

Town of Taylorsville



TOWN COUNCIL WORK SESSION

Town Council Chambers

Tuesday, May 19th, 2026, 2:00 p.m.

AGENDA

Call to Order, Invocation, Pledge of Allegiance

Discussion Items

- 1. Approval of the Town Council Regular Meeting minutes from May 5, 2026.**
- 2. Revenue Recognition Policy**
- 3. Code of Ordinance Future Amendment Recommendations**
- 4. FY 26-27 Budget Discussion**

Staff Reports

City Managers Report

Council General Discussion

Adjournment

Town of Taylorville



TOWN COUNCIL REGULAR MEETING

Town Council Chambers
Tuesday, May 5th, 2026, at 5:30 p.m.

Prepared by: Nicole Mayes

Present: Mayor George Holleman
Mayor Pro Tem Eric Bumgarner
Councilmember Kim Brown
Councilmember Jack Simms
Councilmember Tamara Odom

Call to Order, Invocation, Pledge of Allegiance

George B. Holleman, Mayor

Mayor George Holleman called the regular meeting of the Town Council to order at 5:30 p.m. on May 5, 2026. The proceedings opened with an invocation delivered by Mayor Pro Tem Eric Bumgarner, followed by the Pledge of Allegiance led by Councilmember Kim Brown.

Adjustment and Approval of the Agenda:

George B. Holleman, Mayor

Mayor George Holleman welcomed the attendees and opened the floor for any modifications to the meeting agenda.

Town Manager Nathan Hester requested that the agenda be amended to include Item 1B, regarding the introduction of Vital Now Urgent Care.

Mayor Holleman acknowledged the addition and called for a motion to approve the revised agenda.

A motion to approve the agenda as amended was made by Councilmember Tamara Odom, seconded by Councilmember Kim Brown, and approved unanimously.

Consent Agenda

Approval for Minutes:

George B. Holleman, Mayor

- a. April 7, 2026: Regular Meeting Minutes
- b. April 21, 2026: Work Session Minutes

A motion to approve the minutes as presented was made by Councilmember Kim Bumgarner, seconded by Councilmember Tamara Odom, and approved unanimously.

Request to Speak/Opportunity for Public Comment

Mayor George Holleman opened the public comment period by reminding everyone that this was an opportunity for citizens to express items of interest to the Mayor and Town Council. He clarified that this is not a time for the Council

to respond or take action, as any necessary follow-up would be taken under advisement. The mayor also asked speakers to maintain proper decorum and to limit their comments to no more than three minutes.

No one stepped forward to speak during public comment.

Business Items

1. a.) Alexander Railroad Company 80-Year Plaque Presentation

Eric Bumgarner, Mayor Pro Tem

Mayor Pro Tem Eric Bumgarner shared highlights from his recent tour of the Alexander Railroad, noting the organization's impressive operations and attention to detail. He informed the Council that the railroad began operations in 1946, making 2026 its 80th year of service. Following a discussion with the Town Council, it was unanimously decided to formally acknowledge this milestone.

Mayor Pro Tem Bumgarner invited Ben Zachary and Ryan Watt to the front to accept a commemorative plaque. He noted that the plaque was presented by the Town of Taylorsville, Mayor George Holleman, Town Manager Nathan Hester, and the Town Council. He also expressed appreciation to Councilmember Simms for his efforts in coordinating the plaque. A photograph of the presentation was taken for the Taylorsville Times.

Mr. Watt spoke of his 22-year tenure with the railroad, noting that it has been a privilege to work under Mr. Zachary, whom he described as both a mentor and a friend. He expressed his gratitude for the Town's recognition, emphasizing that while some view railroads as a thing of the past, the Alexander Railroad remains a vital and active organization.

Mr. Zachary noted that the company has reached its 80th year and highlighted the long history of rail in Taylorsville, which dates back to 1887. He concluded by emphasizing the importance of community collaboration and the progress that can be achieved through working together.

b.) Introduction of the Vital Now Urgent Care & Wellness

N. Hester, Town Manager

Town Manager Hester introduced Dr. Chue Xiong and his wife, Stephanie, noting that the Town had officially closed on the sale of the property located at 60 2nd Avenue SW (formerly the Urgent Care of Mountain View). He informed the Council that the Xionsgs would be opening and operating Vital Now Urgent Care at that location.

Dr. Chue Xiong addressed the Council, expressing his excitement about returning to Western North Carolina, where he and his wife were raised. Dr. Xiong detailed his professional background as a board-certified physician in family and hospital medicine, including seven years of experience in Myrtle Beach, South Carolina, managing complex hospital cases and ICU patients. He explained that his career has focused on bridging the gap between high-acuity hospital care and everyday preventative medicine.

Dr. Xiong outlined his vision for Vital Now Urgent Care & Wellness, which will operate under his company, Integrity Medical Group, PLLC. He shared that the facility is currently undergoing renovations and licensing, with plans to open later this year. The clinic will provide two primary service areas:

- **Urgent Care:** Offering same-day treatment for minor injuries, infections, and basic labs, with evening and weekend hours to accommodate working families.
- **Wellness and Specialty Services:** Including IV hydration, infusion therapy, occupational services for local employers, chronic condition management (diabetes, hypertension, COPD), and medication-assisted treatment for opioid use disorder.

Dr. Xiong emphasized his desire for Vital Now to be a community partner, serving as a resource for local schools, the police department, and regional employers. He expressed his gratitude to the Mayor, Council, and Town staff for facilitating the property transaction.

Mayor Holleman added that Dr. Xiong's wife, Stephanie, previously served the Alexander County Department of Social Services and is already well-acquainted with the local community.

Following the presentation, a photograph was taken for the *Taylorsville Times*.

2. Proclamation

George B. Holleman, Mayor

Mayor Holleman presented a formal proclamation designating May 7, 2026, as a "Day of Prayer" in the Town of Taylorsville. He informed the Council and the public that the local observance of the National Day of Prayer would take place at Courthouse Park. He noted that the event would be broadcast over the local radio station and encouraged those in attendance to collect an informational flyer regarding the day's schedule. The proclamation serves as the Town's official recognition of the national event. *(See [attachment A](#), which is hereby incorporated and made a part of these minutes.)*

3. Public Hearing: Proposed Adoption of New Sign Ordinance

N. Hester, Town Manager

Mayor Holleman introduced the item regarding the proposed adoption of a new sign ordinance and called for a motion to open the public hearing.

A motion to enter into the public hearing was made by Councilmember Jack Simms, seconded by Councilmember Eric Bumgarner, and approved unanimously.

Town Manager Nathan Hester provided an overview of the extensive work conducted on the ordinance over several months. He noted that he has been collaborating with the Alexander County Planning Department and consulting with downtown business owners. Mr. Hester recommended postponing the public hearing and formal adoption of the ordinance to allow for further community engagement and additional feedback from local business owners. He suggested re-advertising the hearing and aiming for a final draft presentation at the August council meeting.

Mayor Holleman opened the floor for public comment regarding the proposed ordinance. Noting that no members of the public came forward to speak, he closed the public hearing.

4. Consideration of Adoption:

N. Hester, Town Manager

Statement of Consistency & New Sign Ordinance

No action was taken on this item. As previously discussed, the Town Council will hold the public hearing and consider adoption at a later date to allow for further community input.

5. Road Closure Request

N. Hester, Town Manager

Town Manager Nathan Hester presented the request from Beulah Baptist Church, which plans to host a live Christian concert on June 26, 2026. The church requested the closure of 1st St. SW beginning at 5:00 p.m. on June 25, 2026, through 10:00 p.m. on June 26, 2026.

Councilmember Jack Simms inquired whether there had been coordination with the courthouse, noting that the closure would affect access on both Thursday evening and all day Friday.

Town Manager Hester clarified that he intended to notify courthouse officials of the closure following Council approval. He noted that if issues arose, he would coordinate further with the church regarding the logistics.

Councilmember Kim Brown noted that a similar arrangement had been successfully implemented during a previous event where the street was closed the night before. Councilmember Tamara Odom added that the Partnership for Children had utilized a similar closure schedule for an event just a few weeks prior.

A motion to approve the road closure on June 25, 2026 from 5:00 pm to June 26, 2026 at 10 pm was made by Councilmember Eric Bumgarner, seconded by Councilmember Tamara Odom, and approved unanimously.

6. Public Hearing: Amendment to the Solid Waste Ordinance

N. Hester, Town Manager

Mayor Holleman introduced the public hearing regarding proposed amendments to the Town's Solid Waste Ordinance and called for a motion to open the session.

A motion to enter into a public hearing was made by Councilmember Tamara Odom, seconded by Councilmember Kim Brown, and approved unanimously.

Town Manager Nathan Hester explained that the amendments target Section 50.14 (Special Collection: Yard Waste and Bulk Items), specifically subsections A-5 and A-7. The changes involve increasing the maximum size of limbs collected by the Town from 6 feet to 10 feet in length, and from 4 inches to 6 inches in diameter. Mr. Hester noted that these changes aim to provide more frequent and equitable service to all residents. He clarified that the Town remains unable to collect tree trunks due to equipment limitations and emphasized the need to balance service time per stop, given that the department operates with part-time staff.

Council Member Eric Bumgarner noted that these service expansions, combined with the fact that the Town is charged for debris disposal, would impact the budget. Town Manager Hester confirmed that Alexander County is increasing landfill fees this year. He further explained that there would be an increase in the maintenance line item for Street and Sanitation to account for equipment upkeep, such as tractor tires and other tools used for brush collection.

Council Member Kim Brown pointed out a typographical error in the draft regarding the word "volume," which will be corrected.

Mayor Holleman opened the floor for public comment. Seeing no one come forward to speak, he closed the public hearing.

7. Consideration of Adoption: Amendments to the Solid Waste Ordinance

N. Hester, Town Manager

Mayor Holleman presented the formal adoption of the amendments to the Solid Waste Ordinance for Council consideration.

A motion to adopt the amended Solid Waste Ordinance was made by Councilmember Kim Brown, seconded by Councilmember Tamara Odom, and approved unanimously. (See [attachment B](#), which is hereby incorporated and made a part of these minutes.)

8. Public Hearing: Voluntary Non-Contiguous Annexation

N. Hester, Town Manager

Town Manager Nathan Hester explained that the annexation is for a future development subdivided into four single-family residential lots. He noted that the Town Clerk has certified the petition for annexation as sufficient. While the residences will be connected to Town water, they will not be on the sewer system. Mr. Hester expressed his support for the request to bring the properties into the town limits.

A motion to enter into a public hearing was made by Councilmember Jack Simms, seconded by Councilmember Eric Bumgarner, and approved unanimously.

Mayor Holleman opened the floor for public comment. Councilmember Simms confirmed his questions were addressed. Seeing no members of the public wishing to speak, Mayor Holleman closed the public hearing.

9. Consideration of Adoption: Annexation Ordinance

N. Hester, Town Manager

The Town Council considered the formal adoption of an Ordinance of Annexation for a 1-acre vacant parcel located at the corner of Hwy NC 90 and Polk Street (Parcel ID #000797, PIN 3749 97 5851). This request is for a voluntary non-contiguous (satellite) annexation.

A motion to adopt the annexation ordinance was made by Councilmember Kim Brown, seconded by Councilmember Tamara Odom, and approved unanimously. (See [attachment C](#), which is hereby incorporated and made a part of these minutes.)

10. Resolution Directing the Clerk to Investigate an Annexation Petition

N. Hester, Town Manager

Town Manager Nathan Hester clarified that the request involves three contiguous parcels totaling 1.318 acres located on Hammer Road (Parcel IDs #0062956, #0008525, and #0062955).

Mayor Holleman noted that the current action required is to direct the Town Clerk to investigate the sufficiency of the petition.

A motion to adopt the Resolution Directing the Clerk to Investigate an Annexation Petition was made by Councilmember Eric Bumgarner, seconded by Councilmember Tamara Odom, and approved unanimously. (See [attachment D](#), which is hereby incorporated and made a part of these minutes.)

11. Public Hearing: CDBG-ED Hospital Property

N. Hester, Town Manager

Mayor Holleman introduced a public hearing regarding the former hospital property, explaining that the Town is seeking grant funding for the demolition of the structure.

A motion to enter into a public hearing was made by Councilmember Kim Brown, seconded by Councilmember Tamara Odom, and approved unanimously.

Town Manager Nathan Hester provided an update on the long-term project. He explained that the Taylorsville Development Alliance, the Town's economic development non-profit, has been negotiating an equity participation agreement with the property owner. This agreement would allow the non-profit and the owner to split the equity gained from a future sale and redevelopment of the site. While negotiations have recently stalled as the owner considers either the partnership or personally funding the demolition, Mr. Hester emphasized the importance of proceeding with grant applications to remain prepared.

Mr. Hester noted that the CDBG funding would provide \$500,000, which is expected to cover only a portion of the total demolition costs as prices rise. He stated that the Town is also pursuing additional funding through Federal EDA or Golden Leaf grants to cover the remaining balance. He stressed that securing these funds is a vital step toward repurposing the property and encouraging new growth within the Town.

Mayor Holleman opened the floor for public comment. Seeing no one come forward to speak, he closed the public hearing and noted that the session fulfilled the Town's statutory obligation for the grant process.

A motion to apply for the CDBG funding was made by Councilmember Kim Brown, seconded by Councilmember Tamara Odom, and approved unanimously.

12. GIS Maintenance Contract

N. Hester, Town Manager

Town Manager Nathan Hester explained that the contract covers the ongoing maintenance of the Town's Geographic Information System (GIS) specifically for water and sewer infrastructure. He stated that the contract is for a two-year period with a fee not to exceed \$12,264.00.

A motion to approve the contract with WPCOG for GIS Maintenance was made by Councilmember Jack Simms, seconded by Councilmember Kim Brown, and approved unanimously. (See [attachment E](#), which is hereby incorporated and made a part of these minutes.)

13. Interlocal Agreement with Alexander County

N. Hester, Town Manager

Town Manager Nathan Hester explained that the project, a collaborative effort between the Western Piedmont Council of Governments and Alexander County, has reached an impasse. While the necessary right-of-way has been secured from all other property owners to begin construction, one owner has not agreed to the acquisition. Mr. Hester noted that because North Carolina statutes grant municipalities—but not counties—the legal authority to condemn property for road maintenance, the County has requested the Town initiate the proceeding.

Under the terms of the agreement, the Town will be responsible for filing the condemnation with the Register of Deeds and managing the legal paperwork. In return, the County will reimburse the Town for all costs and hold the Town harmless to the fullest extent of the law, utilizing CDBG or other county funds. Mr. Hester emphasized that while condemnation is a last resort, the project is essential to providing residents with a competent street network and protecting the Town’s existing water and sewer infrastructure in that area.

Councilmember Eric Bumgarner sought clarification that the Town would only be acquiring the specific portion of land necessary for the road and not the entire parcel. Mr. Hester confirmed the acquisition is limited to the minimum amount required for paving. Council Member Bumgarner noted that while he generally opposes taking property, the current condition of the road necessitates this action for the benefit of the residents.

Councilmember Kim Brown added that the property in question is located at the entrance of the road and reiterated that all other residents on Sterling Road have already signed over the necessary right-of-way to allow the project to move forward.

A motion to go into the interlocal agreement with Alexander County was made by Councilmember Tamara Odom, seconded by Councilmember Jack Simms, and approved unanimously. (See [attachment F](#), which is hereby incorporated and made a part of these minutes.)

14. Resolution of Condemnation for Street Purposes

N. Hester, Town Manager

Mayor Holleman introduced the resolution authorizing the Town to condemn the necessary right-of-way on the property of Jerrell M. Miller for the Sterling Road improvement project.

Town Attorney Monroe Pannell explained that the adoption of this resolution authorizes the Town to begin legal condemnation proceedings. He noted that the property owner must be provided with a 30-day notice of intent before the action commences. Mr. Pannell further clarified that this notice will not be issued until Alexander County formally adopts the corresponding interlocal agreement, which is expected at their upcoming meeting on May 12th. He reiterated that the project is vital for improving local living conditions and protecting the existing 6-inch water line and various utility customers along the road.

Councilmember Eric Bumgarner stated that the owner is not currently living there and there is no dwelling on the property. Town Attorney Pannell agreed, confirming the property is vacant.

A motion to adopt the resolution of condemnation for the project with Alexander County was made by Councilmember Kim Brown, seconded by Councilmember Tamara Odom, and approved unanimously. (See [attachment G](#), which is hereby incorporated and made a part of these minutes.)

15. SRF Helene Grant Resolution

N. Hester, Town Manager

The Town Council considered adopting a resolution for the Town of Taylorsville to accept \$10,000,000 in State Revolving Grant Funds for the construction of water projects to create a more resilient water distribution system within the Town of Taylorsville.

Town Manager Nathan Hester explained that this water project funding follows the \$5,000,000 sewer grant received the previous month, bringing the total to \$15,000,000 in state assistance. He detailed the funding structure: the first \$5,000,000 is a full grant, and the remaining \$5,000,000 is 75% principal forgiveness, leaving the Town to finance approximately \$1.25 million. Mr. Hester noted that a current utility debt package is set to expire, which will free up room in the next fiscal year's budget to cover these payments without additional strain. He emphasized that this total \$15,000,000 investment will allow the Town to replace a substantial amount of aging infrastructure.

A motion to adopt the resolution to accept \$10,000,000 in State Revolving Grant Funds was made by Councilmember Kim Brown, seconded by Councilmember Eric Bumgarner, and approved unanimously. (See [attachment H](#), which is hereby incorporated and made a part of these minutes.)

16. FY 26-27 Preliminary Budget Presentation

N. Hester, Town Manager

Town Manager Nathan Hester presented the preliminary FY 2026-2027 budget, beginning with a comparison of the Town Council's goals and those established by the Economic Steering Committee. He noted that the visions are nearly identical, focusing on downtown aesthetics, economic development, infrastructure, and establishing Taylorsville as a regional destination.

To meet these goals and maintain current service levels, Mr. Hester proposed an increase in the property tax rate from \$0.35 to \$0.43 per \$100 of assessed value. He explained that without this increase, the Town would face a \$91,692 deficit just to maintain existing services on July 1. For an average homeowner with a property valued at \$200,000, this represents an annual increase of \$160, or approximately \$13.33 per month. He noted that the median tax rate for neighboring municipalities is \$0.44.

Key highlights of the preliminary budget include:

- **Water Rates:** No increase to minimum rates; however, a \$0.25 increase per 1,000 gallons will apply to usage tiers above the minimum.
- **Public Safety:** Funding for an additional School Resource Officer (SRO) for Taylorsville Elementary, body cameras for the police department, one new patrol car, and increased funding for the fire department.
- **Personnel & Services:** Hiring a part-time Code Enforcement Officer to address community complaints and purchasing a new brush truck to support the expanded sanitation services recently adopted.
- **Capital Projects:** Renovations to Town Hall and Matheson Park restrooms (in partnership with the high school), a Parks and Recreation Master Plan, explore a future sports complex, and \$275,000 from the fund balance for economic development land acquisition and due diligence.
- **Infrastructure & Grants:** Continued work on the \$15 million water/sewer projects, a downtown marketing strategy, and seeking grants for streetscape improvements, including burying utilities and revitalizing downtown commercial properties.

Councilmember Kim Brown requested clarification on the fire department's portion of the proposed \$0.43 rate, specifically regarding the designation of \$0.06 as a fire tax for the Central Taylorsville Fire Department. Town Manager Hester verified the allocation but clarified that it will not be a separate tax. Instead, the Town will outline in the budget

message and budget ordinance that \$0.06 of the \$0.43 total rate is dedicated specifically to the Fire Department. This adjustment increases their annual funding from \$119,014 to \$152,200, leaving the Town to operate on a \$0.37 rate.

Councilmember Brown further noted that while residents in the Extra-Territorial Jurisdiction (ETJ) and the remainder of the district currently pay a specific \$0.08 county fire tax, Town residents have historically not paid a designated fire tax; the Town has decided a specific percentage to allocate to the fire department.

Mayor Holleman thanked Mr. Hester for the presentation and announced that a public hearing for the first reading of the budget is scheduled for June 2nd.

17. Establish a Public Hearing

N. Hester, Town Manager

Town Council consider establishing a public hearing on Tuesday, June 2, 2026, at 5:30 p.m. to hear public comment regarding the proposed 2026-2027 Town Budget.

A motion to establish a public hearing on Tuesday, June 2, 2026 concerning the 2026-2027 Town Budget was made by Councilmember Eric Bumgarner, seconded by Councilmember Kim Brown, and approved unanimously.

18. Change Order – Wastewater System Reliability Improvements Project

A. Wike, Public Works

Town Manager Nathan Hester explained that this change order is part of the "Paul Payne Project" and is necessary for the purchase of a new grit washer separator for the wastewater treatment plant. He noted that the existing unit has been out of commission for six months. Mr. Hester detailed the logistics, stating that while the unit itself has a lead time of 4–6 weeks, the control panel requires 12–18 weeks for delivery. He emphasized the urgency of the approval to ensure the project is fully implemented and closed out by the end of the calendar year.

A motion to approve Change Order #2 for the Wastewater System Reliability Improvements Project – Part 2: Grit Washer Replacement was made by Councilmember Tamara Odom, seconded by Councilmember Kim Brown, and approved unanimously. (See [attachment 1](#), which is hereby incorporated and made a part of these minutes.)

19. Staff Reports:

Staff Department Heads

Police Department Reports

Chief Michael Millsaps presented the Police Department's activity report for April 2026. The statistics were as follows:

- Calls for Service: 1,075
- Incident Reports: 60
- Vehicle Stops: 119
- Citations Written: 132
- Arrests: 19
- Felonies: 3
- DWIs: 2
- Total Charges: 20
- Narcotics Seizures: 15.8 grams of marijuana and 3.16 grams of methamphetamine removed from the community.

Chief Millsaps reported that two officers and the department detective attended specialized suicide investigation training. He also introduced the department's first-ever Field Training Officer (FTO) Training Manual. This manual is divided into three segments to ensure all trainers follow consistent, professional procedures during officer instruction.

Chief Millsaps specifically commended Sgt. Flemmings for his hard work and leadership in developing the manual, noting that it is a major step toward the department's goal of self-reliance.

The Chief shared he received a letter of appreciation from the Principal of Alexander County Early College regarding Officer Ralph Harper. The letter praised Officer Harper's professionalism and discretion while assisting a parent in crisis, noting that he resolved the situation effectively without causing a disruption at the school.

Chief Millsaps concluded by noting that the Apple Blossom Festival was a success and stated that the department is currently preparing for the high school graduation ceremony scheduled for May 22nd.

Finance Department Report

Town Manager Nathan Hester introduced Kimberly Sager as the new Finance Director for the Town of Taylorsville, noting that she officially began her duties on May 4, 2026. Mr. Hester expressed the Town's excitement in welcoming her to the leadership team.

Ms. Sager addressed the Council, expressing her enthusiasm for joining the Town and her commitment to serving the community and managing Taylorsville's finances.

Public Works Report

Town Manager Nathan Hester delivered a combined report for the Public Works and Manager's departments, as Public Works Manager Aaron Wike was not in attendance.

Town Manager's Report

N. Hester, Town Manager

Town Manager Nathan Hester provided a combined report highlighting departmental updates and upcoming community events:

- The Town officially closed on the purchase of the Urgent Care property today. Additionally, the fall project to rebuild the restroom facility at Matheson Park is moving forward; Town staff recently met with instructors from Alexander Central High School to finalize the plan.
- The Town purchased a custom-built trailer from the high school today, which will be used to store and organize Christmas lights.
- Mr. Hester shared that he has received numerous compliments regarding the professionalism of the Police Department and the efforts of Public Works in keeping the Town clean. He commended staff for their hard work. A Staff Appreciation Lunch is scheduled for May 22nd at 12:00 p.m. in the Council Chambers.
- A youth block party hosted by the Springs Group, a non-profit serving youth overcoming substance abuse and other challenges, will take place on Thursday, May 14th from 5:00 p.m. to 8:00 p.m. at the ballfield.
- The Town received a formal notification from the Local Government Commission (LGC) concerning the late submission of the FY 25 audit. Mr. Hester noted that while this letter is a standard procedural notification, the Town intends to issue a formal appeal regarding the matter.
- The next Community Planning Meeting is scheduled for Tuesday, May 19th from 6:00 PM to 7:00 PM in the Council Chambers. Discussions will focus on the sign ordinance and other downtown improvement strategies.

Council General Discussion

Councilmember Tamara Odom reflected on the recent community planning meeting, noting the impressive turnout and the productive discussions regarding town progress. She emphasized that the community and Council appear to be aligned in their desire for revitalization and encouraged everyone to attend the next meeting on Tuesday, May 19th, from 6:00 p.m. to 7:00 p.m.

Councilmember Kim Brown expressed public appreciation to the Rotary Club for their efforts in planting flowers throughout the Town and thanked the Public Works Department for their diligence in keeping the plants watered. She also shared an update regarding community events, noting that she has been working on securing food and merchandise vendors for the upcoming Hometown Halloween and Hometown Christmas celebrations. Additionally, she thanked Town Manager Nathan Hester for his ongoing efforts to involve high school students in municipal projects.

Next Meeting:

Work Session – Tuesday, May 19th, 2026, from 2:00 p.m. in the Town Council Chambers.

Regular Meeting – Tuesday, June 2nd, 2026, at 5:30 p.m. in the Town Council Chambers.

Adjournment

Motion was made to adjourn by Councilmember Jack Simms, seconded by Councilmember Eric Bumgarner, and approved unanimously.

With no further business to discuss the meeting was adjourned at approximately 6:43 p.m.

Mayor

Councilmember

Councilmember

Councilmember

Councilmember

Attest: _____

Nicole Mayes, Town Clerk

Town of Taylorsville

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PROCLAMATION

National Day of Prayer

May 7, 2026

WHEREAS, the National Day of Prayer is a tradition that dates back to the founding of our country, when the Continental Congress first called for a day of prayer in 1776; and

WHEREAS, in 1952, the United States Congress established an annual day of prayer, and in 1988, President Ronald Reagan signed into law the designation of the first Thursday in May as the National Day of Prayer; and

WHEREAS, the year 2026 marks a dual milestone: 250 years of prayer in America and the 75th anniversary of the official National Day of Prayer; and

WHEREAS, the 2026 theme, "**Glorify God Among the Nations, Seeking Him in All Generations**," based on 1 Chronicles 16:24, invites us to reflect on our shared history and look forward with hope; and

WHEREAS, prayer has been a source of strength, comfort, and guidance for many citizens of Taylorsville throughout our history, fostering a spirit of unity and compassion within our community; and

WHEREAS, this day provides an opportunity for citizens of all faiths to join together in seeking wisdom for our leaders and peace for our community, state, and nation.

NOW, THEREFORE, I, Mayor of the Town of Taylorsville, do hereby proclaim **May 7, 2026**, as

A DAY OF PRAYER IN TAYLORSVILLE

to coincide with the National Day of Prayer. I encourage all citizens to observe this day in accordance with their own traditions and to join in the spirit of this national celebration.

IN WITNESS WHEREOF, I have hereunto set my hand and caused the Seal of the Town of Taylorsville to be affixed this 5 day of May, 2026.



George B. Holleman
George B. Holleman, Mayor



**AN ORDINANCE AMENDING CHAPTER 50 OF THE TOWN
OF TAYLORSVILLE CODE OF ORDINANCES**

ORDINANCE NO. 2026-01

WHEREAS, after proper notification a Public Hearing was held before the Town Council of Taylorsville on May 5th, 2026, at 5:30 p.m. to consider a proposed amendment to the Town of Taylorsville Code of Ordinances.

WHEREAS, after a unanimous vote, the Town Council of Taylorsville approved a text change to the Town of Taylorsville Code of Ordinances reflected in Chapter 50 section A (5) & (7).

NOW THEREFORE BE IT ORDAINED, by the Town Council of Taylorsville, that the Town of Taylorsville Code of Ordinances is amended to reflect the adopted changes as written below.

(5) All tree trimmings and limbs or portions thereof will be collected when the trimmings and limbs are cut from the stump or body of the tree and placed at the edge of the lot adjoining the street. They must be cut in lengths not to exceed 10 feet 6 feet and not be over 6 inches 4 inches in diameter and shall be placed on the edge of the lot with the larger ends placed in the same direction and neatly piled substantially perpendicular to the curb. It will be considered excessive collection if the collection of limbs shall require more than 1 load with a truck or more than 1 hour with the chipper, extra loads or extra chipping will be performed 30 minutes of labor, which ever is less from the same location on the same day. Additional loads will be collected as time permits. Removal of such limbs by hauling shall be free of charge provided that the quantity of such material shall not exceed a one truck load by volume as determined by the Public Works Director or his designee. If the volume of limbs and cuttings exceed a truck load of volume, a fee at the rate set in the current schedule of fees, will be charged, and which will be invoiced by the Billing Department at Town Hall, according to the current schedule of fees. Town collection forces or its authorized agent will not collect tree stumps or trunks.

(6) No materials, such as trees, shrubbery or underbrush resulting from land being cleared will be collected.

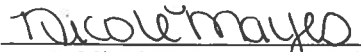
(7) No limbs or debris will be accepted curbside from work performed by a commercial tree service or by individuals hired by the land owner or tenant to perform the work. All limbs and debris from work completed by a commercial tree service shall be disposed of by the contractor, builder, or property owner. If the contractor or builder fails to remove material, the removal thereof shall be the responsibility of the owner of the property.

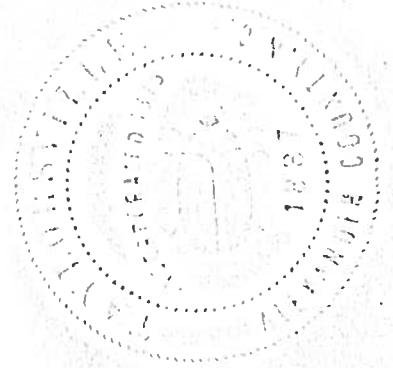
Effective Date

This Ordinance shall become effective upon its adoption by the Town Council of Taylorsville, North Carolina.

Adopted by Town Council this 5th Day of May, 2026.


George B. Holleman, Mayor


Nicole Mayes, Town Clerk



Ordinance # 2026-02

**AN ORDINANCE TO EXTEND THE CORPORATE LIMITS OF THE
TOWN OF TAYLORSVILLE, NORTH CAROLINA**

WHEREAS, the Town Council has been petitioned under G.S. 160A-58.1 to annex the area described below; and

WHEREAS, the Town Council has by resolution directed the Town Clerk to investigate the sufficiency of the petition; and

WHEREAS, the Town Clerk has certified the sufficiency of the petition and a public hearing on the question of this annexation was held at the Town Hall at 5:30 o'clock, p.m. on May 5, 2026, after due notice by publication on April 22, 2026; and

WHEREAS, the Town Council finds that the area described therein meets the standards of G.S. 160A-58.1(b);

NOW THEREFORE BE IT ORDAINED by the Town Board of the Town of Taylorsville, North Carolina:

Section 1. By virtue of the authority granted by G.S. 160A-58.2, the following described non-contiguous territory is hereby annexed and made part of the Town of Taylorsville as of May 5, 2026.

Description I (The 1-Acre Parcel) All that certain tract or parcel of land in Alexander County, North Carolina, and being more particularly described as follows: BEGINNING at the point of intersection of the centerline of State Highway No. 90, with the centerline of a dirt road leading South, Claude Watts' corner; thence running with the centerline of Highway No. 90, North 85 deg. East 137 feet to a point, a new corner of Luna S. Barnes; thence with the Luna S. Barnes line, South 12 deg. West 408 feet to an iron pin, a common corner between Luna S. Barnes and Mary S. Shook; thence South 85 deg. West 100 feet to a point in the center of the dirt road; thence with the center of the dirt road, North 7 deg. East 390 feet to the BEGINNING, containing one (1) acre, more or less.

- Source: Deed recorded 2-8-2024.
- Back Title: Deed Book S23, Page 1913, Alexander County Registry.
- Tax Parcel: 0009797
- Property Address: 0 NC HWY 90 W, Taylorsville, NC 28681

Description II (Subdivision Lots 1-4) BEING all of Lot #1 (0.344 acre), Lot #2 (0.244 acre), Lot #3 (0.234 acre), and Lot #4 (0.240 acre) as shown on plat entitled "Subdivision Survey for Josh Johnson, Owner J. Fam, LLC" and being recorded in Plat Book 20, Page 248, Alexander County Registry of Deeds.


- Source: Deed recorded 2-26-2026.}

Section 2. Upon and after May 5, 2026, the above-described territory and its citizens and property shall be subject to all debts, laws, ordinances and regulations in force in the Town of Taylorsville and shall be entitled to the same privileges and benefits as other parts of the Town of Taylorsville. Said territory shall be subject to municipal taxes according to G.S. 160A-58.10.

Section 3. The Mayor of the Town of Taylorsville shall cause to be recorded in the office of the Register of Deeds of Alexander County, and in the office of the Secretary of State at Raleigh, North Carolina, an accurate map of the annexed territory, described in Section 1 above, together with a duly certified copy of this ordinance. Such a map shall also be delivered to the County Board of Elections, as required by G.S. 163-288.1.

Section 4. Notice of adoption of this ordinance shall be published once, following the effective date of annexation, in a newspaper having general circulation in the Town of Taylorsville.

Adopted this 5 , day of May , 2026.

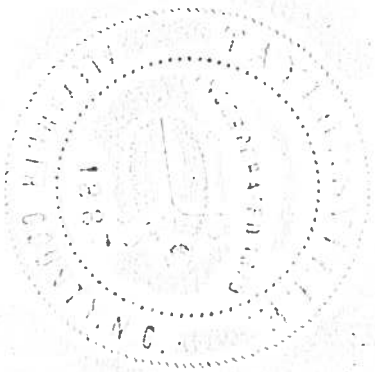


George Holleman, Mayor

ATTEST:



Nicole Mayes, Town Clerk



**RESOLUTION DIRECTING THE CLERK TO INVESTIGATE A PETITION
RECEIVED UNDER G.S. 160A-31**

WHEREAS, a petition requesting annexation of a contiguous area described in said petition was received on April 28, 2026 by the Town Council; and

WHEREAS, G.S. 160A-31 provides that the sufficiency of the petition shall be investigated by the Town Clerk before further annexation proceedings may take place; and

WHEREAS, the Town Council of the Town of Taylorsville deems it advisable to proceed in response to this request for annexation:

Vacant property located on Hammer Road in Taylorsville with parcel number 0062956 owned by Keever's Carpentry. PIN 3759 98 3176

Property located at 175 Hammer Road Taylorsville, NC 28681, with parcel number 0008525 owned by Keever's Carpentry. PIN 3759 98 3076

Property located at 177 Hammer Road Taylorsville, NC 28681, with parcel number 0062955 owned by Keever's Carpentry. PIN 3759 97 3977

NOW, THEREFORE, BE IT RESOLVED by the Town Council of the Town of Taylorsville, North Carolina that:

The Town Clerk is hereby directed to investigate the sufficiency of the above-described petition and to certify as soon as possible to the Town Council the result of her investigation.

Adopted this 5, day of May, 2026.


George Holleman, Mayor

ATTEST:



Nicole Mayes, Town Clerk



ATTACHMENT A
TOWN OF TAYLORSVILLE
GIS MAINTENANCE SERVICES:
JULY 1, 2026 – JUNE 30, 2028
WORK PROGRAM/BUDGET

The following work program and budget are presented as descriptive of the work and dollar amounts called for in the agreement concerning Public Utilities GIS Maintenance Service activities by the Western Piedmont Council of Governments for the Town of Taylorsville. The product(s) of the planning activities shall be:

I. WORK PROGRAM/SCOPE OF SERVICES

The general scope of services called for in this work program require the Planning Agency, on the behalf of the Local Government, to provide professional staff time to maintain the Local Government's GIS database for its utilities. The data can be accessed on the internet via ArcGIS applications, and allows multiple authorized users to view and edit data simultaneously, either on a computer or mobile device. As local government staff continues to grow accustomed to the GIS platform, the Planning Agency will consult with them in order to improve and adjust ArcGIS applications and make them easier to use.

II. DESCRIPTION OF SERVICES PROVIDED

The following activities are descriptive of, but not limited to, the services to be provided by the Planning Agency to the Local Government.

GIS Maintenance

The Planning Agency will maintain the utilities GIS database for the Local Government.

The Planning Agency will ensure that the GIS data remains accessible to authorized Local Government personnel. This GIS allows access to and editing of water, sewer, sign and digitized as-built data using an internet-connected desktop or mobile device. This will be done by using ArcGIS/Esri products.

The Planning Agency will work with requests from Local Government staff to make the existing applications increasingly user-friendly and modify applications for this purpose.

The Planning Agency will provide oversight to the use of GIS by Town personnel. A sample of GIS edits and added features will be reviewed for completeness and proper use of the GIS. Based on this review, Planning Agency staff will meet with Town staff to provide updated training, and the GIS system may be adjusted for improved workflow.

Planning Agency staff will be able to visit the Local Government up to seven (7) times to provide on-site assistance with working with the applications.

0600629- FY27/28

III. OPERATIONS, RESOURCES AND SUPPORT RESPONSIBILITIES

- A. Planning Agency GIS staff will provide services in oversight and performance of tasks required in this contract for services. GIS staff will primarily perform the required duties from the physical location of the Planning Agency and occasionally Local Government offices.
- B. The Local Government will be responsible for assisting the Planning Agency in maintaining the necessary Esri GIS licenses for both Local Government and Planning Agency use in fulfilling the requirements of this contract.
- C. Planning Agency staff are covered by workers compensation insurance in accordance to State Statutes. A limited amount of other insurance is provided by the Planning Agency via relationship with the League of Municipalities. The Planning Agency does not provide automobiles or auto insurance to employees. All Planning Agency staff are required to have a valid driver's license, insurance and a vehicle that can be used for Agency purposes.
- D. The Planning Agency will ensure that all GIS data and applications are compatible with currently supported Windows, macOS, Android, and iOS devices. This will primarily be achieved via ArcGIS Enterprise, ArcGIS Online, ArcGIS Field Maps, and associated technologies.

IV. COMPENSATION

That for the purpose of providing the funds for carrying out this Contract, the Local Government will pay the Planning Agency a fee not to exceed **\$12,264** (Twelve thousand two hundred sixty-four dollars) during the period beginning July 1, 2026 and ending June 30, 2028. These fees will be billed quarterly.

AGREEMENT BETWEEN THE
WESTERN PIEDMONT COUNCIL OF GOVERNMENTS AND
THE TOWN OF TAYLORSVILLE
FOR THE PROVISION OF
GIS MAINTENANCE SERVICES:
JULY 1, 2026- JUNE 30, 2028

This AGREEMENT, entered into on this the first day of July, 2026, by and between the Western Piedmont Council of Governments (hereinafter referred to as the "Planning Agency") and the Town of Taylorsville, North Carolina (hereinafter referred to as the "Local Government"); WITNESSETH THAT:

WHEREAS, the Planning Agency is empowered to provide technical assistance by the North Carolina General Statutes and by resolution passed by the Planning Agency on April 17, 1972. Technical assistance shall consist of the provision of services as described in Attachment A, which is herein made a part of this Contract;

WHEREAS, the Local Government has requested the Planning Agency to provide such technical assistance to the Local Government and;

WHEREAS, the Planning Agency desires to cooperate with the Local Government in every way possible to the end that the proposed activities are carried out in an efficient and professional manner;

NOW, THEREFORE, the parties hereto do mutually agree as follows:

1. **Personnel.** That during the period of this Contract, the Planning Agency will furnish the necessary trained personnel to the Local Government.
2. **Travel/Printing.** The Local Government will pay for expenses related to conferences, conventions, seminars, local travel, etc. of the personnel when the Local Government requests or approves travel related to the Local Government's planning program, or if it is beneficial to both parties, the costs will be shared on an agreed-upon ratio.

The Local Government will also pay for expenses related to printing of report(s), mailings to advisory boards, and other costs not related to normal travel and staffing costs associated with personnel furnished by the Planning Agency.

3. **Compensation.** That for the purpose of providing the funds for carrying out this Contract, the Local Government will pay the Planning Agency a fee not to exceed **\$12,264** (Twelve thousand two hundred sixty-four dollars) during the period beginning July 1, 2026 and ending June 30, 2028. These fees will be billed quarterly.

0600629- FY27/28

4. **Termination/Modifications.** The Local Government may terminate the Contract by giving the Planning Agency a thirty-day written notice. Furthermore, if there is a need to amend the proposal outlined in Attachment A, either party may do so with the written consent of the other.
5. **Time of Performance.** The Planning Agency shall ensure that all services required herein shall be completed and all required reports, maps, and documents submitted during the period beginning July 1, 2026 and ending June 30, 2028.
6. **Interest of Members, Officers, or Employees of the Planning Agency, Members of the Local Government, or Other Public Officials.** No member, officer, or employee of the Planning Agency or its agents; no member of the governing body of the locality in which the program is situated; and no other public official of such locality or localities who exercises any functions or responsibilities with respect to the program during his tenure or for one year thereafter, shall have any financial interest, either direct or indirect, in any contract or subcontract, or the proceeds thereof, for work to be performed in connection with the program assisted under this Agreement. Immediate family members of said members, officers, employees, and officials are similarly barred from having any financial interest in the program. The Planning Agency shall incorporate, or cause to be incorporated, in all such contracts or subcontracts, a provision prohibiting such interest pursuant to the purpose of this section.
7. **Nondiscrimination Clause.** No person in the United States shall on the grounds of race, color, national origin, or sex be excluded from participation in, be denied the benefits of, or be subjected to discrimination with any program or activity funded in whole or in part with funds available under the Housing and Community Development Act of 1974, Section 109.
8. **Age Discrimination Act of 1975, as amended.** No qualified person shall on the basis of age be excluded from participation in, be denied the benefits of, or otherwise be subjected to discrimination under any program or activity which receives or benefits from federal financial assistance.
9. **Section 504, Rehabilitation Act of 1973, as amended.** No qualified handicapped person shall, on the basis of handicap be excluded from participation in, be denied the benefits of, or otherwise be subjected to discrimination under any program or activity which receives or benefits from federal financial assistance.

IN WITNESS WHEREOF, the Planning Agency and the Local Government have executed this Agreement as of the date first above written.

LOCAL GOVERNMENT:
TOWN OF TAYLORSVILLE

PLANNING AGENCY:
WESTERN PIEDMONT COUNCIL
OF GOV'TS.

By: George Hollem By: _____
Mayor Executive Director

By: C. Mattson Hester By: _____
Town Manager Chair

PLANNING AGENCY:

Pre-audit statement:

This instrument has been preaudited in the manner prescribed by the Local Government Budget and Fiscal Control Act.

By: Angela Wagner
Local Government Finance Officer

**INTERLOCAL AGREEMENT
CONDEMNATION COSTS FOR STREET IMPROVEMENT PROJECT**

This Interlocal Agreement (“Agreement”) is made and entered into as of the ___ day of May, 2026, by and between the Town of Taylorsville, North Carolina, a municipal corporation organized and existing under the laws of the State of North Carolina (“Town”), and Alexander County, North Carolina, a political subdivision of the State of North Carolina (“County”).

WHEREAS, the Town and County are units of local government authorized to enter into agreements under the North Carolina Interlocal Cooperation Act, N.C. Gen. Stat. §§ 160A-460 through 160A-466; and

WHEREAS, any unit of local government in North Carolina may enter into contracts or agreements with other units of local government in order to execute any undertaking, and such agreements must be ratified by resolution of the governing board of each participating unit and entered upon its minutes; and

WHEREAS, the County is administering and/or funding a road improvement project intended to improve the quality of life of residents along Sterling Road (the “Project”), including improvements funded in whole or part by a Community Development Block Grant (“CDBG”) or other lawful source of funding; and

WHEREAS, the Project requires acquisition of a parcel or property interest described in this Agreement for roadway widening, paving, drainage, right-of-way, or related public street improvements; and

WHEREAS, the Town has had for many years in place within Sterling Road an 8” sanitary sewer line with attendant manholes and a 6” water line with an attendant fire hydrant; and

WHEREAS, Sterling Road is now, in its current condition, a rather narrow gravel road with ruts, no side ditches to improve drainage, and has a poorly defined lane of travel; and

WHEREAS, if the Project goes forward with the proposed improvements to Sterling Road such improvements will improve access to the Town’s utilities for maintenance, will alleviate the risk of erosion, and thus extend the life of those utilities; and

WHEREAS, the Town and the County have determined that the Project serves a public use and benefit; and

WHEREAS, the Town has determined that condemnation proceedings are necessary to acquire the needed property interest for the public street improvement; and

WHEREAS, the County desires to support the Project by reimbursing the Town for the reasonable and necessary costs of condemnation and by holding the Town harmless from those costs to the extent permitted by law; and

WHEREAS, the parties desire to set forth their respective responsibilities regarding the condemnation, acquisition, payment, reimbursement, and administration of the property acquisition necessary for the Project.

NOW, THEREFORE, in consideration of the mutual covenants and agreements contained herein, the parties agree as follows:

1. PURPOSE

The purpose of this Agreement is to establish the terms under which the Town shall undertake condemnation proceedings to acquire property needed for the Project and the County shall reimburse and hold the Town harmless for the reasonable and necessary costs associated with such condemnation.

2. AUTHORITY

This Agreement is entered into pursuant to N.C. Gen. Stat. § 160A-461 and related provisions of North Carolina law authorizing interlocal cooperation among units of local government. The parties acknowledge that this Agreement constitutes an undertaking within the meaning of N.C. Gen. Stat. § 160A-460.

3. PROPERTY TO BE ACQUIRED

The property subject to acquisition under this Agreement is described as follows:

Parcel ID: 0008838 & 0025581

Deed Book 1625 Page 1857

Current Owner(s): Jerrell Marque Miller

Project Use: Right-of-way, roadway, pavement, drainage, utility relocation, and related public improvements for Sterling Rd. Taylorsville, NC.

4. TOWN RESPONSIBILITIES

The Town shall:

- a. Authorize and initiate condemnation proceedings in its own name, subject to approval by the Town Council and in accordance with applicable North Carolina law;
- b. Retain and direct legal counsel, appraisers, surveyors, title examiners, environmental consultants, and other professionals reasonably necessary to prosecute the condemnation proceeding, subject to applicable procurement and budgeting requirements;
- c. Keep the County reasonably informed of all material developments in the condemnation matter;
- d. Provide the County with copies of significant pleadings, settlement proposals, appraisals, judgments, and other material documents, subject to any applicable privilege or confidentiality restrictions;
- e. Maintain accurate records of all costs incurred in connection with the condemnation proceeding;
- f. Seek to acquire the property interest in a manner reasonably calculated to support completion of the Project on schedule and within budget;

g. Upon the issuance of a Certificate of Substantial Completion by the Project Engineer the Town shall have the right to assign to the County all property rights acquired in the condemnation proceeding.

5. COUNTY RESPONSIBILITIES

The County shall:

a. Reimburse the Town for the reasonable and necessary costs incurred in connection with the condemnation proceeding for the property identified in Section 3, including:

1. appraisal fees;
2. survey costs;
3. title search and title insurance costs, if applicable;
4. attorney's fees and litigation expenses;
5. filing fees and service of process costs;
6. expert witness fees and other court-approved costs;
7. settlement amounts approved in writing by the County; and
8. any compensation, damages, interest, or other amounts that the Town is legally required to pay in connection with the condemnation proceeding, to the extent approved under this Agreement and permitted by law;

b. Hold the Town harmless from the foregoing costs to the fullest extent permitted by law;

c. Use CDBG funds and/or other lawful County funds for the Project to the extent available, eligible, and lawfully budgeted;

d. Approve in writing any settlement, compromise, stipulation, or consent judgment that would increase the County's financial obligation under this Agreement.

e. Accept assignment from the Town all property rights acquired in the condemnation proceeding.

6. FUNDING AND PAYMENT

a. The County's obligations under this Agreement are limited to amounts lawfully appropriated and available for the Project.

b. The Town shall submit itemized invoices and supporting documentation to the County for reimbursement.

c. The County shall pay approved invoices within ten (10) days after receipt of a proper invoice and supporting documentation.

d. If CDBG funds are used, reimbursement shall be subject to all applicable grant rules, budget requirements, and allowability standards.

e. If the parties intend to use federal grant funds, they shall cooperate to ensure that all acquisition, appraisal, environmental, and relocation requirements applicable to those funds are satisfied before funds are expended.

7. SETTLEMENT AND LITIGATION CONTROL

- a. The Town shall serve as the condemning authority and shall prosecute the action unless otherwise agreed in writing.
- b. The County shall have the right to participate in strategy discussions and review valuation issues affecting the Project budget.
- c. The Town shall not enter into any settlement that materially increases the County's payment obligation without the County's prior written consent.
- d. If a court awards compensation or costs beyond the County-approved budget, the parties shall confer in good faith regarding supplemental appropriations or project modification, but nothing herein obligates either party to expend funds not lawfully available or appropriated.

8. TERM

This Agreement shall become effective on the date it is ratified by resolution of both governing boards and shall remain in effect until the later of:

- a. final resolution of the condemnation proceeding; and
- b. final reimbursement of all obligations arising under this Agreement.

9. TERMINATION

- a. Either party may terminate this Agreement by written notice if the Project is abandoned or if continuation becomes unlawful or impracticable.
- b. Termination shall not relieve the County of responsibility for costs already incurred and approved prior to the effective date of termination.
- c. If the County elects to discontinue the Project, the County shall reimburse the Town for all reasonable and necessary costs incurred through the effective date of termination, subject to law and available appropriations.

10. NO UNLAWFUL INDEMNIFICATION

Nothing in this Agreement shall be construed to require either party to indemnify the other beyond the extent permitted by North Carolina law. The County's "hold harmless" obligation is intended solely as a reimbursement obligation for Project-related condemnation costs approved under this Agreement.

11. PUBLIC PURPOSE

The parties find and declare that the Project serves a public purpose by improving a public street, supporting safe travel, and enhancing the quality of life for residents served by the road improvement.

12. RECORDS; AUDIT; PUBLIC INFORMATION

Each party shall maintain records relating to this Agreement in accordance with applicable North Carolina public records, audit, and retention requirements.

13. COMPLIANCE WITH LAW

The parties shall comply with all applicable federal, state, and local laws, ordinances, regulations, grant conditions, and budgetary requirements in carrying out this Agreement.

14. AMENDMENT

This Agreement may be amended only by a written instrument executed by both parties and ratified by resolution of each governing board.

15. ENTIRE AGREEMENT

This Agreement contains the entire understanding of the parties concerning the subject matter hereof and supersedes all prior negotiations and agreements, whether oral or written.

16. SEVERABILITY

If any provision of this Agreement is held invalid, the remaining provisions shall remain in full force and effect.

17. GOVERNING LAW

This Agreement shall be governed by and construed in accordance with the laws of the State of North Carolina.

18. COUNTERPARTS

This Agreement may be executed in counterparts, each of which shall be deemed an original.

IN WITNESS WHEREOF, the parties have caused this Agreement to be executed by their duly authorized officials.

TOWN OF TAYLORSVILLE, NORTH CAROLINA

By: George B. Holleman

Name: George B. Holleman

Title: Mayor

Date:

Attest:

By: Nicole Mayes

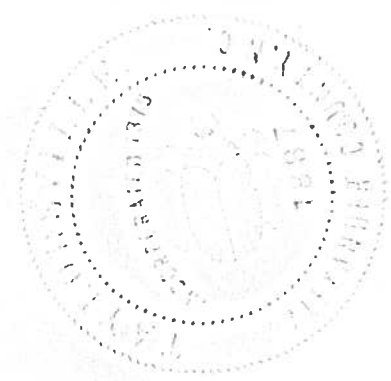
Name: Nicole Mayes

Title: Town Clerk

Approved as to form:

By: Marnie Pannell

Town Attorney



This instrument has been pre-audited in the manner required by The Local Government Budget and Fiscal Control Act.

By: Angela J. Wagner
Finance Officer, Town of Taylorsville

ALEXANDER COUNTY, NORTH CAROLINA

By: _____
Name: Larry Yoder
Title: Chairman
Date:

Attest:

By: _____
Name: Jamie Starnes
Title: Clerk to the Board

Approved as to form:

By: _____
County Attorney

This instrument has been pre-audited in the manner required by The Local Government Budget and Fiscal Control Act.

By: _____
Finance Officer, Alexander County

RESOLUTION 11 - 2026

RESOLUTION OF THE TAYLORSVILLE TOWN COUNCIL
REGARDING CONDEMNATION OF PROPERTY FOR STREET PURPOSES
IN THE STERLING ROAD – RADIO ROAD AREA

WHEREAS, the Town has had for many years in place within Sterling Road an 8” sanitary sewer line with attendant manholes and a 6” water line with an attendant fire hydrant; and

WHEREAS, Sterling Road is now, in its current condition, a rather narrow gravel road with ruts, no side ditches to improve drainage, and has a poorly defined lane of travel; and

WHEREAS, the Town now serves nine (9) homes with Town water and three (3) of those homes with Town sewer; and

WHEREAS, Alexander County is administering and/or funding a road improvement project intended to improve the quality of life of residents along Sterling Road (the “Project”), including improvements funded in whole or part by a Community Development Block Grant (“CDBG”) or other lawful source of funding; and

WHEREAS, the Town and County are units of local government authorized to enter into agreements under the North Carolina Interlocal Cooperation Act, N.C. Gen. Stat. §§ 160A-460 through 160A-466, and the Town and the County have entered into such an agreement to further the Project; and

WHEREAS, the Project requires acquisition of a parcel or property interest described herein for roadway widening, paving, drainage, right-of-way, or related public street improvements; and

WHEREAS, if the Project goes forward with the proposed improvements to Sterling Road such improvements will improve access to the Town’s utilities for maintenance, will alleviate the risk of erosion, thus extend the life of those utilities, and better serve those residents now being served with the Town’s water and sewer utilities; and

WHEREAS, the Town and the County have determined that the Project serves a public use and benefit; and

WHEREAS, the Town has determined that condemnation proceedings are necessary to acquire the needed property interest for the public street improvement; and

WHEREAS, the Project is also shown in part on a certain Map by West Consultants, PLLC, entitled “Public Street Right of Way Dedication (Sterling Road – Taylorsville)”, same being dated November 2025, and the Map is recorded in Plat Book 20 at Page 226, Alexander County Registry.

NOW, THEREFORE, BE IT RESOLVED: That the Town of Taylorsville hereby determines that the Project for construction of the improvements of Sterling Road as described above is a public necessity, that it may be necessary to condemn rights of way for street purposes as hereinafter described, over the property shown on the Map.

That the Town of Taylorsville is authorized to institute any and all necessary legal actions under N.C. General Statutes 40A, Articles 1, 2 and 3, to condemn and appropriate said easements:

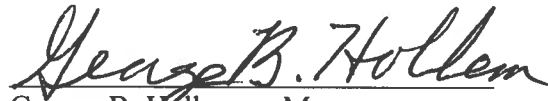
A temporary construction and a perpetual right and easement located as hereinafter described, subject to the limitations hereinafter set out, to enter and construct, reconstruct, replace, enlarge, inspect, maintain a public street for street purposes across the property of Jerrell M. Miller.

That said easements shall be as follows: A permanent 45-foot wide right of way following the centerline of the new 45-foot public right of way being more particularly shown and described on the Map. An additional temporary 15-foot easement for construction, all as shown on the Map, is also necessary and shall end upon the completion of the Project.

That the Town has determined just compensation for said taking in the case of Mr. Miller to be the sum of \$1,500.00.

BE IT FURTHER RESOLVED: That the Town Manager shall institute all actions to secure the rights of way as hereinabove stated.

Adopted this 5 day of May, 2026.


George B. Holleman, Mayor
Town of Taylorsville

ATTESTED TO:

BY: 
Nicole Mayes, Town Clerk

MYDOCUMENTS\MAIN\TAYLORSVILLE-TOWN OF\STERLING ROAD RESOLUTION 4-27-26





RESOLUTION BY GOVERNING BODY OF APPLICANT

WHEREAS, the North Carolina Clean Water Revolving Loan and Grant Act of 1987 has authorized the making of loans and grants to aid eligible units of government in financing the cost of construction of wastewater treatment works, wastewater collection systems, and water supply systems, water conservation projects, and

WHEREAS, the North Carolina Department of Environmental Quality has offered a (State Revolving Loan, State Grant, or State Bond Loan) in the amount of \$ 10,000,000 for the construction of (project description): will implement resilience measures to address system vulnerabilities exposed by Helene, and include permanent repairs that are needed to fortify it against future flood damage:

1. Protection of waterline in Matheson Park area and rebuilding and restoring the culvert drainage structure to ensure no further erosion.
2. Waterline replacement, addition of a small length waterline, and adding looping:
 - a. 4th Avenue/4th Street NE/3rd Avenue NE Water Main Replacement and Upsizing from 2" to 6":
 - 1,235 LF (415 LF is new line for looping)
 - b. Upsize Highway 90 Water Main from 8" to 12": 12,750 LF
 - c. 1st Street NE Water Line, new 6": 740 LF
 - d. Replace and upsize small diameter lines (39 Locations) from 2"-4" to 6": 1,500 LF
 - e. Water service reconnections, and reconnection of hydrants
 - f. Replacement of nine other hydrants, and replacement of about half of the hydrants associated with the above replacement/new water main listed in Items b-e
 - g. Valve Replacement
 - i. 22 new 6" valves, with two (2) located on School Drive
 - ii. 47 new 12" gate Valves
3. Water Hydraulic Model Study
4. Upsize Highway 16 Water Main from 8" to 12": 4,650 LF
5. Replace and upsize small diameter lines (39 Locations) from 2"-4" to 6": 2,800 LF
6. Water service reconnections, and reconnection of hydrants
7. Replacement of about half of the hydrants associated with the above replacement water main listed in Items 4-5 (Upsize Hwy 16 and small diameter lines)
8. Valve Replacement
 - a. 16 new 6" valves
 - b. 17 new 12" gate valves
9. Update the adopted Unifour County Hazard Mitigation Plan (HMP): the current plan does not meet all requirements for the U.S. Environmental Protection Agency's (USEPA's) Emergency Response Plan. The HMP is thorough but does not include specific information about the wastewater infrastructure, so an element of this project will be to enhance the report to follow USEPA guidance and include information about the vulnerability of the wastewater collection system to identified hazards and The

Town of Taylorsville's list of priority resiliency projects remains consistent with the initial SRF-Helene pre-application submitted to DWI in May 2025. Since initial SRF-Helene awards are capped at \$10,000,000 for water projects, the

Town has prioritized infrastructure improvements that can be fully implemented within this funding limit under Phase 1. mitigation strategies to protect it

Phase 1: Projects #1, # 2, 3 and #9 will be advanced as turnkey efforts (Planning, Engineering, Design, Construction) within the \$10,000,000 cap.

WHEREAS, the Town of Taylorsville intends to construct said project in accordance with the approved plans and specifications,

NOW, THEREFORE, BE IT RESOLVED BY THE (GOVERNING BODY) OF THE (UNIT OF GOVERNMENT):

That Town of Taylorsville does hereby accept the (State Revolving Loan, Grant, or State Bond Loan) offer of \$ 10,000,000 .

That the Town of Taylorsville does hereby give assurance to the North Carolina Department of Environmental Quality that all items specified in the (loan or grant) offer, Section II - Assurances will be adhered to.

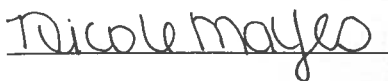
That Nathan Hester – Town Manager, and successors so titled, is hereby authorized and directed to furnish such information as the appropriate State agency may request in connection with such application or the project; to make the assurances as contained above; and to execute such other documents as may be required in connection with the application.

That (Town of Taylorsville has substantially complied or will substantially comply with all Federal, State and local laws, rules, regulations, and ordinances applicable to the project and to Federal and State grants and loans pertaining thereto.

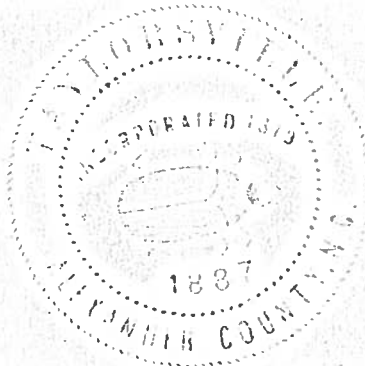
Adopted this the 5th day of May, 2026 at Taylorsville, North Carolina.



George B. Holleman, Mayor



Nicole Mayes, Town Clerk



Revenue Recognition Policy

Adopted: _____

Effective: Retroactive to June 1, 2025

The Town follows generally accepted accounting principles for governmental funds using the modified accrual basis of accounting.

Revenues are recognized when they are measurable and available to finance expenditures of the current fiscal year. For this purpose, the Town considers revenues to be available if collected within sixty (60) days after fiscal year-end, except as noted below.

Property Taxes

Ad valorem taxes receivable, other than those related to registered motor vehicles, are not accrued as revenue, as these amounts are not susceptible to accrual and are generally considered materially past due at fiscal year-end.

Beginning September 1, 2013, the State of North Carolina is responsible for the billing and collection of property taxes on registered motor vehicles on behalf of all municipalities.

Motor vehicle property taxes are due at the time vehicles are registered and are recognized in the fiscal year in which they are received.

This policy shall be applied consistently to all governmental funds for financial reporting purposes.

Adopted this day the _____ day of May, 2026.

Attest:

George Holleman, Mayor

Nicole Mays, Town Clerk

Chapter 130.10: Camping and Other Activity Prohibited on Public Property.

- a. The following words, terms and phrases, when used in this article, shall have the meanings ascribed to them in this subsection, except where the context clearly indicates a different meaning:
 - a. “Camp” or “camping” means the use of town property for living accommodation purposes such as sleeping, making preparations to sleep (including the laying down of bedding for the purpose of sleeping), or storing personal belongings, or placing any tent or other temporary shelter on city property for living accommodation purposes.
 - b. “Temporary shelter” means tents, tarps, or any type of structure or cover, which, whether or not readily moveable, is placed or erected in a fixed location, and which provides shelter from the elements.
- b. It shall be unlawful for anyone to camp on any public property owned by the town including but not limited to public rights-of-way and sidewalks.
- c. Camping as defined in this section is deemed a public nuisance and the town may summarily remove a temporary shelter, bedding, or personal belongings.
- d. It shall be unlawful to light or use a campfire, camp stove, grill, other cooking device, or bonfire on public property, except as may be specifically authorized by a permit or by posted signage.
- e. Civil Penalties:
 - a. Violations of any of the provisions of this section will result in the following civil penalties:
 - i. First offense in any twelve-month period - \$100.00
 - ii. Second offense in any twelve month period - \$500.00
 - iii. Third and each further offense in any twelve month period –\$1000.00
 - b. The Town Manager or the Manager’s designee may issue a notice of violation assessing civil penalties. The notice shall be issued in writing and shall set forth with reasonable specificity the basis for the civil penalty. The notice of violation shall be served by registered or certified mail, or by personal service. When service is made by registered or certified mail, a copy of the notice may also be sent by first class mail. Service shall be deemed sufficient if the first class mail is not returned by the Post Office within ten (10) business days after the mailing. Refusal to accept the notice shall not relieve the violator of the obligation to pay the penalty.
 - c. The notice of violation shall contain a time period which the violation must be corrected. From and after the date specified in the notice, each subsequent day that the violation continues shall constitute a separate and distinct offense subject to additional civil penalties.
 - d. If any person fails to pay any civil penalty within thirty (30) days after the decision becomes final, the City may recover the penalty, together with all costs allowed by law, by filing a civil action in the General Court of Justice in the nature of a suit to collect a debt.
- f. Administrative fee:

- a. Any person who violates this article shall pay an administrative fee of one hundred dollars (\$100.00) per violation in addition to civil penalty.
- g. Other Remedies:
 - a. In addition to civil penalties, a violation of this division is a misdemeanor and may be prosecuted as such. A violation of this division may also be enforced through injunctive or other equitable relief, or by a combination of remedies.

Chapter 120: Mobile Food Vendor Regulations

Definitions:

1. **Mobile Food Vendor or Food Truck** - shall include vendors of food, drink, or other consumable products which may operate as a Food Truck, food trailer, food cart, or other similar mobile or temporary vehicle that is licensed by the NC Division of Motor Vehicles and as authorized by N.C. Gen. Stat. §§ 130A-247 *et seq.*, which is temporarily situated in a location where food items are sold to the general public, and is a vehicle-mounted, vehicle-towed, or vehicle-carried food service establishment, including ice cream trucks, designed to be readily moved.
2. **Vendor** – any person who owns, operates, or manages a business that prepares or serves pre-packaged or cooked food and/or beverages for sale to the public on a recurring basis from a Food Truck.

Locations:

1. General:
 - a. Mobile Food Vendors shall be permitted to operate in any commercial, business, or industrially zoned areas, so long as they obtain written permission from the property owner and submit a copy of said written permission to the City with their application.
 - b. Mobile Food Vendors shall be permitted to operate in any publicly-maintained park(s), but first must receive permission from the City Manager and or the City Parks and Recreations Director.
 - c. Operation of Mobile Food Vendors on individual residentially zoned lots, whether developed with dwellings or not, shall be prohibited.
 - d. Mobile Food Vendors shall not be located within one hundred (100) feet of the main entrance of any restaurant, any outdoor dining space, or any fixed location of competing nature, nor shall Mobile Food Vendors block or park in front of any other open business, unless said business owns the mobile Food Truck, or permission is given by the owner of said business. This requirement shall not apply during festivals or other events when a Mobile Food Vendor is operating on a street that is closed in connection with such festival or other event.
 - e. No Mobile Food Vendor may be parked in a location that prohibits or restricts access to a private property. Minimum five foot (5) spacing is required from any driveway, measured from the driveway apron.
 - f. Mobile Food Vendors must be located at least five (5) feet from any utility box, utility vault, handicapped ramp, or similar feature. The Mobile Food Vendor must be located at least fifteen (15) feet from any fire hydrant. This requirement shall not apply when a Mobile Food Vendor is operating on a street that is closed in connection with a festival or other event.

- g. The Mobile Food Vendor shall not impede or interfere with pedestrian or vehicular traffic flow, nor obstruct ingress/egress of a building as set forth in all applicable North Carolina State Building and Fire Codes.

2. Right-of-way Eligibility Standards:

- a. The Mobile Food Vendor may park and operate in a permitted parking space within a right-of-way owned or maintained by the City of Bessemer City. but at no time shall be parked on any North Carolina Department of Transportation right-of-way as provided for in N.C. Gen. Stat. § 136-18(9), North Carolina Administrative Code 19A NCAC 02E.0414, and NCDOT Maintenance Operations Manual General Ordinance 14. This requirement shall not apply when a Mobile Food Vendor is operating on a street that is closed in connection with a festival or other event.
- b. All Mobile Food Vendors parked and operating as set forth in subsection “a” above must be situated so as to allow at least five (5) feet of unobstructed space for pedestrians on sidewalks, pedestrian paths, and other locations intended primarily for pedestrian travel. If any applicable law, including Americans with Disability Act regulations, shall require a greater distance, the greater distance shall apply.
- c. All Mobile Food Vendors must be situated such that the service window from which customers place orders is oriented facing the sidewalk or other pedestrian walkway side of the Food Truck, and at no time shall customers be allowed to place orders from the motoring public side of the Mobile Food Vendor. The requirement shall not apply when a Mobile Food Vendor is operating on a street that is closed in connection with a festival or other event.
- d. The Mobile Food Vendor may not operate or park within a permitted parking space before 7:00 AM, and must cease operation and leave the permitted parking space by 10:00 PM. This requirement shall not apply when a Mobile Food Vendor is operating on a street that is closed in connection with a festival or other event.

Standards:

1. A Temporary Use Permit (or Mobile Food Vendor Permit) issued by the City of Bessemer City Planning and Zoning Department shall be required for the operation of any Mobile Food Vendor within the incorporated city limits of Bessemer City. The approved permit must be posted in public view while operating within the City of Bessemer City.
2. The vendor shall submit an application to the Planning and Zoning Department, which shall include a site plan showing the location or locations where the Mobile Food Vendor will operate and demonstrate that all requirements of this ordinance can be met while operating at each such location.

3. The Mobile Food Vendor shall only operate at those locations specified in the permit.
4. A permit shall be valid for a period of one year from the date of issuance.
5. A valid health department inspection grade card from the Gaston County Health Department shall be visually displayed on the mobile Food Truck or cart in a clear view of all patrons, and the Mobile Food Vendor shall comply with all regulations and requirements of the Gaston County Health Department, as well as those of any other governmental unit authorized to issue such rules and regulations, and shall provide documentation of compliance upon request.
6. The suspension, expiration, or revocation of approvals and permits associated with any North Carolina county's environmental health department (or substantially similar department) will render the Mobile Food Vendor Permit void.
7. Mobile Food Vendors must comply with all applicable Environmental Health regulations set forth by the North Carolina Department of Health and Human Services, specifically 15A NCAC 18A .2670 of NCDHHS's *Rules of Governing the Food Protection and Sanitation of Food Establishments*.
8. Mobile Food Vendors shall not occupy any ADA handicap accessible parking spaces.
9. Mobile Food Vendors are limited to daily hours of operation between 7:00 AM and 10:00 PM. This restriction shall not apply when a Mobile Food Vendor is operating in connection with a festival or other event that begins earlier or ends later.
10. Mobile Food Vendors shall supply adequate solid waste receptacles for customers. City receptacles may not be utilized for this purpose.
11. No liquid waste or grease may be poured into any tree pit, storm drain, street, gutter pan, sidewalk, or any other public space. Grease cannot be released into the City's sanitary sewer system and shall be disposed of off-site at a separate location suitable to that purpose.
12. Mobile Food Vendors shall make available hand sanitizer to its customers.
13. Food Trucks must have the following fire extinguishers on board during hours of operation: minimum Class 2A, 10B, and C rated extinguishers. If food preparation involves deep frying, a Class K fire extinguisher must also be on the truck. Fire extinguishers shall be maintained pursuant to National Fire Protection Association (NFPA) Standard 10.
14. Mobile Food Vendors shall not operate as a drive through window.
15. The noise level from the Food Truck motor and generator must comply with the City's noise ordinance.
16. No signage shall be allowed other than signs permanently attached to the motor vehicle. The Mobile Food Vendor shall not place or use sound equipment on or in the area of the Food Truck. This requirement shall not apply when a Mobile Food Vendor is operating in connection with a festival or other event.
17. Alcohol may not be served by any Mobile Food Vendor. This requirement shall not apply when a Mobile Food Vendor is operating in connection with a festival or other event , but all state and local laws governing the sale of alcohol shall be complied with. Vendors

must submit proof of all required licensure for the sale of alcohol prior to any such festival or event.

18. Vendor or vendor's designee shall be physically present in or about the Food Truck at all times, except in the case of emergency.
19. The Mobile Food Vendor will bear all costs associated with the establishment and operation of the Food Truck, including, but not limited to, the provision of water and electrical power. This requirement shall not apply when a Mobile Food Vendor is operating in connection with a festival or other event.

Enforcement

1. Civil Penalties:

a. Violations of any of the provisions of this section will result in the following civil penalties:

- i. First offense in any twelve-month period - \$100.00
- ii. Second offense in any twelve month period - \$500.00
- iii. Third and each further offense in any twelve month period –\$1000.00; permit revoked and Mobile Food Vendor becomes ineligible for new permit.

b. The City Manager or the Manager's designee may issue a notice of violation assessing civil penalties. The notice shall be issued in writing and shall set forth with reasonable specificity the basis for the civil penalty. The notice of violation shall be served by registered or certified mail, or by personal service. When service is made by registered or certified mail, a copy of the notice may also be sent by first class mail. Service shall be deemed sufficient if the first class mail is not returned by the Post Office within ten (10) business days after the mailing. Refusal to accept the notice shall not relieve the violator of the obligation to pay the penalty.

c. The notice of violation shall contain a time period which the violation must be corrected. From and after the date specified in the notice, each subsequent day that the violation continues shall constitute a separate and distinct offense subject to additional civil penalties.

d. If any person fails to pay any civil penalty within thirty (30) days after the decision becomes final, the City may recover the penalty, together with all costs allowed by law, by filing a civil action in the General Court of Justice in the nature of a suit to collect a debt.

2. Administrative fee:

a. Any person who violates this article shall pay an administrative fee of one hundred dollars (\$100.00) per violation in addition to civil penalty.

3. Other Remedies:

- a. In addition to civil penalties, a violation of this division is a misdemeanor and may also be enforced through injunctive or other equitable relief, or a combination of remedies.
4. Appeals:
 - a. A party aggrieved may appeal any decision under this section to the City Manager within fifteen (15) calendar days after the contested decision. An appeal must be made in writing and shall contain the reasons supporting the appeal and any evidence that supports it. The person appealing may review the evidence that is the basis of any suspension or violation during the City's normal business hours. The City Manager or his designee shall review the information provided and shall issue a written decision determining whether a violation has occurred.
 - b. After receiving a determination from the City Manager or his designee, a party aggrieved may appeal to the City Council within twenty-one (21) calendar days after the City Manager's decision (or the decision of his designee) was mailed. The scope of the City Council's review shall be limited to verifying the facts supporting a written decision or Findings of Fact made on a suspension. If the City Council finds that the facts as found are correct, the civil penalty, administrative fee, or suspension shall be upheld.
 5. Termination or Amendment of Mobile Food Vending.

The City Council may amend, revise, or terminate mobile food vending by ordinance duly enacted.

CHAPTER 71: STOPPING, STANDING, AND PARKING

Section

General Provisions

- 71.01 Parking prohibited in certain situations
- 71.02 Obedience to no parking signs; unlawful to deface
- 71.03 Parking in fire lane prohibited
- 71.04 Handicapped parking

Parking in Downtown Business District

- 71.20 Marked spaces
- 71.21 Legal manner of parking
- 71.22 Violations

Parking Regulations on Private Property

- 71.40 Written request for regulations
- 71.41 Application
- 71.42 Cost of signs
- 71.43 Regulations adopted
- 71.44 Enforcement

- 71.99 Penalty

GENERAL PROVISIONS

§ 71.01 PARKING PROHIBITED IN CERTAIN SITUATIONS.

(A) No vehicle shall be parked or left standing on any sidewalk.

(B) No person shall park or leave standing any vehicle upon any street which is marked off with lines indicating the parking spaces for vehicles, except that such vehicle be parked entirely within the parking lines.

(C) No person shall double-park at any time and at any place in the town, provided that this section shall not prevent buses and trucks from loading and unloading, and at such times such buses and trucks shall park parallel to the curb.

(D) No person shall park or leave standing any truck, tractor, trailer, semi-trailer, or other vehicle of such dimension as to extend into the traffic lane, whether attended or unattended, upon Main Street, extending from and including the Main Avenue Drive NE, provided that this section shall not prevent buses and trucks from loading and unloading, and at times such buses and trucks shall park parallel to the curb.

(Ord. 18.2, passed - -) Penalty, see § 71.99

§ 71.02 OBEDIENCE TO NO PARKING SIGNS; UNLAWFUL TO DEFACE.

(A) Whenever authorized signs or markings are placed, erected, or installed on the public streets, sidewalks, or alleyways in the town indicating no parking zones or safety zones, no driver of a motor vehicle shall disobey the regulations in connection therewith.

(B) It shall be unlawful for any person to place or cause to be placed, to remove or cause to be removed, or deface or obliterate any "No Parking" sign on the public streets, sidewalks, or alleyways in the town, unless the placing or removal of such sign has been authorized by the Town Board or the North Carolina Department of Transportation.

(Ord. 10.5, passed - -) Penalty, see § 71.99

§ 71.03 PARKING IN FIRE LANE PROHIBITED.

No person shall park a vehicle or permit it to stand, whether attended or unattended, upon any public vehicular area, street, highway, or roadway in any area designated as a fire lane. This section includes a prohibition of parking in

designated fire lanes in a shopping center or mall parking lots and all other public vehicular areas. However, persons loading or unloading supplies or merchandise may park temporarily in a fire lane located in a shopping center or mall parking lot as long as the vehicle is not left unattended.

(Ord. 10.13, passed 2-5-91) Penalty, see § 71.99

§ 71.04 HANDICAPPED PARKING.

(A) No person shall park a vehicle or permit it to stand, whether attended or unattended, upon any public vehicular area, street, highway, or roadway in any area designated as a handicapped parking space. Provided however, persons may park in such designated parking spaces if they are handicapped as defined by G.S. § 20-37.5 or transporting a person who is visually impaired as defined by G.S. § 111-11.

(B) The designation of parking spaces for the physically handicapped and the visually impaired on streets and other areas, including public vehicular areas specified in G.S. § 20-4.01(32) shall be by the use of sign R7-8 for multiple parking spaces as shown in the manual on Uniform Traffic Control Devices, or sign R7-8A for single parking spaces as shown in the Department of Transportation Supplement to the Manual on Uniform Traffic Control Devices.

(Ord. 10.14, passed 2-5-91) Penalty, see § 71.99

PARKING IN DOWNTOWN BUSINESS DISTRICT

§ 71.20 MARKED SPACES.

The Mayor or his representative is hereby directed and authorized to mark off individual parking spaces in the parking zones of the Downtown Business District and in such other zones as may hereafter be established, the parking spaces to be designated by lines painted or durably marked on the curbing or surface of the street. At each space so marked it shall be unlawful to park any vehicle in such a way so that the vehicle shall not be entirely within the limits of the space designated.

(Ord. 10.4, passed 10-2-73) Penalty, see § 71.99

§ 71.21 LEGAL MANNER OF PARKING.

When a parking space in any parking zone is parallel with the adjacent curb or sidewalk, any vehicle parked in such parking space shall be parked so that the foremost part of such vehicle shall be alongside of and nearest to the front line of the parking space. When a parking space is diagonal to the curb or sidewalk, any vehicle parked in such parking space shall be parked with the foremost part of the vehicle directed at and nearest to the front line of the parking space.

(Ord. 10.4, passed 10-2-73) Penalty, see § 71.99

§ 71.22 VIOLATIONS.

(A) It shall be unlawful and a violation of the provisions of this subchapter for any person to:

(1) Park any vehicle across any line or marking of a parking space or in such a position that the vehicle should not be entirely within the area designated by such lines or markings.

(2) Park any vehicle within the area designated as a parking zone for the purpose of making sales of any property to any person on the street. This section shall not apply to the selling or delivery of goods sold within the buildings abutting such streets.

(B) The owner of any vehicle parked in violation of this subchapter shall be prima facie guilty of such violation.

(Ord. 10.4 passed 10-2-73) Penalty, see § 71.99

PARKING REGULATIONS ON PRIVATE PROPERTY

§ 71.40 WRITTEN REQUEST FOR REGULATIONS.

Upon the written request of the owner or person in general charge of the operation and control of any parking areas or driveways of a privately-owned hospital, shopping center, apartment house, condominium complex, commercial office complex, or other privately-owned public vehicular area, as defined in G.S. § 20-4.01(32), the Town Board may regulate or prohibit during specified hours the stopping, standing, or parking of motor vehicles.

(Ord. 10.6, passed 5-6-80)

§ 71.41 APPLICATION.

(A) The owner or person in general charge of the operation and control of the property must submit the request for regulation in writing, including, at a minimum, the following information:

- (1) Name, home address, and business address.
 - (2) Name, location, and type of facility or operation for which regulation is requested.
 - (3) Name of the owner of the property, and, if the applicant is not the owner, the position or authority which entitles the applicant to request regulations.
 - (4) Type of parking regulation requested.
 - (5) A description of the specific area on the property which is to be regulated, including, if necessary, a map or drawing.
- (B) Applications shall be submitted to the Town Clerk and shall be on approved forms, which forms shall be provided by and available upon request from the Town Clerk.

(Ord. 10.6, passed 5-6-80)

§ 71.42 COST OF SIGNS.

The cost of erecting, placing, or installing signs, and the cost of all necessary signs as determined by the Chief of Police, shall be paid by the person requesting regulations.

(Ord. 10.6, passed 5-6-80)

§ 71.43 REGULATIONS ADOPTED.

(A) No person shall stop, leave standing, or park a motor vehicle in the areas specified in this section in violation of posted signs, when signs are placed, erected, or installed giving notice that stopping, standing, or parking is regulated, prohibited, or prohibited during certain hours, in that space or area.

(B) No person or persons shall gather, congregate, loiter, or otherwise assemble in the areas specified in this section in violation of posted signs, when signs are placed, erected, or installed giving notice that congregating, loitering, or otherwise assembling is regulated, prohibited, or prohibited during certain hours, in that space or area.

(C) The locations designated as “No Parking” spaces are set forth in Chapter 73, Schedule II.

(Ord. 10.6, passed 5-6-80) Penalty, see § 71.99

§ 71.44 ENFORCEMENT.

(A) Every law enforcement officer charged with the duty of enforcing this chapter shall note the tag number of any vehicle stopped, standing, or parked in violation of the terms or provisions of this subchapter and in violation of posted signs, when signs are placed, erected, or installed giving notice of the conduct prohibited.

(B) Every law enforcement officer as aforesaid shall attach to the vehicle a notice to the owner thereof that such vehicle has been stopped, left standing, or parked in violation of a provision of this subchapter and instructions to such owner when and where to report with reference to such violation. Each owner shall within 48 hours from the time when such notice was attached, pay to the officer on duty at the Police Department a penalty as set forth in §71.99 for and in full satisfaction of such violation.

(C) The owner of any vehicle parked in violation of this subchapter shall be prima facie guilty of such violation.

(Ord. 10.6, passed 5-6-80)

§ 71.99 PENALTY.

(A) Any person who shall violate any provision of this chapter for which no penalty is otherwise provided shall be subject to the penalty set forth in § 70.99 of this traffic code.

(B) (1) Any person who violates any provision of §§71.03 or 71.04 of this chapter shall be fined \$25, which shall be due and payable within five business days from the issuing date of the ticket. In the event the fine is not timely paid, the investigating police officer, shall have the authority to take a criminal warrant out for the violator in the District Criminal Court of Alexander County.

(2) In the alternative to the fine set forth in division (B)(1) of this section, the investigating officer shall apply the following penalty for violation of §§ 71.03 or 71.04 of this chapter: the owner of a vehicle parked in violation of this section shall be deemed to have appointed any municipal law enforcement officer as his agent for the purpose of arranging for the transportation and safe storage of any vehicle parked in violation of this section.

(Ord. 10.13, passed 2-5-91; Ord. 10.14, passed 2-5-91)

CHAPTER 72: TRAFFIC SCHEDULES

Schedule

I. Speed limits

SCHEDULE I. SPEED LIMITS.

(A) The speed limit on all streets within the town shall be 35 miles per hour unless otherwise posted, pursuant state law or town ordinance.

- (1) Speed limit in all R-1 Residential Districts shall be reduced to 25 miles per hour.
- (2) Ordinances enacting lower speed limits shall be kept on file for public inspection in the office of the town manager.
- (3) Speed limit in all named and unnamed residential subdivisions shall be reduced to 25 miles per hour.

(B) Based upon an engineering and traffic investigation pursuant to the authority granted by G.S. § 20-141(e) through (g), it is hereby determined and declared that the following speed limits are safe and reasonable for the described portions of state highway system streets.

(Am. Ord. 03-2008, passed 2-5-08; Am. Ord. passed 11-3-20)

CHAPTER 73: PARKING SCHEDULES

Schedule

- I. No parking zones
- II. Parking regulations for private businesses

SCHEDULE I. NO PARKING ZONES.

There shall be no stopping, standing or parking of motor vehicles in the following locations during the hours indicated.

<i>Location</i>	<i>Time Limits</i>	<i>Ord. No.</i>	<i>Date Passed</i>
(1) Alongside city hall, except for Police Department and Fire Department vehicles	None	10.1	11-18-46
(2) South side of Main Avenue Drive southeast from intersection with 1st Street southeast to East Main Avenue to town limits	None	10.3	5-4-48
(3) 3rd Street southwest from Main Avenue to town limits	None	10.11	5-5-87
(4) 4th Avenue extending from 1st Street, Northwest, in an easterly direction to Center Street Place	None	10.10	10-7-86

Penalty, see Chapter 73, Schedule II (B) through (E)

SCHEDULE II. PARKING REGULATIONS FOR PRIVATE BUSINESSES.

(A) Except as necessary and incidental to patronizing the following business establishments, it shall be unlawful to stop, leave standing, or park a motor vehicle during the specified days and times on the property and in the parking areas serving such businesses, as set forth in this parking schedule.

<i>Business</i>	<i>Times</i>	<i>Ord. No.</i>	<i>Date Passed</i>
<i>Business</i>	<i>Times</i>	<i>Ord. No.</i>	<i>Date Passed</i>
ABC Package Store	Anytime	10.8	6-16-86

Blue Ridge Bank	6:00 p.m. to 8:00 a.m. Monday - Friday; and 12:00 p.m. Saturday until 8:00 a.m. Monday	10.15	1-2-90
Burger Basket	All hours	—	—
Burger King	7:00 p.m. to 7:00 a.m. each day	10.12	8-4-87
Carolina Tire Company	7:00 p.m. to 7:00 a.m. each day	10.7	3-4-86
Family Dollar Stores	All hours	—	5-29-80
First Baptist Church	All hours	—	8-6-82
First United Methodist Church	6:00 p.m. to 8:00 p.m.	—	1-8-85
Flower's Auto Parts	7:00 p.m. to 7:00 a.m. each day	10.7	3-4-86
Food Lion	All hours	—	—
Four Brothers	After dark, other than people doing business in store	10.16	3-17-90
Giovanni's Pizza	11:00 a.m. to 12:00 midnight each day	10.9	9-2-86
Hammer Motors	All hours	—	7-24-81
Lackey Plumbing	6:00 p.m. to 7:00 a.m.	—	9-22-80
McDonald's	All hours	—	—
McLeod-Feimster Hardware Convenience	Anytime	10.18	3-1-94
Modern Cleaners	All hours	—	6-2-82
Larry Schronce Ford	All hours	—	3-25-82
Sharpe Property	All hours	—	11-1-83
Tarlton Properties	All hours	—	3-7-85
Taylor Togs, Inc.	When closed	—	10-26-82
Wachovia Bank & Trust Co.	All hours	—	6-2-82
Wash-A-Rama and Speedy Car Wash	Anytime	10.17	9-6-92
Western Auto	All hours	—	8-8-83
Westgate Shopping Center	All hours	—	7-6-82

(B) Every law enforcement officer charged with the duty of enforcing this chapter shall note the tag number of any vehicle stopped, standing, or parked in violation of this schedule during the specified hours. Each such officer shall attach to the vehicle a notice to the owner thereof that such vehicle has been stopped, left standing, or parked in violation of a provision of this parking schedule and instructions to such owner when and where to report with reference to such violation.

(C) The owner of any vehicle parked in violation of this chapter shall be prima facie guilty of such violation.

(D) This parking schedule shall not apply to the owner or owners of the properties, or to their employees, or agents.

(E) Provisions concerning the the businesses of Wally Ballard on 7th Street SW and Ralph Lowthroppe in the alley way and parking lot behind old Smithey's store are adopted by reference from the Town Board Meeting of January 7, 1997.

(F) Penalty. Each owner whose vehicle has been stopped, left standing, or parked in violation of this chapter shall have five business days from the time when such notice was attached to such vehicle to pay to the officer on duty at the Police Department at city hall, as a penalty for and in full satisfaction of such violation, the sum of \$50. Any person who shall fail to pay said \$50 within 48 hours, shall be guilty of an offense and shall be subject to an additional penalty of \$50, plus the costs of court. (Ord. 10.7, passed 3-4-86; Am. Ord. 10.16, passed 3-17-90; Am. Ord. 10.17, passed 9-6-92; Am. Ord. 10.18, passed 3-1-94; Am. Ord. passed 1-7-97)

Cross-reference:

Loitering at certain private businesses - Wash-A-Rama and Speedy Car Wash, see §130.03



**PLANNING & INSPECTIONS DEPARTMENT
VACANT COMMERCIAL PROPERTY REGISTRATION**

INSTRUCTIONS: Please complete this application and provide the required information. All applicable sections of this form must be completed, all required information provided and the application fee paid at the time of submittal.

(1) PROPERTY INFORMATION:

PHYSICAL ADDRESS: _____
CITY _____ STATE _____ ZIP CODE _____
TAX PROPERTY IDENTIFICATION NUMBER (PIN): _____
TAX PARCEL NUMBER: _____

(2) PROPERTY OWNER INFORMATION:

NAME: _____ TELEPHONE: _____
MAILING ADDRESS: _____
CITY _____ STATE _____ ZIP CODE _____

(3) PROPERTY MANAGEMENT INFORMATION (IF APPLICABLE):

If the property owner's principal residence is not local, then a local property management company shall be contracted to fulfill the maintenance and security requirements of this section.

PROPERTY MANAGER NAME: _____
MAILING ADDRESS: _____
CITY _____ STATE _____ ZIP CODE _____
CONTACT TELEPHONE: _____

(4) PROPERTY OWNER(S) CERTIFICATION:

I hereby certify that, to the best of my knowledge, the information shown on this application is true and accurate. The undersigned property owner(s) hereby certify to the ownership of the subject property.

Property Owner's Signature

Date of Signature

Property Owner's Signature

Date of Signature

(5) PROPERTY MANAGEMENT CERTIFICATION:

IT IS HEREBY CERTIFIED, that _____, a Corporation, has been contracted by _____, the owner of the property located at _____, Eden, NC, 27288, for the maintenance and security requirements of said property.

IN TESTIMONY WHEREOF, that said Corporation has caused these presents to be signed by its duly authorized officer and has caused its Corporate Seal to be affixed thereto.

Witness the signature(s) and seal(s) this _____ day of _____, 20_____.

CORPORATE SEAL

Name of Corporation

_____ Secretary

By: _____

_____ President

DEPARTMENTAL USE ONLY

APPLICATION NUMBER: _____

FEE PAID: _____

RECEIVED BY: _____

DATE: _____

Annual fee \$15, due July 1 of each year. Fees shall not be prorated.

“**Owner of Record**” is the person or entity listed on recorded deed, probated will or heir by intestacy.

“**Property**” means any unimproved or improved real property or portion thereof, situated in the Town and includes the buildings or structures located on the Property regardless of condition.

“**Residential Property**” means a building, or portion thereof, designed exclusively for residential occupancy, including one-family, two-family, multiple dwellings, mobile homes, house trailers, boarding and lodging houses, apartment houses, and apartment hotels.

“**Town**” means the Town of Warrenton corporate limits and its Extra Territorial Jurisdiction.

“**Utilities**” means water, sewer, telephone, natural and propane gas, and electricity services.

“**Vacant**” means a Property that has not been legally occupied for thirty days. Legally occupied means occupancy by the owner or any business or individual whose presence therein is with the consent of the owner.

§155.03 Registration Required

(A) Any vacant commercial property located within the Town’s C-1 and C-2 districts must be registered by the Owner with the Town Administrator, either (1) of the Owner of a Vacant Property’s own accord before receiving a Notice of Registration Requirement, or (2) within 30 days of receiving a Notice of Registration Requirement from the Town.

(B) The Town will send a Notice of Registration Requirement to the Owner of Record of Properties that exhibit Evidence of Vacancy. Owner shall register Property within the time period set forth in Section 3(a) of this Chapter unless Owner can provide clear and convincing evidence to the Town Administrator, within such time period, that the Property is not Vacant.

(C) The Registration shall contain:

- (1) the name of the Owner (corporation or individual),
- (2) the direct street/office mailing address of the Owner and P.O. Box if applicable,
- (3) a direct contact name and phone number,
- (4) the name, address and telephone number of any local property management company hired by the Owner to meet the Maintenance requirements of this Chapter if Owner’s principal residence is not Local.

(D) Any changes in the information in (b)(i)-(b)(iv) of this Section shall be reported to the Town within thirty (30) days of such changes.

(E) Registration must be renewed annually.

(F) Vacant properties shall remain subject to the annual registration, maintenance, and security requirements of this Chapter as long as they remain Vacant.

(G) Once the Property is no longer Vacant or is sold, the owner must provide written proof of occupancy or sale to the Town Administrator.

§155.04 Fees

(A) The fee for registering a Vacant Property shall be \$15 annually, beginning on July 1. Fees will not be prorated.

(B) Registration fee may be waived by the Town Council if Owner can demonstrate with clear and convincing evidence (1) that the Property has been sold, or (2) that the Property will be occupied within 30 days from the date of Notice of Registration Requirement.

§155.05 Maintenance Requirements

Properties subject to this Chapter shall be kept in compliance with the following maintenance requirements:

(A) The exteriors of building(s)/structure(s) on the Property shall be painted and maintained in a way that does not exhibit any Evidence of Vacancy.

(B) The yard(s) of the Property shall be maintained in a way that does not provide Evidence of Vacancy.

(C) The deck(s) and porch(s) located on the Property shall be maintained in a way that does not provide Evidence of Vacancy.

(D) The window(s) and door(s) of building(s)/structure(s) of the property shall be intact and operable and shall be maintained in a way that does not provide Evidence of Vacancy.

(E) Instances of rotting of building(s)/structure(s) located on the Property or portion thereof shall be corrected in order to eliminate Evidence of Vacancy so that no visible rotting, with the exterior painted and kept in good aesthetic condition.

(F) The Property shall be maintained so as to exhibit no Evidence of Vacancy.

(G) The storefronts and facades of buildings shall be maintained in a way that does not provide Evidence of Vacancy.

(H) The interiors, when visible to passersby through storefront windows, shall be maintained in a way that does not exhibit Evidence of Vacancy.

§155.06 Security Requirements.

Vacant properties subject to this Chapter shall comply with the following security requirements.

(A) The Property shall be maintained in a secure manner so as not to be accessible to unauthorized persons. This includes, without limitation, the closure and locking of windows, doors (including but not limited to walk-through, sliding, and garage), gates, pet doors, and any other such opening of such size that it may allow a child to access the interior of the Property or structure(s).

(B) Broken windows shall be replaced and/or re-glazed; windows at street level shall not be boarded up.

§155.07 Requirement to Hire Local Property Management Company for Out-of-Area Owners.

(A) If the Property Owner's principal residence is not Local, then a Local property management company shall be contracted to fulfill the maintenance and security requirements of this Chapter, set forth in Sections 5 and 6, and any other applicable laws.

(B) The Property shall be posted with the name and 24-hour contact phone number of the local property management company. The posting shall be 18 inches by 24 inches and shall be of a font that is legible from a distance of 45 feet and shall contain along with the name and 24-hour contact number the words "THIS PROPERTY MANAGED BY" and "TO REPORT PROBLEMS OR CONCERNS CALL." The posting shall be placed in the interior of a window facing the street to the front of the Property so it is visible from the street, or secured to the exterior of the building/structure facing the street to the front of the Property so it is visible from the street or, if no such area exists, on a stake of sufficient size to support the posting in a location that is visible from the street to the front of the Property but not readily accessible to vandals. The exterior posting must be constructed of and printed with weather resistant materials.

(C) The requirement set forth in part (a) of this section may be waived by the Town Board for owners who (1) reliably demonstrate an ability to maintain the property and (2) have not received any citations for maintenance violations in the previous quarter.

(D) Owner may appeal this requirement to the Town Board of Commissioners which may excuse Owner from compliance if Owner can present the ability to meet the requirements of this Chapter without hiring a local property management company.

§155.08 Inspections.

The Town shall have the authority and the duty to inspect properties subject to this Chapter for compliance and to issue citations for any violations. The Town shall have the discretion to determine when and how such inspections are to be made, provided that their policies are reasonably calculated to ensure that this Chapter is enforced.

§155.09 Enforcement; Violations; and Penalties.

(A) It shall be unlawful for any Owner to be in violation of any of the provisions of this Chapter.

(B) Any person who violates a provision of this Chapter or fails to comply with any order made thereunder and from which no appeal has been taken, or who shall fail to comply with such order as affirmed or modified by appeal, or by a court of competent jurisdiction, within the time fixed herein, shall severally, for each and every such violation and noncompliance respectively, be guilty of a misdemeanor, punishable as provided in this Chapter.

(C) The imposition of one penalty for any violation shall not excuse the violation, or authorize its continuance.

(D) All such persons shall be required to submit an acceptable plan of action to the Town Administrator within 10 business days of notification. This plan of action must include, but is not limited to, a description of the work to be done, by whom and a specific schedule. Plans shall be reviewed by the Board of Commissioners and work is to commence within 15 days of Board approval. When not otherwise specified, failure to meet any stated condition within 10 days of required action shall constitute a separate offense.

(E) Penalties for failure to comply:

- (1) Initial Registration. Failure to initially register with the Town within the time frame required is punishable by a civil penalty of \$50.

- (2) Changes to Registration. Failure to report changes to registration information within time frame required is punishable by a civil penalty of \$50.
- (3) Annual Registration. Failure to register annually is punishable by a civil penalty of \$50.
- (4) Maintenance and Security Requirements. Failure to meet the maintenance and security requirements is punishable by a civil penalty of \$500.
- (5) Failure to submit plan. Failure to submit plan of corrective action is a violation punishable by a civil penalty of \$50.
- (6) Failure to implement plan. Failure to implement plan within 15 days of approval or complete it in a timely manner is a violation punishable by a civil penalty of \$500.

§155.10 Appeals.

Any person aggrieved by any of the requirements of this Chapter may present an appeal in writing to the Board of Commissioners.

§155.11 Severability.

Should any provision, section, paragraph, sentence or word of this Chapter be determined or declared invalid by any final court action in a court of competent jurisdiction or by reason of any preemptive legislation, the remaining provisions, sections, paragraphs, sentences or words of this chapter shall remain in full force and effect.

§155.12 Preemption.

Except as specifically preempted by N.C.G.S. §160A-441, et. seq. § 160A-439 or town ordinances promulgated pursuant to N.C.G.S. §160A-439, et. seq., this Chapter shall apply to all Vacant Properties in the C-1 and C-2 zoning districts in the Town of Warrenton.

Fiscal Year 2026/27 Balanced Budget

	2024/25 Budget	2025/26 Budget	Percent Change
Revenues			
General Fund	2,797,250	3,837,449	37.2%
Powell Bill Fund	80,005	80,005	
Enterprise Fund	3,066,750	3,052,250	-0.5%
Total Revenues	\$5,944,005	\$6,969,704	17.3%

	2024/25 Budget	2025/26 Budget	Percent Change
Expenditures			
General Fund	2,797,250	3,837,424	37.2%
Powell Bill Fund	80,005	80,005	
Enterprise Fund	3,066,750	3,052,250	-0.5%
Total Expenditures	\$5,944,005	\$6,969,680	17.3%

	2024/25 Budget	2025/26 Budget	Percent Change
Total Revenues by Category			
Ad Valorem Taxes	949,750	1,146,669	20.7%
Other Taxes	1,175,000	1,215,000	3.4%
Unrestricted Intergovernmental Revenues	10,500	10,500	0.0%
Restricted Intergovernmental Revenues	0	1,000	#DIV/0!
Licenses & Permits	4,150	4,500	8.4%
Sales & Services	116,900	216,900	85.5%
Investment Earnings	116,250	96,000	-17.4%
Financing Sources	15,000	15,000	0.0%
Fund Balance	5,800	742,730	12705.7%
Other Revenues	403,900	404,150	0.1%
Powell Bill Revenue	80,005	80,005	0.0%
Enterprise Revenues	3,066,750	3,052,250	-0.5%
Total Revenues	\$5,944,005	\$6,984,704	17.5%

	2024/25 Budget	2025/26 Budget	Percent Change
Total Expenditures by Function			
Town Council	80,200	77,624	-3.2%
Administration	353,635	356,455	0.8%
Buildings	33,550	134,550	301.0%
Rental Property	6,500	5,500	-15.4%
Police	1,560,871	1,799,330	15.3%
Streets & Sanitation	519,500	634,796	22.2%
Parks & Recreation	39,050	190,300	387.3%
Cemetery	19,980	52,669	163.6%
Planning & Development	40,000	53,000	32.5%
Tourism	20,450	371,500	1716.6%
Public Safety	123,514	161,700	-100.0%
Powell Bill	80,005	80,005	0.0%
Enterprise	3,066,750	3,052,250	-0.5%
Total Expenditures	\$5,944,005	\$6,969,680	17.3%

Draft

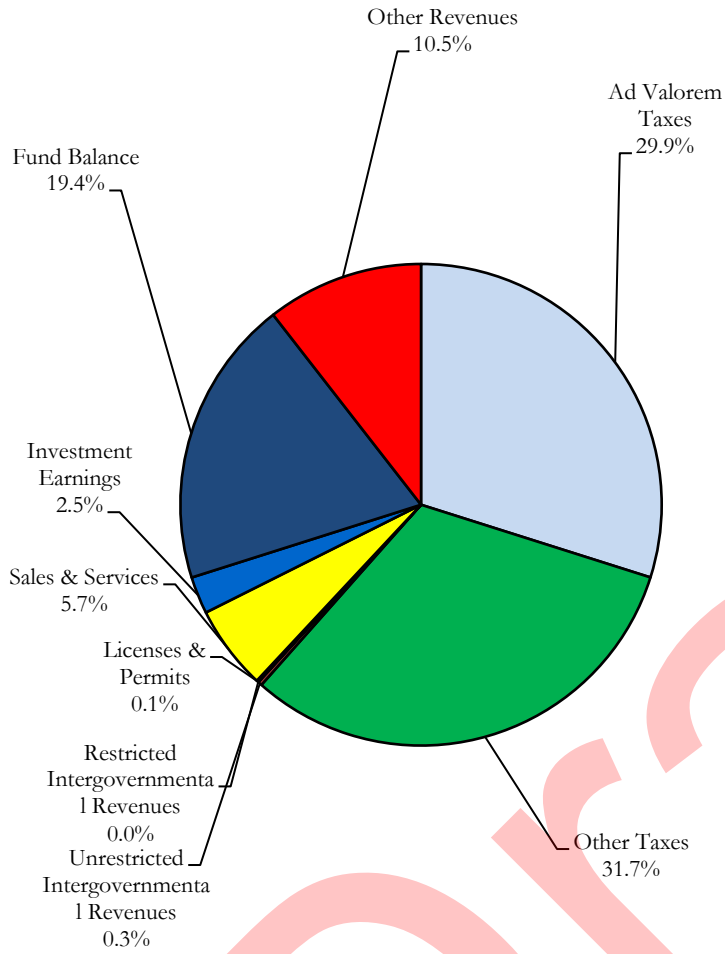
Draft

General Fund Revenue Summary

	2024/25 Budget	2025/26 Budget	Percent Change
<i>Revenues by Category</i>			
Ad Valorem Taxes	949,750	1,146,669	20.7%
Other Taxes	1,175,000	1,215,000	3.4%
Unrestricted Intergovernmental Revenues	10,500	10,500	0.0%
Restricted Intergovernmental Revenues	0	1,000	#DIV/0!
Licenses & Permits	4,150	4,500	8.4%
Sales & Services	116,900	216,900	85.5%
Investment Earnings	116,250	96,000	-17.4%
Fund Balance	5,800	742,730	0.0%
Other Revenues	403,900	404,150	0.1%
Total Revenues	\$2,782,250	\$3,837,449	37.9%

Draft

Fiscal Year 2026/2027 Revenues by Category, General Fund



General Fund Revenues

		2025/26 Budget	2026/27 Budget	Percent Change
<i>Ad Valorem Taxes</i>				
10-4111-000	Ad Valorem Taxes, Current Year	877,250	1,051,419	19.9%
10-4112-000	Ad Valorem Taxes, Prior Years	12,500	12,500	0.0%
10-4120-000	Motor Vehicle Taxes	56,000	78,750	40.6%
10-4113-000	Penalties & Interest	4,000	4,000	0.0%
	Sub Total	\$949,750	\$1,146,669	20.7%
<i>Other Taxes</i>				
10-4232-000	1/2-Cent Option Sales Tax (Chapter 40)	230,000	240,000	4.3%
10-4232-000	1/2-Cent Option Sales Tax (Chapter 42)	120,000	130,000	8.3%
10-4232-000	Local Option Sales Tax 1%	240,000	240,000	0.0%
10-4232-000	1/4 Cent 2002 Sales Tax(Chapter 44)	125,000	135,000	8.0%
10-4232-000	Hold Harmless for rep. art 44 and Ex. Distr.	275,000	285,000	3.6%
10-4234-000	Franchise Tax	130,000	130,000	0.0%
10-4234-000	Telecommunications Franchise Tax	28,000	28,000	0.0%
10-4234-000	Cable Franchise Revenue	25,500	25,500	0.0%
10-4234-000	Gas Franchise Tax Revenue	1,500	1,500	0.0%
	Sub Total	\$1,175,000	\$1,215,000	3.4%
<i>Unrestricted Intergovernmental Revenues</i>				
10-4231-000	Beer & Wine Tax	10,500	10,500	0.0%
	Sub Total	\$10,500	\$10,500	0.0%
<i>Restricted Intergovernmental Revenues</i>				
10-4271-000	Police Confiscations	0	1,000	#DIV/0!
	Sub Total	\$0	\$1,000	#DIV/0!
<i>Licenses & Permits</i>				
10-4543-000	Event Permits	4,150	4,500	8.4%
	Sub Total	\$4,150	\$4,500	8.4%
<i>Sales & Services</i>				
10-4512-000	Accident Reports	300	300	0.0%
10-4410-000	Cemetery Lot Sales	16,000	16,000	0.0%
10-4531-000	Officers' Fees	600	600	0.0%
10-4272-000	SRO Reimbursement	100,000	200,000	100.0%
	Sub Total	\$116,900	\$216,900	85.5%
<i>Investment Earnings</i>				
10-4311-000	Investment Earnings	116,250	96,000	-17.4%
	Sub Total	\$116,250	\$96,000	-17.4%
<i>Financing Sources</i>				
10-4715-000	OFS - Lease Liability Issued	2,500	2,500	100.0%
10-4716-000	OFS - SBITA Liability Issued	12,500	12,500	100.0%
	Sub Total	\$15,000	\$15,000	100.0%
<i>Fund Balance</i>				
10-4999-000	Fund Balance Appropriated	5,800	742,730	0.0%
	Sub Total	\$5,800	\$742,730	0.0%
<i>Other Revenues</i>				
10-4210-000	ABC Revenue	80,000	60,000	-25.0%
10-4211-000	ABC Revenue - Police	0	5,000	
10-4512-000	Parking Violations	250	250	0.0%
10-4431-000	Rent of ABC Building	30,000	30,000	0.0%
10-4433-000	Rent of Park House	8,400	8,400	0.0%
10-4451-000	Solid Waste Fee	284,000	284,000	0.0%
10-4434-000	Misc.,Park shelter Fees	1,250	1,500	20.0%
	Sub Total	\$403,900	\$389,150	-3.7%
	Total Revenues	\$2,797,250	\$3,837,449	37.2%

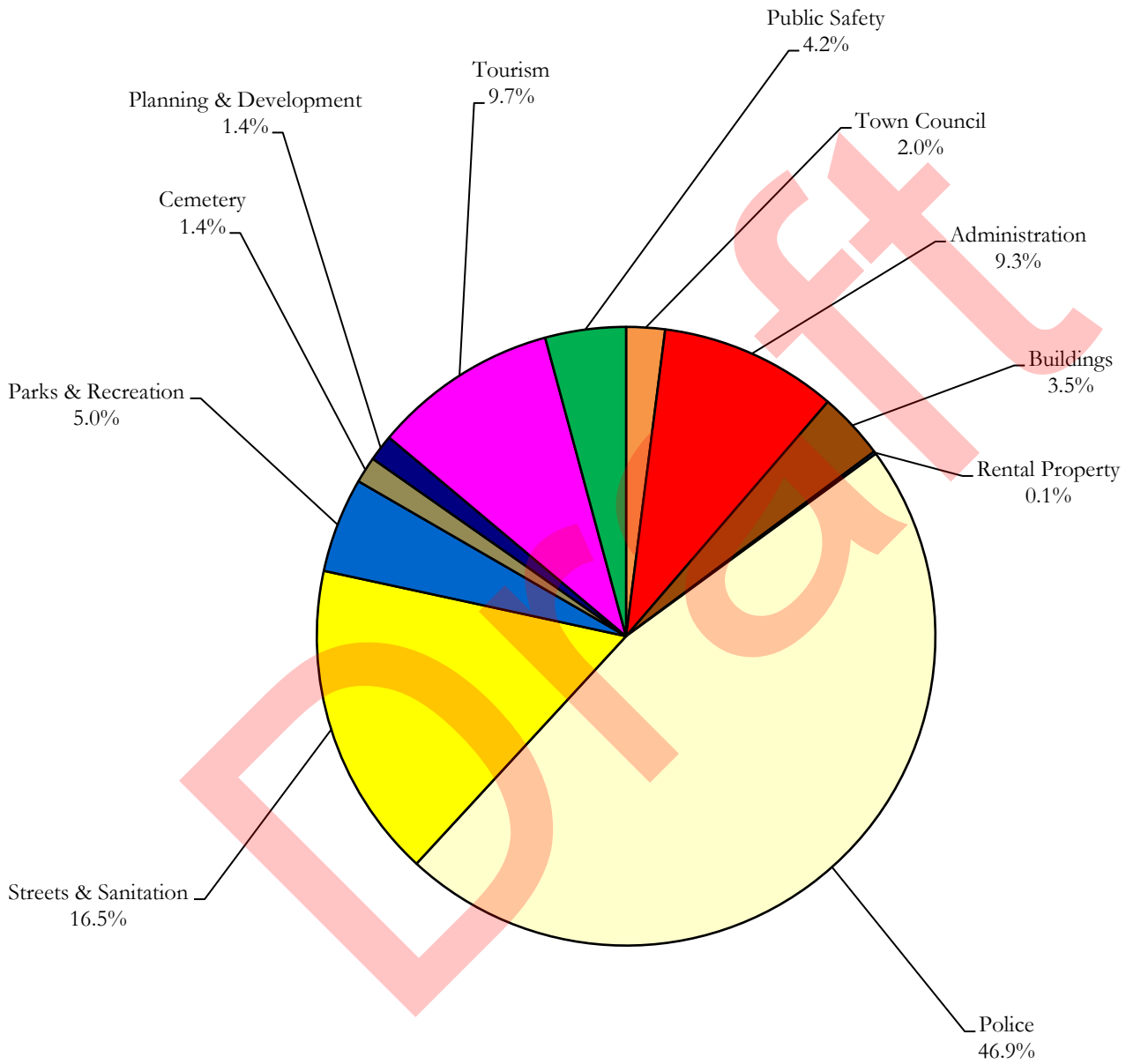
General Fund Expenditure Summaries

	2024/25 Budget	2025/26 Budget	Percent Change
<i>Expenditures by Function</i>			
Town Council	80,200	77,624	-3.2%
Administration	353,635	356,455	0.8%
Buildings	33,550	134,550	301.0%
Rental Property	6,500	5,500	-15.4%
Police	1,560,871	1,799,330	15.3%
Streets & Sanitation	519,500	634,796	22.2%
Parks & Recreation	39,050	190,300	387.3%
Cemetery	19,980	52,669	163.6%
Planning & Development	40,000	53,000	32.5%
Tourism	20,450	371,500	1716.6%
Public Safety	123,514	161,700	0.0%
Total Expenditures	\$2,797,250	\$3,837,424	37.2%

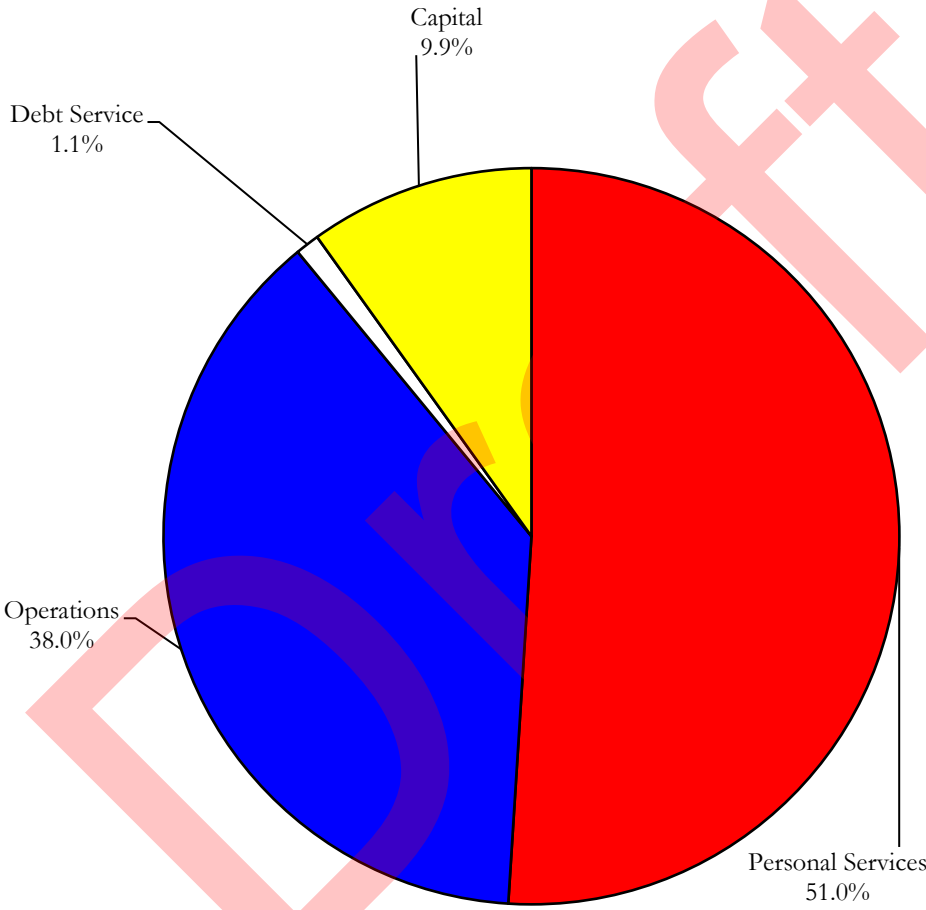
<i>Expenditures by Category</i>			
Personal Services	1,455,046	1,675,094	15.1%
Operations	1,106,490	1,249,380	12.9%
Debt Service	34,750	34,750	0.0%
Capital	57,000	325,000	470.2%
Contributions	143,964	183,200	
Total Expenditures	\$2,797,250	\$3,467,424	24.0%

<i>Full Time Employees</i>			
Elected Officials	5	5	0.0%
Full Time Equivalents	18.1	18.1	0.0%
Total	23.1	23.1	0.0%

Fiscal Year 2026/2027 Expenditures by Function, General Fund



Fiscal Year 2026/2027
Expenditures by Category, General Fund



Town Council

		2025/26 Budget	2026/27 Budget	Percent Change
<i>Personal Services</i>				
10-5100-416	Salaries	41,800	42,753	2.3%
10-5100-421	FICA	3,200	3,271	2.2%
	Sub Total	\$45,000	\$46,024	2.3%
<i>Operations</i>				
10-5100-515	Advertising	3,500	3,500	0.0%
10-5100-512-213	Contracted Services - Attorney	20,000	20,000	0.0%
10-5100-534	Dues & Subscriptions	500	500	0.0%
10-5100-575	Election	0	0	0.0%
10-5100-553	Fuel	1,500	0	-100.0%
10-5100-575	Holiday/Event Expenses	1,500	1,500	0.0%
10-5100-426	Insurance - Workers Comp	100	100	0.0%
10.4100.1650	Insurance - Life Insurance	1,500	1,500	100.0%
10-5100-575	Mayor Manager Annual Meeting BMGC	1,500	1,500	0.0%
10-5100-579	Misc	3,600	1,500	-58.3%
10-5100-513	Travel	1,500	1,500	0.0%
	Sub Total	\$35,200	\$31,600	-10.2%
	Total Expenditures	\$80,200	\$77,624	-3.2%
<i>Employees</i>				
	Elected Officials	5	5	0.0%
	Total	5	5	0.0%

Administration

		2025/26 Budget	2026/27 Budget	Percent Change
Personal Services				
10-5210-411	Salaries	125,900	130,445	3.6%
10-5210-417	Education Incentive	2,000	2,000	0.0%
10-5210-431	Employee Retiree Insurance Benefit	5,000	5,000	100.0%
10-5210-421	FICA	9,650	9,979	3.4%
10-5210-433	Group Disability	260	445	71.2%
10-5210-425	Group Insurance	14,275	15,868	11.2%
10-5210-425	HRA Fund	1,000	0	-100.0%
10-5210-423	Retirement	17,250	18,760	8.8%
10-5210-424	401-K Contribution	6,000	6,212	3.5%
Sub Total		\$181,335	\$188,709	4.1%
Operations				
10-5210-515	Advertising	800	800	0.0%
10-5210-601	Annexations	250	250	0.0%
10-5210-532	Bank Service Charges	1,000	1,000	0.0%
10-5210-579	Bereavment/Flowers	300	300	0.0%
10-5210-512	Contracted Services	1,000	1,000	0.0%
10-5210-512-211	Contracted Services - Accountant - G. Isley Group	15,000	25,000	66.7%
10-5210-537	Contracted Services - Alex Co Tax Collection	32,000	33,000	3.1%
10-5210-512-211	Contracted Services - Audit	30,000	20,000	-33.3%
10-5210-512-216	Contracted Services - Debt Book	3,750	3,750	0.0%
10-5210-512-201	Contracted Services - Harris Computers	8,000	0	-100.0%
10-5210-512	Contracted Services - TCP	2,000	2,000	0.0%
10-5210-512-200	Contracted Services - Town Ordinances	2,000	2,000	0.0%
10-5210-535	Copier Lease	3,000	3,000	0.0%
10-5210-551	Department Supplies	6,700	6,700	0.0%
10-5210-534-300	Dues & Subscriptions	3,000	3,000	0.0%
10-5210-534-301	Dues - WPCOG	6,350	6,596	3.9%
10-5210-534-302	Dues - NCLM	3,500	3,500	0.0%
10-5210-534-303	Dues - School of Governments	400	400	0.0%
10-5210-434	Employee Appreciation	750	750	0.0%
10-5210-553	Fuel	2,500	2,500	0.0%
10-5210-525	Insurance - Property & Liability	2,000	2,200	10.0%
10-5210-426	Insurance - Worker's Comp	2,500	2,500	0.0%
10-5210-523	Maintenance & Repair Equipment	950	950	0.0%
10-5210-429	Manager Vehicle Allowance-	6,000	6,000	0.0%
10-5210-579	Miscellaneous	1,000	1,000	0.0%
10-5210-512-202	Offsite Data Backup/Storage	500	500	0.0%
10-5210-535	Printing	2,500	2,500	0.0%
10-5210-535	Postage Meter Lease	550	550	0.0%
10-5210-535	Postage	1,500	1,500	0.0%
10-5210-526	Telephone	2,000	2,000	0.0%
10-5210-513	Training	7,000	10,000	42.9%
10-5210-513	Travel	4,000	6,000	50.0%
10-5210-512-202	Website Hosting & Maint	4,500	1,500	-66.7%
Sub Total		\$157,300	\$152,746	-2.9%
Capital				
10-5210-561	Capital Outlay	0		0.0%
10-5210-561	Capital Outlay - SBITA	12,500	12,500	100.0%
10-5210-561	Capital Outlay - Leases	2,500	2,500	100.0%
Sub Total		\$15,000	\$15,000	100%
Total Expenditures		\$353,635	\$356,455	0.8%
Employees				
Full Time Equivalents		1.5	1.5	0.0%
Total		1.5	1.5	0.0%

Police

		2025/26 Budget	2026/27 Budget	Percent Change
Personal Services				
10-5300-411	Salaries	662,494	794,180	19.9%
10-5300-412	Part Time Salaries	63,028	65,558	4.0%
10-5300-417	Education Incentive	4,000	4,000	0.0%
10-5300-431	Employee Retiree Insurance Benefit	35,750	39,400	10.2%
10-5300-421	FICA	57,200	65,271	14.1%
10-5300-433	Group Disability	2,189	2,508	14.6%
10-5300-425	Group Insurance	123,485	156,730	26.9%
10-5300-425	HRA Fund	5,000	0	-100.0%
10-5300-414	Law Enforcement Separation Allowance	52,075	52,075	0.0%
10-5300-423	Retirement	105,000	127,248	21.2%
10-5300-424	401-K Contribution	32,600	40,276	23.5%
	Sub Total	\$1,142,821	\$1,347,246	17.9%
Operations				
10-5300-515	Advertising	500	500	0.0%
10-5300-551-101	Ammunition	8,000	8,000	0.0%
10-5300-579	Bereavement/Flowers	300	300	0.0%
10-5300-526	Cellular & Aircard Services	19,500	21,060	8.0%
10-5300-512-200	Contracted Services	6,500	7,700	18.5%
10-5300-512	Contracted Services - Axon Camera's & Data Storage	0	12,000	#DIV/0!
10-5300-512	Contracted Services - Clear	0	5,000	#DIV/0!
10-5300-512-202	Contracted Services - Alex Co IT Support	1,500	1,500	0.0%
10-5300-512-204	Contracted Services - Alex Co SROs	82,100	32,000	-61.0%
10-5300-512-207	Contracted Services - CAD/Netmotion	6,500	6,500	0.0%
10-5300-512-203	Contracted Services - DCI	1,500	1,500	0.0%
10-5300-512-205	Contracted Services - Traffic Cameras	6,250	6,264	0.2%
10-5300-512-206	Contracted Services - Southern Software	4,750	4,750	0.0%
10-5300-551-101	Department Supplies	12,000	12,000	0.0%
10-5300-602	Drug Task Force	0	0	#DIV/0!
10-5300-534-300	Dues & Subscriptions	500	500	0.0%
10-5300-434	Employee Appreciation	1,750	1,750	0.0%
10-5300-551-101	Equipment	10,000	10,000	100.0%
10-5300-551-101	Firearms	1,500	1,500	0.0%
10-5300-553	Fuel	45,000	48,600	8.0%
10-5300-525	Insurance - Property & Liability	40,000	52,000	30.0%
10-5300-426	Insurance - Worker's Comp	22,000	23,760	8.0%
10-5300-524	Maint. & Repair, Automobile	30,000	35,000	16.7%
10-5300-523	Maint. & Repair, Equipment	5,000	5,000	0.0%
10-5300-522-12	Maint. & Repair, Firing Range	2,000	2,000	0.0%
10-5300-551-102	Office Supplies	1,850	1,850	0.0%
10-5300-512-202	Offsite Data Backup/Storage	500	500	0.0%
10-5300-523	Radar Calibration	500	500	0.0%
10-5300-523	Radio Maintenance	2,500	2,500	0.0%
10-5300-526	Telephone & Postage	500	500	0.0%
10-5300-513	Training	2,800	2,800	0.0%
10-5300-513	Travel	1,500	1,500	0.0%
10-5300-514	Uniforms	12,000	23,000	91.7%
10-5300-561	Vehicle Equipment	12,000	25,000	108.3%
	Sub Total	\$341,300	\$357,334	4.7%
Debt Service				
10-5300-565	Debt Service, Interest (one patrol vehicle)	2,000	2,000	0.0%
10-5300-564	Debt Service, Principal (one patrol vehicle)	12,000	12,000	0.0%
10-5300-566	Enterprise Lease Payment (2 vehicles)	20,750	20,750	0.0%
	Sub Total	\$34,750	\$34,750	0.0%
Capital				
10-5300-561	Capital Outlay	42,000	60,000	
	Sub Total	\$42,000	\$60,000	0.0%
	Total Expenditures	\$1,560,871	\$1,799,330	15.3%
Employees				
	Full Time Equivalents	15	15	0.0%
	Total	15	15	0.0%

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Public Safety

		2025/26 Budget	2026/27 Budget	Percent Change
<i>Contributions</i>				
10-5310-533	Taylorsville Fire Dept (6 cent fire tax)	\$119,014	\$157,200	32%
10-5310-533	Alexander Co EMS & Rescue Squad	\$4,500	\$4,500	
	Sub Total	\$123,514	\$161,700	24%
	Total Expenditures	\$123,514	\$161,700	24%

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Parks & Recreation

		2025/26 Budget	2026/27 Budget	Percent Change
<i>Operations</i>				
10-5510-512	Contracted Services - Master Park Plan	0	52,000	#DIV/0!
10-5510-551	Department Supplies	3,000	3,000	0.0%
10-5510-525	Insurance - Property & Liability	3,250	3,500	7.7%
10-5510-526	Utilities	9,500	9,500	0.0%
<i>Matheson Park</i>				
10-5510-512	Dumpster Services	2,600	1,600	-38.5%
10-5510-526	Internet Services	1,200	1,200	0.0%
10-5510-522-10	Maintenance & Repair - Building & Grounds	6,500	6,500	0.0%
10-510-523-10	Maintenance & Repair, Equipment	10,500	10,500	0.0%
<i>Town Park</i>				
10-5510-522-11	Maintenance & Repair - Buildings & Grounds	2,000	2,000	0.0%
<i>Community Garden</i>				
10-5510-522	Maintenance & Repair - Building & Grounds	500	500	0.0%
Sub Total		\$39,050	\$90,300	131.2%
<i>Capital</i>				
10-5510-561	Capital Outlay	0	100,000	0.0%
Sub Total		\$0	\$100,000	0.0%
Total Expenditures		\$39,050	\$190,300	387.3%
<i>Employees</i>				
	Full Time Equivalents	0	0	0.0%
Total		0	0	0.0%

Tourism

		2025/26 Budget	2026/27 Budget	Percent Change
Personal Services				
10-5210-411	Salaries	0	0	#DIV/0!
10-5210-421	FICA	0	0	#DIV/0!
Sub Total		\$0	\$0	#DIV/0!
Contributions				
10-5520-533	Apple Festival & Apple Blossom Festival	2,500	2,500	0.0%
10-5520-533	Celtic Christmas	500	0	-100.0%
10-5520-533	Hiddenite Center	1,500	2,500	66.7%
10-5520-533	Hometown Christmas	1,000	2,500	150.0%
10-5520-533	Juneteenth	1,500	1,500	0.0%
10-5520-533	Sister Cities	500	500	0.0%
10-5520-533	Town Council Civic Events by Request	3,000	2,000	-33.3%
10-5520-533	Taylorsville Development Alliance	9,950	10,000	0.5%
Sub Total		\$20,450	\$21,500	5.1%
Operations				
10-5520-512	Contracted Services - Marketing & Branding Project		30,000	
10-5520-512	Contracted Services - Attorney		20,000	
	Economic Development			
Sub Total		0	\$50,000.00	#DIV/0!
Capital Outlay			\$250,000.00	
Total Expenditures		\$20,450	\$371,500	1716.6%

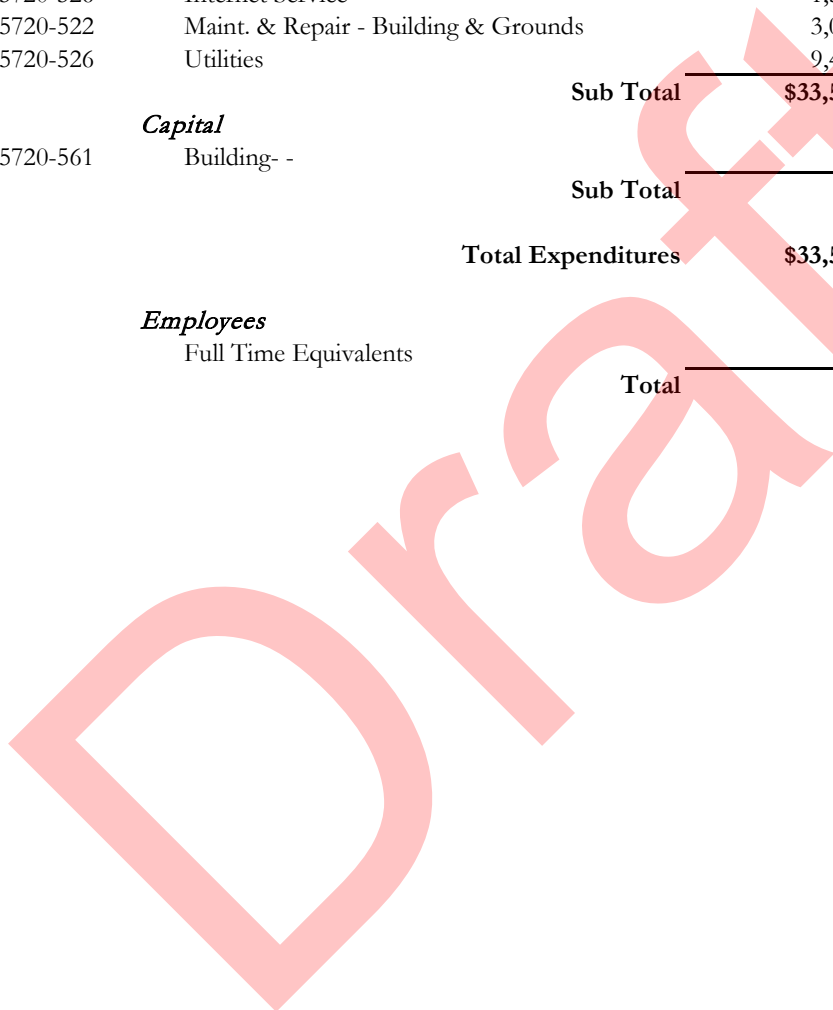
Planning & Development

		2025/26 Budget	2026/27 Budget	Percent Change
<i>Personal Services</i>				
10-5210-411	Salaries	0	20,000	#DIV/0!
10-5210-421	FICA	0	0	#DIV/0!
Sub Total		\$0	\$20,000	#DIV/0!
<i>Operations</i>				
10-5610-512-210	Contracted Services - Planning/Zoning/Code Enforcement	40,000	\$30,000	
	Supplies	0		
	Postage	0	3000	
Sub Total		\$40,000	\$33,000	-17.5%
Total Expenditures		\$40,000	\$53,000	32.5%

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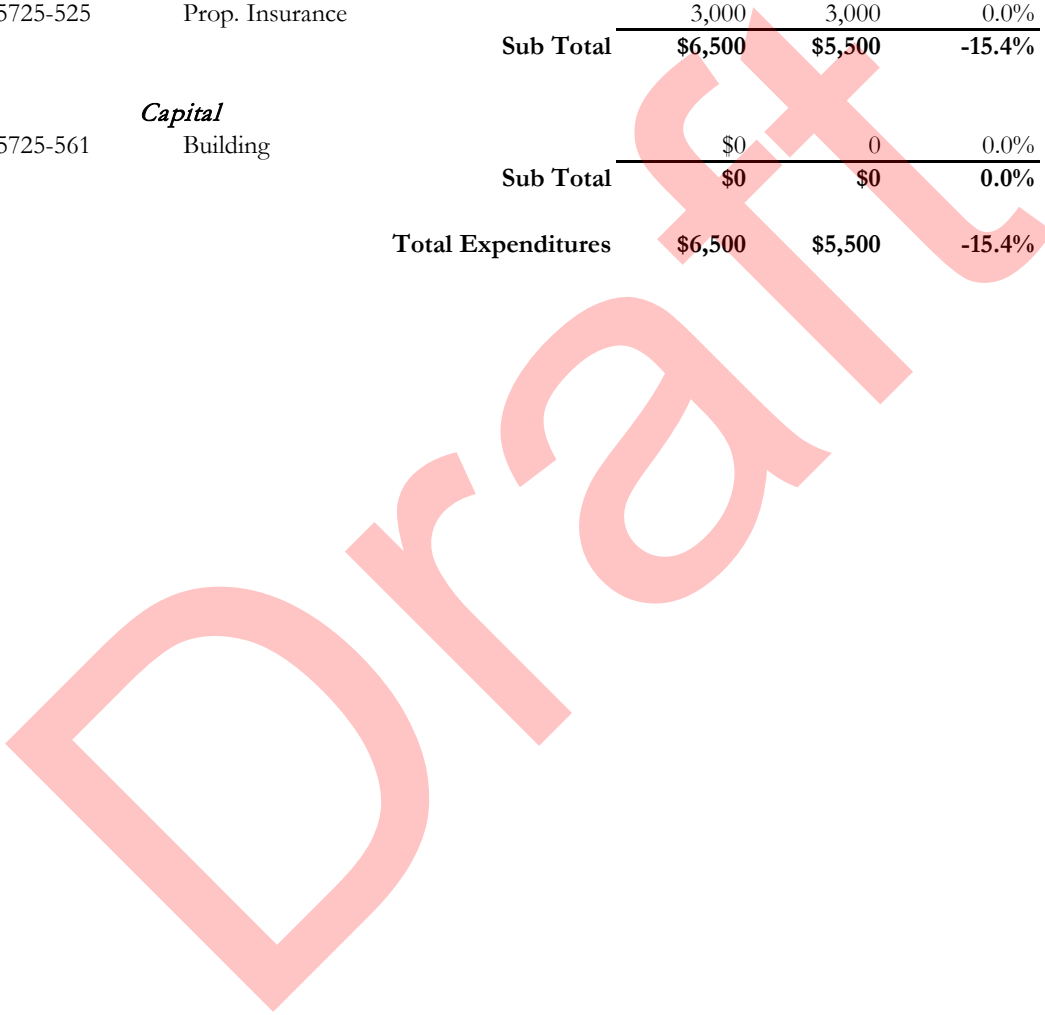
Buildings

		2025/26 Budget	2026/27 Budget	Percent Change
<i>Operations</i>				
10-5720-512	Contracted Cleaning Services	6,000	6,000	0.0%
10-5720-512	Contracted Services	500	500	0.0%
10-5720-551	Department Supplies	3,000	3,000	0.0%
10-5720-512	Dumpster Service	2,600	2,600	0.0%
10-5720-525	Insurance - Property & Liability	7,500	7,500	0.0%
10-5720-526	Internet Service	1,500	1,500	0.0%
10-5720-522	Maint. & Repair - Building & Grounds	3,000	3,000	0.0%
10-5720-526	Utilities	9,450	10,450	10.6%
	Sub Total	\$33,550	\$34,550	3.0%
<i>Capital</i>				
10-5720-561	Building- -	\$0	100,000	#DIV/0!
	Sub Total	\$0	\$100,000	#DIV/0!
	Total Expenditures	\$33,550	\$134,550	301.0%
<i>Employees</i>				
	Full Time Equivalents	0	0	0.0%
	Total	0	0	0.0%



Rental Property

		2025/26 Budget	2026/27 Budget	Percent Change
<i>Operations</i>				
10-5725-522-7	Maintenance & Repairs ABC Store	1,000	1,000	0.0%
10-5725-522-9	Maintenance & Repair Park House	1,000	1,000	0.0%
10-5725-522-8	Maintenance & Repair Urgent Care	1,000	0	-100.0%
10-5725-579-9	Park House Misc Exp	250	250	0.0%
10-5725-579-8	Urgent Care Misc Exp	0	0	#DIV/0!
10-5725-579-7	ABC Store Misc Exp	250	250	0.0%
10-5725-525	Prop. Insurance	3,000	3,000	0.0%
	Sub Total	\$6,500	\$5,500	-15.4%
<i>Capital</i>				
10-5725-561	Building	\$0	0	0.0%
	Sub Total	\$0	\$0	0.0%
	Total Expenditures	\$6,500	\$5,500	-15.4%



Cemetery

		2025/26 Budget	2026/27 Budget	Percent Change
<i>Personal Services</i>				
10-5730-412	Salaries	11,500	19,572	70.2%
10-5730-421	FICA	880	1,497	70.1%
	Sub Total	\$12,380	\$21,069	
<i>Operations</i>				
	Contracted Services - GIS Mapping	0	10,000	
10-5730-551	Department Supplies	1,000	1,000	0.0%
10-5730-523	Maint & Repair - Equipment	2,000	2,000	0.0%
10-5730-522	Maint & Repair - Grounds	3,500	17,500	400.0%
10-5730-426	Insurance - Workers Comp	500	500	0.0%
10-5730-525	Insurance - Property & Liability	600	600	0.0%
	Sub Total	\$7,600	\$21,600	184.2%
<i>Capital</i>				
10-5730-561	Capital Outlay	0	10,000	0.0%
	Sub Total	\$0	\$10,000	0.0%
	Total Expenditures	\$19,980	\$52,669	163.6%
<i>Positions</i>				
	Full Time Equivalents	0.5	0.5	0.0%
	Total	0.5	0.5	0.0%

Streets & Sanitation

		2025/26 Budget	2026/27 Budget	Percent Change
Personal Services				
10-5740-411	Salaries	62,100	60,854	-2.0%
10-5740-431	Employee Retiree Insurance Benefit	400	400	0.0%
10-5740-421	FICA	4,800	4,656	-3.0%
10-5740-425	Group Insurance	1,900	2,090	0.0%
10-5740-433	Group Disability	35	35	0.0%
10-5740-425	HRA Fund	500	0	0.0%
10-5740-423	Retirement	2,800	3,013	0.0%
10-5740-424	401-K Contribution	975	998	0.0%
Sub Total		\$73,510	\$72,046	-2.0%
Operations				
Streets				
10-5740-515	Advertising	500	500	0.0%
10-5740-551	Automobile Supplies	1,000	1,000	0.0%
10-5740-512	Bus Route M-F	15,000	16,000	6.7%
10-5740-523	Christmas Lights Maint & Installation/Removal	6,000	16,000	166.7%
10-5740-551-101	Department Supplies	3,000	3,000	0.0%
10-5740-575	Events	500	500	0.0%
10-5740-553	Fuel	7,000	8,500	21.4%
10-5740-525	Insurance - Property & Liability	6,650	6,650	0.0%
10-5740-426	Insurance - Worker's Comp	6,000	6,000	0.0%
10-5740-524	Maint & Repair - Automobile	5,500	5,500	0.0%
10-5740-523	Maint & Repair - Equipment	2,500	5,000	100.0%
10-5740-521	Maint & Repair - Festival Power	500	500	0.0%
10-5740-521-402	Maint & Repair - ROW	10,800	10,800	0.0%
10-5740-521-403	Maint & Repair - Sidewalks	5,000	17,000	240.0%
10-5740-526	Utilities, Christmas Lights	2,000	2,300	15.0%
10-5740-523	Utilities, Festival Power	5,000	5,750	15.0%
10-5740-526	Utilities, Street Lights	60,000	69,000	15.0%
Sanitation				
10-5740-512-208	Contracted Services - Republic Services Garbage	145,100	165,000	13.7%
10-5740-512-209	Contracted Services - Republic Services Recycling	71,440	75,000	5.0%
10-5740-576	Tipping Fees - Republic Services	82,500	85,750	3.9%
10-5740-576	Tipping Fees - Solid Waste Pickup	10,000	23,000	130.0%
Sub Total		\$445,990	\$522,750	17.2%
Debt Service				
10-5740-564	Debt Service, Principal	0	0	0.0%
10-5740-565	Debt Service, Interest	0	0	0.0%
Sub Total		\$0	\$0	0.0%
Capital				
10-5740-561	Capital Outlay	0	40,000	100.0%
Sub Total		\$0	\$40,000	100.0%
Total Expenditures		\$519,500	\$634,796	22.2%
Employees				
Full Time Equivalents		1.2	1.2	0.0%
Total		1.2	1.2	0.0%

Powell Bill Revenues

		2025/26 Budget	2026/27 Budget	Percent Change
<i>Restricted Intergovernmental Revenues</i>				
20-4280-000	Powell Bill Allocation	80,000	80,000	0.0%
20-4311-000	Powell Bill Interest	5	5	0.0%
Sub Total		\$80,005	\$80,005	0.0%
Total Revenues		\$80,005	\$80,005	0.0%

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Powell Bill Expenses

		2025/26 Budget	2026/27 Budget	Percent Change
21-5740-572	Powell Bill Expense	80,005	80,005	0.0%
	Sub Total	\$80,005	\$80,005	0.0%
	<i>Debt Service</i>			
	Debt Service, Principal	0	0	0.0%
	Debt Service, Interest	0	0	0.0%
	Sub Total	\$0	\$0	0.0%
	Total Expenditures	\$80,005	\$80,005	0.0%
	Employees			
	Full Time Equivalents	0	0	0.0%
	Total	0	0	0.0%

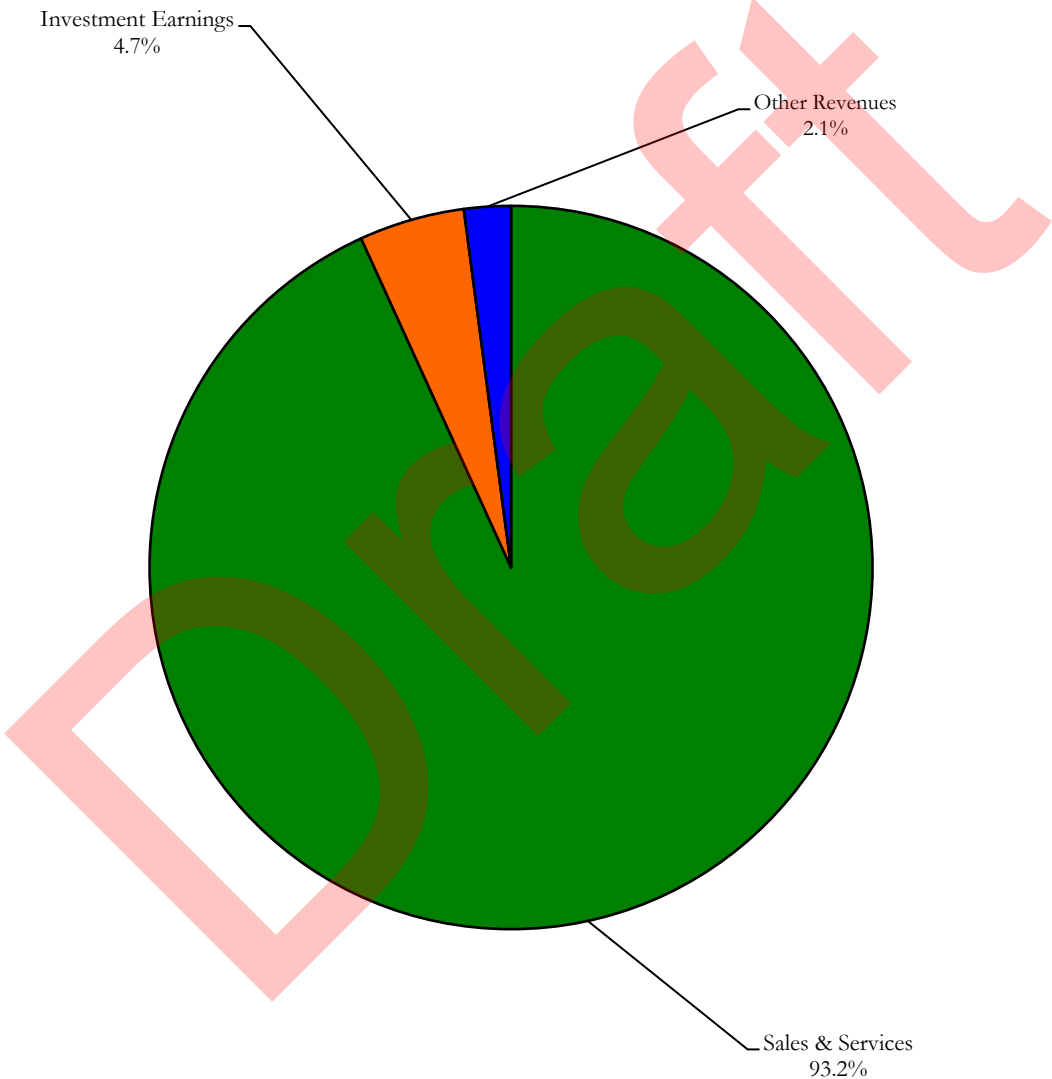
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Enterprise Fund Revenue Summary

	2025/26 Budget	2026/27 Budget	Percent Change
<i>Revenues by Category</i>			
Sales & Services	2,813,000	2,844,500	1.1%
Investment Earnings	150,000	144,000	-4.0%
Other Revenues	13,750	63,750	363.6%
Fund Balance	90,000	0	0.0%
Total Revenues	\$3,066,750	\$3,052,250	-0.5%

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Fiscal Year 2026/27
Revenues by Category, Enterprise Fund



Enterprise Fund Expenditure Summary

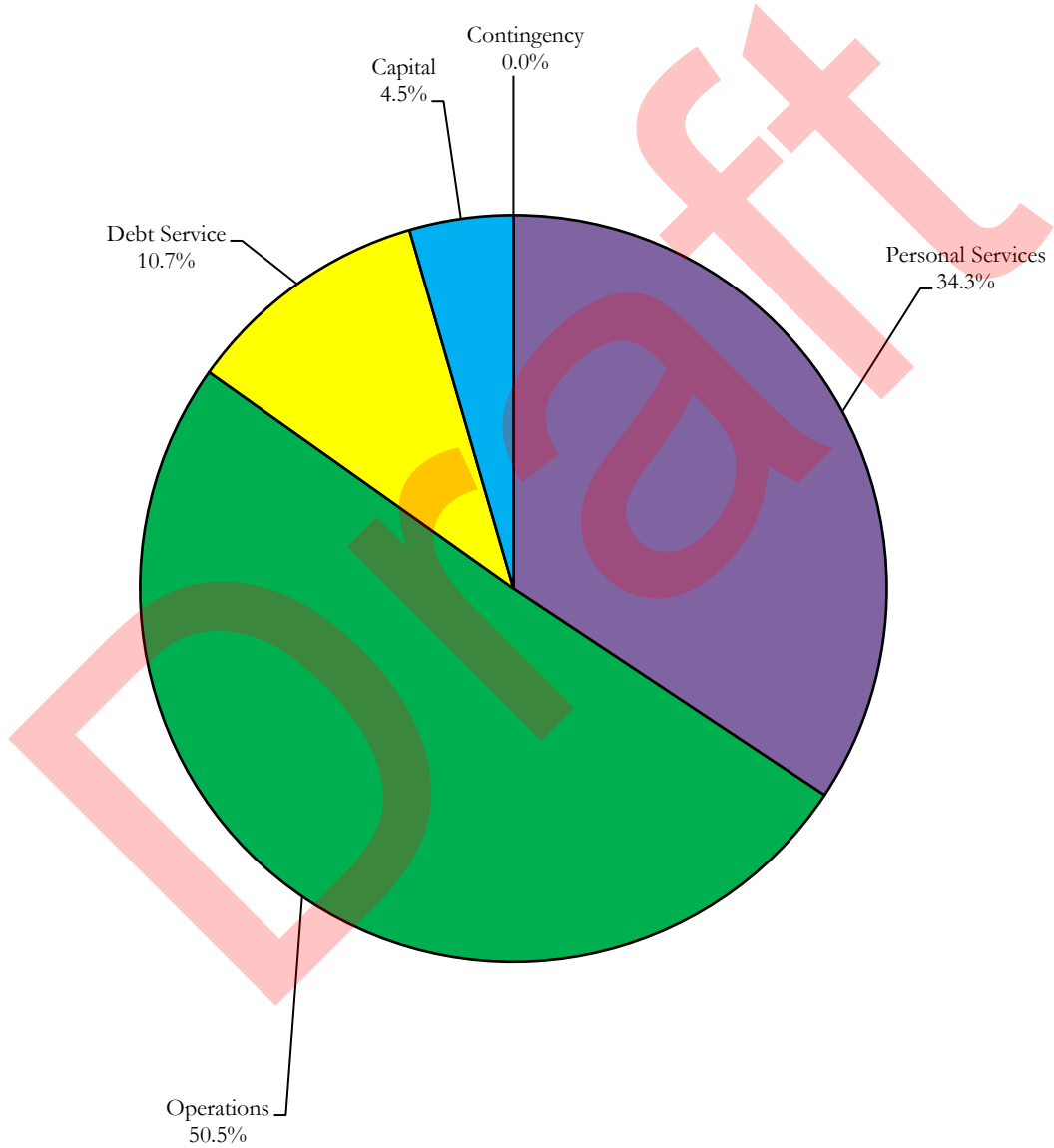
	2024/25 Budget	2025/26 Budget	Percent Change
<i>Expenditures by Category</i>			
Personal Services	982,145	1,047,665	6.7%
Operations	1,526,365	1,541,452	1.0%
Debt Service	325,890	325,890	0.0%
Capital	232,350	137,243	-40.9%
Contingency	0	0	
Total Expenditures	\$3,066,750	\$3,052,250	-0.5%

Employees

Full Time Equivalents	10.8	11.8	9.3%
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**Fiscal Year 2026/2027
Expenditures by Category, Enterprise Fund**



Enterprise Fund Revenues

		2025/26 Budget	2026/27 Budget	Percent Change
<i>Sales and Services</i>				
51-4513-000	Account Setup Charge	1,500	1,500	0.0%
51-4481-000	Capital Fixed Charge	195,000	195,000	0.0%
51-4483-000	Fairway Oaks Revenue	0	0	#DIV/0!
51-4562-000	Penalties & Interest	34,000	31,000	
51-4483-000	Prison Pump Station M&R Reimbursement	17,500	17,500	
51-4483-000	Alexander County/Millersville Sewer	15,000	15,000	0.0%
51-4561-000	Reconnection Fees	12,500	15,000	20.0%
51-4511-000	Return Check Fee	500	500	0.0%
51-4462-000	Wastewater Charges	1,650,000	1,670,000	1.2%
51-4564-000	Wastewater Taps	6,000	6,000	0.0%
51-4463-000	Water Charges	875,000	887,000	1.4%
51-4563-000	Water Taps	6,000	6,000	0.0%
	Sub Total	\$2,813,000	\$2,844,500	1.1%
<i>Investment Earnings</i>				
51-4311-000	Investment Earnings	150,000	144,000	-4.0%
	Sub Total	\$150,000	\$144,000	-4.0%
<i>Other Revenues</i>				
51-4790-000	Miscellaneous	250	50,250	20000.0%
51-4715-000	OFS - Lease Liability Issued	1,000	1,000	100.0%
51-4716-000	OFS - SBITA Liability Issued	12,500	12,500	100.0%
	Sub Total	\$13,750	\$63,750	363.6%
<i>Fund Balance</i>				
	Fund Balance	90,000	0	0.0%
	Sub Total	90,000	0	0.0%
<i>Grant Revenues</i>				
	See Grant Funds	0	0	0.0%
	Sub Total	0	0	0.0%
	Total Revenues	\$3,066,750	\$3,052,250	-0.5%

Enterprise Fund - General Expenditures

		2025/26	2026/27	Percent
		Budget	Budget	Change
Personal Services				
51-5810-411	Salaries	685,370	736,334	7.4%
51-5810-417	Education Incentive	8,700	8,700	0.0%
51-5810-431	Employee Retiree Insurance Benefit	26,000	26,000	0.0%
51-5810-421	FICA	52,450	56,330	7.4%
51-5810-425	Group Disability	1,575	1,563	-0.8%
51-5810-425	Group Insurance	88,650	96,476	8.8%
51-5810-425	HRA Fund	5,000	0	-100.0%
51-5810-423	Retirement	84,900	91,849	8.2%
51-5810-424	401-K Contribution	29,500	30,414	3.1%
	Sub Total	\$982,145	\$1,047,665	6.7%
Operations				
51-5810-515	Advertising	500	500	0.0%
51-5810-551	Automotive Supplies	3,000	3,000	0.0%
51-5810-579	Bereavement/Flowers	300	300	0.0%
51-5810-513	Certifications	550	550	0.0%
51-5810-512	Contracted Services	1,500	1,500	0.0%
51-5810-512-213	Contracted Services, Attorney	6,500	6,500	0.0%
51-5810-512-211	Contracted Services, Auditor	30,000	30,000	0.0%
51-5810-512	Contracted Services, Debt Book	3,750	3,750	100.0%
51-5810-512-214	Contracted Services, Engineering	1,000	1,000	0.0%
51-5810-512-201	Contracted Services, Utility Software System	31,000	20,000	-35.5%
51-5810-512-215	Contracted Services, WPCOG GIS Maint	5,150	6,132	100.0%
51-5810-551	Department Supplies	15,000	15,000	0.0%
51-5810-534	Dues & Subscriptions	1,000	1,500	50.0%
51-5810-512	Dumpster Service	1,200	1,250	4.2%
51-5810-434	Employee Appreciation	1,750	1,750	0.0%
51-5810-553	Fuel - Vehicles	32,000	35,000	9.4%
51-5810-553	Fuel - Generators & Equipment	2,800	3,100	10.7%
51-5810-579	Green Meadows Tap Reimbursement	750	750	0.0%
51-5810-525	Insurance - Property & Liability	50,000	55,000	10.0%
51-5810-426	Insurance - Worker's Comp	11,000	11,000	0.0%
51-5810-526	Internet/TV Services	4,000	4,500	12.5%
51-5810-522	Maint & Repair - Building & Grounds	8,000	8,000	0.0%
51-5810-523	Maint & Repair - Equipment	17,965	18,000	0.2%
51-5810-521-402	Maint & Repair - ROW	3,500	3,500	0.0%
51-5810-524	Maint & Repair - Vehicle	13,000	13,000	0.0%
51-5810-537	Merchant Fees	20,500	20,500	0.0%
51-5810-512-202	Offsite Data Backup/Storage	500	750	50.0%
51-5810-534	NC 811 Services	500	500	0.0%
51-5810-535	Postage	7,500	10,000	33.3%
51-5810-535	Printing	2,000	2,500	25.0%
51-5810-526	Telephone	17,000	17,000	0.0%
51-5810-551	Town Shop Supplies	6,000	6,000	0.0%
51-5810-526	Town Shop Power	6,000	6,500	8.3%
51-5810-513	Training	3,250	3,250	0.0%
51-5810-513	Travel	1,500	1,500	0.0%
51-5810-514	Uniforms	16,000	17,280	8.0%
51-5810-512-212	Website Hosting, Maintenance, & Update	4,500	1,500	-66.7%
	Sub Total	\$330,465	\$331,862	0.4%
Debt Service				
51-5810-564	Debt Service	0	0	0.0%
	Sub Total	\$0	\$0	0.0%
Capital				
51-5810-561	Capital Outlay	143,850	103,743	-27.9%
51-5810-577	Water & Sewer Capital Reserve Fund	20,000	20,000	0.0%
51-5810-561	Capital Outlay - SBITA	12,500	12,500	0.0%
51-5810-561	Capital Outlay - Leases	1,000	1,000	0.0%
	Sub Total	\$177,350	\$137,243	
Contingency				
51-5810-577	Contingency	0	0	0.0%
	Sub Total	\$0	\$0	0.0%
	Total Expenditures	\$1,489,960	\$1,516,770	1.8%
Employees				
	Full Time Equivalents	11.8	11.8	0.0%
	Total	11.8	11.8	0.0%

Enterprise Fund - Water Expenditures

		2025/26	2026/27	Percent			
		Budget	Budget	Change			
Operations							
51-5810-515-1	Advertising	750	750	0.0%			
51-5810-512-218	Contracted Services, 120 Water	12,000	0	-100.0%			
51-5810-512-214	Contracted Services, Engineering	1,000	1,000	0.0%			
51-5810-512-222	Contracted Services, Fire Dept (Hydrant Flow/Testing)	15,000	0	-100.0%			
51-5810-516-1	Contracted Services, Laboratory	6,500	6,800	4.6%			
51-5810-512-220	Contracted Services, Southern Corrosion	19,450	19,450	0.0%			
51-5810-551-1101	Department Supplies	7,500	7,500	0.0%			
51-5810-521-1401	Leak Repairs	60,000	40,000	-33.3%			
51-5810-523-1	Maint. & Repair - Equipment	5,000	5,000	0.0%			
51-5810-521-1	Maint. & Repair - Hydrants	7,500	7,500	0.0%			
51-5810-521-1402	Maint. & Repair - ROW	1,000	1,000	0.0%			
51-5810-521-1	Maint. & Repair - Water Tank	5,000	5,000	0.0%			
51-5810-521-1	Maint. & Repair - Water Valves	3,000	3,000	0.0%			
51-5810-521-1	System Maintenance	2,500	2,500	0.0%			
51-5810-552-1	System Permits	3,000	3,000	0.0%			
51-5810-523	Tap Installations	7,500	7,500	0.0%			
51-5810-523-1	Water Meter Replacement	40,000	50,000	25.0%			
51-5810-556	Water Purchase for Resale	224,700	224,700	0.0%			
	Sub Total	\$421,400	\$384,700	-8.7%	Balance	Payoff	Interest
					Owed	Year	Free
Debt Service							
51-5810-564	Energy United yr 20 of 20 year payment	73,000	73,000	0.0%	\$ 38,843.81	2026	No
51-5810-564	H-LRX-F-12-1720 (NC DEQ - Water Eff)	15,400	15,400	0.0%	\$ 153,868.00	2035	Yes
51-5810-564	H-ARRA-09-1532 (NC DEQ - ARRA Water)	5,100	5,100	0.0%	\$ 25,359.70	2030	Yes
51-5810-564	H-SRP-D-174-0149 (Linney's Mtn)	9,600	9,600	0.0%	\$ 143,607.00	2040	Yes
51-5810-565	Interest	2,100	2,100	0.0%	\$ 450.38	2026	
	Sub Total	\$105,200	\$105,200	0.0%			
Capital							
51-5810-561-1	Capital Outlay	5,000	0	-100.0%			
	Sub Total	\$5,000	\$0	-100.0%			
Contingency							
30.9990.0001	Contingency	0	0	0.0%			
	Sub Total	\$0	\$0	0.0%			
	Total Expenditures	\$531,600	\$489,900	-7.8%			

Enterprise Fund - Sewer Expenditures

		2025/26 Budget	2026/27 Budget	Percent Change			
Operations							
General							
51-5810-515-2	Advertising	750	750	0.0%			
51-5810-564	Alexander County - Millersville Sewer Agreement	11,000	11,500	4.5%			
51-5810-512-214	Contracted Services, Engineering	2,500	2,500	0.0%			
51-5810-512-217	Contracted Services, Mission Communication	12,000	12,500	4.2%			
51-5810-551-2101	Department Supplies	30,000	30,000	0.0%			
51-5810-521-2401	Leak Repairs	5,000	5,000	0.0%			
51-5810-523-2	Maint. & Repair - Equipment	10,000	10,000	0.0%			
51-5810-521-2402	Maint. & Repair - ROW	1,000	1,000	0.0%			
51-5810-521-2	System Maintenance	120,000	90,000	-25.0%			
51-5810-552-2	System Permits	3,000	3,000	0.0%			
51-5810-523	Tap Installation	2,500	2,500	0.0%			
	Sub Total	197,750	168,750	-14.7%			
Lift Stations							
51-5810-551-4104	Lift Station Chemicals	16,500	18,000	9.1%			
51-5810-521-4	Maint. & Repair - Lift Stations	75,000	75,000	0.0%			
51-5810-527-4	Maint. & Repair - Lift Station Pumps	65,000	65,000	0.0%			
51-5810-527-5	Maint & Repair - Prison Pump Station	17,500	17,500	0.0%			
51-5810-526-4	Utilities - Lift Station Power	68,000	74,000	8.8%			
51-5810-526-4	Utilities - Lift Station Water	5,500	5,500	0.0%			
51-5810-521-4	Maint. & Repair - Generators	7,500	8,000	6.7%			
	Sub Total	\$255,000	\$263,000	3.1%			
Wastewater Treatment Plant							
51-5810-516-3	Contracted Services, Laboratory	24,000	25,500	6.3%			
51-5810-512-221	Contracted Services, ORC	39,450	43,140	9.4%			
51-5810-512	Diffuser Basin Contract EDI Blowers	13,000	13,000	0.0%			
51-5810-512-3	Dumpster Services	3,800	4,000	5.3%			
51-5810-523-3	Maint. & Repair - Bar Screen	10,000	10,000	0.0%			
51-5810-521-3	Maint. & Repair - WWTP	50,000	50,000	0.0%			
51-5810-527-3	Maint. & Repair - WWTP Pumps	30,000	30,000	0.0%			
51-5810-512-223	Sludge Removal	30,000	75,000	150.0%			
51-5810-526-3	Utilities - WWTP Power	54,000	60,000	11.1%			
51-5810-551-3104	WWTP Chemicals	60,000	75,000	25.0%			
51-5810-551-3101	WWTP Supplies	7,500	7,500	0.0%			
	Sub Total	\$321,750	\$393,140	22.2%			
Debt Service					Balance	Payoff	Interest
51-5810-564	CS370700-03 (NC DEQ - Various Sewer Coll)	17,300	17,300	0.0%	Owed	Year	Free
51-5810-564	CS370700-04 (NC DEQ - Millersville Sewer)	42,600	42,600	0.0%	\$ 137,869.20	2033	No
51-5810-564	CS370700-05 (2015 Collections proj)	26,800	26,800	0.0%	\$ 425,178.00	2035	Yes
51-5810-564	CS370700-06 (2018 Sewer Coll)	74,900	74,900	0.0%	\$ 348,221.90	2038	Yes
51-5810-564	CS370700-07 (Solar Proj)	14,500	14,500	0.0%	\$ 973,529.70	2038	Yes
51-5810-564	E-SRF-T-09-0242 (NC DEQ - ARRA Sewer)	25,300	25,300	0.0%	\$ 186,693.00	2040	Yes
51-5810-564	E-SRP-W-17-0060 (2018 WWTP Imp Proj)	16,290	16,290	0.0%	\$ 126,237.61	2030	Yes
51-5810-565	Interest	3,000	3,000	0.0%	\$ 244,284.40	2040	Yes
	Sub Total	\$220,690	\$220,690	0.0%			
Capital							
51-5810-561-2	Capital Outlay	50,000	0	-100.0%			
	Sub Total	\$50,000	\$0	-100.0%			
Contingency							
30.8100.0002	Contingency	0	0	0.0%			
	Sub Total	\$0	\$0	0.0%			
	Total Expenditures	\$1,045,190	\$1,045,580	0.0%			