CITY MANAGER
SCOTT E. HILDEBRAN

CITY OF LENOIR
NORTH CAROLINA

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

May 19, 2026

Honorable Mayor Gibbons and Members of the City Council:

Pursuant to Section 159-11 of the North Carolina General Statutes (NCGS), Local Government Budget and Fiscal Control Act, I am pleased to submit the Recommended Fiscal Year (FY) 2026-2027 Budget for your review and consideration. This document provides a financial plan for the upcoming fiscal year and was developed in accordance with the City Council's priorities established in both the February Strategic Planning Retreat and the March Budget Retreat as well as during Council and Departmental meetings held over the past year.

The recommended budget addresses Council's 2026 Priorities including: offering competitive compensation and benefits for recruitment and retention, addressing major corridor appearance and empty commercial buildings through continued code enforcement and beautification of public properties, exploring ways to close sidewalk gaps along US 321/Blowing Rock Boulevard by working with North Carolina Department of Transportation (NCDOT) & the Greater Hickory Metropolitan Planning Organization (MPO), continuing to develop strategies to attract attainable and affordable housing by promoting the Caldwell County Housing Plan and Living Lenoir 2045 Comprehensive Plan, and continuing to inform the public about City programs, services, and events, and encourage participation in government.

The proposed budget considers our current economic challenges such as concerns about rising costs, increasing health and general liability insurance costs, international conflict, tariff-related uncertainty, pending property tax reform, workforce competition, and overall financial market volatility.

A work session to review the Recommended FY 2026-2027 Budget is scheduled to be held on Thursday, May 21, 2026, at 6:00 p.m. and a public hearing on the budget is scheduled on Tuesday, June 2, 2026, at 6:00 p.m.

General Fund

The proposed General Fund budget totals $27,104,230 and is balanced with the property tax rate of 46¢ per $100 of assessed property value, the same as last year, which was the lowest in 25 years. The budget maintains the current Rescue Readiness Tax Rate of 0.85¢ per $100 of assessed property value for a total tax rate of 46.85¢ per $100. All fees and charges remain unchanged.

Nearly 76% of the General Fund's revenue comes from property tax (43%), sales tax (24%), and franchise tax (9%) revenue. The remainder comes from a combination of state-shared revenue, investment earnings, and sales and services. Staff is conservatively projecting revenues based on FY 2024-2025 actual collections for the coming year. The Recommended General Fund Budget includes borrowing for a new 107' ladder quint fire truck utilizing the Rural Economic Development Loan and Grant (REDLG) program with a 7-year, 0% interest rate loan through Blue Ridge Energy. The General Fund budget does not use any fund balance.

Downtown Municipal Service District

The proposed Downtown Municipal Service District budget totals $285,875 and is balanced with the current downtown tax rate of 18¢ per $100 of assessed district property value and with the use of general funds.

Water and Sewer Fund

The proposed Water and Sewer Fund budget totals $14,523,270 and includes a 3.75% increase in water and sewer rates which, for a customer with 5,000 gallons of usage per month would be $2.12 per month. The budget also includes a 5% increase in water and sewer bulk/resale rates. The City has traditionally used the annual Consumer Price Index (CPI) as a gauge and guide when considering increases in water and sewer rates. This year the CPI - Water/Sewer and Trash Collection Services was 4.4% in February of 2026. The increase in water and sewer rates is necessary to maintain current operations, comply with regulations, make system improvements and to allow for increased efficiency and reliability.

As recommended in our Water and Sewer Capital Plan developed by McGill Associates, the Water and Sewer Fund budget utilizes a retained earnings appropriation of $1,600,000 for capital expenditures.

Multi-Year Capital Projects

Over the past few years, the City of Lenoir has received substantial funding for multi-year capital projects that take an extended period of time to complete. The funding has been received from a variety of sources - the American Rescue Plan, State-directed appropriations, Community Development Block Grant (CDBG), numerous other grants, and private donations.

These funds will be utilized to complete City Council prioritized capital projects. Some of the projects include more greenway connections and expansions, Fire Department sink-hole repair, Finley Avenue Water Improvements, the Hospital Avenue Sidewalk project, cybersecurity infrastructure, The Campus at the Historic Lenoir High School improvements, Harper Avenue Streetscape Project, Gateway Signs, and the Lenoir-Valdese Water Interconnection. Staff continues to seek grant opportunities and utilize grant funding to accomplish our capital goals.

The proposed operating budget does not specifically allocate any of this funding. Staff will present budget amendments and/or capital project ordinances as funds are obligated for these capital projects. A comprehensive list of projects and funding sources is included in the proposed budget packet for information.

Budget Highlights

The key components of this budget are:

- Core services are continued with revenue projections estimated in a realistic, conservative manner. The projections include consideration for the continued uncertainties of the future economic environment.
- Employee Compensation: The City, like most employers, is experiencing workforce challenges in the recruitment and retention of employees. City Council and Management continue to recognize that our talented employees are vital to the delivery of quality municipal services and are our most important resource. As the top strategic priority, the budget includes a Cost of Living Adjustment (COLA) of 2.5% for all employees plus $2,000 added to base pay for all full-time employees and continues to fund the holiday longevity bonus program. The budget funds

the mandated increase in the NC Local Governmental Employees' Retirement System (LGERS) employer contribution rate, effective July 1, 2026. The law enforcement rate will increase from 16.10% to 17.10%, while the non-law enforcement rate will rise from 14.35% to 15.22%. The City's group health insurance premiums will increase by approximately 2%, while maintaining the current plan benefit levels.

- It is proposed to begin a NC 401K Plan contribution match of up to 1% beginning July of 2026 for non-LEO employees. All sworn law enforcement personnel received a state-mandated 5% NC 401K Plan contribution.
- The cost of the City's property and liability insurance will increase by 8% while the workers' compensation insurance will decrease by 6%.
- Overall, the total full-time employee count is reduced by two positions (275 to 273), with one school resource officer being eliminated due to county staffing the position and one full-time aquatics position being eliminated and replaced with additional part-time staff.
- Though the proposed budget fully funds the police telecommunications division, it is anticipated that some, if not all of this division, will be shifted to Caldwell County per our consolidation agreement within the fiscal year.
- The proposed budget includes a new Budget and Financial Analyst position to assist with supporting long-term financial planning, financial forecasting, trend analysis, reporting, analytical and capital project assistance, and procurement. This position would replace the Special Projects Director position due to a re-organization of that position's duties.
- Further, the proposed budget includes a new Fire Fighter III pay grade to provide additional structure to the department's employee development program.
- To assist with employee development, it is recommended increasing the tuition reimbursement program from $2,200 to $3,000 per year for course work beginning after July 1, 2026.
- Street Resurfacing: The budget allocates $430,000, to continue implementation of our Pavement Plan, a $10,000 increase. The State Powell Bill funding is expected to remain stable in the coming year. In addition, the budget includes $150,000 in funding for strategic paving for various Council priorities.
- Downtown: Funding is included to support our Downtown Master Plan, to expand downtown decorations, and to add planters.
- Code Enforcement: The budget includes $103,000 for building demolitions, foreclosures and nuisance and $34,000 in funding for contracted Western Piedmont Council of Governments (WPCOG) Code Enforcement Services (two days per week/four hours per day) to assist with nuisance and code enforcement for commercial and residential properties in response to the City Council's priorities. There is also $10,000 in operating funding allocated for additional help with commercial enforcement as well as code revisions and modernization.
- Technology: There is funding for computer and information technology upgrades throughout the organization to enhance and improve operations and security.
- Environmental: The budget continues to fund the outsourcing of management and oversight of our Federal Phase II Stormwater Program to the Western Piedmont Stormwater Partnership.
- The budget funds all debt obligations.

Recommended General Fund capital investments total $1,649,400, an increase of $88,675 from FY 2025-2026. Staff will use capital funding for various projects and purchases including:

- Vehicles for various departments
- Equipment upgrades for the Police and Fire Departments
- Sweeper Truck

- Playground Equipment at the Rotary Soccer Complex and Mulberry Recreation Center
- Lenoir Aquatic and Fitness Center improvements

A complete list of General Fund capital items is included in the budget packet.

Recommended Water and Sewer Fund capital investments total $3,767,500.00 an increase of $743,500 from the previous year which is primarily due to the purchase of a Vacuum Truck replacement. Water and Sewer Fund capital items include:

- Repairs and renovations at the Water Treatment Plant
- Repairs and improvements for distribution and collections systems
- Replacement pick-up trucks
- Updates and maintenance to the Wastewater Treatment Plants

A complete list of Water and Sewer Fund capital items is included in the budget packet.

Downtown Municipal Service District capital funding totals $35,000 for additional holiday decorations.

Summary

The Recommended FY 2026-2027 Budget is balanced in accordance with State Statutes and attempts to address City Council's goals and priorities for the coming fiscal year. As outlined in the highlights, the proposed budget increases employee compensation and continues to prioritize code enforcement. Staff is currently working to complete the new Living Lenoir 2045 Comprehensive Plan, and the budget allocates more than $3.7 million for water and sewer capital improvements to maintain the integrity of the system.

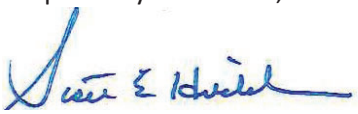
The Recommended FY 2026-2027 Budget will allow the City to maintain and enhance current service levels. I want to thank our staff for continuing to find cost savings and maximize resources to accomplish budget initiatives.

I would like to recognize and commend the efforts of Finance Director Donna Bean for her hard work and dedication in the preparation of this budget. Her thoroughness and guidance in the management of our financial operations is greatly appreciated.

Finally, I would also like to express my gratitude to the Department Directors, Team Lenoir, and City Council for your engagement, collaboration, and contributions on this important policy document. Our primary goal, each and every day, via our employee-led customer service initiative, remains to provide "Service Beyond Measure."

Come "Create With Us" in Lenoir!

Respectfully submitted,



Scott E. Hildebran
City Manager

CITY OF LENOIR
PROPERTY TAX ESTIMATES
2025-2026 VALUES vs. 2026-2027 PROJECTIONS

	2025-2026 ASSESSMENTS	2026-2027 PROJECTIONS
Real Value Less Exemptions	$2,381,222,837	$2,392,932,200
Business Personal	$1,040,366,274	$1,159,388,063
	$3,421,589,111	$3,552,320,263
Tax Rate (.0046, .0046)	$15,739,310	$16,340,673
Rescue Readiness Tax Rate (.000085, .000085)	$290,835	$301,946
Total Tax	$16,030,145	$16,642,619
Collection Rate (97.43, 97.1)	$15,565,271	$16,159,984
Tax Grant Refund Projection	($4,600,000)	($4,650,000)
Net Tax Collections	$10,965,271	$11,509,984

THE FY 2026-2027 BUDGET SUMMARY

TAX & USERS FEE RATES

Property Tax: **The fiscal year 2026-2027 proposed tax rate of $0.46 per $100 of assessed value is based upon a total real and personal property value of $3,552,320,263 with a collection rate of 97.1%. For fiscal year 2026-2027, the budget continues to include the Rescue Readiness Tax at a rate of .0085 per $100 of assessed value. Discounts for early payment will be 2.25% in July and 1.25% in August.**

- **Water and Sewer Rates:** Water and Sewer rates are budgeted according to the following schedule:

WATER	
INSIDE CITY LIMITS	
	New Rate
First 1,000 gallons	12.87
Over 1,000 gallons per 1,000	4.06
OUTSIDE CITY LIMITS	
First 1,000 gallons	25.72
Over 1,000 gallons - per 1,000	8.14
Resale Water Rate: per 1,000 gallons	2.75
SEWER	
INSIDE CITY LIMITS	
	New Rate
First 1,000 gallons	11.27
Over 1,000 gallons - per 1,000	4.77
OUTSIDE CITY LIMITS	
First 1,000 gallons	22.56
Over 1,000 gallons - per 1,000	9.56
Resale Sewer Rate - per 1,000 gallons	4.78

MAJOR FY 2026-2027 CAPITAL EXPENSES

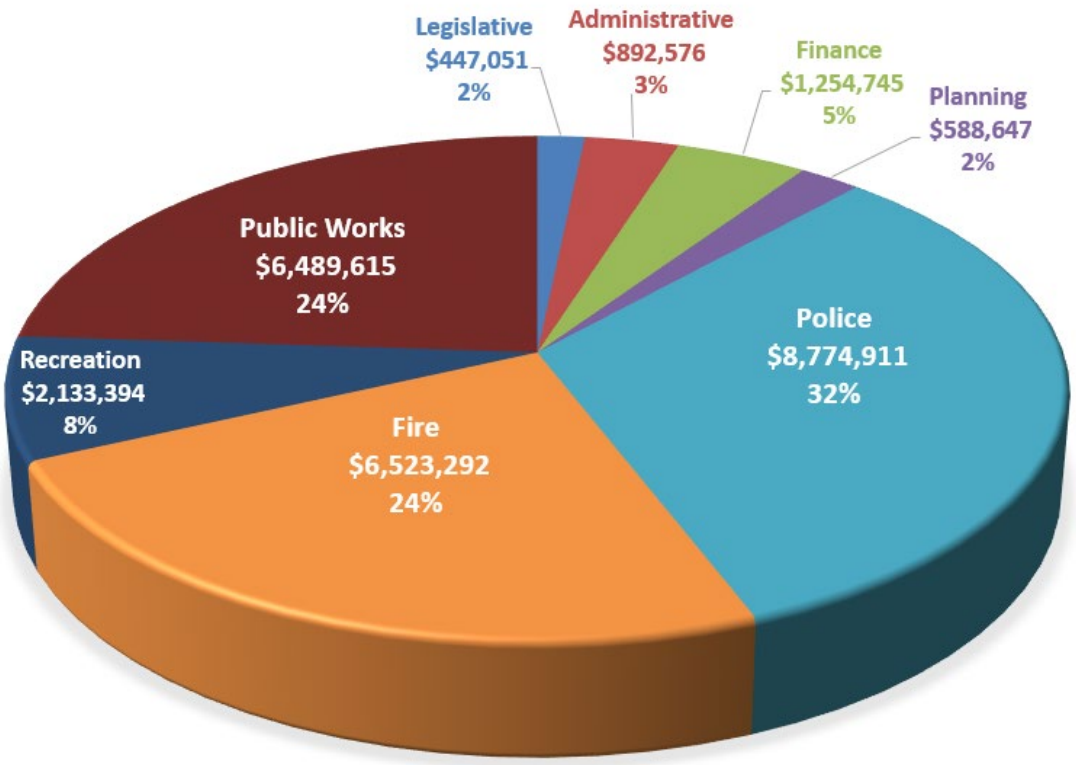
- Building Maintenance
- Vehicles and Equipment
- Water and Sewer Improvements
- Infrastructure

KEY OPERATIONAL GOALS

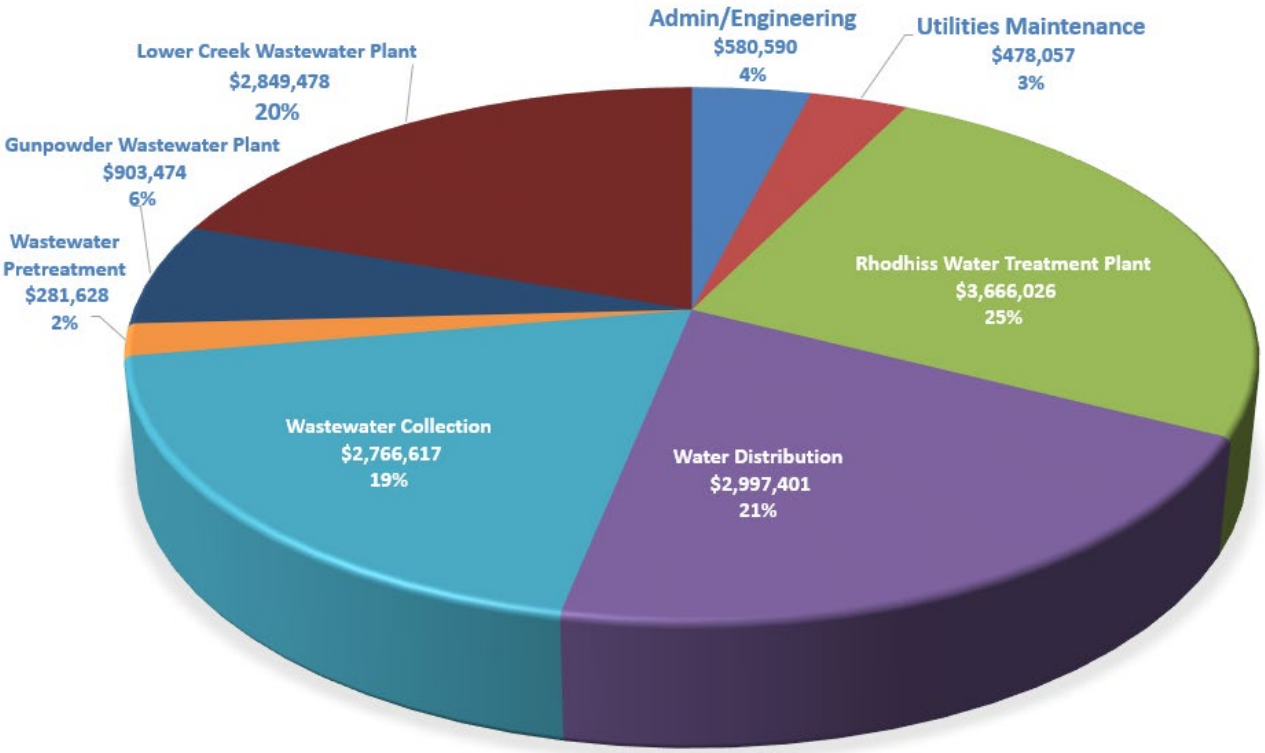
- Continue to evaluate salaries
- Focus on economic development activities
- Focus on maintaining the fund balance for the General Fund
- Focus on maintaining the retained earnings for the Water & Sewer Fund

Expenditures by Function

General Fund



Water and Sewer Fund



Water Rate Comparisons
5,000 Gallons Usage Per Month
FY 2026

Source: Published FY26 Utility Rates Sheets

March 11, 2026

System	Water	Sewer	Total
Lexington	$51.02	$70.18	$121.20
Siler City	$58.90	$61.03	$119.93
Thomasville	$40.38	$60.69	$101.07
Cherryville	$49.50	$49.50	$99.00
Boone	$49.75	$49.15	$98.90
Granite Falls	$42.95	$50.16	$93.11
Taylorsville	$45.50	$45.50	$91.00
Newton	$39.20	$51.72	$90.92
Statesville	$34.70	$56.04	$90.74
Shelby	$32.13	$50.44	$82.57
Two Rivers Utilities **(Gastonia)	$33.51	$46.46	$79.97
Blowing Rock	$39.38	$39.38	$78.76
Lincolnton	$29.99	$46.97	$76.96
Valdese	$48.00	$23.85	$71.85
Conover	$30.63	$40.71	$71.34
North Wilkesboro	$31.98	$36.45	$68.43
Hickory	$29.31	$39.06	$68.37
Lenoir	$28.08	$29.26	$57.34
North Wilkesboro	$31.33	$25.97	$57.30
Morganton	$18.20	$37.58	$55.78
Forest City	$24.60	$25.43	$50.03

CITY OF LENOIR
GENERAL FUND CIP
2026-2027 BUDGET YEAR

Department	Qty	General Fund	Amount	Department Totals
Vehicle Services	1	Clean, Repair & Paint Bulk Fuel Tanks	26,250.00	
	Total	Vehicle Services		26,250.00
Police Patrol	4	Departmental Vehicles	280,000.00	
Police Patrol	4	Firing Range Management	6,000.00	
Police Patrol	5	Taser (Rotation)	16,700.00	
Police Patrol	10	Weapon Replacement (P365) + (P320)	24,250.00	
Police Patrol	1	Automated Fingerprint ID System (AFIS)	32,000.00	
Police Patrol	1	Crew Cab Side by Side	42,000.00	
Police Patrol		Total Capital Budget Police		
	Total	Police Patrol		400,950.00
Fire	22	Ballistic Vest	20,000.00	
Fire	5/10	SCBA/PPE Replacement	200,000.00	
Fire	1	Equipment Replacement	50,000.00	
Fire	1	Electronic Upgrades	5,000.00	
	Total	Fire		275,000.00
Streets	1	Backhoe	148,000.00	
	Total	Streets		148,000.00
Sanitation	1	Street Sweeper	400,000.00	
	Total	Sanitation		400,000.00
Aquatic Center	1	Aquatic Center Equipment Upgrade	21,000.00	
Aquatic Center	1	Playground Equipment-Rotary Soccery Complex	35,000.00	
Aquatic Center	1	Aquatic Center Filtration System Replacement	48,200.00	
Aquatic Center	1	Aquatic Center Dehumidifier	250,000.00	
	Total	Aquatic Center		354,200.00
Mulberry Rec	1	Playground Equipment-Mulberry Rec.	35,000.00	
	Total	Mulberry Rec		35,000.00
Parks & Public Properties	16	Downtown Planters	10,000.00	
	Total	Parks & Public Properties		10,000.00
		General Fund Grand Total		**1,649,400.00**

Department	Qty	Downtown District	Amount	Department Totals
Downtown District	1	Holiday/Christmas Decorations for Downtown	35,000.00	
		Downtown District Grand Total		**35,000.00**

Department	Qty	Enterprise Fund	Amount	Department Totals
Rhodhiss Plant	1	Rhodhiss Arc Flash Study	35,500.00	
Rhodhiss Plant	1	Floculator Arm Rebuild	80,000.00	
Rhodhiss Plant	1	Clean Sediment Out of Lagoon	250,000.00	
Rhodhiss Plant	1	Water Plant Remodeling/Updates	50,000.00	
Rhodhiss Plant	3	Three Actuated Filter Waste Valves	34,500.00	
Rhodhiss Plant	1	Anthracite and Slurry for Filter Renew	35,000.00	
Rhodhiss Plant	1	Clearwell Baffles	15,000.00	
Rhodhiss Plant	1	Retrofit Cajah's Switchgear	430,000.00	
Rhodhiss Plant	1	Replacement Pump for Hudson Elevated Tank	28,000.00	
Rhodhiss Plant	1	Spare Backwash Pump	25,000.00	
Rhodhiss Plant	1	Water/ Sewer Line Extension	100,000.00	
	Total	Rhodhiss Plant		1,083,000.00
Distribution	1	Divisional Valve Replacements	100,000.00	
Distribution	1	Joyceton Water Improvements	95,000.00	
Distribution	1	4500 Service Truck	75,000.00	
Distribution	1	Backhoe	185,000.00	
Distribution	3	1500 Pickup Trucks	239,000.00	
	Total	Distribution		694,000.00
Admin and Engineering	1	Public Services Furniture Update	25,000.00	
	Total	Admin & Engineering		25,000.00
Collections	1	Lift Station Maintenance/Upgrades	50,000.00	
Collections	1	Extend Sewer System / Easement Acquisition	78,000.00	
Collections	1	Boxwood St Sewer Relocation	350,000.00	
Collections	1	Manhole Improvements	210,000.00	
Collections	1	Collections Flow Monitoring for I & I	50,000.00	
Collections	1	Vacuum Truck	794,000.00	
	Total	Collections		1,532,000.00
Pretreatment	1	Pickup Truck	65,000.00	
		Pre-Treatment		65,000.00
Gunpowder Treatement Plt	1	Gunpowder Creek Arc Flash Study	26,000.00	
	Total	Gunpowder Treatement Plt		26,000.00
Lower Creek Treatement Plt	1	Lower Creek Arc Flash Study	32,500.00	
Lower Creek Treatement Plt	2	Two portable generators	110,000.00	
Lower Creek Treatement Plt	1	Update Grit System at Lower Creek	200,000.00	
	Total	Lower Creek Treatement Plt		342,500.00
		Enterprise Fund Grand Total		**3,767,500.00**

0900 LEGALS

NORTH CAROLINA
CALDWELL COUNTY
NOTICE TO CREDITORS

THE UNDERSIGNED, having qualified as Administrator CTA of the Estate of Annie Mozelle Bumgarner Church als Annie Mozelle Bumgarner als Annie Mozelle Church als Mozelle B Church, deceased late of Caldwell County, this is to notify all persons, firms, and corporations having claims against said Estate to present them to the undersigned on or before the 18th day of August, 2026 or this Notice will be pleaded in bar of their recovery. All persons indebted to said Estate please make immediate payment to the undersigned.

This the 16th day of May, 2026.

Tiffany Ann Church,
Administrator CTA
117 Woodsway Lane
Morganton, NC 28655

May 16, 23, 30, June 6, 2026

STATE OF
NORTH CAROLINA
COUNTY OF CALDWELL
IN THE GENERAL COURT
OF JUSTICE DISTRICT
COURT DIVISION
25CVD000816-130

CALDWELL COUNTY, A Body Politic and Corporate
Plaintiff
-vs-
DONALD T. BOTH, a/k/a DONALD TODD BOTH, UNKNOWN SPOUSE OF DONALD T. BOTH, HEIDI S. BOTH, a/k/a HEIDI LEE SLOAN, UNKNOWN SPOUSE OF HEIDI S. BOTH, LESLIE WHITE, a/k/a LESLIE RAY WHITE, UNKNOWN SPOUSE OF LESLIE WHITE
Defendants

NOTICE OF SALE

Under and by virtue of an order of the District Court of Caldwell County, North Carolina, made and entered in the action entitled CALDWELL COUNTY, A Body Politic and Corporate Plaintiff vs. DONALD T. BOTH, a/k/a DONALD TODD BOTH, UNKNOWN SPOUSE OF DONALD T. BOTH, HEIDI S. BOTH, a/k/a HEIDI LEE SLOAN, UNKNOWN SPOUSE OF HEIDI S. BOTH, LESLIE WHITE, a/k/a LESLIE RAY WHITE, UNKNOWN SPOUSE OF LESLIE WHITE, Defendants, the undersigned commissioner will on May 28, 2026 at 11:00 AM offer for sale and sell for cash, to the last and highest bidder at public auction, at the courthouse door in Caldwell County, North Carolina in Lenoir, the following described property lying in Caldwell County, North Carolina and more particularly described as follows:

BEING all of Lot 33 as recorded on that plat recorded in Plat Book 23, Page 63, Caldwell County Registry, to which reference is made for a more perfect description.

Together with and subject to easements, restrictions, water rights and rights of way of record, and matters of survey.

Also being identified as Parcel ID# 12-61-15-33, Caldwell County Tax Office.

Address (Per tax office records and not warranted): Saddle Creek Map 15 Lt 33

The sale will be made subject to all existing easements and restrictions, any superior liens, all outstanding city and county taxes, all local improvement assessments against the above-described property not included in the judgment in the above-entitled cause, any prior lien in favor of the State of North Carolina, any right of redemption of the United States and any rights of any persons in possession. A deposit of the greater of $750.00 or five (5) percent of the successful bid will be required at the time of sale unless the highest bid is by a taxing unit; then a deposit shall not be required.

In the instance where multiple tax parcels are indicated in this Notice, the Commissioner may elect to sell all of the parcels either in one sale, or on the sale date indicated sell each parcel individually by conducting a separate sale for each, or group various parcels together for several sales, or not conduct a sale at all on one or more parcels, as the Commissioner determines in the Commissioner's sole discretion as being most likely to sell the parcels at a price adequate to pay all taxes due, as well as fees and costs. Any party contemplating the filing of an upset bid is therefore strongly encouraged to consult the Clerk of Court records to ascertain the parcel or parcels included in the sale for which an upset bid is planned.

Upon delivery of the deed, the winning bidder shall be required to pay the costs of recordation of the deed, including deed stamp taxes due to the Register of Deeds. Title and condition of the property will be granted to the successful bidder "as is" and without warranties.

This the 21 day of April, 2026.

E. Lauren Watson Hubbard
Commissioner
Capital Center
82 Patton Avenue, Suite 500
Asheville, North Carolina 28801
(828) 252-8010
Tax Value: $53,400

May 16, 23, 2026

NORTH CAROLINA
CALDWELL COUNTY
NOTICE TO CREDITORS

Having qualified as Public Administrator of the Estate of Brenda P. Robinson, deceased, late of Caldwell County, North Carolina, notice is hereby given to all persons having claims against said estate to present them to the undersigned on or before August 9, 2026 or this notice will be pleaded in bar of their recovery. All persons indebted to said estate are requested to make prompt settlement.

This the 9th day of May, 2026

Angela P. Clark
Public Administrator of the Estate of Brenda P. Robinson
Clark & Clark, P.A.
1744 Connelly Springs Rd.
Lenoir, NC 28645
(828) 754-4266

May 9, 16, 23, 30, 2026

NORTH CAROLINA
CALDWELL COUNTY
NOTICE TO CREDITORS

THE UNDERSIGNED, having qualified as Executor of the Estate of Brenda Spicer Carlton, deceased late of Caldwell County, this is to notify all persons, firms, and corporations having claims against said Estate to present them to the undersigned on or before the 11th day of August, 2026 or this Notice will be pleaded in bar of their recovery. All persons indebted to said Estate please make immediate payment to the undersigned.

This the 9th day of May, 2026.

Tracy Lane Spencer,
Executor
454 Abington Rd
Lenoir, NC 28645

May 9, 16, 23, 30, 2026

NORTH CAROLINA
CALDWELL COUNTY
NOTICE TO CREDITORS

THE UNDERSIGNED, having qualified as Executor of the Estate of Clyde Columbus Tuttle, deceased late of Caldwell County, this is to notify all persons, firms, and corporations having claims against said Estate to present them to the undersigned on or before the 4th day of August, 2026 or this Notice will be pleaded in bar of their recovery. All persons indebted to said Estate please make immediate payment to the undersigned.

This the 25th day of April, 2026.

Barbara Poythress Tuttle,
Executor
1597 Echo Drive
Lenoir, NC 28645

May 2, 9, 16, 23, 2026

ADMINISTRATOR CTA'S NOTICE

Having qualified as the Administrator CTA of the Estate of Daniel Willie Martin, II Deceased, late, of Caldwell County, notice is hereby given to all persons having claims against said estate to present certified statements thereof to the undersigned on or before August 9, 2026 or this notice will be pleaded in bar of their recovery. All persons indebted to said estate are requested to make prompt settlement.

This 9th day of May, 2026.

Tamara Oxentine Martin,
Administrator CTA of the Estate of
Daniel Willie Martin, II
c/o VANDERBLOEMEN, FLEISCHER & WHITE, PLLC
309 N. Main Street, NW
Suite C
Lenoir, NC 28645

May 9, 16, 23, 30, 2026

NORTH CAROLINA
CALDWELL COUNTY
NOTICE TO CREDITORS

THE UNDERSIGNED, having qualified as Executor of the Estate of George Thomas Walsh Sr, deceased late of Caldwell County, this is to notify all persons, firms, and corporations having claims against said Estate to present them to the undersigned on or before the 25th day of August, 2026 or this Notice will be pleaded in bar of their recovery. All persons indebted to said Estate please make immediate payment to the undersigned.

This the 23rd day of May, 2026.

Robert Andrew Walsh,
Administrator
2746 St John Road
Lenoir, NC 28645

May 23, 30, June 6, 13, 2026

STATE OF
NORTH CAROLINA
COUNTY OF CALDWELL
IN THE GENERAL COURT
OF JUSTICE
DISTRICT COURT DIVISION
25CV002823-130

CITY OF LENOIR, A Body Politic and Corporate, and CALDWELL COUNTY, A Body Politic and Corporate Plaintiffs
-vs-
CRYSTAL MICHELLE CARROLL, a/k/a CRYSTAL M. CARROLL, a/k/a CRYSTAL CARROLL, Administrator, CRYSTAL MICHELLE CARROLL, a/k/a CRYSTAL M. CARROLL, a/k/a CYRSTAL CARROLL, UNKNOWN SPOUSE OF CRYSTAL MICHELLE CARROLL
Defendants

NOTICE OF SALE

Under and by virtue of an order of the District Court of Caldwell County, North Carolina, made and entered in the action entitled CITY OF LENOIR, A Body Politic and Corporate, and CALDWELL COUNTY, A Body Politic and Corporate Plaintiffs vs. CRYSTAL MICHELLE CARROLL, a/k/a CRYSTAL M. CARROLL, a/k/a CRYSTAL CARROLL, Administrator, CRYSTAL MICHELLE CARROLL, a/k/a CRYSTAL M. CARROLL, a/k/a CYRSTAL CARROLL, UNKNOWN SPOUSE OF CRYSTAL MICHELLE CARROLL, Defendants, the undersigned commissioner will on May 28, 2026 at 11:00 AM offer for sale and sell for cash, to the last and highest bidder at public auction, at the courthouse door in Caldwell County, North Carolina in Lenoir, the following described property lying in Caldwell County, North Carolina and more particularly described as follows:

Lots Nos. 35 and 36 and the south half of Lot No. 37, adjoining Lot No. 36. For a more complete description of the aforesaid lots see plat of J. J. Coffey lands filed in Plat Book No. 1, at Page 54, in the Office of the Register of Deeds for Caldwell County.

Together with and subject to easements, restrictions, water rights and rights of way of record, and matters of survey.

Also being identified as Parcel ID# 09135 2 11, Caldwell County Tax Office.

Address (Per tax office records and not warranted): 1644 Berkley Street SW

The sale will be made subject to all existing easements and restrictions, any superior liens, all outstanding city and county taxes, all local improvement assessments against the above-described property not included in the judgment in the above-entitled cause, any prior lien in favor of the State of North Carolina, any right of redemption of the United States and any rights of any persons in possession. A deposit of the greater of $750.00 or five (5) percent of the successful bid will be required at the time of sale unless the highest bid is by a taxing unit; then a deposit shall not be required.

In the instance where multiple tax parcels are indicated in this Notice, the Commissioner may elect to sell all of the parcels either in one sale, or on the sale date indicated sell each parcel individually by conducting a separate sale for each, or group various parcels together for several sales, or not conduct a sale at all on one or more parcels, as the Commissioner determines in the Commissioner's sole discretion as being most likely to sell the parcels at a price adequate to pay all taxes due, as well as fees and costs. Any party contemplating the filing of an upset bid is therefore strongly encouraged to consult the Clerk of Court records to ascertain the parcel or parcels included in the sale for which an upset bid is planned.

Upon delivery of the deed, the winning bidder shall be required to pay the costs of recordation of the deed, including deed stamp taxes due to the Register of Deeds. Title and condition of the property will be granted to the successful bidder "as is" and without warranties.

This the 21 day of April, 2026.

E. Lauren Watson Hubbard
Commissioner
Capital Center
82 Patton Avenue, Suite 500
Asheville, North Carolina 28801
(828) 252-8010
Tax Value: $72,500

May 16, 23, 2026

STATE OF
NORTH CAROLINA
COUNTY OF CALDWELL
IN THE GENERAL COURT
OF JUSTICE
DISTRICT COURT DIVISION
25CVD001611-130

CITY OF LENOIR, A Body Politic and Corporate, and CALDWELL COUNTY, A Body Politic and Corporate Plaintiffs
-vs-
KIRK DOUGLAS GIBBS, ADMINISTRATOR OF THE ESTATE OF SHIRLEY ELAINE HORTON GIBBS, Administrator, KIRK DOUGLAS GIBBS, UNKNOWN SPOUSE OF KIRK DOUGLAS GIBBS, KALISHA GIBBS, UNKNOWN SPOUSE OF KALISHA GIBBS, UNKNOWN HEIRS AT LAW OF FLOSSIE GIBBS, a/k/a FLOSSIE GIBBS SURRETT, UNKNOWN HEIRS AT LAW OF KELA DAWN GIBBS
Defendants

NOTICE OF SALE

Under and by virtue of an order of the District Court of Caldwell County, North Carolina, made and entered in the action entitled CITY OF LENOIR, A Body Politic and Corporate, and CALDWELL COUNTY, A Body Politic and Corporate Plaintiffs vs. KIRK DOUGLAS GIBBS, ADMINISTRATOR OF THE ESTATE OF SHIRLEY ELAINE HORTON GIBBS, Administrator, KIRK DOUGLAS GIBBS, UNKNOWN SPOUSE OF KIRK DOUGLAS GIBBS, KALISHA GIBBS, UNKNOWN SPOUSE OF KALISHA GIBBS, UNKNOWN HEIRS AT LAW OF FLOSSIE GIBBS, a/k/a FLOSSIE GIBBS SURRETT, UNKNOWN HEIRS AT LAW OF KELA DAWN GIBBS, Defendants, the undersigned commissioner will on May 28, 2026 at 11:00 AM offer for sale and sell for cash, to the last and highest bidder at public auction, at the courthouse door in Caldwell County, North Carolina in Lenoir, the following described property lying in Caldwell County, North Carolina and more particularly described as follows:

BEGINNING on a stake in the center of the road, or street, Lonnie Witherspoon's corner in the old Monroe Redman's line, said stake being located at a point South 44 degrees East 87 feet from Monroe Redman's Northeast corner in the center of said road or street and runs with Witherspoon's line South 25 degrees West 230 feet to an iron pin, Witherspoon's corner in the old Monroe Redman line; thence with said old line South 69 degrees East 126.2 feet to a bunch of dogwoods and sourwood, the old corner; thence with the old Redman line present bearing North 24 degrees East 163 feet to a stake in the center of said road or street, Redman's old corner; thence with the center of said street or road, and with the old Redman line as follows: North 39 degrees West 107.2 feet, North 44 degrees West 28.5 feet, in all 135.7 feet to the point of beginning, containing 57/100 of an acre, more or less.

Together with and subject to easements, restrictions, water rights and rights of way of record, and matters of survey.

Also being identified as Parcel ID# 09 29 1 30, Caldwell County Tax Office. Address (Per tax office records and not warranted): 324 Eastview Place

The sale will be made subject to all existing easements and restrictions, any superior liens, all outstanding city and county taxes, all local improvement assessments against the above-described property not included in the judgment in the above-entitled cause, any prior lien in favor of the State of North Carolina, any right of redemption of the United States and any rights of any persons in possession. A deposit of the greater of $750.00 or five (5) percent of the successful bid will be required at the time of sale unless the highest bid is by a taxing unit; then a deposit shall not be required.

In the instance where multiple tax parcels are indicated in this Notice, the Commissioner may elect to sell all of the parcels either in one sale, or on the sale date indicated sell each parcel individually by conducting a separate sale for each, or group various parcels together for several sales, or not conduct a sale at all on one or more parcels, as the Commissioner determines in the Commissioner's sole discretion as being most likely to sell the parcels at a price adequate to pay all taxes due, as well as fees and costs. Any party contemplating the filing of an upset bid is therefore strongly encouraged to consult the Clerk of Court records to ascertain the parcel or parcels included in the sale for which an upset bid is planned.

Upon delivery of the deed, the winning bidder shall be required to pay the costs of recordation of the deed, including deed stamp taxes due to the Register of Deeds. Title and condition of the property will be granted to the successful bidder "as is" and without warranties.

This the 21 day of April, 2026.

E. Lauren Watson Hubbard
Commissioner
Capital Center
82 Patton Avenue, Suite 500
Asheville, North Carolina 28801
(828) 252-8010
Tax Value: $81,500

May 16, 23, 2026

NORTH CAROLINA
CALDWELL COUNTY
NOTICE TO CREDITORS

THE UNDERSIGNED, having qualified as Executor of the Estate of Jean Azalee Livingston Brookshire, Azalee Livingston Brookshire, deceased late of Caldwell County, this is to notify all persons, firms, and corporations having claims against said Estate to present them to the undersigned on or before the 25th day of August, 2026 or this Notice will be pleaded in bar of their recovery. All persons indebted to said Estate please make immediate payment to the undersigned.

This the 23rd day of May, 2026.

Jon Kevin Brookshire,
Executor
7 Montclair Ave
Granite Falls, NC 28630

May 23, 30, June 6, 13, 2026

NORTH CAROLINA
CALDWELL COUNTY
NOTICE TO CREDITORS

THE UNDERSIGNED, having qualified as Administrator of the Estate of John Emerson Burch, deceased late of Caldwell County, this is to notify all persons, firms, and corporations having claims against said Estate to present them to the undersigned on or before the 11th day of August, 2026 or this Notice will be pleaded in bar of their recovery. All persons indebted to said Estate please make immediate payment to the undersigned.

This the 9th day of May, 2026.

Donald Ray Burch,
Administrator
4217 Peach Orchard Road
Granite Falls, NC 28630

May 9, 16, 23, 30, 2026

NORTH CAROLINA
CALDWELL COUNTY
NOTICE TO CREDITORS

THE UNDERSIGNED, having qualified as Executor of the Estate of Joyce Setzer Carpenter, deceased late of Caldwell County, this is to notify all persons, firms, and corporations having claims against said Estate to present them to the undersigned on or before the 18th day of August, 2026 or this Notice will be pleaded in bar of their recovery. All persons indebted to said Estate please make immediate payment to the undersigned.

This the 16th day of May, 2026.

Marcus Burleson Carpenter,
Executor
1155 Winding Way Lane
Lenoir, NC 28645

May 16, 23, 30, June 6, 2026

NORTH CAROLINA
CALDWELL COUNTY
NOTICE TO CREDITORS

Having qualified as Executor of the Estate of Kathy P. Moser, deceased, late of Caldwell County, North Carolina, notice is hereby given to all persons having claims against said estate to present them to the undersigned on or before August 16, 2026, or this notice will be pleaded in bar of their recovery. All persons indebted to said estate are requested to make prompt settlement.

This is the 16 day of May, 2026

Walter Keith Moser
Executor of the Estate of
Kathy P. Moser
c/o Arianna Cruise
Clark & Clark, P.A.
1744 Connelly Springs Rd.
Lenoir, NC 28645
(828) 754-4266

May 16, 23, 30, June 6, 2026

Fill Your Purse Through the Classifieds

STATE OF
NORTH CAROLINA
COUNTY OF CALDWELL
IN THE GENERAL COURT
OF JUSTICE
DISTRICT COURT DIVISION
25CV002785-130

CITY OF LENOIR, A Body Politic and Corporate, and CALDWELL COUNTY, A Body Politic and Corporate Plaintiffs -vs- MEGAN MONTANA GRAGG, UNKNOWN SPOUSE OF MEGAN MONTANA GRAGG, KAYLA DENISE SHATLEY, UNKNOWN SPOUSE OF KAYLA DENISE SHATLEY, CALLIE ANN WHITE, UNKNOWN SPOUSE OF CALLIE ANN WHITE, STATE OF NORTH CAROLINA, Lienholder
Defendants

NOTICE OF SALE

Under and by virtue of an order of the District Court of Caldwell County, North Carolina, made and entered in the action entitled CITY OF LENOIR, A Body Politic and Corporate, and CALDWELL COUNTY, A Body Politic and Corporate Plaintiffs vs. MEGAN MONTANA GRAGG, UNKNOWN SPOUSE OF MEGAN MONTANA GRAGG, KAYLA DENISE SHATLEY, UNKNOWN SPOUSE OF KAYLA DENISE SHATLEY, CALLIE ANN WHITE, UNKNOWN SPOUSE OF CALLIE ANN WHITE, STATE OF NORTH CAROLINA, Lienholder, Defendants, the undersigned commissioner will on May 28, 2026 at 11:00 AM offer for sale and sell for cash, to the last and highest bidder at public auction, at the courthouse door in Caldwell County, North Carolina in Lenoir, the following described property lying in Caldwell County, North Carolina and more particularly described as follows:

BEGINNING on an iron pipe found, said iron pipe being South 77 degrees 39 minutes 57 seconds East 100.04 feet from an iron pipe, the Southwest corner of the Robert C. Braswell tract, recorded in Book 758, Page 630, Caldwell County Registry, and running from the POINT OF BEGINNING South 77 degrees 37 minutes 08 seconds East 99.79 feet to an iron pipe found; thence a new line in the Robert C. Braswell property North 03 degrees 28 minutes 50 seconds West 297.21 feet to an iron pipe set; thence with the Robert C. Braswell line North 88 degrees 10 minutes 25 seconds West 50.00 feet to an iron pipe set; thence a new line South 06 degrees 04 minutes 18 seconds West 278.42 feet to the POINT OF BEGINNING, containing 21,205 square feet and described as Lot #2 on an unrecorded survey dated June 26, 1987, by Herman D. Bolick, Registered Land Surveyor, L-2419.

Together with and subject to easements, restrictions, water rights and rights of way of record, and matters of survey.

Also being identified as Parcel ID# 06 201 2 23, Caldwell County Tax Office. Address (Per tax office records and not warranted): 708 Ridgeway Place

The sale will be made subject to all existing easements and restrictions, any superior liens, all outstanding city and county taxes, all local improvement assessments against the above-described property not included in the judgment in the above-entitled cause, any prior lien in favor of the State of North Carolina, any right of redemption of the United States and any rights of any persons in possession. A deposit of the greater of $750.00 or five (5) percent of the successful bid will be required at the time of sale unless the highest bid is by a taxing unit; then a deposit shall not be required.

In the instance where multiple tax parcels are indicated in this Notice, the Commissioner may elect to sell all of the parcels either in one sale, or on the sale date indicated sell each parcel individually by conducting a separate sale for each, or group various parcels together for several sales, or not conduct a sale at all on one or more parcels, as the Commissioner determines in the Commissioner's sole discretion as being most likely to sell the parcels at a price adequate to pay all taxes due, as well as fees and costs. Any party contemplating the filing of an upset bid is therefore strongly encouraged to consult the Clerk of Court records to ascertain the parcel or parcels included in the sale for which an upset bid is planned.

Upon delivery of the deed, the winning bidder shall be required to pay the costs of recordation of the deed, including deed stamp taxes due to the Register of Deeds. Title and condition of the property will be granted to the successful bidder "as is" and without warranties.

This the 21 day of April, 2026.

E. Lauren Watson Hubbard
Commissioner
Capital Center
82 Patton Avenue, Suite 500
Asheville, North Carolina 28801
(828) 252-8010
Tax Value: $9,400

May 16, 23, 2026

NORTH CAROLINA
CALDWELL COUNTY
NOTICE TO CREDITORS

THE UNDERSIGNED, having qualified as Administrator of the Estate of Nathan Wilbron Beane, deceased late of Caldwell County, this is to notify all persons, firms, and corporations having claims against said Estate to present them to the undersigned on or before the 4th day of August, 2026 or this Notice will be pleaded in bar of their recovery. All persons indebted to said Estate please make immediate payment to the undersigned.

This the 2nd day of May, 2026.

Larry Nathan Beane,
Administrator
1340 Hamby Street
Granite Falls, NC 28630

May 2, 9, 16, 23, 2026

NOTICE OF PUBLIC SALE

Take notice that on May 30, 2026 at 11:00 am, at 1502 Blowing Rock Blvd, J Baker Investments, LLC will sell at public auction to the highest bidder the following contents: Storage unit 43 leased by Brian Eldreth. Contents said to be household goods/miscellaneous items. Sale being made to satisfy landlord's lien. Anyone having a legal claim and an interest in the goods may pay the storage fees and redeem the items prior to the sale. Contents to be removed by 5 pm on the day following the sale.

May 23, 2026

NOTICE OF
PUBLIC HEARING
CITY OF LENOIR

Pursuant to N.C.G.S.§159-12, notice is hereby given that the proposed budget for the City of Lenoir for the fiscal year beginning July 1, 2026 and ending June 30, 2027, has been presented to City Council. The budget is on file in the City Clerk's office and available for public inspection from 8:30 a.m. until 5:00 p.m. Monday through Friday. The budget is also available online at www.cityoflenoir.com/budget-proposal. City Council will also conduct a public hearing on Tuesday, June 2, 2026 at 6:00 p.m., at the City/County Chambers, 905 West Avenue, NW, Lower Level, to receive public comments regarding the proposed budget. Contact the City Clerk's office at (828) 757-2205 for additional information.

City of Lenoir
Lauren Hartley
City Clerk

May 23, 27, 2026

NOTICE OF
PUBLIC HEARING

The public shall hereby take notice that on Tuesday, June 16th, 2026, at 6:00pm, the Sawmills Town Council will hold a public hearing at the Sawmills Town Hall located at 4076 US Highway 321-A, Sawmills, NC 28630. The Sawmills Planning Board will be hearing this proposed application on Tuesday, June 9th, 2026, at 4:00pm, which will also take place at Sawmills Town Hall.

At the public hearing, the Town Council will consider a rezoning for the property located at 3968 US HWY 321A, Hudson, NC 28630 (NCPIN: 2766568481). For further information regarding this public hearing, or if you or someone you know needs any special assistance to come to the meeting, please contact, the Sawmills Planner at (828)396-7903.

All interested parties are invited to attend and will be given the opportunity to be heard.

May 23, 30, 2026

NORTH CAROLINA
CALDWELL COUNTY

NOTICE TO CREDITORS

THE UNDERSIGNED, having qualified as Executor of the Estate of Edwin Ernest Hall, deceased late of Caldwell County, this is to notify all persons, firms, and corporations having claims against said Estate to present them to the undersigned on or before the 18th day of, August, 2026 or this Notice will be pleaded in bar of their recovery. All persons indebted to said estate please make immediate payment to the undersigned.

This the 16th day of May, 2026

Amber Hall Holman
365 Cedar Valley Road
Hudson, NC 28638
Executor

5/16, 23, 30; 6/6/2026

Official Notice of The Village of Cedar Rock's Proposed Budget for FY2026-2027

The Village of Cedar Rock's budget for FY2026-27 has beensubmitted to the Village council and a copy is available for public inspection in the office of the clerk to the board, at 2065 Cedar Rock Estate Drive, Lenoir, NC 28645. The proposed budget is also available for viewing at https://www.villageofcedarrock.org/_files/ugd/1bd36c_71bdbec2097e424ea531d4f13c5ed998.pdf. The Village council will hold a public hearing on the budget at 6:00pm, June 16th, 2026, at the Council's Chambers at 2065 Cedar Rock Estate Drive, Lenoir, NC 28645.

D. Odom,
Village Administrator

May 23, 2026

NORTH CAROLINA
CALDWELL COUNTY
NOTICE TO CREDITORS

THE UNDERSIGNED, having qualified as Executor of the Estate of Pink Grant Lackey, deceased late of Caldwell County, this is to notify all persons, firms, and corporations having claims against said Estate to present them to the undersigned on or before the 18th day of August, 2026 or this Notice will be pleaded in bar of their recovery. All persons indebted to said Estate please make immediate payment to the undersigned.

This the 16th day of May, 2026.

Eric Scott Lackey,
Executor
5242 Dusty Lane
Granite Falls, NC 28630

May 16, 23, 30, June 6, 2026

City of Lenoir
Budget Ordinance
Fiscal Year July 1, 2026– June 30, 2027

BE IT ORDAINED by the Lenoir City Council in regular session assembled on June 2nd, 2026.

Section 1. That the following amounts are hereby appropriated for the operation of the government of the City of Lenoir and its activities for the fiscal year beginning July 1, 2026, and ending June 30, 2027.

Fund		Estimated Revenues	Fund Balance Appropriated	Total Budget	Appropriated
General					
	Property Taxes	$ 11,509,984	-	$ 11,509,984	
	Sales Tax	$ 6,630,325	-	$ 6,630,325	
	Utilities Franchise Tax	$ 2,500,000	-	$ 2,500,000	
	Solid Waste Fees	$ 1,125,705	-	$ 1,125,705	
	Other Revenue	$ 5,338,216	-	$ 5,338,216	
	Total General Fund Revenue	**$ 27,104,230**	**$ -**	**$ 27,104,230**	**$ 27,104,230**
Water & Wastewater					
	Water Charges	$ 8,254,288	-	$ 8,254,288	
	Sewer Charges	$ 3,888,782	-	$ 3,888,782	
	Other Revenue	$ 780,200	-	$ 780,200	
	Retained Earnings Appropriated		$ 1,600,000	$ 1,600,000	
	Total Water Fund Revenue	**$ 12,923,270**	**$ 1,600,000**	**$ 14,523,270**	**$ 14,523,270**
	Total Revenue	**$ 40,027,500**	**$ 1,600,000**	**$ 41,627,500**	**$ 41,627,500**

Section 2. That for said fiscal year there is hereby appropriated for expenditures of the General Fund the following:

Departments/Divisions	Appropriated
Legislative	$ 447,051
Administrative	$ 892,576
Finance	$ 1,254,745
Planning	$ 588,647
Police	$ 8,774,911
Fire	$ 6,523,292
Recreation	$ 2,133,394
Public Works	$ 6,489,615
Total Expenditures	**$ 27,104,230**

Section 3. That for said fiscal year there is hereby appropriated as expenditures of the Water & Wastewater Fund the following:

Departments/Divisions	Appropriated
Admin/Engineering	$ 580,590
Utilities Maintenance	$ 478,057
Rhodhiss Water Treatment Plant	$ 3,666,026
Water Distribution	$ 2,997,400
Wastewater Collection	$ 2,766,617
Wastewater Pretreatment	$ 281,628
Gunpowder Wastewater Plant	$ 903,474
Lower Creek Wastewater Plant	$ 2,849,478
Total Expenditures	**$ 14,523,270**

Section 4. There is hereby levied for the fiscal year ending June 30, 2027, the following rate of taxes on each one hundred dollars of assessed valuation of taxable property listed as of January 1, 2026, and of registered vehicles in accordance with G.S. 105-330.3(a)(1) for the purpose of raising the revenues from the current year's listed and registered property as set forth in the foregoing estimates of the General Fund revenues and in order to finance the foregoing General Fund appropriations.

General Fund……..$.46 cents tax rate per one hundred dollars assessed valuation.

Rescue Readiness Tax…….$.0085 cents tax rate per one hundred dollars assessed valuation.

Said General Fund tax rates are based on an estimated total appraisal value of real and personal property for the purpose of taxation of $3,552,320,263 with an assessment ratio of one hundred percent (100%) of appraised value and estimated collection rate of 97.1%. Said collection rates are based on the actual 2024-2025 collection rates.

Section 5. That for said fiscal year there is hereby appropriated as revenue and expenditures of the special Downtown Tax District Fund for the operation of the Economic Development/Main Street Lenoir program and Tourism Development.

Fund		Estimated Revenues	Fund Balance Appropriated	Total Budget	Appropriated
Special Downtown District	Property Taxes	$ 34,900	$ -	$ 34,900	
	General Fund Appropriation	$ 229,175	$ -	$ 229,175	
	Other Revenue	$ 21,800	$ -	$ 21,800	
	Total Special Downtown District	$ 285,875	$ -	$ 285,875	$ 285,875
Tourism Development		$ 125,000	$ -	$ 125,000	$ 125,000
TOTAL		**$ 410,875**	**$ -**	**$ 410,875**	**$ 410,875**

Section 6. There is hereby levied for the fiscal year ending June 30, 2027, the following rate of taxes on each one hundred dollars of assessed valuation of taxable property listed as of January 1, 2026, and of registered vehicles in accordance with G.S. 105-330.3(a)(1) for the purpose of raising the revenues from the current year's listed and registered property set forth in the foregoing estimates of Special Downtown District Fund revenues and in order to finance the foregoing Special Downtown District Fund appropriations.

Special Downtown District…….$.18 cents tax rate per one hundred dollars assessed valuation.

Said Special Downtown District tax is based on an estimated total appraised value of property for the purpose of taxation of $19,967,778 with an assessment ratio of one hundred percent (100%) of appraised and registered real and personal property value. The estimated collection rate is 97.1%. Said collection rates are based on the actual 2024-2025 collection rates.

Section 7. It is estimated that $125,000 in revenue will be available in the Tourism Development Fund for the fiscal year beginning July 1, 2026 and ending June 30, 2027.

Section 8. Water & Sewer rates are established to be effective July 1, 2026 according to the following schedule:

WATER	
INSIDE CITY LIMITS	
Usage	**New Rate**
First 1,000 gallons	**12.87**
Over 1,000 gallons - per 1,000	**4.06**
OUTSIDE CITY LIMITS	
First 1,000 gallons	**25.72**
Over 1,000 gallons - per 1,000	**8.14**
Resale Water Rate - per 1,000 gallons	**2.75**

SEWER	
INSIDE CITY LIMITS	
Usage	**New Rate**
First 1,000 gallons	**11.27**
Over 1,000 gallons - per 1,000	**4.77**
OUTSIDE CITY LIMITS	
First 1,000 gallons	**22.56**
Over 1,000 gallons - per 1,000	**9.56**
Resale Sewer Rate - per 1,000 gallons	**4.78**

Section 9. Salaries & wages accounts provide for funding of all budgeted employee positions and City Council.

Section 10. Approval of the Schedule of Fees, as submitted, are adopted for the fiscal year beginning July 1, 2026 and ending June 30,

Section 11. The City Manager and Finance Director shall notify the City Council of any items of over-expenditure or shortfalls in revenue on a timely basis throughout the fiscal year. Request for appropriations not contained in the Budget Ordinance will be presented to Council after a review of the necessary revenue sources to offset the expenditure has been conducted by the Finance Director. Recommended budget amendments will be presented to the Council at the time the request for appropriation is submitted by the Finance Director.

Section 12. Copies of this Budget Ordinance shall be furnished to the Finance Director and the City Manager of the City of Lenoir, North Carolina, to be kept on file by them for their direction in the collection of revenues and the expenditures of amounts appropriated.

Section 13. The City Manager is authorized to amend the budget by transfer of appropriations within each fund. All amendments affecting revenues or total fund appropriations shall be approved by ordinance by the City Council, to be acted on at any regular or special meeting and approved by a simple majority of those present and voting, a quorum being present. Only one reading will be required and a public hearing or publication of notice is not necessary unless requested by Council.

Adopted this 2nd day of June, 2026.

SEAL

_____
Joseph L. Gibbons, Mayor

ATTEST:

_____
Lauren Hartley, City Clerk

CITY OF LENOIR

Schedule of Fees and Charges for Fiscal Year 2026-27

DESCRIPTION OF FEE		FEE AMOUNT
PLANNING AND INSPECTIONS		
Annexation		350.00
Special Use		350.00
Conditional Zoning District		500.00
Major Subdivision (Preliminary)		400.00
Major Subdivision (Final)		100.00
Ordinance Amendment		500.00
Re-zoning/Map Amendment		350.00
Street Closing/Abandonment (permanent)		600.00
Variance		350.00
Appeal		350.00
ADMINISTRATIVE REVIEW/ PERMITS		
Floodplain Development Permit		100.00
Minor Subdivision		1st 5 lots -- $25 (+ $1/each additional lot)
Accessory Structures		25.00
Backyard Chickens		25.00
Zoning Permit -- under 2,000 sq. ft.		50.00
Zoning Permit -- over 2,000 sq. ft., Site Plan Review	50+(.10/SF) $1,000 max	
Zoning Permit - Single Family Home		100.00
Single Sign		25.00
Master Sign Plan		75.00
Temporary Banners or Windblown Advertising Device		25.00
Billboards		250.00
Mobile Home Park Annual Permit	1-10 spaces	50.00
	11-20 spaces	100.00
	21-30 spaces	150.00
	31-40 spaces	200.00
	41-50 spaces	250.00
	51-60 spaces	300.00
	61-70 spaces	350.00
	71-80 spaces	400.00
	81-90 spaces	450.00
	91+ spaces	500.00
SERVICE FEES		
Zoning Map, plotted (large format)		25.00
Custom Map, digital (any size)		75.00
Custom Map, plotted (large format)		100.00
WATER AND SEWER		

WATER		
INSIDE CITY LIMITS		
First 1,000 gallons		12.87
Over 1,000 gallons per 1,000		4.06
OUTSIDE CITY LIMITS		
First 1,000 gallons		25.72
Over 1,000 gallons - per 1,000		8.14
Resale Water Rate: per 1,000 gallons		2.75
SEWER		
INSIDE CITY LIMITS		
First 1,000 gallons		11.27
Over 1,000 gallons - per 1,000		4.77
OUTSIDE CITY LIMITS		
First 1,000 gallons		22.56
Over 1,000 gallons - per 1,000		9.56
Resale Sewer Rate - per 1,000 gallons		4.78
MISCELLANEOUS		
Minimum Late Fee		10.00
Reconnection Fee		25.00
WATER AND SEWER TAP FEES		
Set Fee		600.00
¾ inch		1,500.00
1 inch		1,850.00
2 inch		2,200.00
All other size must get a quote from the Public Utilities Department		

SANITATION		
SERVICES	**FREQUENCY**	**RATES**
TRASH COLLECTION		
Refuse collection	Monthly	13.00
Residential refuse rollout container (one provided)	Once	Free
Commercial/Industrial refuse rollout container (two provided)	Once	Free
Additional refuse rollout containers	Monthly rental	
Residential - not to exceed a total of 3 containers – 1 provided and 2 additional		5.00 each
Commercial/Industrial – not to exceed a total of 6 containers – 2 provided and 4 additional		5.00 each
Replacement rollout container	Flat fee	60.00
Bulk pickup	Once per month	Free
	Additional pick-up per month	25.00 each pickup
White Goods	Flat fee per single item	25.00
	Multiple items	25.00 + 15.00 per

DESCRIPTION OF FEE		FEE AMOUNT
YARD WASTE		
Yard waste collection	Monthly	Free, unless otherwise specified
Yard waste rollout container (green can)	Purchase – Flat fee	60.00
Grass clippings, small shrubs and leaves		
LEAF COLLECTION		
During leaf season	-3 total loose leaf collections	Free
Placed in rollout container	-weekly container collection	
Brush and Limbs	6'X6'X5' or less	Free
	Greater than 6'X6'X5'	25.00 per load
FINES		
Fines – Chapter 17 City Ordinance	Upon violation – per day	50.00
Containers shall not be placed on the street right-of-way (includes sidewalks) for more than 24 hours following collection.		50.00
Burning and burying of refuse and debris		50.00
Placement of debris in right of way		50.00
Contractor materials		50.00
Overloading rollout containers		50.00
All fines are to be paid within 30 days of each issued citation.		
Chronic Violator Fines	First violation	50.00
Back to back violations occur within a 90 day period.	Second violation	100.00
Back to back violations occur within a 90 day period.	Third violation	150.00
CEMETERY		
	Resident Fee	**Non Resident Fee**
Per Plot - Price includes $100.00 perpetual care charge	750.00	1,500.00
EMERGENCY SERVICES		
Standby Ambulance	150.00 (for first 3 hours, 75.00 each hour after)	
POLICE DEPARTMENT		
Parking Ticket Fines	$5 (0-30 days)	
	$10 (31-60 days)	
	$15 (61-90 days)	
	$25 (91+ days)*	
* 2 unpaid citations 90 days or older will be eligible for debt collection through NC Debt Setoff		
Wheel Lock Removal	$50 (business hours); $75 (after business hours)	
Handicap Parking Violation	$50	
Alarm Charges	no charge at present	
Registration	no charge at present	
False Alarm	no charge at present	

DESCRIPTION OF FEE			FEE AMOUNT
Fingerprinting			$5
Report Copies			$5
Audio/Video Copies			$10
ECONOMIC DEVELOPMENT			
Christmas Parade Entry Fee		50.00	10.00
Christmas Parade LATE Entry Fee		100.00	25.00
MISCELLANEOUS			
Returned Check Fee (Property Taxes)	(per NCGS 105-357(b))		15.00
Business Licenses: Beer & Wine On Premises			15.00
Business Licenses: Beer & Wine Off Premises			5.00
Copies of Public Records			VARIES DEPENDING ON RECORD
PARKS AND RECREATION			
AQUATIC CENTER FEES			
		Resident Fee	**Non Resident Fee**
Senior Citizen		3.00	3.00
Adult		5.00	5.00
Child		3.00	3.00
Disabled		2.00	2.00
Locker Rentals		**Men's**	**Women's**
Monthly		5.00	5.00
Annual Brief Box		35.00	35.00
Racquetball		**City Resident**	**Non-City Resident**
Daily Admission +		3.50	5.00
Rental Equipment (rackets, goggles)		1.00	1.00
Birthday Parties	**City Resident**	**Non-City Resident**	**LAFC Members**
	100.00	120.00	80.00
For Private Parties: Monday - Friday is $200/hr with a 2 hour minimum. Saturday is $300/hr with a 2 hour minimum. The Rental Fee/Deposit includes up to 15 swimming guest. After 15, the daily rate applies for each add't swimmer (With the exception of FT Parks and Rec employees, they have a reduced daily rate of $3.00 adults and $2.00 Children/disable, under 2 yoa are free. Admissions is only paid by patrons who get into the water.			
Swimming Lessons	**City Resident**	**Non-City Resident**	**LAFC Members**
Lessons	40.00	60.00	30.00
Life Guard		**City Resident**	**Non-City Resident**
Certification Class		100.00	150.00
Recertification Class		75.00	125.00
MARTIN LUTHER KING, JR. CENTER			
Weight Room Fees		**Daily**	**Monthly**
Fees		1.00	3.00

FACILITY & FIELD RENTALS					
Facility / Site	**Rental Fees (Circle One)**				
	Hourly City	***Hourly Non-City***	***(8hr.) Daily City***	***(8hr.) Daily Non-City***	***Max. Cap.***
JE Broyhill Park Shelter Rental	15.00	30.00	120.00	240.00	n/a
Mack Cook Field Rental	$40.00 profit $20.00 non-profit	$70.00 profit $35.00 non-profit	$300.00 profit $150.00 non-profit	$500.00 profit $250.00 non-profit	n/a
MLK Field Rental	$40.00 profit $20.00 non-profit	$70.00 profit $35.00 non-profit	$300.00 profit $150.00 non-profit	$500.00 profit $250.00 non-profit	n/a
MLK Multi-Purpose Room	30.00	60.00	240.00	480.00	200
MLK Shelter	15.00	30.00	120.00	240.00	n/a
Mulberry / Optimist Park / JE Broyhill Park Shelter Rentals	15.00	30.00	120.00	240.00	n/a
Mulberry Field Rental	$40.00 profit $20.00 non-profit	$70.00 profit $35.00 non-profit	$300.00 profit $150.00 non-profit	$500.00 profit $250.00 non-profit	n/a
Mulberry Multi-Purpose Room	30.00	60.00	240.00	480.00	75
Optimist Park Club House	40.00	80.00	280.00	600.00	75
Special Park Events[1]	15.00	30.00	120.00	240.00	n/a
Wilson Park Field Rental	$40.00 profit $20.00 non-profit	$70.00 profit $35.00 non-profit	$300.00 profit $150.00 non-profit	$500.00 profit $250.00 non-profit	n/a
Zack Fork Soccer Complex Field Rental	$40.00 profit $20.00 non-profit	$70.00 profit $35.00 non-profit	$300.00 profit $150.00 non-profit	$500.00 profit $250.00 non-profit	n/a
LHS Auditorium	TBD AFTER RENOVATIONS				
LHS GYM					
LHS GYM (Mat Room Rental)					

Cancellation Policy: A full refund will be given when cancellation is made 48 hrs. in advance or in the case of severe inclement weather. Any cancellation after accommodations have been made shall result in forfeit of ½ of the rent paid.

Parks include JE Broyhill Park, MLK Center Outdoors, Mulberry Recreation Center Outdoors, Greenway, Wilson Park, Soccer Complex. Sports Field Rental is a separate rate additional fee. FOR PROFIT GROUPS WILL BE REVIEWED INDIVIDUALLY AT A HIGHER RATE BASED ON THE EVENT and if the event is in line with the Mission Statement of the City of Lenoir Parks and Recreation Department. *Any events that require site supervision and /or custodial staff for after hour rentals will have $10 per hour added to the cost of the rental. (Field rentals include 1 field preparation per day)

“For Profit” groups, organizations, etc. will incur a higher rental rate & will meet for review & approval with the LPR Director prior to contract approval. Note: 1 hour. maximum set-up/clean-up time if available (30 min. prior & 30 min. after) All weekend rentals must be booked by Friday at 12pm prior to that weekend.