AGENDA
CITY OF LENOIR
COMMITTEE OF THE WHOLE
801 WEST AVENUE
TUESDAY, JUNE 28, 2022
8:30 A.M.

I. CALL TO ORDER

II. SPECIAL RECOGNITION

A. On behalf of City Council, Mayor Gibbons will present a framed City flag to Mike Engstrom, Superintendent, Building Maintenance, in honor and recognition of 20+ years of dedicated and outstanding service to the City of Lenoir and its citizens.

B. On behalf of City Council, Mayor Gibbons will presented a framed City flag to Kevin Pritchard, Superintendent, Water Distribution & Wastewater Collection, in honor and recognition of 27+ years of dedicated and outstanding service to the City of Lenoir and its citizens.

III. CITIZEN COMMENT

IV. COMMITTEE ITEMS

A. Update; Public Utilities – Public Utilities Director Radford Thomas

B. Update; Public Works – Interim Public Works Director Ed Evans

V. COMMUNITY DEVELOPMENT

A. Lenoir Tourism Development Authority: The Lenoir Tourism Development Authority (LTDA) will meet on Thursday, June 30 at 4:00 p.m. at City Hall, Third Floor. Donna Bean, Finance Director will present a report of current projects.

B. Lenoir Business Advisory Board: The Lenoir Business Advisory Board did not meet in June. Kaylynn Horn, Economic Development Director, will present a report of current projects.

C. Planning Board: The Planning Board is scheduled to meet on Monday, June 27 at 5:30 p.m. Jenny Wheelock, Planning Director, will present an update on the meeting and current projects.

1. Legacy Conditional Zoning on the Lenoir Zoning Map with a slide show and a zoning map demonstration. – Hannah Williams, Planner & GIS Coordinator.

D. Parks & Recreation Advisory Board: The Parks & Recreation Advisory Board will not meet in June or July. The next meeting is scheduled for Monday, August 15 at 6:00 p.m. Kenny Story, Recreation Director, will present updates on current activities.

VI. FINANCE & ADMINISTRATION

A. Update – Finance Director Donna Bean

1. May Financial Summary

2. ARP Policies: Staff request policies be adopted for ARP funding to meet guidelines for the Coronavirus State and Local Fiscal Recovery Funds of H.R. 1319 American Rescue Plan Act of 2021 as submitted.

3. FY2021-22 Budget Amendments: Director Bean request approval of amendments to be made to the annual budget ordinance for the fiscal year ending June 30, 2022 as follows:
   A. Increase revenues for the General Fund in the amount of $225,000 due to revenues for franchise taxes, ABC revenue, roll out container revenue and cemetery marker revenue exceeding the budgeted amounts.
   B. Increase expenditure lines in the General Fund in the amount of $225,000 to allocate additional revenue and re-allocate funding by department.
   C. Increase revenue and expenditures for Building Reuse Grant for Craftmaster for monies received from NC Commerce.

4. Tax Releases & Refunds as of June 23, 2022: Approval of the Tax Releases and Refunds as of June 23, 2022 in accordance with N.C.G.S. §105-381 as submitted by Finance Director Bean.

5. Retail Strategies 1-year Agreement – City Manager Scott Hildebran

6. Job Description Update-Zoning/Housing Inspector – Finance Director Donna Bean & Planning Director Jenny Wheelock

B. Update; Public Communications – Public Information Officer Joshua Harris

1. May Communications Report

VII. PUBLIC SAFETY

A. Update; Police Department –Captain Andy Wilson

B. Update; Fire Department – Fire Chief Ken Hair

1. Fireworks Authorization Permit: Approval of an application for a Fireworks Display Permit as submitted by Chris Jacobs, Fire Marshall, City of Lenoir. The date of the display is July 2, 2022 and conducted by Munnerlyn Pyrotechnics.

VIII. OTHER

3 A. July Calendar

B. Closed Session: Pursuant to N.C.G.S. §143-318.11(5), City Council will enter into closed session to discuss real estate.

IX. ADJOURN

City of Lenoir
Financial Summary
As of 5/31/2022

General Fund					
	2021-2022 Budget	5/31/2022	% of Budget	Change from Previous Year	5/31/2021
Total Revenue	$ 18,594,890.00	$ 18,732,188.97	101%	$ 1,363,923.48	$ 17,368,265.49
Expenditures	$ 18,594,890.00	$ 16,042,435.12	86%	$ 1,107,838.52	$ 14,934,596.60
Over/Under	$ -	$ 2,689,753.85		$ 256,084.96	$ 2,433,668.89

Downtown District					
	2021-2022 Budget	5/31/2022	% of Budget	Change from Previous Year	5/31/2021
Revenues	$ 184,638.00	$ 184,739.47	100%	$ 1,647.57	$ 183,091.90
Expenditures	$ 184,638.00	$ 147,940.37	80%	$ 17,625.77	$ 130,314.60
Over/Under	$ -	$ 36,799.10		$ (15,978.20)	$ 52,777.30

Water/Sewer Fund					
	2021-2022 Budget	5/31/2022	% of Budget	Change from Previous Year	5/31/2021
Revenues	$ 9,629,744.00	$ 8,951,503.50	93%	$ 276,896.10	$ 8,674,607.40
Expenditures	$ 9,629,744.00	$ 7,922,899.27	82%	$ 750,382.90	$ 7,172,516.37
Over/Under	$ -	$ 1,028,604.23		$ (473,486.80)	$ 1,502,091.03

CITY OF LENOIR

COUNCIL ACTION FORM

I. Agenda Item:

Request policies be adopted for ARP funding to meet guidelines for the Coronavirus State and Local Fiscal Recovery Funds of H.R. 1319 American Rescue Plan Act of 2021

Background Information:

Request the following policies be adopted:

- **Eligible Projects Policy**
- **Allowable Costs and Principles Policy**
- **Internal Control Policy**
- **Records Retention Policy**
- **Premium Pay Policy**

Staff Recommendation:

Approve as requested

II. Reviewed by:

City Attorney:

Finance Director: Donna Bean

Public Works/Public Utilities Director:

Planning Director:

Recreation Director:

CITY OF LENOIR

ELIGIBLE PROJECT POLICY

FOR THE EXPENDITURE OF AMERICAN RESCUE PLAN ACT OF 2021 CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS BY THE CITY OF LENOIR

WHEREAS the City of Lenoir, has received an allocation of funds from the Coronavirus State and Local Fiscal Recovery Funds of H.R. 1319 American Rescue Plan Act of 2021 (ARP/CSLFRF); and

WHEREAS US Treasury is responsible for implementing ARP/CSLFRF and has enacted a Final Rule outlining eligible projects; and

WHEREAS the funds may be used for projects within these categories, to the extent authorized by state law.

1. Support COVID-19 public health expenditures, by funding COVID-19 mitigation and prevention efforts, medical expenses, behavioral healthcare, preventing and responding to violence, and certain public health and safety staff;
2. Address negative economic impacts caused by the public health emergency, including economic harms to households, small businesses, non-profits, impacted industries, and the public sector;
3. Replace lost public sector revenue, using this funding to provide government services to the extent of the reduction in revenue experienced due to the pandemic;
4. Provide premium pay for essential workers, offering additional support to those who have borne and will bear the greatest health risks because of their service in critical infrastructure sectors; and,
5. Invest in water, sewer, and broadband infrastructure, making necessary investments to improve access to clean drinking water, support vital wastewater and stormwater infrastructure, and to expand access to broadband internet; and

WHEREAS the ARP/CSLFRF are subject to the provisions of the federal Uniform Grant Guidance, 2 CFR Part 200 (UG), as provided in the Assistance Listing; and

WHEREAS US Treasury has issued a Compliance and Reporting Guidance v.2.1 (November 15, 2021) dictating implementation of the ARP/CSLFRF award terms and compliance requirements; and

WHEREAS the Compliance and Reporting Guidance states on page 6 that

Per 2 CFR Part 200.303, your organization must develop and implement effective internal controls to ensure that funding decisions under the SLFRF award constitute eligible uses of funds, and document determinations.

BE IT RESOLVED that the City of Lenoir hereby adopts and enacts the following Eligibility Determination Policy for ARP/CSLFRF funds.

Eligibility Determination Policy for American Rescue Plan Act of 2021 Coronavirus State and Local Fiscal Recovery Funds

This policy defines the permissible and prohibited uses of the Coronavirus State and Local Fiscal Recovery Funds of H.R. 1319 American Rescue Plan Act of 2021 (ARP/CSLFRF) funds. It also outlines the procedures for determining how City of Lenoir will spend its ARP/CSLFRF funds.

I. PERMISSIBLE USES OF ARP/CSLFRF FUNDING

US Treasury issued its Final Rule regarding use of ARPA funds on January 6, 2022. (The Final Rule is effective as of April 1, 2022. Until that date, a local government may proceed under the regulation promulgated by US Department of the Treasury in its Interim Final Rule or the Final Rule.) The Final Rule (and the Interim Final Rule) identify permissible uses of ARP/CSLFRF funds and certain limitations and process requirements. Local governments must allocate ARP/CSLFRF funds no later than December 31, 2024 and disburse all funding no later than December 31, 2026. Failure of an entity to expend all funds by December 31, 2026 will result in forfeiture of ARPA funds.

ARP/CSLFRF funds may be used for projects within the following categories of expenditures:

1. Support COVID-19 public health expenditures, by funding COVID-19 mitigation and prevention efforts, medical expenses, behavioral healthcare, preventing and responding to violence, and certain public health and safety staff;
2. Address negative economic impacts caused by the public health emergency, including economic harms to workers, households, small businesses, non-profits, impacted industries, and the public sector;
3. Replace lost public sector revenue, using this funding to provide government services to the extent of the reduction in revenue experienced due to the pandemic;
4. Provide premium pay for essential workers, offering additional support to those who have borne and will bear the greatest health risks because of their service in critical infrastructure sectors; and
5. Invest in water, sewer, and broadband infrastructure, making necessary investments to improve access to clean drinking water, support vital wastewater and stormwater infrastructure, and to expand access to broadband internet; and

II. PROHIBITED USES OF ARPA FUNDING

The ARP/CSLFRF and US Treasury's Final Rule prohibit certain uses of ARP/CSLFRF funds. Specifically, ARP/CSLFRF funds may not be used for projects within the following categories of expenditures:

1. To make a deposit into a pension fund that constitutes an extraordinary payment of an accrued, unfunded liability (Note that routine contributions as part of a payroll obligation for an eligible project are allowed.);
2. To borrow money or make debt service payments;
3. To replenish rainy day funds or fund other financial reserves;
4. To satisfy an obligation arising from a settlement agreement, judgment, consent decree, or judicially confirmed debt restricting in a judicial, administrative, or regulatory proceeding (There is an exception to this prohibition if the settlement or judgment requires the City of Lenoir to provide services to respond to the COVID-19 public health emergency or its negative economic impacts or to provide government services, then the costs of those otherwise ARP/CSLFRF-eligible projects are allowed.);
5. For a project that includes a term or condition that undermines efforts to stop the spread of COVID-19 or discourages compliance with recommendations and guidelines in CDC guidance for stopping the spread of COVID-19;
6. In violation of the conflict-of-interest requirements imposed by the award terms and 2 CFR 200.318(c).
7. For any expenditure that would violate other applicable federal, state, and local laws and regulations.

The City of Lenoir and any of its contractors or subrecipients, may not expend any ARP/CSLFRF funds for these purposes.

III. PROCEDURES FOR PROJECT APPROVAL

The following are procedures for ARP/CSLFRF project approvals. All City of Lenoir employees and officials must comply with these requirements.

1. Requests for ARP/CSLFRF funding, must be made in writing and include all the following: (Form Provided)
   a. Brief description of the project
   b. Identification of ARP/CSLFRF Expenditure Category (EC) (A list of ECs in in the Appendix to the US Treasury Compliance and Reporting Guidance.)
   c. Required justifications for applicable projects, according to the requirements in the Final Rule. Employees or any applicant seeking ARPA funding should review the Final Rule and Final Rule Overview prior to submitting a proposal.
   d. Proposed budget, broken down by cost item, in accordance with the City of Lenoir's Allowable Cost Policy.

   e. A project implementation plan and estimated implementation timeline (All ARP/CSLFRF funds must be fully obligated by December 31, 2024, and fully expended by December 31, 2026.)
2. Requests for funding must be submitted to the City Manager for approval. All requests will be reviewed by the Finance Director for ARP/CSLFRF compliance and for allowable costs and other financial review.
3. No ARP/CSLFRF may be obligated or expended before final written approval by the City Manager and Lenoir City Council.
4. If a proposal does not meet the required criteria, it will be returned to the requesting party for revision and resubmittal.
5. Following approval, employees responsible for implementing the project must conform actual obligations and expenditures to the pre-approved project budget. Changes in project budgets must be approved by the Finance Director and may require a budget amendment before proceeding. Any delay in the projected project completion date shall be communicated to the City Manager and the Finance Director immediately.
6. The Finance Director must collect and document required information for each EC, for purposes of completing the required Project and Expenditure reports.
7. The Finance Director must maintain written project requests and approvals, all supporting documentation, and financial information at least until December 31, 2031.

CITY OF LENOIR

ALLOWABLE COSTS AND COST PRINCIPLES POLICY

FOR THE EXPENDITURE OF AMERICAN RESCUE PLAN ACT RECOVERY FUNDS

I. POLICY OVERVIEW

On July 20, 2021 the City of Lenoir City Council accepted 3,834,691.00 and adopted a Capital Project Ordnance for the funding from the American Rescue Plan Act of 2021 (ARPA) which allowed the City Manager and Finance Officer "take all action deemed necessary on behalf of the City Council to apply for, receive, and administer ARPA funds in accordance with all applicable federal state laws, regulations, and guidance. This policy addressing allowable costs and cost principles is necessary under Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, commonly referred to as Uniform Guidance. This policy is effective 1/15/2022 and shall remain in effect for the duration of the ARPA Grant Project Ordinance unless otherwise superseded by a future policy. It applies to all City employees as well as sub grantees and contractors who enter into agreements to perform ARPA related activities for the City.

2 CFR Part 200, Subpart E, defines those items of cost that are allowable, and which are unallowable. The tests of allowability under these principles are: (a) the costs must be reasonable; (b) they must be allocable to eligible projects under the Coronavirus State and Local Fiscal Recovery Funds of H.R. 1319 American Rescue Plan Act of 2021 ("ARPA"); (c) they must be given consistent treatment through application of those generally accepted accounting principles appropriate to the circumstances; and (d) they must conform to any limitations or exclusions set forth in these principles or in the ARPA grant award as to types or amounts of cost items. Unallowable items fall into two categories: expenses which are by their nature unallowable (e.g., alcohol), and unallowable activities (e.g., fund raising).

City of Lenoir shall adhere to all applicable cost principles governing the use of federal grants. This policy addresses the proper classification of both direct and indirect charges to ARPA funded projects and enacts procedures to ensure that proposed and actual expenditures are consistent with the ARPA grant award terms and all applicable federal regulations in the Uniform Guidance.

Responsibility for following these guidelines lies with the City Manager and Finance Director, who are charged with the administration and financial oversight of the ARPA. Further, all local government employees and officials who are involved in obligating, administering, expending, or monitoring ARPA grant funded projects should be well versed with the categories of costs that are generally allowable and unallowable. Questions on the allowability of costs should be directed to the City of Lenoir Finance Department. As questions on allowability of certain costs may require interpretation and judgment, staff is encouraged to ask for assistance in making those determinations.

II. GENERAL COST ALLOWABILITY CRITERIA

All costs expended using ARPA funds must meet the following general criteria:

1. Be necessary and reasonable for the proper and efficient performance and administration of the grant program.

   A cost must be *necessary* to achieve a project object. When determining whether a cost is necessary, consideration may be given to:

   - Whether the cost is needed for the proper and efficient performance of the grant project.
   - Whether the cost is identified in the approved project budget or application.
   - Whether the cost aligns with identified needs based on results and findings from a needs assessment.
   - Whether the cost addresses project goals and objectives and is based on program data.

   A cost is *reasonable* if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision to incur the cost was made. For example, reasonable means that sound business practices were followed, and purchases were comparable to market prices. When determining reasonableness of a cost, consideration must be given to:

   - Whether the cost is a type generally recognized as ordinary and necessary for the operation of City of Lenoir or the proper and efficient performance of the federal award.
   - The restraints or requirements imposed by factors, such as: sound business practices; arm's-length bargaining; federal, state, and other laws and regulations; and terms and conditions of the ARPA award.
   - Market prices for comparable goods or services for the geographic area.
   - Whether individuals concerned acted with prudence in the circumstances considering their responsibilities to City of Lenoir, its employees, the public at large, and the federal government.
   - Whether City of Lenoir significantly deviates from its established practices and policies regarding the incurrence of costs, which may unjustifiably increase the ARPA award's cost.

2. A cost is allocable to the ARPA award if the goods or services involved are chargeable or assignable to the ARPA award in accordance with the relative benefit received. This

means that the ARPA grant program derived a benefit in proportion to the funds charged to the program. For example, if 50 percent of an employee's salary is paid with grant funds, then the City must document that the program officer spent at least 50 percent of his/her time on the grant program.

If a cost benefits two or more projects or activities in proportions that can be determined without undue effort or cost, the cost must be allocated to the projects based on the proportional benefit. If a cost benefits two or more projects or activities in proportions that cannot be determined because of the interrelationship of the work involved, then the costs may be allocated or transferred to benefitted projects on any reasonable documented basis. Where the purchase of equipment or other capital asset is specifically authorized by the ARPA, the costs are assignable to the Federal award regardless of the use that may be made of the equipment or other capital asset involved when no longer needed for the purpose for which it was originally required.

3. Be authorized and not prohibited under state or local laws or regulations.

4. Conform to any limitations or exclusions set forth in the principles, federal laws, ARPA award terms, and other governing regulations as to types or amounts of cost items.

5. Be consistent with policies, regulations, and procedures that apply uniformly to both the ARPA federal award and other activities of City of Lenoir.

6. Be accorded consistent treatment. A cost MAY NOT be assigned to a federal award as a direct cost and also be charged to a federal award as an indirect cost. And a cost must be treated consistently for both federal award and non-federal award expenditures.

7. Be determined in accordance with generally accepted accounting principles (GAAP), unless provided otherwise in Uniform Guidance.

8. Be net of all applicable credits. The term "applicable credits" refers to those receipts or reduction of expenditures that operate to offset or reduce expense items allocable to the federal award. Typical examples of such transactions are purchase discounts; rebates or allowances; recoveries or indemnities on losses; and adjustments of overpayments or erroneous charges. To the extent that such credits accruing to and received by the local government related to the federal award, they shall be credited to the ARPA award, either as a cost reduction or a cash refund, as appropriate and consistent with the award terms. Any income earned through ARPA projects shall be handled consistent with any City program income policy in effect at the time.

9. Be adequately documented.

III. SELECTED ITEMS OF COST

Uniform Guidance establishes the allowability of fifty-five (55) specific cost items (commonly referred to as Selected Items of Cost) at 2 CFR § 200.420-.475.

City of Lenoir employees responsible for determining cost allowability must be familiar with the Selected Items of Cost and follow the applicable regulations when charging these specific expenditures to the ARPA grant. City of Lenoir personnel will check costs against the selected items of cost requirements to ensure the cost is allowable and that all process and documentation requirements are followed. In addition, State laws, City of Lenoir regulations, and program-specific rules may deem a cost as unallowable, and City of Lenoir personnel must follow those non-federal rules as well.

Exhibit A identifies and summarizes the Selected Items of Cost. City of Lenoir personnel shall use the selected items of cost when documenting expenditures to the ARPA grant.

IV. DIRECT AND INDIRECT COSTS

Allowable and allocable costs must be appropriately classified as direct or indirect charges. It is essential that each item of cost be treated consistently in like circumstances either as a direct or an indirect cost.

Direct costs are expenses that are specifically associated with a particular ARPA-eligible project and that can be directly assigned to such activities relatively easily with a high degree of accuracy. Common examples of direct costs include salary and fringe benefits of personnel directly involved in undertaking an eligible project, equipment and supplies for the project, subcontracted service provider, or other materials consumed or expended in the performance of a grant-eligible project.

Indirect costs are (1) costs incurred for a common or joint purpose benefitting more than one ARPA-eligible project, and (2) not readily assignable to the project specifically benefited, without effort disproportionate to the results achieved. They are expenses that benefit more than one project or even more than one federal grant. Common examples of indirect costs include utilities, local telephone charges, shared office supplies, administrative or secretarial salaries.

For indirect costs, City of Lenoir may charge a ten percent de minimis rate of modified total direct costs. Uniform Guidance defines modified total direct costs as all direct salaries and wages, applicable fringe benefits, materials and supplies, services, travel, and up to the first $25,000 of each subaward (regardless of the period of performance the subawards under the award). Modified total direct costs EXCLUDES equipment, capital expenditures, charges for patient care, rental costs, tuition remission, scholarships and fellowships, participant support costs and the portion of each subaward in excess of $25,000.

V. SPECIAL PROVISIONS FOR STATE AND LOCAL GOVERNMENTS

Certain Uniform Guidance Cost allowance provisions only apply to local governments. The following Uniform Guidance provisions shall apply to this policy:

2 CFR § 200.444 General costs of government.

(a) For states, local governments, and Indian Tribes, the general costs of government are unallowable (except as provided in 2 CFR § 200.475). Unallowable costs include:

(1) Salaries and expenses of the Office of the Governor of a state or the chief executive of a local government or the chief executive of an Indian tribe;

(2) Salaries and other expenses of a state legislature, tribal council, or similar local governmental body, such as a City supervisor, city council, school board, etc., whether incurred for purposes of legislation or executive direction;

(3) Costs of the judicial branch of a government;

(4) Costs of prosecutorial activities unless treated as a direct cost to a specific program if authorized by statute or regulation (however, this does not preclude the allowability of other legal activities of the Attorney General as described in 2 CFR § 200.435); and

(5) Costs of other general types of government services normally provided to the general public, such as fire and police, unless provided for as a direct cost under a program statute or regulation.

(b) For Indian tribes and Councils of Governments (COGs) (see definition for *Local government* in 2 CFR § 200.1 of this part), up to 50% of salaries and expenses directly attributable to managing and operating federal programs by the chief executive and his or her staff can be included in the indirect cost calculation without documentation.

2 CFR § 200.416 Cost allocation plans and indirect cost proposals.

(a) For states, local governments and Indian tribes, certain services, such as motor pools, computer centers, purchasing, accounting, etc., are provided to operating agencies on a centralized basis. Since Federal awards are performed within the individual operating agencies, there needs to be a process whereby these central service costs can be identified and assigned to benefitted activities on a reasonable and consistent basis. The central service cost allocation plan provides that process.

(b) Individual operating agencies (governmental department or agency), normally charge Federal awards for indirect costs through an indirect cost rate. A separate indirect cost rate(s) proposal for each operating agency is usually necessary to claim indirect costs under Federal awards. Indirect costs include:

(1) The indirect costs originating in each department or agency of the governmental unit carrying out Federal awards and

(2) The costs of central governmental services distributed through the central service cost allocation plan and not otherwise treated as direct costs.

(c) The requirements for development and submission of cost allocation plans (for central service costs and public assistance programs) and indirect cost rate proposals are contained in appendices V, VI and VII to this part.

2 CFR § 200.417 Interagency service.

The cost of services provided by one agency to another within the governmental unit may include allowable direct costs of the service plus a pro-rated share of indirect costs. A standard indirect cost allowance equal to ten percent of the direct salary and wage cost of providing the service (excluding overtime, shift premiums, and fringe benefits) may be used in lieu of determining the actual indirect costs of the service. These services do not include centralized services included in central service cost allocation plans as described in Appendix V to 2 CFR Part 200.

VI. COST ALLOWABILITY REVIEW PROCESS

Preapproval Cost Allowability Review

Before an ARPA-funded project is authorized, the City Manager must review the proposed cost items within an estimated project budget to determine whether they are allowable and allocable and whether cost items will be charged as direct or indirect expenses. This review will occur concurrently with the review of project eligibility and *before* obligating or expending any ARPA funds.

- City of Lenoir personnel must submit proposed ARPA projects to the City Manager and the Finance Department for review. Decisions, eligibility, and approval of all ARPA projects will be governed by the then current version of the City's Eligible Project for the Expenditure of ARPA Funds. In addition to other required information, all proposed project submissions must delineate estimated costs by cost item and be approved by the Finance Department.

- Along with a general review of project eligibility and conformance with other governing board management directives, the Finance Department must review estimated costs for specific allowable cost requirements, budget parameters, indirect rates, fringe benefit rates, and those activities/costs that require pre-approval by the US Treasury. The Finance Department shall develop appropriate forms to track and document approval of all projects.

- If a proposed project includes a request for an unallowable cost, the Finance Department will return the proposal to the requesting party for review and, if practicable, resubmission with corrected cost items.

- Once a proposed project budget is pre-approved by the City Manager and the Finance Department, staff responsible for implementing the project must conform actual obligations and expenditures to the pre-approved project budget.

Post-expenditure Cost Allowability Review

Once an expenditure is incurred related to an eligible project, and an invoice or other demand for payment is submitted to the local government, the Finance Department will perform a second review to ensure that actual expenditures comprise allowable costs.

- All invoices or other demands for payment must include a breakdown by cost item. The cost items should mirror those presented in the proposed budget for the project. If an invoice or other demand for payment does not include a breakdown by cost item, the

Finance Department will return the invoice to the project manager and/or vendor, contractor, or subrecipient for correction.

- The Finance Department must review the individual cost items listed on the invoice or other demand for payment to determine their allowability and allocability.

- If all cost items are deemed allowable and properly allocable, the Finance Department will proceed through the local government's normal disbursement process.

- If any cost item is deemed unallowable, the Finance Department will notify the project management and/or vendor, contractor, or subrecipient that a portion of the invoice or other demand for payment will not be paid with ARPA funds. The Finance Department may in their discretion, and consistent with this policy, allow an invoice or other demand for payment to be resubmitted with a revised cost allocation. If the local government remains legally obligated by contract or otherwise to pay the disallowed cost item, it must identify other local government funds to cover the disbursement. The City of Lenoir Council must approve any allocation of other funds for this purpose.

- The Finance Department must retain appropriate documentation of budgeted cost items per project and actual obligations and expenditures of cost items per project. The length of retention shall be governed by any ARPA specific retention policies adopted by the Board of Commissioners; however, at a minimum all ARPA related documentation shall be retained for at least five years after the end of the award term.

VII. COST TRANSFERS

Any costs charged to the ARPA federal award that do not meet the allowable cost criteria must be removed from the award account and charged to an account that does not require adherence to federal UGG or other applicable guidelines.

Failure to adequately follow this policy and related procedures could result in questioned costs, audit findings, potential repayment of disallowed costs and discontinuance of funding.

Effective this the ____ day of _______________, 2022.

BY: ______________________________
Scott Hildebran, City Manager

BY: ______________________________
Donna Bean Finance Director

EXHIBIT A

Selected Items of Cost	Uniform Guidance General Reference	Allowability
Advertising and public relations costs	2 CFR § 200.421	Allowable with restrictions
Advisory councils	2 CFR § 200.422	Allowable with restrictions
Alcoholic beverages	2 CFR § 200.423	Unallowable
Alumni/ae activities	2 CFR § 200.424	Not specifically addressed
Audit services	2 CFR § 200.425	Allowable with restrictions
Bad debts	2 CFR § 200.426	Unallowable
Bonding costs	2 CFR § 200.427	Allowable with restrictions
Collection of improper payments	2 CFR § 200.428	Allowable
Commencement and convocation costs	2 CFR § 200.429	Not specifically addressed
Compensation – personal services	2 CFR § 200.430	Allowable with restrictions; Special conditions apply (e.g., § 200.430(i)(5))
Compensation – fringe benefits	2 CFR § 200.431	Allowable with restrictions
Conferences	2 CFR § 200.432	Allowable with restrictions
Contingency provisions	2 CFR § 200.433	Unallowable with exceptions

Contributions and donations	2 CFR § 200.434	Unallowable (made by non-federal entity); not reimbursable but value may be used as cost sharing or matching (made to non-federal entity)
Defense and prosecution of criminal and civil proceedings, claims, appeals and patent infringements	2 CFR § 200.435	Allowable with restrictions
Depreciation	2 CFR § 200.436	Allowable with qualifications
Employee health and welfare costs	2 CFR § 200.437	Allowable with restrictions
Entertainment costs	2 CFR § 200.438	Unallowable with exceptions
Equipment and other capital expenditures	2 CFR § 200.439	Allowability based on specific requirement
Exchange rates	2 CFR § 200.440	Allowable with restrictions
Fines, penalties, damages and other settlements	2 CFR § 200.441	Unallowable with exceptions
Fund raising and investment management costs	2 CFR § 200.442	Unallowable with exceptions
Gains and losses on disposition of depreciable assets	2 CFR § 200.443	Allowable with restrictions
General costs of government	2 CFR § 200.444	Unallowable with exceptions
Goods and services for personal use	2 CFR § 200.445	Unallowable (goods/services); allowable (housing) with restrictions
Idle facilities and idle capacity	2 CFR § 200.446	Idle facilities - unallowable with exceptions; Idle capacity - allowable with restrictions
Insurance and indemnification	2 CFR § 200.447	Allowable with restrictions
Intellectual property	2 CFR § 200.448	Allowable with restrictions

Interest	2 CFR § 200.449	Allowable with restrictions
Lobbying	2 CFR § 200.450	Unallowable
Losses on other awards or contracts	2 CFR § 200.451	Unallowable (however, they are required to be included in the indirect cost rate base for allocation of indirect costs)
Maintenance and repair costs	2 CFR § 200.452	Allowable with restrictions
Materials and supplies costs, including costs of computing devices	2 CFR § 200.453	Allowable with restrictions
Memberships, subscriptions, and professional activity costs	2 CFR § 200.454	Allowable with restrictions; unallowable for lobbying organizations
Organization costs	2 CFR § 200.455	Unallowable except federal prior approval
Participant support costs	2 CFR § 200.456	Allowable with prior approval of the federal awarding agency
Plant and security costs	2 CFR § 200.457	Allowable; capital expenditures are subject to § 200.439
Pre-award costs	2 CFR § 200.458	Allowable if consistent with other allowabilities and with prior approval of the federal awarding agency
Professional services costs	2 CFR § 200.459	Allowable with restrictions
Proposal costs	2 CFR § 200.460	Allowable with restrictions
Publication and printing costs	2 CFR § 200.461	Allowable with restrictions
Rearrangement and reconversion costs	2 CFR § 200.462	Allowable (ordinary and normal)
Recruiting costs	2 CFR § 200.463	Allowable with restrictions
Relocation costs of employees	2 CFR § 200.464	Allowable with restrictions

Rental costs of real property and equipment	2 CFR § 200.465	Allowable with restrictions
Scholarships and student aid costs	2 CFR § 200.466	Not specifically addressed
Selling and marketing costs	2 CFR § 200.467	Unallowable with exceptions
Specialized service facilities	2 CFR § 200.468	Allowable with restrictions
Student activity costs	2 CFR § 200.469	Unallowable unless specifically provided for in the federal award
Taxes (including Value Added Tax)	2 CFR § 200.470	Allowable with restrictions
Termination costs	2 CFR § 200.471	Allowable with restrictions
Training and education costs	2 CFR § 200.472	Allowable for employee development
Transportation costs	2 CFR § 200.473	Allowable with restrictions
Travel costs	2 CFR § 200.474	Allowable with restrictions
Trustees	2 CFR § 200.475	Not specifically addressed

CITY OF LENOIR
INTERNAL CONTROL POLICY

Goals

The City of Lenoir has set forth the following internal control procedures to ensure compliance with all applicable laws and regulations.

Internal control means a process, affected by an entity's governing board, management, and other personnel, designed to provide reasonable assurance regarding the achievement of objectives in the following categories:

- Effectiveness and efficiency of operations
- Reliability of financial reporting
- Compliance with applicable laws and regulations
- Segregation of Duties

Effectiveness and efficiency of operations:
Controls within the City organization are meant to encourage efficient and effective use of its resources, including personnel, to optimize the City organization's goals. Good internal controls should also provide for a more streamlined operational system. Unnecessary duplication of effort or inefficient processing of work can be detected by a good internal control system.

Physical assets of an entity can be stolen, misused, or accidentally destroyed unless they are protected by adequate controls. The same is true in other assets, such as cash, accounts receivable, records, tax scrolls, journals and other important documents. Safeguarding information stored electronically has also become increasingly important. The subsequent increase in electronic transactions and "electronic access" will require increased security for electronic information resources.

Reliability of financial reporting:
Management of the City organization is responsible for preparing financial statements. Management has both a legal and professional responsibility to be sure that the information is prepared in accordance with Generally Accepted Accounting Principles (GAAP). Information concerning the operations and financial condition of the unit must be accurate in order to be useful.

Compliance with applicable laws and regulations:
For units of local government, a good system of internal controls should identify applicable laws and regulations and provide reasonable assurance that the local government complies with those laws and regulations. These laws include the Local Government Budget and Fiscal Control Act, (G.S. 159), other general statutes, and grant agreements applicable to local units of government.

Segregation of Duties
Adequate segregation of duties reduces the opportunities for someone to be in a

position to both commit and hide errors or irregularities in their duties. Generally, this is achieved by dividing the responsibilities of authorizing transactions, recording transactions, and maintaining custody of assets between staff members.

Internal Control in the Accounting System

- The City maintains an accounting system according to the N. C. Local Government Budget and Fiscal Control Act.

- All general ledger accounts are reconciled monthly/quarterly and match the subsidiary ledgers.

- The Finance Officer provides the City Manager and City Council with a monthly financial report showing all budget and actual revenues and expenditures during the Committee of the Whole meeting.

- All journals, ledgers and other accounting records are kept up-to-date and balanced in the CSI financial software.

- The City Hall Customer Service Clerks receive all cash at City Hall (i.e. tax payments, planning permits, parks and recreation deposits, etc.) and records all of those cash transactions by entering them in the financial software system. Customers are given computer-generated receipts for all payments. Should the system be down, a handwritten pre-numbered receipt is given. The City Hall Customer Service Clerks balance the cash drawers periodically throughout the day as well as at the end of each day. The money is sent to the City Hall Administrative Assistant to verify and prepare the bank deposit. A police officer takes all deposits to the bank. Checks are scanned directly to the bank and receipts from the credit card machines are balanced daily. Once the collections process is completed, the City Hall Administrative Assistant proceeds to distribute the transactions in the CSI software and then sends all cash reports to the Finance Supervisor to post to the General Ledger. The Finance Supervisor, after all transactions have been posted, verifies that all cash has been properly recorded, but is not involved in the actual receiving of cash transactions, only distributing to the general ledger. Should there be fraud, a 30 day past due notice would be sent to the customer and the fraud would be identified.

- A monthly adjustment report is generated for cash over and short if there are any adjustments. The Revenue Collector is the only one who can adjust cash over and short. The report is given to the Finance Director for signature and the internal auditor reviews the account.

- Daily, the Meter Reader Supervisor picks up the mail from the Post Office. The Meter Reader Supervisor handles, opens and distributes all mail accordingly. The money received from taxes, utility payments, etc. is opened and given to the Customer Service Clerks. No one else in collections picks up the mail unless the Meter Reader Supervisor is absent.

- The Tax Collector is responsible for processing and billing taxes and utilities and not involved with the collection of money other than reviewing processes.

- Permit fees are collected in the Planning Department and all money collected is turned over to the City Hall Customer Service Clerk on a daily basis. The money is verified for accuracy and deposited along with all other cash. The Finance Officer reconciles all money received by the Planning Department quarterly to insure all transactions are in balance and are posted to the proper accounts. The Finance Director communicates with the Planning Department Tech periodically to review all transactions to make sure all monies have been properly recorded.

- Full and/or part time employees in the Parks and Recreation Department collect Parks and Recreation fees.

- Employees receive registration forms for the various services (rental, registration, etc.) along with cash from patrons. For each transaction, the employee creates a three part, pre-numbered receipt for the service(s).
    - One copy of the receipt is given to patrons for their records.
    - The second copy of the receipt is kept by the department and is attached to the service form. All of the second copies of the receipts are picked up by a police officer and are remitted to City Hall the following day along with the cash and the revenue report.
    - A third copy of the receipt is placed in the receipt box for the department's records. Once the receipt box is full, the receipts are transferred to a file cabinet.
    - All cash received is stored in a safe deposit box with the attached receipts.
    - All pre-numbered receipts have the specific recreation department's name on them and must be kept in numeric order.
    - Each morning, the money collected from the previous day is re-counted by the administrative assistant and the Parks and Recreations Director to insure all the cash and receipts match properly. Once receipts have been verified, the receipts are given to the police officer to turn into City Hall with the revenue report.

- The Parks and Recreation Director periodically audits revenues from different parks to identify variances.

- The Finance Officer meets with the Parks and Recreation Director periodically to review all transactions to make sure all internal controls are working correctly.

- All the Public Works Department fees, other than the Cemetery charges, are billed and collected at City Hall. The Cemetery only accepts checks or money orders, no cash. All deposits are remitted to City Hall along with copies of all supporting documentation for review and balancing purposes. A police officer picks up the funds and receipts from the cemetery daily and delivers them to City Hall for recording and deposit. The Finance Director or designee tracks the receipts and verifies it against the general ledger.

- The Police Department only collects money from parking tickets. The Revenue Collector bills other billing, such as citations. A Code Enforcement Officer is responsible for following up on all unpaid violations. The Code Enforcement Officer prepares a letter, signed by the Chief of Police, to send to the person that has received the violation. This is followed up with a second request letter if necessary. All mail is sent to City Hall for citation payments and follows the collection process outlined above.

- Money seized by the Police Department during arrests is counted and logged. Depending on whether the seizure falls under federal or state jurisdiction, the funds are handled accordingly. For funds that will be turned over to the state, the money seized is counted and entered into evidence. A BD4 form for unauthorized substances is completed and faxed to the state. All funds are locked in the Evidence Room until someone from the NC Department of Revenue comes to retrieve the funds. Once the case has been settled, funds are returned to the Police Department VIA EFT into the Central Depository. For funds under federal jurisdiction, the funds are counted, logged and taken to the local bank for a certified check made out to the appropriate federal agency. The check is locked in the safe until to the appropriate federal agency picks up the check. Once the case has been settled, funds are returned to the Police Department VIA EFT into the Central Depository. All forfeiture deposits are tracked by the Captain and verified by the Finance Director.

- Bank deposits are made daily in accordance with NCGS 159-32, unless the amount of money to be deposited is less than $250.

- Bank statements are received from the bank monthly and are reconciled monthly. The Finance Supervisor prepares the reconciliations for the central depository, credit card account and the payroll imprest account. The reconciliation statements are then forwarded to the Finance Director by the 15th of each month, who reviews the reconciliations as well as reconciles the remaining bank accounts, as well as the payroll account, and verifies it against the General Ledger. If adjustments and/or journal entries are required, the Finance Officer makes the necessary adjustments.

- Journal entries, except for standard entries, are approved by the City Manager and properly supported with documentation.

- All subsidiary records are periodically reconciled to the control accounts.

Internal Control Procedures - General and Statutory

- The City of Lenoir develops and approves an annual budget according to NCGS 159-13. The budget shows in detail the revenues and expenditures to fund the operations of the City.

- All minutes of the governing body are approved by the City Council and become permanent records of the City.

- All funds remaining unclaimed are escheated to the State as required by N.C.G.S. 116B.

- All employees who handle public money or have access to inventories are bonded under a blanket bond. The Finance Officer is bonded as required under NCGS 159-29 and the Tax Collector is bonded under NCGS 105-349.

- Records filing, retention, and disposal policies comply with Public Records Law.

- A complete schedule of insurance coverage and limits is maintained showing expiration dates, premiums, co-insurance clauses and other essential information. The Risk Manager maintains all insurance schedules and they are reviewed periodically by the Finance Director and the City Manager.

Internal Control Procedures for Tax Collections

- All taxes are levied within statutory limitations and for the purposes permitted by North Carolina General Statutes.
- Taxes receivable are reconciled by the internal auditor to the control accounts.
- The tax scroll is adequately maintained and balanced to the control accounts.
- All releases, refunds and write-offs of taxes are authorized by the City Council and recorded in the minutes.
- All discoveries are properly recorded as part of the current levy.
- All uncollected taxes more than ten years old are evaluated and where deemed appropriate, written off, unless collections procedures are underway.
- The City participates in the NC League of Municipalities' debt setoff collection program, and utilizes this program to collect unpaid taxes and/or other fees and charges.

Internal Control in Cash Disbursements / Accounts Payable

- Expenditures are controlled using the budget ordinance. All expenditures have a sufficient budgeted revenue or available fund balance to cover the expenditure.
- All budget appropriations in the current year are recorded in the appropriate expenditure account.
- All expenditures are charged against an appropriation account. Invoices are used for payment, not statements.
- All accounts payable are reconciled to the general ledger periodically.
- All adjustments are fully documented.
- The Department Head or designee approves all invoices before payment is made.
- The Accounts Payable Clerk prepares all check disbursements and sends it to the Finance Director for approval.
- The City Manager and Finance Director are signers of the disbursement checks.
- Pre-numbered checks are used for all cash disbursements.
- Voided checks are marked “VOID” across the face of the check so that no one can use them. Voided checks are maintained on file in numerical order with the journal entries to void the check in the Finance Director’s office and copies are sent to the Finance Supervisor.
- A check proof is given to the Finance Director, a check signer, who reviews the proof as

well as documentation supporting the disbursements. The Finance Director Logs checks to verify any missing checks are accounted for in the log.

- All checks have properly signed pre-audit certificates (NCGS 159-28) stamped on the face of the check.

- Two signatures are required on all checks. Since facsimile signatures are used, they are adequately controlled and locked in a closet.

- Prior to making disbursements to a vendor, the City requires the necessary IRS Form 1099 information. The Accounts Payable Clerk verifies the vendors are legitimate.

- All wire transfers are made by the Finance Officer and reviewed by the City Manager.

- The City utilizes Positive Pay for the Central Depository to make the funds more secure. Checks are uploaded to the bank's website after check runs. Should a check be presented for payment that has not been uploaded to the bank's website, the bank will notify the Finance Director via email to determine if the check should be honored.

- The department head must approve all requests for travel reimbursement for an employee along with supporting documentation. The City Manager or Finance Director approves all travel requests for department heads.

Internal Control Procedures Specific to Payroll Disbursements

- An individual seeking employment with the City will complete an application that will be kept on file with the Human Resources Department.

- All positions will have a job description outlining his/her responsibilities along with the following:

    - Personnel Action Form
    - Salary history
    - All salary amounts are approved by the City Manager and must adhere to the Pay Plan adopted by City Council.
    - Hours authorized to work
    - Federal and State withholding forms.
    - Health Insurance and Retirement deduction information.
    - Authorization for all other payroll deductions

- Any changes in an employee's status should be supported by the appropriate documentation in the employee's personnel file and documented on a Personnel Action Form signed by the Supervisor, Department Head, City Manager and Finance Director.

- Payroll checks are handled like other cash disbursements except that a time sheet or card is the supporting documentation for disbursement. Each department completes a departmental timesheet that is forwarded to the Finance Supervisor for payment after being approved by the appropriate supervisor.

- After initial prenote, all payroll payments are made by direct deposit to the employees' bank account.

- The Finance Supervisor processes payroll checks for employees and checks are written using the information obtained from the supervisor. The Finance Supervisor distributes all check or deposit stubs.

- Payroll checks are signed by the City Manager and Finance Officer using an imprest bank account.

The City maintains an official Personnel Policy that was adopted by the City Council in July of 2020 and amended from time to time.

Internal Control Procedures for Purchasing

- The City's department heads are authorized to purchase small items less than $2,500 without a purchase order. Department heads must submit an invoice or receipt to the Accounts Payable Clerk to request payment.
- Purchases less than $2,500 are not required to submit competitive price quotes, however, City staff is encouraged to be economical in all smaller purchasing decisions.

- All purchases of $2,500 or more must be made with the use of a purchase order / requisition entered by the Risk Manager/Purchasing Agent and approved by the Finance Director.

- If items can be purchased under State contract or other approved joint purchasing agreements, then price quotes are not required.

The City maintains an official Purchasing and Contracting Policy that was adopted by the City Council in June of 2018, and amended from time to time.

Internal Control Procedures for Investment Management

- All investments are made in compliance with NCGS 159-30.

- The Finance Officer shall be responsible for the investment of idle funds.

- The Finance Officer maintains sufficient funds in the City's checking account to meet current liabilities.

- The majority of funds are invested in the N. C. Capital Management Trust Fund.

CITY OF LENOIR

Record Retention Policy

Documents Created or Maintained Pursuant to the ARP/CSLFRF Award

Retention of Records: The Coronavirus Local Fiscal Recovery Funds ("CSLFRF") Award Terms and Conditions and the Compliance and Reporting Guidance set forth the U.S. Department of Treasury's ("Treasury") record retention requirements for the ARP/CSLFRF award.

It is the policy of the City of Lenoir to follow Treasury's record retention requirements as it expends CSLFRF pursuant to the APR/CSLFRF award. Accordingly, the City of Lenoir agrees to the following:

- Retain all financial and programmatic records related to the use and expenditure of CSLFRF pursuant to the ARP/CSLFRF award for a period of five (5) years after all CLFRF funds have been expended or returned to Treasury, whichever is later.

- Retain records for real property and equipment acquired with CSLFRF for five years after final disposition.

- Ensure that the financial and programmatic records retained sufficiently evidence compliance with section 603(c) of the Social Security Act "ARPA," Treasury's regulations implementing that section, and guidance issued by Treasury regarding the foregoing.

- Allow the Treasury Office of Inspector General and the Government Accountability Office, or their authorized representatives, the right of right of timely and unrestricted access to any records for the purpose of audits or other investigations.

- If any litigation, claim, or audit is started before the expiration of the 5-year period, the records will be retained until all litigation, claims, or audit findings involving the records have been resolved.

Covered Records: For purposes of this policy, records are information, regardless of physical form or characteristics, that are created, received, or retained that evidence the City of Lenoir's expenditure of CSLFRF funds on eligible projects, programs, or activities pursuant to the ARP/CSLFRF award.

Records that shall be retained pursuant to this policy include, but are not limited to, the following:

- Financial statements and accounting records evidencing expenditures of CSLFRF for eligible projects, programs, or activities.
- Documentation of rational to support a particular expenditure of CSLFRF (e.g., expenditure constitutes a general government service);
- Documentation of administrative costs charged to the ARP/CSLFRF award;
- Procurement documents evidencing the significant history of a procurement, including, at a minimum, the rationale for the method of procurement, selection of contract type, contractor selection or rejection, and the basis for contract cost or price;
- Subaward agreements and documentation of subrecipient monitoring;
- Documentation evidencing compliance with the Uniform Guidance property management standards set forth in 2 C.F.R. §§ 200.310-316 and 200.329;
- Personnel and payroll records for full-time and part-time employees compensated with CSLFRF, including time and effort reports; and
- Indirect cost rate proposals

Storage: City of Lenoir's records must be stored in a safe, secure, and accessible manner. Wherever practicable, such records should be collected, transmitted, and stored in open and machine-readable formats.

Departmental Responsibilities: Any department or unit of the City of Lenoir, and its employees, who are responsible for creating or maintaining the covered documents in this policy shall comply with the terms of this policy. Failure to do so may subject the City of Lenoir to civil and/or criminal liability. Any employee who fails to comply with the record retention requirements set forth herein may be subject to disciplinary sanctions, including suspension or termination.

The Finance Director is responsible for identifying the documents that City of Lenoir must or should retain and arrange for the proper storage and retrieval of records. Finance Director shall also ensure that all personnel subject to the terms of this policy are aware of the record retention requirements set forth herein.

Reporting Policy Violations: The City of Lenoir is committed to enforcing this policy as it applies to all forms of records. Any employee that suspects the terms of this policy have been violated shall report the incident immediately to that employee's supervisor. If an employee is not comfortable bringing the matter up with the supervisor, the employee may bring the matter to the attention of the City Manger. The City of Lenoir prohibits, any form of discipline, reprisal, intimidation, or retaliation for reporting incidents of inappropriate conduct of any kind, pursuing any record destruction claim, or cooperating in related investigations.

Questions About the Policy: Any questions about this policy should be referred to the City Manager, who is in charge of administering, enforcing, and updating this policy.

CITY OF LENOIR

PREMIUM PAY POLICY

DESCRIPTION

The American Rescue Plan Act of 2021 (ARPA) funds have been distributed among North Carolina counties and municipalities to assist with pandemic-related and essential infrastructure needs. An eligible expenditure of these funds includes the allowance of "Premium Pay" to eligible employees who perform essential work during the COVID-19 pandemic. City employees have continued to provide essential services since the onset of the pandemic when a State of Emergency was declared in March 2020, and was revoked in January 2022. The City has designated a portion of the funding received from the ARPA towards a one-time premium payment to eligible employees.

City employees continue to selflessly perform essential work and place themselves on the front line of the pandemic by responding to calls for service to assist local citizens and visitors experiencing medical emergencies, utility emergencies, environmental and refuse needs, and other crisis situations. Other essential work performed includes the daily documentation necessary to support the infrastructure of the City, such as taking payments from citizens, processing daily receipts, processing payroll and vital COVID leave documentation, and other essential work requiring the regular physical handling of documentation handled by the public or coworkers. For this valuable work, the City is responding in part by creating this policy, which applies to all eligible employees who have performed essential work for the City.

DEFINITIONS

- Eligible employee is defined by the Federal Final Rule as all local government employees, including full- and part-time permanent and temporary employees. Per the Final Rule, volunteers and public officials do not qualify. For the purpose of this policy, an eligible employee is an employee who is employed full-time, regular part-time, and/or supplemental employees with the City as of February 3, 2022.
- Essential work, as defined by the Federal Final Rule includes work that
    1. was not performed while teleworking, AND
    2. involves
        - regular in-person interactions with patients, the public, or coworkers of the individual that is performing the work; or
        - regular physical handling of items that were handled by, or are to be handled by patients, the public, or coworkers of the individual that is performing the work.

GUIDELINES

- State law prohibits premium payments to former employees who are no longer employed by the City, even if the former employee would otherwise qualify for retroactive premium pay according to the eligibility criteria established in this policy.

- Available to full-time and part-time employees, from January 27, 2020, the start of the public health emergency through January 27, 2022 (24 months). The Premium Pay Policy covers 255 full-time and two part-time employees.

- Full-time employees: payment of $100/month for each month worked since January 27, 2020, with a maximum of $2,400 per employee who is actively employed as of February 11, 2022.

- Part-time employees: payment of $50/month for each month worked since January 27, 2020, with a maximum of $1,200 per employee who is actively employed as of February 11, 2022. Part-time employees must work an average of 20 hours per week to be eligible.

- All premium payments made to employees will be processed through the City's payroll system in a lump sum and treated as wages. Premium payments are considered regular wages are subject to Federal and State taxes, as well as FICA and retirement.

- All ARPA funds expended are subject to most provisions of the Federal Uniform Guidance (UG) 2 CFR 200, including contracting, internal controls, and auditing. With respect to premium pay, this policy is intended to ensure compliance with 2 CFR 200.303.

- The City will follow record retention practices required for all ARPA-funded expenditures and will submit periodic Project & Expenditure Reports as required to the US Treasury. The Finance Director will ensure the City's compliance with the necessary US Treasury Reporting Requirements for ARPA funds.

CITY OF LENOIR

COUNCIL ACTION FORM

I. Agenda Item:

Request for amendments to be made to the annual budget ordinance for the fiscal year ending June 30, 2022.

Background Information:

Request for amendments to be made to the annual budget ordinance for the fiscal year ending June 30, 2022 as follows:

- **Increase revenues for the General Fund in the amount of $225,000 due to revenues for franchise taxes, ABC revenue, roll out container revenue and cemetery marker revenue exceeding the budgeted amounts.**
- **Increase expenditure lines in the General Fund in the amount of $225,000 to allocate additional revenue and re-allocate funding by department.**
- **Increase revenue and expenditure for Building Reuse Grant for Craftmaster for monies received from NC Commerce.**

Staff Recommendation:

Approve as requested

II. Reviewed by:

City Attorney:

Finance Director: Donna Bean

Public Works/Public Utilities Director:

Planning Director:

Recreation Director:

2021-2022 Fiscal Year
Budget Amendment
Tuesday, June 28, 2022

Request for amendments to be made to the annual budget ordinance for the fiscal year end 6/30/2022.

ITEM 1: ALLOCATE FUNDING TO THE GENERAL FUND FOR REVENUE INCREASES.			
Account Number	Department	Increase	Decrease
3319	FRANCHISE TAX	110,100.00	
3837	ABC REVENUE	56,000.00	
3771	ROLL OUT CONTAINERS	26,900.00	
3480	CEMETERY MARKERS	32,000.00	
	TOTAL REVENUE INCREASE	**225,000.00**	
ITEM 2: ALLOCATE FUNDING TO THE GENERAL FUND FOR EXPENDITURES.			
Account Number	Department	Increase	Decrease
4110	LEGISLATIVE	75,000.00	
4511	STREET CAPITAL TRANSFER	150,000.00	
		225,000.00	-
	TOTAL EXPENDITURE CHANGES	**225,000.00**	
	NET EFFECT ON THE GENERAL FUND BUDGET	-	
ITEM 3: ALLOCATE FUNDING TO THE GENERAL FUND FOR EXPENDITURES FOR RURAL CENTER BUILDING REUSE GRANT FOR CRAFTMASTER FURNITURE.			
Account Number	Department	Increase	Decrease
3326	RURAL CENTER GRANT - CRAFTMASTER	52,361.26	
4110	LEGISLATIVE	52,361.26	
	NET EFFECT ON THE GENERAL FUND BUDGET	-	

CITY OF LENOIR

COUNCIL ACTION FORM

I. Agenda Item:

Request to approve Tax Releases and Refunds as of June 23, 2022 in accordance with G.S. 105-381.

II. Background Information:

Please see attached schedule.

III. Staff Recommendation:

Approved recommendation as requested.

IV. Reviewed by:

City Attorney:

Finance Director: Donna Bean

Public Works/Public Utilities Director:

Planning Director:

Recreation Director:

FY 2021-2022

CITY OF LENOIR
TAX TRANSACTION REPORT BY TRANSACTION CODE
07/01/2021 TO 06/30/2022

DATE	NAME	TAXTYPE	REC NO	TAX YEAR	CHECK	AMOUNT	UPDATE	INIT
ADJINT TAX INTEREST RELEASE								
02/22/2022	SUMMERLIN DENNIS L	R	35447	2006		-328.56	1789532	SSC
	city foreclosure							
	SUBTOTAL FOR TAX YEAR 2006					-328.56		
02/22/2022	SUMMERLIN DENNIS L	R	8936	2007		-296.66	1789533	SSC
	city foreclosure							
	SUBTOTAL FOR TAX YEAR 2007					-296.66		
02/22/2022	SUMMERLIN DENNIS L	R	46259	2008		-279.78	1789538	SSC
	city foreclosure							
	SUBTOTAL FOR TAX YEAR 2008					-279.78		
08/10/2021	FOX MABLE	R	3657	2009		-216.23	1730670	SSC
	city foreclosure							
02/22/2022	SUMMERLIN DENNIS L	R	9611	2009		-256.50	1789541	SSC
	city foreclosure							
	SUBTOTAL FOR TAX YEAR 2009					-472.73		
08/10/2021	FOX MABLE	R	3722	2010		-196.56	1730680	SSC
	city foreclosure							
02/22/2022	SUMMERLIN DENNIS L	R	9677	2010		-233.70	1789544	SSC
	city foreclosure							
	SUBTOTAL FOR TAX YEAR 2010					-430.26		
08/10/2021	FOX MABLE	R	18151	2011		-176.40	1730688	SSC
	city foreclosure							
02/22/2022	SUMMERLIN DENNIS L	R	48097	2011		-210.90	1789548	SSC
	city foreclosure							
	SUBTOTAL FOR TAX YEAR 2011					-387.30		
08/10/2021	FOX MABLE	R	3743	2012		-161.82	1730694	SSC
	city foreclosure							
09/10/2021	DIAZ CHRISTIAN S	R	3038	2012		-71.44	1740959	SSC
	city foreclosure							
02/22/2022	SUMMERLIN DENNIS L	R	9768	2012		-195.03	1789552	SSC
	city foreclosure							
	SUBTOTAL FOR TAX YEAR 2012					-428.29		
08/10/2021	FOX MABLE	R	3384	2013		-131.20	1730697	SSC
	city foreclosure							
09/10/2021	DIAZ CHRISTIAN S	R	2749	2013		-41.50	1740961	SSC
	city foreclosure							
02/22/2022	SUMMERLIN DENNIS L	R	9205	2013		-78.32	1789556	SSC
	city foreclosure							
	SUBTOTAL FOR TAX YEAR 2013					-251.02		
08/10/2021	FOX MABLE	R	3348	2014		-116.20	1730701	SSC
	city foreclosure							
09/10/2021	DIAZ CHRISTIAN S	R	2710	2014		-36.92	1740965	SSC

FY 2021-2022

CITY OF LENOIR
TAX TRANSACTION REPORT BY TRANSACTION CODE
07/01/2021 TO 06/30/2022

DATE	NAME	TAXTYPE	REC NO	TAX YEAR	CHECK	AMOUNT	UPDATE	INIT
ADJINT TAX INTEREST RELEASE								
	city foreclosure							
02/22/2022	SUMMERLIN DENNIS L	R	9170	2014		-172.52	1789560	SSC
	city foreclosure							
	SUBTOTAL FOR TAX YEAR 2014					-325.64		
08/10/2021	FOX MABLE	R	17922	2015		-96.28	1730705	SSC
	city foreclosure							
09/10/2021	DIAZ CHRISTIAN S	R	14565	2015		-30.68	1740969	SSC
	city foreclosure							
02/22/2022	SUMMERLIN DENNIS L	R	48468	2015		-58.88	1789567	SSC
	city foreclosure							
	SUBTOTAL FOR TAX YEAR 2015					-185.84		
08/10/2021	FOX MABLE	R	3345	2016		-76.30	1730711	SSC
	city foreclosure							
09/10/2021	DIAZ CHRISTIAN S	R	2695	2016		-24.45	1740973	SSC
	city foreclosure							
02/22/2022	SUMMERLIN DENNIS L	R	9123	2016		-47.81	1789570	SSC
	city foreclosure							
	SUBTOTAL FOR TAX YEAR 2016					-148.56		
08/10/2021	FOX MABLE	R	17862	2017		-57.12	1730714	SSC
	city foreclosure							
09/10/2021	DIAZ CHRISTIAN S	R	14560	2017		-18.55	1740977	SSC
	city foreclosure							
	SUBTOTAL FOR TAX YEAR 2017					-75.67		
08/10/2021	FOX MABLE	R	3378	2018		-36.95	1730717	SSC
	city foreclosure							
09/10/2021	DIAZ CHRISTIAN S	R	2690	2018		-12.19	1740981	SSC
	city foreclosure							
10/14/2021	USDA	R	9648	2018		-68.88	1750514	EC
	PER CATHY PROPERTY IS EXEMPT DUE TO BEING GOVERNMENT PROPERTY							
	SUBTOTAL FOR TAX YEAR 2018					-118.02		
08/10/2021	FOX MABLE	R	17896	2019		-16.80	1730736	SSC
	city foreclosure							
03/03/2022	US BANK NATIONAL ASSOCIATI(	P	57027	2019		-35.36	1792456	SSC
	RELEASED BECAUSE COUNTY SENT DISCOVERY TWICE. ONCE IN AUGUST AND AGAIN DECEMBER							
	SUBTOTAL FOR TAX YEAR 2019					-52.16		
07/07/2021	PHILLIPS JOHN WILLIAM II	R	7364	2020		-3.55	1713943	SSC
	wrong amount due quoted at collections counter							
07/21/2021	LAXTON CARROLL M	R	5734	2020		-0.66	1719684	SSC
	customer paid incorrect and discount did not apply							
08/10/2021	FOX MABLE	R	3372	2020		-11.76	1730740	SSC

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DATE	NAME	TAX TYPE	REC NO	TAX YEAR	CHECK	AMOUNT	UPDATE	INIT
ADJINT TAX INTEREST RELEASE								
	city foreclosure							
09/10/2021	DIAZ CHRISTIAN S	R	2682	2020		-4.24	1740988	SSC
	city foreclosure							
03/10/2022	GATEWAY APARTMENTS & SELF	R	3491	2020		-4.62	1795505	SSC
	DISCOUNT DID NOT APPLY							
03/16/2022	VELEZ PATRICIA	R	9693	2020		-4.31	1797362	SSC
	city foreclosure							
03/16/2022	CASTRO JOSE	R	1775	2020		-2.52	1797368	SSC
	city foreclosure							
03/16/2022	CARMENATE CHRISTINA	R	1692	2020		-7.42	1797378	SSC
	city foreclosure							
	SUBTOTAL FOR TAX YEAR 2020					-39.08		
02/21/2022	TYE INVESTMENTS LLC	R	9568	2021		-2.02	1789056	SSC
	TAX PAYMENT WAS POSTED TO UNKNOWN INSTEAD OF CUSTOMERS ACCOUNT							
02/21/2022	AIKEN CHRISTOPHER E	R	123	2021		-2.97	1789059	SSC
	TAX PAYMENT WAS POSTED TO UNKNOWN INSTEAD OF CUSTOMERS ACCOUNT							
02/28/2022	BOWLIN RANDY JAMES	P	1041	2021		-1.07	1791156	SSC
	per county. situs did not get changed at the county. release							
03/02/2022	LENOIR FITNESS LLC	P	5797	2021		-16.92	1791917	SSC
	per DB, release interest added on 3.2.22.							
03/02/2022	BRYANT KEVIN SCOTT	R	1368	2021		-2.01	1791925	SSC
	customer requested the credit be applied and it did not get done by ssc until after march interest was added							
03/08/2022	MCCLAMROCK GERALD	R	6273	2021		-4.06	1794550	SSC
	payment was found on Nadine's desk and was dated 12.31.21							
03/15/2022	MERULLO JOHN	R	6456	2021		-0.46	1797153	EC
	payment was applied incorrectly to water 755630 on 8/2/21							
03/16/2022	CITY OF LENOIR	R	4383	2021		-0.56	1797354	SSC
	city foreclosure							
03/16/2022	VELEZ PATRICIA	R	9685	2021		-0.50	1797360	SSC
	city foreclosure							
03/16/2022	CITY OF LENOIR	R	1759	2021		-0.34	1797366	SSC
	city foreclosure							
03/16/2022	CITY OF LENOIR	R	3704	2021		-0.38	1797373	SSC
	city foreclosure							
03/16/2022	CITY OF LENOIR	R	1676	2021		-0.32	1797382	SSC
	city foreclosure							
03/16/2022	CITY OF LENOIR	R	7294	2021		-0.66	1797385	SSC
	city foreclosure							
03/16/2022	ROYAL LOTS LLC	R	8125	2021		-0.70	1797394	SSC
	city foreclosure							

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DATE	NAME	TAXTYPE	REC NO	TAX YEAR	CHECK	AMOUNT	UPDATE	INIT
ADJINT TAX INTEREST RELEASE								
03/16/2022	ROYAL LOTS LLC	R	8126	2021		-0.40	1797397	SSC
	city foreclosure							
03/16/2022	ROYAL LOTS LLC	R	8124	2021		-0.50	1797400	SSC
	city foreclosure							
06/10/2022	AIKEN CHRISTOPHER E	R	123	2021		-11.60	1823395	SSC
	RELEASE INTEREST PER DB. PAYMENT WAS APPLIED INCORRECTLY							
06/14/2022	TYE INVESTMENTS LLC	R	9568	2021		-7.88	1824377	SSC
	release interest per DB							
	SUBTOTAL FOR TAX YEAR 2021					-53.35		
	ADJINT TAX INTEREST RELEASE					-3,872.92		
PENREL TAX PENALTY RELEASE								
02/22/2022	SUMMERLIN DENNIS L	R	35447	2006		-1.90	1789531	SSC
	city foreclosure							
	SUBTOTAL FOR TAX YEAR 2006					-1.90		
02/22/2022	SUMMERLIN DENNIS L	R	8936	2007		-6.98	1789534	SSC
	city foreclosure							
	SUBTOTAL FOR TAX YEAR 2007					-6.98		
02/22/2022	SUMMERLIN DENNIS L	R	46259	2008		-6.98	1789539	SSC
	city foreclosure							
	SUBTOTAL FOR TAX YEAR 2008					-6.98		
08/10/2021	FOX MABLE	R	3657	2009		-6.16	1730669	SSC
	city foreclosure							
02/22/2022	SUMMERLIN DENNIS L	R	9611	2009		-6.98	1789540	SSC
	city foreclosure							
	SUBTOTAL FOR TAX YEAR 2009					-13.14		
08/10/2021	FOX MABLE	R	3722	2010		-6.16	1730682	SSC
	city foreclosure							
02/22/2022	SUMMERLIN DENNIS L	R	9677	2010		-6.98	1789545	SSC
	city foreclosure							
	SUBTOTAL FOR TAX YEAR 2010					-13.14		
08/10/2021	FOX MABLE	R	18151	2011		-4.48	1730686	SSC
	city foreclosure							
02/22/2022	SUMMERLIN DENNIS L	R	48097	2011		-5.08	1789549	SSC
	city foreclosure							
	SUBTOTAL FOR TAX YEAR 2011					-9.56		
08/10/2021	FOX MABLE	R	3743	2012		-4.65	1730695	SSC
	city foreclosure							
09/10/2021	DIAZ CHRISTIAN S	R	3038	2012		-1.44	1740960	SSC
	city foreclosure							
02/22/2022	SUMMERLIN DENNIS L	R	9768	2012		-5.26	1789550	SSC
	city foreclosure							

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DATE	NAME	TAX TYPE	REC NO	TAX YEAR	CHECK	AMOUNT	UPDATE	INIT
PENREL TAX PENALTY RELEASE								
	SUBTOTAL FOR TAX YEAR 2012					-11.35		
08/10/2021	FOX MABLE city foreclosure	R	3384	2013		-4.27	1730698	SSC
09/10/2021	DIAZ CHRISTIAN S city foreclosure	R	2749	2013		-1.34	1740962	SSC
02/22/2022	SUMMERLIN DENNIS L city foreclosure	R	9205	2013		-2.36	1789558	SSC
	SUBTOTAL FOR TAX YEAR 2013					-7.97		
08/10/2021	FOX MABLE city foreclosure	R	3348	2014		-4.42	1730702	SSC
09/10/2021	DIAZ CHRISTIAN S city foreclosure	R	2710	2014		-1.39	1740966	SSC
02/22/2022	SUMMERLIN DENNIS L city foreclosure	R	9170	2014		-6.05	1789559	SSC
	SUBTOTAL FOR TAX YEAR 2014					-11.86		
08/10/2021	FOX MABLE city foreclosure	R	17922	2015		-4.42	1730706	SSC
09/10/2021	DIAZ CHRISTIAN S city foreclosure	R	14565	2015		-1.39	1740970	SSC
02/22/2022	SUMMERLIN DENNIS L city foreclosure	R	48468	2015		-2.45	1789568	SSC
	SUBTOTAL FOR TAX YEAR 2015					-8.26		
08/10/2021	FOX MABLE city foreclosure	R	3345	2016		-4.42	1730712	SSC
09/10/2021	DIAZ CHRISTIAN S city foreclosure	R	2695	2016		-1.39	1740974	SSC
02/22/2022	SUMMERLIN DENNIS L city foreclosure	R	9123	2016		-2.45	1789569	SSC
	SUBTOTAL FOR TAX YEAR 2016					-8.26		
08/10/2021	FOX MABLE city foreclosure	R	17862	2017		-4.48	1730715	SSC
09/10/2021	DIAZ CHRISTIAN S city foreclosure	R	14560	2017		-1.41	1740978	SSC
	SUBTOTAL FOR TAX YEAR 2017					-5.89		
08/10/2021	FOX MABLE city foreclosure	R	3378	2018		-4.48	1730718	SSC
09/10/2021	DIAZ CHRISTIAN S city foreclosure	R	2690	2018		-1.41	1740983	SSC
10/14/2021	USDA PER CATHY PROPERTY IS EXEMPT DUE TO BEING GOVERNMENT PROPERTY	R	9648	2018		-7.65	1750515	EC
	SUBTOTAL FOR TAX YEAR 2018					-13.54		

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DATE	NAME	TAXTYPE	REC NO	TAX YEAR	CHECK	AMOUNT	UPDATE	INIT
PENREL TAX PENALTY RELEASE								
08/10/2021	FOX MABLE	R	17896	2019		-4.48	1730737	SSC
	city foreclosure							
09/10/2021	DIAZ CHRISTIAN S	R	14530	2019		-1.41	1740984	SSC
	city foreclosure							
09/10/2021	DIAZ CHRISTIAN S	R	14530	2019		-5.83	1740986	SSC
	city foreclosure							
03/03/2022	US BANK NATIONAL ASSOCIATI(	P	57027	2019		-5.54	1792457	SSC
	RELEASED BECAUSE COUNTY SENT DISCOVERY TWICE. ONCE IN AUGUST AND AGAIN DECEMBER							
	SUBTOTAL FOR TAX YEAR 2019					-17.26		
07/07/2021	PHILLIPS JOHN WILLIAM II	R	7364	2020		-1.88	1713944	SSC
	wrong amount due quoted at collections counter							
07/21/2021	LAXTON CARROLL M	R	5734	2020		-0.29	1719683	SSC
	customer paid incorrect and discount did not apply							
08/10/2021	FOX MABLE	R	3372	2020		-4.48	1730741	SSC
	city foreclosure							
09/10/2021	DIAZ CHRISTIAN S	R	2682	2020		-1.41	1740987	SSC
	city foreclosure							
03/10/2022	GATEWAY APARTMENTS & SELF	R	3491	2020		-0.88	1795506	SSC
	DISCOUNT DID NOT APPLY							
03/16/2022	CARMENATE CHRISTINA	R	1692	2020		-1.41	1797379	SSC
	city foreclosure							
	SUBTOTAL FOR TAX YEAR 2020					-10.35		
01/25/2022	TRELZO LLC	R	9427	2021		-46.88	1780501	EC
	PAYMENT APPLIED INCORRECTLY TO 2021 3667							
02/21/2022	TYE INVESTMENTS LLC	R	9568	2021		-5.39	1789054	SSC
	TAX PAYMENT WAS POSTED TO UNKNOWN INSTEAD OF CUSTOMERS ACCOUNT							
02/21/2022	AIKEN CHRISTOPHER E	R	123	2021		-7.91	1789060	SSC
	TAX PAYMENT WAS POSTED TO UNKNOWN INSTEAD OF CUSTOMERS ACCOUNT							
02/28/2022	BOWLIN RANDY JAMES	P	1041	2021		-14.23	1791158	SSC
	per county, situs did not get changed at the county. release							
02/28/2022	BOWLIN RANDY JAMES	P	1041	2021		-2.85	1791159	SSC
	per county, situs did not get changed at the county. release 2% late filing							
03/08/2022	MCCLAMROCK GERALD	R	6273	2021		-5.40	1794551	SSC
	payment was found on Nadines desk and dated 12.31.21							
03/15/2022	MERULLO JOHN	R	6456	2021		-0.61	1797155	EC
	payment was applied incorrectly to water 755630 on 8/2/21							
03/16/2022	CITY OF LENOIR	R	4383	2021		-0.75	1797355	SSC
	city foreclosure							
03/16/2022	VELEZ PATRICIA	R	9685	2021		-0.66	1797361	SSC

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DATE	NAME	TAX TYPE	REC NO	TAX YEAR	CHECK	AMOUNT	UPDATE	INIT
PENREL TAX PENALTY RELEASE								
	city foreclosure							
03/16/2022	CITY OF LENOIR	R	1759	2021		-0.45	1797367	SSC
	city foreclosure							
03/16/2022	CITY OF LENOIR	R	3704	2021		-0.50	1797374	SSC
	city foreclosure							
03/16/2022	CITY OF LENOIR	R	1676	2021		-0.44	1797381	SSC
	city foreclosure							
03/16/2022	CITY OF LENOIR	R	7294	2021		-0.87	1797386	SSC
	city foreclosure							
03/16/2022	ROYAL LOTS LLC	R	8125	2021		-0.93	1797395	SSC
	city foreclosure							
03/16/2022	ROYAL LOTS LLC	R	8126	2021		-0.53	1797398	SSC
	city foreclosure							
03/16/2022	ROYAL LOTS LLC	R	8124	2021		-0.38	1797402	SSC
	city foreclosure							
	SUBTOTAL FOR TAX YEAR 2021					-88.78		
	PENREL TAX PENALTY RELEASE					-235.22		
TAXREL TAX RELEASE								
07/21/2021	CALDWELL PREGNANCY CARE	R	1515	2021		-73.96	1719440	SSC
	per county, property is exempt due to being nonprofit							
01/05/2022	TAR HEEL CAPITAL WENDYS LL(	P	9196	2021		-74.45	1775306	SSC
	per county, this was double listed. also listed on 2021048916							
	SUBTOTAL FOR TAX YEAR 2021					-148.41		
	TAXREL TAX RELEASE					-148.41		
TXWAIV WAIVED TAX BELOW MINIMUM								
07/01/2021	ABERNATHY ZANE GREY	P	46	2021		-2.89	1	csi
07/01/2021	AVENICOM LLC	P	360	2021		-0.84	1	csi
07/01/2021	BANK OF AMERICA NA	P	457	2021		-2.75	1	csi
07/01/2021	BENFIELD G GERALD JR	R	734	2021		-1.16	1	csi
07/01/2021	BERGEMAN KENNETH LEROY	P	792	2021		-1.74	1	csi
07/01/2021	BEST CUTS BARBER & BEAUTY S	P	835	2021		-0.87	1	csi
07/01/2021	BLAIR LORIE A	P	881	2021		-1.74	1	csi
07/01/2021	BLAND DAVID R	P	894	2021		-1.74	1	csi

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DATE	NAME	TAXTYPE	REC NO	TAX YEAR	CHECK	AMOUNT	UPDATE	INIT
TXWAIV WAIVED TAX BELOW MINIMUM								
07/01/2021	BLOOMBERG LP	P	909	2021		-0.04	1	csi
07/01/2021	BLUE OCEAN PARTNERS LLC	R	919	2021		-0.17	1	csi
07/01/2021	BLUE RIDGE APTS OF LENOIR LL	P	927	2021		-2.00	1	csi
07/01/2021	BOB'S OPTICAL OF LENOIR LLC	P	937	2021		-1.75	1	csi
07/01/2021	BOYCE TIMOTHY L	P	1052	2021		-2.89	1	csi
07/01/2021	CASSAVAUGH KELSEY GALEN	P	1740	2021		-1.74	1	csi
07/01/2021	CDK GLOBAL LLC	P	1780	2021		-2.72	1	csi
07/01/2021	CLARK BRENDA T	R	1913	2021		-2.89	1	csi
07/01/2021	COBB KIMBERLY D TRUST	R	2042	2021		-0.23	1	csi
07/01/2021	COGDELL MARY CAROLINE	R	2125	2021		-0.17	1	csi
07/01/2021	COLEMAN JOSEPH	P	2139	2021		-1.99	1	csi
07/01/2021	COUNSELING & SUPPORT ASSOC	P	2279	2021		-1.55	1	csi
07/01/2021	COUNSELING GROUP INC THE	P	2280	2021		-1.91	1	csi
07/01/2021	CROWE WILLIAM R	P	2404	2021		-1.90	1	csi
07/01/2021	CUTTERS COVE	P	2485	2021		-3.00	1	csi
07/01/2021	DAVIS BEATRICE A	R	2555	2021		-2.89	1	csi
07/01/2021	DISHNET SATELLITE	P	2736	2021		-0.94	1	csi
07/01/2021	DULA GEORGE PINKNEY	P	2857	2021		-1.74	1	csi
07/01/2021	EVERGREEN HOLDINGS GROUP I	P	3084	2021		-0.23	1	csi
07/01/2021	FAW HAROLD B	R	3151	2021		-2.77	1	csi
07/01/2021	G & M LUMBER CO INC	P	3433	2021		-1.45	1	csi

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DATE	NAME	TAXTYPE	REC NO	TAX YEAR	CHECK	AMOUNT	UPDATE	INIT
TXWAIV WAIVED TAX BELOW MINIMUM								
07/01/2021	GEORGE LEONARD C	P	3501	2021		-1.74	1	csi
07/01/2021	GREENE WAYNE B	R	3794	2021		-1.16	1	csi
07/01/2021	HARRIS MARK ANTHONY	P	4302	2021		-2.51	1	csi
07/01/2021	HEDRICK RICHARD H	P	4474	2021		-2.89	1	csi
07/01/2021	HELTON BRENT ANTHONY	P	4496	2021		-2.94	1	csi
07/01/2021	HIBRITEN AUTO MART	P	4599	2021		-1.39	1	csi
07/01/2021	HILTON JIMMY E SR	R	4707	2021		-1.74	1	csi
07/01/2021	HOPKINS DOUGLAS R	P	4890	2021		-2.89	1	csi
07/01/2021	HOWELL WILLIAM MONROE	P	5000	2021		-2.01	1	csi
07/01/2021	HPE DEPOSITOR MASTER TRUST	P	5013	2021		-0.72	1	csi
07/01/2021	HUDSON JERRY ELZIE	P	5019	2021		-1.74	1	csi
07/01/2021	JOHNSON JOHN D JR	P	5301	2021		-1.74	1	csi
07/01/2021	JOHNSON LOU ANN	R	5305	2021		-2.31	1	csi
07/01/2021	KENT ROBERT	P	5480	2021		-1.87	1	csi
07/01/2021	KEYES RICHARD M & ET AL	R	5497	2021		-1.16	1	csi
07/01/2021	KILBY CORY J	P	5511	2021		-1.74	1	csi
07/01/2021	KING DANNY RAY	P	5542	2021		-2.89	1	csi
07/01/2021	KUYKENDALL JODY WAYNE	P	5615	2021		-1.74	1	csi
07/01/2021	LEDBETTER JANET T	P	5741	2021		-1.74	1	csi
07/01/2021	LEE ROBERT E JR	P	5769	2021		-1.74	1	csi

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TXWAIV WAIVED TAX BELOW MINIMUM								
07/01/2021	LOVATTO IAN DZE	P	5963	2021		-1.74	1	csi
07/01/2021	MATHESON MISTY W	R	6228	2021		-2.89	1	csi
07/01/2021	MATHIS JANA VIOLA	R	6232	2021		-2.90	1	csi
07/01/2021	MCDADE EDWARD GIBSON	P	6294	2021		-1.74	1	csi
07/01/2021	MCFARLAND TERRY LEE	P	6313	2021		-1.74	1	csi
07/01/2021	MCNEILL JUDY LAWS	R	6395	2021		-1.74	1	csi
07/01/2021	MOORE ARTHUR EUGENE	R	6653	2021		-2.89	1	csi
07/01/2021	MOORE MABLE INEZ	P	6685	2021		-1.74	1	csi
07/01/2021	NCR CORPORATION	P	6832	2021		-2.20	1	csi
07/01/2021	NELSON CHARLES WESLEY	P	6849	2021		-2.55	1	csi
07/01/2021	NIELSEN AUDIO INC	P	6919	2021		-1.72	1	csi
07/01/2021	NORWOOD EVA L	R	6967	2021		-0.58	1	csi
07/01/2021	PARSONS ROBERT WAYNE	P	7132	2021		-1.74	1	csi
07/01/2021	PATTERSON NORWOOD L III	R	7196	2021		-2.90	1	csi
07/01/2021	PATTON BROS INC	P	7205	2021		-0.80	1	csi
07/01/2021	POOLE WILLIAM H	P	7497	2021		-2.01	1	csi
07/01/2021	POPE BEN BRAXTON JR	R	7502	2021		-1.16	1	csi
07/01/2021	PRESTWOOD ADAM CARL	P	7575	2021		-1.74	1	csi
07/01/2021	RIGSBY ROBERT	P	7945	2021		-2.60	1	csi
07/01/2021	ROOTED IN FAITH LLC	R	8104	2021		-1.21	1	csi
07/01/2021	ROPER WAYNE HARRISON	P	8108	2021		-1.74	1	csi

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DATE	NAME	TAXTYPE	REC NO	TAX YEAR	CHECK	AMOUNT	UPDATE	INIT
TXWAIV WAIVED TAX BELOW MINIMUM								
07/01/2021	SANDRAS BEAUTY SHOP	P	8204	2021		-3.00	1	csi
07/01/2021	SAVANNAH ROSE FORESTRY LL(	R	8225	2021		-2.89	1	csi
07/01/2021	SCOTT PHILLIP	P	8274	2021		-1.74	1	csi
07/01/2021	SECU*RE INC	R	8313	2021		-1.16	1	csi
07/01/2021	SIGMON MARSHALL WAYNE	R	8481	2021		-1.74	1	csi
07/01/2021	SIME STEPHEN TYLER	P	8497	2021		-1.74	1	csi
07/01/2021	SMITH JAMES H	P	8630	2021		-1.74	1	csi
07/01/2021	SMITH MICHAEL GLENN	P	8661	2021		-1.74	1	csi
07/01/2021	SMITH ROGER ERIC	R	8680	2021		-2.31	1	csi
07/01/2021	SMUCKER FOODSERVICE INC	P	8719	2021		-2.39	1	csi
07/01/2021	STALLINGS BARBARA GRIMES	R	8833	2021		-1.16	1	csi
07/01/2021	STRANGE STEVEN A	P	9030	2021		-1.74	1	csi
07/01/2021	TIMELESS TREASURES	P	9360	2021		-0.82	1	csi
07/01/2021	TRANSACTION NETWORK SRVS I	P	9422	2021		-0.59	1	csi
07/01/2021	TRIPLETT CHRISTOPHER PAUL	P	9440	2021		-1.74	1	csi
07/01/2021	VAIL MICHAEL L	R	9614	2021		-2.31	1	csi
07/01/2021	VENDOR SERVICES CENTER	P	9692	2021		-1.04	1	csi
07/01/2021	VIERELA ANNE M	P	9706	2021		-1.90	1	csi
07/01/2021	WALLACE CHARLES R SR	R	9791	2021		-2.89	1	csi
07/01/2021	WALLACE JOSEPH	P	9795	2021		-2.42	1	csi

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DATE	NAME	TAX TYPE	REC NO	TAX YEAR	CHECK	AMOUNT	UPDATE	INIT
TXWAIV WAIVED TAX BELOW MINIMUM								
07/01/2021	WATSON TOIE RENEE	P	9914	2021		-1.74	1	csi
07/01/2021	WAYPORT INC	P	9925	2021		-2.81	1	csi
07/01/2021	WIDENER CLARENCE NORMAN	R	10102	2021		-2.31	1	csi
07/01/2021	WILCOX LARRY	P	10125	2021		-1.74	1	csi
07/01/2021	WILSON CHARLES DANIEL	R	10239	2021		-2.31	1	csi
07/01/2021	WILSON WATTULA P	P	10274	2021		-1.74	1	csi
07/01/2021	WILSON WESLEY WAUGH	P	10275	2021		-2.99	1	csi
07/01/2021	WINEBARGER NICHOLAS	P	10293	2021		-1.74	1	csi
07/01/2021	WINKLER GREGORY DEAN	P	10307	2021		-1.74	1	csi
07/01/2021	YI YONG KI	P	10440	2021		-1.74	1	csi
02/04/2022	BARR MARSHALL LEE SR	R	571	2021		-0.02	1783755	SSC
02/04/2022	BEARD DAVID	R	684	2021		0.60	1783755	SSC
02/04/2022	BENGE HAROLD D	R	757	2021		0.99	1783755	SSC
02/04/2022	CONNORS ED	R	2174	2021		-0.03	1783755	SSC
02/04/2022	CRUZ WUILMAN A MORAN	R	2457	2021		-0.69	1783755	SSC
02/04/2022	DULA LESLIE MORRIS	R	2868	2021		0.04	1783755	SSC
02/04/2022	ELLER JANIS H ET AL	R	2992	2021		0.01	1783755	SSC
02/04/2022	GERMAN FAMILY RENTALS LLC	R	3510	2021		0.06	1783755	SSC
02/04/2022	GREENE JOSEPH WORTH	R	3750	2021		0.20	1783755	SSC
02/04/2022	HAMBY MARY	R	4185	2021		-0.84	1783755	SSC
02/04/2022	MINTON SUSIE	R	6603	2021		0.43	1783755	SSC

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TXWAIV WAIVED TAX BELOW MINIMUM								
02/04/2022	COGDELL MARY CAROLINE	R	2125	2021		0.17	1783755	SSC
02/04/2022	MILLER DAVID THOMAS	R	6519	2021		0.73	1783755	SSC
02/04/2022	MILLER LEWIS R	R	6546	2021		0.05	1783755	SSC
02/04/2022	OLIVAS JOHN A	R	7012	2021		0.06	1783755	SSC
02/04/2022	LOOMIS JOHN	R	5951	2021		0.20	1783755	SSC
02/04/2022	PITTS ROY L	R	7449	2021		0.10	1783755	SSC
02/04/2022	SETZER JERRY L SR	R	8348	2021		0.58	1783755	SSC
02/04/2022	SUDDRETH GARY M	R	9072	2021		-0.05	1783755	SSC
02/04/2022	SHELDON YVONNE W	R	8392	2021		-0.03	1783755	SSC
02/04/2022	AVENUE SALON & SPA THE	P	361	2021		0.50	1783755	SSC
02/04/2022	BEST CUTS BARBER & BEAUTY S	P	835	2021		0.87	1783755	SSC
02/04/2022	BLOOMBERG LP	P	909	2021		0.04	1783755	SSC
02/04/2022	DISHNET SATELLITE	P	2736	2021		0.96	1783755	SSC
02/04/2022	DRIVEN PRE-OWNED LLC	P	2817	2021		0.42	1783755	SSC
02/04/2022	HPE DEPOSITOR MASTER TRUST	P	5013	2021		0.70	1783755	SSC
02/04/2022	NEW TELEPHONE COMPANY THI	P	6886	2021		-0.41	1783755	SSC
02/04/2022	PHILYAW JONATHAN E	P	7362	2021		0.01	1783755	SSC
02/04/2022	TRANSACTION NETWORK SRVS I	P	9422	2021		0.58	1783755	SSC
02/04/2022	BARLOWE JEFFREY WARD	R	537	2021		-4.75	1783765	SSC
02/04/2022	BROWN EDWARD EUGENE	R	1194	2021		-4.75	1783765	SSC

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DATE	NAME	TAXTYPE	REC NO	TAX YEAR	CHECK	AMOUNT	UPDATE	INIT
TXWAIV WAIVED TAX BELOW MINIMUM								
02/04/2022	BARE COY T	R	491	2021		-3.30	1783765	SSC
02/04/2022	CLARK BRENDA T	R	1913	2021		2.89	1783765	SSC
02/04/2022	MATHIS JANA VIOLA	R	6232	2021		2.86	1783765	SSC
02/04/2022	CORPENING BRYANT F	R	2233	2021		-4.16	1783765	SSC
02/04/2022	CORPENING BRYANT F	R	2235	2021		-4.16	1783765	SSC
02/04/2022	CORPENING BRYANT F	R	2236	2021		-4.16	1783765	SSC
02/04/2022	CORPENING BRYANT F	R	2234	2021		-4.16	1783765	SSC
02/04/2022	CRUMP DOUGLAS	R	2416	2021		-1.03	1783765	SSC
02/04/2022	FAW HAROLD B	R	3151	2021		2.77	1783765	SSC
02/04/2022	GREENE WAYNE B	R	3794	2021		1.15	1783765	SSC
02/04/2022	GRIFFIN BERTHA	R	3943	2021		1.12	1783765	SSC
02/04/2022	BOLICK KARON DENISE	R	966	2021		-3.57	1783765	SSC
02/04/2022	ICENHOUR KENNETH H	R	5107	2021		-4.75	1783765	SSC
02/04/2022	JOHNSON LOU ANN	R	5305	2021		2.26	1783765	SSC
02/04/2022	KEYES RICHARD M & ET AL	R	5497	2021		1.13	1783765	SSC
02/04/2022	PATTERSON DANIEL MSR HRS	R	7166	2021		1.80	1783765	SSC
02/04/2022	MATHESON MISTY W	R	6228	2021		2.89	1783765	SSC
02/04/2022	STALLINGS BARBARA GRIMES	R	8833	2021		1.13	1783765	SSC
02/04/2022	SANTOS JUAN BELLO	R	8210	2021		-3.57	1783765	SSC
02/04/2022	WALLACE CHARLES R SR	R	9791	2021		2.82	1783765	SSC
02/04/2022	WALSH BENNY MURL	R	9802	2021		2.00	1783765	SSC

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DATE	NAME	TAXTYPE	REC NO	TAX YEAR	CHECK	AMOUNT	UPDATE	INIT
TXWAIV WAIVED TAX BELOW MINIMUM								
02/04/2022	WHISNANT JAMES DARNELL	R	10032	2021		-1.35	1783765	SSC
02/04/2022	GREENE TERANADA ANTOINIECI	R	3784	2021		-3.57	1783765	SSC
02/04/2022	WIDENER CLARENCE NORMAN	R	10102	2021		2.28	1783765	SSC
02/04/2022	CHESTER TYLER ANTHONY	R	8875	2021		1.72	1783765	SSC
02/04/2022	WITHERSPOON CHARLES H	R	10322	2021		-4.74	1783765	SSC
02/04/2022	LIVELY LINDA	R	5912	2021		4.09	1783765	SSC
02/04/2022	POWELL LOUISE FOX	R	7549	2021		-1.85	1783765	SSC
02/04/2022	ROOTED IN FAITH LLC	R	8104	2021		1.18	1783765	SSC
02/04/2022	BANK OF AMERICA NA	P	457	2021		2.69	1783765	SSC
02/04/2022	BEAVER CHARLES LARRY	P	692	2021		-3.47	1783765	SSC
02/04/2022	BOB'S OPTICAL OF LENOIR LLC	P	937	2021		1.71	1783765	SSC
02/04/2022	CATO CORPORATION #454 THE	P	1764	2021		-1.45	1783765	SSC
02/04/2022	CDK GLOBAL LLC	P	1780	2021		2.69	1783765	SSC
02/04/2022	COFFEY SYLVIA F	P	2110	2021		-3.26	1783765	SSC
02/04/2022	COUNSELING & SUPPORT ASSOC	P	2279	2021		1.52	1783765	SSC
02/04/2022	CURTIS LAWRENCE W	P	2475	2021		-3.26	1783765	SSC
02/04/2022	DELL EQUIPMENT FUNDING LP	P	2639	2021		-3.26	1783765	SSC
02/04/2022	DILLARD KEITH DARRIN	P	2700	2021		-3.74	1783765	SSC
02/04/2022	DILLING BRANDON T	P	2713	2021		-3.26	1783765	SSC
02/04/2022	DULA GEORGE PINKNEY	P	2857	2021		1.74	1783765	SSC

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DATE	NAME	TAXTYPE	REC NO	TAX YEAR	CHECK	AMOUNT	UPDATE	INIT
TXWAIV WAIVED TAX BELOW MINIMUM								
02/04/2022	FLOWERS COMPANY INC	P	3277	2021		-2.75	1783765	SSC
02/04/2022	G & M LUMBER CO INC	P	3433	2021		1.42	1783765	SSC
02/04/2022	GEORGE LEONARD C	P	3501	2021		1.74	1783765	SSC
02/04/2022	HARRIS MARK ANTHONY	P	4302	2021		2.45	1783765	SSC
02/04/2022	HIBRITEN AUTO MART	P	4599	2021		1.36	1783765	SSC
02/04/2022	HOPKINS DOUGLAS R	P	4890	2021		2.82	1783765	SSC
02/04/2022	HUDSON JERRY ELZIE	P	5019	2021		1.70	1783765	SSC
02/04/2022	KILBY CORY J	P	5511	2021		1.72	1783765	SSC
02/04/2022	KIMCO FACILITY SERVICES LLC	P	5519	2021		-4.01	1783765	SSC
02/04/2022	MALTBA TIMOTHY N	P	6111	2021		-3.92	1783765	SSC
02/04/2022	MARLIN LEASING	P	6135	2021		-1.24	1783765	SSC
02/04/2022	MARTIN & COMPANY	P	6147	2021		-3.58	1783765	SSC
02/04/2022	NIELSEN AUDIO INC	P	6919	2021		1.70	1783765	SSC
02/04/2022	NORTHERN LEASING SYSTEMS II	P	6958	2021		-3.63	1783765	SSC
02/04/2022	SANDRAS BEAUTY SHOP	P	8204	2021		2.93	1783765	SSC
02/04/2022	SIME STEPHEN TYLER	P	8497	2021		1.70	1783765	SSC
02/04/2022	SMUCKER FOODSERVICE INC	P	8719	2021		2.36	1783765	SSC
02/04/2022	TRIPLETT CHRISTOPHER PAUL	P	9440	2021		1.70	1783765	SSC
02/04/2022	VENDOR SERVICES CENTER	P	9692	2021		1.02	1783765	SSC
02/04/2022	WAYPORT INC	P	9925	2021		2.81	1783765	SSC
02/04/2022	WILCOX LARRY	P	10125	2021		1.70	1783765	SSC

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DATE	NAME	TAX TYPE	REC NO	TAX YEAR	CHECK	AMOUNT	UPDATE	INIT
TXWAIV WAIVED TAX BELOW MINIMUM								
02/04/2022	WILSON WESLEY WAUGH	P	10275	2021		2.92	1783765	SSC
02/04/2022	WINKLER CHARLES T JR	P	10301	2021		-3.92	1783765	SSC
	SUBTOTAL FOR TAX YEAR 2021					-201.51		
	TXWAIV WAIVED TAX BELOW MINIMUM					-201.51		
						-4,458.06		

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TXWAIV WAIVED TAX BELOW MINIMUM								
07/01/2021	ABERNATHY ZANE GREY	P	46	2021		-2.89	1	csi
07/01/2021	AVENICOM LLC	P	360	2021		-0.84	1	csi
07/01/2021	BANK OF AMERICA NA	P	457	2021		-2.75	1	csi
07/01/2021	BENFIELD G GERALD JR	R	734	2021		-1.16	1	csi
07/01/2021	BERGEMAN KENNETH LEROY	P	792	2021		-1.74	1	csi
07/01/2021	BEST CUTS BARBER & BEAUTY S	P	835	2021		-0.87	1	csi
07/01/2021	BLAIR LORIE A	P	881	2021		-1.74	1	csi
07/01/2021	BLAND DAVID R	P	894	2021		-1.74	1	csi
07/01/2021	BLOOMBERG LP	P	909	2021		-0.04	1	csi
07/01/2021	BLUE OCEAN PARTNERS LLC	R	919	2021		-0.17	1	csi
07/01/2021	BLUE RIDGE APTS OF LENOIR LL	P	927	2021		-2.00	1	csi
07/01/2021	BOB'S OPTICAL OF LENOIR LLC	P	937	2021		-1.75	1	csi
07/01/2021	BOYCE TIMOTHY L	P	1052	2021		-2.89	1	csi
07/01/2021	CASSAVAUGH KELSEY GALEN	P	1740	2021		-1.74	1	csi
07/01/2021	CDK GLOBAL LLC	P	1780	2021		-2.72	1	csi
07/01/2021	CLARK BRENDA T	R	1913	2021		-2.89	1	csi
07/01/2021	COBB KIMBERLY D TRUST	R	2042	2021		-0.23	1	csi
07/01/2021	COGDELL MARY CAROLINE	R	2125	2021		-0.17	1	csi
07/01/2021	COLEMAN JOSEPH	P	2139	2021		-1.99	1	csi
07/01/2021	COUNSELING & SUPPORT ASSOC	P	2279	2021		-1.55	1	csi
07/01/2021	COUNSELING GROUP INC THE	P	2280	2021		-1.91	1	csi

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DATE	NAME	TAXTYPE	REC NO	TAX YEAR	CHECK	AMOUNT	UPDATE	INIT
TXWAIV WAIVED TAX BELOW MINIMUM								
07/01/2021	CROWE WILLIAM R	P	2404	2021		-1.90	1	csi
07/01/2021	CUTTERS COVE	P	2485	2021		-3.00	1	csi
07/01/2021	DAVIS BEATRICE A	R	2555	2021		-2.89	1	csi
07/01/2021	DISHNET SATELLITE	P	2736	2021		-0.94	1	csi
07/01/2021	DULA GEORGE PINKNEY	P	2857	2021		-1.74	1	csi
07/01/2021	EVERGREEN HOLDINGS GROUP I	P	3084	2021		-0.23	1	csi
07/01/2021	FAW HAROLD B	R	3151	2021		-2.77	1	csi
07/01/2021	G & M LUMBER CO INC	P	3433	2021		-1.45	1	csi
07/01/2021	GEORGE LEONARD C	P	3501	2021		-1.74	1	csi
07/01/2021	GREENE WAYNE B	R	3794	2021		-1.16	1	csi
07/01/2021	HARRIS MARK ANTHONY	P	4302	2021		-2.51	1	csi
07/01/2021	HEDRICK RICHARD H	P	4474	2021		-2.89	1	csi
07/01/2021	HELTON BRENT ANTHONY	P	4496	2021		-2.94	1	csi
07/01/2021	HIBRITEN AUTO MART	P	4599	2021		-1.39	1	csi
07/01/2021	HILTON JIMMY E SR	R	4707	2021		-1.74	1	csi
07/01/2021	HOPKINS DOUGLAS R	P	4890	2021		-2.89	1	csi
07/01/2021	HOWELL WILLIAM MONROE	P	5000	2021		-2.01	1	csi
07/01/2021	HPE DEPOSITOR MASTER TRUST	P	5013	2021		-0.72	1	csi
07/01/2021	HUDSON JERRY ELZIE	P	5019	2021		-1.74	1	csi
07/01/2021	JOHNSON JOHN D JR	P	5301	2021		-1.74	1	csi

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TXWAIV WAIVED TAX BELOW MINIMUM								
07/01/2021	JOHNSON LOU ANN	R	5305	2021		-2.31	1	csi
07/01/2021	KENT ROBERT	P	5480	2021		-1.87	1	csi
07/01/2021	KEYES RICHARD M & ET AL	R	5497	2021		-1.16	1	csi
07/01/2021	KILBY CORY J	P	5511	2021		-1.74	1	csi
07/01/2021	KING DANNY RAY	P	5542	2021		-2.89	1	csi
07/01/2021	KUYKENDALL JODY WAYNE	P	5615	2021		-1.74	1	csi
07/01/2021	LEDBETTER JANET T	P	5741	2021		-1.74	1	csi
07/01/2021	LEE ROBERT E JR	P	5769	2021		-1.74	1	csi
07/01/2021	LOVATTO IAN DZE	P	5963	2021		-1.74	1	csi
07/01/2021	MATHESON MISTY W	R	6228	2021		-2.89	1	csi
07/01/2021	MATHIS JANA VIOLA	R	6232	2021		-2.90	1	csi
07/01/2021	MCDADE EDWARD GIBSON	P	6294	2021		-1.74	1	csi
07/01/2021	MCFARLAND TERRY LEE	P	6313	2021		-1.74	1	csi
07/01/2021	MCNEILL JUDY LAWS	R	6395	2021		-1.74	1	csi
07/01/2021	MOORE ARTHUR EUGENE	R	6653	2021		-2.89	1	csi
07/01/2021	MOORE MABLE INEZ	P	6685	2021		-1.74	1	csi
07/01/2021	NCR CORPORATION	P	6832	2021		-2.20	1	csi
07/01/2021	NELSON CHARLES WESLEY	P	6849	2021		-2.55	1	csi
07/01/2021	NIELSEN AUDIO INC	P	6919	2021		-1.72	1	csi
07/01/2021	NORWOOD EVA L	R	6967	2021		-0.58	1	csi
07/01/2021	PARSONS ROBERT WAYNE	P	7132	2021		-1.74	1	csi

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DATE	NAME	TAX TYPE	REC NO	TAX YEAR	CHECK	AMOUNT	UPDATE	INIT
TXWAIV WAIVED TAX BELOW MINIMUM								
07/01/2021	PATTERSON NORWOOD L III	R	7196	2021		-2.90	1	csi
07/01/2021	PATTON BROS INC	P	7205	2021		-0.80	1	csi
07/01/2021	POOLE WILLIAM H	P	7497	2021		-2.01	1	csi
07/01/2021	POPE BEN BRAXTON JR	R	7502	2021		-1.16	1	csi
07/01/2021	PRESTWOOD ADAM CARL	P	7575	2021		-1.74	1	csi
07/01/2021	RIGSBY ROBERT	P	7945	2021		-2.60	1	csi
07/01/2021	ROOTED IN FAITH LLC	R	8104	2021		-1.21	1	csi
07/01/2021	ROPER WAYNE HARRISON	P	8108	2021		-1.74	1	csi
07/01/2021	SANDRAS BEAUTY SHOP	P	8204	2021		-3.00	1	csi
07/01/2021	SAVANNAH ROSE FORESTRY LL(	R	8225	2021		-2.89	1	csi
07/01/2021	SCOTT PHILLIP	P	8274	2021		-1.74	1	csi
07/01/2021	SECU*RE INC	R	8313	2021		-1.16	1	csi
07/01/2021	SIGMON MARSHALL WAYNE	R	8481	2021		-1.74	1	csi
07/01/2021	SIME STEPHEN TYLER	P	8497	2021		-1.74	1	csi
07/01/2021	SMITH JAMES H	P	8630	2021		-1.74	1	csi
07/01/2021	SMITH MICHAEL GLENN	P	8661	2021		-1.74	1	csi
07/01/2021	SMITH ROGER ERIC	R	8680	2021		-2.31	1	csi
07/01/2021	SMUCKER FOODSERVICE INC	P	8719	2021		-2.39	1	csi
07/01/2021	STALLINGS BARBARA GRIMES	R	8833	2021		-1.16	1	csi
07/01/2021	STRANGE STEVEN A	P	9030	2021		-1.74	1	csi

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DATE	NAME	TAXTYPE	REC NO	TAX YEAR	CHECK	AMOUNT	UPDATE	INIT
TXWAIV WAIVED TAX BELOW MINIMUM								
07/01/2021	TIMELESS TREASURES	P	9360	2021		-0.82	1	csi
07/01/2021	TRANSACTION NETWORK SRVS I	P	9422	2021		-0.59	1	csi
07/01/2021	TRIPLETT CHRISTOPHER PAUL	P	9440	2021		-1.74	1	csi
07/01/2021	VAIL MICHAEL L	R	9614	2021		-2.31	1	csi
07/01/2021	VENDOR SERVICES CENTER	P	9692	2021		-1.04	1	csi
07/01/2021	VIERELA ANNE M	P	9706	2021		-1.90	1	csi
07/01/2021	WALLACE CHARLES R SR	R	9791	2021		-2.89	1	csi
07/01/2021	WALLACE JOSEPH	P	9795	2021		-2.42	1	csi
07/01/2021	WATSON TOIE RENEE	P	9914	2021		-1.74	1	csi
07/01/2021	WAYPORT INC	P	9925	2021		-2.81	1	csi
07/01/2021	WIDENER CLARENCE NORMAN	R	10102	2021		-2.31	1	csi
07/01/2021	WILCOX LARRY	P	10125	2021		-1.74	1	csi
07/01/2021	WILSON CHARLES DANIEL	R	10239	2021		-2.31	1	csi
07/01/2021	WILSON WATTULA P	P	10274	2021		-1.74	1	csi
07/01/2021	WILSON WESLEY WAUGH	P	10275	2021		-2.99	1	csi
07/01/2021	WINEBARGER NICHOLAS	P	10293	2021		-1.74	1	csi
07/01/2021	WINKLER GREGORY DEAN	P	10307	2021		-1.74	1	csi
07/01/2021	YI YONG KI	P	10440	2021		-1.74	1	csi
02/04/2022	BARR MARSHALL LEE SR	R	571	2021		-0.02	1783755	SSC
02/04/2022	BEARD DAVID	R	684	2021		0.60	1783755	SSC
02/04/2022	BENGE HAROLD D	R	757	2021		0.99	1783755	SSC

FY 2021-2022

CITY OF LENOIR
TAX TRANSACTION REPORT BY TRANSACTION CODE
07/01/2021 TO 06/30/2022

DATE	NAME	TAX TYPE	REC NO	TAX YEAR	CHECK	AMOUNT	UPDATE	INIT
TXWAIV WAIVED TAX BELOW MINIMUM								
02/04/2022	CONNORS ED	R	2174	2021		-0.03	1783755	SSC
02/04/2022	CRUZ WUILMAN A MORAN	R	2457	2021		-0.69	1783755	SSC
02/04/2022	DULA LESLIE MORRIS	R	2868	2021		0.04	1783755	SSC
02/04/2022	ELLER JANIS H ET AL	R	2992	2021		0.01	1783755	SSC
02/04/2022	GERMAN FAMILY RENTALS LLC	R	3510	2021		0.06	1783755	SSC
02/04/2022	GREENE JOSEPH WORTH	R	3750	2021		0.20	1783755	SSC
02/04/2022	HAMBY MARY	R	4185	2021		-0.84	1783755	SSC
02/04/2022	MINTON SUSIE	R	6603	2021		0.43	1783755	SSC
02/04/2022	COGDELL MARY CAROLINE	R	2125	2021		0.17	1783755	SSC
02/04/2022	MILLER DAVID THOMAS	R	6519	2021		0.73	1783755	SSC
02/04/2022	MILLER LEWIS R	R	6546	2021		0.05	1783755	SSC
02/04/2022	OLIVAS JOHN A	R	7012	2021		0.06	1783755	SSC
02/04/2022	LOOMIS JOHN	R	5951	2021		0.20	1783755	SSC
02/04/2022	PITTS ROY L	R	7449	2021		0.10	1783755	SSC
02/04/2022	SETZER JERRY L SR	R	8348	2021		0.58	1783755	SSC
02/04/2022	SUDDRETH GARY M	R	9072	2021		-0.05	1783755	SSC
02/04/2022	SHELDON YVONNE W	R	8392	2021		-0.03	1783755	SSC
02/04/2022	AVENUE SALON & SPA THE	P	361	2021		0.50	1783755	SSC
02/04/2022	BEST CUTS BARBER & BEAUTY S	P	835	2021		0.87	1783755	SSC
02/04/2022	BLOOMBERG LP	P	909	2021		0.04	1783755	SSC

FY 2021-2022

CITY OF LENOIR
TAX TRANSACTION REPORT BY TRANSACTION CODE
07/01/2021 TO 06/30/2022

DATE	NAME	TAXTYPE	REC NO	TAX YEAR	CHECK	AMOUNT	UPDATE	INIT
TXWAIV WAIVED TAX BELOW MINIMUM								
02/04/2022	DISHNET SATELLITE	P	2736	2021		0.96	1783755	SSC
02/04/2022	DRIVEN PRE-OWNED LLC	P	2817	2021		0.42	1783755	SSC
02/04/2022	HPE DEPOSITOR MASTER TRUST	P	5013	2021		0.70	1783755	SSC
02/04/2022	NEW TELEPHONE COMPANY THE	P	6886	2021		-0.41	1783755	SSC
02/04/2022	PHILYAW JONATHAN E	P	7362	2021		0.01	1783755	SSC
02/04/2022	TRANSACTION NETWORK SRVS I	P	9422	2021		0.58	1783755	SSC
02/04/2022	BARLOWE JEFFREY WARD	R	537	2021		-4.75	1783765	SSC
02/04/2022	BROWN EDWARD EUGENE	R	1194	2021		-4.75	1783765	SSC
02/04/2022	BARE COY T	R	491	2021		-3.30	1783765	SSC
02/04/2022	CLARK BRENDA T	R	1913	2021		2.89	1783765	SSC
02/04/2022	MATHIS JANA VIOLA	R	6232	2021		2.86	1783765	SSC
02/04/2022	CORPENING BRYANT F	R	2233	2021		-4.16	1783765	SSC
02/04/2022	CORPENING BRYANT F	R	2235	2021		-4.16	1783765	SSC
02/04/2022	CORPENING BRYANT F	R	2236	2021		-4.16	1783765	SSC
02/04/2022	CORPENING BRYANT F	R	2234	2021		-4.16	1783765	SSC
02/04/2022	CRUMP DOUGLAS	R	2416	2021		-1.03	1783765	SSC
02/04/2022	FAW HAROLD B	R	3151	2021		2.77	1783765	SSC
02/04/2022	GREENE WAYNE B	R	3794	2021		1.15	1783765	SSC
02/04/2022	GRIFFIN BERTHA	R	3943	2021		1.12	1783765	SSC
02/04/2022	BOLICK KARON DENISE	R	966	2021		-3.57	1783765	SSC
02/04/2022	ICENHOUR KENNETH H	R	5107	2021		-4.75	1783765	SSC

CITY OF LENOIR

FY 2021-2022

TAX TRANSACTION REPORT BY TRANSACTION CODE

07/01/2021 TO 06/30/2022

DATE	NAME	TAXTYPE	REC NO	TAX YEAR	CHECK	AMOUNT	UPDATE	INIT
TXWAIV WAIVED TAX BELOW MINIMUM								
02/04/2022	JOHNSON LOU ANN	R	5305	2021		2.26	1783765	SSC
02/04/2022	KEYES RICHARD M & ET AL	R	5497	2021		1.13	1783765	SSC
02/04/2022	PATTERSON DANIEL MSR HRS	R	7166	2021		1.80	1783765	SSC
02/04/2022	MATHESON MISTY W	R	6228	2021		2.89	1783765	SSC
02/04/2022	STALLINGS BARBARA GRIMES	R	8833	2021		1.13	1783765	SSC
02/04/2022	SANTOS JUAN BELLO	R	8210	2021		-3.57	1783765	SSC
02/04/2022	WALLACE CHARLES R SR	R	9791	2021		2.82	1783765	SSC
02/04/2022	WALSH BENNY MURL	R	9802	2021		2.00	1783765	SSC
02/04/2022	WHISNANT JAMES DARNELL	R	10032	2021		-1.35	1783765	SSC
02/04/2022	GREENE TERANADA ANTOINIECI	R	3784	2021		-3.57	1783765	SSC
02/04/2022	WIDENER CLARENCE NORMAN	R	10102	2021		2.28	1783765	SSC
02/04/2022	CHESTER TYLER ANTHONY	R	8875	2021		1.72	1783765	SSC
02/04/2022	WITHERSPOON CHARLES H	R	10322	2021		-4.74	1783765	SSC
02/04/2022	LIVELY LINDA	R	5912	2021		4.09	1783765	SSC
02/04/2022	POWELL LOUISE FOX	R	7549	2021		-1.85	1783765	SSC
02/04/2022	ROOTED IN FAITH LLC	R	8104	2021		1.18	1783765	SSC
02/04/2022	BANK OF AMERICA NA	P	457	2021		2.69	1783765	SSC
02/04/2022	BEAVER CHARLES LARRY	P	692	2021		-3.47	1783765	SSC
02/04/2022	BOB'S OPTICAL OF LENOIR LLC	P	937	2021		1.71	1783765	SSC
02/04/2022	CATO CORPORATION #454 THE	P	1764	2021		-1.45	1783765	SSC

CITY OF LENOIR

FY 2021-2022 TAX TRANSACTION REPORT BY TRANSACTION CODE

07/01/2021 TO 06/30/2022

DATE	NAME	TAXTYPE	REC NO	TAX YEAR	CHECK	AMOUNT	UPDATE	INIT
TXWAIV WAIVED TAX BELOW MINIMUM								
02/04/2022	CDK GLOBAL LLC	P	1780	2021		2.69	1783765	SSC
02/04/2022	COFFEY SYLVIA F	P	2110	2021		-3.26	1783765	SSC
02/04/2022	COUNSELING & SUPPORT ASSOC	P	2279	2021		1.52	1783765	SSC
02/04/2022	CURTIS LAWRENCE W	P	2475	2021		-3.26	1783765	SSC
02/04/2022	DELL EQUIPMENT FUNDING LP	P	2639	2021		-3.26	1783765	SSC
02/04/2022	DILLARD KEITH DARRIN	P	2700	2021		-3.74	1783765	SSC
02/04/2022	DILLING BRANDON T	P	2713	2021		-3.26	1783765	SSC
02/04/2022	DULA GEORGE PINKNEY	P	2857	2021		1.74	1783765	SSC
02/04/2022	FLOWERS COMPANY INC	P	3277	2021		-2.75	1783765	SSC
02/04/2022	G & M LUMBER CO INC	P	3433	2021		1.42	1783765	SSC
02/04/2022	GEORGE LEONARD C	P	3501	2021		1.74	1783765	SSC
02/04/2022	HARRIS MARK ANTHONY	P	4302	2021		2.45	1783765	SSC
02/04/2022	HIBRITEN AUTO MART	P	4599	2021		1.36	1783765	SSC
02/04/2022	HOPKINS DOUGLAS R	P	4890	2021		2.82	1783765	SSC
02/04/2022	HUDSON JERRY ELZIE	P	5019	2021		1.70	1783765	SSC
02/04/2022	KILBY CORY J	P	5511	2021		1.72	1783765	SSC
02/04/2022	KIMCO FACILITY SERVICES LLC	P	5519	2021		-4.01	1783765	SSC
02/04/2022	MALTBA TIMOTHY N	P	6111	2021		-3.92	1783765	SSC
02/04/2022	MARLIN LEASING	P	6135	2021		-1.24	1783765	SSC
02/04/2022	MARTIN & COMPANY	P	6147	2021		-3.58	1783765	SSC
02/04/2022	NIELSEN AUDIO INC	P	6919	2021		1.70	1783765	SSC

FY 2021-2022

CITY OF LENOIR
TAX TRANSACTION REPORT BY TRANSACTION CODE
07/01/2021 TO 06/30/2022

DATE	NAME	TAXTYPE	REC NO	TAX YEAR	CHECK	AMOUNT	UPDATE	INIT
TXWAIV WAIVED TAX BELOW MINIMUM								
02/04/2022	NORTHERN LEASING SYSTEMS II	P	6958	2021		-3.63	1783765	SSC
02/04/2022	SANDRAS BEAUTY SHOP	P	8204	2021		2.93	1783765	SSC
02/04/2022	SIME STEPHEN TYLER	P	8497	2021		1.70	1783765	SSC
02/04/2022	SMUCKER FOODSERVICE INC	P	8719	2021		2.36	1783765	SSC
02/04/2022	TRIPLETT CHRISTOPHER PAUL	P	9440	2021		1.70	1783765	SSC
02/04/2022	VENDOR SERVICES CENTER	P	9692	2021		1.02	1783765	SSC
02/04/2022	WAYPORT INC	P	9925	2021		2.81	1783765	SSC
02/04/2022	WILCOX LARRY	P	10125	2021		1.70	1783765	SSC
02/04/2022	WILSON WESLEY WAUGH	P	10275	2021		2.92	1783765	SSC
02/04/2022	WINKLER CHARLES T JR	P	10301	2021		-3.92	1783765	SSC
	SUBTOTAL FOR TAX YEAR 2021					-201.51		
	TXWAIV WAIVED TAX BELOW MINIMUM					-201.51		
						-201.51		

Total for tax released - $8785.77

May 2022 Communication Report

By Joshua Harris, Director, Communication & Public Information 6/10/2022

CITY OF LENOIR NC ★ CREATE WITH US

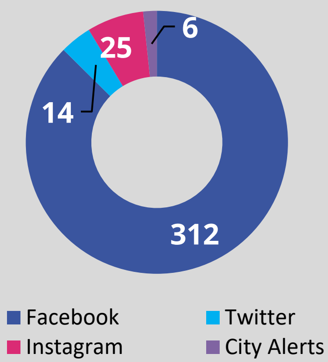
CONTENT CREATION

News Releases	Photos	Videos	Podcasts/Radio	Social Posts	Notify Me	Q&A	eSign
14	***314***	***6***		***139***	***36***	***33***	***1***

PUBLIC ENGAGEMENT

New Followers

357



Social Reach

100,956

Facebook *90,668*

Twitter *8,692*

Video Views

3,444

Facebook *3,193*

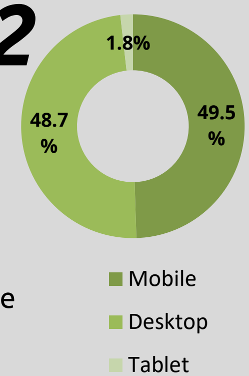
YouTube *251*

Website Views

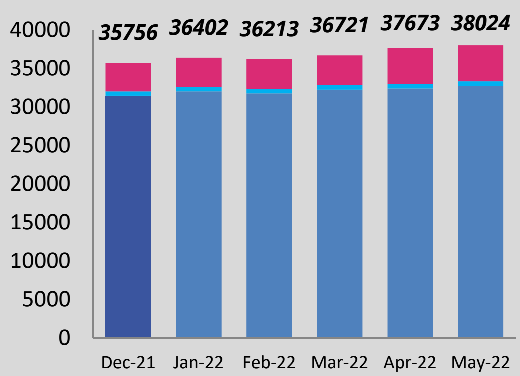
38,642

Top Pages

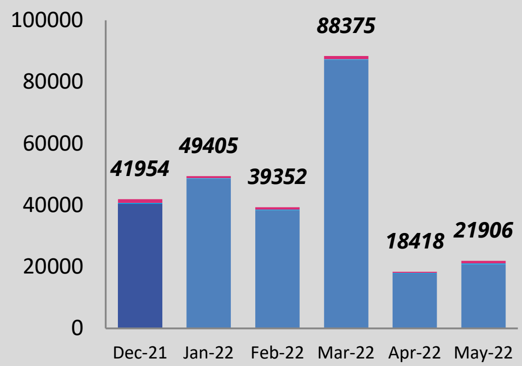
1. Payment Options
2. LAFC
3. Jobs
4. Water & Sewer Service
5. Garbage Collection
6. Police
7. Job: Public Works Director



Total Followers

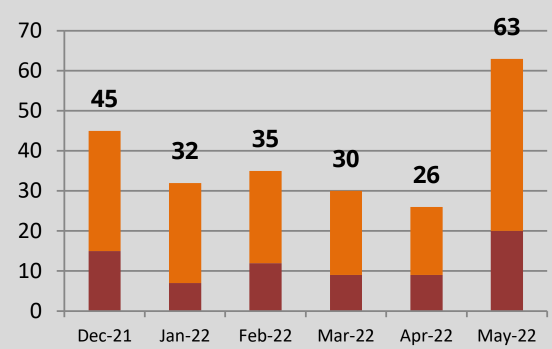


Social Engagement



Media Coverage ***63***

Papers ***20*** **Web** ***43***



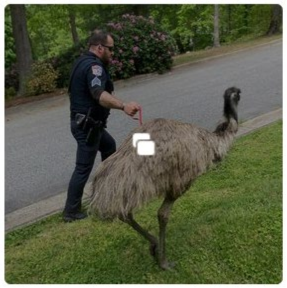
Top Facebook

Reach: The number of people who saw the post on their feed
Engagements: Reactions, comments, shares, photo/video views, and clicks

Total Facebook Followers

32,716

Last Month *32,404* Gain ***312***



Boost post

File this one under "other duties as assigned." Officers with the...
May 2, 2022 at 12:37 PM
ID: 359995392837881

Interactions

934 reactions | 168 comments | 154 shares

Overview | Performance | Feed preview

Performance

Reach	Engagements	Negative interactions
Total: 23,632	Reactions: 934	Total: 3
Organic: 23,632 (100%)	Comments: 168	Unique: 3
Paid: 0 (0%)	Shares: 154	

Boost post

We would like to recognize and honor the peacekeepers of Cald...
May 11, 2022 at 7:00 PM
ID: 313264284295769

Interactions

293 reactions | 30 comments | 56 shares

Overview | Performance | Feed preview

Performance

Reach	Engagements	Negative interactions
Total: 10,942	Reactions: 293	Total: 5
Organic: 10,942 (100%)	Comments: 30	Unique: 5
Paid: 0 (0%)	Shares: 56	

Boost again

Our Summer Madness Series is back in full swing. Join us every...
May 31, 2022 at 1:38 PM
ID: 5126014387491183

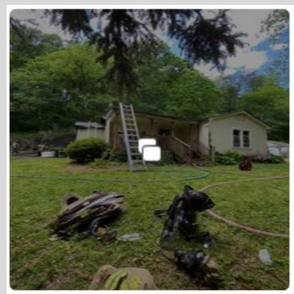
Interactions

175 reactions | 14 comments | 58 shares

Overview | Performance | Paid results | Feed preview

Performance

Reach	Engagements	Negative interactions
Total: 10,471	Reactions: 175	Total: 1
Organic: 7,568 (72%)	Comments: 14	Unique: 1
Paid: 3,423 (28%)	Shares: 58	



Boost post

It's been a busy day today for C-Shift's Crews, finishing up the ...
May 12, 2022 at 10:03 PM
ID: 307279254921466

Interactions

184 reactions | 4 comments | 12 shares

Overview | Performance | Feed preview

Performance

Reach	Engagements	Negative interactions
Total: 4,219	Reactions: 184	Total: 2
Organic: 4,219 (100%)	Comments: 4	Unique: 2
Paid: 0 (0%)	Shares: 12	

Top Tweets

Impressions: Times people saw this Tweet on Twitter
Engagements: Times people interacted with this Tweet

Total Twitter Followers

625

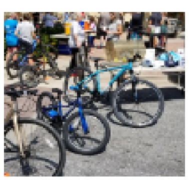
Last Month *611* Gain ***14***

City of Lenoir, NC @CityofLenoir
File this one under "other duties as assigned." Officers with the Lenoir Police Dept. tried their hand at emu wrangling this weekend. A female emu named Kevin showed up on Eastwood Park Drive SE Saturday. Kevin lives in Moravian Falls. More details at https://bit.ly/3F9aKFI . pic.twitter.com/2rkKuJutMZ

Impressions	4,777
Total engagements	181
Detail expands	87
Media engagements	36
Likes	24
Link clicks	15
Retweets	12
Profile clicks	7

City of Lenoir, NC @CityofLenoir
On behalf of Council, Mayor Joe Gibbons proclaimed May 1 to 7 as “Celebrate Drinking Water Week” in Lenoir. Public Utilities staff operate the water treatment plant 24/7/365 & produces 7.5 million gallons of drinking water every day. Read more at https://bit.ly/3OX76TE . **@awwa** pic.twitter.com/ltl7eocsl7

Impressions	354
Total engagements	8
Detail expands	4
Media engagements	2
Retweets	1
Likes	1



City of Lenoir, NC @CityofLenoir
The Lenoir Bicycle Festival is happening now in Downtown Lenoir. We have some awesome prizes in our $1 ticket raffle including three cool bikes, $50 gift cards, a Pixelbook, a festival swag pack, & more! The drawing is at 2:30 and you must be present to win and pick your prize. pic.twitter.com/ixRpUdAUZn

Impressions	272
Total engagements	11
Media engagements	5
Likes	3
Retweets	1
Detail expands	1
Profile clicks	1

Top Instagram

Likes: The number of people who liked the post on their feed

Total Instagram Followers

4,683

Last Month *4,658* Gain **25**

Boost post

File this one under "other duties as assigned." Officers with the City of Lenoir...
May 2, 2022 at 12:37 PM
ID: 18217468672132347

Interactions
132 likes | 8 comments

Performance

Reach
Total
920 Worst Best
This post reached more people than 100% of your 50 most recent Instagram posts and stories.
Reach 920

Likes, comments and shares
Total
202 Worst Best
This post received more likes, comments and shares than 100% of your 50 most recent Instagram posts and stories.
Likes 132
Comments 8
Shares 62

Results
Total
--
Link clicks --

Boost post

The outdoor pool at the Lenoir Aquatic & Fitness Center will be open tomorro...
May 27, 2022 at 4:31 PM
ID: 17958391588764563

Interactions
49 likes | 2 comments

Performance

Reach
Total
707 Worst Best
This post reached more people than 92% of your 50 most recent Instagram posts and stories.
Reach 707

Likes, comments and shares
Total
63 Worst Best
This post received more likes, comments and shares than 88% of your 50 most recent Instagram posts and stories.
Likes 49
Comments 2
Shares 12

Results
Total
--
Link clicks --

Boost post

Guess what. Hwy 55 is opening tomorrow, Wednesday, May 4! Mayor Joe Gib...
May 3, 2022 at 4:38 PM
ID: 18192600067162057

Interactions
64 likes | 3 comments

Performance

Reach
Total
706 Worst Best
This post reached more people than 90% of your 50 most recent Instagram posts and stories.
Reach 706

Likes, comments and shares
Total
72 Worst Best
This post received more likes, comments and shares than 94% of your 50 most recent Instagram posts and stories.
Likes 64
Comments 3
Shares 5

Results
Total
--
Link clicks --

Boost post

City of Lenoir Public Works staff recently made two more greenway connecti...
May 13, 2022 at 3:18 PM
ID: 17947783561936097

Interactions
40 likes | 0 comments

Performance

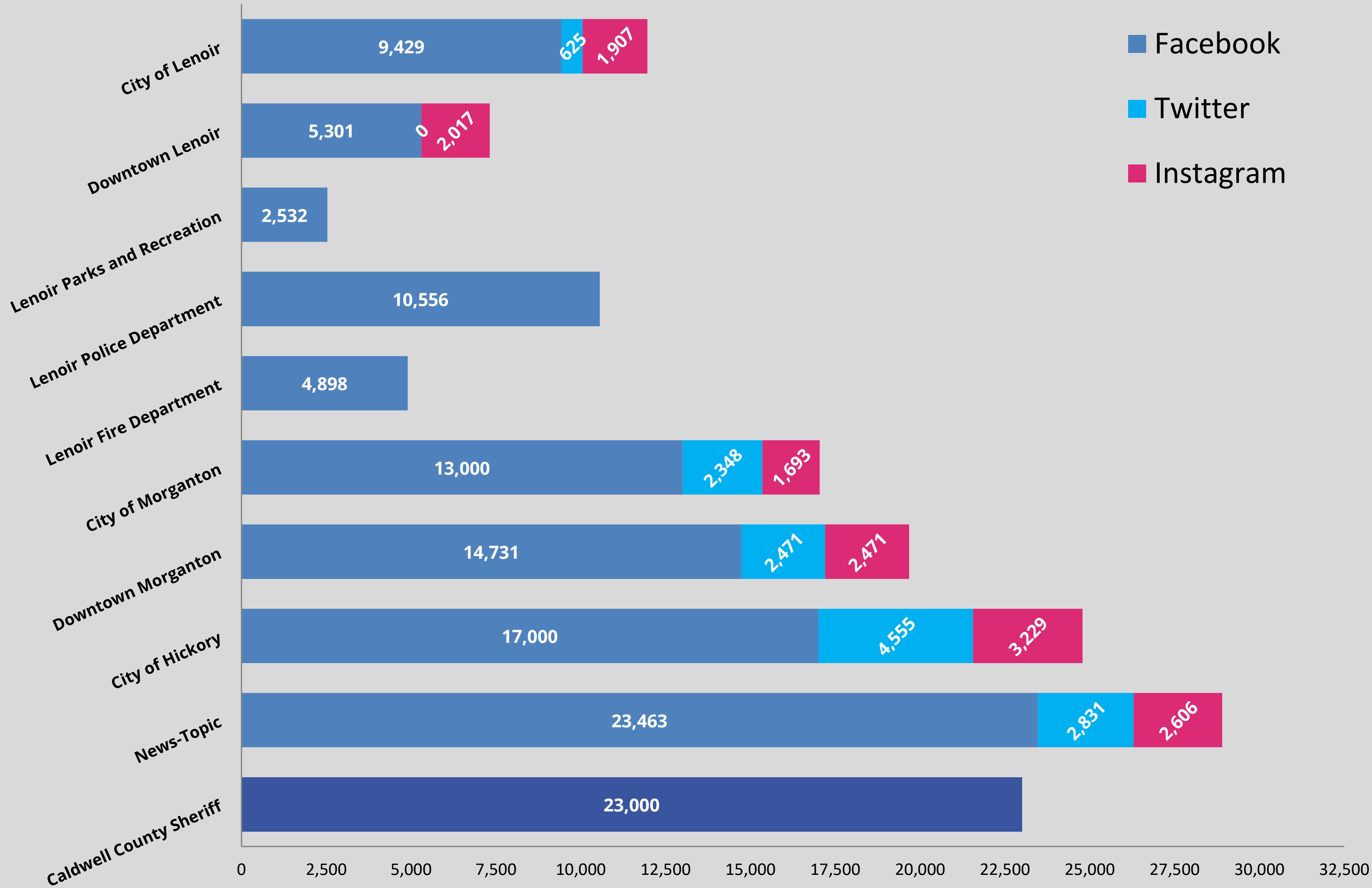
Reach
Total
592 Worst Best
This post reached more people than 76% of your 50 most recent Instagram posts and stories.
Reach 592

Likes, comments and shares
Total
41 Worst Best
This post received more likes, comments and shares than 70% of your 50 most recent Instagram posts and stories.
Likes 40
Comments 0
Shares 1

Results
Total
--
Link clicks --

Social Comparison

The chart below compares Lenoir's social accounts with surrounding organizations.

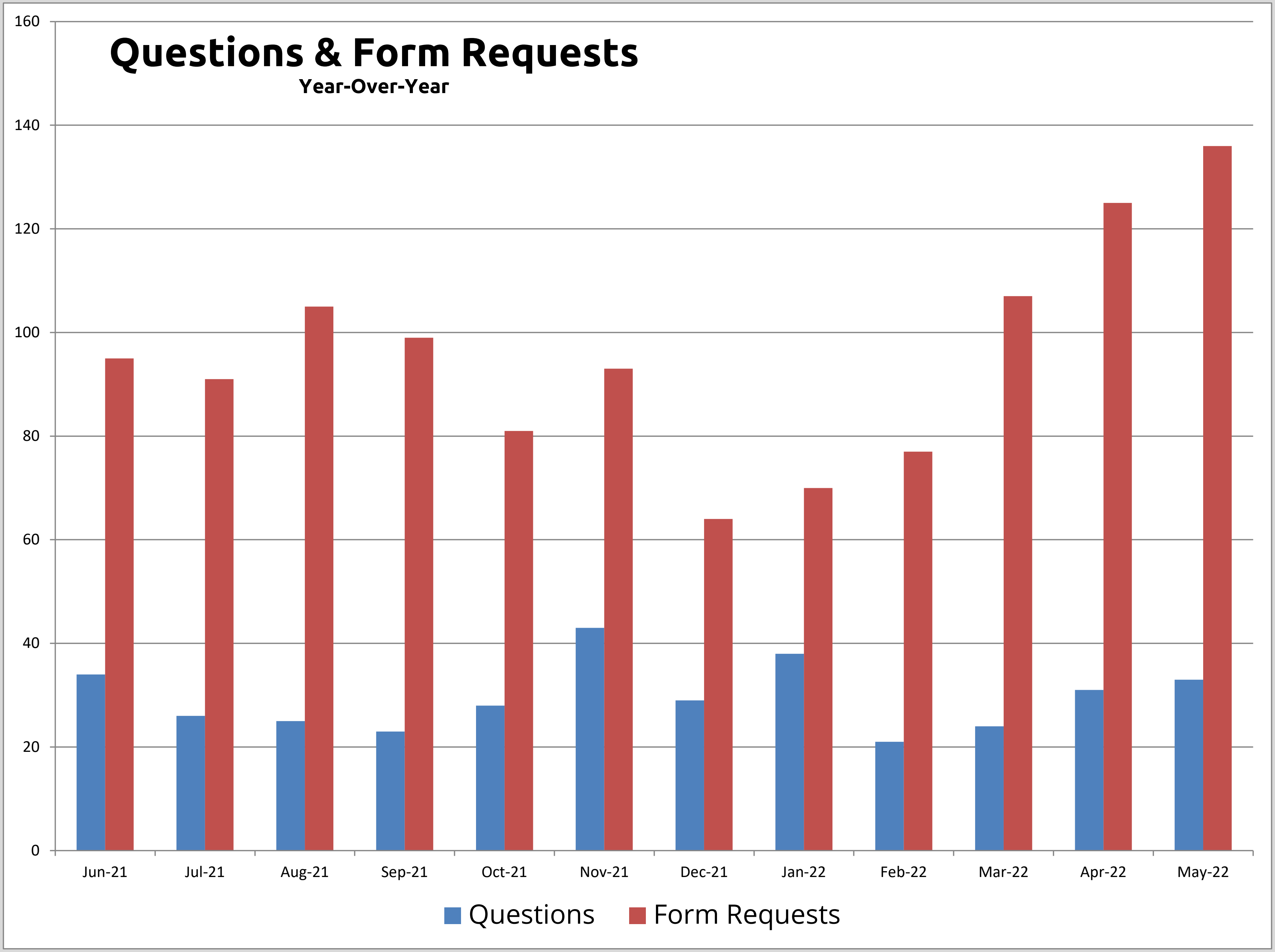


Questions and Form Requests

Bulk Garbage	102
Garbage Pickup	12
Cart Issue	7
Extra Cart	12
Payment Plan	1
Records Request	
Total Requests	134
Questions	33

Syndey Heiberge, Queen City News, would love to come up this afternoon to interview the officer about
Are there any sponsorship and apparel opportunities available?
Hi there! I'm a producer for The Weather Channel's Local Now. I love the emu story! Do you happen to ha
I recently requested a marriage certificate 4/31/1962
Are there statistics on car accidents on route 18 around the Cedar Rock Estates? I've lived there for abou
I ordered a veteran plaque and want to know when it will be installed
Problem with a ignorant city enployee
Road has cracks all in it and potholes are forming where Road was cut I believe for water lines and never properly repaired. They came out before and
I have noticed a potential water leak at 2915 Norwood St (321-A near Hudson). There is constant water running across the driveway, even when it has
My family is planning a memorial visit to the tile paver of Franklin Walker Hooper. Can you please give us a map or take a picture of the specific spot in
Hi, I'm email to ask about driveway permits in the city of lenoir. I completed an application a while back and wanted to make sure it was still good. I als
If you are pulling to the stop sign on Brixton Place to leave and you look right to see if there are cars coming, you cannot see well. You have to pull alm
I live on Harper Avenue and today there was a major water main issue. Our water has come back on however it's Brown and muddy. When will it be sa
I live across from West Lenoir Elementary school. What are the plans for the school after it closes this year?
I live across from West Lenoir Elementary school. What are the plans for the school after it closes this year?
When I went to flush my toilet for the 1st time in the middle of the night last night, The tank sounded like it exploded And the lid jumped a good 2". S
Do I need a permit to have a yard sale at my house?
Building new home on Johnson Place Road, Kinston. Do I apply for electric and water with Lenoir or Kinston?
I need to know if Oliver Lane, Lenoir, NC, is maintained by the City of Lenoir Street Department? I am listing Vacant land as well as 1215 and 1221 Oliv
Is there a way to switch over to paperless invoice delivery for our account? We are looking for March 2021 and June 2021 invoices for our account.
Over the past few weeks I have noticed that everytime the city garbage truck that uses hydraulics to lift the cans and dump them stops, that it leaves
Street light burnt out.
WaterSmart: I live at 307 Kristin Lane, Apt 3 in Hudson, NC 28638. I am actually moving into another apartment building in the same complex and wou
WaterSmart: Just a quick note to let you know we are replenishing the water in our pool. Usage will up a lot on Saturday and some on Sunday and we
Hello, I'm wondering when this years 4th of July celebration will be. I can't seem to find anything online.
What department do I contact to request that someone come out to check a pipe on my property that the city installed. There is a pipe that the city in
I would like to close my account with the city. I moved to NY State in April and no longer need the account and notices
There is a leak or break in a line at the dead end at 2350 lakeside terrace circle Lenoir. Water is continuously running down the bank
water pouring out at curb in front of 1229 Camelot Court NE, Lenoir
How does one go about transferring a current account into someone else's name? Let them take over payments basically for a current account ..Accou
I am writing you concerning Lenoir Aquatic Center. I am a member and pay for services monthly. The hours of operation are very unpredictable. I hav
calling to get info about veteran bricks on the square

68 sent in a form with a check to have a memorial paver in honor of my father



Lenoir Fire Department

602 Harper Avenue, N.W.
Lenoir, North Carolina 28645

Fire Marshal
Christopher W. Jacobs
(828) 757-2193
(828) 394-1206 Fax
cjacobs@ci.lenoir.nc.us

Lenoir Fire Department
(828) 757-2190

Ref: Fireworks Display for July 2nd, 2022

Date: June 8th, 2022

Due to some changes in the North Carolina law, fireworks displays are now required to be approved by the County Board of Commissioners and/or City Council. This change came in effect February 1, 2010, and the approval must be granted prior to a permit being issued by the Fire Marshal's Office. I have attached a copy of General Statute 14-413. I am acquiring copies of one (1) application packet for fireworks display inside the City of Lenoir. The date of the display is July 2nd, 2022 and conducted by Munnerlyn Pyrotechnics, for Magic Midways and Caldwell County Fairgrounds. The display is located at the Caldwell County Fairgrounds located at 2461 Fairground Road, Lenoir NC, 28645. The General Statute requires that the County/City ensures proof of insurance prior to providing approval. A copy of the insurance certificate is provided in the packet provided by Munnerlyn Pyrotechnics. I have required that the information be submitted by each applicant that is required by the North Carolina Fire Code and this office will conduct the necessary inspections of these sites prior to the display. I would respectfully request that this fireworks display be placed on the next agenda for consideration by the City Council. It is my understanding that most Counties/Cities are placing these items on the consent agenda once the insurance certificate has been verified (it has). As always, if I can be of any further assistance in this matter, please do not hesitate to contact me.

Chris Jacobs
City of Lenoir Fire Marshal
Phone# 828-757-2193
Email: cjacobs@ci.lenoir.nc.us

Lenoir Fire Department

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Lenoir, North Carolina 28645

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APPLICATION FOR FIREWORKS DISPLAY PERMIT

- Name: Munnerlyn Pyrotechnics (individual, group or organizational sponsor)
- Address: 255A Charter Oak Rd
  Lexington, SC 29072
- Location of Display: 2460 Fairgrounds Rd (Street Address)
  Lenoir, NC 28645
- Name, Address and Phone number of fireworks display operator:
- Date and Time of Fireworks Display: 7/2/22 @approx 930PM
- Proposed Rain/Wind Date if event is postponed: 7/3/22 @approx 930PM
- Provided a copy of approval for the fireworks display from the City of Lenoir per Caldwell County Agreement.
- Provide the qualifications of the operator which demonstrate experience with use of fireworks and knowledge of all safety precautions related to the storage, handling or use of fireworks. Operators **must have a permit from the Office of State Fire Marshal** and provide a copy of permits of all personnel involved in the display to this office or provide documentation required for assistants on site.
- Provide Evidence of Financial Responsibility by the sponsor of the event of the operator of the fireworks display. (Insurance Certificate) **City of Lenoir is to be included** in the Certificate Holder Section.
- Provide a "Procedure Plan for Failures" which establishes procedures to follow and actions to be taken in the event that a shell fails to ignite or other malfunctions.
- Provide a diagram (including distances) of the grounds on which the outdoor fireworks display is to be held showing the point at which the fireworks are to be discharged, the location of all buildings, highways and other lines of communication, this lines behind which the audience is to be restrained, and the location of other possible overhead obstructions.
- Provide information regarding the number and types of fireworks which will be discharged.
- Provide information regarding the manner and place of storage of such fireworks prior to delivery to the outdoor fireworks display site.

By signing this document, the applicant agrees that the operation of this outdoor fireworks display will conform to the terms of NFPA 1123 or NFPA 1126, and the General Statutes of North Carolina.

Renee Cannon
(Signature of Applicant)

6/14/2022
(Date)

ACORD®

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 6/9/2022

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER
Britton-Gallagher and Associates, Inc.
One Cleveland Center, Floor 30
1375 East 9th Street
Cleveland OH 44114

CONTACT NAME:
PHONE (A/C, No, Ext): 216-658-7100 | FAX (A/C, No): 216-658-7101
E-MAIL ADDRESS: info@brittongallagher.com

INSURER(S) AFFORDING COVERAGE	NAIC #
INSURER A : Everest Indemnity Insurance Co.	10851
INSURER B : Everest Denali Insurance Company	16044
INSURER C : Axis Surplus Lines Insurance Co.	26620
INSURER D : Liberty Insurance Corporation	
INSURER E :	
INSURER F :	

INSURED
Munnerlyn Pyrotechnics
808 Highway 378 STE A
Lexington SC 29072

COVERAGES

CERTIFICATE NUMBER: 635055576 REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	X COMMERCIAL GENERAL LIABILITY CLAIMS-MADE X OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: POLICY X PRO-JECT LOC OTHER:	Y		SI8ML02549-221	4/29/2022	4/29/2023	EACH OCCURRENCE	$ 1,000,000
							DAMAGE TO RENTED PREMISES (Ea occurrence)	$ 500,000
							MED EXP (Any one person)	$
							PERSONAL & ADV INJURY	$ 1,000,000
							GENERAL AGGREGATE	$ 2,000,000
							PRODUCTS - COMP/OP AGG	$ 2,000,000
								$
B	AUTOMOBILE LIABILITY X ANY AUTO ALL OWNED AUTOS SCHEDULED AUTOS X HIRED AUTOS X NON-OWNED AUTOS	Y		SI8CA00294-221	4/29/2022	4/29/2023	COMBINED SINGLE LIMIT (Ea accident)	$ 1,000,000
							BODILY INJURY (Per person)	$
							BODILY INJURY (Per accident)	$
							PROPERTY DAMAGE (Per accident)	$
								$
C	UMBRELLA LIAB X OCCUR X EXCESS LIAB CLAIMS-MADE DED RETENTION $	Y		P-001-000875153-01	4/29/2022	4/29/2023	EACH OCCURRENCE	$ 4,000,000
							AGGREGATE	$ 4,000,000
								$
D	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY Y/N ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	N / A		WC5-39S-742832-022	5/18/2022	5/18/2023	X PER STATUTE / OTH-ER	
							E.L. EACH ACCIDENT	$ 1,000,000
							E.L. DISEASE - EA EMPLOYEE	$ 1,000,000
							E.L. DISEASE - POLICY LIMIT	$ 1,000,000
A	Excess Liability #2	Y		SI8EX02050-221	5/26/2022	4/29/2023	Each Occ/ Aggregate Total Excess Limits	$5,000,000 $9,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
Additional Insured extension of coverage is provided by above referenced General Liability policy where required by written agreement.
RE: General Liability, the following are named as additional insured in respects to the negligence of the named insured: David Shoup and his Agents, employees and associates; Caldwell County NC; Caldwell County Fire Department; City of Lenoir Fire Department; State of NC and its Agents

CERTIFICATE HOLDER

City of Lenoir
PO Box 958
Lenoir NC 28645
United States

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

Lenoir All-America City 2008

July 2022

Lenoir All-America City 2008

Sun	Mon	Tue	Wed	Thu	Fri	Sat
					1 8:30 p.m - 11:00 p.m. The movie "Sing 2" (Downtown Stage)	2 3:00 p.m. Cruise-In (Downtown)
3	4 City Offices Closed! 9:30 p.m. Fireworks (Optimist Park) *No vendors available	5 Cancelled-City Council	6	7	8 7:00 p.m.-10:00 p.m. The Silvio Martinat Band (Downtown Stage)	9
10	11 Noon - City/County Services Committee	12 8:00 a.m. EDC	13	14 6:00 p.m. Lenoir Business Adv. Board	15 7:00 p.m - 10:00 p.m. New Kids-Super Fly 90's Tribute Band 5-7 pm B.Berry Fest.	16 9:00 a.m. Blackberry Festival (Downtown)
17	18	19 6:00 p.m. City Council	20 9:00 a.m. Staff Meeting	21	22 6:00 p.m. Summer Music Festival (MLK)	23 6:00 p.m. Summer Music Festival (MLK Center)
24	25 5:30 p.m. Planning Board	26 Cancelled - Committee of the Whole Meeting	27	28	29	30
31		**Notes for August**				

City of Lenoir
P.O. Box 958
Lenoir, N.C. 28645
www.cityoflenoir.com
757-2200 / 757-2162 fax

Joseph L. Gibbons, Mayor
Scott E. Hildebran, City Manager
Shirley M. Cannon, City Clerk