

**CITY OF LENOIR
COMMITTEE OF THE WHOLE
CITY HALL, THIRD FLOOR CONFERENCE ROOM
TUESDAY, JANUARY 27, 2026
8:30 A.M.**

- I. CALL TO ORDER
- II. CITIZEN COMMENT
- III. Audit Report-ABC Board
- IV. PUBLIC SAFETY
 - A. Update; Police Department –Andy Wilson, Police Chief
 - 1. Fourth Quarter Report
 - B. Update; Fire Department – Norman Staines, Fire Chief
 - 1. Fourth Quarter Report
- V. PUBLIC SERVICES
 - A. Public Services Public Works Director Jon Hogan will present updates on current projects
 - 1. Mural Project
 - 2. Wayfinding/Gateway Signs Update
 - B. Public Services Public Utilities Director Jeff Church will present updates on current projects.
 - 1. Intergrated Water Resource Plan presentation
Click here for presentation: [Integrated Water Resources Plan :: Catawba](#)
 - 2. Lead/Copper Update
- VI. COMMUNITY DEVELOPMENT
 - A. Lenoir Tourism Development Authority: The Lenoir Tourism Development Authority met on Friday, December 5. Minutes of the August 7, 2025, September 25, 2025 and October 9, 2025 meetings are submitted as information.
 - B. Lenoir Business Advisory Board: The Lenoir Business Advisory Board met on Thursday, January 8. Minutes of the September 12, 2025 and November 13, 2025 meetings are submitted as information. The next meeting will be on Thursday, February 12 at City Hall, Third Floor Conference room at 6:00 p.m.

Economic & Main Street Director Brenda Floyd will present a report of the meetings and current projects.
 - C. Planning Board: The Planning Board will meet on Monday, February 9. Planning Director Hannah Williams will present on current projects.
 - 1. Code Enforcement Update

- D. Parks & Recreation Advisory Board: The Parks & Recreation Advisory Board will meet on Monday, February 16. Parks & Recreation Director Phil Harper will present a report on current projects.

VII. FINANCE & ADMINISTRATION

- A. Update –Donna Bean, Finance Director
- B. Update: David Coffey, Interim Director of Special Projects and Grants
 - 1. The Campus-Phase 1 Update
- C. Update: Joshua Harris, Public Information Officer
 - 1. December Communications Report
 - 2. CivicPlus Clerk Software
 - 3. Leadership Lenoir Civic Learning Academy

VIII. OTHER

- A. February Calendar

IX. ADJOURN

CITY OF LENOIR BOARD OF ALCOHOLIC CONTROL

Financial Statements, Supplemental Schedules, Management's
Discussion and Analysis, and Independent Auditors' Report
For the Years Ended June 30, 2025 and 2024

Lowdermilk Church & Co., L.L.P.
Certified Public Accountants

CITY OF LENOIR BOARD OF ALCOHOLIC CONTROL
(A Component Unit of the City of Lenoir)

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Lowdermilk Church & Co., L.L.P.
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Independent Auditors' Report

To the Board of Commissioners of the
City of Lenoir Board of Alcoholic Control
Lenoir, North Carolina

Opinions

We have audited the accompanying financial statements of the business-type activities of the City of Lenoir Board of Alcoholic Control (a component unit of the City of Lenoir) as of and for the years ended June 30, 2025 and 2024, and the related notes to the financial statements, which collectively comprise the Board's basic financial statements as listed in the table of contents.

In our opinion, based on our audits the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities of the City of Lenoir Board of Alcoholic Control as of June 30, 2025 and 2024, and the respective changes in financial position, and cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City of Lenoir Board of Alcoholic Control and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Board's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Board's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events considered in the aggregate, that raise substantial doubt about the Board's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis and the Local Government Employees' Retirement System's Schedules of the Proportionate Share of the Net Pension Liability (Asset) and Contributions on pages 4–6, and 23–24, respectively be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Lenoir Board of Alcoholic Control's basic financial statements. The budgetary schedule and other schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. The budgetary schedule and other schedules are the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, based on our audit, the budgetary schedule and other schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Lowdermilk Church & Co., L.L.P.

Morganton, North Carolina
September 5, 2025

Management's Discussion and Analysis

This section of the City of Lenoir Board of Alcoholic Control's (the "Board") financial report represents our discussion and analysis of the financial performance of the Board for the year ended June 30, 2025 and 2024. This information should be read in conjunction with the audited financial statements included in this report.

Financial Highlights

- An increase in overall sales for the year, an increase in operating expenses produced a \$11,854 change in net position for the year compared to last year.
- The Board distributed \$500,000 to the City of Lenoir for the year and \$58,490 to the County School Administration.

Overview of the Financial Statements

The audited financial statements of the ABC Board consist of four (4) components. They are as follows:

- Management's Discussion and Analysis
- Basic Financial Statements
- Required Supplementary Information-Local Government Employees' Retirement System
- Additional Information Required by the ABC Commission

The Basic Financial Statements are prepared using the full accrual basis of accounting. They consist of three (3) statements. The first statement is the Statement of Net Position. Assets and liabilities are classified between current and long-term. This statement provides a summary of the Board's investment in assets and obligations to creditors. Liquidity and financial flexibility can be evaluated using the information contained in this statement.

The next statement is the Statement of Revenues, Expenses, and Changes in Net Position. This statement is used in evaluating whether the Board has recovered all of its costs through sales. Its information is used in determining credit worthiness.

The final required statement is the Statement of Cash Flows. This statement reports cash inflows and outflows in the following categories: operating, investing, and financing activities. Based on this data, the user can determine the sources of cash, the uses of cash, and the changes in cash.

The Notes to the Financial Statements provide more detailed information and should be read in conjunction with the statements.

Generally accepted accounting principles require that the Local Government Employees' Retirement System's Proportionate share of Net Pension Liability and Schedule of Contributions be reported. In addition, the ABC Commission requires some schedules in addition to the information required by generally accepted accounting principles. They include a Schedule of Selected Operating Information, Administrative Expenses, a Schedule of Store Expenses, a Schedule of Revenues and Expenditures-Budget and Actual (NON-GAAP).

Financial Analysis of the City of Lenoir Board of Alcoholic Control

Net position is an indicator of the fiscal health of the Board. Assets and deferred outflows exceeded liabilities and deferred inflows by \$1,074,402 in 2025, and \$1,062,548 in 2024. The largest component of net position was unrestricted working capital. It was 53% of the total net position for 2025, 50% in 2024, and 53% in 2023. Following is a summary of the Statement of Net Position in Table 1, Table 2 is the Condensed Statement of Revenues, Expenses and Changes in Net Positions, a summary of sales by source is Table 3 and Table 4 is a Summary of Changes in Fixed Assets.

Table 1 - Condensed Statement of Net Position

	<u>6/30/2025</u>	<u>6/30/2024</u>	<u>6/30/2023</u>
Current assets	\$ 1,124,810	\$ 1,070,573	\$ 1,082,840
Non-current assets	343,840	366,921	329,960
Deferred outflows of resources	88,378	108,895	117,323
Total assets and deferred outflows of resources	<u>\$ 1,557,028</u>	<u>\$ 1,546,389</u>	<u>\$ 1,530,123</u>
Current liabilities	\$ 372,402	\$ 365,999	\$ 388,401
Net pension liability	108,673	117,560	105,495
Deferred inflows of resources	1,551	282	446
Total liabilities and deferred inflows of resources	<u>\$ 482,626</u>	<u>\$ 483,841</u>	<u>\$ 494,342</u>
Net investment in capital assets	\$ 343,840	\$ 366,921	\$ 329,960
Restricted net position	163,850	162,858	160,941
Unrestricted net position	566,712	532,769	544,880
Total net position	<u>\$ 1,074,402</u>	<u>\$ 1,062,548</u>	<u>\$ 1,035,781</u>

	<u>6/30/2025</u>	<u>6/30/2024</u>	<u>6/30/2023</u>
Operating revenues	\$ 5,513,006	\$ 5,479,217	\$ 5,414,563
Less taxes on gross sales	<u>1,252,887</u>	<u>1,244,909</u>	<u>1,230,096</u>
Net sales	4,260,119	4,234,308	4,184,467
Cost of sales	<u>2,888,535</u>	<u>2,871,262</u>	<u>2,830,359</u>
Gross profit	1,371,584	1,363,045	1,354,108
Less operating expenses	<u>746,844</u>	<u>727,639</u>	<u>659,995</u>
Income from operations	624,740	635,406	694,113
Non-operating revenues and expenses	<u>3,954</u>	<u>8,145</u>	<u>4,994</u>
Change in net position before distributions	628,694	643,551	699,107
Distributions	<u>616,840</u>	<u>616,785</u>	<u>678,536</u>
Change in net position	11,854	26,767	20,571
Net position - beginning	<u>1,062,548</u>	<u>1,035,781</u>	<u>1,015,210</u>
Net position - ending	<u>\$ 1,074,402</u>	<u>\$ 1,062,548</u>	<u>\$ 1,035,781</u>

An increase in net sales of \$25,811 or .60% along with an increase in operating expenses of \$19,205 or 2.63% produced a decrease in income from operations of \$10,666 or 1.68%.

The following is a breakdown of sales by source, with all sales having increases during the year.

Table 3 - Summary of Changes in Sales by Source

	<u>6/30/2025</u>	<u>6/30/2024</u>	<u>6/30/2023</u>
Retail liquor sales	\$ 5,179,932	\$ 5,160,370	\$ 5,118,694
Mixed beverage sales	318,226	302,629	280,593
Retail Wine Sales	14,848	16,217	15,276
Total sales	<u>\$ 5,513,006</u>	<u>\$ 5,479,216</u>	<u>\$ 5,414,563</u>

Table 4 - Summary of Changes in Capital Assets

	<u>6/30/2025</u>	<u>6/30/2024</u>	<u>6/30/2023</u>
Land and Buildings and Improvements	\$ 752,100	\$ 752,100	\$ 752,100
Store Equipment	176,154	176,154	176,154
Office Equipment	18,971	18,971	18,971
Vehicles	55,000	55,000	-
	<u>\$ 1,002,225</u>	<u>\$ 1,002,225</u>	<u>\$ 947,225</u>

Requests for Information

This report is intended to provide a summary of the financial condition of the City of Lenoir Board of Alcoholic Beverage Control as of June 30, 2025 and for the year then ended. Questions, or requests for additional information, should be addressed to:

Mr. Michael Suddreth, General Manager
City of Lenoir Board of Alcoholic Control
115 ABC Court
Lenoir, N. C. 28645

THE CITY OF LENOIR BOARD OF ALCOHOLIC CONTROL
Exhibit A**(A Component Unit of the City of Lenoir)****Statements of Net Position****June 30, 2025 and 2024**

	<u>2025</u>	<u>2024</u>
<u>Assets</u>		
Current assets:		
Cash	\$ 464,283	\$ 396,514
Investments	73,926	70,969
Inventory	575,702	598,599
Prepaid expenses	10,899	4,492
Total current assets	<u>1,124,810</u>	<u>1,070,573</u>
Noncurrent assets:		
Capital assets (at cost, net):		
Land	155,849	155,849
Buildings and improvements	596,251	596,251
Equipment	195,126	195,126
Vehicles	55,000	55,000
Less accumulated depreciation	<u>(658,386)</u>	<u>(635,305)</u>
Net capital assets	<u>343,840</u>	<u>366,921</u>
Total noncurrent assets	<u>343,840</u>	<u>366,921</u>
Total assets	<u>1,468,650</u>	<u>1,437,494</u>
<u>Deferred Outflows of Resources</u>	<u>88,378</u>	<u>108,895</u>
<u>Liabilities</u>		
Current liabilities:		
Accounts payable	231,718	229,604
Liquor sales tax payable	14,003	13,433
Payroll taxes payable	1,192	948
Accrued liabilities	105,045	106,525
Distributions payable	20,444	15,489
Total current liabilities	<u>372,402</u>	<u>365,999</u>
Long-term liabilities:		
Net pension liability	<u>108,673</u>	<u>117,560</u>
Total long-term liabilities	<u>108,673</u>	<u>117,560</u>
Total liabilities	<u>481,075</u>	<u>483,559</u>
<u>Deferred Inflows of Resources</u>	<u>1,551</u>	<u>282</u>
<u>Net Position</u>		
Net investment in capital assets	343,840	366,921
Restricted for working capital	163,850	162,858
Unrestricted	<u>566,712</u>	<u>532,769</u>
Total net position	<u>\$ 1,074,402</u>	<u>\$ 1,062,548</u>

See accompanying notes to financial statements.

THE CITY OF LENOIR BOARD OF ALCOHOLIC CONTROL
Exhibit B

(A Component Unit of the City of Lenoir)
Statements of Revenues, Expenses and Changes in Net Position
For the Years Ended June 30, 2025 and 2024

	<u>2025</u>	<u>2024</u>
Liquor sales	\$ 5,179,932	\$ 5,160,370
Mixed beverage sales	318,226	302,629
Wine/1% mixers sales	14,848	16,217
Total gross sales	<u>5,513,006</u>	<u>5,479,217</u>
Less taxes on gross sales:		
State excise tax	1,209,658	1,201,895
Mixed beverage tax (revenue)	24,863	24,775
Mixed beverage tax (Human Resources)	2,486	2,478
Rehabilitation-bottle tax .05/.01	15,880	15,760
Total taxes	<u>1,252,887</u>	<u>1,244,909</u>
Net sales	4,260,119	4,234,308
Deduct cost of sales:		
Cost of liquor sold	2,878,538	2,860,289
Cost of wine sold	9,997	10,973
Gross profit on sales	1,371,584	1,363,045
Deduct operating expenses:		
Store expenses	512,926	509,889
Administrative expenses	210,837	199,711
Depreciation expense	23,081	18,039
Total operating expenses	<u>746,844</u>	<u>727,639</u>
Income from operations	<u>624,740</u>	<u>635,406</u>
Nonoperating Revenues:		
Interest earned	3,954	8,145
Total nonoperating revenues	<u>3,954</u>	<u>8,145</u>
Change in net position before distributions	<u>628,694</u>	<u>643,551</u>
Required Distributions:		
Law enforcement expenses	24,312	24,324
Alcohol Education expenses	34,037	34,053
Total required distributions	<u>58,350</u>	<u>58,377</u>
Change in net position before profit distributions	<u>570,345</u>	<u>585,175</u>
Profit Distributions:		
City of Lenoir	500,000	500,000
County school administration	58,490	58,408
Total profit distributions	<u>558,490</u>	<u>558,408</u>
Change in net position	11,854	26,767
Net position, beginning of the year	<u>1,062,548</u>	<u>1,035,781</u>
Net position, end of year	<u>\$ 1,074,402</u>	<u>\$ 1,062,548</u>

See accompanying notes to financial statements.

CITY OF LENOIR BOARD OF ALCOHOLIC CONTROL

Exhibit C

(A Component Unit of the City of Lenoir) Statements of Cash Flows For the Years Ended June 30, 2025 and 2024

	<u>2025</u>	<u>2024</u>
Cash Flows from Operating Activities:		
Cash received from customers	\$ 5,513,006	\$ 5,479,217
Cash payments for inventory cost	(2,865,638)	(2,851,773)
Cash payments to operating expenses	(718,784)	(709,600)
Liquor sales tax paid	(1,252,887)	(1,244,908)
Net cash provided by operating activities	<u>675,697</u>	<u>672,936</u>
Cash Flows from Capital and Related Financing Activities:		
Acquisition of capital assets	-	(55,000)
Net cash used for investing activities	<u>-</u>	<u>(55,000)</u>
Cash Flows from Non-capital Financing Activities:		
Law enforcement distributions	(24,312)	(24,324)
Alcohol education distributions	(34,037)	(34,053)
Profit distributions to government	(553,535)	(563,501)
Net cash used by non-capital financing activities	<u>(611,884)</u>	<u>(621,878)</u>
Cash Flows from Investing Activities:		
Interest on investments	3,956	8,145
Net cash provided by investing activities	<u>3,956</u>	<u>8,145</u>
Net increase (decrease) in cash	67,769	4,203
Cash, beginning of year	396,514	392,311
Cash, end of year	<u>\$ 464,283</u>	<u>\$ 396,514</u>
Reconciliation of Profit Before Distributions and Restitution Funds to Net Cash Provided (Used) by Operating Activities:		
Income from operations	<u>\$ 624,738</u>	<u>\$ 635,406</u>
Adjustments to reconcile profit before distributions and restitution funds to net cash provided (used) by operating activities:		
Depreciation	23,081	18,039
Changes in assets and liabilities:		
(Increase) decrease in investments	(2,957)	41,719
(Increase) decrease in inventory	22,897	(24,793)
(Increase) decrease in prepaid expenses	(6,407)	(456)
(Increase) decrease in deferred outflows of resources - pension	20,517	8,428
Increase (decrease) in accounts payable and accrued expenses	1,446	(17,308)
Increase (decrease) in net pension liability	(8,887)	12,065
Increase (decrease) in deferred inflows of resources - pension	1,269	(164)
Total adjustments	<u>50,959</u>	<u>37,530</u>
Net cash provided by operating activities	<u>\$ 675,697</u>	<u>\$ 672,936</u>

See accompanying notes to financial statements.

CITY OF LENOIR BOARD OF ALCOHOLIC CONTROL
(A Component Unit of the City of Lenoir)

Notes to the Financial Statements
For the Years Ended June 30, 2025 and 2024

1. Summary of Significant Accounting Policies

A. Principles Used in Determining the Scope of the Entity for Financial Reporting

The City of Lenoir Board of Alcoholic Control, a component unit of the City of Lenoir, is a corporate body with powers outlined by General Statutes Chapter 18B-701. The City's governing body appoints the Alcoholic Beverage Control Board.

The ABC Board is required by State statute to distribute its surpluses to the general fund of the City, which represents a financial benefit to the City. Therefore, the City of Lenoir Board of Alcoholic Control is reported as a discretely presented component unit in the City of Lenoir's financial statements.

B. Organizational History

The ABC Board was organized under the provisions of House Bill #1092, chapter 603, of the North Carolina legislature, General Assembly of 1967, May 25, 1967, and was implemented by a city-wide election held August 8, 1967. The Mayor and Board of Aldermen of the City of Lenoir appointed three individuals to serve on the Board. The first store opened and began business on December 11, 1967. A second store was opened on the west side of the city in May of 2015.

The ABC Board, as provided by North Carolina Alcoholic Beverage Control laws, operates a retail liquor store, and through its law enforcement division, investigates violations of such laws. North Carolina General Statute 18B-805(c)(2)(3) requires that the ABC Board expend at least 5% of profits for law enforcement.

C. Basis of Presentation

All activities of the Board are accounted for within a single proprietary (enterprise) fund. Proprietary funds are used to account for operations that are: (a) financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the cost of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or the change in net assets is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

D. Basis of Accounting

The financial statements have been prepared using the accrual basis of accounting. All sales are made by cash, check, debit, or credit card and are recorded at the time of sale. Other revenues are recorded when earned. Expenses are recognized when incurred.

E. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make certain estimates and assumptions that affect the reported amounts of assets and liabilities, and the disclosure of contingent assets and liabilities at the statement of net assets date, and the reported amounts of revenues and expenses during the reporting period. Estimates are used to determine depreciation expense, the allowance for doubtful accounts and certain claims and judgment liabilities, among other accounts. Actual results may differ from those estimates.

F. Assets, Liabilities, and Net Position

Deposits

All deposits of the City of Lenoir Board of Alcoholic Control are made in Board-designated, official depositories and are collateralized as required by State law G.S. 159-31. The ABC Board may designate as an official depository any bank or savings and loan association whose principal office is located in North Carolina. Also, the Board may establish time deposit accounts, such as NOW and Super NOW accounts, money market accounts, and certificates of deposit.

All of the ABC Board's deposits are either insured or collateralized by using one of two methods. Under the Dedicated Method, all deposits that exceed the federal depository insurance coverage are collateralized with securities held by the ABC Board's agent in the ABC Board's name. Under the Pooling Method, a collateral pool, all uninsured deposits are collateralized with securities held by the State Treasurer's agent in the name of the State Treasurer. Since the State Treasurer is acting in a fiduciary capacity for the ABC Board, these deposits are considered to be held by the Board's agent in the ABC Board's name. The amount of the pledged collateral is based on an approved averaging method for non-interest bearing deposits and the actual current balance for interest bearing deposits. Depositories using the Pooling Method report to the State Treasurer the adequacy of their pooled collateral covering uninsured deposits. The State Treasurer does not confirm this information with the ABC Board or the escrow agent. Because of the inability to measure the exact amount of collateral pledged for the ABC Board under the Pooling Method, the potential exists for under collateralization, and this risk may increase in periods of high cash flows. However, the State Treasurer of North Carolina enforces strict standards of financial stability for each depository that collateralizes public deposits under the Pooling Method.

At June 30, 2025, the ABC Board's deposits had a carrying amount of \$459,883 and a bank balance of \$454,647, of which \$250,000 was covered by federal depository insurance and \$204,647 was covered by collateral held under the Pooling Method.

At June 30, 2024, the ABC Board's deposits had a carrying amount of \$392,114 and a bank balance of \$344,247, of which \$250,000 was covered by federal depository insurance and \$94,247 was covered by collateral held under the Pooling Method.

At June 30, 2025 and 2024, the ABC Board had cash on hand of \$4,400.

Investments

State law [G.S. 159-30(c)] authorized the ABC Board to invest in obligations of the United States or obligations fully guaranteed both as to principal and interest by the United States; obligations of the state of North Carolina; bonds and notes of any North Carolina local government or public authority; obligations of certain non-guaranteed federal agencies; certain high quality issues of commercial paper and bankers' acceptances; and the North Carolina Capital Management Trust (NCCMT), an SEC registered (2a-7) money market mutual fund.

The ABC Board's investments with a maturity of more than one year at acquisition and non-money market investments are carried at fair value as determined by either quoted market prices, significant other observable inputs, or significant unobservable inputs. Non-participating interest-earning contracts are accounted for at cost. The NCCMT Government Portfolio, an SEC registered (2a-7) external investment pool, is measured at fair value. The NCCMT Term Portfolio is a bond fund, has no rating and is measured at fair value. As of June 30, 2025, the Term Portfolio has a duration of .11 years. Because the NCCMT Government and Term Portfolio have a weighted average maturity of less than 90 days, they are presented as an investment with a maturity of less than 6 months.

Investments	2025	2024
CD	\$ 68,926	\$ 65,969
NCCMT	5,000	5,000
Total	<u>\$ 73,926</u>	<u>\$ 70,969</u>

Cash and Cash Equivalents

For purposes of the statements of cash flows, the City of Lenoir Board of Alcoholic Control considers all highly liquid investments (including restricted assets) with a maturity of three months or less when purchased to be cash equivalents.

Inventories

Merchandise inventory is valued at the lower of cost (FIFO) or market. Maintenance, operating, and office supplies are not inventoried.

Capital Assets

Capital assets activity for the years ended June 30, 2025, and 2024 is as follows:

2025				
	Beginning Balances	Increases	Decreases	Ending Balances
Capital assets not being depreciated				
Land	\$ 155,849	\$ -	\$ -	\$ 155,849
Capital assets being depreciated:				
Building and improvements	596,251	-	-	596,251
Vehicles	55,000	-	-	55,000
Equipment	195,126	-	-	195,126
Total capital assets being depreciated	846,377	-	-	846,377
Less accumulated depreciation for:				
Building and improvements	465,654	12,584	-	478,238
Vehicles	458	5,500	-	5,958
Equipment	169,193	4,997	-	174,190
Total accumulated depreciation	635,305	23,081	-	658,386
Total capital assets being depreciated, net	211,072	(23,081)	-	187,991
Capital assets, net	\$ 366,921	\$ (23,081)	\$ -	\$ 343,840

2024				
	Beginning Balances	Increases	Decreases	Ending Balances
Capital assets not being depreciated				
Land	\$ 155,849	\$ -	\$ -	\$ 155,849
Capital assets being depreciated:				
Building and improvements	596,251	-	-	596,251
Vehicles	-	55,000	-	55,000
Equipment	195,126	-	-	195,126
Total capital assets being depreciated	791,377	55,000	-	846,377
Less accumulated depreciation for:				
Building and improvements	453,070	12,584	-	465,654
Vehicles	-	458	-	458
Equipment	164,196	4,997	-	169,193
Total accumulated depreciation	617,266	18,039	-	635,305
Total capital assets being depreciated, net	174,111	36,961	-	211,072
Capital assets, net	\$ 329,960	\$ 36,961	\$ -	\$ 366,921

When an asset is disposed of, the cost of the asset and the related accumulated depreciation are removed from the books. Any gain or loss on disposition is reflected in the earnings of the period.

Net Position

Net position consists of the following:

- a. Net Investment in Capital Assets - This component of net position consists of capital assets, including any restricted capital assets, net of accumulated depreciation, and reduced by the outstanding balances of any borrowings that are attributable to the acquisition, construction, or improvement of those assets. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds at year-end, the portion of the debt attributable to the unspent proceeds is not included in the calculation of invested in capital assets, net of related debt. Rather, that portion of the debt is included in the same net position component as the unspent proceeds.
- b. Restricted for Law Enforcement - This applies only when the Alcoholic Beverage Control Board employs its own Alcoholic Beverage Control officer.
- c. Restricted for Capital Improvements - State law, G.S. 18B-805(d), requires approval of the appointing authority to establish this account.
- d. Restricted for Working Capital - North Carolina Alcoholic Beverage Control Commission Rule .0902 defines working capital as the total of cash, investments, and inventory, less all unsecured liabilities. An Alcoholic Beverage Control Board shall set its working capital requirements at not less than two weeks' average gross sales of the last fiscal year, nor greater than three months' average gross sales of the last fiscal year. Average gross sales means gross receipts from the sale of alcoholic beverages, less distributions required by State law G.S. 18B-805(b), (2), (3), and (4).
- e. Unrestricted Net Position - This component of net position consists of net position that does not meet the definition of restricted or net investment in capital assets.

Pensions

For purposes of measuring the net pension asset, deferred outflows of resources and deferred inflows of resources related to pensions and pension expense, information about the fiduciary net position of the Local Governmental Employees' Retirement System (LGERS), and additions to/deductions from LGERS' fiduciary net position have been determined on the same basis as they are reported by LGERS. For this purpose, plan member contributions are recognized in the period in which the contributions are due. The ABC Board's employer contributions are recognized when due, and the ABC Board has a legal requirement to provide the contributions. Benefits and refunds are recognized when due and payable in accordance with the terms of LGERS. Investments are reported at fair value.

2. Stewardship Compliance and Accountability

Noncompliance with North Carolina General Statutes

Excess of Expenditures Over Appropriations: None

3. Detail Notes on All Funds

A. Pension Plan Obligations

Local Governmental Employees' Retirement System

Plan Description. The ABC Board is a participating employer in the statewide Local Governmental Employees' Retirement System (LGERS), a cost-sharing, multiple-employer defined benefit pension plan administered by the State of North Carolina. LGERS membership is comprised of general employees and local law enforcement officers (LEOs) of participating local governmental entities. Article 3 of G.S. Chapter 128 assigns the authority to establish and amend benefit provisions to the North Carolina General Assembly. Management of the plan is vested in the LGERS Board of Trustees, which consists of 13 members – nine appointed by the Governor, one appointed by the State Senate, and one appointed by the State House of Representatives, and the State Treasurer and the State Superintendent, who serve as ex-officio members. The Local Governmental Employees' Retirement System is included in the Comprehensive Annual Financial Report (CAFR) for the State of North Carolina. The State's CAFR includes financial statements and required supplementary information for LGERS. That report may be obtained by writing to the Office of the State Controller, 1410 Mail Service Center, Raleigh, North Carolina 27699-1410, by calling (919) 981-5454, or at www.osc.nc.gov.

Benefits Provided. LGERS provides retirement and survivor benefits. Retirement benefits are determined as 1.85% of the member's average final compensation, times the member's years of creditable service. A member's average final compensation is calculated as the average of a member's four highest consecutive years of compensation. Plan members are eligible to retire with full retirement benefits at age 65 with five years of creditable service, at age 60 with 25 years of creditable service, or at any age with 30 years of creditable service. Plan members are eligible to retire with partial retirement benefits at age 50 with 20 years of creditable service or at age 60 with five years of creditable service. Survivor benefits are available to eligible beneficiaries of members who die while in active service or within 180 days of their last day of service and who have either completed 20 years of creditable service regardless of age or have completed five years of service and have reached age 60. Eligible beneficiaries may elect to receive a monthly Survivor's Alternate Benefit for life or a return of the member's contributions. The plan does not provide for automatic post-retirement benefit increases. Increases are contingent upon actuarial gains of the plan.

LGERS plan members who are LEOs are eligible to retire with full retirement benefits at age 55 with five years of creditable service as an officer or at any age with 30 years of creditable service. LEO plan members are eligible to retire with partial retirement benefits at age 50 with 15 years of creditable service as an officer. Survivor benefits are available to eligible beneficiaries of LEO members who die while in active service, or within 180 days of their last day of service and who also have either completed 20 years of creditable service regardless of age, or have completed 15 years of service as a LEO and have reached age 50, or have completed five years of creditable service as a LEO and have reached age 55, or have completed 15 years of creditable service as a LEO if killed in the line of duty. Eligible beneficiaries may elect to receive a monthly Survivor's Alternate Benefit for life or a return of the member's contributions.

Contributions. Contribution provisions are established by General Statute 128-30 and may be amended only by the North Carolina General Assembly. The ABC Board employees are required to contribute 6% of their compensation. Employer contributions are actuarially determined and set annually by the LGERS Board of Trustees. The ABC Board's contractually required contribution rate for the year ended June 30, 2023, was 12.10% of compensation for general employees, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year. Contributions to the pension plan from the ABC Board were \$38,058, \$34,426, and \$29,637 for the years ended June 30, 2025, 2024 and 2023, respectively.

Refunds of Contributions. Board employees who have terminated service as a contributing member of LGERS, may file an application for a refund of their contributions. By State law, refunds to members with at least five years of service include 4% interest. State law requires a 60-day waiting period after service termination before the refund may be paid. The acceptance of a refund payment cancels the individual's right to employer contributions or any other benefit provided by LGERS.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2025, the ABC Board reported a liability of \$108,673 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2024. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023. The total pension liability was then rolled forward to the measurement date of June 30, 2024, utilizing update procedures incorporating the actuarial assumptions. The ABC Board's proportion of the net pension liability was based on a projection of the Board's long-term share of future payroll covered by the pension plan, relative to the projected future payroll covered by the pension plan of all participating LGERS employers, actuarially determined. At June 30, 2024, the Board's proportion was 0.00161%, which was a decrease of 0.00016% from its proportion measured as of June 30, 2023.

For the year ended June 30, 2025, the Board recognized pension expense of \$50,956.

At June 30, 2025, the Board reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 19,044	\$ 128
Changes in assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	14,774	-
Changes in proportion, and differences between, the Board contributions and proportionate share of contributions	16,502	1,423
Board contributions subsequent to the measurement date	38,058	-
Total	<u>\$ 88,378</u>	<u>\$ 1,551</u>

\$38,058, reported as deferred outflows of resources related to pension resulting from Board contributions subsequent to the measurement date, will be recognized as a decrease of the net pension liability in the year ending June 30, 2026. Other amounts reported as deferred inflows of resources related to pension will be recognized in pension expense as follows:

Year ending June 30:

2026	\$ 19,211
2027	25,574
2028	5,655
2029	(1,671)
	<u>\$ 48,769</u>

Actuarial Assumptions. The total pension liability in the December 31, 2023, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.5 percent
Salary increases	3.25 to 8.25 percent, including inflation and productivity factor
Investment rate of return	6.50 percent, net of pension plan investment expense, including inflation

The plan currently uses mortality tables that vary by age, gender, employee group (i.e., general, law enforcement officer) and health status (i.e., disabled, and healthy). The current mortality rates are based on published tables and based on studies that cover significant portions of the U.S. population. The healthy mortality rates also contain a provision to reflect future mortality improvements.

The actuarial assumptions used in the December 31, 2023, valuation were based on the results of an actuarial experience study for the period January 1, 2015, through December 31, 2019.

Future ad hoc COLA amounts are not considered to be substantively automatic are therefore not included in the measurement.

The projected long-term investment returns, and inflation assumptions are developed through review of current and historical capital markets data, sell-side investment research, consultant whitepapers, and historical performance of investment strategies. Fixed income return projections reflect current yields across the U.S. Treasury yield curve and market expectations of forward yields projected and interpolated for multiple tenors and over multiple year horizons. Global public equity return projections are established through analysis of the equity risk premium and the fixed income return projections. Other asset categories and strategies' return projections reflect the foregoing and historical data analysis. These projections are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class as of June 30, 2023, are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Fixed Income	33.0%	4.0%
Global Equity	38.0%	6.9%
Real Estate	8.0%	6.0%
Alternatives	8.0%	8.6%
Credit	7.0%	5.3%
Inflation Protection	<u>6.0%</u>	4.3%
Total	<u>100%</u>	

The information above is based on 30-year expectations developed with the consulting actuary for the 2024 asset, liability, and investment policy study for the North Carolina Retirement Systems, including LGERS. The long-term nominal rates of return underlying the real rates of return are arithmetic annualized figures. The real rates of return are calculated from nominal rates by multiplicatively subtracting a long-term inflation assumption of 2.50%. All rates of return and inflation are annualized.

Discount rate. The discount rate used to measure the total pension liability was 6.50%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of the current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Board's proportionate share of the net pension liability to changes in the discount rate. The following presents the Board's proportionate share of the net pension liability calculated using the discount rate of 6.50 percent, as well as what the Board's proportionate share of the net pension asset or net pension liability would be if it were calculated using a discount rate that is one percentage point lower (5.50 percent) or one percentage point higher (7.50 percent) than the current rate:

	<u>1% Decrease (5.50%)</u>	<u>Discount Rate (6.50%)</u>	<u>1% Increase (7.50%)</u>
Board's proportionate share of the net pension liability (asset)	<u>\$ 192,572</u>	<u>\$ 108,673</u>	<u>\$ 39,655</u>

Pension plan fiduciary net position. Detailed information about the pension plan's fiduciary net position is available in the separately issued Annual Comprehensive Financial Report (ACFR) for the State of North Carolina.

B. Death Benefits

The Board has also elected to provide death benefits to employees through the Death Benefit Plan for members of the Local Governmental Employees' Retirement System (the "Death Benefit Plan"), a multiple-employer, State-administered, cost-sharing plan funded on a one-year term cost basis. The beneficiaries of those employees who die in active service after one year of contributing membership in the System, or who die within 180 days after retirement or termination of service and have at least one year of contributing membership service in the System at the time of death, are eligible for death benefits. Lump sum death benefit payments to beneficiaries are equal to the employee's 12 highest month's salary in a row during the 24 months prior to the employee's death, but the benefit may not exceed \$50,000 or be less than \$25,000. All death benefit payments are made from the Death Benefit Plan. The Board has no liability beyond the payment of monthly contributions. The contributions to the Death Benefit Plan cannot be separated between the post-employment benefit amount and the other benefit amount. The Board considers these contributions to be immaterial.

C. Other Post-Employment Benefits

The Board has elected not to provide other post-employment benefits for employees.

4. Vacation and Sick Leave Compensation

ABC Board employees may accumulate up to thirty days earned vacation, and such leave is fully vested when earned. The current portion of the accumulated vacation pay is not considered to be material.

Employees can accumulate an unlimited amount of sick leave. Sick leave may be used in the determination of length of service for retirement benefit purposes. Since the Board has no obligation for accumulated sick leave until it is actually taken, no accrual for sick leave has been made.

5. Distributions of Income

The following entities received Distributions of Income from the Board:

Law Enforcement-City of Lenoir Law Enforcement Division	\$ 24,312
Alcohol Education-7% to three entities:	
Caldwell house	22,805
City DARE Program	7,658
County DARE Program	3,574
	<u>\$ 34,037</u>

The Board has made distributions since inception in 1977 as follows:

	<u>Current Period</u>	<u>Total to Date</u>
City of Lenoir	\$ 500,000	\$ 11,601,000
Caldwell County School Administrative Unit	58,490	1,430,854
	<u>\$ 558,490</u>	<u>\$ 13,031,854</u>

State law [G.S. 18B-805] requires that the minimum distribution set aside in (c)(1), and any profit remaining after deducting amounts required for law enforcement and education and retaining proper working capital, be paid quarterly to the City of Lenoir and the Caldwell County School Administrative Unit.

6. Law Enforcement and Alcoholic Education Expenditures

North Carolina General Statute 188-805 (c)(2) and (3) requires that the ABC Board expend at least 5% of total profits for law enforcement and at least 7% of total net profits for alcoholic education and rehabilitation. Profits are defined by law for these calculations as profit before law enforcement and educational expenses, less the 3½% markup provided for in G.S. 18B-804 (b)(5), and the bottle charge provided for in G.S. 18B-804(b)(6b).

	2025	2024
Profit before required distributions	\$ 628,694	\$ 643,551
Less 3 1/2% tax and bottle charge	(157,593)	(155,753)
Profit (loss) subject to expense percentages	<u>\$ 471,101</u>	<u>\$ 487,798</u>
Law enforcement expenditures	\$ 24,312	\$ 24,324
(actual percentage of profit)	5.16%	5.00%
Provision for alcoholic education and rehabilitation	\$ 34,047	\$ 34,053
(actual percentage of profit)	7.23%	7.00%

7. Disbursement of Taxes Included in Selling Price

A State excise tax at the rate of 30% on the retail (net sales) price is charged monthly on liquor sales (excluding wine sales). Transactions for this account for the year are summarized as follows:

	2025	2024
Taxes payable beginning of year	\$ 94,769	\$ 98,959
Taxes collected during period	1,209,657	1,201,894
Taxes remitted to N.C. Department of Revenue	<u>(1,212,610)</u>	<u>(1,206,084)</u>
Taxes payable end of year	<u>\$ 91,816</u>	<u>\$ 94,769</u>

The excise tax is computed in accordance with G.S. 18B-805(I).

The accrued North Carolina excise tax at June 30, 2025 was remitted to the North Carolina Department of Revenue by July 15, 2025.

A bottle charge of one cent (.01) on each bottle containing 50 milliliters or less, and five cents (.05) on each bottle containing more than 50 milliliters, is collected, and distributed monthly to the Caldwell County Board of Commissioners for alcohol education and rehabilitation. For the 2025 and 2024 years, payments to the County Commissioners were based on the following bottle sales:

	2025				2024			
Regular bottles	258,349	@	\$ 0.05	\$ 12,917	257,646	@	\$ 0.05	\$ 12,882
Mixed beverage bottles	12,233	@	\$ 0.05	612	12,132	@	\$ 0.05	607
Miniature bottles	235,082	@	\$ 0.01	2,351	227,054	@	\$ 0.01	2,271
				<u>\$ 15,880</u>				<u>\$ 15,760</u>

A "mixed beverage tax," at the rate of \$20 per 4 liters, is charged on the sale of liquor to be resold as mixed beverages. One half of the mixed beverage tax is submitted monthly to the Department of Revenue. Five percent of the mixed beverage tax is submitted monthly to the Department of Human Resources.

The mixed beverage tax for the 2025 and 2024 years was:

	2025	2024
Department of Revenue (50%)	\$ 24,863	\$ 24,775
Department of Human Resources (5%)	2,486	2,478
Profit retained (45%)	<u>22,377</u>	<u>22,297</u>
Total	<u>\$ 49,726</u>	<u>\$ 49,550</u>

8. Surcharge Collected

The total amount of surcharge collected for the fiscal years 2025 and 2024 was \$33,691 and \$33,495, respectively. The surcharge rate was \$1.15, per case.

9. Liquor Sales Tax

The total amount of sales tax collected by the ABC Board and remitted to the Department of Revenue for the fiscal years 2025 and 2024 was \$363,679 and \$377,737, respectively. The current sales tax rate is 7%.

10. Working Capital

The City of Lenoir Board of Alcoholic Control is required by the Alcoholic Beverage Control Commission rule .0902 to set its working capital requirements at not less than two weeks' average gross sales of the last fiscal year, nor greater than three months' average gross sales of the last fiscal year. Gross sales are gross receipts from the sale of alcoholic beverages, less distributions as defined in G.S. 18B-805(b)(2), (3), and (4).

The City of Lenoir Board of Alcoholic Control's position on this requirement is as follows:

	2025	2024
Minimum amount	\$ 163,850	\$ 162,858
Maximum amount	1,065,029	1,058,577
Actual working capital	832,064	700,083

The City of Lenoir Board of Alcoholic Control has met the minimum amount of working capital required by Alcoholic Beverage Control law.

11. Risk Management

The City of Lenoir Board of Alcoholic Control is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The ABC Board has property, general liability, auto liability, workman's compensation and employee health coverage. The ABC Board also has liquor legal liability.

There have been no significant reductions in insurance coverage from coverage in the prior year and settled claims have not exceeded coverage in any of the past three fiscal years.

In accordance with G.S. 18B-700(I), each Board member, and the employees designated as the general manager and finance officer, are bonded in the amount of \$50,000, secured by a corporate surety.

12. Retail Outlets

The Board operates two retail stores:

Store #1 - 1 ABC Court, Lenoir NC	Store #2 - Connelly Springs Road, Lenoir, NC
2025 Gross Sales <u>\$ 3,619,922</u>	2025 Gross Sales <u>\$ 1,893,084</u>

13. Subsequent Events

Management has evaluated subsequent events through September 5, 2025, the date on which the financial statements were available to be issued. During the period from the end of the year, and through this date, no circumstances occurred that would require recognition or disclosure in these financial statements:

THE CITY OF LENOIR BOARD OF ALCOHOLIC CONTROL

Schedule 1

**(A Component Unit of the City of Lenoir)
Schedule of the Proportionate Share of Net Pension Liability (Asset)
Required Supplementary Information
Last Ten Fiscal Years*
Local Government Employees' Retirement System**

	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
ABC Board's proportion of the net pension liability (asset) (%)	0.0016%	0.0018%	0.0018%	0.0018%	0.0014%	0.0016%	0.0022%	0.0022%	0.0026%	0.0028%
ABC Board's proportion of the net pension liability (asset) (\$)	\$108,673	\$117,560	\$105,495	\$ 28,065	\$ 50,385	\$ 42,329	\$ 52,429	\$ 34,068	\$ 54,756	\$ 12,342
ABC Board's covered payroll	\$279,841	\$267,909	\$244,933	\$240,260	\$214,580	\$196,642	\$178,551	\$174,455	\$182,123	\$174,789
ABC Board's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	38.83%	43.88%	43.05%	11.68%	23.48%	21.53%	29.36%	19.53%	30.07%	7.06%
Plan fiduciary net position as a percentage of the total pension liability**	83.30%	82.49%	84.14%	90.86%	91.63%	94.18%	91.47%	98.09%	99.07%	102.64%

* The amounts presented for each fiscal year were determined as of the prior fiscal year ending June 30.

** This will be the same percentage for all participant employers in the LGERS plan.

THE CITY OF LENOIR BOARD OF ALCOHOLIC CONTROL

Schedule 2

(A Component Unit of the City of Lenoir)
 Schedule of Contributions
 Required Supplementary Information
 Last Ten Fiscal Years
 Local Government Employees' Retirement System

	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Contractually required contribution	\$ 38,058	\$ 34,426	\$ 29,367	\$ 33,788	\$ 42,380	\$ 35,748	\$ 34,989	\$ 34,068	\$ 30,687	\$ 28,438
Contributions in relation to the contractually required contribution	<u>38,058</u>	<u>34,426</u>	<u>29,367</u>	<u>33,788</u>	<u>42,380</u>	<u>35,748</u>	<u>34,989</u>	<u>34,068</u>	<u>30,687</u>	<u>28,438</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ABC Board's covered-employee payroll	<u>\$ 279,841</u>	<u>\$ 267,909</u>	<u>\$ 244,933</u>	<u>\$ 240,260</u>	<u>\$ 214,580</u>	<u>\$ 196,642</u>	<u>\$ 178,551</u>	<u>\$ 174,455</u>	<u>\$ 182,123</u>	<u>\$ 174,789</u>
Contributions as a percentage of covered-employee payroll	13.60%	12.85%	11.98%	14.06%	19.75%	18.18%	19.60%	19.53%	16.85%	16.27%

THE CITY OF LENOIR BOARD OF ALCOHOLIC CONTROL
Schedule 3

(A Component Unit of the City of Lenoir)
Schedules of Store Operating Information
For the Year Ended June 30, 2025

	Store #1 ABC Court <u>2025</u>	Store #2 Connelly Springs Rd <u>2025</u>	<u>Total</u>
Liquor sales	\$3,292,695	\$ 1,887,237	\$5,179,932
Mixed beverage sales	318,226	-	318,226
Wine sales	9,001	5,847	14,848
Total	<u>3,619,922</u>	<u>1,893,084</u>	<u>5,513,006</u>
Less:			
Rehabilitation tax	9,982	5,897	15,880
State excise tax	790,930	418,728	1,209,658
Mixed beverage tax	27,349	-	27,349
Total	<u>828,261</u>	<u>424,626</u>	<u>1,252,887</u>
Net sales	2,791,661	1,468,458	4,260,119
Total cost of sales	<u>1,892,354</u>	<u>996,181</u>	<u>2,888,535</u>
Gross profit	899,308	472,277	1,371,584
Operating expenses	<u>428,165</u>	<u>318,679</u>	<u>746,844</u>
Selling profit	<u>\$ 471,143</u>	<u>\$ 153,598</u>	<u>\$ 624,740</u>

THE CITY OF LENOIR BOARD OF ALCOHOLIC CONTROL
Schedule 4

(A Component Unit of the City of Lenoir)
Schedules of Administrative Expenses
For the Years Ended June 30, 2025 and 2024

	<u>2025</u>	<u>2024</u>
Salaries	\$ 129,745	\$ 124,196
Payroll taxes	10,762	10,298
Employee retirement	17,835	19,164
Employee travel	-	1,568
Group insurance	21,340	20,343
Repairs and maintenance	705	705
Office supplies	1,931	1,825
Postage	963	661
Professional services	7,726	7,650
Dues and subscriptions	915	858
Board member services	5,400	5,400
Vehicle expense	4,125	-
Cash over and short	188	(372)
Miscellaneous	<u>9,201</u>	<u>7,416</u>
Total operating expenses	<u>\$ 210,837</u>	<u>\$ 199,711</u>

THE CITY OF LENOIR BOARD OF ALCOHOLIC CONTROL
Schedule 5

(A Component Unit of the City of Lenoir)
Schedules of Store Expenses
For the Years Ended June 30, 2025 and 2024

	Store #1	Store #2	Total	Total
	ABC Court	Connelly Springs Rd	Total	Total
	<u>2025</u>	<u>2025</u>	<u>2025</u>	<u>2024</u>
Salaries	\$ 184,079	\$ 87,772	\$ 271,852	\$ 259,442
Payroll taxes	9,532	10,454	19,986	19,126
Employee retirement	15,797	17,325	33,122	35,591
Group insurance	18,901	20,731	39,632	37,782
Repairs and maintenance	16,793	13,808	30,602	46,398
Utilities	10,768	9,049	19,817	17,284
Telephone	224	197	421	4,317
Insurance	3,644	14,575	18,219	12,589
Supplies	13,218	6,578	19,797	19,010
Credit card processing fees	<u>38,017</u>	<u>21,462</u>	<u>59,479</u>	<u>58,349</u>
 Total operating expenses	 <u>\$ 310,974</u>	 <u>\$ 201,951</u>	 <u>\$ 512,926</u>	 <u>\$ 509,888</u>

THE CITY OF LENOIR BOARD OF ALCOHOLIC CONTROL

32

Schedule 6

**(A Component Unit of the City of Lenoir)
Schedule of Revenues and Expenditures - Budget and Actual
For the Year Ended June 30, 2025**

	Original	Final		Variance
	Budget	Budget	Actual	With Final Budget
				Positive
				(Negative)
Revenues:				
Liquor sales	\$ 5,239,500	\$ 5,239,500	\$ 5,179,932	\$ (59,568)
Mixed beverage sales	299,500	328,000	318,226	(9,774)
Wine sales	16,500	16,500	14,848	(1,652)
Interest income	5,000	5,000	3,954	(1,046)
Appropriated net position	65,000	65,000	-	(65,000)
Total revenues	5,625,500	5,654,000	5,516,960	(137,040)
Expenditures:				
Taxes based on revenue	1,301,700	1,302,700	1,252,887	49,813
Cost of sales	2,900,000	2,908,000	2,888,535	19,465
Operating expenses				
Salaries	395,000	403,000	401,597	1,403
Payroll taxes	34,000	34,000	30,748	3,252
Retirement benefits	40,000	40,000	38,058	1,942
Board services	5,400	5,400	5,400	-
Utilities	21,000	22,500	19,817	2,683
Telephone	2,000	500	421	79
Repairs and maintenance	32,650	37,650	31,307	6,343
Printing and supplies - office	4,000	4,000	1,931	2,069
Supplies - store	24,000	24,000	19,797	4,203
Insurance - general	16,000	18,500	18,219	281
Insurance - health	60,000	62,000	60,972	1,028
Travel	1,000	1,000	-	1,000
Professional services	8,000	8,000	7,726	274
Credit card charges - bank and other	64,000	64,000	59,479	4,521
Cash over and short	300	300	188	112
Dues and subscriptions	1,500	1,500	915	585
Miscellaneous	8,000	10,000	9,203	797
Postage	1,300	1,300	963	337
Training	1,200	1,200	-	1,200
Capital outlay	37,450	37,450	-	37,450
Vehicle expenses	5,000	5,000	4,125	875
Total operating expenses	761,800	781,300	710,866	70,434
Total expenditures	4,963,500	4,992,000	4,852,288	139,712
Distributions:				
Law enforcement	42,000	42,000	24,312	17,688
Alcohol education	50,000	50,000	34,037	15,963
City of Lenoir	500,000	500,000	500,000	-
Caldwell County school administration	70,000	70,000	58,490	11,510
Total distributions	662,000	662,000	616,839	45,161
Total expenditures and distributions	5,625,500	5,654,000	5,469,127	184,873
Revenues over (under) expenditures	\$ -	\$ -	47,833	\$ 47,833
Reconciliation from budgetary basis (modified accrual) to full accrual:				
Reconciling items				
Depreciation			(23,081)	
Increase (decrease) in deferred outflows of resources - pension			(20,517)	
(Increase) decrease in deferred inflows of resources - pension			(1,269)	
Increase in net pension liability			8,887	
Change in net assets			\$ 11,854	

CITY OF LENOIR BOARD OF ALCOHOLIC CONTROL

Schedule 7

(A Component Unit of the City of Lenoir) Schedule of Distribution of Profits For the Year Ended June 30, 2025

<u>Distribution</u>	<u>Recipient</u>	<u>Amount</u>	<u>Date of Distribution</u>
Law Enforcement			
	City of Lenoir	\$ 5,845	11/13/2024
	City of Lenoir	8,485	2/12/2025
	City of Lenoir	5,053	5/14/2025
	City of Lenoir	4,929	Distribution payable
Total law enforcement		<u>\$ 24,312</u>	
Alcohol Education			
	Dare Program-City of Lenoir	\$ 1,841	11/13/2024
	Dare Program-City of Lenoir	2,673	2/12/2025
	Dare Program-City of Lenoir	1,592	5/14/2025
	Dare Program-City of Lenoir	1,553	Distribution payable
	Dare Program-Caldwell County	859	11/13/2024
	Dare Program-Caldwell County	1,247	2/12/2025
	Dare Program-Caldwell County	743	5/14/2025
	Dare Program-Caldwell County	725	Distribution payable
	Caldwell House	973	7/12/2024
	Caldwell House	1,745	8/13/2024
	Caldwell House	1,970	9/13/2024
	Caldwell House	792	10/14/2024
	Caldwell House	2,088	11/13/2024
	Caldwell House	2,979	12/13/2024
	Caldwell House	2,892	1/13/2025
	Caldwell House	1,701	2/12/2025
	Caldwell House	1,881	3/14/2025
	Caldwell House	1,159	4/11/2025
	Caldwell House	1,614	5/14/2025
	Caldwell House	2,257	6/13/2025
	Caldwell House	753	Distribution payable
Total alcohol education		<u>\$ 34,037</u>	
Municipality			
	City of Lenoir	\$ 100,000	10/10/2024
	City of Lenoir	175,000	1/16/2025
	City of Lenoir	110,000	4/10/2025
	City of Lenoir	115,000	6/30/2025
Total municipality		<u>\$ 500,000</u>	
School Board			
	Caldwell County Board of Education	\$ 13,987	11/13/2024
	Caldwell County Board of Education	19,482	2/12/2025
	Caldwell County Board of Education	12,536	5/14/2025
	Caldwell County Board of Education	12,485	Distribution payable
Total county		<u>\$ 58,490</u>	



Lenoir Police Department

Council Action Form



I. Agenda Item:

4th Quarter 2025 Report to present to Council at the next Committee of the Whole meeting.

II. Background Information:

Department stats for the months of October – December 2025 for Council Review.

III. Staff Recommendation:

IV. Reviewed by:

City Attorney: _____ Date: _____

City Manager: _____ Date: _____

Police Chief: Charles A. Wilson Date: 1/14/2026



Chief Andy Wilson
Fourth Quarter Report
October - December, 2025



LENOIR POLICE DEPARTMENT QUARTERLY REPORT

DEPARTMENTAL TRAINING

		Instructor Training Hours	72
Armors Recertification			72
		Investigations Training Hours	96
Forensic Analysis of Bloodstain Patterns			40
Interview and Interrogation			40
Suicide Investigation			16
		State Mandated Training Hours	725
Bloodborne Pathogens/Hazmat			76
DCI Criminal Record Inquiries, General Inquiries and File Transactions			7
Ethics			12
Firearms Classroom, Combat & Qualification			596
Juvenile Justice			12
Legal Update			12
Legislative Update			4
Security Awareness Training			6
		Specialized Training Hours	520
Basic SWAT			400
SRT Training			120
		Supplemental Training Hours	829
Basic Patrol Rifle Course			48
Cellebrite Certified Operator & Physical Analyst			36
Child Passenger Safety Tech Training			16
Drivers Training (2025)			320
Drones for 1st Responders			64
Field Training Officer Course			120
Flock Safety: Alert Tools & Search Training			10
Gathering Evidence from Today's Communication Devices			8
Huntress Online: Elevated Privileges, Passwords, Phishing			8
Intox EC/IR Operator School			40
Motorcycle Crash Investigations			32
New Hire: Garrity, Naloxone, OC, IT, SCAT, Verbal Conflict/De-escalation, Taser			76
Outlaw Motorcycle Club Gang Training			15
Pedestrian Crash Reconstruction			32
UAS - Remote Pilot License (Recertification)			4
		Supervisory Training Hours	83
Managing Police Records			7
Police Law Institute (Ryerse)			76
		TOTAL TRAINING HOURS	2325



LENOIR POLICE DEPARTMENT QUARTERLY REPORT

DEPARTMENTAL ACTIVITIES

Achievements & Announcements

Best of Caldwell - #1 Police Dispatcher: A. Hollingsworth; #3 Law Enforcement Officer: C. Rubio
 Law Enforcement Certificates: Intermediate - J. Pyle, B. Mooney; Advanced - C. Rubio
 Promotions (Supervisory): C. Smith to CPL
 Recognition: Officer of the Year - L. Barrett; Civilian of the Year - R. Hollowell

Committees & Meetings

Child Abuse/Fatality Prevention, Crime Stoppers, Criminal Justice Advisory Committee, Robins Nest, SCAT, Shelter Home
 Customer Service Team
 FBI-NAA Meetings, Conferences & Training Sessions

Demos, Events & Tours

BLET Graduation Ceremony: P. Eller, E. Lovette, J. Ward, E. Worley
 Car Seat Check, Child Safety (DHHS), Cops & Kids (FOP), K9 Academy, Luminary, Protests, Trunk or Treat (MLK), Turkey Tues
 Downtown: Cruise-In, Cycle Event, Halloween, Light Up Lenoir, Mad Hatter, NNO, Parade, Veterans service, Wood/Fire/Smoke
 Fundraisers: Crime Stoppers BINGO
 Governor's Highway Safety Initiatives
 Tour for new Council Member

Department Upgrades & Equipment

Staff Photos and Composite Board

Orientation & Training

COL (select attendees) training sessions: Information Technology
 e-Court / Magistrate training
 New Hires: S. Taylor & C. Stamey (TO); J. Ward & E. Worley (Trainee)

Programs & Other Mentions

Recognition Service: Reverend T. Hunt (The Life Center)
 Reserve Guard Duty: D. Inman & M. Zambrano
 Social District Off Duty Detail (weekend nights)



LENOIR POLICE DEPARTMENT QUARTERLY REPORT

CRIMES AGAINST PERSONS

NIBRS	Charge Description	4Q22	4Q23	4Q24	4Q25
13A	Aggravated Assault	1	6	3	7
11D	Forcible Fondling	6	2	5	4
11A	Forcible Rape	2	2	2	2
11B	Forcible Sodomy	0	1	0	2
64A	Human Trafficking (Commercial Sex Acts)	0	0	0	0
64B	Human Trafficking (Involuntary Servitude)	0	0	0	0
36A	Incest	0	0	1	0
13C	Intimidation	5	2	10	12
09C	Justifiable Homicide	0	0	0	0
100	Kidnapping / Abduction	0	0	0	0
09A	Murder / Non-Negligent Manslaughter	0	0	0	0
09B	Negligent Manslaughter	0	0	0	0
11C	Sexual Assault with Object	0	1	0	0
13B	Simple Assault	92	58	65	94
36B	Statutory Rape	0	0	0	1
TOTALS		106	72	86	122

CRIMES AGAINST SOCIETY

NIBRS	Charge Description	4Q22	4Q23	4Q24	4Q25
720	Animal Cruelty	1	1	2	0
40B	Assisting / Promoting Prostitution	0	0	0	1
35A	Drug / Narcotic Violations	72	60	80	60
35B	Drug Equipment Violations	20	18	34	29
39A	Gambling (Betting / Wagering)	0	0	0	0
39C	Gambling (Equipment Violations)	0	0	0	0
39B	Gambling (Operating / Promotion)	0	0	0	0
39D	Gambling (Sports Tampering)	0	0	0	0
370	Pornography / Obscene Materials	1	4	2	1
40A	Prostitution	0	0	0	0
40C	Purchasing Prostitution	0	0	0	0
520	Weapons Law Violations	5	11	9	5
TOTALS		99	94	127	96



LENOIR POLICE DEPARTMENT QUARTERLY REPORT

CRIMES AGAINST PROPERTY

NIBRS	Charge Description	4Q22	4Q23	4Q24	4Q25
200	Arson	0	0	2	1
510	Bribery	0	0	0	0
220	Burglary / Breaking & Entering	30	14	34	25
250	Counterfeiting / Forgery	4	3	0	2
290	Destruction/ Damage/ Vandalism of	50	35	38	38
270	Embezzlement	0	0	0	3
210	Extortion / Blackmail	0	0	0	2
26G	Hacking / Computer Invasion	0	0	0	0
26F	Identity Theft	3	1	1	0
23H	Larceny (All Other)	42	46	43	47
23D	Larceny (From Building)	14	5	14	15
23E	Larceny (From Coin-Operated Machines / Devices)	1	0	2	0
23F	Larceny (From Motor Vehicles)	28	23	18	13
23G	Larceny (Motor Vehicle Parts and Accessories)	3	3	5	10
23A	Larceny (Pick-Pocket)	0	0	0	0
23B	Larceny (Purse Snatching)	0	0	0	0
23C	Larceny (Shoplifting)	33	25	17	15
240	Motor Vehicle Theft	14	11	14	7
26B	Fraud (Credit / Debit Card / ATM)	12	11	6	7
26A	Fraud (False Pretense / Swindle / Confidence Game)	21	4	12	12
26C	Fraud (Impersonation)	3	3	5	4
26D	Fraud (Welfare)	0	0	0	0
120	Robbery	2	0	4	2
280	Stolen Property	0	3	3	1
26E	Wire Fraud	0	0	0	0

TOTALS	260	187	218	204
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CRIME STOPPERS

Description	4Q22	4Q23	4Q24	4Q25
Calls Received	35	18	30	54
Illegal Narcotics Recovered	\$0	\$0	\$1,270	\$0
Rewards Paid	\$0	\$0	\$0	\$400
Stolen Property Recovered	\$0	\$0	\$0	\$0
Total Arrests	0	0	2	0



LENOIR POLICE DEPARTMENT QUARTERLY REPORT

GROUP B OFFENSES

NIBRS	Charge Description	4Q22	4Q23	4Q24	4Q25
90A	Bad Checks	0	0	0	0
90B	Curfew / Loitering / Vagrancy	0	0	0	0
90C	Disorderly Conduct	6	4	5	5
90D	Driving under Influence	9	5	15	10
90E	Drunkenness	1	0	0	4
90F	Family Non Violent Offenses	40	32	35	44
90G	Liquor Law Violations	1	0	0	0
90H	Peeping Tom	1	0	0	1
90I	Runaways	5	3	5	1
90J	Trespass of Real Property	1	0	4	0
90Z	All Other Offenses (Person / Property / Society)	1	4	1	5
TOTALS		65	48	65	70

CALLS FOR SERVICE

Description	4Q22	4Q23	4Q24	4Q25
Alarms	362	339	339	295
Animal Complaints	62	45	88	52
Civil Disturbances	212	218	213	177
Domestic Disturbances	268	185	205	203
Field Contacts	65	20	100	604
Follow-Ups	231	172	202	246
Foot Patrols	29	36	16	31
Incomplete 911s	603	469	551	461
Loud Noise Complaints	56	61	54	54
Special / House Checks	2057	3089	2646	4636
Stranded Motorists	123	138	124	113
Suspicious Persons	525	509	547	803
Suspicious Vehicles	293	254	293	315
Warrant Service	225	204	138	165
TOTALS	5111	5739	5516	8155

Group B offenses are non-reportable and consist of Crimes Against Society, except bad checks, runaway juvenile, and all other offenses. Runaway juvenile is not classified as a crime by the FBI, but we feel documentation is warranted.



LENOIR POLICE DEPARTMENT QUARTERLY REPORT

CANINE ACTIVITIES

Description	4Q22	4Q23	4Q24	4Q25
Building Searches	4	0	3	6
Building Search Apprehensions	1	0	0	0
Call Outs	0	0	0	0
Demonstrations	0	0	0	4
Currency Seized	\$0	\$0	\$11,100	\$1,398
Assist Narcotics Searches	1	1	6	2
Assist Narcotics Seizures	0	0	3	1
Narcotic Utilizations	9	1	35	47
Street Value of Seized Narcotics	\$0	\$225	\$8,394	\$34,789
Tracks	0	0	0	0
Tracks Apprehensions	0	0	0	0
Training Hours	24	48	24	12
Utilizations	13	0	21	63

CHARGES / ARRESTS

Description	4Q22	4Q23	4Q24	4Q25
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Felony Charges

Adult	124	117	112	138
Juvenile	0	0	6	0

Misdemeanor Charges

Adult	511	470	497	450
Juvenile	8	8	16	12

TOTALS	643	595	631	600
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Figures to the right are arrests stemming from charges above. Involuntary Commitments are included in misdemeanor arrest totals.

Felony Arrests	79	84	77	102
Misdemeanor Arrests	425	407	408	348
Involuntary Commitments	70	47	69	58



LENOIR POLICE DEPARTMENT QUARTERLY REPORT

TRAFFIC

Description	4Q22	4Q23	4Q24	4Q25
Crashes				
Crashes with Injuries	50	51	48	50
Crashes with Property Dmg	232	296	243	233

TOTALS	282	347	291	283
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<i>Figures to the right are included in the totals above.</i>	Fatalities	1	2	1	2
	Hit & Runs	51	59	51	67
	Parking Lots	60	91	88	61

In the 4th quarter of 2025, there was 1 pedestrian injury.

Tickets	4Q22	4Q23	4Q24	4Q25
Handicap Tickets Issued	0	2	0	0
Parking Tickets Issued	21	88	29	3
Parking Tickets Paid	9	58	32	2
Traffic Citations Issued	574	421	707	623
Warning Tickets Issued	227	329	324	299

Top Five Contributing Circumstances	4Q25
Failure to Reduce Speed	46
Failure to Yield Right of Way	38
Inattention	35
Improper Backing	33
Improper Turn	28

Top Five Crash Locations	4Q25
Blowing Rock Blvd / Seehorn St	6
Blowing Rock Blvd / Hospital Ave	5
Hickory Blvd / McLean Dr	4
Blowing Rock Blvd / Pennton Ave	4
Blowing Rock Blvd / Walmart Exit (Lower)	4



LENOIR POLICE DEPARTMENT QUARTERLY REPORT

ADMINISTRATIVE

Description	4Q25
ABC Permits	2
Addict Help (Special One Time) - Fairgrounds	Malt Beverage & Spirituous Liquor (sell - on premise)
Caldwell Hospital Foundation (Special One Time)	Malt Bev / Wine / Liquor by the Drink (on premise)
<i>The Western Piedmont Symphony Dec special one-time permitted event was tallied in the 3Q25 report</i>	
Backgrounds	7

COMMUNICATIONS

Description	4Q22	4Q23	4Q24	4Q25
CAD Requests DSS	74	20	17	0
Criminal History Requests	50	64	52	75
Entered CAD Calls	8606	9613	9767	11486
Interpreter Requests (all Spanish)	5	3	7	2
Number of Monthly Validations	308	305	294	284
Utility Calls	190	103	32	45

There were 2 Interpreter Requests for the 4th Quarter of 2025; both were for Spanish.

RECORDS

Description	4Q22	4Q23	4Q24	4Q25
CAD Reports	\$20	\$40	\$65	\$90
Fingerprints	\$10	\$10	\$25	\$20
Parking Ticket Payments	\$45	\$350	\$245	\$25
Reports	\$60	\$15	\$10	\$20

TOTALS	\$135	\$415	\$345	\$155
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PROPERTY & EVIDENCE

Description	4Q22	4Q23	4Q24	4Q25
Evidence Destroyed	18	455	160	644
Evidence Received	400	450	516	451
Evidence Items To Date	49408	51542	53702	56029

In 4th quarter 2025, 47 pounds of unused, unwanted medication was collected from the lobby drop box and 1 pound was collected from a community event.



LENOIR POLICE DEPARTMENT QUARTERLY REPORT

GENERAL INVESTIGATIONS

Description	4Q22	4Q23	4Q24	4Q25
Interviews / Forensic Interviews	92 / 10	56 / 3	159 / 10	190 / 10
Recovered Stolen Property	\$12,670	\$11,951	\$41,378	\$53,519
Recovered Stolen Vehicles (number of)	12	7	4	5
Recovered Stolen Vehicles (value of)	\$79,500	\$89,000	\$22,350	\$24,000
Narcan Use	17	7	13	9
Overdoses	40	23	21	18
<i>Opioid Induced Overdoses</i>	<i>31</i>	<i>15</i>	<i>16</i>	<i>11</i>
Suicides	2	0	2	0
Unattended Deaths	11	11	11	16

Narcan is used to reverse fatal drug overdoses. In 4th quarter 2025, its administration likely saved 8 lives.

CASE STATUSES

Description	4Q22	4Q23	4Q24	4Q25
Open	131	46	87	106
Inactive	289	215	201	180
CBA (Cleared by Arrest)	71	62	50	239
Exceptionally Cleared	2	7	2	1
Unfounded	26	20	35	36

TOTALS	519	350	375	562
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NUISANCE

Description	4Q22	4Q23	4Q24	4Q25
Offenses				
Abandoned / Junk Vehicle	2	2	6	0
Graffiti	0	2	1	1
Health and Safety	1	4	7	6
Junk and Debris	9	11	16	18
Miscellaneous	0	2	2	1
Tall Grass or Vegetation	5	4	5	6

TOTALS	17	25	37	32
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Case Statuses

City Abated	2	4	2	13
Owner Abated	14	11	13	43



LENOIR POLICE DEPARTMENT QUARTERLY REPORT

NARCOTICS ACTIVITIES

Description	4Q22	4Q23	4Q24	4Q25
Arrests	10	5	10	3
Charges	18	10	15	9
Arrests While Assisting Other Agencies	0	0	0	0
Charges While Assisting Other Agencies	0	0	0	0
Cases Opened or Initiated Within City Limits	45	33	19	11
Cases Opened or Initiated While Assisting Other Agencies	3	8	24	17
Cash and Property Seized	\$809,285	\$11,268	\$67,470	\$1,666
Cash and Property Seized While Assisting Other Agencies	\$25	\$701	\$355,258	\$14,640
Illegal Narcotics Seized	\$693,015	\$550,271	\$96,051	\$118,343
Illegal Narcotics Seized While Assisting Other Agencies	\$2,751	\$263,850	\$2,057,664	\$1,292,454
Knock and Talks	3	2	4	6
Search Warrants	27	12	18	5
Total Assists and Joint Investigations	3	8	24	17
Vehicle Seizures	2	0	0	0

NARCOTICS CONFISCATED

Description	4Q25	
Drug Name	Quantity	Value
Alprazolam	20 du	\$30
Buprenorphine		
Carisoprodol		
Clonazepam		
Cocaine	7.3 g	\$730
Crack Cocaine	29.5 g	\$5,900
Fentanyl	129.5 g	\$77,700
Lorazepam		
Marijuana	2035.4 g	\$16,290
Marijuana Plants		
Methamphetamine	82.7 g	\$12,405
Mushrooms	236.5 g	\$3,548
Oxycodone		
Percocet		
Suboxone		
THC	87 du	\$1,740
TOTAL		\$118,343



LENOIR POLICE DEPARTMENT QUARTERLY REPORT

For the Alcoholic Beverage Commission Board's reporting requirements, listed below are alcoholic violations and drug charges from inside the city limits of Lenoir for the quarters below:

ALCOHOLIC VIOLATIONS

Description	4Q22	4Q23	4Q24	4Q25
Aiding & Abetting Minor (Possess/Purchase of Alcohol)				
Consuming an Alcoholic Beverage on a Public Road				
Consuming at an Off-Premise Establishment				1
Consuming Underage of 21				
Contributing to the Delinquency of a Minor		1	2	2
Defrauding a Drug / Alcohol Screening Test				
Driving While Subject to Impairing Substances	7	5	11	11
Disorderly Conduct				
Driving Under the Influence				
Driving While Impaired			2	
Drunkeness				
Hold Until Sober	1	4	6	4
Impaired Driving Revocation			1	
Intoxicated and Disruptive	1	2	5	5
Open Container	1			
Possess / Sale of Non-Taxed Alcoholic Beverage				
Possessing an Open Container in Passenger's Area				
Public Consumption				
Sell/Give Malt Beverage and/or Unfortified Wine to < 21				
Transporting an Open Container After Consuming				
TOTALS	10	12	27	23

DRUG CHARGES

Description	4Q22	4Q23	4Q24	4Q25
Felony Drug Charges	28	28	50	57
Misdemeanor Drug Charges	43	19	36	26
TOTALS	71	47	86	83

What's New in Nuisance?

➤ The Investigation's Division receives complaints from various sources about nuisances in the city limits of Lenoir.

Please see the map on the next page for a visible view of the code enforcement reports the detectives have documented this quarter.

Please note duplicate visits have been limited to one incident per address for mapping purposes

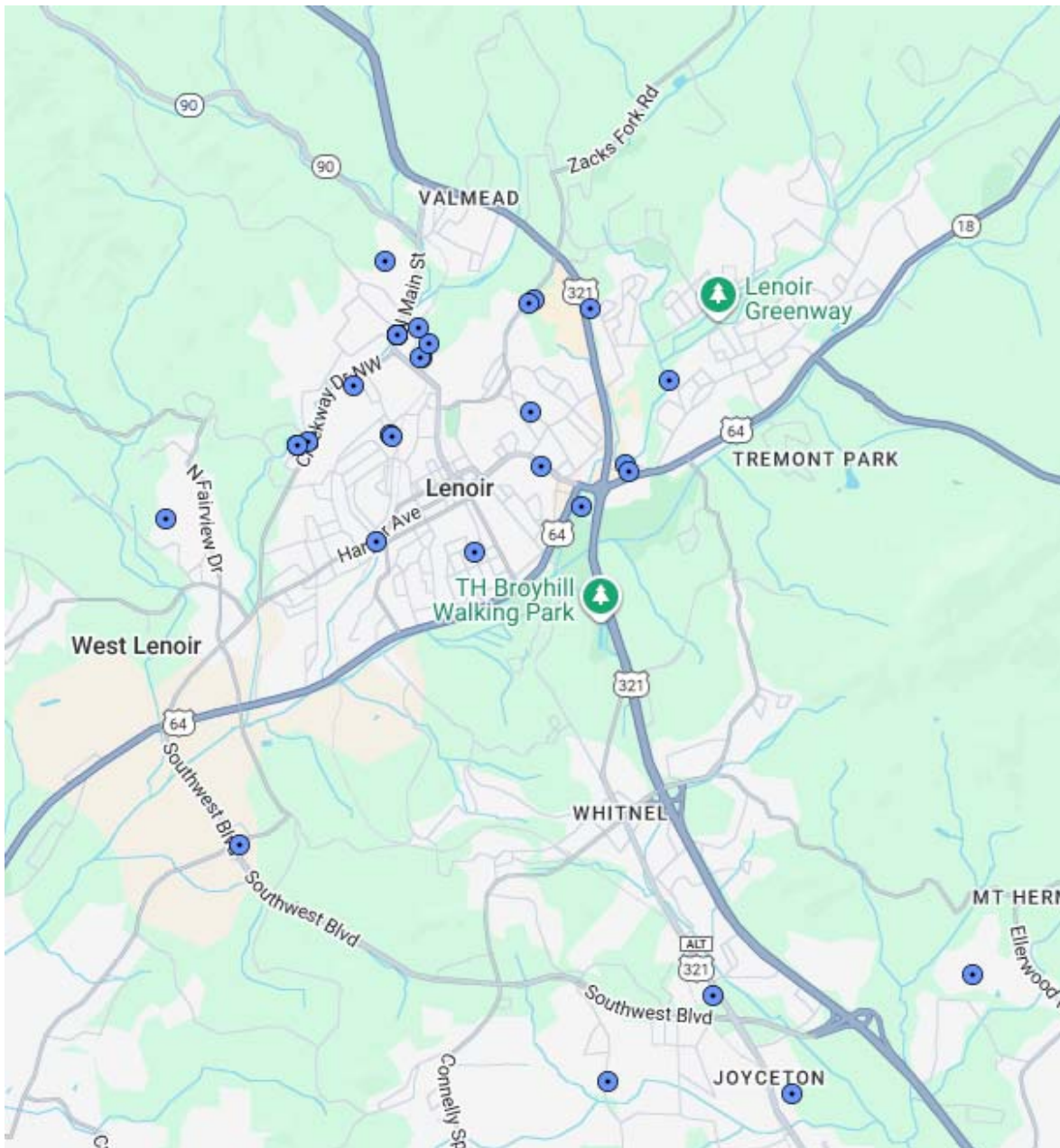
➤ The following pictures are some before and after shots of properties in the city that detectives have been working on this quarter. Take a look!

This city abated property is located at 527 Prospect St



This owner abated property is located at 309 Spruce St





429 NE TYWOOD ST
525 NW PROSPECT ST
527 NW PROSPECT ST
532 NW NORTH MAIN ST
2214 SW NORWOOD ST
801 NW NORTH MAIN ST
2303 SW WALT ARNEY RD
231 NW GREENHAVEN DR
225 NW GREENHAVEN DR
1060 NW WARREN PL
1047 NW WARREN PL
1336 NW BOXWOOD PL
2202 OLDE WELL RD
1241 HARPER AV
954 BLOWING ROCK BLVD

353 HARPER AV
809 NW WILD CHERRY PL
810 NW WILD CHERRY PL
2471 SW CLEARFIELD PL
407 SW KENTWOOD ST
409 NW WILSON ST
1229 SW VIRGINIA ST
617 NW WENTWORTH PL
553 NW CREEKWAY DR.
617 NW WENTWORTH PL
102 HICKORY BLVD
2451 NW GABRIEL LN
141 WILKESBORO BLVD
125 NE ABC CT
837 NW MONTCLAIR CIR



Lenoir Police Department

Calls For Service

49

*115 NE ABC CT
LENOIR, NC 28645*

October 1, 2025 - December 31, 2025

CHECK WELFARE	1
HOMELESS CAMP/PERSON	1
LARCENY	1
PANHANDLING	1
SICK CALL	1
SPECIAL CHECK	8
SUSPICIOUS PERSON	2
TRESPASS	1

Total Calls:	16
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Lenoir Police Department

Calls For Service

50

*1326 SW CONNELLY SPRINGS RD
LENOIR, NC 28645*

October 1, 2025 - December 31, 2025

ACCIDENT PERSONAL INJURY	1
BURGLAR ALARM	1
ESCORT FUNERAL	2
SPECIAL CHECK	7
SUSPICIOUS VEHICLE	1
TRAFFIC STOP	2

Total Calls:	14
---------------------	-----------



Chief Norman Staines
Fourth Quarter Report
October – December 2025

OVERVIEW

Thank you for taking the time to look through the Lenoir Fire Department's quarterly report. This report is designed to give you an understanding of the day-to-day operations of our department and staff for the fourth quarter of 2025. The fourth quarter of the year has been busy for our department and staff.

MAJOR EVENTS:

October:

- Provided medical standby at William Lenoir Middle School Football game (1st)
- Provided multiple medical standby at Hibriten High School Football games (3rd, 9th, 17, 23 and 30th)
- Provided fire truck visits / fire prevention demonstrations at:
 - Firehouse Subs (4th)
 - Lower Creek Elementary School (6th and 8th)
 - Whitnel Elementary School (8th, 21st and 28th)
 - Conserve (9th)
 - Davenport Elementary School (10th)
 - Fire and Life Safety Festival at Caldwell County Fairgrounds (11th)
 - Northside Learning Center (15th and 30th)
 - 1st Presbyterian Church (16th)
 - Lowes Hardware (18th)
 - Caldwell Early Head Start (21st)
 - Lower Creek Baptist Church Trunk-or-Treat (25th)
 - Sunshine House Early Learning (28th)
 - Horizon Elementary School (30th)
 - Martin Luther King Center Trunk-or-Treat (30th)
 - Valmead Elementary School Job Fair (31st)
- Provided medical standby for Lenoir Police Department National Night Out (7th)
- Conducted Driver Operator promotional assessments (13th, 20th, 21st and 22nd)
- Chief Staines, Captain Wright and Lieutenant Price attended the NC / SC International Association of Arson Investigators Annual Conference (27th – 31st)
- Provided medical standby for City of Lenoir Downtown Halloween Spooktacular (31st)

November:

- Provided fire truck visit at Tractor Supply (1st)
- Provided medical standby for Sgt. Ruff Color 5K Run (8th)
- Staff displayed American Flag on Tower 1 at the Veteran Winter Stand Down (13th)
- Firefighters Spears and Stone completed the first offering of "Fundamentals of Fire Investigations" presented by the NC Office of the State Fire Marshal.
- Firefighters Felts and Lyons attended a Technical Ropes class at Rowan Cabarrus Community College (14th – 16th)
- Conducted Officer promotional assessments (17th – 20th)

- Provided medical standby at Hibriten High School Football game (21st)
- Provided medical standby for Merry Market on Main (22nd)
- Staff conducted a live burn training on Greenhaven Drive (24th)
- Staff assisted with Turkey Tuesday (25th)
- Staff assisted with hanging Christmas Decorations on City Hall and Station 1.

December:

- Provided medical standby for Light Up Lenoir (4th)
- Hosted quarterly “Retiree Breakfast” at Station 2 (5th)
- Staff assisted with other City of Lenoir Departments with the annual City of Lenoir Christmas Parade (5th)
- Staff assisted with putting out luminaires at Blue Ridge Memorial Park (12th)
- Provided medical standby for Dirty Santa Trail Run (13th)
- Officer and Driver promotions (21st)
 - Captain Shane Bowman
 - Captain Andrew Lafon
 - Lieutenant Matthew Price
 - Driver Operator Jacob Gilbert
 - Driver Operator Jody Spears
 - Driver Operator Eli Woodie



RESPONSES / INCIDENTS / CALLS FOR SERVICE

INCIDENT COUNT

INCIDENT TYPE	4 th Quarter 2024 # INCIDENTS	4 th Quarter 2025 # INCIDENTS
MEDICAL	529	554
FIRE	265	249
TOTAL	794	803

PRE-INCIDENT VALUE – VS – DOLLAR LOSSES – VS PROPERTY SAVED

	PRE-INCIDENT VALUE	LOSSES	PROPERTY SAVED
2024 – 4 th QUARTER	\$1,152,200	\$62,950	\$1,080,100
2025 – 4 th QUARTER	\$3,580,100	\$477,600	\$3,102,500

Count of Incidents with Property Loss: 12

Percent of Property Value Saved: 64.45%

Count of Incidents with Content Loss: 8

Percent of Content Value Saved: 69.43%

LIGHTS AND SIREN AVERAGE FOR ALL CALLS (MM:SS) FIRST ARRIVING APPARATUS (TRAVEL TIME)

2024 – 4 th QUARTER	3:05
2025 – 4 th QUARTER	3:01

AVERAGE TIME ON SCENE (MM:SS)

2024 – 4 th QUARTER	35:25
2025 – 4 th QUARTER	46:48



COUNT OF INCIDENTS BY APPARATUS

	2024 – 4 th QUARTER	2025 – 4th QUARTER
Battalion	108	119
Car 1	6	24
Car 2	6	1
Car 3	14	36
Car 4	0	3
Engine 1	181	163
Engine 2	124	62
Engine 3	159	175
Ladder 1	63	173
Ladder 2	112	124
Personal	0	1
QRV – 1	199	195
QRV – 2	112	106
QRV – 3	106	99
Ranger 1 (UTV)	0	10
Rescue 1	83	71
Rescue 10	8	11
Support 1 (UTV)	4	0
S-10 (Command Trailer)	0	0
ST1 – Headquarters	1	2
ST2 – Station 2	2	0
ST3 – Station 3	3	1
Tower 1	6	4
Truck 17	0	3
Truck 18	0	0
TOTAL FOR ALL APPARATUS	1,190	1,383

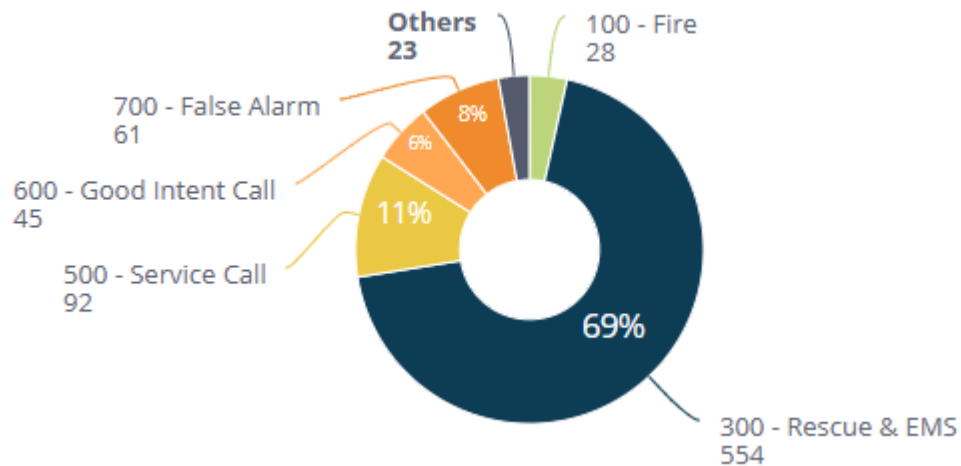
Count of Incidents per Station

	October 2025	November 2025	December 2025	Station Totals
Station 1	168	137	144	449
Station 2	65	55	64	184
Station 3	60	45	65	170
Monthly Total	293	237	273	803

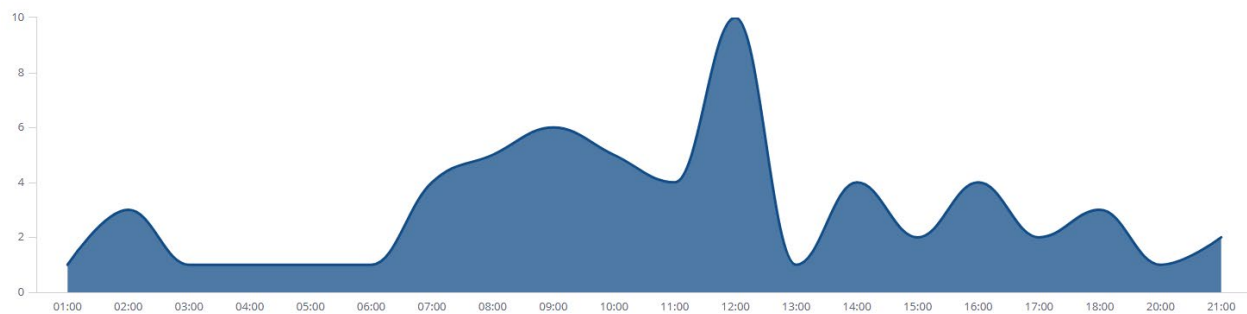
Breakdown of Major Incident Types

MAJOR INCIDENTS	# INCIDENTS	% of TOTAL
Fires	28	3.5%
Overpressure rupture, explosion, overhear – no fire	3	0.4%
Rescue & Emergency Medical Services	554	69.0%
Hazardous Condition (No Fire)	18	2.2%
Service Call	92	11.5%
Good Intent Call	45	5.6%
False Alarm & False Call	61	7.6%
Severe Weather & Natural Disaster	2	0.2%
Special Incident	0	0.0%
TOTAL		100.0%

Percentage of Incident Type Group



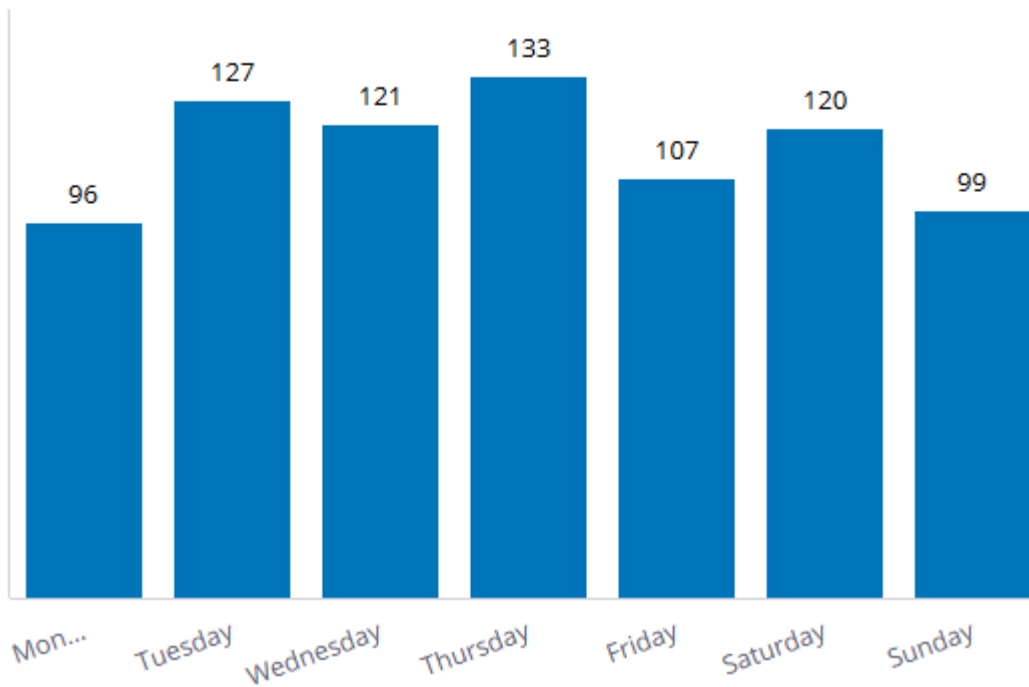
Fire Alarms over Time



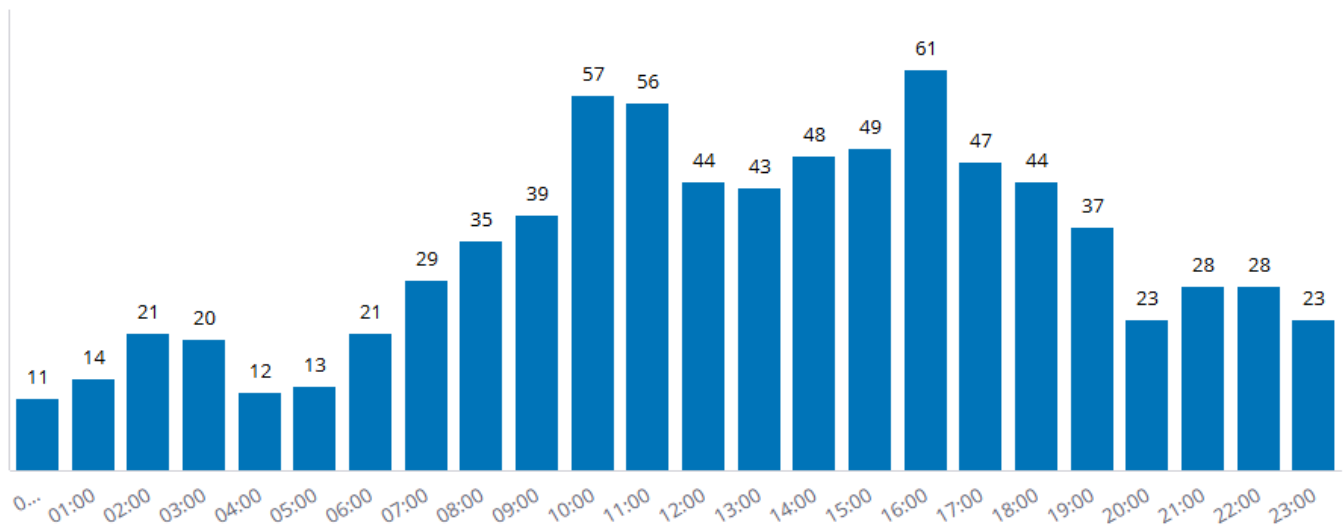
Incidents with False Alarms: 61

Percentage of Incidents with False Alarms: 7.6%

Incident County by Day of Week



Incident County by Hour of Day



TRAINING REPORT

In the fourth quarter, our department participated in **3,133.25** hours of training. This accounts for both on and off duty training.

Student Hours by Month

October	1,504.50
November	1,343.25
December	285.50
Total	3133.25

October: During the month, EMS training was conducted on Airways. Additional training included pumping operations, hose line operations and fire prevention.

November: During the month, EMS training was conducted on Trauma. Additionally, staff training on deploying hose lines and conducted training on various prefire plans. Staff conducted a training burn.

December: During the month, EMS training was conducted on Skills and Skills Assessments.

FIRE PREVENTION ACTIVITIES

In the fourth quarter of 2025 the department delivered 23 fire prevention presentations / public education programs. We were able to perform these programs for businesses, schools, and religious groups and had an estimate of 4,177 participants.

0-4 years (preschool)	965
5-10 years (elementary)	1,010
11-13 years (middle school)	484
14-18 years (high school)	325
Adults (19-61)	961
Seniors (62+)	422
Total Participants	4,177

Sixteen (16) smoke detectors were installed in the fourth quarter of 2025. Detectors can be requested, if available, and installed for free to our citizens by calling one of our stations and scheduling installing.

FIRE MARSHAL's REPORT

Fire Marshal – This quarter 160 fire code inspections were completed within the Lenoir City Limits.

- The Fire Marshal investigated one (1) compliant this quarter. The compliant was located at Bio-Nutra. Staff works with any business owner to resolve if issues are found.
- The Fire Marshal worked on plans with Frye Regional Health Park, City of Lenoir Public Works, LHS Auditorium, LEO's Buildign, JBS Meat Packing, J.E. Broyhill Civic Center, Koinonia, Automated Solutions and LNR-4/Google.
- Fire Department used approximately 43,806 gallons of water on fires and during training.
- Burning Issues:
 - 15 illegal burns
 - 5 legal burn
- Permits – 4 Burn Permit, 2 Fire Protection Change, 5 Fire Protection Impairment, 0 Special Amusement, 2 Special Event, 0 Hot Works, 0 Tank Removal, 0 Operational Permit, 4 Tents, 0 Fumigation and 0 Fireworks/Pyrotechnics.

Fire Investigations - In accordance with N.C.G.S. Chapter 58 article 79, all fires that occur inside the City Limits of Lenoir are investigated for cause and determination. We have certified fire investigators on each shift and they work under the direct supervision of our Fire Marshal. This quarter we had 27 investigations that occurred in the City with below being of higher impact:

- House fire: Peak, Bradford, Shasta, Johnson and Green Valley
 - Commercial fires: Prospect (Harper Plant) 2 fires with 1 involving homeless
 - Wildland fires: 2 on Blowing Rock Boulevard
- Total acres burned within the City: less than 1

Emergency Management - The Fire Marshal also acts as the City of Lenoir's Emergency Manager under the direct supervision of the Fire Chief. This position works closely with local and State Emergency Management and partners with the LEPC to respond and mitigate hazardous/disasterous incidents or situations.

- Gas Leaks: Mulberry St, Popular St, Ridge St, Edgewood, Wilkesboro Blvd and Broadway St
- Refrigerant Leak: JBS
- Chemical Release: Dollar General on Morganton Blvd and Maywood
- Fuel Spill: Edisto and Morganton Blvd
- Search: Lost person off Norwood St at Lenoir Golf Course and Severt Circle
- Multiple storm preparations with two (2) resulting in calls and damage

Other

- Standbys:
 - Events 19
 - For EMS 1
 - Lift Assists 14
 - Invalid 17



Ranger 2 that was funded by NC HB 1012.



Bradford Street Fire



Engine 2 at Christmas Parade



Shasta Lane Fire



Main Street Possible Structure Fire



Machine Fire at Harper Plant

*Greetings
from*



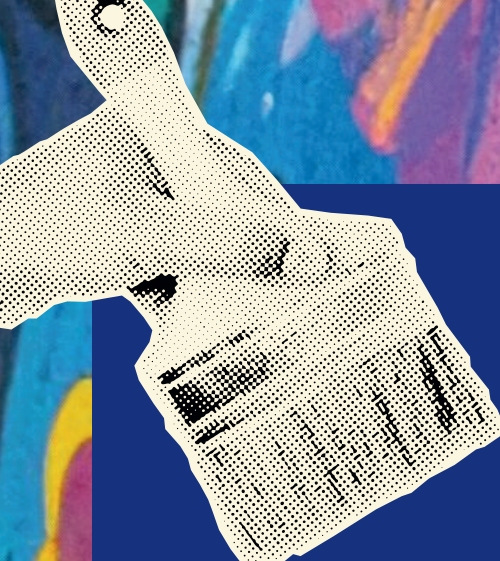
Presented by The Downtown
Lenoir Development Alliance



Paint it Forward Mural Program

TABLE OF CONTENTS

- 01 OVERVIEW AND MISSION
- 02 BEAUTIFICATION OF DOWNTOWN
- 03 COMMUNITY BUILDING AND ENGAGEMENT
- 04 ECONOMIC DEVELOPMENT AND TOURISM
- 05 CULTURAL PRESERVATION



OVERVIEW AND MISSION

The Paint It Forward Mural Program is a community-driven public art initiative for Downtown Lenoir, North Carolina.

Its mission is to turn blank walls into vibrant canvases that reflect Lenoir's heritage, aspirations, and forward momentum, while building connections among residents, artists, businesses, and visitors. This program follows the model of successful placemaking efforts: it brings together artists and nonprofits to celebrate creativity, cultural storytelling, and meaningful neighborhood connections. In practice, Paint It Forward will commission local and regional muralists to create site-specific artworks that "transform public spaces and individual lives," strengthening Lenoir's identity and pride. Every mural will be planned in partnership with community stakeholders (downtown groups, schools, businesses and nonprofits), ensuring the designs reflect Lenoir's history, values and diversity. By integrating arts into everyday spaces, the program aims to beautify downtown, preserve local culture, spark dialogue, strengthen community ties, and stimulate economic growth.

CREATIVE PLACEMAKING

- Paint It Forward will apply creative placemaking principles to revitalize downtown Lenoir. We will work with artists, city planners, and residents to ensure each mural fits Lenoir's visual theme and development goals.

COMMUNITY INVOLVMENT

- Local volunteers, students, and businesses can contribute by helping with logistics, fundraising, or even painting. By putting community members at the center of each project, Paint It Forward aims to build shared pride and connection.

PARTNERSHIP AND SUSTAINABILITY

- The program will seek partnerships with the Caldwell Arts Council, Main Street groups, local businesses, and regional artists. We plan to integrate Paint It Forward into Lenoir's long-term downtown strategy
- 



BEAUTIFICATION OF DOWNTOWN

Downtown Lenoir Development Alliance

- **Transforming Blight into Beauty:** Murals turn blank or unsightly walls into eye-catching art, making downtown Lenoir more attractive. Studies show that areas with public murals can see significant boosts in pedestrian traffic and local spending. One analysis found up to a 20% increase in local commerce near murals.
- **Boosting Foot Traffic:** Vibrant murals serve as wayfinding landmarks and Instagram hotspots, encouraging people to explore downtown shops and restaurants.
- **Building Pride in Place:** A beautifully painted downtown fosters civic pride. Murals give residents landmarks to cherish and visitors something unique to remember. This vibrancy can also reduce illegal graffiti or vandalism by activating walls with positive imagery and “eyes on the street.”



COMMUNITY BUILDING AND ENGAGEMENT

- **Local Collaboration:** Paint It Forward will be a community project at its core. We expect that murals will bring together volunteers, local college art students, and civic groups. Painting parties or unveiling events will become gatherings that connect people across generations.
- **Inclusive Community Pride:** Murals become shared symbols of identity. A mural celebrating local industry might be sponsored by a downtown business or unveiled at a festival, generating local enthusiasm. These collaborative projects will leave a legacy of renewed community spirit - a reminder that when Lenoir paints its walls together, it also forges connections among its people.
- **Volunteer and Educational Opportunities:** Residents can participate by helping with fundraising, or in some cases painting. Research shows that participating in public art projects benefits people's well-being: one survey found 84% of respondents felt their involvement improved their sense of community and self-worth. By engaging citizens in the creative process, Paint It Forward will strengthen civic pride and mutual respect.



ECONOMIC DEVELOPMENT AND TOURISM

- **Boosting Local Businesses:**

Paint It Forward is an economic investment as well as an artistic one. Studies consistently show that murals drive commerce. For instance, areas with public art often see up to a 20% jump in nearby business. By making Lenoir more visually memorable, we help ensure customers choose our shops and restaurants over out-of-town options.

- **Tourism and Branding:**

Public art can turn a town into a destination. Lenoir can market its mural trail to art tourists, outdoor enthusiasts, and families, boosting hotel stays and restaurant sales. More foot traffic helps all local businesses thrive. Paint It Forward will make downtown Lenoir a place visitors seek out.

- **Job Creation and Investments:**

Mural projects create temporary jobs (artists, assistants, event organizers) and often stimulate further creative enterprises. Over time, a vibrant arts scene can encourage new creative businesses to locate in town. By integrating art into economic development plans, Paint It Forward helps ensure that downtown Lenoir continues to grow as a lively and prosperous hub.

HISTORIC AND CULTURAL PRESERVATION

70



- **Celebrating Local History and Culture:** Each mural offers an opportunity to depict Lenoir's unique story - from its Appalachian heritage and furniture-making history to local legends and traditions.
- **Inclusivity and Storytelling:** Murals provide a public canvas for all voices. By inviting artists of different backgrounds (including underrepresented groups), the program ensures that murals reflect the full diversity of Lenoir.
- **Inspiring Future Generations:** Public art sparks curiosity about history and culture. Local educators can use murals as teaching tools: a vivid scene of Lenoir's past might prompt students to learn more about their town. Murals also inspire young creatives.

LET'S WORK TOGETHER AND CREATE SOMETHING GREAT



The Downtown Lenoir Development Alliance is powered by people wholeheartedly dedicated to their community. We work to educate, engage, and connect our creative city-linking artists, musicians, makers, technologists, and specialized trades with the resources they need to thrive. By fostering collaboration, celebrating local talent, and promoting active living in the Blue Ridge Mountains, we are building a culture of growth that strengthens downtown and brings our shared vision to life through initiatives like the Paint It Forward mural program.

DOWNTOWNLENOIR.COM

Paint It Forward Mural Program: City Traffic Signal Cabinet Mural

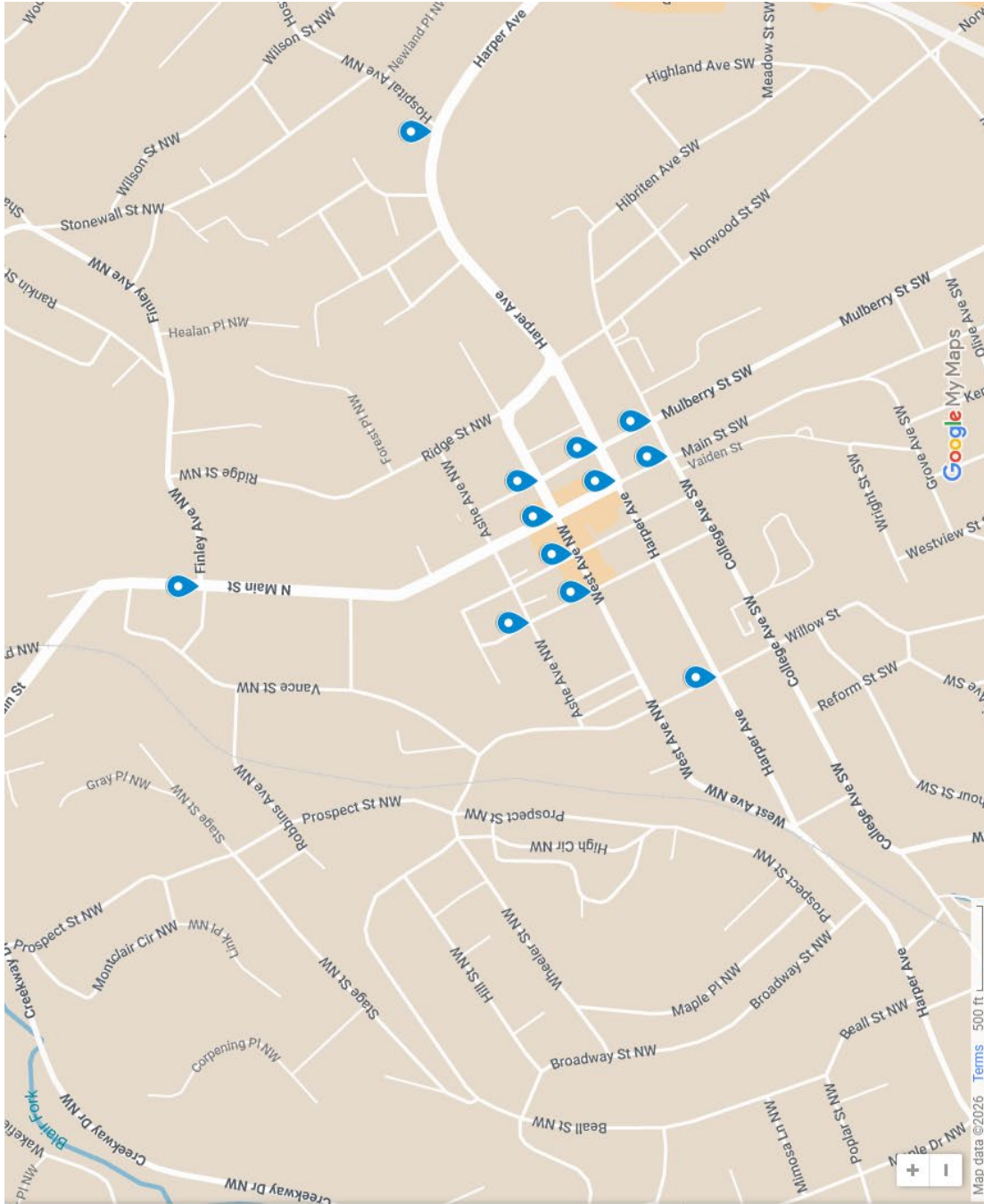
- 13 City owned and Maintained Traffic Signal Cabinets (See attached map)
- Mural Committee will select four (signal cabinets) to be painted per Quarter beginning Q2 2026.
- Cabinets will be cleaned, sanded and prepped for painting.
- Committee will select art and artist based on requested submissions.
- A maintenance plan will be created and followed based on the materials used (paint, sealant etc.) to extend the longevity of the mural.



City of Lenoir Traffic Signal Cabinet



Town of Maiden 2019 Beautification Project



Traffic lights

- Hospital and Harper
- Main and Finley
- Ashe and Boundary
- West and Mulberry
- West and Main
- West and Church
- West and Boundary
- Harper and Willow
- Harper and Main
- Harper and Mulberry
- Mulberry and College
- Main and College

Made with Google My Maps

October 2025

Monthly

74

MAINTENANCE DEPARTMENT QUARTERLY REPORT

DATE	CODE	FACILITY	MAINT 010	PLMB 020	ELECT 030	MECHAN 040	CONST 050	PUB SERV 060	TOTAL HOURS
	106	GREENWAY	✓		✓		✓		132
	120	CITY HALL	✓						2
	121	AQUATIC	✓	✓	✓	✓			246.5
	122	MULBERRY REC	✓	✓	✓				41
	122	OPTIMIST PARK							
	123	MLK	✓		✓	✓			17
	124	WEST END							
	129	CABINET SHOP							
	130	BROY PARK BDGS	✓		✓				6
	131	WATER DEPT							
	132	GARDEN SHED							
	920	BLACKBERRY FEST							
	312	TRAINING							
	250	VEHICLE SERV	✓	✓					8
	260	MAINTENANCE	✓						8
	264	PUBLIC SERV							
	270	PUBLIC WORKS	✓	✓					11
	280	HOGWALLER							
	300	STREETSCAPE							
	310	LAW ENFORCEMENT	✓						10
	321	SCULPTURE			✓				5
	340	CENTRAL FIRE			✓				10
	341	FIRE STATION #2							
	342	FIRE STATION #3							
	357	RAILROAD							
	360	WILSON PARK							
	362	BROY PARK GROUNDS		✓	✓				4
	363	LHS GYM	✓	✓	✓				7
	364	POTTERY CLASS							
	367	COOK STADIUM							
	513	SNOW							
	440	NEWS SCULPTURE							
	510	STREET DEPT							
	512	TRAFFIC LIGHTS							
		WETLANDS							
	580	SHOOTING RANGE	✓				✓		115
	583	STAGE	✓						2
	710	SANITATION							
	740	BLUE RIDGE CEM							
	741	BELLEVUE CEM							
	901	EVCS							
	920	MAIN STREET	✓		✓		✓	✓	149
	920	BBQ FESTIVAL							
	6130	SOCCER COMPLEX							

VAC

99

COMP

24

Sick

23.5

HOLIDAY

Total

0

PL

TOTAL

920 hrs

November 2025

Monthly

75

MAINTENANCE DEPARTMENT QUARTERLY REPORT

DATE	CODE	FACILITY	MAINT 010	PLMB 020	ELECT 030	MECHAN 040	CONST 050	PUB SERV 060	TOTAL HOURS
	106	GREENWAY			✓				6
	120	CITY HALL	✓					✓	11
	121	AQUATIC		✓	✓	✓	✓		104.75
	122	MULBERRY REC		✓	✓				25
	122	OPTIMIST PARK							
	123	MLK							
	124	WEST END							
	129	CABINET SHOP							
	130	BROY PARK BDGS			✓				6
	131	WATER DEPT							
	132	GARDEN SHED							
	920	BLACKBERRY FEST							
	312	TRAINING							
	250	VEHICLE SERV	✓						2
	260	MAINTENANCE							
	264	PUBLIC SERV							
	270	PUBLIC WORKS	✓	✓				✓	17
	280	HOGWALLER							
	300	STREETSCAPE							
	310	LAW ENFORCEMENT			✓			✓	14
	321	SCULPTURE							
	340	CENTRAL FIRE	✓	✓	✓	✓		✓	19
	341	FIRE STATION #2			✓				2
	342	FIRE STATION #3							
	357	RAILROAD							
	360	WILSON PARK							
	362	BROY PARK GROUNDS	✓						4
	363	LHS GYM							
	364	POTTERY CLASS							
	367	COOK STADIUM							
	513	SNOW							
	440	NEWS SCULPTURE							
	510	STREET DEPT							
	512	TRAFFIC LIGHTS	✓						1
		WETLANDS							
	580	SHOOTING RANGE							
	583	STAGE							
	710	SANITATION							
	740	BLUE RIDGE CEM			✓				1
	741	BELLEVUE CEM							
	901	EVCS							
	920	MAIN STREET			✓			✓	435
	920	BBQ FESTIVAL							
	6130	SOCCER COMPLEX							

VAC

5

COMP

2

Sick

47.25

HOLIDAY

120

Total

PL

TOTAL

822 hrs.

0

December 2025

Monthly Report

MAINTENANCE DEPARTMENT QUARTERLY REPORT

DATE	CODE	FACILITY	MAINT 010	PLMB 020	ELECT 030	MECHAN 040	CONST 050	PUB SERV 060	TOTAL HOURS
	106	GREENWAY							
	120	CITY HALL	✓		✓		✓	✓	13
	121	AQUATIC	✓	✓	✓	✓			335.25
	122	MULBERRY REC	✓	✓					33
	122	OPTIMIST PARK							
	123	MLK	✓		✓	✓			21.5
	124	WEST END							
	129	CABINET SHOP							
	130	BROY PARK BDGS	✓						9
	131	WATER DEPT							
	132	GARDEN SHED			✓				8
	920	BLACKBERRY FEST							
	312	TRAINING							
	250	VEHICLE SERV							
	260	MAINTENANCE							
	264	PUBLIC SERV							
	270	PUBLIC WORKS	✓	✓					33
	280	HOGWALLER							
	300	STREETSCAPE							
	310	LAW ENFORCEMENT	✓		✓				10
	321	SCULPTURE							
	340	CENTRAL FIRE				✓			2
	341	FIRE STATION #2	✓	✓	✓	✓			33.75
	342	FIRE STATION #3			✓				6
	357	RAILROAD							
	360	WILSON PARK							
	362	BROY PARK GROUNDS	✓		✓				4
	363	LHS GYM	✓						1
	364	POTTERY CLASS							
	367	COOK STADIUM	✓	✓					6
	513	SNOW							
	440	NEWS SCULPTURE							
	510	STREET DEPT							
	512	TRAFFIC LIGHTS			✓				27
		WETLANDS							
	580	SHOOTING RANGE							
	583	STAGE							
	710	SANITATION							
	740	BLUE RIDGE CEM							
	741	BELLEVUE CEM							
	901	EVCS							
	920	MAIN STREET	✓		✓			✓	174.5
	920	BBQ FESTIVAL							
	6130	SOCCER COMPLEX	✓	✓					24.5

VAC

66.25

COMP

22

Sick

5.75

HOLIDAY

120

Total

PL

TOTAL

955.5

0

CITY OF LENOIR VEHICLE SERVICES
DEPARTMENT COST REPORT SUMMARY
10/01/2025 - 12/31/2025

Department	Labor Cost	Part Cost	PO Cost	Fuel Cost	TOTAL Cost
Administration	\$87.40	\$106.00	\$0.00	\$35.04	\$228.44
Building Maintenance	\$798.10	\$1,307.19	\$0.00	\$1,707.01	\$3,812.30
Cemetery	\$450.80	\$585.67	\$0.00	\$1,283.32	\$2,319.79
Fire Administration	\$13.80	\$0.85	\$0.00	\$568.01	\$582.66
Fire Prevention	\$59.80	\$109.89	\$73.64	\$381.30	\$624.63
Fire Supression	\$289.80	\$5,068.22	\$450.00	\$6,437.09	\$12,245.11
Gunpowder WWT	\$0.00	\$0.00	\$0.00	\$418.68	\$418.68
IT	\$138.00	\$109.99	\$0.00	\$419.33	\$667.32
Lower Creek WWT	\$2,937.10	\$19,491.67	\$472.50	\$4,450.27	\$27,351.54
Parks & Public Properties	\$1,175.30	\$2,442.80	\$0.00	\$3,580.04	\$7,198.14
Parks & Rec	\$161.00	\$312.14	\$0.00	\$451.72	\$924.86
Planning Dept.	\$151.80	\$171.18	\$0.00	\$90.22	\$413.20
Police Administration	\$184.00	\$357.10	\$0.00	\$1,455.39	\$1,996.49
Police Detectives	\$1,437.50	\$4,476.50	\$135.00	\$3,885.76	\$9,934.76
Police Patrol	\$3,360.30	\$12,676.06	\$1,811.57	\$27,144.51	\$44,992.44
Police Support	\$294.40	\$451.65	\$0.00	\$992.66	\$1,738.71
Pre Treatment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Public Services	\$197.80	\$261.16	\$0.00	\$595.89	\$1,054.85
Rhodhiss Water Treatment	\$151.80	\$209.93	\$0.00	\$1,013.11	\$1,374.84
Risk Management	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sanitation Residential	\$2,582.90	\$13,181.78	\$2,784.93	\$15,851.80	\$34,401.41
Sewer Collections	\$765.90	\$1,530.07	\$0.00	\$3,927.42	\$6,223.39
Sign Division	\$23.00	\$0.00	\$0.00	\$699.69	\$722.69
Street Administration	\$50.60	\$45.88	\$0.00	\$849.67	\$946.15
Street Maintenance	\$3,431.60	\$16,091.32	\$1,022.00	\$7,232.44	\$27,777.36
Vehicle Services	\$370.30	\$551.98	\$0.00	\$958.94	\$1,881.22
Water Distrbution	\$506.00	\$1,992.29	\$0.00	\$4,039.24	\$6,537.53
Water Resources	\$1,635.30	\$3,846.21	\$50.00	\$3,251.25	\$8,782.76
	\$21,254.30	\$85,377.53	\$6,799.64	\$91,719.80	\$205,151.27

CALDWELL SOIL & WATER

\$0.00

\$0.00

GAMEWELL FIRE

\$0.00

\$0.00



Catawba-Wateree Water Management Group

INTEGRATED WATER RESOURCES PLAN

City Council Update

City of Lenoir Public Utilities

January 27, 2026

Introduction

The Catawba-Wateree Integrated Water Resources Plan (IWRP), developed by the Catawba-Wateree Water Management Group (CWWMG), is a strategic plan for managing the water resources of the Catawba-Wateree River Basin.



Purpose

The Integrated Water Resources Plan is intended to identify water quantity and quality issues and concerns, evaluate potential strategies to solve these issues, and implement practical solutions coordinated on a basin-wide level.

We are presenting this Water Resource Plan to you in the hopes of a Resolution of Support from your community.



About the Catawba-Wateree Basin

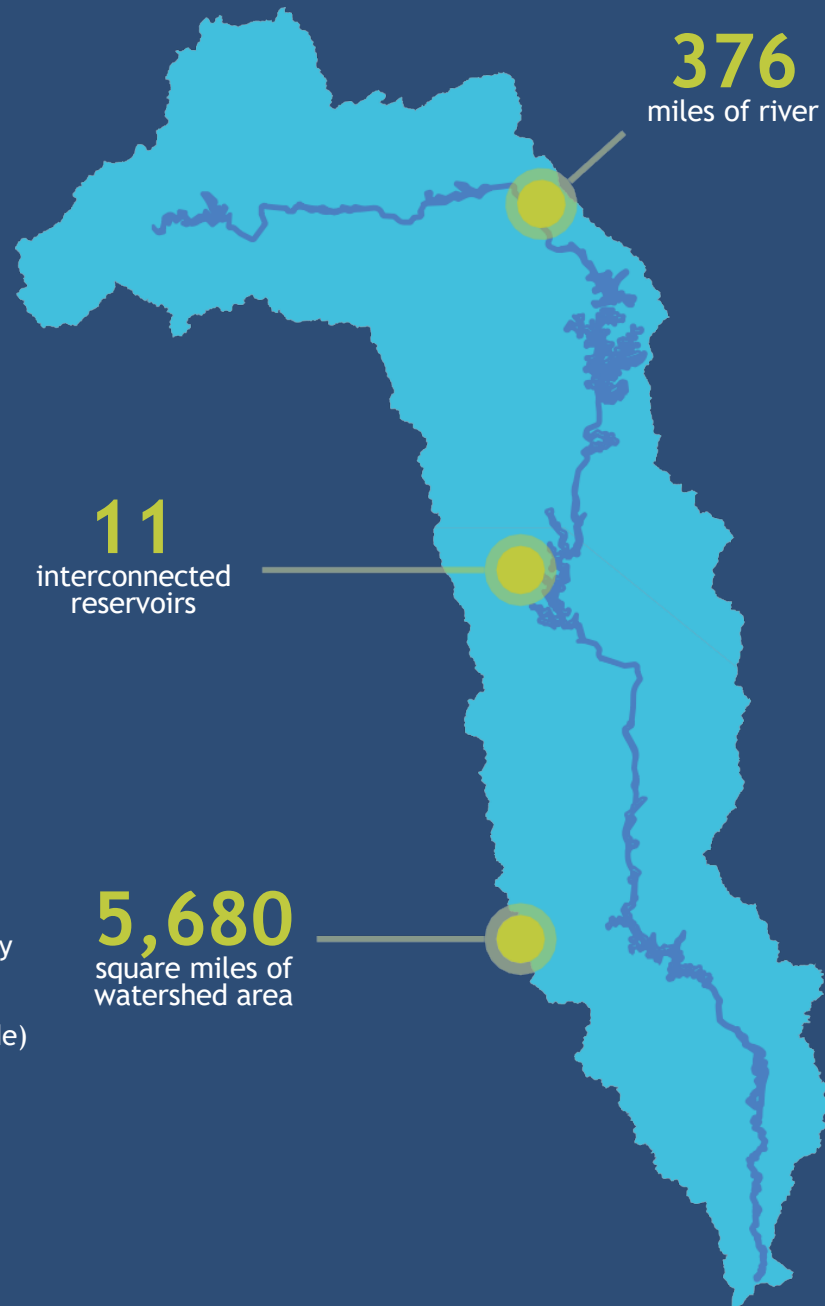
Our Basin

The Catawba-Wateree River Basin is crucial, providing water for about two million people and generating enough energy to power over four million homes. It is also a biodiverse environment, offering essential habitats for numerous species of animals and plants, as well as recreational amenities for residents and visitors.

About the River

Drainage: All land areas inside the Basin boundary drain to the river.

Size: The Basin is relatively narrow (30 miles wide) and small, the 6th largest of 17 Basins in NC and the smallest of 8 in SC.



Hardest working river in America?

Dozens of Public Water Suppliers

12 Hydropower Stations

Nuclear & fossil power stations

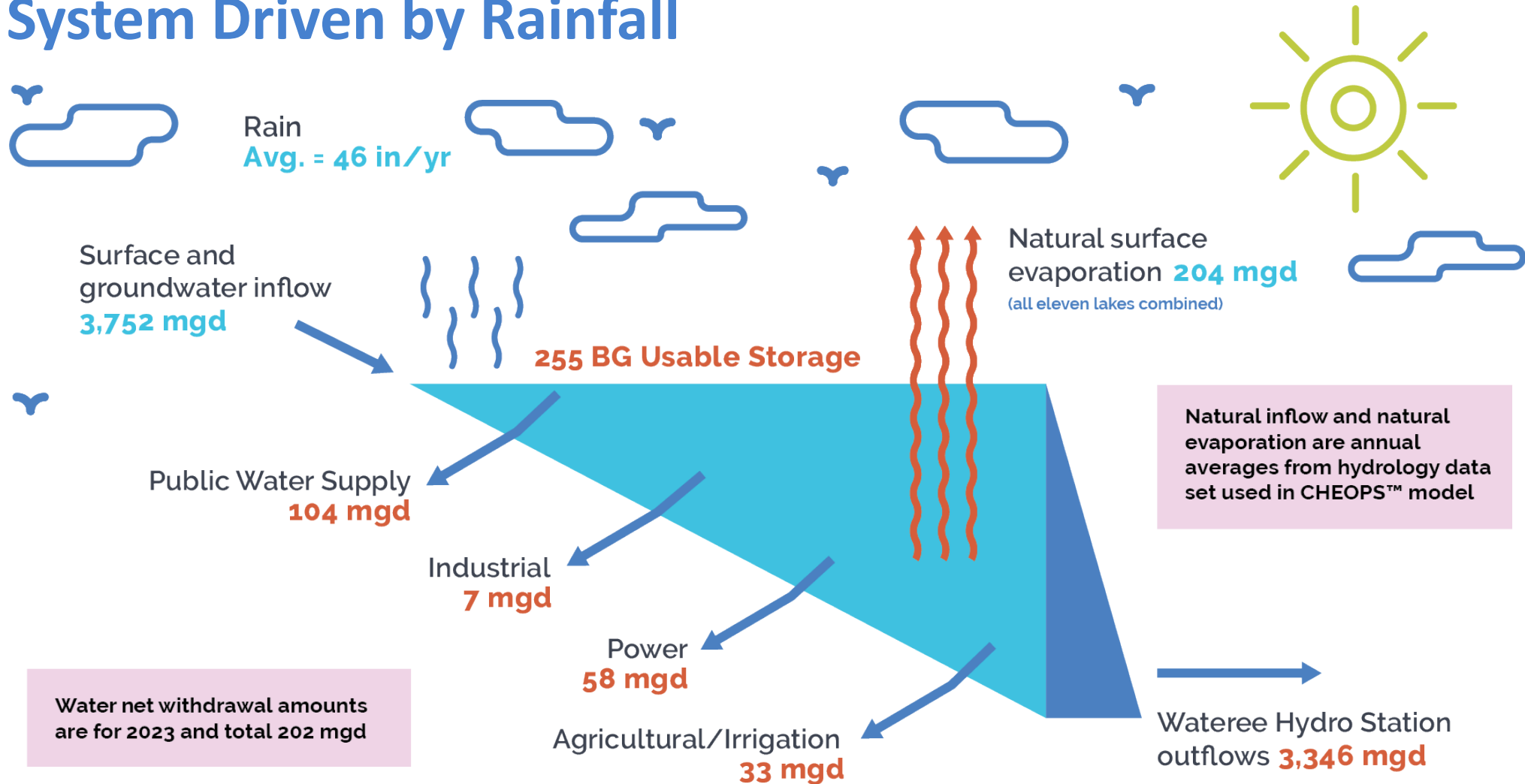
Waste Assimilation

Agriculture

Recreation

Environment

A System Driven by Rainfall



* mgd = million gallons per day; BG = Billion Gallons.

Integrated Water Resources Plan

About the Integrated Water Resources Plan

The Integrated Water Resources Plan is a roadmap for effective future management of the shared water resources of our Basin.



How the IWRP is Developed

The Integrated Water Resources Plan is developed by a technical team of experts from:

- HDR Engineering
- RTI International
- Catawba-Wateree Initiative
- The Water Center at the University of Pennsylvania

It includes state approved models that evaluate:

- Hydropower operations and power generation.
- Past and current water supply planning.
- A comprehensive economic study and evaluations.
- Water quality impacts and trends.



IWRP Guided by Stakeholder Advisory Team Input

NC Conservation Fund

SC Department of Parks,
Recreation & Tourism

NC Division of Parks
and Recreation

Gallo

(SC) Central Midlands COG

Lake Wylie Marine Commission

Regional Stormwater
Partnership of the Carolinas

Lake Norman
Marine Commission

NC Wildlife
Resources Commission

Catawba Riverkeeper

Catawba Nation

(SC) Santee Lynches COG

(NC) Western Piedmont Regional COG

Dominion Resources

South Carolina Department of
Environmental Services

(SC) Soil & Water Conservation District

North Carolina Department of
Environmental Quality, Division of
Water Resources

Water Quantity

Safeguarding Reliable Supply Through 2075

What the IWRP Examines

- How much water is being used now, and how that demand is projected to grow.
- Net withdrawals for public water supply, industry, thermoelectric cooling, and agriculture.
- The role of Duke Energy's hydro operations in daily and seasonal water access.
- Climate impacts and fluctuating weather conditions.

Why It Matters

- The region's population and economy are growing.
- Climate variability and energy demands add pressure on shared resources.
- Coordinated planning helps avoid shortages during drought or high-demand periods.
- Ensure reliable, fair access to water across the Basin.

Key Recommendations

- Promote conservation and efficiency to stretch supply further.
- Use triggers tied to droughts and weather extremes to activate flexible operational responses across the Basin.
- Provide guidance for resilient infrastructure and contingency planning.
- Strengthen basin-wide coordination and communications.



Water Quality

Protecting Sources for Clean, Affordable Water

What the IWRP Examines

- Future land use scenarios and the role of riparian buffers, forests, and farms in protecting water sources.
- How development patterns affect pollution, runoff, and long-term treatment.
- The risks from increased nutrients, sediments, and other emerging contaminants.

Why It Matters

- Land development without protections can degrade water quality.
- Water is more affordable and easier to treat when it's clean at the source.
- Clean water supports boating, fishing, swimming, and other recreation as well as healthy aquatic ecosystems that make the Basin a hub for quality of life and local economies.
- More frequent storms and weather extremes threaten both infrastructure and natural systems.

Key Recommendations

- Prioritize conservation of key source water lands (riparian buffers, forests, and working lands).
- Strengthen land use policies and incentives that reduce pollution and runoff.
- Expand water quality monitoring and early warning network.



Baseline Water Availability Evaluation Draft Results

Evaluating Water Supply in the C-W Basin



Water Supply Volume (Quantity)

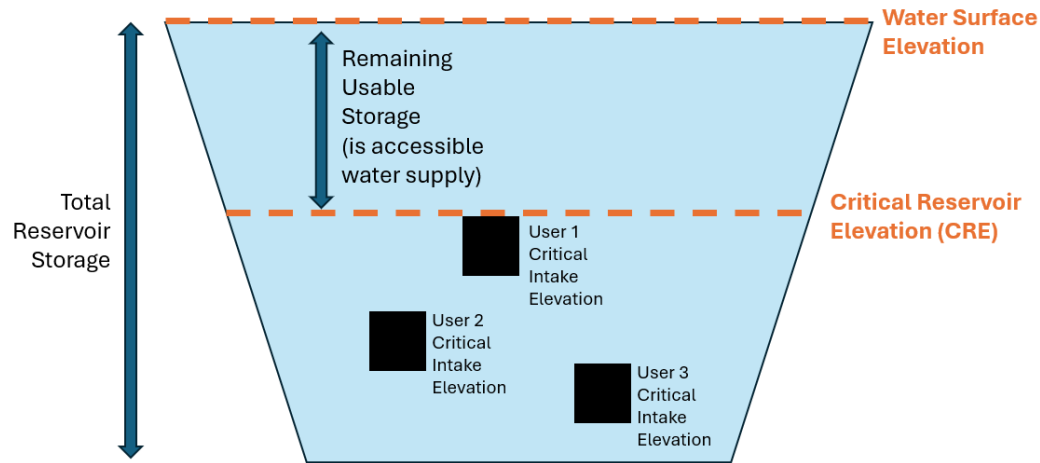
- Amount of water stored in a reservoir or within the mainstem river
- “How much water is in the system?”



Water Supply Access

- Amount of water that is accessible by current water infrastructure or intakes
- “How much water can we withdraw before shifting to a contingency plan?”

Critical Reservoir Elevation (CRE)



Reservoir Name	Approximate Remaining Reservoir Volume below Critical Elevation (million gallons)	Critical Reservoir Intake Elevation (feet below full pond)	Critical Reservoir Intake User Type / Notes
Lake James	22,500	50	Duke Energy hydropower operational limitation
Lake Rhodhiss	10,300	8.6	Town of Valdese raw water intake
Lake Hickory	31,100	9	City of Hickory raw water intake
Lookout Shoals Lake	2,700	25.1	City of Statesville raw water intake
Lake Norman	248,300	10	Duke Energy McGuire Nuclear Station cooling water intake operational limitation
Mountain Island Lake	7,100	9.5	City of Mount Holly raw water intake
Lake Wylie ¹	52,400	7.4	City of Belmont, Clariant Corporation, and confidential industry raw water intakes
Fishing Creek Reservoir	4,900	10.2	Chester Metropolitan raw water intake
Great Falls Reservoir	450	12.8	Duke Energy hydropower operational limitation
Cedar Creek Reservoir	2,000	19.7	Duke Energy hydropower operational limitation
Lake Wateree	57,600	7.5	City of Camden raw water intake

LEGEND

Some Days Below Critical

3 Consecutive days & 0.5+ ft below Critical

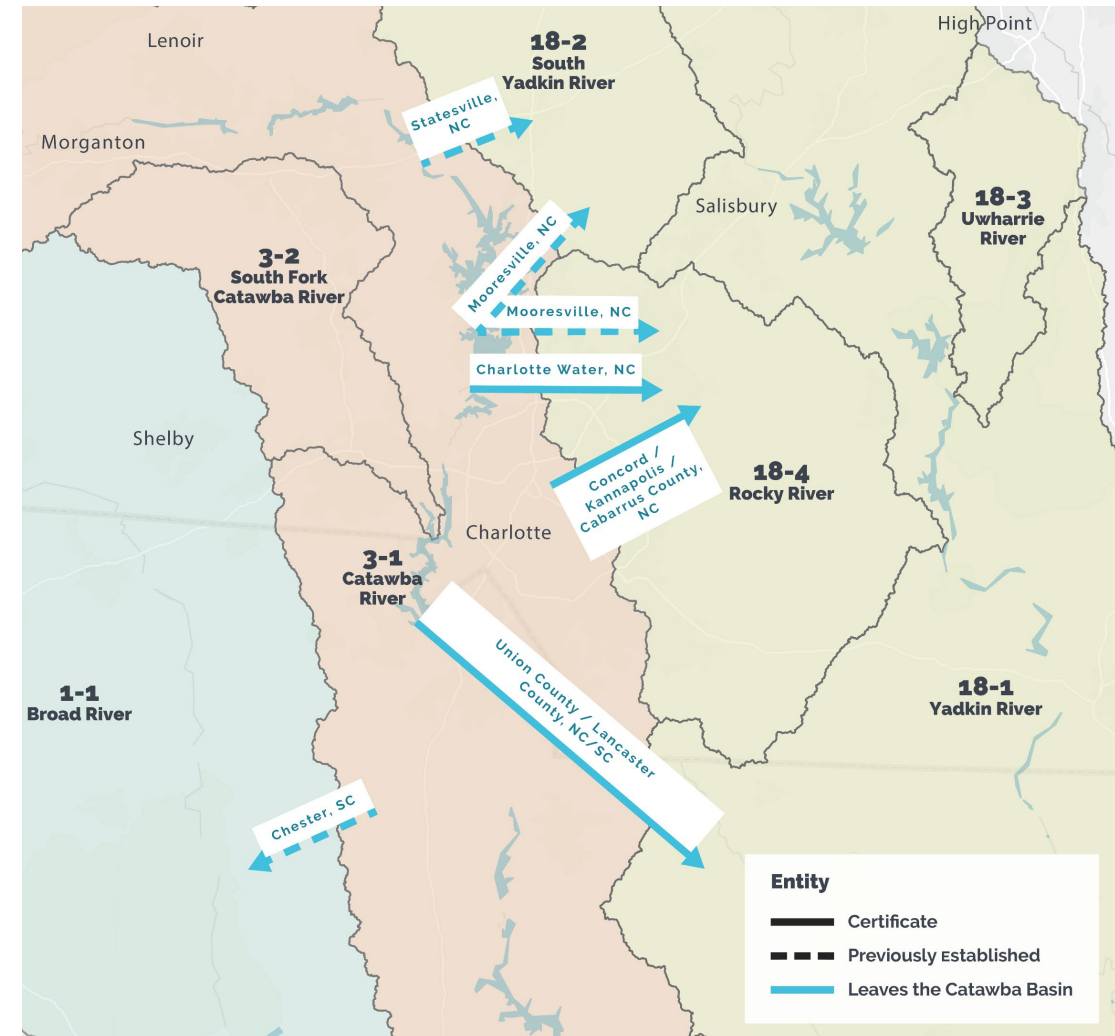
[illegible]



IBT Characterization: Current Limits and Future Estimates

PROJECT TEAM ACTIVITIES

- a) **Compile** grandfathered, permitted, and certificate **limits, >1 MGD**, currently in place for users within the CW River Basin based on state registries
- b) **Characterize these transfers** using values that are directly comparable to one another.
- c) **Estimate** the proportion of net water withdrawals that are **consumptive use** within the withdrawal basin versus transferred for consumptive use or **discharge in another basin. (Base year, 2055, & 2075)**



Compiling North & South Carolina Current Transfers

< 1 MGD or Intrabasin transfer

Alexander County	Belmont	Bessemer City	Blowing Rock	Burke Co	Caldwell Co (North)
Caldwell Co (Southeast)	Cherryville	Conover	Cramerton	Delta Apparel, Inc.	Energy United
Gastonia	Harrisburg	Hickory	High Shoals	Icard Township WC	Kings Mountain
Lenoir	Lincoln County	Lincolnton	Longview	Lowell	Maiden
McAdenville	Mount Holly	Newton	Ranlo	Stanley	Troutman
	Valdese	Wingate	Winnsboro	York	

> 1 MGD & IBT

Charlotte Water	Concord & Kannapolis
Mooresville	Union County
Statesville	Chester
Lancaster County	

LEGEND

Catawba → Yadkin / Pee Dee

Catawba → Broad

Catawba Intrabasin

Characterizing IBTs Greater than 1 MGD

Agency	Certificate Transfer Limit (mgd) and Basis	Comment
City of Statesville	15 max day (grandfathered)	Intake in Lookout Shoals, discharge flow to the Yadkin River Basin .
Charlotte Water	33 max day	Intakes in Mt. Island and Lake Norman, discharge flows to the Yadkin River Basin .
Town of Mooresville	9.54 max day (grandfathered)	Intake in Lake Norman and discharge flows to the Yadkin River Basin .
Concord/ Kannapolis/ Cabarrus County	10 max day	IBT from the Catawba River (e.g., Lake Norman) to discharge flow to the Yadkin River Basin .
Union County/ Lancaster County	Union County: 5 max day (grandfathered) Lancaster & Union County: 20 max month average day equivalent	Estimated IBT from Catawba River WTP into Lancaster and Union Counties discharged to the Yadkin/Pee Dee River Basin .
Chester Metropolitan District	9.2 max day equivalent	Withdrawal from the Catawba with discharge flow to the Broad River Basin .

Call to Action

Action Step 1 — Primer & Preparation (Today)

Long-term water sustainability requires not only technical planning but also thoughtful governance. Regulatory frameworks that shape water movement across basins provide a critical role in determine what solutions are feasible.

Continue to plan regionally to advance sustainable approaches to IBTs, (we are currently doing this with the WPCOG)

While perspectives vary on the appropriate scope of IBT regulation, ongoing dialogue around watershed-based governance may help identify opportunities to balance sustainability, reliability, and regional collaboration.

Action Step 2 — Review & Resolve

Phase	When	Your Role	Outcome
Draft Recommendations	Jan-Mar 2026	• Attend recommendation presentation • Provide feedback	Plan refined with local insight
Resolution of Support	Apr-Jun 2026	• Place IWRP on your board agenda • Vote on Resolution	Plan formally adopted, clearing the way for funding & implementation
Champion Implementation	Post-Adoption	• Promote IWRP in budgets, grants, and projects • Report progress via annual scorecard	Basin-wide recommendations turn into on-the-ground results

Questions?



Catawba-Wateree Water Management Group

INTEGRATED WATER RESOURCES PLAN

The Integrated Water Resources Plan (IWRP), prepared by the Catawba-Wateree Water Management Group (CWWMG), is the long-range blueprint for managing both the quantity and quality of water in the Catawba-Wateree River Basin. CWWMG brings together 21 public water utilities in North and South Carolina plus Duke Energy, which owns and operates every reservoir along the river system. Working collectively, the CWWMG identifies, funds, and implements strategic initiatives that extend the Basin's capacity to meet community needs while safeguarding its ecological health.

How the Plan Evolved

Year	Milestone	Purpose & Outcome
2006	Comprehensive Water-Supply Study	Identified that, without intervention, Basin demands could exceed supply by 2050.
2014	First Water-Supply Master Plan	Established strategies to extend the Basin's safe yield well past 2100 and protect water quality and ecosystems.
2015	Plan Amendment & Addendum	Refined projections and implementation steps, resetting the 10-year update clock to 2025.
2021	Renamed & Update Kick-off	Rebranded as the Integrated Water Resources Plan (IWRP) and launched the current update cycle, including a series of Basin-wide stakeholder workshops to align the plan with emerging needs.
2025	Final IWRP Update	Updated plan scheduled for completion and publication, integrating workshop feedback, new modeling, and sustainability objectives.
Early 2026	Resolutions of Support	Member-agency boards will consider and adopt formal resolutions endorsing the 2025 IWRP, cementing it as the guiding framework for the next decade.

Why the Plan Is Required

The IWRP stems from a U.S. Supreme Court settlement agreement that resolved interstate water-allocation litigation in the Catawba-Wateree Basin.

- ≈ The settlement obligates Duke Energy and the CWWMG to maintain a comprehensive, basin-wide water-resources plan and to refresh it every 10 years.
- ≈ Although facilitated through federal court proceedings, the requirement is not a congressional or regulatory mandate; it is a binding condition of the legal settlement itself.

Core Mission

1

Extend Reliable Supply

Manage withdrawals and use so the river can meet municipal, industrial, energy, and ecological needs deep into the next century.

2

Protect Water Quality & Ecosystems

Integrate watershed health, habitat, and recreation considerations into every supply decision.

3

Coordinate Across Jurisdictions

Equip all 21 member organizations with shared data, modeling tools, and implementation pathways.

With the 2025 update now underway, the IWRP continues to serve as the Basin's consensus roadmap for a resilient, sustainable water future.

The Catawba-Wateree Basin

Water does not know jurisdictional boundaries. As one interconnected water system, everything that happens in one area of our Basin affects everyone in another area. It is vital that we manage our shared resources as a Basin-wide system, rather than a single municipality.

About the Catawba-Wateree Basin:



Approximately 2.2 M people



11 Interconnected reservoirs



Spans North & South Carolina



12 Hydropower stations



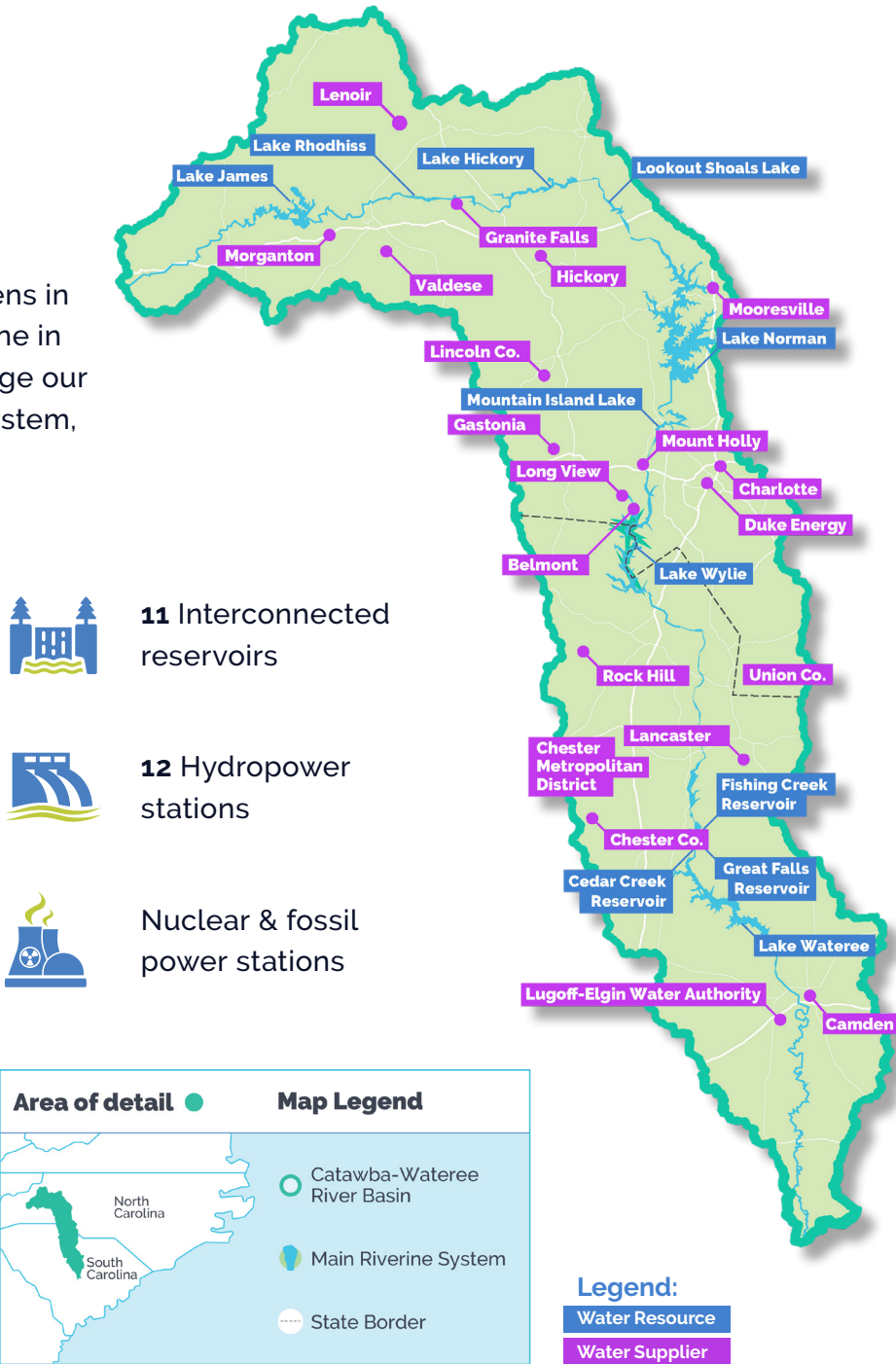
376 River miles



Nuclear & fossil power stations



Recently expanded to the confluence of the Wateree and Congaree Rivers



What the IWRP Covers—From Challenge to Action

The IWRP assesses water resource challenges facing the region and provides key solutions. The Plan is intended to identify water quantity and quality issues and concerns, evaluate potential strategies to solve these issues, and recommend practical solutions to be coordinated and implemented on a Basin-wide level. These opportunities include:

Water Quantity: Safeguarding Reliable Supply Through 2075

What the IWRP Examines

- ≈ How much water is being used now, and how that demand is projected to grow through 2075.
- ≈ Net withdrawals for public water supply, industry, thermoelectric cooling, and agriculture.
- ≈ The role of Duke Energy's hydro operations in daily and seasonal water access.
- ≈ Climate impacts like storms, floods, and extreme heat.

Why It Matters

- ≈ The region's population and economy are growing.
- ≈ Climate variability and energy demands add pressure on shared resources.
- ≈ Coordinated planning helps avoid shortages during drought or high-demand periods.
- ≈ Safeguard reliable, fair access to water across the Basin.

Key Recommendations

- ≈ Promote conservation and efficiency to stretch supply further.
- ≈ Use triggers tied to droughts and weather extremes to activate flexible operational responses across the basin.
- ≈ Provide guidance for resilient infrastructure and contingency planning.
- ≈ Strengthen Basin-wide coordination and communications.

The IWRP is a roadmap for effective future management of the shared water resources which are important to our health, leisure, and economy.

Water Quality: Protecting Sources for Clean, Affordable Water

What the IWRP Examines

- ≈ Future land use scenarios and the role of riparian buffers, forests, and farms in protecting water sources.
- ≈ How development patterns affect pollution, runoff, and long-term treatment.
- ≈ The risks from increased nutrients, sediments, and other emerging contaminants.

Why It Matters

- ≈ Land development without protections can degrade water quality.
- ≈ Water is more affordable and easier to treat when it's clean at the source.
- ≈ Clean water supports boating, fishing, swimming, and other recreation as well as healthy aquatic ecosystems that makes the basin a hub for quality of life and local economies.
- ≈ More frequent storms and weather extremes threaten both infrastructure and natural systems.

Key Recommendations

- ≈ Prioritize conservation of key source water lands (riparian buffers, forests, and working lands).
- ≈ Strengthen land use policies and incentives that reduce pollution and runoff.
- ≈ Expand water quality monitoring and early warning network.

Built by Experts

The Plan is drafted by a top-tier technical team—HDR Engineering, RTI International, the Catawba-Wateree Initiative, and the Water Center at the University of Pennsylvania.

Guided by Local Insight

CWWMG members review every step, and a Stakeholder Advisory Team—including the SC Department of Environmental Services, Lake Norman Marine Commission, and Division of Water Resources—adds broad, real-world perspectives.

Powered by State-Approved Models

The Plan relies on a water-supply and hydropower model certified under NC Session Law 2010-143, ensuring rigorous, regulator-backed analysis.

Backed by Economic Proof

A companion analysis by the University of Pennsylvania quantifies the river's economic value and the cost-benefit of key recommendations—so decisions are data-driven and fiscally sound.

What We're Asking of You

The Integrated Water Resources Plan succeeds only if every stakeholder plays their part. Here's what that looks like:

Stakeholder Group	Your Specific "Ask"	Why It Matters
CWWMG Member Agencies	≈ Place the IWRP on your governing board agenda. ≈ Secure a Resolution of Support, formally adopting the Plan into your water-resource policy.	Board-level endorsement unlocks funding, aligns long-term capital projects, and fulfills the settlement agreement requirements.
Watershed & Advocacy Groups, NGOs, Business & Industry, State/Regional Agencies	≈ Become Plan Champions—publicly endorse the IWRP and weave its recommendations into your own programs, permits, or CSR goals. ≈ Provide expertise, outreach channels, or match funding that accelerates on-the-ground implementation.	Broad, cross-sector backing turns recommendations into real projects—restored buffers, resilient infrastructure, and smarter land use—across the entire Basin.

Governing boards make the IWRP official; All Catawba-Wateree Basin stakeholders make it happen. Your support—whether by passing a resolution, promoting the Plan, or funding a pilot—pushes the Basin toward a sustainable water future.

CITY OF LENOIR
LAKE RHODHISS WATER TREATMENT FACILITY
QUARTERLY REPORT
October, November, December - 2025

RAW WATER TREATED		FINISHED WATER PUMPED
TOTAL:	560.8 MG	555.1 MG
DAILY AVERAGE:	6.095 MG	6.033 MG
TOTAL FILTER WASH WATER USED: 9.3 MG (1.68% OF TOTAL)		
AVERAGE HOURS PLANT OPERATED PER DAY: 23.5 hours		

PHYSICAL AND CHEMICAL ANALYSES
Quarterly Averages

Temperature	15.0 °C	Manganese	0.003 mg/L
Turbidity	0.039 NTU	Iron	0.017 mg/L
pH	7.00	Fluoride	0.63 mg/L
Carbon Dioxide	9.54 mg/L	Chlorine	1.55 mg/L
Alkalinity	18.4 mg/L	Hardness	20.6 mg/L

MG = Million Gallons

mg/L= milligrams per Liter or parts per million

SUBMITTED BY: Kevin Matheson-Water Treatment Superintendent

Lenoir Tourism Development Authority
Meeting Minutes
8/7/2025

Meetin2 Attendance

Board Members PRESENT	Board Members ABSENT	Ex-Officio Members PRESENT	Ex-Officio Members ABSENT
1. Karin Davidson		1. Joe Gibbons	
2. Jesse Plaster		2. Donna Bean	
3. Dana Clark-Chair		3. Scott Hildebran	
4. Angela Johnson			
5. Julie Bentley			
6. Glenda Wilson			
Board Members PRESENT - VIRTUAL			
Kimberly Edmisten			
Matt Underwood			

Staff Members PRESENT	
1. Brenda Floyd	3. Winifred Rhea-Unruh
2. Scott Hildebran	4. Donna Bean

Guest/Public
1. Bryan Moore - Caldwell Chamber of Commerce
2. Ellen Ball- Caldwell County Arts Council

Chair Dr. Dana Clark called the meeting to order.

Approval of Minutes

Glenda Wilson made a motion to accept the May 29, 2025 minutes with a second by Jesse Plaster, which was voted on and passed unanimously

Financials

- Finance Director Donna Bean presented the finances including interest for the 6/30 snapshot during Hurricane Helene \$264,0675 \$220,618
- ADR increasing
- Spike in occupancy tax is likely a 1-year anomaly
- Financial Considerations

Updates

- Working with Casey the tourist photographer
- Contracting with Sinclair due to health issues
- Casey is ready to get started as soon as next month
- Casey sent over a contract and the city attorney needs to sign it for photographs
- Karin festival considerations
- Caldwell Chamber of Commerce updates -Caldwell County historical trails guidebook

Requests

- Ellen Ball from Caldwell County Arts Council requested \$5,635 to be allocated to the Tuckers Outdoor Sculpture Gallery
- **Karin Davidson made a motion to accept the request, second by Jesse Plaster, which was voted upon and passed unanimously**
- Ellen Ball from Caldwell County Arts Council requested \$65,750 to be allocated to the sculpture celebration event
- **Karin Davidson made a motion to accept the request, second by Angela Johnson, which was voted upon and passed unanimously**
- Scott Hildebran presented the funding for the Lenoir Campus Project and Wayfinding Signs project. Tourism funding is more of a priority for the Campus Project rather than the Wayfinding signs. Matt Underwood requested to postpone funding the Wayfinding signs to allocate more funding for the Campus Project. Jesse Plaster requests to pay \$100,000 to fund the campus project and \$50,000 to fund the wayfinding signs. Lenoir Tourism will reconvene in December to see the rate of occupancy tax, to decide on the final funding of the wayfinding signs.
- **Jesse Plaster made a motion to accept the request of allocating \$100,000 to the Campus project and \$50,000 to fund the Wayfinding signs, and reconvene in December, second by Glenda Wilson, which was voted upon and passed unanimously**
- Glenda Wilson presented the cancellation of Wood, Fire, Smoke event until further notice. The event would be replaced with Market on Main during the month of December. Glenda Wilson requested to allocate the \$5,000 Wood, Fire, Smoke funds to Market on Main. Donna Bean needs the event application to move forward.
- **Jesse Plaster made a motion to accept the request, second by Angela Johnson, which was voted upon and passed unanimously**

Other

- Meeting on Thursday September the 25th at 2pm

Meeting Adjourned

Recorded by Intern-Winifred Rhea-Unruh

Lenoir Tourism Development Authority
Meeting Minutes
9/25/2025

108

Meeting Attendance

Board Members PRESENT	Board Members ABSENT	Ex-Officio Members PRESENT	Ex-Officio Members ABSENT
1. Dana Clark- Chair	1. Angela Johnson	1. Donna Bean	
2. Matt Underwood	2. Jennifer Barlow	2. Scott Hildebran	
3. Karin Davidson	3. Jessie Plaster	3. Joe Gibbons	
	4. Glenda Wilson		
	5. Julie Bentley		

Staff Members PRESENT	
1. Kim Staines	3. Ashley Smith
2. Brenda Floyd	

Virtual Members Present	
1. Kimberly Edmisten	

Chair Dr. Dana Clark called the meeting to order. A quorum was not present.

Approval of Minutes

Since no quorum present minutes from August 7, 2025 and September 25, 2025 will be approved at next meeting.

Financials

Finance Director Donna Bean presented the financial report for the LTDA which included a fund balance of \$421,129.67 with \$42,028.09 in revenues and \$16,313.33 in expenditures. The total amount obligated is \$236,228.79 with a remaining amount of \$184,900.88.

Discussions

- Fund request for Hickory Visitor Guide of \$2000, NCTIA dues \$1200 and Tourism Leadership Conference in Wilmington November 4-6 with funding of \$6600 for up to three people.
- Planning Session with Chris Cavanaugh scheduled for October 9 from 2-4pm. Session must be in person.
- Final funding with be addressed at December meeting for the Lenoir Campus Project/Wayfinding Signs Project with \$25,000 being in December and \$25,000 in January to complete the \$200,000 fund request.

Meeting adjourned.

Lenoir Tourism Development Authority
Planning Session
10/09/2025

109

Meeting Attendance

Board Members PRESENT	Board Members ABSENT	Ex-Officio Members PRESENT	Ex-Officio Members ABSENT
1. Dana Clark- Chair	1. Jennifer Barlow	1. Donna Bean	
2. Matt Underwood	2. Julie Bentley	2. Scott Hildebran	
3. Karin Davidson		3. Joe Gibbons	
4. Kimberly Edmisten			
5. Jessie Plaster			
6. Angela Johnson			
7. Glenda Wilson			

Staff Members

PRESENT

1. Kim Staines	3. Ashley Smith
----------------	-----------------

Visitors

1. Chris Cavanaugh (Speaker)	2. TJ Rohr
------------------------------	------------

Committee Planning Session

Chris Cavanaugh with Magellan Strategy Group gave presentation regarding Tourism Related Expenditures and TDA Marketing and Planning. Magellan uses research-and data-based insights to develop strategic recommendations. After presentation Mr. Cavanaugh opened the floor to discussion and questions regarding those topics.

Discussion/Concerns

- Board feels a more structured guideline is needed for using funding including a list of strategy plans and demographic focus. Mr. Cavanaugh will send examples of guidelines to help with a development plan for LTDA.
- Discussion on application process. Finance Director Donna Bean did state that each application that is approved is matched with receipts and minutes. Mr. Cavanaugh did recommend separate applications for capital assets and event funding. Examples will be sent to Donna Bean of such applications.
- Chair Dana Clark spoke on funding that has happened in the past that has helped with tourism.
- Concerns on what projects can be tourism related, understanding legally what LTDA can fund and concern of only putting money into city projects. Mr. Cavanaugh stated a strategy guideline plan will help by having these concerns addressed within. He stated that the only funding that can't happen with LTDA monies is hotel funding.
- Discussion on working with other TDA groups if outcomes would help tourism in the area.
- Mr. Cavanaugh encouraged committee to make a list of things desired to fund in the future. Some of these may need the committee to hold money for special projects. By having these listed, it could be explained as to why the money is being held if questioned. Committee could use the City Masterplans to help with this list.
- Committee wants to manage change well with funding and make sure outcome is worth expenditures.

Other

Meeting will be scheduled for November. Date will be announced at later point and notification sent.

Meeting Adjourned

Lenoir Business Advisory Board Meeting
Meeting Minutes
9/12/25

110

Meeting Attendance

Board Members PRESENT	Board Members ABSENT	Members/Ex-Officio PRESENT	Ex-Officio Members ABSENT
1. Mark Transou-Chair	1. John Moore	1. Brenda Floyd	1.
2. Glenda Wilson	2. Tyler Reese	2. Joe Gibbons	2.
3. Amy Adams	3. Matt Underwood	3. Scott Hildebran	
4. Sean Williams	4. Darin McKinney		
5. Tim Biddix			
6. Dana Clark			
7. Margaret Forney			
8.			
9.			

Staff Members PRESENT	
1. Kim Staines	Ashley Smith

Mark Transou called the meeting to order.

Approval of Minutes

- Dana Clark made a motion to accept the June 12, 2025 minutes, seconded by Tim Biddix, which was voted on and passed unanimously.

Report from Grants Committee

BUILD Grant

- Brenda Floyd reported the Grants Committee has no new applications.

Lenoir Main Street Committee Update

- Board training/learning session scheduled for October 9, 2025 from 4 to 6 pm in lieu of board meeting.

Updates from City Manager, Scott Hildebran and Mayor Gibbons

- MLK improvements
- Adopted the Comprehensive Plan
- Signal removal (College/Mulberry)
- Aquatic Center Improvements
- Veteran Project Improvements
- Hospital Ave Sidewalk
- The Campus Project underway
- Clock Tower underway
- Culvert/Road Repairs/Stormwater/LFD Sinkhole update

Upcoming Events

- 9/17 Constitution Day
- 10/7 National Night Out
- 10/31 Halloween Spooktacular 4-6pm
- 11/2 National Guard Welcome Home 8-10am
- 11/20 Light up Lenoir
- 11/21 Storytime with Mrs. Claus

- 11/22 Merry Market on Main
- 11/29 Sleigh it Forward
- 12/5 Night of Light Parade
- 12/18 thru 12/20 Carriage Rides

Next meeting will be October 9, 2025 for Training

Meeting adjourned.

Lenoir Business Advisory Board Meeting
Meeting Minutes
11/13/2025

112

Meeting Attendance

Board Members PRESENT	Board Members ABSENT	Members/Ex-Officio PRESENT	Ex-Officio Members ABSENT
1. Mark Transou-Chair	1. John Moore	1. Brenda Floyd	1.
2. Glenda Wilson	2. Tyler Reese	2. Joe Gibbons	2.
3. Amy Adams	3. Matt Underwood	3. Scott Hildebran	
4. Darin McKinney	4. Margaret Forney		
5. Tim Biddix	5. Sean Williams		
6.	6. Dana Clark		
7.			
8.			
9.			

Staff Members PRESENT	
1. Kim Staines	Ashley Smith

Mark Transou called the meeting to order.

Approval of Minutes

- Minutes for September 12 will be approved at next meeting as no quorum present.

Report from Grants Committee

BUILD Grant

- Brenda Floyd reported the Grants Committee has no new applications.

Lenoir Main Street Committee Update

- Board training/learning session rescheduled tentatively on January 8, 2026.
- DLDA mural project

Updates from City Manager, Scott Hildebran and Mayor Gibbons

- Longhorn Opened
- Aquatic Center Improvements
- Wayfinding Signs
- Veteran Project Improvements
- Hospital Ave Sidewalk
- The Campus Project underway (Phase 1)
- Clock Tower underway (Summer 2026 expected completion)
- Culvert/Road Repairs/Stormwater/LFD Sinkhole update
- Pennell stormwater drainage complete
- New City Council Member elected (Rebecca Dellinger)
- City Council Member Todd Perdue resigned

Upcoming Events

- 11/20 Light up Lenoir
- 11/20 Downtown Christmas window decorating contest
- 11/21 Storytime with Mrs. Claus (50 books donated by Smart Start)
- 11/22 Merry Market on Main (42 vendors)

- 11/29 Sleigh it Forward
- 12/5 Night of Light Parade
- 12/18 thru 12/20 Carriage Rides

Other Business

- Board Members asked to complete and return “Board of Directors Composition Matrix” form by January.
- Mark Transou ask that a thank you message be given to all departments involved in Christmas activities and preparation from the Board.

Next meeting will be December 11 for Christmas Luncheon

Meeting adjourned.

 City of Lenoir Financial Summary As of 12/31/2025 					
General Fund					
	2025-2026 Budget	12/31/2025	% of Budget	Change from Previous Year	12/31/2024
Total Revenue	\$ 25,241,845.00	\$ 16,682,952.78	66%	\$ 2,002,796.96	\$ 14,680,155.82
Expenditures	\$ 25,241,845.00	\$ 12,728,627.34	50%	\$ 1,838,289.48	\$ 10,890,337.86
Over/Under	\$ -	\$ 3,954,325.44		\$ 164,507.48	\$ 3,789,817.96
Downtown District					
	2025-2026 Budget	12/31/2025	% of Budget	Change from Previous Year	12/31/2024
Revenues	\$ 271,550.00	\$ 32,836.99	12%	\$ (2,923.33)	\$ 35,760.32
Expenditures	\$ 271,550.00	\$ 160,651.93	59%	\$ (8,815.48)	\$ 169,467.41
Over/Under	\$ -	\$ (127,814.94)		\$ 5,892.15	\$ (133,707.09)
Water/Sewer Fund					
	2025-2026 Budget	12/31/2025	% of Budget	Change from Previous Year	12/31/2024
Revenues	\$ 11,963,721.00	\$ 6,161,288.75	51%	\$ 546,182.59	\$ 5,615,106.16
Expenditures	\$ 11,963,721.00	\$ 4,912,265.89	41%	\$ 615,250.47	\$ 4,297,015.42
Over/Under	\$ -	\$ 1,249,022.86		\$ (69,067.88)	\$ 1,318,090.74

 City of Lenoir Financial Summary By Department As of 12/31/2025 			
General Fund			
	BUDGET	12/31/2025	% OF BUDGET
REVENUE			
PROPERTY TAXES	\$ 11,051,130.00	\$ 10,542,806.86	95%
SALES TAX	\$ 6,341,600.00	\$ 2,327,568.62	37%
FRANCHISE TAX	\$ 2,410,000.00	\$ 1,237,007.74	51%
SOLID WASTE FEE	\$ 1,111,000.00	\$ 563,239.15	51%
OTHER	\$ 4,328,115.00	\$ 2,012,330.41	46%
TOTAL	\$ 25,241,845.00	\$ 16,682,952.78	66%
EXPENDITURES			
LEGISLATIVE	\$ 417,895.00	\$ 174,036.84	42%
ADMINISTRATIVE	\$ 978,543.00	\$ 597,291.58	61%
FINANCE	\$ 1,045,766.00	\$ 578,166.30	55%
PLANNING	\$ 571,876.00	\$ 356,898.93	62%
POLICE	\$ 8,092,222.00	\$ 4,280,653.26	53%
FIRE	\$ 6,265,816.00	\$ 2,632,610.87	42%
RECREATION	\$ 1,700,504.00	\$ 898,856.97	53%
PUBLIC WORKS			
Administrative	\$ 301,040.00	\$ 273,497.06	91%
Cemetery & Grounds	\$ 1,242,833.00	\$ 757,187.23	61%
Building Maintenance	\$ 461,039.00	\$ 243,230.50	53%
Sanitation	\$ 1,531,540.00	\$ 772,935.53	50%
Streets	\$ 2,281,934.00	\$ 932,114.91	41%
Vehicle Services	\$ 350,837.00	\$ 231,147.36	66%
TOTAL	\$ 25,241,845.00	\$ 12,728,627.34	50%
OVER/UNDER	-	\$ 3,954,325.44	
Downtown District			
	BUDGET	12/31/2025	% OF BUDGET
TOTAL REVENUES	\$ 271,550.00	\$ 32,836.99	12%
TOTAL EXPENDITURE	\$ 271,550.00	\$ 160,651.93	59%
OVER/UNDER	-	\$ (127,814.94)	
Water/Sewer Fund			
	BUDGET	12/31/2025	% OF BUDGET
REVENUE			
WATER SALES	\$ 7,500,043.00	\$ 3,927,389.65	52%
SEWER SALES	\$ 3,699,678.00	\$ 1,980,816.76	54%
CAPITAL RESERVE	\$ 1,300,000.00		
OTHER	\$ 764,000.00	\$ 253,082.34	33%
TOTAL REVENUES	\$ 13,263,721.00	\$ 6,161,288.75	46%
EXPENDITURES			
ADMIN & ENGINEERING	\$ 563,036.00	\$ 242,424.00	43%
WATER RESOURCES	\$ 446,702.00	\$ 212,897.82	48%
RHODISS PLANT	\$ 2,717,859.00	\$ 911,062.28	34%
WATER DISTRIBUTION	\$ 2,942,820.00	\$ 1,162,995.60	40%
WASTEWATER COLLECTION	\$ 3,126,772.00	\$ 1,190,123.05	38%
WASTEWATER PRETREATMENT	\$ 197,139.00	\$ 96,857.23	49%
GUNPOWDER WASTEWATER PL	\$ 899,194.00	\$ 289,877.76	32%
LOWER CREEK WASTEWATER PL	\$ 2,370,199.00	\$ 806,028.15	34%
TOTAL EXPENDITURE	\$ 13,263,721.00	\$ 4,912,265.89	37%
OVER/UNDER	\$ -	\$ 1,249,022.86	

December 2025 Communication Report

By Joshua Harris, Communication & Public Information Director

1/6/2026

CONTENT CREATION

News Releases

4

Photos

568

Videos

1

Web Updates

86

Podcast/Radio

Social Posts

130

Q&A

17

eSign

1

Council

2

Committees

PUBLIC ENGAGEMENT

Website Total Views

46,774

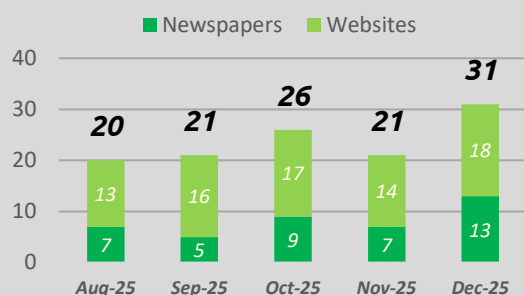
+/-

7.0%

Website Top Pages

- 1 *Payment Options*
- 2 *Jobs*
- 3 *Water & Sewer Service*
- 4 *Calendar*
- 5 *Calendar • Night of Lights Christmas Parade*
- 6 *News Flash • City facilities closed for Christmas*
- 7 *Holiday Collection Schedule*
- 8 *Property Taxes*
- 9 *Alert Center*

Media Coverage



Social Followers

Total

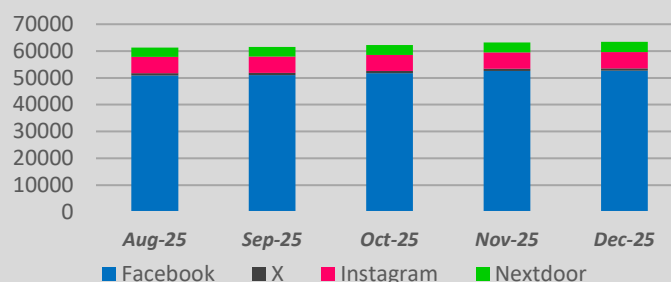
64,288

+/-

0.31%

New this month

197



Social Engagement

	Total	+/-
Reach	957,555	-31.8%
Engagement	13,426	5.0%
Posts	130	-7.8%

Video Views

2,984

Watch Time Hrs

189.0

	Views	Hours
Facebook	2,804	161.0
YouTube	65	28.0

News Releases

4

- 12/12** Section of Norwood Street closed next week
- 12/18** City facilities closed for Christmas and New Year's Day
- 12/23** City installing wayfinding signs around Lenoir
- 12/30** Planning Director Hannah Williams completes Civic Fellows Leading for Results

Photos

568

<i>Date</i>	<i>#</i>	<i>Subject</i>	<i>Date</i>	<i>#</i>	<i>Subject</i>
12/1	2	Ashley decorating America 250 Tr			
12/2	46	city council meeting oaths of office police risk assessment award			
12/4	160	Light Up Lenoir 2025			
12/5	358	Night of Lights Christmas Parade			
12/17	2	bill of rights day at Caldwell Heritage Museum			

Photos

568



Ashley decorating America 250 tree



Council give oaths of office



Police Risk Assessment Award



Light Up Lenoir



Night of Lights Christmas Parade



Lenoir Wayfinding signs

Social Posts 130

Top Facebook

#1 City



The City of Lenoir is hosting several holid...

Mon Dec 1, 8:57am

118.5K 405
70 187

#2 Police



On Tuesday, four of the newest members of...

Wed Dec 17, 4:19am

45.4K 415
81 9

#3 Downtown

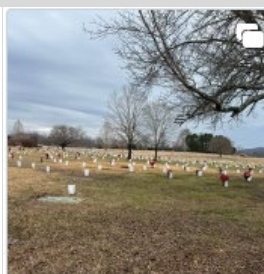


🎄 Congratulations to our 2025 Christm...

Thu Dec 18, 1:46pm

42.5K 269
35 18

#4 Fire



Yesterday crews assisted with setting...

Sat Dec 13, 10:53am

12.2K 186
22 6

#5 Parks



LAST DAY TO REGISTER FOR...

Mon Dec 1, 7:40am

2.6K 0
1 1

Top X



City of Lenoir, NC · Dec 5, 2025



City of Lenoir City Council held a regular meeting Tuesday, Dec. 2, 2025, in Downtown Lenoir. The Honorable Chie...

0 0 0 115



115
Impressions



0
Likes



0
Replies



0
Reposts



0.9%
Engagement rate



1
Profile visits



0
New follows



0
Bookmarks



0
Shares



28
Media views



City of Lenoir, NC · Dec 4, 2025



Four City Councilmembers took their oath of office on Tuesday night, Dec. 2, 2025. The Honorable Chief District ...

0 0 0 104



104
Impressions



0
Likes



0
Replies



0
Reposts



10.6%
Engagement rate



0
Profile visits



0
New follows



0
Bookmarks



0
Shares



10
Media views

Top Instagram

#1 Downtown



🎄 Congratulations to our 2025 Christm...

Thu Dec 18, 1:46pm

42.5K 269
35 18

#2 City



We hope everyone enjoyed Light Up...

Fri Dec 5, 9:21am

2.5K 66
0 2

#3 City

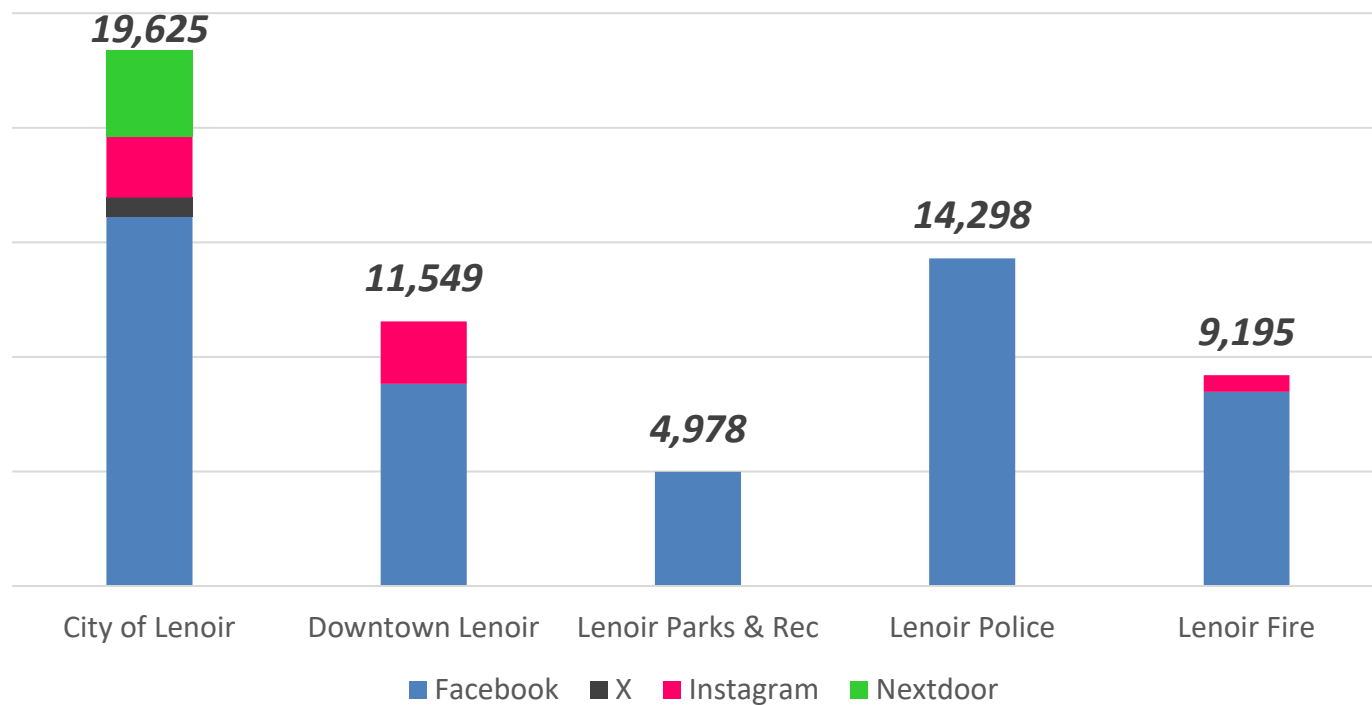


The City of Lenoir is hosting several holid...

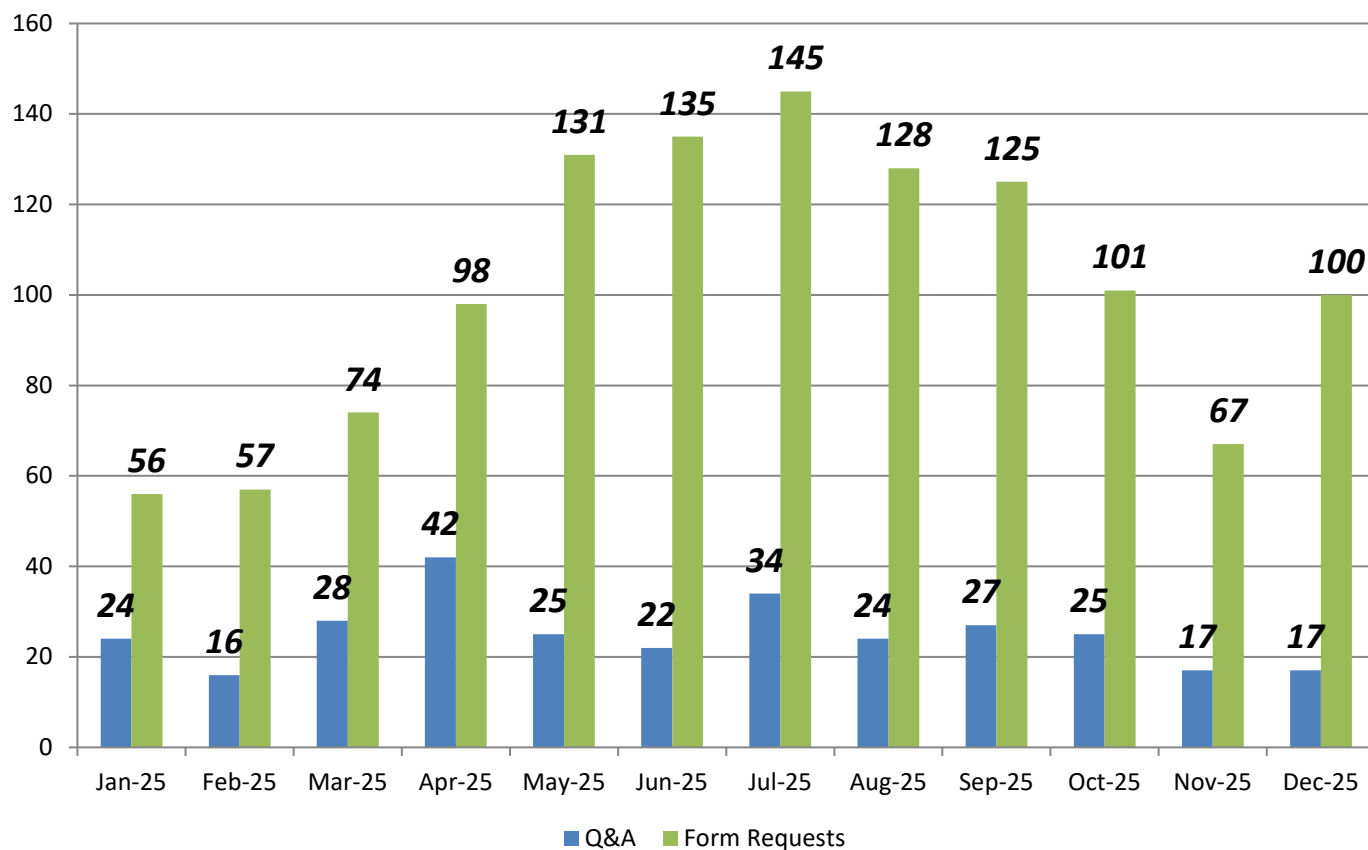
Mon Dec 1, 8:58am

1.7K 59
0 8

Social Comparison



Questions & Form Requests



Q&A

17

I was wondering if there was any more room for businesses to be in the parade on Friday? We are a newly opened child development center at 902 southside court nc, Outdoor storage/accumulation junk or trash, Junk/abandoned vehicles, Trash and debris

2205 Walt arney road, Outdoor storage/accumulation junk or trash, Trash and debris

2212 rollinghills court Lenoir nc, Outdoor storage/accumulation junk or trash, Trash and debris, Rotten, damaged, or dilapidated shed

Could you please send a copy of the city tax bill owed for Margaret Gorman at 1252 Norwood St SW. Her tax bill will be paid out of her account.

Hello, I have filed paperwork via email months back about the payment for the bill to be taken out of my account. I am assuming no payment has been made.

Hoping you can tell me a little bit about the investment into all of the lights in downtown (financial cost, what the city hopes to gain from the lights)

question about establishing a street address for new property.

Walt arney estates mobile home park, Trash and condemned building in yards beside Walt arney road. I only could send one pic but there is more

I just seen 2 guys talking to each other suppose to be picking up leaves on hospital ave In Lenoir and Stonewall St. In Lenoir, NC. This is a problem

Form or email to request a Tax Certificate for a property

2327 Honeysuckle Place, Outdoor storage/accumulation junk or trash, Junk/abandoned vehicles, Noise complaints

211 Elizabeth St NW. Whole neighborhood is having pressure issues

Severt Cir and Castle Ct, Street is full of debris like clumps of pine needles and sticks, overhanging trees in the section at the top in the middle

202 Glendale street NW Apt B lenoir n.c., Noise complaints

2221 Miller Street Hudson NC 28638, The street near my house is cracking and pieces of tar are breaking loose in the street.

1011 pennton Ave sw lenoir nc. Overgrowth of grass, weeds, Outdoor storage/accumulation junk or trash, Junk/abandoned vehicles



February 2026



Sun	Mon	Tue	Wed	Thu	Fri	Sat
1	2	3 6:00 p.m. City Council	4 9:00 a.m. Staff Mtg	5	6 8:30 a.m. Planning Retreat Blue Ridge Energy	7
8	9 Noon-City/County Services Committee 5:30 p.m. Planning Board	10 8:15 a.m. Economic Dev. Adv. Committee (Civic Center)	11	12 2:00 p.m. ABC Board 6:00 p.m. LBAB (City Hall, 3rd Floor)	13	14
15	16 6:00 p.m. Parks and Rec Advisory Board	17 6:00 p.m. City Council	18 9:00 a.m. Staff Mtg	19	20	21
22	23	24 8:30 a.m. Committee of the Whole (City Hall, 3rd Floor)	25 Noon-Foothills Regional Airport Authority	26	27	28

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

Joseph L. Gibbons, Mayor
Scott E. Hildebran, City Manager
Lauren Hartley, City Clerk