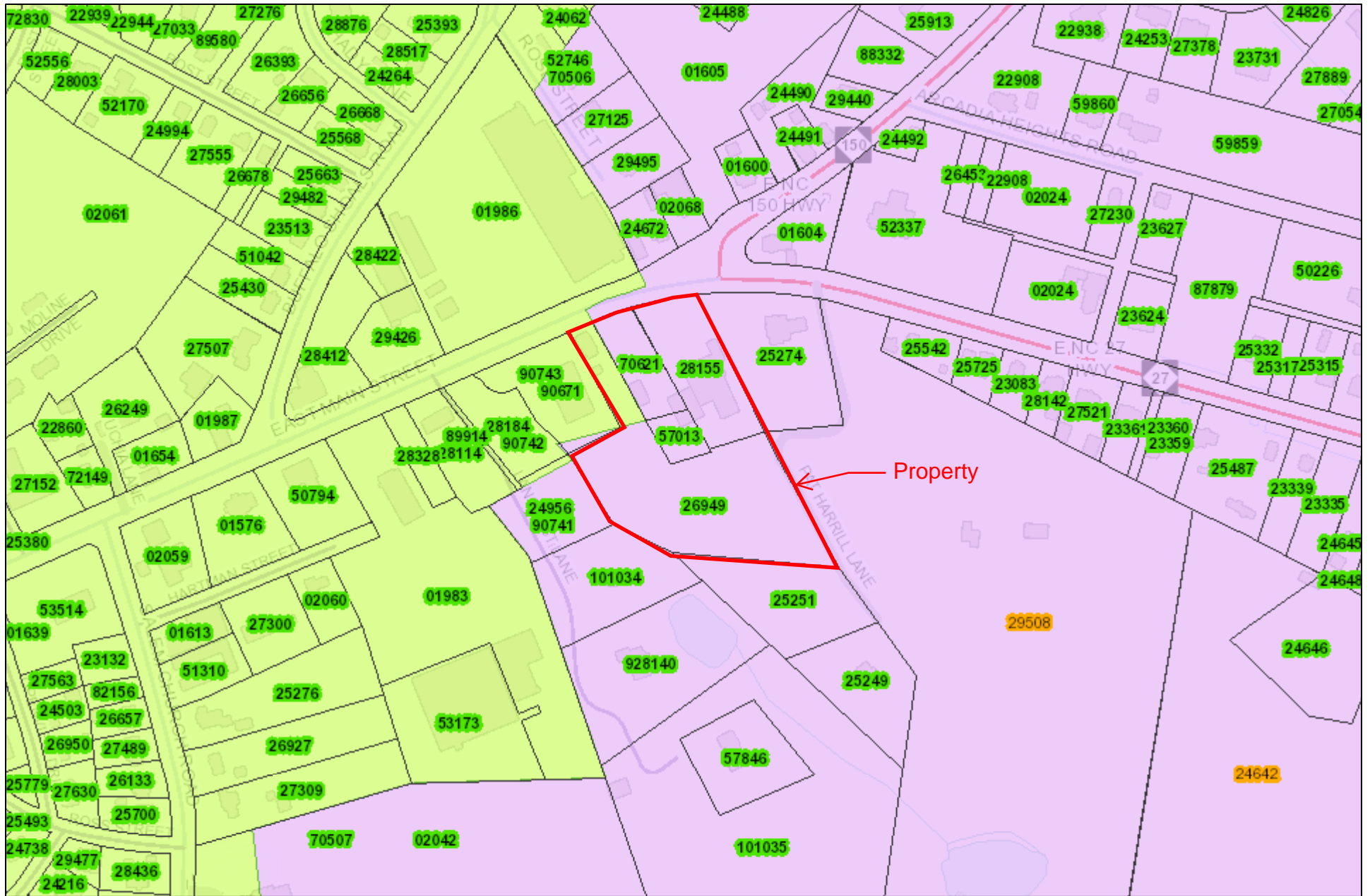
TRACT II: BEING all that certain tract or parcel of land situated in Ironton Township, Lincoln County, North Carolina, and more particularly described as follows: TRACT ONE: Being a small strip of land adjacent to the east line of the present lot owned by C. E. Shylte and described as follows: BEGINNING at a stone, an old corner being the old Northeast corner of lot of C. E. Shylte in the old sand clay road, now N. C. State Highway No. 27 and No. 150, and runs thence with Shylte's old line South 29-1/2 deg. East 283 feet to Shylte's old Southeast corner; thence, a new line North 72 deg. East 10 feet to an iron stake, a new corner; thence, another new line with Mrs. J.P. Davis' other lands North 29-1/2 deg. West 283 feet to a stake in said Highway, a new corner; thence, with said Highway South 73 deg. West 10 feet to the BEGINNING.

TRACT TWO: BEGINNING at a stake on Sand Clay Road (now paved road), Highway No. 27, Mrs. Lillie Davis' corner and runs with road South 65-3/4 deg. West 100 feet to a stake, corner of Lot No. 51; thence South 29-1/4 deg. East 272 feet to a stake in an old line; thence North 72 deg. East 100 feet to Mrs. Lillie Davis' line; thence with her line North 29-1/4 deg. West 283 feet to the BEGINNING, being Lots Nos. 1, 2, 3 and 4 of the subdivision of a part of the lands of Mrs. Lillie Davis.

CURRENT SURVEY LEGAL DESCRIPTION:
Being all of a 5.589 acre tract in Ironton Township, Lincoln County, North Carolina and being more particularly described as follows:
BEGINNING on an existing 1" rod in the southern margin of East Main Street, said existing 1" rod being the northwestern corner of Five Fingers, LLLP (Deed 1771/489), said existing 1" rod being located N79°12'45"W 866.20 feet from a fire hydrant; thence from said existing 1" rod and with the western boundary lines of Five Fingers, LLLP, the following two (2) calls and distances: (1) S29°28'41"E 232.57 feet to a new 1/2" rebar, and (2) S20°57'08"E 143.54 feet to an existing 7/8" pipe; thence with the western boundary line of Geraldine H. Sain (L.E.) (Deed 3364/231), S27°30'37"E 354.36 feet to an existing 2" pipe; thence with the northern boundary line of Don Franklin Harrill, Jr., et al. (Deed 3096/298), N68°04'17"W 396.11 feet to an existing nail in tree; thence with the northeastern boundary line of Lynn Finger Wilmoth (Deed 2790/159), N61°26'21"W 143.86 feet to an existing 5/8" rebar; thence with the northeastern boundary lines of Lynn Finger Wilmoth (Estate 17-E-226), the following two (2) calls and distances: (1) N33°10'17"W 183.32 feet to an existing spined shaft, and (2) N48°13'48"W 21.27 feet to an existing 5/8" rebar, said existing 5/8" rebar being a common corner with B&T Development, Inc. (Deed 2342/104); thence with the common boundary lines with Zeal Associates, LLC (Deed 2374/342), the following two (2) calls and distances: (1) N55°05'18"E 152.48 feet to an existing 1/2" rebar, and (2) N30°28'52"W 239.65 feet to an existing iron nail in the southern margin of East Main Street, said existing iron nail being located N79°54'10"E 303.44 feet from a fire hydrant; thence with the southern margin of East Main Street, the following two (2) calls and distances: (1) N65°12'09"E 39.77 feet to a new 1/2" rebar, and (2) a curve to the right having a radius of 1,041.74 feet, an arc length of 280.16 feet, a chord bearing of N73°54'25"E, and a chord distance of 279.32 feet to an existing 1" rod, the point and place of BEGINNING, containing 5.589 acres by coordinate computation as shown on survey plot entitled: ALTA/NSPS Land Title Survey for Real Zeal Boundary Group, LLC, dated 12/17/2025 by Bunton Surveying and Mapping, P.A., as certified by Derek R. Bunton, PLS-4808.

- INVESTORS TITLE INSURANCE COMPANY COMMITMENT NO. 202511466CA DATED: 11/10/2025
SCHEDULE B, PART II - Exceptions
1. Any defect, lien, encumbrance, adverse claim, or other matter that appears for the first time in the Public Records or is created, attaches, or is disclosed between the Commitment Date and the date on which all of the Schedule B, Part I-Requirements are met. RESPONSE: NOT SURVEY RELATED - NO RESPONSE.
2. Taxes for the year 2026, and subsequent years, not yet due and payable. RESPONSE: NOT SURVEY RELATED - NO RESPONSE.
3. Rights or claims of parties in possession not shown by the Public Records. RESPONSE: NOT SURVEY RELATED - NO RESPONSE.
4. The effect of the Title of an encroachment, encumbrance, violation, variation, adverse circumstance, boundary line overlap, or encroachment (including an encroachment of an improvement across the boundary lines of the Land), but only if the encumbrance, violation, variation, adverse circumstance, boundary line overlap, or encroachment would have been disclosed by an accurate and complete land survey of the Land. Paragraph 2 (c) of the Covered Rules is hereby deleted. RESPONSE: AS SHOWN ON ALTA/NSPS LAND TITLE SURVEY ATTACHED WITH INFORMATION PROVIDED AT TIME OF SURVEY.
5. Title to that portion of the Land within the right-of-way of State Highway Nos. 27 and 150. RESPONSE: AS SHOWN ON ALTA/NSPS LAND TITLE SURVEY ATTACHED WITH INFORMATION PROVIDED AT TIME OF SURVEY. THE PROPERTY LINE ADJOINING EAST MAIN STREET IS ALSO THE RIGHT-OF-WAY OF EAST MAIN STREET.
6. Matters shown on a plat recorded in Plat Book 17 at Page 368. RESPONSE: AS SHOWN ON ALTA/NSPS LAND TITLE SURVEY ATTACHED WITH INFORMATION PROVIDED AT TIME OF SURVEY (THAT AFFECT SUBJECT PROPERTY).
7. Consent Judgment Taking by Board of Transportation recorded in Book 519 at Page 543. RESPONSE: DOES NOT AFFECT SUBJECT PROPERTY WITH INFORMATION PROVIDED AT TIME OF SURVEY.
8. Easement(s) contained in those certain instruments recorded in Book 527 at Page 773 and Book 1852 at Page 238. RESPONSE: AS SHOWN ON ALTA/NSPS LAND TITLE SURVEY ATTACHED WITH INFORMATION PROVIDED AT TIME OF SURVEY.
9. Easement(s) to Duke Power Company recorded in Book 861 at Page 113. RESPONSE: NOT PLOTTABLE. BLANKET EASEMENT.

SPECIAL NOTES
NOTE: ALL AREAS SHOWN HEREON WERE DETERMINED BY COORDINATE COMPUTATION.
NOTE: PROPERTY IS SUBJECT TO ANY AND ALL EASEMENTS, RIGHTS-OF-WAY, COVENANTS, RESTRICTIONS, AND CONDITIONS OF RECORD AFFECTING SAID PREMISES.
NOTE: THIS PLAT IS THE RESULT OF AN ACTUAL FIELD SURVEY MADE BY DEREK R. BUNTON, PLS-4808 AND REFLECTS GROUND EVIDENCE FOUND AT THE TIME OF SAID SURVEY.
NOTE: THIS PLAT WAS PREPARED FOR THE EXCLUSIVE USE OF THE PARTY(S) NAMED HEREON. CERTIFICATES DO NOT EXTEND TO ANY UNNAMED PERSON(S) WITHOUT AN EXPRESS RECERTIFICATION BY THE SURVEYOR NAMING SAID PERSON(S).
NOTE: SURVEYOR IS NOT RESPONSIBLE FOR ALTERATIONS MADE BY OTHERS TO ORIGINAL SURVEY PLAT.
NOTE: SUBJECT PROPERTY IS NOT LOCATED IN A WATERSHED AREA OF LINCOLN COUNTY.
NOTE: SUBJECT PROPERTY IS NOT LOCATED WITHIN A SPECIAL FLOOD HAZARD AREA OF LINCOLN COUNTY. (SEE F.E.M.A. PANEL #3710364300)
NOTE: UNDERGROUND UTILITY LOCATION WAS PROVIDED BY: CENTER LINE LOCATING. (TICKET #8738)



Lincoln County, NC
Office of the Tax Administrator, GIS Mapping Division

Neither Lincoln County nor its employees, elected officials, agents, or contractors assume any legal responsibility for the information contained herein, which is provided "as is" with no warranties of any kind. Lincoln County disclaims all liability of any kind arising out of the use of, or misuse of, this information and disclaims all express or implied warranties, including warranties of merchantability, fitness for a particular purpose, and non-infringement of proprietary rights.

May 8, 2026

Legend

- City of Lincolnton ETJ
- City of Lincolnton

0 325 650 Feet

1 inch = 326 feet Page 73 of 107



**RESOLUTION DIRECTING THE CITY CLERK TO INVESTIGATE A
PETITION RECEIVED UNDER G.S. 160A-31**

WHEREAS, a petition requesting annexation of an area described in said petition has been received on May 8, 2026, by the Lincoln City Council; and

WHEREAS, G.S. 160A-31 provides that the sufficiency of the petition shall be investigated by the City Clerk before further annexation proceedings may take place; and

WHEREAS, the City Council of the City of Lincoln deems it advisable to proceed in response to the request for annexation;

NOW, THEREFORE, BE IT RESOLVED by the Lincoln City Council:

That the City Clerk is hereby directed to investigate the sufficiency of the above-referenced petition and to certify as soon as possible to the City Council the results of her investigation.

Ed Hatley, Mayor

ATTEST:

Daphne Ingram, Clerk



**LINCOLNTON
AGENDA ITEM SUMMARY**

To: The Honorable Mayor and City Council
Date: June 4, 2026
From: Scott Clark, Assistant City Manager
Subject: FEMA Building Resilient Infrastructure and Communities (BRIC) Grant Application
(Emergency Water Interconnect)

Summary:

Background:

Fiscal Impact:

Recommendation:

Approval of Agreement With KCI Consulting and grant authorization for City Manager to execute contract documents

Attachments:

1. CC Staff Report FEMA Building Resilient Infrastructure and Communities Grant 6_4_26

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
CITY ATTORNEY
John M. Friguglietti, Jr.

STAFF REPORT

TO: City Council
VIA: Ritchie Haynes, City Manager
DATE: June 4, 2026
FROM: Scott Clark, Assistant City Manager
PREPARED BY: Scott Clark, Assistant City Manager
SUBJECT: FEMA BRIC Grant Application (Emergency Water Interconnect)

SUMMARY STATEMENT

The City Council is requested to authorize a formal agreement with KCI Consulting to provide professional services for the FEMA Building Resilient Infrastructure and Communities (BRIC) grant application. This funding is being sought to facilitate the construction of an emergency water interconnection with the City of Hickory.

REVIEW

Through extensive consultations with representatives from the City of Hickory, the FEMA Building Resilient Infrastructure and Communities (**BRIC**) grant has been identified as a viable funding mechanism for the proposed emergency water interconnection. This grant program is anticipated to subsidize approximately 75% of the total project costs, which are estimated at \$5 million. Consequently, both participating municipalities would be responsible for a 25% cost-share, amounting to approximately \$625,000 each.

The implementation of this emergency interconnection is critical to enhancing the resiliency of our local water infrastructure and ensuring the community possesses sufficient capacity for future residential and commercial development. To maximize the probability of a successful grant award, staff proposes engaging the services of KCI, a professional engineering firm. KCI Consultants would be tasked with overseeing the comprehensive application process and the preparation of 30% preliminary design plans, as mandated by FEMA regulatory requirements.

RECOMMENDATION

Staff recommends that the City Council formally approve the agreement with KCI Consulting and grant authorization for the City Manager to execute all pertinent contract documents related to both the agreement and the FEMA BRIC application.

Attachment: KCI Consulting Formal Agreement



**LINCOLNTON
AGENDA ITEM SUMMARY**

To: The Honorable Mayor and City Council
Date: June 4, 2026
From: Pamela McBryde, Finance Director
Subject: Approval of an amendment to the Annual Budget Ordinance for the fiscal year ending June 30, 2026

Summary:

Background:

Fiscal Impact:

Recommendation:

Attachments:

1. BA-05-26

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-05-26

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	\$	87,059
Police		9,650
Fire		7,225
Solid Waste		1,961
Planning/Zoning		12,316
Bus & Comm. Dev		50
Recreation		7,878
	\$	<u>126,139</u>

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

General: Prior Year Taxes		4,057
SW: Disposal Tax	\$	1,241
SW: Rollout Fees		720
General: Grants - Other		7,500
General: Cemetery Lot Sales		2,075
PD: Officers Fees		18
PD: Inspection Fees		50
PD: Report/Fingerprint Fees		290
PD: Parking Violations		85
PD: Misc. Revenue		6,707
P&Z: Zoning Department Fees		5,425
P&Z: Inspections		6,891
FD: Inspection Fees		2,225
Rec: Registration & Entry Fees		7,678
BC&D: Event Fees		50
General: Interest		44,488
General: Misc. Revenue		900
General: Miscellaneous Other Revenue		38
Rec: Veterans Banner Project		200
General: Federal Equitable Deposits		1

Loan Proceeds		35,000
SBE Principal	\$	500
	\$	126,139

General Fund: Police Dept. revenues- reports/fingerprint fees, solid waste rollout sales, P&Z permit fees, P&Z Judgement: Broome Case, Interest income, Recreational sponsorships, Veteran banner payments, Federal Equity interest, Small business loan principal payments, Solid Waste rollouts, Solid Waste Disposal Tax, Cemetery sales, Fire Department Fees, Miscellaneous Revenue, NCLM Safety Grant-Fire Department, NCLM Body Armor Grant - Police Dept, and GASB 87 Lease for P&Z Department.

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

Powell Bill Construction/Other	\$	138,113
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Section 4: To amend the Powell Bill Fund, the revenues are to be changed as follows:

Investment Income	\$	2,113
Miscellaneous Revenue		
Fund Balance Appropriated		136,000
	\$	138,113

Powell Bill Fund: Interest Income and Fund Balance for the North Laurel Culvert Replacement Project approved at the May 7, 2026 City Council Meeting.

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

Water Treatment Plant	\$	580
Distribution and Collection		6,230
Wastewater Treatment Plant		1,048,687
Water and Sewer Intangibles		5,072
	\$	1,060,569

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

Investment Income	\$	31,332
Connection Charges		6,230
Other Operating Revenues		23,007
Fund Balance Appropriated		1,000,000
	\$	1,060,569

Water and Sewer Fund: Convenience fees, Water Connections, Charter Communication rental fees, Late/Returned check fees, Interest income, and Fund Balance Appropriated for the WWTP Generator project approved at the May 7, 2026 Council Meeting.

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

Electric Operations	\$	90,704
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Section 8: To amend the Electric Fund, the revenues are to be changed as follows:

Investment Income	\$	26,558
Electric Sales		4,622
Other Operating Revenue		59,524



Proposed Budget Revenues
For Fiscal: 2026-2027 FYE 06/30/2027

Account Number	Account Name	2025-2026	2026-2027	2026-2027
		Approved	Dept Req	Mgr Rec
Fund: 10 - General Fund				
10-3100-00000	AD VALOREM LEVY	7,620,000.00	7,818,000.00	7,810,000.00
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	1,600,000.00
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	180,000.00
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	6,000,000.00
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	373,782.00
10-3332-00000	PILOT-ELECTRIC	34,476.00	35,890.00	34,476.00
10-3334-00000	LEASE REVENUE-RESTAURANT	24,000.00	12,000.00	0.00
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	75,000.00
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
10-3471-00000	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	250,000.00
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	4,000.00
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	0.00
	Total Fund: 10 - General Fund:	19,665,458.00	21,101,174.00	19,001,133.00
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
Fund: 61 - Water and Sewer Fund				



Proposed Budget Revenues
For Fiscal: 2026-2027 FYE 06/30/2027

Account Number	Account Name	2025-2026	2026-2027	2026-2027
		Approved	Dept Req	Mgr Rec
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	125,000.00
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	75,000.00
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	9,798,500.00
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	55,000.00
63-3720-00000	ELECTRIC UTILITY	6,550,000.00	7,100,000.00	6,900,000.00
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	8,367,867.00
Report Total:		39,186,525.00	39,844,541.00	37,602,500.00



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
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	4,000.00
Total ExpCategory: 300 - Current Obligations & Services:		8,400.00	2,400.00	4,400.00
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	-355,155.00
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	-343,055.00
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	357,155.00
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	2026-2027	2026-2027
		Approved	Dept Req	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	GROUNDS MAINTENANCE	10,000.00	9,000.00	9,000.00
10-4280-35102	BUILDING MAINTENANCE-LEASE PROPERTY	500.00	0.00	0.00
10-4280-35200	EQUIPMENT REPAIRS	3,000.00	1,000.00	1,000.00
10-4280-37000	ADVERTISING	8,000.00	10,000.00	10,000.00
10-4280-37101	COUNTY SOLID WASTE FEES	575.00	1,300.00	1,300.00
10-4280-39500	TRAINING/TRAVEL	3,000.00	3,000.00	3,000.00
10-4280-39900	CREDIT CARD EXPENSE	6,000.00	12,000.00	12,000.00
Total ExpCategory: 300 - Current Obligations & Services:		296,575.00	314,300.00	314,300.00
ExpCategory: 400 - Fixed Charges & Services				
10-4280-43900	EQUIPMENT RENTAL/LEASE	210,000.00	210,000.00	210,000.00
10-4280-44000	COMPUTER EXPENSE/MAINTENANCE	60,000.00	60,000.00	60,000.00
10-4280-45000	PROPERTY & CASUALTY INS	256,000.00	250,405.00	250,405.00
10-4280-48000	CONTRA-ADMINISTRATION	-245,895.00	-573,654.00	-634,900.00
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	-62,995.00
ExpCategory: 500 - Capital Outlay & Equipment				
10-4280-50000	CAPITAL EXPENSE	1,050,000.00	625,000.00	575,000.00
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	577,000.00
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	18,700.00
10-4280-61500	HISTORICAL ASSOCIATION	7,500.00	7,500.00	7,500.00
10-4280-61600	LEDA	72,700.00	100,000.00	75,000.00
10-4280-61700	OTHER REQUESTS	1,000.00	1,000.00	1,000.00
10-4280-61800	LINCOLN CULTURAL CENTER	40,000.00	40,000.00	30,000.00
10-4280-61900	DDA	50,000.00	51,000.00	51,000.00
10-4280-62100	HESED HOUSE OF HOPE	5,000.00	0.00	0.00
10-4280-62200	ELECTIONS	5,000.00	5,000.00	5,000.00
10-4280-64900	NCVTS (MV) FEES	29,000.00	29,000.00	29,000.00
10-4280-65000	TAX CONVERSION/COLLECTION	250,000.00	285,000.00	285,000.00



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Account Number	Account Name	2025-2026	2026-2027	2026-2027
		Approved	Dept Req	Mgr Rec
10-4280-68500	MANAGEMENT PLANNING	2,000.00	2,000.00	2,000.00
10-4280-68700	PUBLIC RELATIONS/WELLNESS	18,000.00	10,000.00	10,000.00
10-4280-69400	CENTRAL COMMUNICATIONS	65,000.00	67,000.00	67,000.00
10-4280-69500	ANIMAL CONTROL	40,000.00	41,500.00	41,600.00
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	650,800.00
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	100,458.00
Total ExpCategory: 900 - Inventory/Interfund Transfer:		8,473.00	17,156.00	100,458.00
Total Department: 4280 - General Expense:		3,076,803.00	1,908,607.00	1,845,763.00
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	2,700,000.00
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	140,000.00
Total ExpCategory: 100 - Salaries & Wages:		3,498,300.00	3,697,500.00	3,156,200.00
ExpCategory: 150 - Employee Benefits				
10-4310-18000	RETIREMENT-OFFICERS	508,000.00	640,000.00	530,000.00
10-4310-18100	FICA	246,000.00	257,000.00	220,000.00
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	326,300.00
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	60,000.00
10-4310-18700	DENTAL INSURANCE	23,000.00	23,000.00	22,000.00
Total ExpCategory: 150 - Employee Benefits:		1,420,200.00	1,653,200.00	1,411,050.00
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	4,000.00
10-4310-20200	AMMUNITION EXPENSE	10,000.00	12,000.00	10,000.00
10-4310-21200	UNIFORMS	48,000.00	50,000.00	48,000.00
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	75,000.00
10-4310-26000	OFFICE	2,000.00	2,000.00	2,000.00
Total ExpCategory: 200 - Supplies & Materials:		158,500.00	162,500.00	147,000.00
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	63,000.00
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



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Account Number	Account Name	2025-2026	2026-2027	2026-2027
		Approved	Dept Req	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	500.00
10-4310-37200	PARKING FEES/SUPPLIES	3,000.00	3,000.00	3,000.00
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	141,730.00
ExpCategory: 400 - Fixed Charges & Services				
10-4310-43900	EQUIPMENT RENTAL/LEASE	6,000.00	6,000.00	5,000.00
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	170,000.00
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	2,000.00
Total ExpCategory: 400 - Fixed Charges & Services:		160,100.00	211,000.00	206,000.00
ExpCategory: 500 - Capital Outlay & Equipment				
10-4310-50000	CAPITAL EXPENSE	0.00	18,000.00	0.00
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	10,000.00
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	12,500.00
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	2,000.00
Total ExpCategory: 600 - Contracts, Grants, Subsidies:		29,500.00	34,500.00	30,000.00
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	5,561,980.00
Department: 4340 - Fire				
ExpCategory: 100 - Salaries & Wages				
10-4340-12100	SALARIES	3,065,000.00	2,720,000.00	2,700,000.00
10-4340-12300	OVERTIME	215,000.00	150,000.00	200,000.00
10-4340-12301	OVERTIME-BUILT-IN	0.00	436,000.00	436,000.00
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	36,500.00
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	3,466,000.00
ExpCategory: 150 - Employee Benefits				
10-4340-18100	FICA	257,000.00	260,000.00	260,000.00
10-4340-18200	RETIREMENT	475,000.00	580,000.00	580,000.00
10-4340-18300	HEALTH INSURANCE	380,000.00	420,000.00	420,000.00
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	3,000.00
10-4340-18600	WORKER'S COMP INS	65,000.00	65,000.00	65,000.00
10-4340-18700	DENTAL INSURANCE	26,000.00	30,000.00	30,000.00
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	1,423,000.00
ExpCategory: 190 - Professional Services				
10-4340-19900	CONTRACTED SERVICES	13,500.00	27,500.00	25,000.00
Total ExpCategory: 190 - Professional Services:		13,500.00	27,500.00	25,000.00

ExpCategory: 200 - Supplies & Materials



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Account Number	Account Name	2025-2026	2026-2027	2026-2027
		Approved	Dept Req	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	10,000.00
10-4340-20300	CHEMICALS	5,000.00	3,000.00	3,000.00
10-4340-21200	UNIFORMS	36,000.00	35,000.00	35,000.00
10-4340-21300	PERSONAL PROTECTIVE EQUIP (PPE)	22,000.00	40,000.00	30,000.00
10-4340-25100	GAS & OIL	50,000.00	55,000.00	55,000.00
10-4340-26000	OFFICE	2,500.00	3,000.00	2,500.00
Total ExpCategory: 200 - Supplies & Materials:		138,501.00	184,001.00	155,500.00
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	27,000.00
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	20,000.00
Total ExpCategory: 300 - Current Obligations & Services:		195,551.00	375,651.00	255,150.00
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	5,000.00
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	10,500.00
ExpCategory: 700 - Debt Service				
10-4340-73100	ENTERPRISE VEHICLES LEASE	0.00	5,400.00	5,400.00
Total ExpCategory: 700 - Debt Service:		0.00	5,400.00	5,400.00
Total Department: 4340 - Fire:		5,224,103.00	5,725,056.00	5,470,550.00
Department: 4510 - Public Works Administration				
ExpCategory: 100 - Salaries & Wages				
10-4510-12100	SALARIES	202,000.00	256,000.00	256,000.00
10-4510-12300	OVERTIME	0.00	1,000.00	1,000.00
10-4510-12600	PART-TIME SALARIES	23,000.00	0.00	0.00
10-4510-13000	INSURANCE STIPEND	1,200.00	2,600.00	2,600.00
Total ExpCategory: 100 - Salaries & Wages:		226,200.00	259,600.00	259,600.00
ExpCategory: 150 - Employee Benefits				
10-4510-18100	FICA	17,500.00	20,000.00	20,000.00



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Account Number	Account Name	2025-2026	2026-2027	2026-2027
		Approved	Dept Req	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	520,000.00
10-4520-12300	OVERTIME	30,000.00	30,000.00	20,000.00
10-4520-12600	PART-TIME SALARIES	0.00	10,000.00	15,000.00
10-4520-12601	PART-TIME SEASONAL	21,000.00	15,000.00	0.00
10-4520-13000	INSURANCE STIPEND	7,200.00	10,500.00	9,700.00
Total ExpCategory: 100 - Salaries & Wages:		628,200.00	630,500.00	564,700.00
ExpCategory: 150 - Employee Benefits				
10-4520-18100	FICA	45,000.00	47,500.00	42,500.00
10-4520-18200	RETIREMENT	82,000.00	104,500.00	95,000.00
10-4520-18300	HEALTH INSURANCE	110,000.00	110,000.00	110,000.00
10-4520-18302	RETIREE HEALTH INSURANCE	75,000.00	84,000.00	84,000.00
10-4520-18400	LIFE INSURANCE	850.00	850.00	850.00
10-4520-18600	WORKER'S COMP INS	22,000.00	16,000.00	16,000.00
10-4520-18700	DENTAL INSURANCE	6,000.00	6,600.00	6,600.00
Total ExpCategory: 150 - Employee Benefits:		340,850.00	369,450.00	354,950.00



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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	10,000.00
Total ExpCategory: 190 - Professional Services:		4,000.00	10,000.00	10,000.00
ExpCategory: 200 - Supplies & Materials				
10-4520-20000	SUPPLIES	14,000.00	20,000.00	20,000.00
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	7,800.00
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	72,300.00
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	-259,623.00
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	-254,423.00
ExpCategory: 500 - Capital Outlay & Equipment				
10-4520-50000	CAPITAL EXPENSE	0.00	7,500.00	125,000.00
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	375,000.00
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	693,000.00
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	1,521,197.00
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



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Account Number	Account Name	2025-2026	2026-2027	2026-2027
		Approved	Dept Req	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	10,000.00
Total ExpCategory: 200 - Supplies & Materials:		26,700.00	27,700.00	16,700.00
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	-105,910.00
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	-101,360.00
ExpCategory: 500 - Capital Outlay & Equipment				
10-4530-50000	CAPITAL EXPENSE	0.00	55,000.00	55,000.00
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	56,000.00
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	247,125.00
Department: 4710 - Solid Waste				
ExpCategory: 100 - Salaries & Wages				
10-4710-12100	SALARIES	350,000.00	330,000.00	335,000.00
10-4710-12300	OVERTIME	20,000.00	17,000.00	5,000.00
10-4710-12600	PART-TIME SALARIES	23,000.00	28,000.00	28,000.00
10-4710-13000	INSURANCE STIPEND	3,600.00	5,100.00	5,100.00
Total ExpCategory: 100 - Salaries & Wages:		396,600.00	380,100.00	373,100.00
ExpCategory: 150 - Employee Benefits				
10-4710-18100	FICA	27,000.00	29,000.00	28,500.00
10-4710-18200	RETIREMENT	50,000.00	61,000.00	60,000.00
10-4710-18300	HEALTH INSURANCE	65,000.00	60,000.00	60,000.00
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	9,000.00
10-4710-18700	DENTAL INSURANCE	5,500.00	5,800.00	5,800.00
10-4710-19900	CONTRACTED SERVICES	200.00	12,000.00	100.00
Total ExpCategory: 150 - Employee Benefits:		178,200.00	200,300.00	186,800.00
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



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Account Number	Account Name	2025-2026	2026-2027	2026-2027
		Approved	Dept Req	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	750.00
10-4710-25100	GAS & OIL	60,000.00	65,000.00	60,000.00
Total ExpCategory: 200 - Supplies & Materials:		67,000.00	74,000.00	67,050.00
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	50,000.00
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	500.00
Total ExpCategory: 300 - Current Obligations & Services:		36,100.00	176,350.00	151,700.00
ExpCategory: 400 - Fixed Charges & Services				
10-4710-44000	COMPUTER EXP/MAINT/SOFTWARE	0.00	500.00	500.00
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	5,000.00
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	7,500.00
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	928,400.00
Department: 4740 - General IT Services				
ExpCategory: 100 - Salaries & Wages				
10-4740-12100	SALARIES	59,000.00	200,000.00	200,000.00
10-4740-12300	OVERTIME	0.00	5,000.00	5,000.00
10-4740-13000	INSURANCE STIPEND	450.00	1,700.00	1,700.00
Total ExpCategory: 100 - Salaries & Wages:		59,450.00	206,700.00	206,700.00
ExpCategory: 150 - Employee Benefits				
10-4740-18100	FICA	4,500.00	16,000.00	16,000.00
10-4740-18200	RETIREMENT	5,500.00	35,000.00	35,000.00
10-4740-18300	HEALTH INSURANCE	6,000.00	18,000.00	18,000.00
10-4740-18400	LIFE INSURANCE	200.00	150.00	150.00
10-4740-18600	WORKER'S COMP INS	1,000.00	500.00	500.00
10-4740-18700	DENTAL INSURANCE	350.00	800.00	800.00
Total ExpCategory: 150 - Employee Benefits:		17,550.00	70,450.00	70,450.00
ExpCategory: 200 - Supplies & Materials				
10-4740-20000	SUPPLIES	500.00	1,000.00	1,000.00
10-4740-20100	TOOLS AND SMALL EQUIPMENT	0.00	1,000.00	1,000.00
10-4740-21200	UNIFORMS	600.00	1,200.00	1,200.00
10-4740-25100	GAS & OIL	1,200.00	2,000.00	2,000.00
10-4740-26000	OFFICE	0.00	2,000.00	2,000.00
Total ExpCategory: 200 - Supplies & Materials:		2,300.00	7,200.00	7,200.00
ExpCategory: 300 - Current Obligations & Services				
10-4740-32100	TELEPHONE	1,500.00	0.00	0.00
10-4740-32101	TELECOMMUNICATIONS SERVICES	87,472.00	90,000.00	90,000.00
10-4740-35200	EQUIPMENT REPAIRS	1,000.00	1,000.00	1,000.00
10-4740-35201	VEHICLE MAINTENANCE & REPAIRS	0.00	300.00	300.00
10-4740-39500	TRAINING/TRAVEL	4,000.00	2,000.00	2,000.00
Total ExpCategory: 300 - Current Obligations & Services:		93,972.00	93,300.00	93,300.00
ExpCategory: 400 - Fixed Charges & Services				



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Account Number	Account Name	2025-2026	2026-2027	2026-2027
		Approved	Dept Req	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	-239,675.00
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	-143,475.00
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	239,675.00
Department: 4910 - Planning and Zoning				
ExpCategory: 100 - Salaries & Wages				
10-4910-12100	SALARIES	180,000.00	215,000.00	215,000.00
10-4910-12300	OVERTIME	4,000.00	4,000.00	4,000.00
10-4910-12600	PART-TIME SALARIES	25,000.00	25,000.00	0.00
10-4910-13000	INSURANCE STIPEND	1,800.00	2,600.00	2,600.00
Total ExpCategory: 100 - Salaries & Wages:		210,800.00	246,600.00	221,600.00
ExpCategory: 150 - Employee Benefits				
10-4910-18100	FICA	16,500.00	20,000.00	20,000.00
10-4910-18200	RETIREMENT	26,500.00	38,000.00	38,000.00
10-4910-18300	HEALTH INSURANCE	30,000.00	30,000.00	30,000.00
10-4910-18302	RETIREE HEALTH INSURANCE	16,000.00	23,000.00	23,000.00
10-4910-18400	LIFE INSURANCE	250.00	300.00	300.00
10-4910-18600	WORKER'S COMP INS	4,500.00	2,500.00	2,500.00
10-4910-18700	DENTAL INSURANCE	1,400.00	1,200.00	1,200.00
10-4910-18900	TRAVEL ALLOWANCE	4,800.00	0.00	0.00
Total ExpCategory: 150 - Employee Benefits:		99,950.00	115,000.00	115,000.00
ExpCategory: 190 - Professional Services				
10-4910-19200	LEGAL	30,000.00	30,000.00	30,000.00
10-4910-19900	CONTRACTED SERVICES	44,000.00	50,000.00	50,000.00
Total ExpCategory: 190 - Professional Services:		74,000.00	80,000.00	80,000.00
ExpCategory: 200 - Supplies & Materials				
10-4910-20000	SUPPLIES	1,500.00	1,000.00	1,000.00
10-4910-21300	UNIFORMS	0.00	100.00	100.00
10-4910-25100	GAS & OIL	500.00	500.00	500.00
10-4910-26000	OFFICE	2,500.00	5,000.00	2,000.00
Total ExpCategory: 200 - Supplies & Materials:		4,500.00	6,600.00	3,600.00
ExpCategory: 300 - Current Obligations & Services				
10-4910-32500	POSTAGE	500.00	500.00	500.00
10-4910-35200	EQUIPMENT REPAIRS	500.00	250.00	250.00
10-4910-35201	VEHICLE MAINTENANCE & REPAIRS	500.00	500.00	500.00
10-4910-37000	ADVERTISING	2,000.00	2,000.00	2,000.00
10-4910-39500	TRAINING/TRAVEL	8,000.00	8,000.00	3,000.00
Total ExpCategory: 300 - Current Obligations & Services:		11,500.00	11,250.00	6,250.00
ExpCategory: 400 - Fixed Charges & Services				
10-4910-43900	EQUIPMENT RENTAL/LEASE	2,000.00	2,500.00	2,500.00
10-4910-44000	COMPUTER EXPENSE/MAINTENANCE	1,500.00	14,000.00	14,000.00
10-4910-48000	CONTRA-ADMINISTRATION	-20,545.00	-114,517.00	-106,927.00
10-4910-49100	DUES/SUBSCRIPTIONS/USER FEES	7,500.00	7,500.00	7,500.00
10-4910-49300	LICENSE & TITLE FEES	100.00	100.00	100.00
10-4910-49900	MISCELLANEOUS	350.00	350.00	350.00
Total ExpCategory: 400 - Fixed Charges & Services:		-9,095.00	-90,067.00	-82,477.00
ExpCategory: 500 - Capital Outlay & Equipment				
10-4910-50000	CAPITAL EXPENSE	12,000.00	0.00	0.00
10-4910-59900	MISCELLANEOUS EQUIPMENT	1,500.00	1,000.00	1,000.00
Total ExpCategory: 500 - Capital Outlay & Equipment:		13,500.00	1,000.00	1,000.00
ExpCategory: 600 - Contracts, Grants, Subsidies				



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Account Number	Account Name	2025-2026	2026-2027	2026-2027
		Approved	Dept Req	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	10,000.00
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	30,000.00
Total Department: 4930 - Business & Community Development:		39,120.00	90,540.00	85,540.00
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	100,000.00
10-6100-12601	PART-TIME SEASONAL	65,000.00	75,000.00	75,000.00
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	530,200.00
ExpCategory: 150 - Employee Benefits				
10-6100-18100	FICA	55,000.00	42,000.00	41,000.00
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	175,590.00
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	10,000.00
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	3,000.00
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	175,500.00
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



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Account Number	Account Name	2025-2026	2026-2027	2026-2027
		Approved	Dept Req	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	4,500.00
10-6100-35000	REPAIR PARTS & MATERIALS	3,000.00	12,000.00	5,000.00
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
10-6100-35903	PARKS & TRAIL - RAIL-TRAIL	0.00	0.00	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	159,860.00
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	105,000.00
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	109,000.00
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	1,258,880.00
Total Fund: 10 - General Fund:		19,665,458.00	21,101,174.00	19,001,133.00
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



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Account Number	Account Name	2025-2026 Approved	2026-2027 Dept Req	2026-2027 Mgr Rec
ExpCategory: 150 - Employee Benefits				
61-7100-18100	FICA	50,000.00	47,500.00	47,500.00
61-7100-18200	RETIREMENT	89,000.00	102,000.00	102,000.00
61-7100-18300	HEALTH INSURANCE	82,800.00	86,000.00	86,000.00
61-7100-18301	OPEB RETIREE HEALTH	30,000.00	30,000.00	30,000.00
61-7100-18302	RETIREE HEALTH INSURANCE	85,000.00	70,000.00	70,000.00
61-7100-18400	LIFE INSURANCE	700.00	700.00	700.00
61-7100-18600	WORKER'S COMP INS	10,500.00	7,500.00	7,500.00
61-7100-18700	DENTAL INSURANCE	5,100.00	4,500.00	4,500.00
Total ExpCategory: 150 - Employee Benefits:		353,100.00	348,200.00	348,200.00
ExpCategory: 190 - Professional Services				
61-7100-19900	CONTRACTED SERVICES	19,000.00	15,000.00	15,000.00
Total ExpCategory: 190 - Professional Services:		19,000.00	15,000.00	15,000.00
ExpCategory: 200 - Supplies & Materials				
61-7100-20000	SUPPLIES	20,000.00	18,000.00	18,000.00
61-7100-20001	CUSTODIAL SUPPLIES	2,000.00	2,000.00	2,000.00
61-7100-20100	TOOLS AND SMALL EQUIPMENT	3,000.00	2,000.00	2,000.00
61-7100-20300	CHEMICALS	235,000.00	230,000.00	230,000.00
61-7100-21200	UNIFORMS	5,000.00	5,400.00	5,400.00
61-7100-21300	PERSONAL PROTECTIVE EQUIP (PPE)	2,000.00	2,000.00	2,000.00
61-7100-25100	GAS & OIL	4,000.00	3,000.00	3,000.00
61-7100-26000	OFFICE	2,000.00	2,000.00	2,000.00
Total ExpCategory: 200 - Supplies & Materials:		273,000.00	264,400.00	264,400.00
ExpCategory: 300 - Current Obligations & Services				
61-7100-32100	TELEPHONE	17,000.00	11,000.00	11,000.00
61-7100-32101	TELECOMMUNICATIONS SERVICES	3,500.00	800.00	800.00
61-7100-32500	POSTAGE	2,000.00	1,000.00	1,000.00
61-7100-33100	ELECTRICITY	255,000.00	255,000.00	255,000.00
61-7100-33200	GENERATOR FUEL	17,500.00	17,500.00	17,500.00
61-7100-33900	PUMPS/TANKS/LIFT STATIONS ELECTRICITY	30,000.00	40,000.00	40,000.00
61-7100-35000	REPAIR PARTS & MATERIALS	20,000.00	5,000.00	5,000.00
61-7100-35100	BUILDING MAINTENANCE	5,000.00	5,000.00	5,000.00
61-7100-35101	GROUNDS MAINTENANCE	2,000.00	0.00	0.00
61-7100-35200	EQUIPMENT REPAIRS	35,000.00	35,000.00	35,000.00
61-7100-35201	VEHICLE MAINTENANCE & REPAIRS	2,000.00	2,000.00	2,000.00
61-7100-37101	COUNTY SOLID WASTE FEES	150.00	140.00	140.00
61-7100-39500	TRAINING/TRAVEL	4,000.00	4,000.00	4,000.00
61-7100-39600	CHEMICAL ANALYSIS	14,000.00	15,000.00	15,000.00
Total ExpCategory: 300 - Current Obligations & Services:		407,150.00	391,440.00	391,440.00
ExpCategory: 400 - Fixed Charges & Services				
61-7100-43900	EQUIPMENT RENTAL/LEASE	2,500.00	2,500.00	2,500.00
61-7100-44000	COMPUTER EXPENSE/MAINTENANCE	1,500.00	1,500.00	1,500.00
61-7100-44570	TECHNOLOGY SERVICES	3,000.00	3,000.00	3,000.00
61-7100-49100	DUES/SUBSCRIPTIONS/USER FEES	12,000.00	12,000.00	12,000.00
61-7100-49300	LICENSE & TITLE FEES	250.00	250.00	250.00
61-7100-49500	SAFETY	4,000.00	4,000.00	4,000.00
61-7100-49900	MISCELLANEOUS	2,000.00	2,000.00	2,000.00
Total ExpCategory: 400 - Fixed Charges & Services:		25,250.00	25,250.00	25,250.00
ExpCategory: 500 - Capital Outlay & Equipment				
61-7100-50000	CAPITAL EXPENSE	195,000.00	270,000.00	200,000.00
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	210,000.00
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	17,500.00
Total ExpCategory: 900 - Inventory/Interfund Transfer:		100,000.00	35,000.00	17,500.00
Total Department: 7100 - Water Treatment:		2,270,500.00	2,168,390.00	2,080,890.00

Department: 7110 - Distribution & Collection



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Account Number	Account Name	2025-2026 Approved	2026-2027 Dept Req	2026-2027 Mgr Rec
ExpCategory: 100 - Salaries & Wages				
61-7110-12100	SALARIES	920,000.00	1,120,000.00	910,000.00
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	11,500.00
Total ExpCategory: 100 - Salaries & Wages:		1,003,300.00	1,240,000.00	1,026,500.00
ExpCategory: 150 - Employee Benefits				
61-7110-18100	FICA	76,500.00	93,800.00	77,000.00
61-7110-18200	RETIREMENT	143,000.00	214,000.00	175,500.00
61-7110-18300	HEALTH INSURANCE	125,000.00	168,000.00	132,000.00
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	10,000.00
61-7110-18700	DENTAL INSURANCE	8,600.00	10,500.00	8,600.00
61-7110-18900	TRAVEL ALLOWANCE	2,400.00	0.00	0.00
Total ExpCategory: 150 - Employee Benefits:		439,475.00	581,300.00	484,100.00
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	6,600.00
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	32,000.00
61-7110-26000	OFFICE	500.00	2,000.00	2,000.00
Total ExpCategory: 200 - Supplies & Materials:		440,500.00	459,500.00	456,100.00
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	12,000.00
Total ExpCategory: 300 - Current Obligations & Services:		167,200.00	166,175.00	166,175.00
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	600,000.00
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	752,000.00
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 CONTINGENCY	90,452.00	37,434.00	10,000.00
Total ExpCategory: 900 - Inventory/Interfund Transfer:		90,452.00	37,434.00	10,000.00
Total Department: 7110 - Distribution & Collection:		3,713,427.00	3,257,909.00	3,012,375.00
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	110,000.00
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	748,400.00
ExpCategory: 150 - Employee Benefits				
61-7120-18100	FICA	52,500.00	56,000.00	56,000.00
61-7120-18200	RETIREMENT	93,600.00	123,000.00	123,000.00
61-7120-18300	HEALTH INSURANCE	80,000.00	96,600.00	96,600.00
61-7120-18301	OPEB RETIREE HEALTH	25,000.00	25,000.00	25,000.00
61-7120-18302	RETIREE HEALTH INSURANCE	30,000.00	40,000.00	40,000.00
61-7120-18400	LIFE INSURANCE	700.00	700.00	700.00
61-7120-18600	WORKER'S COMP INS	10,000.00	8,000.00	8,000.00
61-7120-18700	DENTAL INSURANCE	5,200.00	5,500.00	5,500.00
Total ExpCategory: 150 - Employee Benefits:		297,000.00	354,800.00	354,800.00
ExpCategory: 190 - Professional Services				
61-7120-19200	LEGAL	500.00	500.00	500.00
61-7120-19900	CONTRACTED SERVICES	1,000.00	100.00	100.00
Total ExpCategory: 190 - Professional Services:		1,500.00	600.00	600.00
ExpCategory: 200 - Supplies & Materials				
61-7120-20000	SUPPLIES	24,000.00	20,000.00	20,000.00
61-7120-20001	CUSTODIAL SUPPLIES	2,000.00	2,000.00	2,000.00
61-7120-20100	TOOLS AND SMALL EQUIPMENT	500.00	2,000.00	2,000.00
61-7120-20300	CHEMICALS	100,000.00	90,000.00	90,000.00
61-7120-21200	UNIFORMS	4,000.00	6,000.00	6,000.00
61-7120-21300	PERSONAL PROTECTIVE EQUIP (PPE)	2,000.00	2,000.00	2,000.00
61-7120-25100	GAS & OIL	7,000.00	5,000.00	5,000.00
61-7120-26000	OFFICE	1,000.00	1,000.00	1,000.00
61-7120-29800	HEAT EXCHANGER FUEL OIL	500.00	500.00	500.00
Total ExpCategory: 200 - Supplies & Materials:		141,000.00	128,500.00	128,500.00
ExpCategory: 300 - Current Obligations & Services				
61-7120-32100	TELEPHONE	17,300.00	10,000.00	10,000.00
61-7120-32101	TELECOMMUNICATIONS SERVICES	2,000.00	16,000.00	16,000.00
61-7120-33100	ELECTRICITY	278,000.00	278,000.00	278,000.00
61-7120-33200	GENERATOR FUEL	4,000.00	5,000.00	5,000.00
61-7120-33400	NATURAL GAS	1,000.00	1,000.00	1,000.00
61-7120-34100	PRINTING	200.00	200.00	200.00
61-7120-35000	REPAIR PARTS & MATERIALS	10,000.00	10,000.00	10,000.00
61-7120-35100	BUILDING MAINTENANCE	18,000.00	18,000.00	18,000.00
61-7120-35101	GROUNDS MAINTENANCE	5,000.00	5,000.00	5,000.00
61-7120-35200	EQUIPMENT REPAIRS	70,000.00	100,000.00	100,000.00
61-7120-35201	VEHICLE MAINTENANCE & REPAIRS	3,000.00	3,000.00	3,000.00
61-7120-37000	ADVERTISING	200.00	200.00	200.00
61-7120-37101	COUNTY SOLID WASTE FEES	115.00	280.00	280.00
61-7120-39500	TRAINING/TRAVEL	5,000.00	4,000.00	4,000.00
61-7120-39600	CHEMICAL ANALYSIS	25,000.00	30,000.00	30,000.00
61-7120-39700	SLUDGE REMOVAL	220,000.00	220,000.00	220,000.00
Total ExpCategory: 300 - Current Obligations & Services:		658,815.00	700,680.00	700,680.00
ExpCategory: 400 - Fixed Charges & Services				
61-7120-43900	EQUIPMENT RENTAL/LEASE	1,500.00	1,500.00	1,500.00
61-7120-44000	COMPUTER EXP/MAINT/SOFTWARE	200.00	1,000.00	1,000.00
61-7120-44570	TECHNOLOGY SERVICES	2,000.00	2,000.00	2,000.00
61-7120-49100	DUES/SUBSCRIPTIONS/USER FEES	8,000.00	10,000.00	10,000.00
61-7120-49300	LICENSE & TITLE FEES	2,000.00	1,000.00	1,000.00



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Account Number	Account Name	2025-2026	2026-2027	2026-2027
		Approved	Dept Req	Mgr Rec
61-7120-49500	SAFETY	1,000.00	1,000.00	1,000.00
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	200,000.00
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	210,000.00
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	19,033.00
Total ExpCategory: 900 - Inventory/Interfund Transfer:		90,000.00	37,987.00	19,033.00
Total Department: 7120 - Wastewater Treatment:		2,111,915.00	2,109,467.00	2,200,513.00
 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	1,532,359.00
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	1,758,359.00
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	2,504,722.00
Total Fund: 61 - Water and Sewer Fund:		10,258,200.00	9,750,500.00	9,798,500.00
 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



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Account Number	Account Name	2025-2026	2026-2027	2026-2027
		Approved	Dept Req	Mgr Rec
63-7200-18300	HEALTH INSURANCE	105,000.00	96,600.00	96,600.00
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	110,000.00
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	153,100.00
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	4,125,000.00
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	15,000.00
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	4,642,140.00
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	45,000.00
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	1,021,634.00
63-7200-49900	MISCELLANEOUS	15,000.00	15,000.00	10,000.00
Total ExpCategory: 400 - Fixed Charges & Services:		941,524.00	1,034,748.00	1,208,134.00
ExpCategory: 500 - Capital Outlay & Equipment				
63-7200-50000	CAPITAL EXPENSE	1,350,000.00	630,000.00	430,000.00
63-7200-59600	SYSTEM MAINTENANCE	350,000.00	420,000.00	350,000.00
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	795,000.00
ExpCategory: 600 - Contracts, Grants, Subsidies				
63-7200-64000	CONTRIB RESERV RATES STABILZ	25,000.00	25,000.00	25,000.00
63-7200-69100	INCENTIVE GRANTS EXPENSE	50,000.00	50,000.00	50,000.00



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Account Number	Account Name	2025-2026 Approved	2026-2027 Dept Req	2026-2027 Mgr Rec
Total ExpCategory: 600 - Contracts, Grants, Subsidies:		75,000.00	75,000.00	75,000.00
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	124,853.00
Total ExpCategory: 900 - Inventory/Interfund Transfer:		121,368.00	144,129.00	160,743.00
Total Department: 7200 - Electric:		8,872,867.00	8,557,867.00	8,367,867.00
Total Fund: 63 - Electric Fund:		8,872,867.00	8,557,867.00	8,367,867.00
Report Total:		39,186,525.00	39,844,541.00	37,602,500.00

2026-27 CAPITAL OUTLAY

General Fund:

I. City Manager/Clerk	\$0
II. Human Resources	\$0
III. Finance	\$0
IV. General Expense	
PSC Center Upfit	\$100,000
City Hall	\$50,000
Water Street Property	\$425,000
V. Police	\$0
VI. Fire	
Turnout Gear	\$20,000
Payoff Vehicle	\$20,000
VII. Public Works	\$0
VIII. Street	
Leaf-Truck	\$50,000
Payoff Vehicles	\$75,000
IX. Equipment Services	
Truck Lift	\$55,000
X. Solid Waste	
Knuckleboom Truck	\$140,000
XI. Planning	\$0
XII. I.T. Department	\$0
XIII. Parks & Recreation	
City Park Site Furnishings	\$70,000
Playground at BRP	\$35,000
General Fund Capital Total	<hr/> \$1,040,000

Water & Sewer Fund:

I. Water Treatment Plant	
Pay of Vehicles	\$45,000
Check Valves & Pump Replacement	\$80,000
Plant Improvements	\$75,000
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	\$371,500
III. Wastewater Treatment Plant	
Payoff Vehicles	\$50,000
Plant Improvements	\$150,000
Water & Sewer Fund Capital Total	\$1,000,000

Electric Fund:

I. Electric Department	
Bucket Truck	\$430,000
Electric Fund Capital Total	\$430,000

Total Capital for FY 2627	\$2,470,000
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LINCOLNTON
AGENDA ITEM SUMMARY

To: The Honorable Mayor and City Council
Date: June 4, 2026
From: John Friguglietti, City Attorney
Subject: City Attorney's Report

Summary:

Background:

Fiscal Impact:

Recommendation:

Attachments:

None