



CITY OF WILSON

City Council Meeting Agenda

February 19, 2026 – 7:00 p.m.

City Council Chambers – City Hall

1. Invocation
2. Pledge of Allegiance
3. **Consent Agenda** (*All matters listed are considered routine and non-controversial by City Council and will be enacted by one motion. There will be no separate discussion unless a Council member so requests, in which case the item will be removed from the Consent Agenda and will be considered separately.*):
 - 3a. Consideration of Approval of Tax Collections Report for December 2025
 - 3b. Consideration of Approval of Proposed Regular City Council Meeting Minutes of January 15, 2026 and Special City Council Meeting Minutes of January 29, 2026
 - 3c. Consideration of Approval to Reimburse RBV 1158, LLC for Construction of Oversized 12" Watermain 1158 Place Subdivision
4. Report(s)
5. Call on the Audience

RULES FOR PERSONS ADDRESSING CITY COUNCIL

1. **Each speaker must sign-in with city clerk prior to start of City Council meeting.**
2. During the Call on the Audience portion of the agenda, the city clerk will call on individuals signed in to address Council.
3. When called to speak, each speaker will identify him/herself by giving his or her **name and place of residence.**
4. Each speaker will be limited to speaking one time on any topic. When you are finished speaking, please step away from the podium and be seated.
5. Each speaker will be limited to **three (3) minutes** and each group's representative will be limited to a **maximum of five (5) total minutes.** Each group is encouraged to designate a single spokesperson for their group.



CITY OF WILSON

Agenda Item 3a

Meeting Date February 19, 2026

City Council Agenda Item Cover Sheet

To: Honorable Mayor, Members of City Council and City Manager

From: Amy Staton, Chief Financial Officer

Subject: Tax Collection Report

Issue:

Report of December 2025 tax collections

Background / Summary:

Wilson County bills and collects taxes on behalf of the City. Information on the County reports is summarized by the City in the Tax Collection Report. The summarized report provides the levy and collections for the current tax year and prior tax years for the citywide tax collection and the two municipal service district tax collections. The County’s reports are also provided.

Fiscal or Other Impact:

Collections for December 2025 of \$8,852,538.08 for property taxes and \$112,392.49 for municipal service districts.

Recommendation:

Accept tax collection reports for December 2025.

Coordination:

Amy Staton, Chief Financial Officer

Attachments:

- A. Tax Collection Report Summary- December 2025 Citywide Property Tax
- B. Wilson County Monthly Collection Summary (for December 2025) Citywide
- C. Tax Collection Report Summary –December 2025 Municipal Service District Property Tax
- D. Wilson County Monthly Collection Summary (for December 2025) Mun Dist 1
- E. Wilson County Monthly Collection Summary (for December 2025) Mun Dist 2

Tax Collections Report Summary - December 2025
Deposit Date Range 12/1/2025 through 12/31/2025
YEAR RANGE 2015 THRU 2025
Revenue Unit: CWI - CI - WILSON

Current Year Taxes

Tax Year 2025	Adjusted Levy - as of Prior Month	33,054,192.47
	Net Discoveries/Releases - Current	(8,635.74)
	Adjusted Levy	<u>33,045,556.73</u>
	Collection YTD - as of Prior Month	14,080,979.99
	Collection Month	<u>8,827,553.36</u>
	Collection YTD	<u>22,908,533.35</u>
	Interest YTD as of Prior Month	-
	Interest Collection Month	<u>-</u>
	Interest YTD	-
	Uncollected Balance *	10,137,023.38

*Includes Real, Personal property, and Public Service

Current Year Percentage **69.32%**

Prior Year Taxes

Tax Years 2015-2024	Adjusted Levy - as of Prior Month	1,287,345.05
	Net Discoveries/Releases - Current	-
	Adjusted Levy	<u>1,287,345.05</u>
	Collection YTD - as of Prior Month	281,404.90
	Collection Month	<u>22,455.93</u>
	Collection YTD	<u>303,860.83</u>
	Interest YTD as of Prior Month	17,099.47
	Interest Collection Month	<u>2,528.79</u>
	Interest YTD	19,628.26
	Uncollected Balance *	983,484.22

*Includes Real, Personal property, and Public Service

All Tax Years

	Adjusted Levy, All Years	
	Adjusted Levy - as of Prior Month	34,341,537.52
	Collection Month	(8,635.74)
	Total Adjusted Levy YTD, All Years	<u>34,332,901.78</u>
	Add 2026 Levy Discovery	-
		<u>34,332,901.78</u>
	Total Collections, All Years	
	Collection YTD - as of Prior Month	14,362,384.89
	Collection Month	<u>8,850,009.29</u>
	Total Collections YTD, All Years	<u>23,212,394.18</u>
	Total Interest, All Years	
	Collection YTD - as of Prior Month	17,099.47
	Collection Month	<u>2,528.79</u>
	Total Interest YTD, All Years	<u>19,628.26</u>
	2026 Levy Discovery - Collections (not received)	-
	Total Collections & Interest, All Years	<u>23,232,022.44</u>
	Total Uncollected Balance - All Years (including 2026)	11,120,507.60

Monthly Collection Summary Report
Wilson County

Revenue Unit: CITY OF WILSON
Source: PSP

Year	Levy	Discovery	Discovery Late List	Release	Release Late List	Adjustment YTD	Adjusted Levy	Collection Month	Collection YTD	Uncollected
2026	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2025	189,301.82	0.00	0.00	0.00	0.00	0.00	189,301.82	116,369.94	144,540.06	44,761.76
2024	34,934.03	0.00	0.00	0.00	0.00	0.00	34,934.03	0.00	0.00	34,934.03
2023	42,240.48	0.00	0.00	0.00	0.00	0.00	42,240.48	0.00	0.00	42,240.48
2022	19,202.19	0.00	0.00	0.00	0.00	0.00	19,202.19	0.00	0.00	19,202.19
2021	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2018	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2017	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2016	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Source Totals:	285,678.52	0.00	0.00	0.00	0.00	0.00	285,678.52	116,369.94	144,540.06	141,138.46

Source: Real and Personal Property

Year	Levy	Discovery	Discovery Late List	Release	Release Late List	Adjustment YTD	Adjusted Levy	Collection Month	Collection YTD	Uncollected
2026	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2025	32,648,080.27	14,902.07	3,440.99	-26,968.85	-9.95	208,174.64	32,856,254.91	8,711,183.42	22,763,983.29	10,092,261.62
2024	802,768.27	0.00	0.00	0.00	0.00	-109,241.07	693,527.20	18,763.43	260,024.04	433,503.16
2023	171,972.44	0.00	0.00	0.00	0.00	875.12	172,847.56	2,533.28	18,607.53	154,240.03
2022	91,488.99	0.00	0.00	0.00	0.00	912.19	92,401.18	427.28	10,889.36	81,511.82
2021	62,815.61	0.00	0.00	0.00	0.00	-47.67	62,767.94	445.73	5,132.28	57,635.66
2020	38,806.71	0.00	0.00	0.00	0.00	-84.99	38,721.72	112.35	1,731.86	36,989.86
2019	30,993.17	0.00	0.00	0.00	0.00	-68.40	30,924.77	173.86	1,620.85	29,303.92
2018	30,718.96	0.00	0.00	0.00	0.00	0.00	30,718.96	0.00	1,113.10	29,605.86
2017	22,809.68	0.00	0.00	0.00	0.00	0.00	22,809.68	0.00	892.80	21,916.88
2016	23,534.40	0.00	0.00	0.00	0.00	0.00	23,534.40	0.00	2,897.11	20,637.29
2015	22,714.94	0.00	0.00	0.00	0.00	0.00	22,714.94	0.00	951.90	21,763.04
Source Totals:	33,946,703.44	14,902.07	3,440.99	-26,968.85	-9.95	100,519.82	34,047,223.26	8,733,639.35	23,067,854.12	10,979,369.14
District Totals:	34,232,381.96	14,902.07	3,440.99	-26,968.85	-9.95	100,519.82	34,332,901.78	8,850,009.29	23,212,394.18	11,120,507.60
Current Year Percentage:	69.32									

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GJMERCER

Tax Collections Report Summary - December 2025
Deposit Date Range 12/1/2025 through 12/31/2025
YEAR RANGE 2015 THRU 2025
Revenue Unit: CI-MUN DIST1 and CI-MUN DIST2

	CI-MUN DIST 1	CI-MUN DIST 2	Total Municipal District
Current Year Taxes			
Tax Year 2025			
Adjusted Levy - as of Prior Month	154,292.62	1,849.99	156,142.61
Net Discoveries/Releases - Current	918.75	1,329.30	2,248.05
Adjusted Levy	<u>155,211.37</u>	<u>3,179.29</u>	<u>158,390.66</u>
Collection YTD - as of Prior Month	11,312.76	321.59	11,634.35
Collection Month	110,001.03	1,925.23	111,926.26
Collection YTD	<u>121,313.79</u>	<u>2,246.82</u>	<u>123,560.61</u>
Interest YTD as of Prior Month	-	-	-
Interest Collection Month	-	-	-
Interest YTD	-	-	-
Uncollected Balance *	33,897.58	932.47	34,830.05
*Includes Real, Personal property, and Public Service			
Current Year Percentage	78.16%	70.67%	78.01%
Prior Year Taxes			
Tax Years 2015-2024			
Adjusted Levy - as of Prior Month	47,324.16	125.51	47,449.67
Net Discoveries/Releases - Current	-	-	-
Adjusted Levy	<u>47,324.16</u>	<u>125.51</u>	<u>47,449.67</u>
Collection YTD - as of Prior Month	40,883.42	108.75	40,992.17
Collection Month	407.25	-	407.25
Collection YTD	<u>41,290.67</u>	<u>108.75</u>	<u>41,399.42</u>
Interest YTD as of Prior Month	630.75	9.54	640.29
Interest Collection Month	58.98	-	58.98
Interest YTD	689.73	9.54	699.27
Uncollected Balance *	6,033.49	16.76	6,050.25
*Includes Real, Personal property, and Public Service			
All Tax Years			
Adjusted Levy, All Years			
Adjusted Levy - as of Prior Month	201,616.78	1,975.50	203,592.28
Collection Month	918.75	1,329.30	2,248.05
Total Adjusted Levy YTD, All Years	<u>202,535.53</u>	<u>3,304.80</u>	<u>205,840.33</u>
Total Collections, All Years			
Collection YTD - as of Prior Month	52,196.18	430.34	52,626.52
Collection Month	110,408.28	1,925.23	112,333.51
Total Collections YTD, All Years	<u>162,604.46</u>	<u>2,355.57</u>	<u>164,960.03</u>
Total Interest, All Years			
Collection YTD - as of Prior Month	630.75	9.54	640.29
Collection Month	58.98	-	58.98
Total Interest YTD, All Years	<u>689.73</u>	<u>9.54</u>	<u>699.27</u>
2026 Discovery (not received)	-		
Total Collections & Interest, All Years	<u>163,294.19</u>	<u>2,365.11</u>	<u>165,659.30</u>
Total Uncollected Balance - All Years	39,931.07	949.23	40,880.30

Monthly Collection Summary Report
Wilson County

Revenue Unit: WILSON MUN DIST1
Source: PSP

Year	Levy	Discovery	Discovery Late List	Release	Release Late List	Adjustment YTD	Adjusted Levy	Collection Month	Collection YTD	Uncollected
2026	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2025	3,687.10	0.00	0.00	0.00	0.00	0.00	3,687.10	502.35	720.19	2,966.91
2024	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2023	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2022	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2021	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2018	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2017	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2016	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Source Totals:	3,687.10	0.00	0.00	0.00	0.00	0.00	3,687.10	502.35	720.19	2,966.91

Source: Real and Personal Property

Year	Levy	Discovery	Discovery Late List	Release	Release Late List	Adjustment YTD	Adjusted Levy	Collection Month	Collection YTD	Uncollected
2026	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2025	159,286.70	674.68	244.57	-0.01	-0.49	-7,762.43	151,524.27	109,498.68	120,593.60	30,930.67
2024	43,805.71	0.00	0.00	0.00	0.00	467.83	44,273.54	215.68	40,847.87	3,425.67
2023	1,481.75	0.00	0.00	0.00	0.00	-10.96	1,470.79	191.57	442.80	1,027.99
2022	676.89	0.00	0.00	0.00	0.00	-14.10	662.79	0.00	0.00	662.79
2021	624.09	0.00	0.00	0.00	0.00	-16.57	607.52	0.00	0.00	607.52
2020	40.07	0.00	0.00	0.00	0.00	-19.77	20.30	0.00	0.00	20.30
2019	40.34	0.00	0.00	0.00	0.00	-21.42	18.92	0.00	0.00	18.92
2018	74.85	0.00	0.00	0.00	0.00	0.00	74.85	0.00	0.00	74.85
2017	92.80	0.00	0.00	0.00	0.00	0.00	92.80	0.00	0.00	92.80
2016	69.46	0.00	0.00	0.00	0.00	0.00	69.46	0.00	0.00	69.46
2015	33.19	0.00	0.00	0.00	0.00	0.00	33.19	0.00	0.00	33.19
Source Totals:	206,225.85	674.68	244.57	-0.01	-0.49	-7,377.42	198,848.43	109,905.93	161,884.27	36,964.16
District Totals:	209,912.95	674.68	244.57	-0.01	-0.49	-7,377.42	202,535.53	110,408.28	162,604.46	39,931.07
Current Year Percentage:	78.16									

Monthly Collection Summary Report
Wilson County

Revenue Unit: WILSON MUN DIST2
Source: PSP

Year	Levy	Discovery	Discovery Late List	Release	Release Late List	Adjustment YTD	Adjusted Levy	Collection Month	Collection YTD	Uncollected
2026	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2025	353.59	0.00	0.00	0.00	0.00	0.00	353.59	4.48	4.48	349.11
2024	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2023	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2022	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2021	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2018	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2017	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2016	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Source Totals:	353.59	0.00	0.00	0.00	0.00	0.00	353.59	4.48	4.48	349.11

Source: Real and Personal Property

Year	Levy	Discovery	Discovery Late List	Release	Release Late List	Adjustment YTD	Adjusted Levy	Collection Month	Collection YTD	Uncollected
2026	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2025	1,496.40	1,329.30	0.00	0.00	0.00	1,329.30	2,825.70	1,920.75	2,242.34	583.36
2024	125.51	0.00	0.00	0.00	0.00	0.00	125.51	0.00	108.75	16.76
2023	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2022	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2021	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2018	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2017	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2016	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Source Totals:	1,621.91	1,329.30	0.00	0.00	0.00	1,329.30	2,951.21	1,920.75	2,351.09	600.12
District Totals:	1,975.50	1,329.30	0.00	0.00	0.00	1,329.30	3,304.80	1,925.23	2,355.57	949.23
Current Year Percentage:	70.67									



Agenda Item 3c

Meeting Date February 19, 2026

City Council Agenda Item Cover Sheet

To: Honorable Mayor, Members of City Council and City Manager

From: W.T. Bass, IV, Assistant City Manager
Kyle F. Manning, Acting City Engineer

Subject: Oversized Water Main Reimbursement

Issue:

Provide reimbursement to RBV 1158, LLC for the construction of an oversized 12" watermain in-lieu of the required 8" watermain as part of the 1158 Place Subdivision.

Background / Summary:

The 1158 Place Subdivision required the installation of an 8" watermain along Evolve Drive and Allen Drive. However, upon review, the City requested the upsize of the 8" watermain to a 12" watermain to provide adequate service for future developments along the Raleigh Road Corridor. The developer agreed to install the 12" watermain provided the city provided reimbursement for the increase in pipe size as consistent with the City's municipal code section 38-33.(c).1.

The increased cost associated with the oversized watermain was \$170,496 for approximately 2,800 linear feet of pipe and associated fittings.

Construction and certification of the watermain has been completed.

Fiscal or Other Impact:

The reimbursement will be paid from Water Resources operating budget.

Recommendation:

Staff recommends City Council authorize staff to reimburse RBV 1158, LLC \$170,496 to cover the cost for the construction of an oversized watermain as part of the 1158 Place Subdivision.

Coordination:

All activities have been coordinated with Water Resources.

Attachment:

Oversized watermain calculation prepared by Bartlett Engineering and Surveying



BARTLETT ENGINEERING & SURVEYING, PC

1906 Nash Street North Wilson, NC 27893-1726
Phone: (252) 399-0704 Fax: (252) 399-0804

January 22, 2026

Kyle Manning, PE
City of Wilson, NC

REFERENCE: 1158 Place – Water Line Reimbursement

Kyle,

I, Robert S. Bartlett, hereby certify that I have reviewed the contract unit prices and plan quantities related to the water line upsze for 1158 Place development. The cost paid by the developer to install the larger water line is \$170,496. The breakdown is below:

		12" vs 8" Cost Diff		
Phase I&II				
12" DIP	LF	285	\$35.00	\$9,975.00
12" PVC	LF	940	\$30.00	\$28,200.00
Bore & Jack	LF	100	\$75.00	\$7,500.00
12X12 TS&V	EA	1	\$7,500.00	\$7,500.00
12" Valves	EA	4	\$2,904.00	\$11,616.00
12X6 Hydrant Tee	EA	3	\$578.00	\$1,734.00
12X8 Tee	EA	1	\$625.00	\$625.00
12X8 Cross	EA	2	\$728.00	\$1,456.00
12" Bends	EA	16	\$600.00	\$9,600.00
Phase III				
12" DIP	LF	200	\$45.00	\$9,000.00
12" PVC	LF	865	\$36.00	\$31,140.00
12" Valves	EA	4	\$4,204.00	\$16,816.00
12X6 Hydrant Tee	EA	2	\$694.00	\$1,388.00
12X8 Cross	EA	1	\$1,200.00	\$1,200.00
12" Bends	EA	9	\$694.00	\$6,246.00
Off-site				
12" PVC	LF	500	\$36.00	\$18,000.00
12X12 TS&V	EA	1	\$8,500.00	\$8,500.00
TOTAL:				\$170,496.00

If you have any questions or need additional information, please call.

Respectfully,

Bartlett Engineering & Surveying, PC



Robert S. Bartlett, PE

Robert S. Bartlett, PE

Digitally signed by Robert S. Bartlett, PE
 DN: C=US,
 E=robert@bartletteng.com,
 O="Bartlett Engineering & Surveying, PC",
 CN="Robert S. Bartlett, PE"
 Reason: I have reviewed this document
 Date: 2026.01.22 09:00:21-05'00'