

COMMITTEE OF THE WHOLE  
MEETING MINUTES  
Tuesday, February 24, 2026  
8:30 A.M.

Present: Mayor Joe Gibbons, Mayor Pro-Tem Ike Perkins, Councilmembers Jonathan Beal, Rebecca Dellinger, Ralph Prestwood, Kimmie Rogers, Chrissy Thomas, David Stevens.

Staff Present: City Manager Scott Hildebran, City Clerk Lauren Hartley, Finance Director Donna Bean, Planning Director Hannah Williams, Public Services Public Works Director Jon Hogan, Interim Director of Special Projects & Grants & Risk Management/Purchasing David Coffey, Communications & Public Information Director Joshua Harris, Police Chief Andy Wilson, Economic & Main Street Director Brenda Floyd, Public Services Public Utilities Director Jeff Church, Parks & Recreation Director Phil Harper, Fire Chief Norman Staines, Community Engagement Coordinator Ashley Smith, Major Chris Bumgarner.

I. CALL TO ORDER

Mayor Pro-Tem Ike Perkins welcomed everyone and called the meeting to order.

II. CITIZEN COMMENT

There were no citizen comments presented at this time.

III. ADMINISTRATION

A. Interim Director of Special Projects and Grants David Coffey gave the following update:

- The Campus project kicked off with construction fencing going up and demo started on February 12. Construction crews will start soon on the structural repairs that are needed under the gym floor. The seats have been removed from the auditorium.
- The Aquatic & Fitness Center renovations are going well. The women's locker room passed inspection. The new hot plunge install is underway. The project is scheduled to complete by end of March.

City Manager Scott Hildebran gave the following funding highlights:

- Google has donated \$100,000 for the Phase 2 of The Campus Project for the Overmountain Victory Trail (OVT) Pavilion.
- Blue Ridge Energy informed the City late last week that the United States Department of Agriculture Rural Economic Development Loan Program has awarded the City loan funding of \$1,180,000 (0% interest, for a 7-year term) to purchase a new 107-foot Ladder Fire Truck. Additional details will be forthcoming on the loan award. Staff has been in contact with our fire truck representative with truck delivery currently taking up to 6 to 18 months. The cost of the ladder truck is approximately \$1,800,000.
- In 2025, the Federal Emergency Management Agency (FEMA) awarded the City a Building Resilient Infrastructure and Communities (BRIC) Grant for the

- Zack's Fork Sewer/Equalization Basin Project; however, FEMA subsequently canceled the program. After 22 states sued FEMA, a federal court in December 2025 ordered reinstatement of the funding. The NC Department of Justice is asking the court to expedite the \$220 million in funding for 70 projects, including \$7.68 million for the Lenoir project, from FEMA.
- Late last week, the North Carolina State Water Infrastructure Authority (SWIA) awarded the City \$3 million in loan funding for the Lenoir/Valdese Water Interconnection Project. The city previously was awarded \$17 million in grant funds for the project.

#### IV. PUBLIC SAFETY

- A. Police Chief Andy Wilson gave the following update:
- Chief Wilson said the Police Department is collaborating with Western Carolina University's Community Care Program. This program partners graduate students in social work with local police departments. Wilson said this would be a huge benefit to our department, especially in cases where officers are not trained for certain situations. This program is an internship, which could lead to a full-time position. A handout was given to council for reference.

City Manager Scott Hildebran said this would give the police department more support.

City Council were in favor to pursue and move forward with the Community Care Program.

Police Chief Andy Wilson said the former William Lenoir Middle School location will no longer house Horizons Elementary students, they will be dispersed to their home school. The Gateway School located on the Dudley Shoals Road will be closed and relocated at the former William Lenoir Middle School location.

- B. Fire Chief Norman Staines presented the following highlights from the 2025 annual report:
- The department responded to 3,253 calls for service.
  - Staff participated in the North Carolina Smoke Detector Saturday Canvas, installing 36 smoke detectors at no cost to the citizens.
  - Capital Improvement Projects completed were Ranger 1 (Polaris Ranger 1000), four Ventis Pro5 Gas Detectors, two Seek Thermal Imaging Cameras, and three Automated External Defibrillators (AED).
  - The Lenoir Fire Department received the Disaster Relief Grant (H.B. 1012).
  - Many retirements and promotions within the department.
  - Staff documented 16,843.75 hours of training.
  - The fire department conducted 44 classes/presentations to 5,510 citizens and installed a total of 59 smoke detectors.

A copy of the 2025 annual report is attached to these minutes as information.

## V. PUBLIC SERVICES

- A. Public Services Public Works Director Jon Hogan gave the following update:
- Lenoir Fire Department Infrastructure Repair (Sinkhole): Project is currently being advertised. A Pre-Bid meeting is scheduled for February 24 at 2 p.m. at Public Services. The bid openings are scheduled for March 5 at 2 p.m.
  - Hospital Avenue Sidewalk Project: Project is underway. The contractor is currently grading. A site meeting is scheduled for February 25 at 10 a.m. to discuss utilities and ADA transitions.
  - Wayfinding Signs Project: Rite Lite Signs and the sub-contractor will begin March 3 with the hydro excavating and the remaining sign footer locations. Sign installations will begin late March.
  - Phase II Gateway Project: Rite Lite Signs has completed staking of the sign locations with a spring/summer installation.
  - Clock Tower: Western North Carolina Sculpture Center is finishing the welding of the art tiles. The city will meet with concrete contractors to discuss foundation work.
  - Greenway Pedestrian Bridge Repair: Bid Award for the Pennell Street Pedestrian Bridge that was damaged during Hurricane Helene will be on the March 3 council agenda.
- B. Public Services Public Utilities Director Jeff Church gave the following update:
- Lenoir-Valdese Water Interconnect: The city received notice on February 17 that we were eligible and will receive an additional \$3 million in State Reserve Program (SRP) loan.
  - Lower Creek WWTP Process Basin Upgrades: The Engineering Report/Environmental Information Document (ER/EID) was submitted to the Division of Water Infrastructure (DWI) on January 15, 2026 and is currently under review.
  - Capital Improvement Projects (CIP)
    - Update and Financial Analysis: The second meeting with city staff is scheduled for March 5.
    - Water and Sewer AIA: Water and sewer evaluations and recommended projects are being completed. High priority projects that would be recommended in years 1-10 will be discussed in the CIP meeting. The Asset Management Plan will be prepared after completion of the assessments and the CIP.
  - Finley Water project: This project is under construction.
  - Sewer Replacements:
    - Division 1: Ridge Street is completed.
    - Division 2 (East Harper) pre-construction meeting was held on February 17 with the Notice to Proceed date of March 2. Progress meetings will be held on the first Thursday of the month at 10 a.m., beginning on April 9.

- Lead and Copper: Project is ongoing and working on the predictive modeling program.

## VI. COMMUNITY DEVELOPMENT

### A. Economic & Main Street Director Brenda Floyd gave the following update:

- The Lenoir Business Advisory Board met in February. The project on H Lewis Price Street is now complete and also provides an Airbnb downtown.
- The Merchant Mingle will meet in March with the new Downtown District Officer.
- The Paint it Forward Mural Project will start soon. The art is for 13 city owned and maintained traffic signal cabinets.
- The North Carolina Main Street Conference will be held in New Bern, NC, March 10-12.
- A grant application with Duke Energy was submitted for America 250.
- The Bike Fest and Bootlegger 100 events will be held April 18.
- The 2026 Black Berry Festival vendor spots are more than half full.
- Volunteer Meetups begin in March.

### B. Planning Director Hannah Williams gave the following report and update:

1. Single-Family permit fee change: The Planning Department fees increased in 2025 making the single-family zoning permits to become costly. The fee is currently calculated by  $\$50 + (.10/\text{SF})$  \$1000 max.

Hannah Williams proposed the fee be changed to \$100.00, which includes a driveway permit.

Upon a motion by Councilmember Stevens, City Council voted 7 to 0 to change the Single-Family permit fee to \$100.00, as presented.

### 2. Planning Department updates:

- Code Enforcement Officer Matt Bolick will begin the Certified Zoning Official course this spring through the UNC School of Government.
- The 7 Brew coffee shop submitted an application at the old Popeyes site location.
- The Mcleod Center for Well Being submitted an application at 348 Harper Ave.
- His Humble Hands has moved the sleeping pods to another location that is in the Extra-Territorial Jurisdiction (ETJ) city limits across from Valmead Elementary School.
  - Hannah Williams said she appreciates all the support on this matter.
- The Planning Board has two rezoning cases in March. A conditional zoning for a 68-unit apartment complex on Sehorn Drive and a rezoning on Ellison Place to allow for a drive thru.
- The Planning Department and Code Enforcement have been evaluating downtown properties to be put under code enforcement for building standards. The property

owners will first receive a warning letter to discuss. A list of downtown properties was provided to council for reference.

C. Parks & Recreation Director Phil Harper reported on the following:

- Please keep Recreation Advisory Board member Charlie Pilkenton in your thoughts upon the passing of his father, Stephen Pilkenton.
- Youth basketball and lap swim are going well. Youth registration for t-ball and softball are ongoing.
- The Aquatic & Fitness Center renovations are going well with a completion date in March.
- Open gym for adult basketball and pickle ball are going well.
- Spring swim begins March 3.
- The Senior Aquatic Specialist position is still open.
- Kathy Dula is the new Administrative Assistant at the Martin Luther King Jr. Center.

## VII. FINANCE & ADMINISTRATION

B. Finance Director Donna Bean gave the following update:

1. Resolution; Penny Policy. The City of Lenoir is experiencing a shortage of pennies due to the stopping of minting. In order to keep services running smoothly when a customer is making cash payments, the city will temporarily use symmetric rounding only when pennies are not available to exact change. A credit/debit will be applied towards their next payment.

When rounding is necessary, cash payments will follow these guidelines:

\$0.01 and \$0.02 → rounded down to \$0.00

\$0.03 and \$0.04 → rounded up to \$0.05

\$0.06 and \$0.07 → rounded down to \$0.05

\$0.08 and \$0.09 → rounded up to \$0.10

Upon a motion by Councilmember Prestwood, City Council voted 7 to 0 to approve the Resolution Penny Shortage Policy, as presented.

2. Financial Summary:

The General Fund was within budget and progressing as expected.

A copy of the financial summary is attached to these minutes as information.

C. Communications & Public Information Director Joshua Harris gave the following update:

- Communication Report. There were 6 new releases, 217 social posts, 182 photos, 2 videos, and 91 web updates. The website had a total of 45,374 views along with 4,862 video views. Social followers total 65,452 and there were 1,294 new followers this month.
- The Leadership Lenoir Civic Learning Academy had 27 applications and the first session will be held March 9 at 5:30 p.m. at City Hall, Third Floor.

- The Leprechaun Leap will be held March 14.

VIII. OTHER

- A. January Calendar: The calendar for the month of November was provided in the packet as information.

IX. ADJOURN

There being no further business, the meeting was adjourned at 10:08 a.m.

Attachments

Fire Department 2025 Annual Report

Resolution Penny Shortage Policy

January Financial Summary

CITY OF  
LENOIR FIRE  
DEPARTMENT

2025 ANNUAL REPORT



# OFFICE OF THE CHIEF

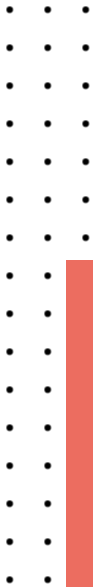
It is my honor to be your Fire Chief and present to you the 2025 Annual Report. This report reflects some of the many accomplishments for the Lenoir Fire Department this year. Staff continued to be challenged to explore new industry trends and ways to implement them into our department to improve services.

2025 was another busy year for the department by responding to 3,253 calls for service. This equates to 8.9 calls daily. These calls are answered while staff complete other functions of their job while responding without delay.

I continue to be amazed with the dedication and passion departmental staff have for the City, citizens and businesses for which they protect. They continue to find ways to better themselves and the department which results in a better service to our citizens and businesses.

Yours in public service,

Norman Staines, Fire Chief



# 2025 ACCOMPLISHMENTS AND HIGHLIGHTS

- Staff participated for the second consecutive year in the North Carolina Smoke Detector Saturday Canvas. Staff were able to install all 36 smoke detectors during the canvas at no cost to the Citizens of Lenoir.
- All staff were fitted to wear respirators to allow them the ability to assist departmental fire investigators during their post-fire investigations to reduce exposure to dangerous carcinogens.





## CAPITAL IMPROVEMENT PROJECTS COMPLETED

- Ranger 1 was completed and placed in service in early 2025. It is a Polaris Ranger 1000 that was upfitted with an Enforcer 10 (compressed foam) system that was mounted on a custom box in the bed. The bed also allows for transport of a patient on a stokes basket if needed with an attendee in a seat on the box. *Total cost of this project was \$45,800.59.*
- Federal requirements effective July 1, 2025, have required replacement of twelve of our mobile (truck) radios and upgrades to all our portable radios. Those radios not meeting the "P-25 phase II" compliance will not be operable after June 30, 2025. All equipment purchases and upgrades were completed by the appropriate date. *Total cost of this project was \$61,266.86.*



## CAPITAL IMPROVEMENT PROJECTS COMPLETED

- Four new 4 Ventis Pro5 Gas Detectors were purchased. These replaced aging detectors that were too costly to repair and maintain. In addition, this made all multi-gas detectors within the fire department the same to help simplify operations by staff. Total cost of this project was \$7,147.98.
- Two new Seek Thermal Imaging Camera (TICs) were purchased to increase firefighter safety. These cameras replaced older model TICs that lacked new technology and were having operational issues. Total cost of this project was \$10,094.29.
- Three new AEDs were purchased to replace older molder AEDs based on manufacturer recommendations. Total cost of this project was \$8,047.16.



## CAPITAL IMPROVEMENT PROJECTS COMPLETED

- To increase firefighter safety on the fireground new scene lights were included in the 2024/25 CIP. This allowed 22 battery operated scene lights to be purchased and placed on each apparatus. These lights are quicker to deploy compared to older lights and are LED lights which are brighter and more energy efficient. Total cost of this project was \$12,560.91.
- Twenty-one station gear lockers were installed at Station 2. This placed lockers at Station 2 similar to other stations. Total cost of this project was \$5,873.39.
- As part of 2025/26 City of Lenoir budget, the replacement of Ladder 1 was approved contingent upon assistance with Blue Ridge Energy in obtaining funds through the government’s Rural Economic Development Loan and Grant program (REDLG). In planning for this purchase equipment to be placed on the new Ladder 1 was purchased. This equipment included a Hurst StrongArm, Hurst Combi Tool, SuperVac PPV Fan and Sthil Rescue Saw, Chainsaw and Cut-off Saw. Total cost of this project was \$30,510.44.



# DISASTER RELIEF GRANT (H.B. 1012)

- City of Lenoir Fire Department received a Disaster Relief Grant in the amount of \$50,000 that was to be used to enhance wildland firefighting capabilities. A Polaris Ranger 1000, Enforcer 30 foam suppression system and 25 gallons of Class A/B foam was purchased. The total project cost was \$50,206.15 which resulted in a cost of only \$206.15 to the citizens of Lenoir.



# 2025 STAFF RETIREMENTS AND PROMOTIONS

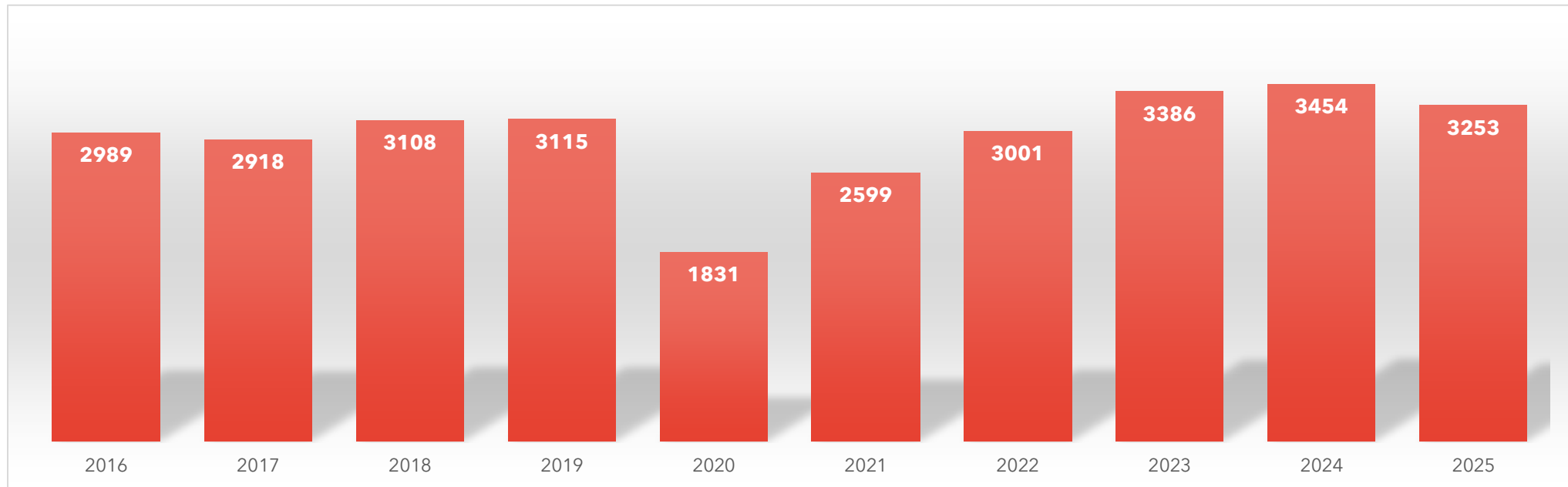
## Retirements

- Deputy Chief Kenneth Nelson
- Captain Mike Clark
- Captain Thad Dillard
- Captain Tip White

## Promotions

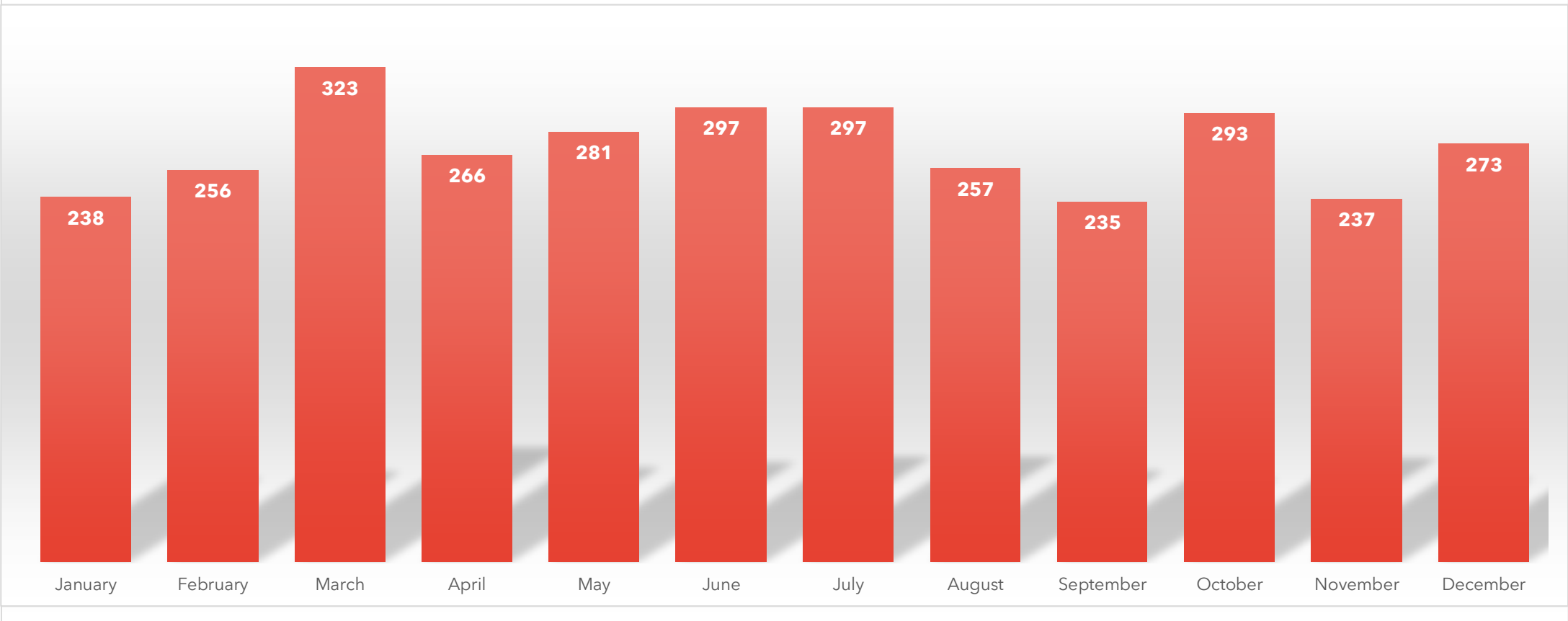
- Captain Shane Bowman
- Captain Scott Brawley
- Captain Jamie Greer
- Captain Andrew Lafon
- Lieutenant Matt Frazier
- Lieutenant Matt Price
- Lieutenant Brian Watson
- Engineer Macie Farr
- Engineer Jacob Gilbert
- Engineer Jody Spears
- Engineer Eli Woodie

# TEN-YEAR COMPARISON OF CALLS FOR SERVICE



2020 call reduction due to COVID  
2024 call inflated due to Hurricane Helene

# 2025 CALLS PER MONTH



## 20 YEAR CALL COMPARISON

Year	EMS Calls	Non-EMS Calls	Total Calls For Service
2005	1,297	765	2,062
2010	1,593	1,027	2,620
2015	1,598	1,297	2,895
2019	1,911	1,204	3,115
2020	975	856	1,831
2025	2,166	1,087	3,253

# RESPONSES BY DISTRICT

District	Responses	Percentage of Total Calls
Station 1	1,802	55.4%
Station 2	772	23.7%
Station 3	679	20.9%
TOTAL CALLS FOR SERVICE	3,253	100%



# LOCATIONS WITH MULTIPLE INCIDENTS

Address	Facility Name	# Incidents
318 NW North Main Street	Koinonia	49
100 NW Abington Road	Arbor Glen	42
102 SW Willow Street	LHS Apartments	36
322 NE Nuway Circle	Lenoir Healthcare	34
515 NW Scroggs Street	Shelter Home of the Foothills	26
1350 SE Panther Trail	Hibriten High School	26
506 NE Lower Creek Drive	Skyland Apartments	25
2303 SW Walt Arney Road	Walt Arney Estates	23
431 NW Vance Street	Lenoir Housing Authority	23
2345 SW Morganton Boulevard	Caldwell County HHS Building	22



# SUPPRESSION REPORT

TYPES	2022	2023	2024	2025
FIRE				
Building fires	43	35	28	39
Vehicle fires	20	20	23	18
Brush or grass fires	22	28	24	25
Trash or dumpster fires	16	16	25	24
Other fires	6	4	22	14
Potential fires	30	48	79	88
Explosion	0	0	1	1
TOTAL FIRE CALLS	137	151	202	209
FALSE ALARMS				
Cancelled	82	98	105	119
Malicious	4	8	3	4
Malfunction	97	88	67	65
Unintentional	252	278	197	211
Carbon Monoxide	8	7	25	10
TOTAL SUPPRESSION CALLS	443	479	397	409

# EMS CALLS

TYPES	2022	2023	2024	2025
Medical Calls	1,517	1,828	1,826	1,778
EMS Lift Assistance	72	87	87	94
Assist Invalid	29	49	71	56
Motor Vehicle Accident - Personal Injury	119	138	135	135
Motor Vehicle Accident - No Personal Injury	119	104	107	103
<b>TOTAL MEDICAL CALLS</b>	<b>1,857</b>	<b>2,206</b>	<b>2,226</b>	<b>2,219</b>



# MISCELLANEOUS CALLS

TYPES	2022	2023	2024	2025
Hazardous Condition / Material Spills or Leaks	71	78	117	65
Public Service Calls	259	209	128	153
Rescue Calls	31	44	79	48
Rescue Stand-by	98	77	13	87
Cover Assignment / Stand-by	10	3	2	25
Burning legal / illegal	66	89	49	68
Severe Weather Calls	29	50	172	23
TOTAL MISCELLANEOUS CALLS	564	550	629	469
TOTALS CALLS FOR SERVICE - ALL CALLS	3,001	3,386	3,454	3,253

# AVERAGE RESPONSE TIME

	2022	2023	2024	2025
Station 1	3:43	3:37	3:07	3:00
Station 2	3:47	3:42	3:12	3:16
Station 3	3:45	3:11	3:17	3:14
Average Response Time - All Calls - All Stations	4:04	3:39	3:12	2:59

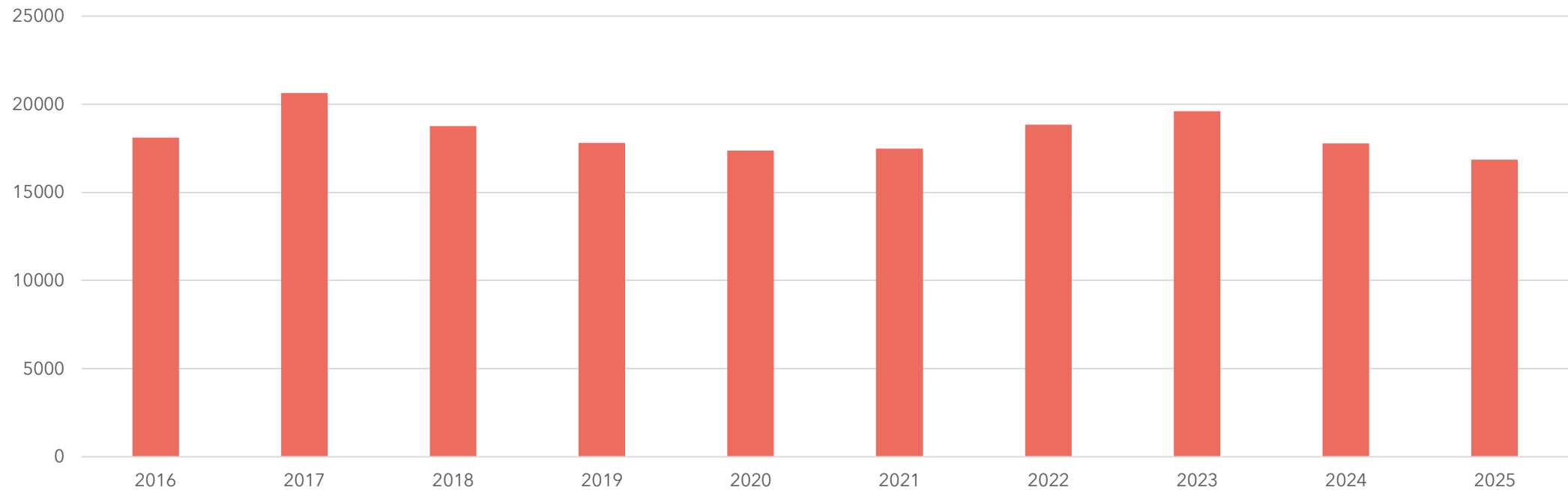




# 2025 ANNUAL TRAINING

- Staff documented 16,843.75 hours of training in 2025.
- These hours are comprised of various topics to include EMT, fire, rescue, officer / leadership, hazardous materials and drivers training.

## TEN-YEAR COMPARISON ON TOTAL TRAINING HOURS



\*To increase annual training, in January 2026 a 6 to 8 hours monthly online training program was started. In February 2026 staff will start participating in 18 to 24 hours of facilities off-duty training annually.

# TRAINING & SPECIAL CLASSES ATTENDED

- N.C. Fire Prevention School: One Firefighter attended
- NC/SC IAAI Conference: Three Firefighters attended
- N.C. State Fire Conference: Two Firefighters attended
- N.C. Breathing Equipment School: Two Firefighters completed the school
- NCOSFM Fundamentals of Fire Investigations: Two Firefighters completed the course
- N.C. Driver Operator Aerials Class: Twelve Firefighters completed the certification
- TR Trench: Twelve Firefighters completed the certification
- Fire Life Safety Educator II: Four Firefighters completed the certification
- Fire Life Safety Educator III: Two Firefighters completed the certification



# FIRE PREVENTION AND EDUCATION

- In 2025, Lenoir Fire Department conduct 44 classes / presentation to 5,510 citizens.
- In 2025, Lenoir Fire Department installed a total of 59 smoke detectors.
- On June 7, 2025, Lenoir Fire Department participated for the second time in the North Carolina Smoke Detector Canvas and were able to install all 36 smoke detectors in a single Saturday.



# COMMUNITY INVOLVEMENT

- We had seventeen staff members participate in the City's "Litter Sweep" event in Spring and fourteen in the Fall.
- Staff participated in multiple events within the City of Lenoir. These events include the Blackberry Festival, July 4<sup>th</sup> Fireworks, Light Up Lenoir, Luminaries, Lenoir Christmas Parade, Turkey Tuesday, Downtown Halloween Spooktackler and the MLK Center Trunk-or-Treat.
- Staff assisted with traffic control during the funeral procession for Andy Day, retired Police Chief for the Town of Hudson.
- Staff participated in several local summer camps. These included the Keith Owens Firefighter Academy at Gamewell Fire Department and the summer reading and enrichment program at New Covenant UMC.
- Staff participated in career fairs at Caldwell Early College, Hibriten High School and West Caldwell High School.



# FIRE PREVENTION AND INSPECTIONS

<b>Inspections</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
Occupancy Group - A (Assembly)				
A-1 Assembly with fix setting for performing arts or motion picture	2	9	10	5
A-2 Assembly uses intended for food and drink consumption	64	95	126	104
A-3 Assembly uses intended for worship	36	167	73	37
A-4 Assembly uses intended for viewing indoor sporting events and activities	1	2	6	5
A-5 Assembly uses intended for viewing outdoor activities (bleachers, stadiums, etc.)	11	9	11	17
Occupancy Group - B (Business)				
B	209	592	300	181
Occupancy Group - E (Education)				
E	43	67	60	50



# FIRE PREVENTION & INSPECTIONS (CONT.)

<b>Inspections (Cont.)</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
Occupancy Group F (Factory / Industrial)				
F-1 Moderate-Hazard Factory Industrial	46	67	100	109
F-2 Low-Hazard Factory Industrial	14	7	1	0
Occupancy Group H (High-Hazard)				
H-1 High-Hazard Group	1	3	1	0
H-3 High-Hazard Group	7	3	2	3
Occupancy Group I (Institutional)				
I-2 Structures used for medical, nursing or custodial care on a 24 hour basis	15	14	36	34
I-3 Building and structures which are inhabited by 5 or more under restraints	2	2	1	3
Occupancy Group M (Mercantile)	72	136	122	110



## FIRE PREVENTION & INSPECTIONS (CONT.)

Inspections (Cont.)	2022	2023	2024	2025
Occupancy Group R (Residential)				
R-1 Boarding house or hotel	13	26	20	5
R-2 Apartment houses	52	139	146	157
R-3 Other residential	5	18	13	4
R-4 Assisted living facilities	6	6	12	18
Residential Special - (Foster Homes)	12	9	8	11
Occupancy Group U (Tents)	1	3	2	0
S-1 Storage Group	14	37	33	0
S-2 Storage	2	12	7	4
<b>Total Inspections</b>	<b>638</b>	<b>1,417</b>	<b>1,090</b>	<b>875</b>

# 2025 FIRE LOSS VS. SAVE REPORT

Property/Contents Pre-fire Value	Property/Contents Loss	Total Value Saved
\$43,213,800	\$2,180,100	\$41,033,700

53 Incidents with Property Loss with 92.90% of Property Value Saved  
29 Incidents with Content Loss with 83.62% of Content Value Saved







**LENOIR FIRE  
DEPARTMENT**



CITY MANAGER  
SCOTT E. HILDEBRAN



CITY OF LENOIR  
NORTH CAROLINA

## RESOLUTION

MAYOR  
Joseph L. Gibbons

CITY COUNCIL  
J.T. BEAL  
R.C. DELLINGER  
J.I. PERKINS  
R. PRESTWOOD  
K.R. ROGERS  
D.F. STEVENS  
C.D. THOMAS

### RESOLUTION PENNY SHORTAGE POLICY

**WHEREAS**, The City of Lenoir is experiencing a shortage of pennies due to the stoppage of minting on November 12, 2025 by the U.S. Mint. In response to this shortage, the City of Lenoir will temporarily use symmetric rounding only when pennies are not available for exact change for customers who make cash payments and do not have the exact change. Customers paying with a bank draft, check, money order or with a credit card will not be impacted.

**WHEREAS**, The City of Lenoir will apply under or overpayments for utility bills to the next month's bill;

**WHEREAS**, G.S. 105-357(c) authorizes the governing body of a municipality to adopt a resolution permitting its Tax Collector to treat small underpayments of taxes as fully paid and to not refund small overpayments of taxes unless the taxpayer requests a refund before the end of the fiscal year in which the small overpayment is made. The City of Lenoir adopted this resolution on May 2, 2017; and

**WHEREAS**, the City of Lenoir City Council desires to adopt a resolution regarding penny shortage rounding;

**NOW, THEREFORE, BE IT RESOLVED**, by the City Council of the City of Lenoir, that the Revenue Collector will use symmetric round only when pennies are unavailable for exact change for those customers paying with cash.

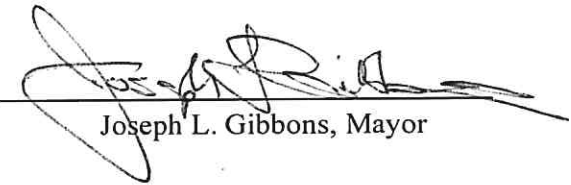
**BE IT FURTHER RESOLVED**, by the City Council of the City of Lenoir, that the Revenue Collector, will apply under or over payments to customers' utility accounts and pursuant to G.S. 105-357(c), is permitted to treat small underpayments of taxes as fully paid and to not refund small overpayments of taxes unless the taxpayer requests a refund before the end of the fiscal year in which the small overpayment is made.

**BE IT FURTHER RESOLVED**, that the Tax Collector shall keep records of all underpayments and overpayments of taxes by receipt number and amount and shall report these payments to the City Council at the time of settlement as required by the North Carolina Machinery Act.

**BE IT FURTHER RESOLVED**, that this resolution shall be effective immediately upon adoption and shall continue in effect unless amended or repealed by resolution of the City of Lenoir City Council.

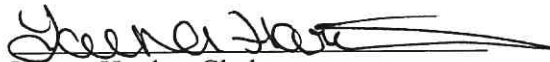
Adopted this the 24th day of February, 2026.

SEAL







Joseph L. Gibbons, Mayor

ATTEST:



Lauren Hartley, Clerk

 <div style="text-align: center;"> <b>City of Lenoir</b>  <b>Financial Summary</b>  <b>As of 1/31/2026</b> </div> 					
<b>General Fund</b>					
	<b>2025-2026 Budget</b>	<b>1/31/2026</b>	<b>% of Budget</b>	<b>Change from Previous Year</b>	<b>1/31/2025</b>
Total Revenue	\$ 25,241,845.00	\$ 18,839,465.94	75%	\$ 1,619,303.80	\$ 17,220,162.14
Expenditures	\$ 25,241,845.00	\$ 14,279,268.46	57%	\$ 1,165,077.74	\$ 13,114,190.72
Over/Under	\$ -	\$ 4,560,197.48		\$ 454,226.06	\$ 4,105,971.42
<b>Downtown District</b>					
	<b>2025-2026 Budget</b>	<b>1/31/2026</b>	<b>% of Budget</b>	<b>Change from Previous Year</b>	<b>1/31/2025</b>
Revenues	\$ 271,550.00	\$ 40,255.41	15%	\$ (483.96)	\$ 40,739.37
Expenditures	\$ 271,550.00	\$ 180,473.97	66%	\$ (10,671.71)	\$ 191,145.68
Over/Under	\$ -	\$ (140,218.56)		\$ 10,187.75	\$ (150,406.31)
<b>Water/Sewer Fund</b>					
	<b>2025-2026 Budget</b>	<b>1/31/2026</b>	<b>% of Budget</b>	<b>Change from Previous Year</b>	<b>1/31/2025</b>
Revenues	\$ 11,963,721.00	\$ 7,412,342.59	62%	\$ 437,503.13	\$ 6,974,839.46
Expenditures	\$ 11,963,721.00	\$ 6,225,301.47	52%	\$ 591,326.35	\$ 5,633,975.12
Over/Under	\$ -	\$ 1,187,041.12		\$ (153,823.22)	\$ 1,340,864.34

		<b>City of Lenoir</b> <b>Financial Summary By Department</b> <b>As of 1/31/2026</b>			
<b>General Fund</b>					
	<b>BUDGET</b>	<b>1/31/2026</b>	<b>% OF BUDGET</b>		
<b>REVENUE</b>					
PROPERTY TAXES	\$ 11,051,130.00	\$ 11,191,208.78	101%		
SALES TAX	\$ 6,341,600.00	\$ 2,918,307.46	46%		
FRANCHISE TAX	\$ 2,410,000.00	\$ 1,237,007.74	51%		
SOLID WASTE FEE	\$ 1,111,000.00	\$ 657,003.36	59%		
OTHER	\$ 4,328,115.00	\$ 2,835,938.60	66%		
<b>TOTAL</b>	<b>\$ 25,241,845.00</b>	<b>\$ 18,839,465.94</b>	<b>75%</b>		
<b>EXPENDITURES</b>					
LEGISLATIVE	\$ 417,895.00	\$ 175,846.74	42%		
ADMINISTRATIVE	\$ 978,543.00	\$ 558,807.00	57%		
FINANCE	\$ 1,045,766.00	\$ 477,889.44	46%		
PLANNING	\$ 571,876.00	\$ 360,785.50	63%		
POLICE	\$ 8,092,222.00	\$ 4,988,372.23	62%		
FIRE	\$ 6,265,816.00	\$ 3,140,222.61	50%		
RECREATION	\$ 1,700,504.00	\$ 1,005,631.34	59%		
PUBLIC WORKS					
Administrative	\$ 301,040.00	\$ 250,779.39	83%		
Cemetery & Grounds	\$ 1,242,833.00	\$ 866,655.35	70%		
Building Maintenance	\$ 461,039.00	\$ 273,373.39	59%		
Sanitation	\$ 1,531,540.00	\$ 960,670.73	63%		
Streets	\$ 2,281,934.00	\$ 1,035,455.49	45%		
Vehicle Services	\$ 350,837.00	\$ 184,779.25	53%		
<b>TOTAL</b>	<b>\$ 25,241,845.00</b>	<b>\$ 14,279,268.46</b>	<b>57%</b>		
<b>OVER/UNDER</b>	<b>-</b>	<b>\$ 4,560,197.48</b>			
<b>Downtown District</b>					
	<b>BUDGET</b>	<b>1/31/2026</b>	<b>% OF BUDGET</b>		
<b>TOTAL REVENUES</b>	<b>\$ 271,550.00</b>	<b>\$ 40,255.41</b>	<b>15%</b>		
<b>TOTAL EXPENDITURE</b>	<b>\$ 271,550.00</b>	<b>\$ 180,473.97</b>	<b>66%</b>		
<b>OVER/UNDER</b>	<b>-</b>	<b>\$ (140,218.56)</b>			
<b>Water/Sewer Fund</b>					
	<b>BUDGET</b>	<b>1/31/2026</b>	<b>% OF BUDGET</b>		
<b>REVENUE</b>					
WATER SALES	\$ 7,500,043.00	\$ 4,574,661.91	61%		
SEWER SALES	\$ 3,694,678.00	\$ 2,378,005.19	64%		
CAPITAL RESERVE	\$ 1,300,000.00				
OTHER	\$ 769,000.00	\$ 459,675.49	60%		
<b>TOTAL REVENUES</b>	<b>\$ 13,263,721.00</b>	<b>\$ 7,412,342.59</b>	<b>56%</b>		
<b>EXPENDITURES</b>					
ADMIN & ENGINEERING	\$ 563,036.00	\$ 296,559.18	53%		
WATER RESOURCES	\$ 446,702.00	\$ 271,725.88	61%		
RHODISS PLANT	\$ 2,717,859.00	\$ 1,226,062.91	45%		
WATER DISTRIBUTION	\$ 2,942,820.00	\$ 1,388,897.42	47%		
WASTEWATER COLLECTION	\$ 3,126,772.00	\$ 1,386,463.12	44%		
WASTEWATER PRETREATMENT	\$ 197,139.00	\$ 111,800.92	57%		
GUNPOWDER WASTEWATER PL	\$ 899,194.00	\$ 412,936.51	46%		
LOWER CREEK WASTEWATER PL	\$ 2,370,199.00	\$ 1,130,855.53	48%		
<b>TOTAL EXPENDITURE</b>	<b>\$ 13,263,721.00</b>	<b>\$ 6,225,301.47</b>	<b>47%</b>		
<b>OVER/UNDER</b>	<b>\$ -</b>	<b>\$ 1,187,041.12</b>			