# 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, NC
CHARTERED
JANUARY 28, 1851
SEAL

# 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<br>$20.00 non-profit | $70.00 profit<br>$35.00 non-profit | $300.00 profit<br>$150.00 non-profit | $500.00 profit<br>$250.00 non-profit | n/a |
| MLK Field Rental | $40.00 profit<br>$20.00 non-profit | $70.00 profit<br>$35.00 non-profit | $300.00 profit<br>$150.00 non-profit | $500.00 profit<br>$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<br>$20.00 non-profit | $70.00 profit<br>$35.00 non-profit | $300.00 profit<br>$150.00 non-profit | $500.00 profit<br>$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<br>$20.00 non-profit | $70.00 profit<br>$35.00 non-profit | $300.00 profit<br>$150.00 non-profit | $500.00 profit<br>$250.00 non-profit | n/a |
| Zack Fork Soccer Complex Field Rental | $40.00 profit<br>$20.00 non-profit | $70.00 profit<br>$35.00 non-profit | $300.00 profit<br>$150.00 non-profit | $500.00 profit<br>$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.