

Town of Taylorsville



TOWN COUNCIL REGULAR MEETING

Town Council Chambers

Tuesday, June 2nd, 2026, at 5:30 p.m.

AGENDA

Call to Order, Invocation, Pledge of Allegiance

George B. Holleman, Mayor

Adjustment and Approval of the Agenda:

George B. Holleman, Mayor

Items will only be added or removed with the approval of the Mayor and Town Council.

Consent Agenda – The items of the Consent Agenda are adopted on a single motion and vote, unless the Mayor and City Council wish to withdraw an item for separate vote and/or discussion.

Approval for Minutes:

George B. Holleman, Mayor

a. April 21, 2026: Closed Session Meeting Minutes

b. May 19, 2026: Work Session Minutes

Request to Speak/Opportunity for Public Comment – *This is an opportunity for members of the public to express items of interest to the Mayor and City Council. This is not a time to respond or act. Any necessary action will be taken under advisement. Speakers are asked to use proper decorum and to limit comments to no more than three minutes.*

1. Budget Amendment and Special Presentation

N. Hester, Town Manager

The Town Council will consider a budget amendment to contribute \$150,000 to the Taylorsville Development Alliance.

2. Establish a Public Hearing: Annexation

N. Mayes, Town Clerk

Presentation of the Clerk's Certificate of Sufficiency regarding a petition for voluntary non-contiguous (satellite) annexation submitted by Habitat for Humanity. The Town Council will consider a resolution to establish a public hearing for August 4, 2026, at 5:30 p.m. to hear public comment on the annexation of approximately six parcels (Parcel IDs: 0009871, 0008932, 0007890, 0066455, 0066848, and 0007468).

- 3. Establish a Public Hearing: Annexation** **N. Mayes, Town Clerk**
Presentation of the Clerk’s Certificate of Sufficiency for a voluntary contiguous annexation petition submitted by LoDonna Castagna on behalf of Keever Carpentry. The Council will consider a resolution to set a public hearing for August 4th, 2026, regarding the annexation of three parcels totaling 1.318 acres located on Hammer Road: (Parcel #0062956, PIN 3759 98 3176), (Parcel #0008525, PIN 3759 98 3076), and (Parcel #0062955, PIN 3759 97 3977).
- 4. Western Piedmont Regional Transit Authority Contract** **N. Hester, Town Manager**
The Town Council will consider a contract with Western Piedmont Regional Transit Authority for FY 2026-2027.
- 5. Planning Board Appointment** **N. Hester, Town Manager**
The Town Council will consider re-appointing William Mitchell to the Planning Board for another three-year term.
- 6. School Resource Officer Agreement** **N. Hester, Town Manager**
The Town Council will consider an agreement with Alexander County for School Resource Officer duties at Alexander Early College and the Student Success Center.
- 7. Water Shortage Response Plan** **A. Wike, Public Works**
The Town Council will consider changes to the Towns Water Response Plan.
- 8. Public Hearing: Proposed FY 2026-2027 Budget** **N. Hester, Town Manager**
The Town Council will conduct a public hearing to receive community input regarding the proposed Fiscal Year 2026-2027 Town Budget. Following the hearing, the Council may consider any necessary adjustments prior to the final budget adoption.
- 9. Proposed FY 2026-2027 Budget Ordinance** **N. Hester, Town Manager**
The Town Council will consider adopting the proposed FY 2026-2027 Budget Ordinance.
- 10. FY 2026-2027 Fee Schedule Resolution** **N. Hester, Town Manager**
The Town Council will consider adopting a resolution to establish the FY 2026-2027 Fee Schedule.
- 11. Budget Amendments :** **K. Sager, Finance Dir.**
- a. Capital Asset Sales – Expenses with Sale Profits
 - b. Capital Asset Sales – Fund Balance
 - c. Fund 97 Final Distribution
 - d. Insurance Proceeds – PD
 - e. General Fund Miscellaneous – Veterans Banners
- 12. Staff Reports:** **Staff Department Heads**
- a. Staff Department Heads will report to the Town Council on their respective departments.
- Town Managers Report** **N. Hester, Town Manager**

Council General Discussion – This is an opportunity for the Mayor and City Council to ask questions for clarification, provide information to staff, request staff to report back, or place a matter on a future agenda.

Next Meeting:

Work Session – Tuesday, June 16th, 2026, from 2:00 P.M. in the Town Council Chambers.

Regular Meeting – Tuesday, August 4th, 2026, at 5:30 P.M. in the Town Council Chambers.

Reminder – There are no Town Council meetings or work sessions scheduled for the month of July.

Adjournment

Town of Taylorsville



TOWN COUNCIL CLOSED SESSION

Town Council Chambers

Tuesday, April 21, 2026 at 2:00 p.m.

Prepared By: Nicole Mayes

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

Call to Order

George Holleman, Mayor

The Town Council entered into a Closed Session at approximately 4:30 p.m. during the Town Council Work Session. This session was held pursuant to N.C.G.S. § 143-318.11(a)(3) to consult with the Town Attorney and maintain attorney-client privilege.

Motion to enter into a closed session meeting at approximately 4:30 pm was made by Councilmember Jack Simms, seconded by Councilmember Tamara Odom, and approved unanimously.

Discussion: Sterling Road Right-of-Way

Monroe Pannell, Town Attorney

Attorney Monroe Pannell presented an issue regarding an Alexander County Community Development Block Grant (CDBG) scheduled to expire on June 30, 2026. Funding for the proposed Road Improvement Project on Sterling Road will be lost if not utilized by this date.

While Alexander County has secured right-of-way agreements from most residents on Sterling Road, Mr. Jerrell Miller has not signed. Although Alexander County lacks the authority to pursue eminent domain (condemnation), the Town of Taylorsville has the authority, even though Sterling Road is located outside the town limits.

Key Discussion Points:

- The Town of Taylorsville possesses the power of condemnation. While the Town could theoretically initiate the process for property outside city limits, its legal authority in this specific instance could be subject to judicial review by the Supreme Court.
- A 6-inch water line and a 6-inch sewer line were installed along Sterling Road between 1997 and 1999 without formal recorded easements.
- Attorney Pannell consulted with Jimmy Clark, former Senior Public Works Director of Conover, who advised that paving the road would protect existing town infrastructure and mitigate erosion.

- Paving the road will significantly improve the quality of life for residents by eliminating hazardous, rutted, and muddy road conditions, ensuring safer vehicle access and more reliable emergency services response during inclement weather.
- Alexander County proposes entering into a contract with the Town of Taylorsville to facilitate the condemnation of the necessary property for road widening, paving, drainage, and related improvements. The County would reimburse the Town for all reasonable costs associated with the condemnation process.

Action Items and Next Steps

Following discussion, the Council reached the following determinations:

- **Contract Revision:** Attorney Pannell will revise the proposed contract with Alexander County to explicitly state that the Town of Taylorsville will bear no responsibility for the maintenance or management of the road once the project is completed. Additionally, the County will assume responsibility for the property following the conclusion of the condemnation process.

The Town of Taylorsville will record the necessary easements to maintain its existing utility infrastructure.

- **Resolution:** A formal resolution will be placed on the agenda for the next Council meeting on May 5, 2026.
- **Notice and Negotiation:** Pending the passage of the resolution, a 30-day written notice will be provided to Mr. Miller. In the interim, officials will make a final effort to secure the right-of-way agreement from Mr. Miller directly. If he refuses to sign, the Town will proceed with the condemnation process.

Adjournment

With no further business to discuss, the Mayor George Holleman requested a motion to adjourn the closed session meeting at 5:10 pm.

Motion to adjourn was made by Councilmember Tamara Odom, seconded by Councilmember Kim Brown, and approved unanimously.

Mayor

Councilmember

Councilmember

Councilmember

Councilmember

Attest: _____
Nicole Mayes, Town Clerk

Town of Taylorsville



TOWN COUNCIL WORK SESSION

Town Council Chambers
Tuesday, May 19, 2026 at 2:00 p.m.
Prepared By: Nicole Mayes

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

Call to Order, Invocation, Pledge of Allegiance

George B. Holleman, Mayor

The Town Council Work Session was called to order on Tuesday, May 19, 2026, at 2:00 pm by Mayor George Holleman. Invocation was given by Town Manager Nathan Hester followed by the Pledge of Allegiance led by Councilmember Kim Brown.

Discussion Items

1. Approval of the Minutes

George B. Holleman, Mayor

The Town Council reviewed the minutes from the Regular Meeting held on May 5, 2026. No corrections or omissions were noted.

Town Manager Nathan Hester informed the council that Kimberly Sager had been officially introduced as the new Finance Director during the May 5th meeting. He explained that a certified copy of those approved minutes is required by the bank to authorize Mrs. Sager as an official check signer for the town's financial accounts.

A motion to approve the May 5, 2026, Town Council Regular Meeting minutes as presented was made by Councilmember Kim Brown, seconded by Councilmember Tamara Odom, and was approved unanimously.

2. Revenue Recognition Policy

Mayor George Holleman directed the town council to proceed to the next item on the agenda concerning the proposed Revenue Recognition Policy.

Town Manager Nathan Hester presented the details of the policy, explaining that it establishes a clear guideline for how the town recognizes funds collected within 60 days after the fiscal year ends, allowing those revenues to be accounted for in the current fiscal year's records. He clarified that *ad valorem* property taxes are generally considered past due at the end of the fiscal year and are excluded from this tracking, and noted that vehicle property taxes also do not need to be accounted for under this policy since they are paid when a vehicle is registered. Mr. Hester compared the process to how sales tax revenue is handled, specifying that the policy will apply to all governmental funds for financial reporting purposes. He concluded by requesting approval from the council so the policy could be submitted alongside the Fiscal Year 2025 audit.

A motion to approve the May 5, 2026, Town Council Regular Meeting minutes as presented was made by Councilmember Eric Bumgarner, seconded by Councilmember Tamara Odom, and was approved unanimously. (See [attachment A](#), which is hereby incorporated and made a part of these minutes.)

3. Code of Ordinance Future Amendment Recommendations

Town Manager Nathan Hester presented several ordinance topics to initiate preliminary council discussion. He clarified that none of these items are scheduled for formal presentation in June, and noted that the council will not hold a meeting in July. His primary goal was to gather council input and determine their preferred direction.

a.) Camping Ordinance

Town Manager Nathan Hester suggested exploring an ordinance to prohibit camping on all public property, including sidewalks, town-owned land, and county-owned property within town limits, provided the county requests assistance. He explained that many municipalities have adopted similar rules, primarily to address large camping setups and protests. Additionally, Mr. Hester noted that the town cannot regulate camping on private property unless a property owner explicitly requests police assistance to remove a trespasser.

b.) Mobile Vendor Ordinance

Town Manager Nathan Hester introduced a framework for regulating food trucks, which he adapted directly from an ordinance he previously created for Bessemer City. The proposed rules would govern where and how food trucks can set up, and would establish specific requirements for grease traps, mandatory protective mats under the trucks, fire extinguishers, and right-of-way access.

Grease Disposal and Event Cleanup Enforcement: Mayor George B. Holleman initiated a discussion regarding food trucks dumping grease on town streets during large events like the Apple Festival and Apple Blossom Festival. He questioned whether the event organizer, Gina Kay, would be made aware of this policy to either control the issue or issue fines. Councilmember Jack Simms argued that because the organizer contracted the vendors directly, the responsibility should fall entirely on her rather than the town.

In response, Mr. Hester suggested that since the festivals had concluded, the town could use vendor space numbers to identify offenders and issue retroactive fines, though he noted that physically collecting those funds from out-of-town vendors could be difficult. He added that if the organizer were required to enforce the policy, she would likely need to hire staff or utilize a town code enforcement officer.

Public Works Manager Aaron Wike asked if the town should fine the organizer directly to recoup cleanup costs or if the organizer should build those fees into her own vendor charges. Mayor Holleman stated that since the town must power-wash the streets to remove grease, the town must recoup that revenue directly rather than letting the organizer profit from additional fees. Councilmember Eric Bumgarner and Councilmember Kim Brown agreed that all cleanup responsibility should fall back on the organizer or whoever hosts the event. Councilmember Brown pointed out that illegal grease dumping is a major issue because it contaminates the town's stormwater runoff.

Ultimately, Mayor Holleman and Mr. Hester agreed that fining the event itself was the most effective approach to shift responsibility. Mr. Wike recommended adding a dedicated cleanup agreement and charge sheet directly to the special event application, which Councilmember Tamara Odom supported to ensure organizers know they are liable for cleanup. Mr. Hester also noted that some grease spots might simply be accidental spills where vendors failed to place proper protective matting underneath their equipment.

Community Impact and Permitting Fees: Mr. Hester emphasized that the intent of the ordinance is not to discourage food trucks, praising the success of Food Truck Fridays and expressing a desire to see the concept expand safely across town under proper regulations. Councilmember Bumgarner agreed, adding that regulation ensures fairness to traditional restaurants that must keep up with regular inspections, though he noted food

trucks are a great addition to the community. Councilmember Brown expressed a wish to see Food Truck Fridays moved closer to the Courthouse Park or the center of Downtown to draw more foot traffic downtown. Mayor Holleman cautioned the council to be supportive and avoid appearing as though they are trying to hurt a successful event, a sentiment echoed by Mr. Hester. Councilmember Bumgarner suggested keeping the permit fee low since it is meant for safety rather than revenue generation, which was backed by Councilmembers Odom and Brown, who both noted that food trucks successfully draw people into town.

Location Layout and High School Collaboration: In discussing potential layout configurations, Mr. Hester asked if the free parking lot across the street could serve as a dedicated food truck space. Councilmember Brown explained that past efforts over the last six years faced challenges because the existing picnic tables are poorly maintained and frequently occupied by the local homeless population, which deters regular visitors. She suggested that a permanent, covered structure would be an ideal solution, allowing trucks to line up facing the road for maximum visibility. Councilmember Brown shared that she had previously discussed this parking lot space with Mr. Sink at the high school about four years ago, proposing that his classes design a conceptual layout for the area.

When Mr. Hester inquired about which specific class would handle that, Councilmember Tamara Odom identified the Future Farmers of America (FFA) and Agricultural classes. Councilmember Odom explained that the instructors for these courses are always looking for real-world projects to assign, noting that if outside organizations or individuals do not submit specific project requests, the teachers must come up with concepts on their own.

Mr. Hester closed the food truck portion of the meeting by noting that the draft also establishes standard rules regarding restricted operating hours, noise limits on generators, amplification bans, signage limits, and a total prohibition on drive-through windows.

c.) Parking and Traffic Ordinances [Chapter 71: Stopping, Standing, and Parking]

The council transitioned to a review of the town's current parking regulations, a discussion prompted by ongoing community complaints regarding downtown parking availability. Town Manager Nathan Hester explained that he brought this ordinance forward for review specifically because of these frequent citizen complaints. He requested that the council examine the existing regulations to determine if any updates, additions, or modifications were necessary.

Downtown Space Expansion and Infrastructure Projects: Councilmember Kim Brown inquired about the specific number of parking spaces the town stands to gain from the ongoing 1st Avenue SW project, which Mr. Hester confirmed would net four additional spaces. Mr. Hester also noted he had spoken with Josh regarding striping additional spaces along Main Avenue Drive, where parking currently terminates near a vacant office building by Courthouse Park, and indicated he plans to follow up on the request. Public Works Manager Aaron Wike explained that those spaces were originally omitted from past plans to preserve necessary lines of sight for drivers pulling out of 2nd Street.

Councilmember Brown reported that the 1st Avenue SW sidewalk project is approximately halfway complete and has been very well received by residents, noting that the old walkway was previously consistently covered in an inch of mud. Mayor George B. Holleman then questioned if the sidewalk work would exhaust the project's allocated funds or if sufficient funds would remain to pave Billy Millsaps' development. Mr. Wike stated that the town is currently waiting on a formal payment request from the contractors, who are holding between 1.1 and 1.2 million dollars in unsubmitted invoices. He added that the town has been requesting a bill from the contractors for a month to determine its exact financial standing.

Addressing timeline concerns, Councilmember Jack Simms noted that the original funding expenditure deadline was June 30, but Mr. Wike informed the council that the state legislature recently extended the funding deadline from June 30, 2026, to June 30, 2027. Mr. Wike stated that the final cost to pave Mr. Millsaps'

development depends on whether the construction crew must grind the existing surface or execute a straight pour, expressing hope that the remaining funds will cover the expense.

Street Maintenance and DOT Coordination: Councilmember Brown requested that a tree root, located halfway between her residence and the Emergency Management building on 1st Street SW, be removed. Mr. Wike replied that the site has been inspected and it was determined that the town will need to cut the asphalt to remove the root directly, explaining that attempting to pull the root out presents a risk to surrounding infrastructure.

Mr. Wike also shared that Councilmember Simms had reached out the previous week to request additional state funding to revive the original downtown plan, which involves removing existing street medians to install diagonal parking along Main Street. Councilmember Tamara Odom asked for an update on the Main Street project with the Department of Transportation (DOT). Mr. Wike responded that he has not received further word but expects them to reach out soon, expressing hope that the DOT does not pave the road before the town can install new waterlines.

Enforcement, Time Limits, and Alleyway Safety: As a starting point for enforcement, Mr. Hester noted he discovered a regulation in the current code explicitly stating that no vehicle should be left parked or standing on a sidewalk. He reported that the police department has been actively writing parking tickets since the last work session, and several citizens have already come into Town Hall to settle their fines.

Councilmember Brown asked if Main Street had ever utilized one- or two-hour parking limits, and Councilmember Odom recalled that the town used to have parking meters during her childhood. Mr. Hester stated that the town has no current records of posted two-hour signs and suggested that purchasing standard one- or two-hour limit signs would be a cost-effective alternative to expensive digital meters. Councilmember Odom emphasized the need for active regulation, noting that long-term parkers currently prevent customers from accessing downtown businesses.

Councilmember Brown suggested resolving the space deficit by negotiating access agreements with private property owners to utilize the alleyways behind downtown buildings for employee parking. She noted that business owners had previously pushed back due to safety concerns regarding the alleys, which she felt were unfounded. Councilmember Simms disagreed with her safety assessment, pointing out that homeless individuals are actively sleeping behind the old Heilig-Myers building and utilizing wooden shipping crates on the Henfer-owned dock as a gathering spot.

d.) Vacant Building Ordinance Material

Town Manager Nathan Hester introduced materials regarding a proposed vacant commercial building ordinance. He explained that the policy would require downtown property owners to register vacant structures with the town. Councilmember Kim Brown noted that this requirement would be invaluable for building a comprehensive stakeholder database.

Mr. Hester detailed the minimum maintenance standards outlined in the material, which mandate that the exteriors, yards, decks, and porches of vacant properties must be painted and maintained in a manner that shows no visible outward signs of deterioration, dilapidation, or vacancy. Councilmember Brown expressed strong support for all the discussed initiatives, emphasizing that ultimate success will depend on having dedicated personnel providing "boots on the ground" to actively enforce the rules, maintain public safety, and deliver visible, positive improvements that satisfy the community.

4. FY 26-27 Budget Discussion

Town Manager Nathan Hester transitioned the council to the fiscal year 2026–2027 budget discussion. He highlighted a reduction in the proposed property tax rate, explaining that the budget now reflects a 6.5-cent tax increase instead of the initially projected 8-cent increase.

Mr. Hester directed the council's attention to the General Fund, pointing out that \$742,730.00 had been appropriated from the fund balance. He noted that the upcoming review of individual line items would clarify the specific reasons behind this appropriation, which is primarily tied to the General Fund. He concluded by explaining that the administration is currently evaluating various proposed projects to determine exactly how they fit within the General Fund, or if they can be feasibly funded at all.

Departmental Review: Town Council

Town Manager Nathan Hester initiated the department-specific review with the Town Council budget. He reported that the administration successfully reduced several line items per the council's previous request, including lowering the miscellaneous line item from \$3,600.00 to \$1,500.00 and cutting the fuel allocation from \$1,500.00 down to zero.

Addressing the attorney contracted services line item, Mr. Hester explained that he had initially allocated \$40,000.00 to cover legal fees for developing downtown economic incentives. However, the new finance director advised that those funds could not be processed within this specific department. Consequently, the \$20,000.00 earmarked for those incentives will be shifted to the economic development budget to ensure correct financial coding. This adjustment leaves the council's general attorney contracted services line item at \$20,000.00 to cover regular meeting attendance, retainer fees, and general municipal research.

Council Compensation Adjustments: The council debated potential adjustments to their own compensation for the upcoming fiscal year. Councilmember Eric Bumgarner initiated the discussion by asking if it was possible for the council to decline a salary increase. After Town Manager Nathan Hester confirmed that option was available, Councilmember Jack Simms stated that the council could certainly choose to forego those salary increases and saw no reason why they shouldn't do so.

In agreement, Councilmember Kim Brown expressed that if the town is asking citizens for additional tax revenue, she does not believe the council should accept a pay raise. Councilmember Tamara Odom agreed completely with that position, and Councilmember Bumgarner noted that while the individual salary adjustments represent a relatively small amount of money, the reduction still contributes to overall municipal savings.

Insurance Coverages and Bonded Premiums: The review concluded with a clarification regarding council insurance coverages. Councilmember Simms questioned the inclusion of a \$100.00 workers' compensation insurance line item, inquiring what it covered since council members do not have standard employee health insurance policies, or if it was strictly for physical injuries sustained inside the municipal building.

Public Works Manager Aaron Wike clarified that the line item actually functions as part of a bonded premium that provides legal liability protection for council members regarding official statements or actions taken in their public capacity. Councilmember Brown and Mr. Wike both noted that the premium is very inexpensive for the town to maintain.

Departmental Review: Administration

Town Manager Nathan Hester transitioned the meeting to the Administration Department budget, noting that the majority of line items, including those for accounting and auditing services, remained largely unchanged. He pointed out an initial increase in the training line item from \$7,000.00 to \$10,000.00, which he had adjusted to accommodate professional development opportunities for Town Clerk Nicole Mayes and Finance Director Kimberly Sager; however, Mr. Hester noted that the council could reduce this back to \$7,000.00 if desired. He strongly recommended maintaining a \$2,000.00 increase in the travel line item to set it at \$6,000.00, explaining that hotel accommodation costs have risen and overnight stays are occasionally required for staff attendance at off-site events.

Website Maintenance and ADA Compliance: The conversation shifted to municipal technology after Councilmember Kim Brown questioned a proposed decrease in the website hosting and maintenance line item. Mr. Hester explained that the previous year's higher allocation covered the one-time initial update from the town's old website to the current updated site, leaving only basic maintenance fees for the upcoming year.

Town Clerk Nicole Mayes advised against the reduction, warning that the deadline for mandatory website Americans with Disabilities Act (ADA) compliance had been moved from April 2026 to April 2027. She shared that municipal peers on the state Listserv reported that the technical transition to achieving full accessibility compliance is proving to be quite costly. Councilmember Brown acknowledged that she was aware of the impending regulatory requirement, prompting Mr. Hester to adjust the website line item to \$2,000.00 to account for those future compliance needs.

Departmental Review: Police

Town Manager Nathan Hester introduced the Police Department budget, noting that several operational adjustments were required for the upcoming fiscal year. He explained that the salaries line item was increased slightly from \$792,000.00 to \$794,000.00 to account for holiday pay, which law enforcement staff accrue differently than general town employees. Mr. Hester noted that this proactive budgeting aims to cover large, historical payouts for unused time that typically occur at this time of year, thereby avoiding the need for a budget amendment later in the fiscal year.

Mr. Hester confirmed that the budget retains \$12,000.00 under contracted services for Axon body cameras and data storage, and carries forward \$32,000.00 for the Alexander County School Resource Officer (SRO) contract. He noted that the fuel line item was increased to accommodate rising and volatile fuel prices. Additionally, increases were made to property liability insurance, automobile maintenance, and vehicle equipment, which was set at \$25,000.00 to cover the baseline cost of outfitting a new patrol vehicle—though administration aims to source a pre-equipped vehicle if possible. The budget also includes funding to purchase Class B uniforms for officers to wear during court appearances and special events.

Operational Line-Item Clarifications: Councilmember Eric Bumgarner requested clarification on what items are covered under the \$10,000.00 equipment allocation. Mr. Hester clarified that this covers daily operational gear excluding uniforms and vehicles, such as radios, flashlights, and handcuffs. Councilmember Kim Brown observed that this total allocates less than \$1,000.00 per officer.

Councilmember Bumgarner then inquired if the Maintenance & Repair Automobile line item was strictly for routine oil changes. Mr. Hester explained that it also covers major mechanical repairs, including water pumps, radiators, and tires. Public Works Manager Aaron Wike added that Alexander County is increasing its maintenance fees at the garage. In response to Councilmember Brown questioning whether the town is required to use county garage services, Mr. Wike and Mr. Hester confirmed that the county remains significantly more cost-effective than commercial alternatives and strongly advised against the town establishing its own garage.

Staffing Levels and Mutual Aid Discussion: Mayor George B. Holleman expressed concern regarding the total \$1.7 million public safety expenditure and proposed a cost-saving measure to reduce daytime road coverage to a single officer. He argued that since the Police Chief and Detective are present in the office during the day to provide backup, the town could safely transition to a single daytime officer while maintaining two officers on the night shift.

Councilmember Brown asked if the town intended to reinvest those potential savings into salary increases to improve officer retention. Mayor Holleman responded that based on recent discussions with Gordan Knight, neighboring counties are proposing vastly superior salaries that the town cannot realistically compete with, suggesting the town should decline to participate in competing over regional salary scales. Mr. Hester agreed that the town cannot match the compensation packages of larger surrounding municipalities but strongly

advised against reducing daytime staffing to a single officer. He noted that while the Lieutenant acts as a working supervisor on the road, dropping to one active patrol officer creates a severe officer safety concern.

In response to an inquiry from Councilmember Tamara Odom, Mr. Hester confirmed that the town currently deploys two patrol officers during the day. Mayor Holleman noted that these two officers are supported by the two administrative officers inside Town Hall as well as a mutual aid agreement with the Alexander County Sheriff's Office. Councilmember Bumgarner opposed this reasoning, stating it is bad policy to intentionally reduce town staffing with the expectation that county resources will cover the deficit.

Councilmember Jack Simms added that town officers should focus their efforts strictly within the Taylorsville town limits rather than assisting the Sheriff's Office unsolicited in the county. Mr. Hester noted that county responses have been heavily reduced recently, with out-of-town responses limited strictly to official mutual aid calls or high school investigations, noting that SROs must naturally cross town lines to serve the high school.

Councilmember Brown raised further safety concerns regarding the Mayor's single-officer proposal, asking how emergencies would be handled if two major incidents occurred simultaneously. Mayor Holleman reiterated that county coverage would be available. Mr. Hester provided context on county resources, noting that the Sheriff's Office operates with eight patrol deputies covering eight distinct zones during the day shift, alongside leadership staff. Councilmember Brown noted seeing numerous Sheriff's deputies speeding through town limits; more than Town Police. Which Mr. Hester and Councilmember Simms confirmed, noting that deputies must drive through town to navigate from one side of the county to the other.

Budget Positions and Alternative Cost-Savings: Mayor George B. Holleman stated he would find it difficult to vote in favor of the budget without a clear attempt to cut costs, describing the current passage of the budget as being in a perilous situation. Town Manager Nathan Hester directly questioned that characterization, asking why the situation was being labeled as perilous.

Mayor Holleman answered that the situation was perilous because if three council members vote against the budget, the town will not have a budget passed at all. Mr. Hester countered that the mayor was willing to vote against the budget because he wanted to eliminate staff positions. Mayor Holleman replied that his opposition stood if the town could not achieve any cost savings. Councilmember Kim Brown defended the current draft, reminding the council that the proposed tax increase had already been successfully reduced from the initially projected 8 cents down to 6.5 cents.

Councilmember Odom emphasized that public safety is not an appropriate area to implement budget cuts. Councilmember Bumgarner agreed, warning that reducing one position could set a precedent that leads to dissolving the department entirely, a sentiment backed by Councilmember Brown. Councilmember Bumgarner stated he is entirely against cutting law enforcement personnel but expressed willingness to find savings elsewhere, offering to forfeit his own council salary. Councilmember Brown suggested generating revenue or savings by selling the town-owned car, a concept Mayor Holleman supported.

Mr. Hester reviewed potential line-item reductions, noting that \$5,000.00 could potentially be trimmed from general maintenance, but cautioned that property liability insurance rates are fixed by the North Carolina League of Municipalities (NCLM), and the fuel line must remain elevated to absorb market volatility. He suggested automobile maintenance could be trimmed back to \$30,000.00 if necessary. Mr. Wike cautioned that cutting operational lines too closely would simply force the town to process budget amendments later in the year, emphasizing that current line items are already lean and scaled only to match basic inflation. Councilmember Odom agreed that the current draft represents the bare minimum operational necessity without excess cushion. Mr. Hester then tabled the discussion, stating that the council would return to the Police Department budget at a later time.

Departmental Review: Public Safety

Town Manager Nathan Hester transitioned the council to the Public Safety budget to discuss fire department funding. He reported that the current budget proposal allocates 6 cents of the tax rate to the fire department, which would total \$157,200.00, and requested the council's feedback on the allocation.

Tax Structure and County Fire District Clarifications: Councilmember Jack Simms initiated a discussion on tax rates, asserting that all town residents currently pay an 8-cent fire tax to Alexander County as part of their baseline 65-cent county tax. Councilmember Kim Brown and Public Works Manager Aaron Wike corrected this misconception, clarifying that residents living within the town limits do not pay a county fire tax and explained that the county fire tax is levied on top of the 65-cent baseline county rate, meaning county residents living outside town limits actually face a higher overall tax rate.

Mr. Hester and Mr. Wike further clarified that the county recently restructured this system. Previously, the county maintained lower fire tax rates—around 5.5 cents—and supplemented fire department budgets using the county General Fund. The county has since eliminated those general fund subsidies, transferring the full funding burden directly onto individual fire tax districts. Mr. Hester noted that these district-specific rates vary based on size, pointing out the smaller Vashti district is 12 cents, and the Alexander Central district is 8 cents, all of which are billed in addition to the 65-cent county baseline.

Fire Department Revenue and Operational Mandates: Councilmember Simms noted that the fire department receives \$378,000.00 from the county alongside the town's \$119,000.00 contribution, bringing their total to \$497,000.00. He questioned their exact overall budget and the balance of their savings account, emphasizing his desire to fund what the department needs rather than what they want. Mayor Holleman stated that the fire department has never provided a detailed financial accounting of their holdings to the town, noting that the relationship is governed by a contract. Mayor Holleman added that the department requested a new fire truck this year. Councilmember Brown clarified that the truck purchase would not happen this fiscal year, noting that a new truck costs over one million dollars and carries a four-to-five-year delivery timeline.

Mr. Hester defended the department's financial management, stating that they do not simply sit on hundreds of thousands of dollars in savings, but rather systematically reinvest those funds into necessary equipment. Councilmember Tamara Odom supported this, noting that fire department equipment requires constant updates, much like police vehicles. Councilmember Brown agreed, adding that unlike police equipment, which the town occasionally forces officers to use past its prime, fire service equipment replacements and training hours are strictly mandated by regulatory bodies. Councilmember Odom added that these mandates include rigorous inspections and strict annual certification and training hours for every firefighter operating on a truck.

Fire Tax Ordinance and Municipal Service Sustainability: Councilmember Brown recommended that the town draft a formal budget ordinance explicitly establishing a dedicated 6-cent fire tax for town citizens. She argued that the town cannot fulfill its basic municipal obligations on a 30-cent operational rate now that all cushion has been stripped from the budget. Mr. Hester agreed that the fire tax allocation could be clearly outlined within the annual budget ordinance.

Mr. Hester warned that municipal services across the board are becoming increasingly expensive. He projected that municipalities will eventually reach a financial impasse where essential services become too costly to fund through local taxes, forcing communities to rely on even more expensive private entities. He emphasized that if citizens want fire and police protection, then they must fund them, as general revenues are insufficient to absorb those costs.

Reflecting on the earlier law enforcement staffing debate, Mr. Hester reiterated that reducing daytime police coverage to a single officer is a dangerous liability. Drawing on his law enforcement background, he cautioned that officers face severe risks during routine calls, such as domestic disputes, and reducing personnel compromises safety. Councilmember Brown agreed that maintaining a two-officer minimum reduces those safety risks.

Councilmember Eric Bumgarner asked if it was possible to legally separate the two funding mechanisms by enacting an ordinance that explicitly dedicates 6 cents to the fire department and leaves the remainder for general town operations. Mr. Hester confirmed this was entirely feasible, noting that he and Mr. Wike had already modeled the budget this way by increasing the historical 5-cent fire allocation to 6 cents. Mr. Wike concluded the discussion by clarifying that under this formal structure, the funds would be disbursed to the fire department incrementally as they are collected throughout the fiscal year, rather than as a single lump-sum allocation.

Departmental Review: Park and Recreation Department

Town Manager Nathan Hester transitioned the council to the Parks and Recreation Department budget, deferring further discussion on the police and fire department budgets to a later time.

Master Park Plan Proposals and Cost Reductions: Mr. Hester highlighted a \$52,000.00 allocation under the Contracted Service – Master Park Plan line item, noting that the sum had been appropriated directly from the town's fund balance to cover a contract with a professional engineering firm. He informed the council that this line item could be reduced by partnering with the Western Piedmont Council of Governments (WPCOG), which had provided a project estimate of approximately \$23,000.00.

Mr. Hester explained that he initially retained the higher engineering firm estimate because of his successful past experience working with them on park development. He argued that if the town is serious about constructing a regional sports complex to drive local tourism, it would be advantageous to begin the project with a premier firm. However, he noted that substituting the WPCOG proposal remained a viable short-term cost-cutting measure.

Councilmember Kim Brown asked if choosing the WPCOG option would ultimately force the town to spend the additional \$52,000.00 later to obtain a higher-quality plan. Mr. Hester clarified that while the WPCOG could deliver a comprehensive overview master plan, they do not possess the capacity to handle the actual structural design and technical engineering of a sports complex, which would inevitably require a specialized engineering firm. Councilmember Brown suggested that the town scale back and utilize the WPCOG for the initial phase, seeking feedback from the rest of the council. In response to an inquiry from Councilmember Jack Simms, Mr. Hester confirmed that switching to the WPCOG would reduce the line item from \$52,000.00 to \$23,000.00.

Matheson Park Capital Outlay and High School Collaboration: Councilmember Simms inquired if modifying the master plan budget would affect the \$100,000.00 Capital Outlay allocation. Mr. Hester confirmed it would not, explaining that those funds are strictly dedicated to constructing a new restroom facility at Matheson Park, a project being completed in coordination with the local high school. He detailed that the funding would cover site grading, building materials, plumbing, electrical work, and minor sidewalk extensions.

Councilmember Brown questioned if the project's material and supply costs were over-estimated, noting that utilizing high school labor should mitigate total expenses. Mr. Hester clarified that while student collaboration eliminates labor costs, material expenses remain highly volatile. Councilmember Brown noted that final costs would ultimately hinge on specific fixture choices, such as automated flushing mechanisms.

Mr. Hester noted that town staff would execute most of the initial site preparation. Public Works Manager Aaron Wike cautioned that the necessary site grading would be quite expensive. He shared that based on a previous consultation with Tony Lackey regarding existing facilities, retrofitting automated flushing toilets and urinals alone carried a \$25,000.00 price tag. Councilmember Tamara Odom supported utilizing automated systems, emphasizing that proper fixtures are necessary for that specific area because manual systems had caused significant operational issues in the past. Mr. Wike agreed that while automation would not eliminate all maintenance problems, it would significantly improve overall facilities management.

Park Staffing and Maintenance: Councilmember Brown inquired if the town possessed the staffing capacity to designate a full-time, on-site employee dedicated exclusively to park management. Mr. Hester responded that current staffing levels do not allow for a dedicated role. He explained that park maintenance is currently handled by Scotty, a part-time employee whose daily responsibilities include cleaning the Matheson Park restrooms and collecting trash each morning, alongside general brush and limb collection within town limits. Councilmember Brown raised the possibility of utilizing an intern to fill the operational gap, which Mr. Hester noted could be explored as an option for the following fiscal year.

Departmental Review: Tourism

Town Manager Nathan Hester presented the Tourism budget, outlining several shifting priorities, line-item adjustments, and strategic economic development initiatives.

Event Funding Realignment and Community Contributions: Mr. Hester reported that the salaries line item currently contains no allocations. He explained that while he initially intended to place the Main Street coordinator position within this department, he now plans to house that role under Planning and Development.

To optimize event funding, Mr. Hester removed a \$500.00 allocation from the Celtic Christmas line item, noting the town has not contributed to that event recently. He also reduced the Town Council civil events by request line item by \$1,000.00, redirecting those combined funds to the Hometown Christmas event. He noted that the town previously only allocated \$1,000.00 to Hometown Christmas, and argued that the town should more heavily support its own signature event.

Additionally, Mr. Hester noted that the Hiddenite Center requested an extra \$1,000.00 for the upcoming fiscal year, which he included in the draft for council consideration. Councilmember Kim Brown supported maintaining a strong relationship with the organization, pointing out that because the Hiddenite Center serves as the official Welcome Center for Alexander County, the town needs to develop a dedicated Taylorsville marketing brochure to be distributed there.

Downtown Alliances and Grant Frameworks: Mr. Hester highlighted that he renamed the Main Street/Downtown Development line item to the Taylorsville Development Alliance contribution, increasing the allocation to \$10,000.00. He proposed that instead of the town managing downtown marketing internally, this annual contribution be given to the Alliance to execute downtown marketing and economic development projects on the town's behalf.

In response to an inquiry from Councilmember Jack Simms regarding how the Alliance would utilize the \$10,000.00, Mr. Hester explained that the funds are earmarked to establish downtown incentive grants. These grants would provide matching funds for local business owners looking to execute storefront improvements, such as façade revitalizations, awning replacements, or exterior painting.

Mr. Hester also noted that the \$20,000.00 attorney contracted services line item—previously moved from the council's budget to tourism for downtown incentive legal work—would ultimately be transferred to Planning and Development following the meeting. He added that he created a new, unfunded economic development line item to establish it as a permanent fixture in future budgets, and included a marketing and branding allocation, picking a middle-of-the-road \$30,000.00 figure based on regional vendor proposals that ranged from \$12,000.00 to \$60,000.00.

Capital Outlay and Property Acquisition: The review concluded with a discussion on a \$250,000.00 Capital Outlay allocation designated for land acquisition. Councilmember Brown asked if this funding was specifically earmarked for the Saunders property and inquired about the current asking price. Mr. Hester confirmed the property is currently listed at \$230,000.00, explaining that he budgeted the additional \$20,000.00 to cover the necessary demolition costs of the existing structure.

In response to further questions from Councilmember Brown regarding the property's listing history and size, Mr. Hester reported that the parcel is just under five acres and has been on the market for over a year, noting a previous private purchase contract had fallen through. Mr. Hester explained that the town could choose to allocate this capital to purchase the Saunders tract and leverage future grants to build a new facility, or pivot the funds to buy an existing building downtown. He noted he is currently collaborating with the Council of Governments (COG) to apply for a fall revitalization grant to help secure and rehabilitate a downtown property.

Departmental Review: Planning and Development

Town Manager Nathan Hester introduced the Planning and Development budget, noting that most line items remained consistent with the previous year, with the exception of a strategic shift in code enforcement responsibilities.

Part-Time Code Enforcement Staffing: Mr. Hester highlighted a new \$20,000.00 allocation within the salaries line item to hire a dedicated, part-time code enforcement officer for the town. He explained that this position is necessary to allow the town to proactively enforce its municipal ordinances rather than operating reactively.

County Contract Renegotiation and Dispute: In conjunction with hiring an internal officer, Mr. Hester reported that he requested a reduction in the fee schedule of the town's current Planning and Zoning contract with Alexander County, reflecting the fact that the county would no longer be responsible for municipal code enforcement. He noted that county officials have not yet accepted or rejected the proposal. Under the original agreement, the contract cost was set to increase by 5% annually, starting at a baseline of \$40,000.00 for combined planning, zoning, and code enforcement services. Because the town is stripping out the code enforcement component, Mr. Hester reduced the contract figure to \$30,000.00, while maintaining the scheduled 5% annual increase for the next two to three years, at which point the contract can be fully renegotiated.

Mr. Hester clarified that while the county does an excellent job with planning and zoning, their code enforcement division relies on a single officer to cover both the entire county and the town. He argued that it is structurally unfair to expect one person to handle that volume of work if the town expects the proactive enforcement council desires.

Mayor George B. Holleman objected to this reasoning, stating that the town has an active contract that legally obligates the county to perform that service, questioning why the town should grant them leniency. Mr. Hester countered directly, stating that his position was not out of leniency, but rather out of the reality that the contract is fundamentally flawed if the county only provides one officer. He reiterated that the town cannot realistically expect a single county employee to successfully manage both town and county workloads simultaneously, making a renegotiated contract the most practical solution.

Councilmember Kim Brown supported removing code enforcement from the county contract entirely. She referenced a comment made by the county enforcement officer at a recent event, noting that when she inquired about vehicles parking on sidewalks, the officer claimed it was not a code enforcement issue. Councilmember Brown pointed out that the town code explicitly prohibits parking on sidewalks, making it a clear code enforcement violation. She concluded that the officer likely dismissed the issue simply because, as a single employee, managing this violations would consume half of his available operational time.

Departmental Review: Buildings

Town Manager Nathan Hester transitioned the council to the Buildings budget, noting that general operational line items remained consistent with the previous fiscal year, with the exception of an increase in municipal utility rates. He also indicated that the Property and Liability Insurance line item would need to be adjusted upward in a future draft to account for rising premium rates.

Town Hall Renovations and Security Upgrades: Mr. Hester highlighted a \$100,000.00 allocation within the Capital Outlay line item dedicated to renovating Town Hall. Councilmember Tamara Odom asked for clarification on the project scope, inquiring if the funds were partially earmarked for replacing the facility's HVAC systems. Mr. Hester clarified that the HVAC replacements had already been funded and completed.

He explained that the new \$100,000.00 capital request is designated for structural modifications, which include relocating the building's air return system, moving the mailboxes out of the copier area, and swapping the physical locations of the kitchen and the Finance Director's office space. Additionally, the project will involve remodeling the front office and modifying the lobby customer service window to improve daily efficiency and enhance physical safety for the administrative staff.

Mr. Hester reported that the town has officially issued a request for proposals (RFP) for the construction work. While no bids have been received yet, he noted that the submission deadline is not until the following week. He concluded by explaining that if the formal contractor bids come in lower than the current \$100,000.00 estimate, the administration will adjust the line item downward before the formal budget presentation in June.

Departmental Review: Rental Property

Town Manager Nathan Hester stated that all line items within the Rental Property portion of the budget remain unchanged from the previous year, noting there were no major structural updates to report.

Property Status and Revenue Updates: Councilmember Kim Brown inquired about the status of the town-owned Park House, questioning if it was currently occupied and if the tenant was up to date on payments. Mr. Hester confirmed that the property remains actively rented and that the tenant is consistently paying the rent.

Mayor George B. Holleman then asked for an update on the rental income generated from the local ABC store property. Mr. Hester reported that the town receives \$2,500.00 per month in rent from that lease agreement.

Departmental Review: Cemetery

Town Manager Nathan Hester presented the Cemetery budget, noting that the salaries line item was increased to accurately reflect operational duties. He explained that a part-time employee who handles mowing at the cemetery will now have their salary coded directly to this department rather than being billed to the Streets or Water and Sewer departments.

Mapping, Tree Removal, and Capital Projects: Mr. Hester reported that the budget includes \$10,000.00 under contracted services for a GIS mapping project. He also clarified the capital and maintenance allocations, noting that \$17,500.00 is budgeted for the preservation and maintenance of historic headstones, while a separate \$10,000.00 allocation within Capital Outlay is designated for tree removal on the grounds.

Headstone Restoration and Long-Term Maintenance Debates: Public Works Manager Aaron Wike provided an operational update, reporting that a crew began headstone restoration work the previous Friday utilizing \$6,500.00 remaining in the current fiscal year's maintenance budget. He noted that while these funds successfully covered the repair of 10 foundations and stones, the sheer volume of existing historical damage makes it difficult to see visual progress on the overall grounds.

This update prompted Mr. Hester to raise a long-term policy question regarding who bears the ultimate responsibility for maintaining private grave markers. Councilmember Brown suggested that headstone maintenance should traditionally fall on the families of the deceased. Mayor Holleman countered that for many of the plots, there are no surviving family members left to contact.

Mr. Hester agreed, pointing out that because some of these tombstones date back to the 1800s, any living descendants are likely so far removed that they are unaware their ancestors are buried there. He concluded that because the town owns and operates the cemetery, the council will eventually have to address this issue permanently, as the aging markers are becoming increasingly brittle and are beginning to structurally fail.

Departmental Review: Streets & Sanitation Department

Town Manager Nathan Hester introduced the Streets and Sanitation Department budget, beginning with capital and contractual updates before opening the floor to a broader debate on municipal waste services.

Holiday Lighting Upgrades and Sidewalk Maintenance:

Mr. Hester highlighted a \$16,000.00 allocation within the Christmas lights maintenance & installation/removal line item. He explained that a portion of these funds is earmarked to purchase 10 new holiday light ornaments to systematically replace aging, deteriorating decorations. Public Works Manager Aaron Wike noted that the replacement fixtures will feature LED technology, yielding future energy savings.

In response to Councilmember Kim Brown questioning if the ornaments cost nearly \$2,000.00 each, Mr. Wike clarified the cost breakdown: \$6,000.00 is designated for vendor installation and removal services, leaving \$10,000.00 for the hardware, which averages out to approximately \$1,000.00 per ornament.

Mr. Hester then pointed out a \$17,000.00 allocation under the maintenance and repairs – sidewalks line item, which includes \$12,000.00 for a one-time pressure washing of town sidewalks. He noted that while he initially intended to remove the pressure washing service from this draft, it remained included, presenting a viable target for council cost-cutting if desired.

Solid Waste Contract Adjustments and In-House Service Debate:

The council reviewed the contracted services – Republic Services Garbage line item, which Mr. Hester increased to \$165,000.00. He explained that Republic Services conducted a recent trash receptacle audit, revealing unbilled cans that resulted in an unexpected \$14,000.00 annual rate increase.

This adjustment prompted an extended discussion regarding the long-term feasibility of establishing an internal municipal sanitation department. Councilmember Eric Bumgarner questioned whether purchasing collection vehicles—potentially backed by grant funding—would prove more economical over time as contractor prices rise. Councilmember Brown supported the concept, noting it would also generate local employment opportunities.

Addressing equipment needs, Mr. Hester estimated the town would require at least two vehicles, while Mr. Wike clarified that a fleet of three would be necessary to fully handle garbage, recycling, and fallback operations, bringing the capital investment closer to \$1,000,000.00. Councilmember Bumgarner offered a preliminary operational cost breakdown based on a side-tipping truck priced at \$331,000.00:

Expense Category	Estimated Annual Cost
Personnel (2 Employees @ \$50,000/each)	\$100,000.00
Vehicle Maintenance & Repairs	\$10,000.00
Fuel Allocation	\$10,000.00
Receptacle/Trash Can Replacements	\$5,000.00
Total Estimated Operating Expenditures	\$125,000.00 – \$130,000.00

Councilmember Bumgarner compared these operational projections against the town's current outsourced costs, noting the total solid waste budget sits at \$312,000.00 inclusive of tipping fees. Councilmember Brown updated that figure based on the current draft, calculating a total of \$340,000.00 allocated to Republic Services.

Both council members criticized the contractor's performance, with Councilmember Brown labeling it a horrible service and asserting that the town could provide superior results for equal or less money.

Mr. Hester agreed that Republic Services' performance has been substandard, acknowledging shared frustration across the administration, but reminded the council that the town is legally bound to the contract until the following year. He also cautioned that Councilmember Bumgarner's labor projections were understated because they omitted mandatory employee fringe benefits.

Councilmember Bumgarner emphasized that the transition would hinge entirely on securing grant funding for the initial vehicle purchases. Providing an alternative cost-saving option, Mr. Wike suggested the town consider eliminating its recycling program entirely, noting it carries a steep processing fee of \$120.00 per ton. He reminded the council that landfill tipping fees are set by Alexander County, meaning the town would continue to pay those disposal charges regardless of whether collection is handled internally or outsourced.

Veteran Banner Program Infrastructure: Councilmember Brown inquired about the funding mechanism for the town's new Veteran banners. Mr. Wike explained that the program is completely self-sufficient, but noted that rapidly expanding community demand has outpaced current infrastructure hardware.

With local sales for Veteran Banners currently reaching 52 units, the town is facing a shortage of physical mounting poles and brackets. To resolve this, Mr. Hester announced that the administration will present a formal \$5,000.00 budget amendment at the upcoming June 2nd meeting to secure the funding necessary to purchase additional mounting hardware.

Budget Review Conclusion and Upcoming Meeting Schedule

Town Manager Nathan Hester concluded the departmental reviews and asked the council if there were any additional departments, line items, or capital outlays they wanted him to evaluate for potential cost reductions prior to the upcoming June 2nd meeting, noting that he was already scheduled to review the police and fire department budgets.

Budget Adjustments and Timeline Clarifications: Councilmember Kim Brown asked for clarification on what specific adjustments Mr. Hester intended to make to the public safety budgets. Mr. Hester replied that he would attempt to find areas to reduce spending, prompting Councilmember Brown to note that those specific budgets may already be stripped down to their absolute minimum.

Mayor Holleman stated that he would be unable to attend the June 2nd meeting, adding his understanding that the council would not be voting on any items during that session and would instead vote on the final budget during the second meeting in June. Mr. Hester corrected this timeline, clarifying that the council is scheduled to vote on a formal budget amendment during the June 2nd meeting.

Mr. Hester and Councilmember Jack Simms further clarified the upcoming schedule, noting that the June 2nd session is a regular Town Meeting, while the subsequent June 16th session is designated as a budget work session. Mr. Hester closed the discussion by asking one final time if the council had any other specific areas of the budget they wished to slim down.

Staff Reports

Police Department Reports

No formal department report was presented, as the Police Chief was not in attendance.

Public Works Report

Public Works Manager Aaron Wike presented the monthly department report, highlighting seasonal banner installations, infrastructure updates, and equipment cost savings.

Promotional Banner Orders and Holiday Scheduling: Mr. Wike reported that the town's first shipment of promotional banners is scheduled for delivery this coming Thursday, with crews planning to install them immediately ahead of the Memorial Day weekend. In response to an inquiry from Councilmember Eric Bumgarner regarding sales numbers, Town Manager Nathan Hester clarified that this initial order was modest, consisting of 12 to 14 Veteran Banners alongside an equal number of America 250 Banners.

Councilmember Bumgarner asked if additional orders had been placed since that first round. Mr. Wike confirmed that a second, larger order of 42 banners has been submitted. He noted that if production timelines hold, the shipment should arrive the week prior to July 4th, allowing the public works crew enough time to have them mounted for the holiday.

Sidewalk Project and Lead & Copper Infrastructure Alignment: Mr. Wike provided an update on the active downtown sidewalk project, noting that contractors were pouring concrete curbs that day. He indicated that the administration expects to receive confirmation soon regarding the final project balance, which will allow the council to determine how to utilize the remaining funds.

Ahead of the sidewalk construction, public works crews proactively completed all necessary water taps in the area. Mr. Wike explained that several of the old connection lines were galvanized pipe, which the town successfully replaced with modern polyethylene lines. He emphasized that completing this sub-surface infrastructure work beforehand prevents the town from having to cut into or damage the newly poured sidewalks for repairs later. Additionally, Mr. Wike noted that these replacements were fully documented to satisfy the town's state-mandated Lead and Copper Supply Inventory requirements.

Cemetery and Seasonal Staffing: Reiterating his update from the budget session, Mr. Wike noted that crews have actively begun foundation repairs on the historical headstones at the municipal cemetery. He also announced that the department has successfully filled its seasonal mowing position, hiring Danny Williams, who officially commenced work the previous week.

High School Trailer Collaboration: Mr. Wike highlighted the completion of the town's new Christmas light utility trailer; a project built in collaboration with the local high school's vocational program. He reported that the town's total investment in the project came to \$2,600.00. He contrasted this with a commercial quote from Kaufman Trailers, which would have cost the town \$4,200.00 for the un-outfitted trailer alone, resulting in substantial municipal savings. Mr. Wike expressed gratitude to the school and affirmed the department's desire to seek out future student partnership opportunities.

Excavator Utility and Contracted Service Cost Reductions: Councilmember Bumgarner initiated a review of the mini-excavator the town purchased the previous year, asking how the equipment has impacted the town's reliance on Energy United for contracted utility work. Mr. Wike reported that the equipment has drastically reduced outsourced costs. He noted that Energy United was only brought in recently for a single specialty job at a local church parking lot where directional boring was required to avoid cutting open the roadway.

Mr. Wike detailed that the town has successfully completed approximately 15 water and sewer taps internally this year using the excavator, including a recent installation at the Caring Hearts Pregnancy Center. He praised the machine's efficiency, noting it creates a significantly smaller footprint and allows for much finer maneuverability than a traditional backhoe.

Councilmember Bumgarner remarked that the equipment serves as a prime example of spending capital up front to secure long-term operational savings. To quantify the financial impact, Mr. Wike reported that the town has spent less than \$20,000.00 with Energy United so far this fiscal year, compared to the previous year where contracted utility services neared the town's \$60,000.00 budget threshold.

Finance Director Kimberly Sager presented the monthly department report, focusing on the status of the annual audit and an upcoming staff retirement.

Annual Audit and Revenue Policy Update: Mrs. Sager reported that the department is still awaiting definitive updates regarding the status of the town's annual audit. She noted that she is currently waiting on the final, approved documentation for the revenue policy passed by the council earlier in the meeting, which she hopes will prompt a response from state auditors. She added that Linda is scheduled to visit the town offices tomorrow, and while Linda has not received any updates yet, the administration hopes to secure more clarity during that meeting.

Town Manager Nathan Hester commended Mrs. Sager during the update, noting that she is doing a fantastic job managing the department's rigorous workload.

Staff Retirement and Appreciation: Mrs. Sager announced that administrative staff member Judy Galliher's formal retirement will take place this coming Friday. Mr. Hester confirmed the scheduling, noting that the town will officially honor Ms. Judy and celebrate her final day of service during the annual municipal staff appreciation luncheon scheduled for Friday at 12:00 PM.

Town Manager's Report

Town Manager Nathan Hester presented his monthly report, highlighting contract adjustments, a major funding proposal for the town's economic development nonprofit, and an update on the search for a new Town Attorney.

Administrative and Contractual Updates: Mr. Hester noted that the upcoming staff appreciation luncheon and the ongoing issues with Republic Services had already been thoroughly covered in previous department updates. Turning to transportation, he reported that the town's transit service contract with Greenway Transportation is set to increase by \$300.00; however, he assured the council that the existing line item contains sufficient funds to absorb the minor increase without a budget adjustment.

Urgent Care Proceeds and Economic Development Seed Funding: Mr. Hester confirmed that the town has officially received the proceeds from the sale of the local Urgent Care property. He proposed allocating \$150,000.00 of those funds to the newly established Taylorsville Development Alliance to serve as foundational seed money for the economic development nonprofit. While a formal vote could not be taken until a structural budget amendment is presented at the next meeting, Mr. Hester sought a preliminary consensus from the council.

Councilmember Kim Brown noted that the size of the allocation should align with the specific scope of work and projects the council expects the Alliance to pursue first. Councilmember Jack Simms questioned the anticipated return on investment for the funding. Mr. Hester acknowledged that a precise return is difficult to quantify initially, but explained that the seed money would empower the Alliance to apply for matching regional grants, establish property improvement grant programs for downtown business owners, and execute targeted municipal marketing campaigns.

Expressing strong confidence in the initiative, Mr. Hester highlighted the caliber of the nonprofit's leadership, noting the board consists of highly capable local business owners and community advocates dedicated to the town's growth. In response to Councilmember Simms' inquiry regarding the board's composition, Mr. Hester identified the current members:

- Carrie Lackey (Bank President)
- Michael Gerber (Owner, Heritage Sandwich Shop & Deli)
- Michelle Hartness (Hartness Properties)
- Ashley Lineberry (Emerald Hill Wedding Venue / Hiddenite Center)

- Councilmember Kim Brown
- Councilmember Tamara Odom
- (Note: One board seat currently remains vacant)

Town Attorney Recruitment: Councilmember Eric Bumgarner requested an update on the recruitment process for the vacant Town Attorney position. Mr. Hester noted that while he initially planned for a closed session to discuss personnel details, legal hiring processes must ultimately be conducted in an open forum. He asked the council for direction on which candidates to prioritize for interviews.

Councilmember Simms inquired if Mr. Hester had initiated contact with the prospects previously discussed. Mr. Hester responded that he had not yet reached out, as individual council members had handled the initial inquiries. Councilmember Simms reiterated his recommendation for local attorneys Brian White and Luke Martin. Mr. Hester agreed with the selections and committed to coordinating formal introductory meetings and interview schedules with both candidates.

Council General Discussion

The floor was opened for general council discussion, with members providing updates on local business developments and community engagement initiatives.

Downtown Audio and Community Events: Councilmember Kim Brown reported that the local radio station has ordered new audio equipment and intends to continue broadcasting music along the downtown sidewalks to enhance the pedestrian experience.

Additionally, Councilmember Brown proposed introducing a community movie night series, suggesting that the films could be hosted on the ballfield at the Town Park.

She also noted that New Southern Clothing Co. will be contacting her shortly to coordinate a date for an upcoming grand opening ribbon-cutting ceremony.

Commercial Business Developments: Councilmember Jack Simms provided a status update regarding local business outreach, noting that he had spoken with the owner of the Valero gas station concerning a grand opening event. The owner requested approximately four weeks to finalize operations before scheduling an official ribbon-cutting ceremony.

Adjournment

With no further business to discuss, the Mayor George Holleman requested a motion to adjourn the closed session meeting at 5:15 pm.

Motion to adjourn was made by Councilmember Jack Simms, seconded by Councilmember Kim Brown, and approved unanimously.

Mayor

Councilmember

Councilmember

Councilmember

Councilmember

Attest: _____
Nicole Mayes, Town Clerk

Town of Taylorsville

"The Brushy Mountain Gateway"

67 Main Avenue Drive

Taylorsville, North Carolina 28681

828.632.2218 (Phone) • 828.632.7964 (Fax)

www.taylorsvillenc.com

Revenue Recognition Policy

Adopted: 5-19-26

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.

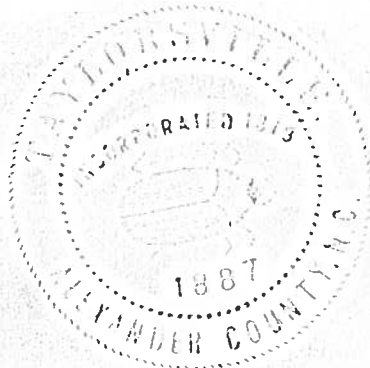
Beginning September 1, 2013, the State of North Carolina is responsible for the billing and collection of property taxes on registered motor vehicles on behalf of all municipalities. Motor vehicle property taxes are due at the time vehicles are registered and are recognized in the fiscal year in which they are received.

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

Adopted this day the 19 day of May, 2026.

Attest:

Nicole Mays
Nicole Mays, Town Clerk



George Holleman
George Holleman, Mayor

Date Approved:

Town of Taylorsville
BUDGET AMENDMENT

Distribution:

Original - Town Clerk

Copy - Town Manager/Board of Commissioners

FUND	General Fund	FUNCTION	PROGRAM AREA	ACTIVITY
		Amendment		

The following amendment(s) is required:

Urgent Care Capital Asset Sale Transfer to Non-Profit

Account # and Title	Amount	Account # and Title	Amount
10.4751.000 Capital Asset Sales	\$150,000.00	10.5520.533 Contributions	\$150,000.00
Total	\$150,000.00	Total	\$150,000.00

Reason and justification for Amendment:

Contribution to the Taylorsville Development Alliance

Town Manager

Date

Finance Director Review

Date

Date Approved by Council:

CERTIFICATE OF SUFFICIENCY

To the Town Council of the Town of Taylorsville of Taylorsville, North Carolina:

I, Nicole Mayes, Town Clerk, do hereby certify that I have investigated the attached petition and hereby make the following findings:

I further find that the area meets the standards of the noncontiguous area as specified in the G.S. 160A-58.1(b), in that:

- a. The petition contains an adequate property description of the area proposed for annexation.

Parcel ID # 0009871

Property address: 250 aka 256 Leroy Rd, Taylorsville, NC 28681

BEING Lot No. 7 in Block "C" in the Hammer Development. Map being recorded in the Alexander County Registry in Plat Book 2 on Page 117, and is referred to for a complete and accurate description of the property.

The above-described property being the identical property conveyed to Alexander County Habitat for Humanity, Inc. by general warranty deed recorded in Deed Book 664, Page 50, Alexander County Registry.

Parcel ID # 0008932

EXHIBIT "A"

Property Description for 13.897 Ac. +/-, Paul Payne Store Road
Taylorsville, NC 28681

BEGINNING at an iron found in the centerline of Paul Payne Road at the northwestern corner of property owned by Steven R. Crone (Deed Book 505, Page 332), said iron also being located South 37 degrees 12' 39" West 23.59 feet from a concrete nail located in a wall over creek; thence from the POINT OF BEGINNING with the centerline of Paul Payne Road for six calls: (1) a chord bearing North 02 degrees 05' 07" West, with a radius of 368.11 feet, a delta of 29 degrees 08' 55", a tangent of 95.71 feet, an arc length of 187.27 feet, and a chord distance of 185.26 feet to an iron found; (2) North 11 degrees 35' 17" East 192.81 feet to an iron found; (3) chord bearing North 06 degrees 28' 29" East, with a radius of 871.21 feet, a delta of 12 degrees 42' 10", a tangent of 96.97 feet, an arc length of 193.15 feet, and a chord distance of 192.76; (4) North 00 degrees 33' 00" West 212.25 feet to an iron found; (5) North 00 degrees 26' 03" West 204.55 feet to an iron found;

(6) chord bearing North 02 degrees 25' 35" West, with a radius of 570.85 feet, a delta of 03 degrees 59' 03", a tangent of 19.85 feet, an arc length of 36.69 feet, and a chord distance of 36.69 feet to an iron found at the southwestern corner of property owned by Felipe Ziranda (Deed Book 498, Page 2301); thence with Ziranda's southern line for two calls: (1) South 86 degrees 48' 24" East 29.47 feet to a 1/2 inch rebar; (2) South 86 degrees 48' 24" East 180.88 feet to a 5/8 inch rebar located at the southwestern corner of property owned by Lester Bentley (Deed Book 352, Page 412); thence with Bentley's southern line South 86 degrees 31' 53" East 171.59 feet to a 1/2 inch iron pipe located at a point located in Leroy Road Extension (SR 1643) and at the southwestern corner of property owned by Edward C. Cooper (Deed Book 375, Page 1807); thence with Cooper's southern line South 86 degrees 59' 05" East 231.26 feet to an existing axle located at the southwestern corner of property owned by Roger D. Johnson (Deed Book 249, Page 665); thence with Johnson's southern line South 89 degrees 10' 38" East 72.54 feet to an iron found at common corner of property owned by Roger D. Johnson (Deed Book 375, Page 1304 and Daniel R. Brown (Deed Book 390, Page 219); thence with Brown's western line South 22 degrees 59' 35" East 191.99 feet to a 3/8 inch rod located at the northwestern corner of property owned by Leslie R. Brown (Deed Book 389, Page 1359); thence with Leslie Brown's western line for two calls: (1) South 22 degrees 59' 35" East 414.59 feet to a 1/2 inch rebar; (2) South 22 degrees 59' 35" East 9.08 feet to iron found in the creek; thence with creek as it meanders for 44 calls: (1) North 81 degrees 58' 39" West 21.53 to an iron found; (2) North 72 degrees 27' 06" West 16.98 feet to an iron found; (3) North 68 degrees 09' 32" West 31.92 feet to an iron found; (4) South 70 degrees 46' 16" West 33.54 feet to an iron; (5) North 50 degrees 21' 47" West 39.68 feet to an iron found; (6) South 84 degrees 08' 47" West 22.77 feet to an iron found; (7) South 40 degrees 07' 39" West 36.76 feet to an iron found; (8) South 68 degrees 42' 15" East 21.00 feet to an iron found; (9) South 44 degrees 20' 14" West 39.02 feet to an iron found; (10) South 73 degrees 49' 36" West 67.99 feet to an iron found; (11) South 66 degrees 06' 17" West 24.64 feet to an iron found; (12) South 26 degrees 35' 42" West 18.68 feet to an iron found (13) South 46 degrees 02' 20" West 15.83 feet to an iron found; (14) South 71 degrees 00' 33" West 26.54 feet to an iron found; (15) North 82 degrees 55' 58" West 23.26 feet to an iron found (16) South 60 degrees 02' 06" West 15.30 feet to an iron found; (17) South 57 degrees 33' 47" West 64.79 feet to an iron found; (18) South 88 degrees 45' 21" West 16.13 feet to an iron found; (19) North 29 degrees 45' 33" West 27.02 feet to an iron found; (20) South 78 degrees 26' 33" West 33.69 feet to an iron found; (21) South 73 degrees 26' 12" West 25.87 feet to an iron found; (22) North 43 degrees 15' 34" West 22.62 feet to an iron found; (23) South 36 degrees 51' 04" West 28.68 feet to an iron found; (24) South 18 degrees 33' 48" East 23.04 feet to an iron found; (25) South 78

degrees 03' 37" East 46.63 feet to an iron found; (26) South 34 degrees 25' 06" East 14.87 feet to an iron found; (27) South 69 degrees 37' 04" West 14.42 feet to an iron found; (28) South 74 degrees 06' 52" West 37.87 feet to an iron found; (29) South 48 degrees 21' 49" West 49.08 feet to an iron; (30) South 84 degrees 59' 35" West 28.00 feet to an iron found; (31) North 63 degrees 59' 41" West 37.60 feet to an iron found; (32) South 88 degrees 17' 03" West 25.89 feet to an iron found; (33) North 38 degrees 37' 48" West 51.69 feet to an iron found; (34) North 11 degrees 03' 14" East 29.67 feet to an iron found; (35) South 76 degrees 55' 02" West 42.04 feet to an iron found; (36) South 87 degrees 09' 37" West 37.89 feet to an iron found; (37) South 43 degrees 15' 35" West 54.88 feet to an iron found; (38) South 02 degrees 38' 09" West 66.02 feet to an iron found; (39) South 55 degrees 52' 20" West 51.88 feet to an iron found; (40) South 70 degrees 22' 47" West 65.16 feet to an iron found; (41) South 38 degrees 06'14" West 44.35 feet to an iron found; (42) South 37 degrees 12' 39" West 69.04 feet to an iron found; (43) South 37 degrees 12' 39" West 23.59 feet to an iron found; (44) North 49 degrees 00' 46" East 37.51 feet, to the POINT AND PLACE OF BEGINNING, containing 13.897 acres, more or less, as surveyed by Miller Surveying, entitled "Survey for Nancy F. Matheson," the 151 day of July, 2010.

Deed Reference: Book 668, Page 472 of the Alexander County Registry.

For further Deed reference, see: Book 572, Page 1422; Book 553, Page 2409; Book 546, Page 822; and Book 542, Page 313, Alexander County Registry. Also, sec Book 534, Page 1897, Alexander Co. Registry, and Estate of Carl L. Matheson in File No. 07-E-825 in the Office of the Catawba County Clerk of Court.

Parcel ID # 0007890

EXHIBIT "A"

BEGINNING on an iron pipe located on the Northern edge of the right-of-way of U.S. Hwy. 64; said beginning point being located North 26 degrees 01 minutes 30 seconds East 33.05 feet from a nail located in the center of State Road No. 1605 (Paul Payne Store Road); thence running with said road North 33 degrees 03 minutes 02 seconds West 180.12 feet to an iron set in the right-of-way of said road; thence running North 59 degrees 05 minutes 47 seconds East 133.95 feet to an iron; thence a curve to the right with a chord bearing of North 66 degrees 53 minutes 47 seconds East; having a chord distance of 61.07 feet and a tangent of 30.82 feet to an iron; thence North 74 degrees 41 minutes 47 seconds East 141.29 feet to an iron; thence South 68 degrees 17 minutes 34 seconds East 58.75 feet to an iron; thence South 23 degrees 16 minutes 13 seconds East 157.23 feet to an iron in the right-of-way of U.S. Highway No. 64; thence South 70 degrees 43 minutes 29 seconds West 345.72 feet to the point of

BEGINNING and containing 1.61 acres, more or less, pursuant to survey by Fox Surveying Company, P.C. Wesley G. Fox, L-3874, dated July 23, 2002, as revised March 31, 2003, and entitled Boundary and Division Survey for "Foothills Properties, Inc. ".

FOR BACK TITLE see Deed to Paula Gentle York recorded in Book 452 at Page 62 of the Alexander County Registry, this being the same property therein conveyed.

FOR FURTHER TITLE REFERENCE see Deeds Recorded in Book 645 at Page 586 and Book 645 at Page 589 of the Alexander County Registry and a Notice of Correction of these Deeds recorded in Book 672 Page 591 of the Alexander County Registry.

FOR FURTHER TITLE REFERENCE Paula Gentle York died intestate in Alexander County in 2022.

THE ABOVE-DESCRIBED PROPERTIES ARE SPECIFICALLY CONVEYED subject to a right-of-way easement for the properties conveyed to Foothill Properties, Inc., said right-of-way being more particularly described as follows:

BEGINNING on a pipe, the beginning comer of the above described properties and running thence North 33 degrees 03 minutes 02 seconds West 51.48 feet; thence North 70 degrees 43 minutes 29 seconds East 354.48 feet; thence South 23 degrees 16 minutes 13 seconds East 50.12 feet to an iron in the right-of-way of U.S. Highway No. 64; thence with said right-of-way South 70 degrees 43 minutes 29 seconds West 345.72 feet to the point of beginning.

FOR BACK TITLE as to the creation of this right-of-way easement see Deed Recorded in Book 452 at Page 108 of the Alexander County Registry.

Parcel ID # 0066455

EXHIBIT "A"

BEGINNING at a point in the center of a branch located on the Eastern boundary of State Road No. 1605 (Paul Payne Store Road), a common comer with the properties of Carl Matheson, Jr., said beginning point being located North 62 degrees 05 minutes 56 seconds East 16.81 feet from a spike located in the center of said road; thence with the centerline of said creek the following thirty-four (34) calls and distances: (1) North 37 degrees 16 minutes 42 seconds East 55.36 feet; (2) North 38 degrees 22 minutes 04 seconds East 55.25 feet; (3) North 67 degrees 28 minutes 37 seconds East 58.61 feet; (4) North 60 degrees 20 minutes 52 seconds East 59.80 feet; (5) North 14 degrees 12 minutes 22 seconds West 32.86 feet; (6) North 05 degrees 16 minutes 19 seconds East 25.90 feet; (7) North 28 degrees 02 minutes 12 seconds East 14.43 feet; (8) North 45 degrees 18 minutes 36 seconds East 59.42 feet; (9) North 87 degrees 48 minutes 21

seconds East 34.38 feet; (10) North 76 degrees 22 minutes 24 seconds East 43.58 feet; (11) South 09 degrees 22 minutes 07 seconds West 30.91 feet; (12) South 38 degrees 47 minutes 59 seconds East 53.92 feet; (13) South 79 degrees 07 minutes 05 seconds East 70.85 feet; (14) North 71 degrees 56 minutes 56 seconds East 29.77 feet; (15) North 41 degrees 20 minutes 08 seconds East 44.14 feet; (16) North 72 degrees 49 minutes 12 seconds East 44.42 feet; (17) North 63 degrees 01 minutes 59 seconds West 30.52 feet; (18) North 71 degrees 10 minutes 25 seconds West 33.43 feet; (19) North 15 degrees 20 minutes 03 seconds East 30.69 feet; (20) North 81 degrees 42 minutes 40 seconds East 16.73 feet; (21) South 64 degrees 59 minutes 23 seconds East 26.26 feet; (22) North 78 degrees 01 minutes 48 seconds East 45.16 feet; (23) South 53 degrees 56 minutes 47 seconds East 30.59 feet; (24) North 60 degrees 12 minutes 46 seconds East 78.10 feet; (25) North 76 degrees 05 minutes 08 seconds East 63.28 feet; (26) North 66 degrees 33 minutes 17 seconds East 27.22 feet; (27) North 59 degrees 22 minutes 42 seconds East 80.82 feet; (28) North 38 degrees 33 minutes 07 seconds East 39.74 feet; (29) North 29 degrees 46 minutes 20 seconds West 24.66 feet; (30) North 74 degrees 38 minutes 42 seconds East 59.64 feet; (31) South 31 degrees 25 minutes 00 seconds East 25.15 feet; (32) North 80 degrees 18 minutes 38 seconds East 36.66 feet; (33) South 66 degrees 51 minutes 22 seconds East 33.95 feet and (34) South 83 degrees 00 minutes 45 seconds East 34.87 feet to a point in the center of the creek in the line of Doris Mitchell; thence running South 23 degrees 32 minutes 41 seconds East 292.67 feet to a right-of-way disc, a controlled corner in the right-of-way of U.S. Highway No. 64; thence with said right-of-way, South 70 degrees 20 minutes 04 seconds West 427.25 feet to a pipe; thence South 70 degrees 43 minutes 29 seconds West 235.58 feet to an iron, the Southeast corner of the properties conveyed to Paula Gentle York; thence with the York lines, North 23 degrees 16 minutes 13 seconds West 157.23 feet to an iron; thence North 68 degrees 17 minutes 34 seconds West 58.75 feet to an iron; thence South 74 degrees 41 minutes 47 seconds West 141.29 feet; thence a curve to the left with a chord of South 66 degrees 53 minutes 47 seconds West having a chord distance of 61.07 feet and a tangent of 30.82 feet to an iron; thence South 59 degrees 05 minutes 47 seconds West 133.95 feet to an iron located within the right-of-way of U.S. Highway No. 1605 (Paul Payne Store Road); thence North 33 degrees 03 minutes 02 seconds West 50.00 feet to the point of BEGINNING and containing 5.78 acres, more or less, pursuant to survey by Fox Surveying Company, P.C., Wesley G. Fox, L-3874, dated July 23, 2002 as revised March 31, 2003 and entitled Boundary and Division Survey for "Foothills Properties, Inc."

THERE IS CONVEYED HERewith the non-exclusive right and privilege to use a 50 foot right-of-way for the purposes of ingress, egress and regress to the above-described properties; said right-of-way being more particularly described as follows:

BEGINNING on a pipe, said pipe being the beginning corner of a 1.61 acre tract conveyed to Paula Gentle York by Deed recorded in Book 452 at Page 62 of the Alexander County Registry, and running thence North 33 degrees 03 minutes 20 seconds West 51.48 feet; thence North 70 degrees 43 minutes 29 seconds East 354.48 feet; thence South 23 degrees 16 minutes 13 seconds East 50.12 feet to an iron in the right-of-way of U.S. Highway No. 64; thence with said right-of-way, South 70 degrees 43 minutes 29 seconds West 345.72 feet to the point of beginning.

FOR BACK TITLE see deed recorded in Book 505 at Page 332 of the Alexander County Registry, this being the same property conveyed therein.

Parcel ID # 0007468

EXHIBIT "A"

TRACT I: BEGINNING on an iron stake in the North right-of-way line of U.S. Highway# 64, and being the Southeast corner of the 6.70 acre tract described in Book 467 on Page 1250, Alexander County Registry, and runs with the East line of said 6.70 acre tract North 30° 28' 56" West 478.62 feet to a calculated point in the center of the creek, said point being indicated by an iron stake on the North side of said creek 30 feet from its center; thence with the center of the creek, the following courses and distances: North 69° 50' 45" East 6.23 feet, North 64° 07' 05" East 123.26 feet, North 46° 01' 23" East 116.50 feet, North 76° 51' 05" East 103.98 feet, North 58° 40' 01" East 91.76 feet, North 21° 17' 57" East 34.24 feet, North 45° 51' 06" East 65.19 feet, North 56° 07' 57" East 49.71 feet, North 63° 21' 31" East 48.78 feet, North 32° 12' 02" East 38.38 feet, North 05° 18' 45" East 28.30 feet, North 68° 50' 01" East 43.83 feet, North 31° 50' 33" East 53.90 feet., North 29° 12' 21" East 29.93 feet, North 29° 12' 21" East 36.75 feet, North 04° 51' 21" East 47.87 feet, and North 29° 56' 43" West 17.93 feet to a calculated point in the creek and in the line of Robert H. Elder (Deed Book 95 on Page 563); thence South 88° 04' 58" East 88.96 feet with the line of Robert H. Elder to an iron stake; thence North 70° 37' 20" East 196 feet with the Elder line to an old iron stake; thence South 84° 22' 40" East 192 feet with the Elder line to an old iron stake, the common corner of Elder and Larry Davis, et. als. (Book 305 on Page 171); thence South 81° 17' 40" East 983.91 feet with the line of Larry Davis, et. als. and Ridgeview Park Subdivision (Plat Book 2 on Page 56), to an old iron stake; thence South 5° 2' 35" West 267.17 feet to an old iron stake in the North right-of-way line of US Highway #64; thence with said right of way line, the following courses and distances: South 71° 33' 38" West 175.92 feet to

a NC DOT R/W disc; South 57° 38' 31" West 206.12 feet to a NC DOT R/W disc; thence South 70° 32' 13" West, crossing a 68-foot transmission line right of way, 500.15 feet to a NC DOT R/W disc; thence South 68° 47' 49" West 200.16 feet to a NC DOT R/W disc; thence South 78° 39' 44" West. 287.19 feet to a NC DOT R/W disc; thence South 73° 55' 34" West 515.52 feet to a NC DOT R/W disc; thence South 68° 49' 10" West 42.24 feet to the BEGINNING, containing 28.38 acres, more or less, and being described in accordance with survey of Wesley G. Fox, P.L.S., dated March 15, 2005 and last revised March 23, 2009, and being designated as Tract A on said survey.

Tract I described above is a portion of that property designated as Tract I (50.204 acres) in that certain deed from Speedy Car Wash, Inc. to Foothill Properties, Inc. dated March 19, 2003 and recorded in Book

448 on Page 694 in the Alexander County Registry.

Parcel ID # 0066848

TRACT II: BEGINNING on the NC DOT R/W disc located on the North edge of the right of way of U.S. Highway #64; thence running North 27° 46' 28" West 55.82 feet to a NC DOT R/W disc, said right of way disc, being the Southeast corner of Steven Reid Cone (Book 505 on Page 332); thence North 23° 35' 48" West passing through an iron at 267.34 feet, a total distance of 292.34 feet to a point in the center of a creek; thence with the centerline of the creek a Northeasterly course as follows: North 65° 36' 52" East 27.19 feet; North 47° 01' 19" East 184.89 feet; North 12° 42' 36" East 62.76 feet; North 50° 04' 59" East 28.25 feet; North 78° 36' 01" East 68.13 feet; North 86° 35' 43" East 93.69 feet; North 53° 01' 42"

East 107.96 feet, and North 69° 50' 45" East 108.01 feet; thence leaving said creek and running with the line of Foothill Properties, Inc. (Book 448, Page 694), South 30° 28' 56" East 478.62 feet to an iron in the Northern right-of-way line of U.S. Highway j64; thence with the right of way of said road, South 68° 49' 10" West 458.34 feet to a NC DOT R/W disc; thence South 70° 21' 52" West 229.19 feet to the point of BEGINNING, containing 6.70 acres, more or less, and being described in accordance with survey of Wesley G. Fox, P.L.S., dated March 15, 2005 and last revised March 23, 2009, and being designated as Tract Don said survey.

The land above described as Tract II, is all of and is the identical property conveyed in deed from Leslie Ray Brown and wife, Peggy Ann Brown, to Foothill Properties, Inc. dated April 2, 2004 and recorded in Book 467 on Page 1250 in said Registry.

- b. The petition is signed by and includes addresses of all owners of real property lying in the area described therein.
- c. The nearest point of the proposed satellite corporate limits is no more than three (3) miles from the primary corporate limits of the Town of Taylorsville.
- d. No point on the proposed satellite corporate limits is closer to the primary corporate limits of any municipality other than the Town of Taylorsville.
- e. The satellite area is so situated that the Town of Taylorsville will be able to provide the same services as are provided within its primary corporate limits.

I have investigated the Town's ability to provide municipal services to the area described in the petition. It is my finding that the Town of Taylorsville can provide sewer and environmental services (garbage and recycling) to the satellite area in a manner equivalent to the services provided within the primary corporate limits. While the property is currently ineligible for municipal water service, this limitation does not preclude a finding of sufficiency, as the Town's service capabilities otherwise meet the criteria set forth in N.C.G.S. § 160A-58.1."

- f. To the extent that the proposed satellite area contains any portion of a subdivision, the entire subdivision is included.
- g. Pursuant to N.C.G.S. § 160A-58.1(b)(5), the Town of Taylorsville is specifically exempted from the limitation that the area within the satellite corporate limits may not exceed ten percent (10%) of the area within the primary corporate limits of the municipality. This annexation complies with all other statutory requirements for non-contiguous expansion.

In witness whereof, I have hereunto set my hand and affixed the seal of the Town of Taylorsville, on this 16 day of April, 2026.

(SEAL)



Nicole Mayes

Town Clerk, Nicole Mayes

**RESOLUTION FIXING DATE OF PUBLIC HEARING ON QUESTION
OF ANNEXATION PURSUANT TO G.S. 160A-58.2**

WHEREAS, a petition requesting annexation of the described herein has been received;
and

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

WHEREAS, certification by the Town Clerk as to the sufficiency of the petition has been
made;

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

Section 1. A public hearing on the question of annexation of the non-contiguous area
described herein will be held at **Taylorsville Town Hall** at **5:30 pm** on **August 4, 2026**

Section 2. The area proposed for annexation is described as follows:

"The non-contiguous areas proposed for annexation are more particularly described as follows:"

- **Parcel 0009871: Being 0.35 acres, more or less, located at 250 aka 256 Leroy Rd, identified as Lot 7, Block C of the Hammer Development (PB 2, Pg 117).**
- **Parcel 0008932: Being 13.897 acres located on Paul Payne Store Road, as surveyed for Nancy F. Matheson and recorded in Deed Book 668, Page 472.**
- **Parcel 0007890 & 0066455: Being 1.61 acres and 5.78 acres respectively, located near the intersection of US Hwy 64 and Paul Payne Store Road, as surveyed for Foothills Properties, Inc. (PB 20, Pg 248).**
- **Parcel 0007468 & 0066848: Being 28.38 acres and 6.70 acres respectively, located on the North side of US Highway 64, as shown on a survey by Wesley G. Fox, P.L.S. dated March 15, 2005.**

*Section 3. Notice of the public hearing shall be published in Taylorsville Times, a newspaper having general circulation in the Town of Taylorsville, at least ten (10) days prior to the date of the public hearing.

Adopted this 2, day of June, 2026.

George Holleman, Mayor

ATTEST:

Nicole Mayes, Town Clerk

CERTIFICATE OF SUFFICIENCY

To the Town Council of the Town of Taylorsville of Taylorsville, North Carolina:

I, Nicole Mayes, Town Clerk, do hereby certify that I have investigated the attached petition and hereby make the following findings:

- a. The petition contains an adequate property description of the area proposed for annexation.

Vacant property located on Hammer Rd in Taylorsville with parcel number 0062956 owned by Keever's Carpentry.

BEGINNING at a point located in the center of Hammer Rd, a common corner with George M. Kerley, said point being the Northwest corner of the properties described in Deed record in Deed Book 372, page 1157; thence with the Kerley line North 87 degrees 0' 0" East 175.19 feet to an axle; thence South 11 degree 6' 11", East 80 feet thence a new line South 87 degrees 4' 16" West 199.36 feet to a point in the center of Hammer Rd; thence with the center line of Hammer Road North 6 degrees 16' 39" East 80 feet to the point of BEGINNING, containing 0.340 of an acre, more or less.

DEED REFERENCE is made to Deed Record in Deed Book 372, page 1157, Alexander County Registry.

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

BEGINNING at a point located in the center of Hammer Road, said point being located North 6 degrees 16' 39" East 100 feet from the point in the center of Hammer Road, the Southwest corner of the properties described in the Deed recorded in Deed Book 372, page 1157; thence with the center of Hammer Road North 6 degrees 16' 39" East 119.95 feet; thence a new line North 87 degrees 4' 16" East 199.36 feet to a point in the Brookshire line; thence South 11 degrees 6' 11" East 92.31 feet to a stake; thence South 80 degrees 24' 57" West 233.25 feet to the point of BEGINNING, containing 0.518 of an acre, more or less.

DEED REFERENCE is made to the Deed recorded in Deeb Book 372, page 1157 of the Alexander County Registry.

Property located at 177 Hammer Rad Taylorsville, NC 28681, with parcel number 0062955 owned by Keever's Carpentry

BEGINNIGN at a point located in the center of Hammer Road at its intersection with Brown Lane being the Southwest corner of that 1.32 acre tract described in Deed Book 372, page 1157; thence with the center line of Hammer Road North 6

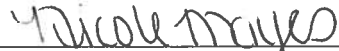
degrees 16' 39" East 100 feet; thence a new line North 80degree 24' 57"East 233.25 feet to an iron stake; thence South 74 degrees 0' 44" West 264 feet to the point of BEGINNING, containing 0.46 of an acre, more or less.

DEED REFERENCE is made to Deed Record in Deed Book 372, page 1157 of the Alexander County Registry.

- b. The area described in the petition is contiguous to the Town of Taylorsville primary corporate limits, as defined by G.S. 160A-31.
- c. The petition is signed by and includes addresses of all owners of real property lying in the area described therein.

In witness whereof, I have hereunto set my hand and affixed the seal of the Town of Taylorsville, on this 8 day of May, 2025.

(SEAL)



Town Clerk, Nicole Mayes



**RESOLUTION FIXING DATE OF PUBLIC HEARING ON QUESTION
OF ANNEXATION PURSUANT TO G.S. 160A-31**

WHEREAS, a petition requesting annexation of the described herein has been received; and

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

WHEREAS, certification by the Town Clerk as to the sufficiency of the petition has been made;

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

Section 1. A public hearing on the question of annexation of the non-contiguous area described herein will be held at **Town Hall** at **5:30 pm** on **August 4, 2026**.

Section 2. The area proposed for annexation is described as follows:

Vacant property located on Hammer Rd in Taylorsville with parcel number 0062956 owned by Keever's Carpentry.

BEGINNING at a point located in the center of Hammer Rd, a common corner with George M. Kerley, said point being the Northwest corner of the properties described in Deed record in Deed Book 372, page 1157; thence with the Kerley line North 87 degrees 0' 0" East 175.19 feet to an axle; thence South 11 degree 6" 11", East 80 feet thence a new line South 87 degrees 4" 16" West 199.36 feet to a point in the center of Hammer Rd; thence with the center line of Hammer Road North 6 degrees 16" 39" East 80 feet to the point of BEGINNING, containing 0.340 of an acre, more or less.

DEED REFERENCE is made to Deed Record in Deed Book 372, page 1157, Alexander County Registry.

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

BEGINNING at a point located in the center of Hammer Road, said point being located North 6 degrees 16' 39" East 100 feet from the point in the center of Hammer Road, the Southwest corner of the properties

described in the Deed recorded in Deed Book 372, page 1157; thence with the center of Hammer Road North 6 degrees 16' 39" East 119.95 feet; thence a new line North 87 degrees 4' 16" East 199.36 feet to a point in the Brookshire line; thence South 11 degrees 6' 11" East 92.31 feet to a stake; thence South 80 degrees 24' 57" West 233.25 feet to the point of BEGINNING, containing 0.518 of an acre, more or less.

DEED REFERENCE is made to the Deed recorded in Deeb Book 372, page 1157 of the Alexander County Registry.

Property located at 177 Hammer Rad Taylorsville, NC 28681, with parcel number 0062955 owned by Keever's Carpentry

BEGINNIGN at a point located in the center of Hammer Road at its intersection with Brown Lane being the Southwest corner of that 1.32 acre tract described in Deed Book 372, page 1157; thence with the center line of Hammer Road North 6 degrees 16' 39" East 100 feet; thence a new line North 80degree 24' 57"East 233.25 feet to an iron stake; thence South 74 degrees 0' 44" West 264 feet to the point of BEGINNING, containing 0.46 of an acre, more or less.

DEED REFERENCE is made to Deed Record in Deed Book 372, page 1157 of the Alexander County Registry.

*Section 3. Notice of the public hearing shall be published in Taylorsville Times, a newspaper having general circulation in the Town of Taylorsville, at least ten (10) days prior to the date of the public hearing.

Adopted this 2, day of June, 2026.

George Holleman, Mayor

ATTEST:

Nicole Mayes, Town Clerk

**STATE OF NORTH CAROLINA
COUNTY OF ALEXANDER**

**SERVICE CONTRACT
BY AND BETWEEN
THE WESTERN PIEDMONT REGIONAL TRANSIT AUTHORITY
AND THE TOWN OF TAYLORSVILLE**

This Service Contract (hereinafter referred to as “Contract”) made and entered to be effective this 1st day of July 2026, by and between the **WESTERN PIEDMONT REGIONAL TRANSIT AUTHORITY**, a North Carolina Authority (hereinafter referred to as the “Authority”) and **THE TOWN OF TAYLORSVILLE** (hereinafter referred to as “Town”).

WHEREAS, Town desires to provide transportation service for its clients via the Authority’s Flex Route Service; and

WHEREAS, the Authority operates public transportation services in the region and is capable of providing the desired service.

NOW, THEREFORE, in consideration of the mutual promises and covenant contained herein, it is agreed by and between the Authority and Town that:

**ARTICLE I
PURPOSE**

It is the purpose and intent of this Contract to define the terms and conditions of the transportation services. The Map of Service and Schedule is attached hereto as Exhibit “A” along with Procedures for this Route as Exhibit “B”.

**ARTICLE II
AGENCY OBLIGATIONS AND ROUTE DESTINATIONS**

- A. Payment Terms. Town agrees to pay for the transportation services in the total amount of \$13,300.00 as set forth herein. Payment by Town shall be made to the Authority in the amount invoiced for this Contract. This fee can also be found in Exhibit “C”.
- B. In addition, should the Town so choose, an additional \$1500 may be paid by the Town should the Town wish to enable bus passengers to ride without paying the normal fees that the Authority would charge to each passenger for this service. The Town should indicate to the Authority their acceptance or nonacceptance of this additional \$1500 service upon their receipt of this contract.
- C. Town will be invoiced at the beginning of year. Town agrees to pay invoice within thirty (30) days. Any disputed invoice must be brought to the attention of the Authority official named below within ten (10) days of receipt of such invoice.
- D. Period of Performance. The period of performance for all expenditures shall extend from July 1, 2026 through June 30, 2027.

**ARTICLE III
AUTHORITY'S OBLIGATION**

The Authority agrees to transportation services for citizens of Town. Authority agrees to provide service Monday through Friday in accordance with the Map and Schedule attached hereto as Exhibit "A" with the exceptions of Holidays and weather related closures (the Authority may change the scheduled times at any time without approval). The Authority also agrees to promote the service, provide reports on monthly ridership and coordinate with the Town on the placement of bus stops. The Authority will provide a Productivity and Ridership Report with each invoice submitted and the Town agrees to assist with the promotion of the bus service, the placement of bus stops and the sale of tickets and passes.

**ARTICLE IV
TERM OF AGREEMENT**

This Contract will remain in effect until June 30, 2027. Thereafter, the Contract may be renewed from year to year subject to agreement of the parties. In March of each year, the parties agree to meet to discuss any changes in service terms and rate changes to be effective for the next fiscal year.

**ARTICLE V
MISCELLANEOUS**

A. POINT OF CONTACT.

Billing inquires between Town and Authority shall be to the designated contact as set forth below:

Michael Bowman
Email: mbowman@mygreenway.org
Phone: (828) 465-7642

B. NOTICE.

Unless otherwise herein specified, all written notices, amendments and official correspondence concerning this Contract shall be made between the Town and the Authority at the following addresses:

As to the Authority:

Western Piedmont Regional Transit Authority copies to:

Western Piedmont Regional Transit Authority	cc: Terry M. Taylor, Attorney
Attn: Michael Bowman	Young, Morphis, Bach & Taylor, LLP
P.O. Box 459	P.O. Drawer 2428
Conover, NC 28613	Hickory, NC 28603
Email: mbowman@mygreenway.org	Email: TerryT@hickorylaw.com
Phone: (828) 465-7642	Phone: (828) 322-4663

As to Town:

Town of Taylorsville
67 Main Ave. Drive
Taylorsville, NC 28681

C. CHANGES, MODIFICATIONS AND FEDERAL AND STATE POLICIES.

This Contract may be amended or modified only by prior written agreement by the parties hereto.

D. TERMINATION OF CONTRACT.

1) 135-Day Notice.

Either party may terminate this Contract, in whole or in part, by providing not less than one hundred thirty-five (135) written notice of intent to terminate, delivered by certified mail, return receipt requested. In the event of termination, the Town is responsible for all charges for services rendered up to date of termination. Charges for those services shall be paid within thirty (30) days.

E. ENTIRE CONTRACT.

This Contract shall constitute the entire agreement between the parties hereto with respect to these services and no modification hereof shall be effective unless made by supplemental agreement in writing executed by the parties hereto.

F. ASSIGNMENT.

The parties may not assign this Contract in whole or in part without the prior written consent of the other party.

G. INDEPENDENT CONTRACTOR.

The rights and duties hereby granted to and assumed by the Authority are those of an independent contractor only. Nothing contained herein shall be so construed as to constitute the relationship hereby created between Authority and Town as a mutual agency, a partnership, or a joint venture.

H. DUPLICATE ORIGINALS.

For convenience of the parties hereto, any number of counterparts hereof may be executed, and each such counterpart shall be deemed to be an original instrument.

I. CONSTRUCTION.

This Contract shall be interpreted and construed in accordance with the laws of the State of North Carolina, venue in Alexander County. The title of the sections and subsections herein have been inserted as a matter of convenience of reference only and shall not control or affect the meaning or construction of any of the terms or provisions hereof.

J. SEVERABILITY.

If any term or provision of this Contract or the application thereof to any person or circumstance shall, to any extent, be invalid or unenforceable, the remainder of this Contract, or the application of such term or provision to persons or circumstances other than those as to which it is held invalid or unenforceable, shall not be affected thereby, and each term and provision of this Contract shall be valid and enforced to the fullest extent permitted by law.

[Signatures Appear on the Following Pages]

IN WITNESS WHEREOF, said parties have hereunto set their hands and affixed their seals the day and year above first written.

AUTHORITY:

**WESTERN PIEDMONT REGIONAL
TRANSIT AUTHORITY**

By: _____
Michael Bowman, Executive Director

Date: _____
_____ Attorney

THIS CONTRACT has been preaudited in the manner required by the Local Government Budget and Fiscal Contract Act as amended.

Date: _____
_____ Finance Director

IN WITNESS WHEREOF, said parties have hereunto set their hands and affixed their seals the day and year above first written.

AUTHORIZATION:

The person signing below warrants that he or she is duly authorized by the party to sign this Contract and to bind the Town to the terms and conditions set forth herein.

TOWN:

TOWN OF TAYLORSVILLE

By: _____

Name: Nathan Hester

Title: Town Manager

Address:

67 Main Ave. Drive

Taylorsville, NC 28681

THIS CONTRACT has been preaudited in the manner required by the Local Government Budget and Fiscal Contract Act as amended.

Date: _____

Finance Director

EXHIBIT "A"
MAP AND SCHEDULE

EXHIBIT "B"

TAYLORSVILLE FLEX ROUTE PROCEDURES

(See Attached)

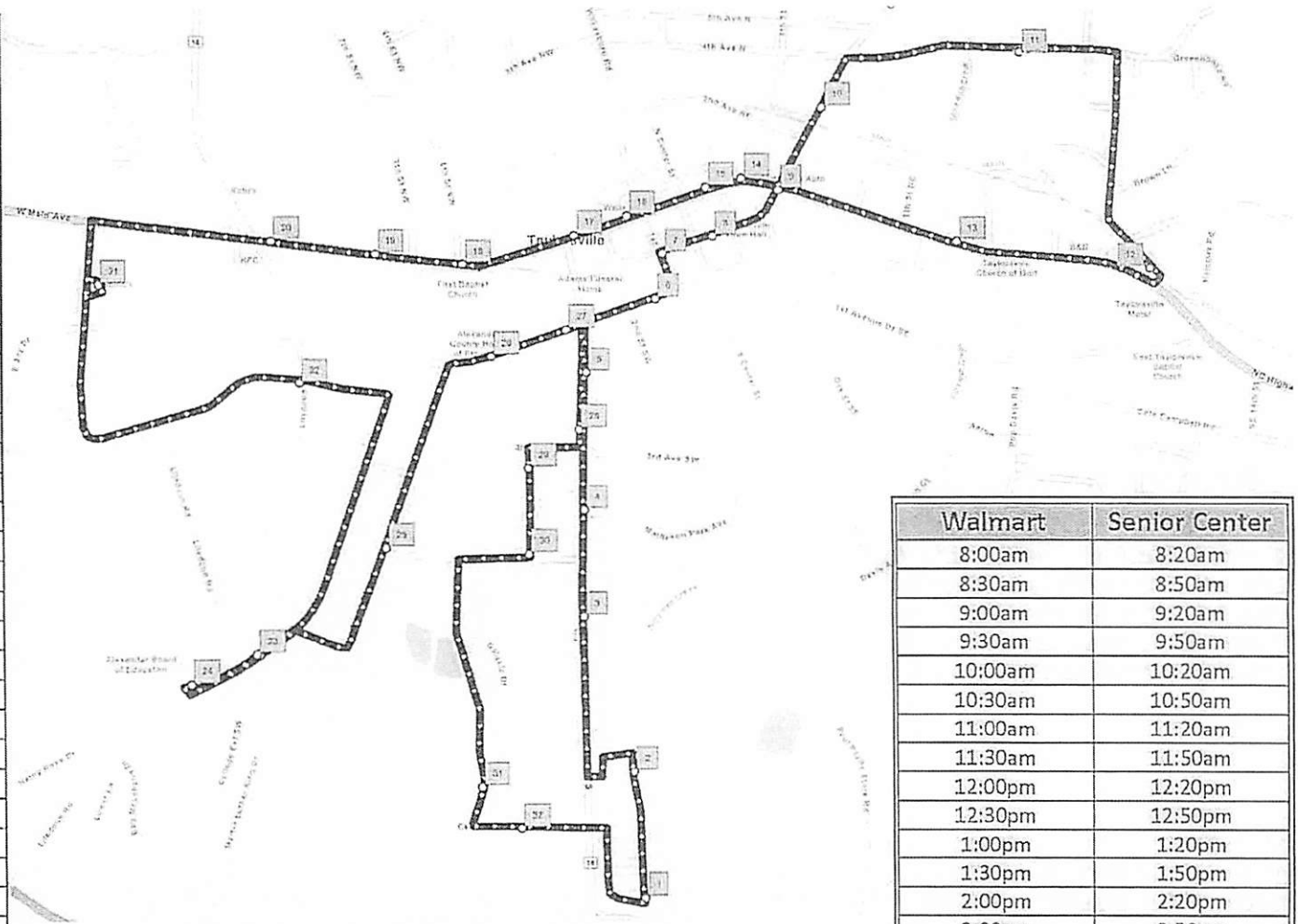
EXHIBIT “C”

SERVICE RATE

1. The Town will pay the Authority \$13,300.00 for these services.
2. In addition, should the Town so choose, an additional \$1500 may be paid by the Town should the Town wish to enable bus passengers to ride without paying the normal fees that the Authority would charge to each passenger for this service. The Town should indicate to the Authority their acceptance or nonacceptance of this additional \$1500 service upon their receipt of this contract.
3. Services will be provided during normal Authority business hours as outlined in the Authority’s Flex Route Map and Schedule (Exhibit “A”).
4. All client passengers must adhere to the guidelines set forth in the Taylorsville Flex Route Procedures (Exhibit “B”).
5. Administrative Services to be performed by the Authority include:
 - Receive phone calls from passengers
 - Schedule trip for each passenger daily
 - Provide annual invoicing
 - Provide annual ridership statistics

Taylorsville Flex Route Stops

Stop #	Stop Location
1	Walmart
2	Dollar Tree
3	Pediatric Therapy Network
4	NC Hwy 16/Matheson Park
5	2nd Ave SW/Market Basket
6	Alexander County Library
7	1st Ave SW/Main Ave Dr
8	Taylorsville Savings & Loan
9	E Main/Main Ave Dr
10	The Highlands
11	YMCA
12	Taylorsville Motel/Hammer Rd
13	Early Head Start/411 E Main Ave
14	E Main Ave/Creating on Main
15	E Main Ave/Town and Country Drug
16	Antiques and Pawn
17	Medi Home Health Agency
18	W. Main Ave/6th St NW
19	Happy Ours Laundry
20	NC Hwy 16/W Main Ave
21	Food Lion
22	School Dr/Liledown Rd
23	Department of Social Services
24	Alexander County Senior Center
25	5th Ave/Cedar Meadows
26	Alexander County Public Health
27	Post Office
28	NC Hwy 16/Old Hospital
29	4th St SW/Rural Housing Authority
30	4th St SW/5th Ave SW
31	CVCC Alexander ATC
32	Alexander County Sherriffs Office
33	Walmart



GREENway
PUBLIC
TRANSPORTATION

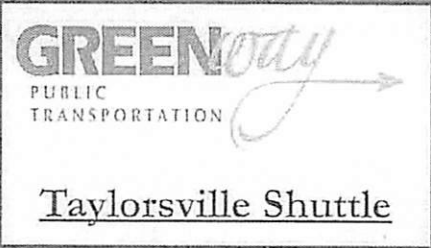
Walmart	Senior Center
8:00am	8:20am
8:30am	8:50am
9:00am	9:20am
9:30am	9:50am
10:00am	10:20am
10:30am	10:50am
11:00am	11:20am
11:30am	11:50am
12:00pm	12:20pm
12:30pm	12:50pm
1:00pm	1:20pm
1:30pm	1:50pm
2:00pm	2:20pm
2:30pm	2:50pm
3:00pm	3:20pm
3:30pm	3:50pm
4:00pm	4:20pm
4:30pm	4:50pm
5:00pm	

How to ride the Bus:


- Find the bus stop location closest to you, and the bus stop closest to your destination.
- Arrive at least 10 mins early to the bus stop.
- Notify the driver of your stop by pulling the yellow cord closest to your seat, or by telling the driver prior your destination.
- Board the vehicle by stairs, ramp, or lift. *All WPRTA buses have lifts or ramps for wheelchair and scooter users and others who use a walker or cane or simply have trouble climbing steps.*
- Exit the bus by the same method you used to board the bus.
- At no time can a stroller, cart, or belongings block the aisle.
- Passengers using wheelchairs have priority use of the space reserved for wheelchairs.
- Some vehicles are equipped with bike racks. When a bus does not have a bike rack and the space on the bus near the securement area next to the lift is available the driver may secure the bike on the bus.
- Enjoy the ride, and follow passenger guidelines. Guidelines are posted on board the bus and online at mygreenway.org.

Travel Training:

New to riding public transportation? Travel training for individuals and groups. Call 828-465-7640 for more information. (FREE!)



Taylorsville Shuttle



Effective November 4, 2024

Taylorsville Flex Bus Fares:

FREE!

Thank you to Alexander County and the Town of Taylorsville

Service Animals:

Service animals are trained to work or perform a task for persons with disabilities. Comfort or emotional support animals are not allowed. Service animal must be under control of the handler

Inclement Weather:

Please call 828-465- 7634, visit mygreenway.org for or tune to local news Channel 9 WSOC TV for inclement weather updates.

Compliments and Complaints:

WPRTA values passenger and agency comments, compliments, complaints and suggestions. Comments may be mailed to WPRTA at PO Box 459 Conover, NC 28613, or by calling 828-464-9444

Customer call center: 828-464-9444

Bus Service Direct: 828-465-7634

TDD/TTY: 711 or 800-735-2962

Lost and Found: 828-465-7634

Website: mygreenway.org

Flexible Fixed Route:

The Flexible Fixed Route combines the benefits of traditional fixed route service and demand response service. Flex is really two types of bus service in one: The bus follows a defined route, picking up and dropping off passengers at designated stops. Pull the cord to let the driver know you would like to exit the bus at the next stop.

The bus will also "Flex" (deviate) off its route. The driver will reroute to locations within 3/4 of a mile of its usual route when a passenger has made a reservation in advance, or to the By Request stops.

Scheduling a deviation:

The flex route is a shared ride, public transportation service. Requests for 3/4 mile deviated service may be made during normal business hours by 12:00 p.m. on the preceding business day that service is requested. Reservations may be made by calling 828-464-9444, Office is open 8:30—5:00 PM, Monday-Friday. Please provide the following information when you schedule a ride: Name, Pick Up Address, Phone Number, Destination, Mobility Status, or if you're bringing a personal care attendant or children.

Title VI - WPRTA is committed to ensuring that no person is excluded from participation in, or denied the benefits of its services on the basis of race, color or national origin as protected by Title VI of the Civil Rights Act of 1964, as amended. Language translation is available upon request by calling 828-464-9444.

Alexander County & Taylorsville Planning and Zoning Commission Roster

<u>Board Member</u>	<u>Appt.</u>	<u>Exp.</u>	<u>Community</u>
Coy Reese 1975 Church Road Taylorsville, NC 28681 828-632-5548 (h) 828-381-3438 (m)	5/5/2025	5/5/2028	Ellendale
Zachary Tyner 95 Advent Church Rd. Taylorsville, NC 28681 828-302-6783 (m) zdyner@gmail.com	6/19/2023	6/30/2026	Bethlehem
Don Harrington 205 Pine Valley Lane Hiddenite, NC 28636 828-632-0971 (w) 828-312-9382 (m)	6/19/2023	6/30/2026	Sharpes I
Dale Miller 1551 Little River Church Road Taylorsville, NC 28681	5/5/2025	5/5/2028	Wittenburg
Joey Price 1495 Little River Church Road Taylorsville, NC 28681 828-381-4110 (m) joeyprice@heicofasteners.com	3/6/2023	6/30/2026	Sugar Loaf

TOWN APPOINTMENTS

Matt Schrum 24 Galaxie Drive 828-632-2488 (h) 828-850-0726 (c)	9/6/2022	6/30/2025	Taylorsville
William Mitchell 1468 NC Hwy. 16 South Taylorsville, NC 28681 828-896-5136 (c)	6/19/2023	6/30/2026	ETJ

**STATE OF NORTH CAROLINA
ALEXANDER COUNTY**

INTERLOCAL AGREEMENT

THIS INTERLOCAL AGREEMENT is entered into this the _____ day of _____, 20____ by and among the Town of Taylorsville, a incorporated municipality and subdivision of the State of North Carolina, hereinafter referred to as “the Town”, Alexander County, a body politic and political subdivision of the State of North Carolina, hereinafter referred to as “the County”, and the Alexander County Sheriff’s Office, hereinafter referred to as “the ACSO”, as follows:

WITNESSETH:

WHEREAS, the Town of Taylorsville, Alexander County and the Alexander County Sheriff’s Office are authorized under N.C.G.S. § 160A-461 to enter into service contracts or agreements with each other in order to execute the undertaking contemplated herein;

WHEREAS, the Town of Taylorsville has a desire and need to provide Student Resource Officers (SRO) at schools located within its own corporate boundaries, those schools being the Student Success Center at Alexander Central High School, and the Alexander Early College;

WHEREAS, the Alexander County Sheriff’s Office is ready, willing and able to employ, train and assign one SRO position within the Town, assigned to both the Student Success Center at Alexander Central High School and the Alexander Early College;

WHEREAS, it is the goal of the ACSO to protect students at each school location, to act swiftly and cooperatively when responding to major disruptions and flagrant criminal offenses at school and to foster educational programs and activities that will increase each student’s knowledge of and respect for the law and function of law enforcement agencies.

NOW THEREFORE, THE PARTIES HERETO AGREE AS FOLLOWS:

I. Duties and Responsibilities of the Town

1. The Town will reimburse the ACSO for 100% of the actual costs to train, employ and assign one (1) School Resource Officer as detailed below, which costs include: the officer’s salaries and employee benefits, uniforms, equipment, vehicles, and all other operating and administrative expenses.
2. Salaries and benefits shall be paid less any amounts already funded by the Alexander County School System through state or federal funding.
3. The actual costs of equipment, including uniforms, radios, weapons and other protective gear shall be amortized through equal payments over a 6-year term.
4. The actual costs for dedicated vehicles shall be amortized through equal payments over a 10-year term.
5. For each year of the full 3-year term of this agreement, the Town will appropriate sufficient funds each budget year to cover the cost of this contract. The ACSO shall annually submit a budget estimate to the Town for the following year’s projected cost of services to be provided

by the ACSO. This is to aid the Town in estimating its annual indebtedness to the ACSO but in no way shall this estimate prevent the ACSO from charging its actual costs. The projected actual cost for the first year of this agreement is attached and incorporated herein as if fully set forth as Exhibit A.

6. Payments for the reimbursement of actual costs incurred shall be made on a quarterly basis by the Town. Alexander County staff will email quarterly invoices to the Town of Taylorsville Finance Director by the 15th day of the month after the quarter ends. The Town of Taylorsville will pay the quarterly invoices by the end of the month in which the invoice is received.

II. Duties and Responsibilities of the ACSO

1. The ACSO shall provide one (1) fully equipped and fully trained law enforcement officer to serve as SROs at the Student Success Center at Alexander Central High School. The SRO at the Student Success Center shall also serve as SRO at the Alexander Early College.
2. The assignment of the SRO shall be made by the Sheriff of Alexander County and shall be under the direction and full supervision of the Sheriff and each party to this agreement understands that the SRO shall be an employee of the ACSO.

III. Term

This Agreement shall become effective upon full execution of all parties and shall remain in full force and effect for three (3) years, terminating at the end of the 2028-2029 academic year. The agreement may be extended for additional or successive terms only upon consent and writing signed by all parties below.

IV. Modification

No modifications, amendments, notations, changes or other alterations of this Agreement shall be valid unless agreed to in writing by both parties and attached as an addendum to this Agreement.

V. Termination

This agreement may be terminated by any party, for or without cause, upon 60 days written notice to the other parties.

NOTICES: All notices permitted or required to be given by one party to the other shall be sent via first class mail, courier service or delivery addressed and delivered in writing as follows:

For the Town:

Taylorsville Town Manager
67 Main Ave Dr. NE
Taylorsville, NC 28681

For the ACSO:

Alexander County Sheriff
91 Commercial Park Ave
Taylorsville, NC 28681

With Copy To:

Alexander County Manager
621 Liledoun Rd
Taylorsville NC 28681

VI. Severability

If any provision of this Agreement is held as a matter of law to be void or unenforceable, the remainder of this Agreement shall be enforceable without such provision.

VII. Entire Agreement

This Agreement represents the entire and integrated agreement between the Town, the County, and the ACSO and supersedes all prior negotiations, representations, or agreements, either written or oral. This Agreement may be amended only by Written Amendment.

VIII. Counterparts

This Agreement may be executed in multiple counterparts, each of which constitutes a completed, original Agreement and shall become effective when counterparts have been signed by each party and delivered to the other party.

IN WITNESS WHEREOF, the hereto parties have executed this Agreement the date and year first written above.

Alexander County Sheriff's Office

By: _____
Chad Pennell,
Sheriff

Date: _____

Alexander County

By: _____
Justin Mundy
Alexander County Manager

Date: _____

Town of Taylorsville

By: _____
Nathan Hester
Town of Taylorsville Manager

Date: _____

THIS AGREEMENT has been pre-audited in the manner required by the Local Government Budget and Fiscal Control Act as amended.

Date: _____
Town of Taylorsville Finance Director

THIS AGREEMENT has been pre-audited in the manner required by the Local Government Budget and Fiscal Control Act as amended.

Date: _____
Jennifer Herman – Alexander County Finance Director

**Water Shortage Response Plan
Town of Taylorsville, North Carolina**

REVISION DRAFT APRIL 17, 2026

The procedures herein are written to reduce potable water demand and supplement existing drinking water supplies whenever existing water supply sources are inadequate to meet current demands for potable water.

I. Authorization

The Taylorsville Town Manager shall enact the following water shortage response provisions whenever the trigger conditions outlined in Section IV are met. In his or her absence, the Public Works Director will assume this role.

Mr. Nathan Hester
Taylorsville Town Manager
Phone: (828) 632-2218
E-mail: nhester@taylorsvillenc.com

II. Notification

The following notification methods will be used to inform water system employees and customers of a water shortage declaration: employee e-mail announcements, notices at municipal buildings, and notices in water bills. Required water shortage response measures will be communicated through *The Taylorsville Times*, PSA announcements on local radio and cable stations and website (<http://www.taylorsvillenc.com>). Declaration of emergency water restrictions or water rationing will be communicated to all customers by telephone door hangers if necessary.

III. Levels of Response

Five levels of water shortage response are outlined in the table below. The five levels of water shortage response are: voluntary reductions, mandatory reductions I and II, emergency reductions and water rationing. A detailed description of each response level and corresponding water reduction measures follow below.

Stage	Response	Description
1	Voluntary Reductions	Water users are encouraged to reduce their water use and improve water use efficiency; however, no penalties apply for noncompliance. Water supply conditions indicate a potential for shortage.
2	Mandatory Reductions I	Water users must abide required water use reduction and efficiency measures; penalties apply for noncompliance. Water supply conditions are significantly lower than the seasonal norm and water shortage conditions are expected to persist.
3	Mandatory Reductions II	Same as in Stage 2
4	Emergency Reductions	Water supply conditions are substantially diminished and pose an imminent threat to human health or environmental integrity.
5	Water Rationing	Water supply conditions are substantially diminished and remaining supplies must be allocated to preserve human health and environmental integrity.

In Stage 1, Voluntary Reductions, all water users will be asked to reduce their normal water use by 5%. Customer education and outreach programs will encourage water conservation and efficiency measures including: limiting irrigation to a half inch per day two days per week; preventing water waste, runoff and watering impervious surfaces; reduction of residential vehicle washing; washing only full loads in clothes and dishwashers; using spring-loaded nozzles on garden hoses; and identifying and repairing all water leaks.

In Stage 2, Mandatory Reductions I, all customers are expected to reduce their water use by 10% in comparison to their previous month's water bill. In addition to continuing to encourage all voluntary reduction actions, the following restrictions apply: irrigation is limited to a quarter of an inch per day between 8PM and 8AM two day a week; outdoor use of drinking water for washing impervious surfaces is prohibited; residential vehicle washing is limited to one vehicle per week, no filling of swimming pools, topping off of pools is limited to 6 inches per week: and all testing and training purposes requiring drinking water (e.g. fire protection) will be limited.

In Stage 3, Mandatory Reductions II, customers must continue actions from all previous stages and further reduce water use by 20% compared to their previous month's water bill. All non-essential uses of drinking water are banned and garden and landscape irrigation must be reduced to the minimum amount necessary for survival. No residential vehicle washing, filling or topping off of pools. Prioritize and meet with commercial and industrial large water customers and meet to discuss strategies for water reduction measures including development of an activity schedule and contingency plans.

In Stage 4, Emergency Reductions, customers must continue all actions from previous stages and further reduce their water use by 25% compared to their previous month's water bill. A ban on all use of drinking water except to protect public health and safety is implemented. Prioritize and meet with commercial and industrial large water customers and meet to discuss strategies for water reduction measures including development of an activity schedule and contingency plans. Prepare to implement Emergency Plan. Additionally, in Stage 4, a drought surcharge of 2 times the normal water rate applies.

The goal of Stage 5, Water Rationing, is to provide drinking water to protect public health (e.g. residences, residential health care facilities and correctional facilities). In Stage 5, all customers are only permitted to use water at the minimum required for public health protection. Firefighting is the only allowable outdoor water use and pickup locations for distributing potable water will be announced according to Taylorsville's Emergency Response Plan. Drought surcharges increase to 5 times the normal water rate.

IV. Triggers

Taylorsville is provided water solely by purchase from Energy United. When Energy United declares a water shortage Taylorsville is required to do so as well. During this time Taylorsville Utilities Director will stay in close contact with Energy United and follow their triggers.

Return to Normal

When water shortage conditions have abated and the situation is returning to normal, water conservation measures employed during each phase should be decreased in reverse order of implementation. Permanent measures directed toward long-term monitoring and conservation should be implemented or continued so that the community will be in a better position to prevent shortages and respond to recurring water shortage conditions.

V. Enforcement

The provisions of the water shortage response plan will be enforced by Town of Taylorsville personnel and local law enforcement. Violators may be reported by contacting Town Hall at (828) 632-2218. Citations are assessed according to the following schedule depending on the number of prior violations and current level of water shortage.

Water Shortage Level	First Violation	Second Violation	Third Violation
Voluntary Reductions	N/A	N/A	N/A
Mandatory Reductions (Stages 2 and 3)	Warning	\$250	\$500
Emergency Reductions	\$250	\$500	Discontinuation of Service
Water Rationing	\$500	Discontinuation of Service	Discontinuation of Service

Drought surcharge rates are effective in Stages 3, 4 and 5.

VI. Public Comment

Customers will have multiple opportunities to comment on the provisions of the water shortage response plan. First, a draft plan will be available at Town Hall for customers to view as well as the Town's website. A notice will be included in customer water bill notifying them of such. Also, a draft plan will be published in *The Taylorsville Times*. All subsequent revisions to the draft plan will be published at least 30 days prior to an adoption vote by Taylorsville's Town Council.

VII. Variance Protocols

Applications for water use variance requests are available from the Town Hall. All applications must be submitted to the Town Hall for review by the Town Manager or his designee. A decision to approve or deny individual variance requests will be determined within two weeks of submittal after careful consideration of the following criteria: impact on water demand, expected duration, alternative source options, social and economic importance, purpose (i.e. necessary use of drinking water) and the prevention of structural damage.

VIII. Effectiveness

The effectiveness of the Taylorsville water shortage response plan will be determined by comparing the stated water conservation goals with observed water use reduction data. Other factors to be considered include frequency of plan activation, any problem periods without activation, total number of violation citations, desired reductions attained and evaluation of demand reductions compared to the previous year's seasonal data.

IX. Revision

The water shortage response plan will be reviewed and revised as needed to adapt to new circumstances affecting water supply and demand, following implementation of emergency restrictions, and at a minimum of every five years in conjunction with the updating of our Local Water Supply Plan. Further, a water shortage response planning work group will review procedures following each emergency or rationing stage to recommend any necessary improvements to the plan to Taylorsville's Town Council. The Town of Taylorsville Public Works Director is responsible for initiating all subsequent revision

Town of Taylorsville



Annual Budget

2026-2027

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Town of Taylorsville

“The Brushy Mountain Gateway”

67 Main Avenue Drive

Taylorsville, North Carolina 28681

828.632.2218 (Phone) • 828.632.7964 (Fax)

www.taylorsvillenc.com

June 2, 2026

MAYOR AND TOWN COUNCIL

Mr. George Holleman, Mayor
Mr. Eric Bumgarner, Mayor Pro Tem
Mrs. Kim Brown, Town Council
Mrs. Tamara Odom, Town Council
Mr. Jack Simms, Town Council

Respected Board,

Pursuant to Section 159-11 of the North Carolina General Statutes, I respectfully submit for your consideration the proposed Fiscal Year 2026/2027 Budget for the Town of Taylorsville, North Carolina. The budget totaling \$6,888,679 (excluding pass thru grant projects) provides for all Town personnel expenses, operations, capital improvements, and debt service requirements. It reflects an increase of 16.7% from the prior year’s approved budget due to an increase in ad valorem revenue, fund balance appropriations for capital projects, as well as continued increases in sales tax. Motor vehicle estimated valuation is up by 5.7%, now totaling \$17,500,000. The proposed budget would include a six cent (\$.06) tax increase so the rate would be collected at \$0.41 per \$100 in value. The approved budget is balanced and prepared in accordance with the Local Government Budget and Fiscal Control Act.

EXECUTIVE OVERVIEW

The proposed budget maintains acceptable service levels, attempts to address employee retention goals, allows for continued progress, and protects the integrity and functional ability of the Town of Taylorsville for the proposed budget year.

Prior Years Comparison

Fiscal Year	Total Budget	Percentage Change	Town Tax Rate	Alex. Co Tax Rate
2014/2015	\$3,604,188	7.5%	.35	.665
2015/2016	\$3,756,512	4.3%	.34	.79
2016/2017	\$3,786,525	0.8%	.34	.79
2017/2018	\$4,024,257	6.3%	.40	.79
2018/2019	\$4,104,704	2.0%	.40	.79
2019/2020	\$4,202,656	2.4%	.40	.79
2020/2021	\$4,248,273	1.1%	.40	.79
2021/2022	\$4,851,814	14.2%	.40	.79
2022/2023	\$4,920,261	1.4%	.40	.79
2023/2024	\$5,239,250	6.5%	.35	.67
2024/2025	\$5,609,205	7.1%	.35	.65
2025/2026	\$5,944,055	6.0%	.35	.65
2026/2027	\$6,938,679	16.7%	.41	.63

GENERAL FUND REVENUE HIGHLIGHTS

The General Fund budget totals \$3,756,424 and is balanced with a property tax rate of .41 cents per \$100 valuation. The proposed General Fund budget reflects an estimated 34% increase. This increase reflects improved local sales tax revenues, ad valorem revenue, and fund balance appropriations for capital projects. It is proposed that we maintain our solid waste fee at \$20.00 per month although there is a significant increase in the costs associated with that service. The increase in the ad valorem tax revenue will help offset increases in our curbside solid waste, brush & limb, and bulk item pickup expenses but, the revenue from the environmental fee remains over \$2.00 per household less than our cost for services. Although the tax rate has increased to .41 cents per \$100 valuation, the Town of Taylorsville's tax rate remains below the surrounding towns, and yet we are still able to maintain the services those towns provide their citizens.

Sales Taxes

Retail sales in North Carolina represent the local sales tax portion levied by municipalities and counties. These taxes consist of a 1% tax that was first levied in 1971, a ½ cent tax levied in 1983, a ½ cent tax levied in 1986, and a ½ cent tax levied in 2002, that has since been eliminated. The ½ cent sales tax replaces all State distributed local reimbursements. The Town receives no funds from the latest County approved quarter cent sales tax. The State of North Carolina collects the sales tax and distributes them to local governments. Sales tax revenues are distributed on a proportional population basis in Alexander County. The Town of Taylorsville portion is based on a current population of 2,327 citizens. It should be noted that changes to the Tax code and sales tax formula are first derived at the General Assembly who grant local authority by allowing local referendum on specific percentages of cents. Local Sales tax revenues continue to improve as inflation and consumption of local goods continue but should be monitored as national and international policies will have impacts on local economies and their local sales tax revenues.

Utility Franchise Tax

All electric, local telephone, including cellular phones, and natural gas providers pay franchise taxes based on sales and consumption. These funds are collected by the State and are distributed to municipalities based on actual receipts from the providers for services within the municipal limits.

Fund Balance Usage General Fund

The proposed budget includes the appropriation of \$674,373 to the General Fund to be expended on capital projects and the use of fund balance within the General Fund budget is not intended to be expended upon operations.

GENERAL FUND EXPENDITURES BY FUNCTION

Expenditures for the 2026/2027 General Fund total is \$3,756,424 an increase of 34% from the amount budgeted for Fiscal Year 2025/2026. This increase was driven by multiple factors, including: a 13.7% rate increase in streets and sanitation due to an increase in trash, recycling, brush & limb, and bulk item pickup services, a 14.1% increase in FICA, a 21.2% increase in law enforcement retirement, a 5% increase in Parks & Recreation to complete a Parks & Recreation Master Plan, and an increase in governmental operations due to increased costs to upfit and maintain Town Hall, the Town Cemetery, Matheson Park, and a 2.5% cost of living adjustment for all town staff.

Reflected in this year's budget is the towns new chart of accounts. The town successfully completed a software transition this past fiscal year and along with that transition the town changed its chart of accounts to reflect the guidance by the North Carolina League of Municipalities. This brought on new departments within the town budget and consolidated multiple line items across departments.

Town Council

This function accounts for \$77,624 in total, is divided by 5 Board members, and provides for the funding of council positions, limited travel, and community outreach and awareness. The Council is responsible for all policy decisions in accordance with State Statutes and Local Laws.

Administration

The Administration Department accounts for \$353,955. These expenditures are driven by costs associated with the management and administration of all Town activities. There is a 0.1% increase in this department this year due to an increase in employee retiree insurance benefit costs and the added contracted services with third party organizations for tax collections and the general fund portion of the annual audit. These contracted services were transferred to this department with the accounting transition this past fiscal year. All 3 positions in this department are funded half out of administration and half out of the water and sewer department.

Police

The Police Department accounts for \$1,799,330 and provides 24-7-365 town coverage. The department is comprised of 14 full-time officers and a Chief. About 75% of the Police Department's budget is spent on salary and benefits with the remaining percentage going towards operations. This position is shown in the operations of the department's budget along with lease payments on 2 vehicles, the purchase of one new patrol car last fiscal year, and the purchase of a new patrol car this year. It is the department's goal to purchase one, potentially two, used patrol vehicles in good condition for the purpose of putting the department ahead in the replacement of its capital assets.

The Police Department is always staffed by a minimum of two officers. During normal business hours there are typically 5 officers on duty. Employee retention is a high priority of the Taylorsville Police Department. This year the Police Department will be adding a new School Resource Officer position at Taylorsville Elementary School. The Police Department will now be responsible for three SRO positions, two at Alexander Central High School and one at Taylorsville Elementary School. The partnership between Alexander County Schools and The Taylorsville Police Department is one that we are very proud of and a relationship that the town continues to prioritize.

Public Safety

This is a new department within the town's budget and accounts for the funds allocated to the Taylorsville Fire Department and Alexander County EMS & Rescue Squad for their services to the town. The FY 26/27 budget proposes a six cent (\$.06) fire tax for the town to allocate \$157,200 to the fire department which is a 32% increase in funding. This department is responsible for \$161,700 of the town's budget.

Parks & Recreation

The Parks & Recreation Department accounts for \$161,300 which is a 313% increase from the previous fiscal year. This is in main part due to the fund balance appropriation to the capital line item for the new construction of a bathroom facility at Matheson Park. The current bathroom facility is not ADA compliant and presents several safety concerns for park visitors. The town will be partnering with the construction and masonry classes at Alexander Central High School for the completion of the project.

All expenditures for this function are associated with the operational costs of Matheson Park, Town Park, and the Community Garden. Most of the equipment and structures at Matheson Park have been there since the park was established in 1998. In fiscal year 24/25, Town Council voted to appropriate money from general fund balance for the installment of new playground equipment and mulch beneath all equipment.

While there is a small amount of funds designated in the budget each year for maintenance and repair of buildings and equipment at the park, more substantial funds will be needed in the future for playground equipment replacement as it is reaching the end of its life cycle. To help strategically plan for the

maintenance, expansion, and upfitting for all town parks, the town has budgeted to partner with the Western Piedmont Council of Governments to conduct a Parks & Recreation Master Plan for the town. This will ensure that the town is consistently planning to provide a wonderful recreation experience for the community.

Tourism

The Tourism Department accounts for \$71,500 for the contributions to civic organizations, festivals, and the Taylorsville Development Alliance for the purpose of marketing the town as a tourist destination and increasing the level of visitors to Taylorsville throughout the year. The department also accounts for any fees associated with legal work to successfully complete economic development projects and in FY 26/27, complete a marketing project for the town and implement downtown business incentives for the downtown business district.

The Town takes pride in the annual events hosted by our non-profits, civic organizations, and volunteers. Each year the events seem to grow larger along with the crowds they draw to our downtown area. We fully understand the value, service, and stability that civic minded volunteers bring to our community.

Planning & Development

This is a new department within the town's budget and accounts for \$304,500 of the town's budget. The purpose of this department is to account for the contracted services with Alexander County for Planning, Zoning, Code Enforcement, and for any economic development projects the town involves itself with. This year there is a general fund balance of \$250,000 to acquire property located within the town for development of that property to recruit new businesses to the town and create jobs. It is the town's goal to continue to invest in the growth of the town's commercial and industrial tax base while providing diverse employment opportunities for the community.

Buildings

This department accounts for \$134,550, which is an increase of 301% from last fiscal year. The increase is due to the fund balance appropriation of \$100,000 to the capital line item for the purpose of town hall renovations. This department relates to the costs associated with maintenance and upkeep, including insurance, of the Town's buildings and facilities. Although our buildings are over 60 years old and remain in good condition, upkeep of the buildings will begin to accumulate higher costs. This will need to be planned for in future years.

Rental Property

This function is budgeted to operate at an expense of \$5,500. This is a 15.4% decrease from the prior fiscal year. The decrease is directly related to the removal of maintenance and repair to the Urgent Care building as the property was sold in the prior fiscal year.

Cemetery

The Cemetery Department accounts for \$52,669 in this year's budget. This is a 163% increase from last year's budget due to the need to remove several trees within sections of the cemetery and conduct a GIS mapping project of the cemetery. This GIS project will allow family members of those buried in the town cemetery to look online and find exactly where their loved one rests within the town cemetery and will be a great benefit to the families.

Streets & Sanitation

The Streets & Sanitation Department accounts for \$633,796 with an increase of 22%. The increase is due to the increase in expense for equipment maintenance, sidewalk maintenance, curbside pickup, and brush and limb pickup. The town will also start to replace the Christmas light ornament decorations that are placed on power poles in town throughout the holiday season. The town plans to replace ten per year over the course

of five years. The new ornament fixtures will have LED lights which should help add to the longevity of the decorations.

GENERAL FUND EXPENDITURES BY CATEGORY

Personal Services

The Personal Services category accounts for 44% of the proposed budget. This is due to the large amount of fund balance appropriations within the budget for capital expenditures and projects. The Town is blessed to have a great staff in all its departments. The Town of Taylorsville continues to grow, and the responsibilities of the Town's staff continue to grow each year as demands for services evolve and State and Federal Regulations increase. Our staff go over and beyond to provide the best services possible to our citizens while being mindful of every dollar spent. Personal Services include all costs associated with personnel and personnel related expenses. Items included in this category are salaries, FICA taxes, retirement expenses, health insurance, and disability insurance.

Included in this year's budget is a 2.5% COLA and the continuation of the town's educational incentive pay program. The program is designed to encourage and reward employees who increase their job-related knowledge and professional skills which enhances their value to the department and benefits the overall operations of the Town. Each employee is limited to one educational incentive for a degree and one educational incentives for professional certification/licensure listed within the program per fiscal year completed. This program is subject to and contingent upon Town Council approval of the annual budget that funds these incentives. The proposed budget has funds designated in each department for the program.

Operations

The Operations category accounts for 35% of expenditures within the General Fund budget. Expenditures include contracted services, maintenance, supplies, utilities, and other items required for the day-to-day operations of the departments. Contributions to outside agencies and contingency appropriations are also included in Operations. Most operational costs are recurring.

General Fund Debt Service

In the General Fund there is a lease obligation within the Police Department for 2 patrol cars. This past fiscal year the town purchased one patrol car. This patrol car was purchased out right with no financing option. It is proposed for the town to purchase an additional patrol vehicle and a new brush truck for the Streets Department, out right, with no financing.

POWELL BILL FUND

Powell Bill Street Allocation

These funds represent redistribution by the State of a portion of the motor fuels tax collections. The use of these funds is restricted to maintaining, repairing, constructing, reconstructing, or widening any Town owned public streets or thoroughfares within the Town limits. Drainage, curb and gutter, sidewalks, and other necessary appurtenances are also approved uses of these funds. One-quarter of the distribution is based on the number of miles of local streets owned by the Town (10.65 miles) and the remaining 75% is distributed on a population basis of 2,327. This year's funding is expected to remain the same as last year at \$80,000.

WATER & SEWER FUND

The budget for the Water & Sewer Fund totals \$3,052,250, a decrease of 0.5%. Our Paul Payne Pump Station and Wastewater Treatment Plant upgrade project began construction in fiscal year 24/25 and was planned to be completed this prior fiscal year. This project was over \$1,400,000 and upgraded the Paul Payne Pump Station well, pumps, control panel, generator, and force main. The Wastewater Treatment Plant will also receive equipment upgrades from the project due to the need to replace failing equipment at the treatment plant. We will continue to seek funding for projects to upgrade our problematic and aging

infrastructure. This past fiscal year, the town was awarded \$15,000,000 through the NC State Revolving Fund for Tropical Storm Helene to assist the town in the replacement of its water distribution and sewer collection systems. There is no increase to the minimum charge for water and sewer usage at 1,000 gallons service for inside and outside customers. There is a \$0.25 increase per category levels of usage above the minimum level. There is an \$10.00 increase to our reconnection fee, a \$50.00 increase to the meter removal fee, a \$25.00 increase to our broken lock fee, and a \$100.00 increase to our broken setter fee. There is no increase to the returned payment fee or our tap fees within the department for this fiscal year. All rate changes will be reflected on the rate schedule, which is now adopted by resolution outside of the budget.

Expenditures for the Water & Sewer Fund total \$3,052,250. Unlike the General Fund, Operations are the largest expense for the Water & Sewer Fund, not Personal Services. Operations are 50.5% of the overall Water and Sewer Budget while Personal Services is only 34%. Debt Service is 10.6% at an expense of \$337,390 with an outstanding debt amount just over \$2,500,000.

Wastewater collection and treatment continue to be our largest expenses outside of personal services. The stoppage of septic haulers dumping into our wastewater system reduced the cost of maintenance, pump failures, and sludge hauling at our WWTP. There has been a large amount of municipal treatment plants stop accepting septic haulers which has negatively impacted local septic businesses. To assist Alexander County Septic hauling businesses, the town's wastewater treatment plant will begin accepting septic haulers at our wastewater treatment plant but will heavily monitor and regulate the impact to our system. If it is deemed to again, negatively impact the operations and maintenance costs of our wastewater treatment plant, then the town will immediately cease to allow septic haulers to dump into our system.

As stated earlier, aging infrastructure continues to be an issue for the Town. The "new" water meters have now been in the ground for 17-18 years and the warranties are out on them. We are starting to see a lot of failures with the meters regarding them reading with the computer. Therefore, our meter reader is spending a lot of time going back and manually collecting meter readings like we did in the "olden days." Mueller has an upgrade policy in place where we can turn non-functioning, out of warranty meters in and receive a new meter at a reduced rate. Public Works staff began to install upgraded meters last fiscal year to replace the non-functioning meters in hopes to begin getting our system back into a fully functioning, warranty covered system. The replacement of non-functioning meters will continue to be a priority for the water department.

SUMMARY

The proposed budget satisfies the requirements set forth by General Statutes of North Carolina. The preparation of this document is based on the directives established by the Mayor and Council of Taylorsville. I am extremely proud of our dedicated Town staff that always rises to the occasion, even under ever-changing circumstances, and with the utmost professionalism. Our employees keep the town running and strive to continually improve the overall operation. Our dedicated staff does far more, with far less when compared to other governments in our region.

Respectfully,

Nathan Hester,
Town Manager

**TOWN OF TAYLORSVILLE
BUDGET ORDINANCE, FISCAL YEAR 2026/2027**

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

SECTION 1: It is estimated that the following revenues will be available in the General Fund for the Fiscal Year beginning July 1, 2026 and ending June 30, 2027:

Ad Valorem Taxes	1,134,001
Other Taxes	1,215,000
Unrestricted Intergovernmental Revenues	10,500
Restricted Intergovernmental Revenues	1,000
Licenses & Permits	4,500
Sales & Services	216,900
Investment Earnings	96,000
Fund Balance	674,373
Other Revenues	404,150
Total Revenues	\$3,756,424

SECTION 2: The following amounts are hereby appropriated in the General Fund for the operation of the Town Government and its activities for the Fiscal Year beginning July 1, 2026 and ending June 30, 2027 in accordance with the chart of accounts established for the Town:

Town Council	77,624
Administration	353,955
Buildings	134,550
Rental Property	5,500
Police	1,799,330
Streets & Sanitation	633,796
Parks & Recreation	161,300
Cemetery	52,669
Planning & Development	304,500
Tourism	71,500
Public Safety	161,700
Total Expenditures	\$3,756,424

SECTION 3: It is estimated that the following revenues will be available in the Enterprise Fund for the Fiscal Year beginning July 1, 2025 and ending June 30, 2026:

Sales & Services	2,844,500
Investment Earnings	144,000
Other Revenues	63,750
Fund Balance	0
Total Revenues	\$3,052,250

SECTION 4: The following amounts are hereby appropriated in the Enterprise Fund for the operation of the water and sewer utilities for the Fiscal Year beginning July 1, 2026 and ending June 30, 2027, in accordance with the chart of accounts established for the Town:

Personal Services	1,047,665
Operations	1,529,952
Debt Service	337,390
Capital	137,243
Contingency	0
Total Expenditures	\$3,052,250

SECTION 5: The Total of Both General Fund and Enterprise Funds for Fiscal Year 2026/2027 are as follows.

General Fund	3,756,424
Powell Bill Fund	80,005
Enterprise Fund	<u>3,052,250</u>
Total Revenues	\$6,888,679

SECTION 6: There is hereby levied a property tax at the total rate of forty-one cents (\$0.41) per one hundred dollars (\$100) valuation of property as listed for taxes as of January 1, 2026. This total levied rate represents an increase from the previous rate of thirty-five cents (\$0.35) and is comprised of a thirty-five cent (\$0.35) general property tax and a newly established six-cent (\$0.06) municipal fire tax. Both components shall be combined and collected as a single line item on the property tax bill for the purpose of raising the revenue listed as “Ad Valorem Taxes” in the General Fund in Section 1 of this ordinance. The rate is based on a total estimated valuation of property including real property, personal property, and utilities for the purposes of taxation at \$275,900,000 at a 96.7% collection rate. Also included in the listing is motor vehicle tax at an estimated valuation of \$17,500,000.

Ad Valorem Taxes, Current Year	1,038,751
Ad Valorem Taxes, Prior Years	12,500
Motor Vehicle Taxes	78,750
Penalties & Interest	<u>4,000</u>
Sub Total	\$1,134,001

SECTION 7: The Town Manager (Budget Officer) is hereby authorized to transfer appropriations as contained herein under the following conditions:

(A) The Town Manager (Budget Officer) may transfer amounts between line-item expenditures within a department without limitation and without a report being required.

(B) The Town Manager (Budget Officer) may transfer amounts up to \$5,000 between departments including contingency appropriations, within the same fund. He must make an official report on such transfers at the next Regular Meeting of the Governing Board.

(C) The Town Manager (Budget Officer) may not transfer any amounts between funds, except as approved by the Governing Board in the Budget Ordinance as amended.

SECTION 8: The Town of Taylorsville Fee Schedule for various fees for services, including the W&S Rate schedule is adopted by Town Board Resolution and is subject to change as needed throughout the year by Town Board approval.

SECTION 9: Copies of the Budget Ordinance shall be furnished to the Town Clerk of the Governing Board as well as the Town Manager (Budget Officer) and Finance Director to be kept on file by them for their direction in the disbursement of funds.

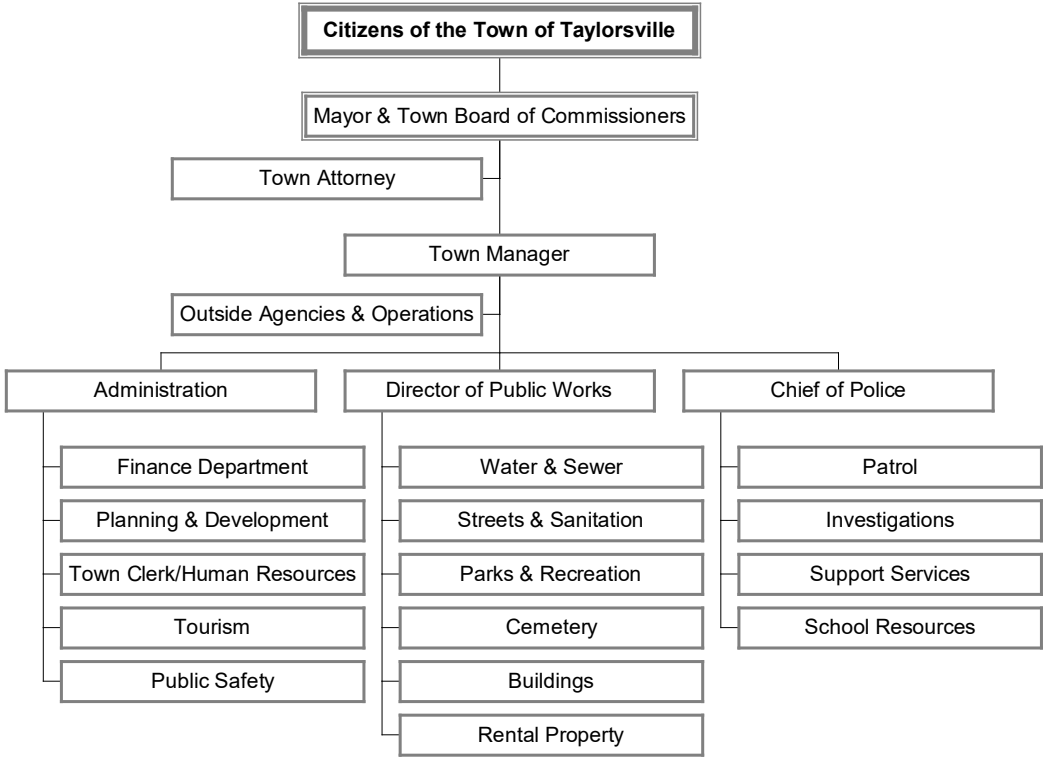
Adopted this the 2nd day of June, 2026.

Attest

George Holleman, Mayor

Nicole Mayes, Town Clerk

Town of Taylorsville Organizational Chart



Fiscal Year 2026/27 Balanced Budget

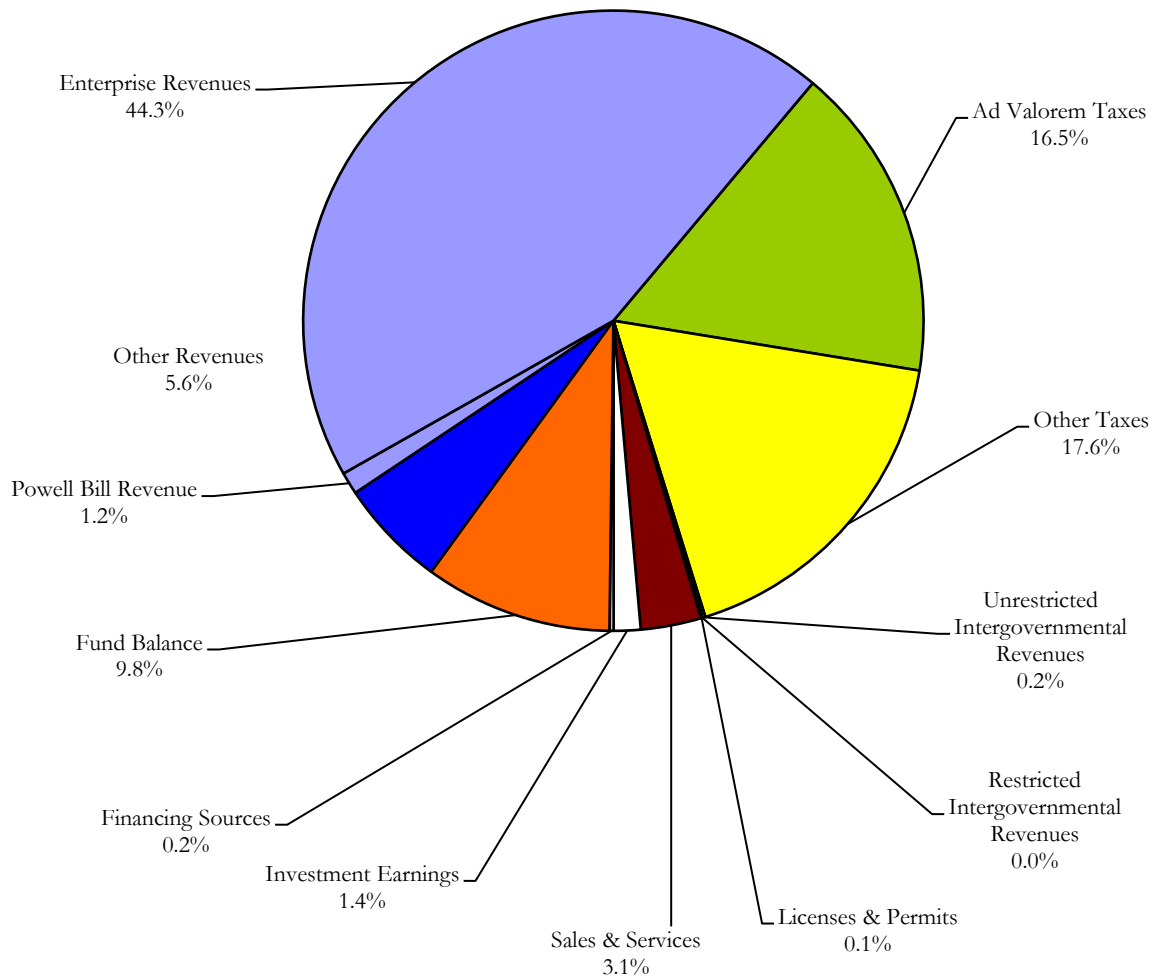
	2024/25 Budget	2026/27 Budget	Percent Change
Revenues			
General Fund	2,797,250	3,756,424	34.3%
Powell Bill Fund	80,005	80,005	
Enterprise Fund	3,066,750	3,052,250	-0.5%
Total Revenues	\$5,944,005	\$6,888,679	15.9%

	2024/25 Budget	2025/26 Budget	Percent Change
Expenditures			
General Fund	2,797,250	3,756,424	34.3%
Powell Bill Fund	80,005	80,005	
Enterprise Fund	3,066,750	3,052,250	-0.5%
Total Expenditures	\$5,944,005	\$6,888,680	15.9%

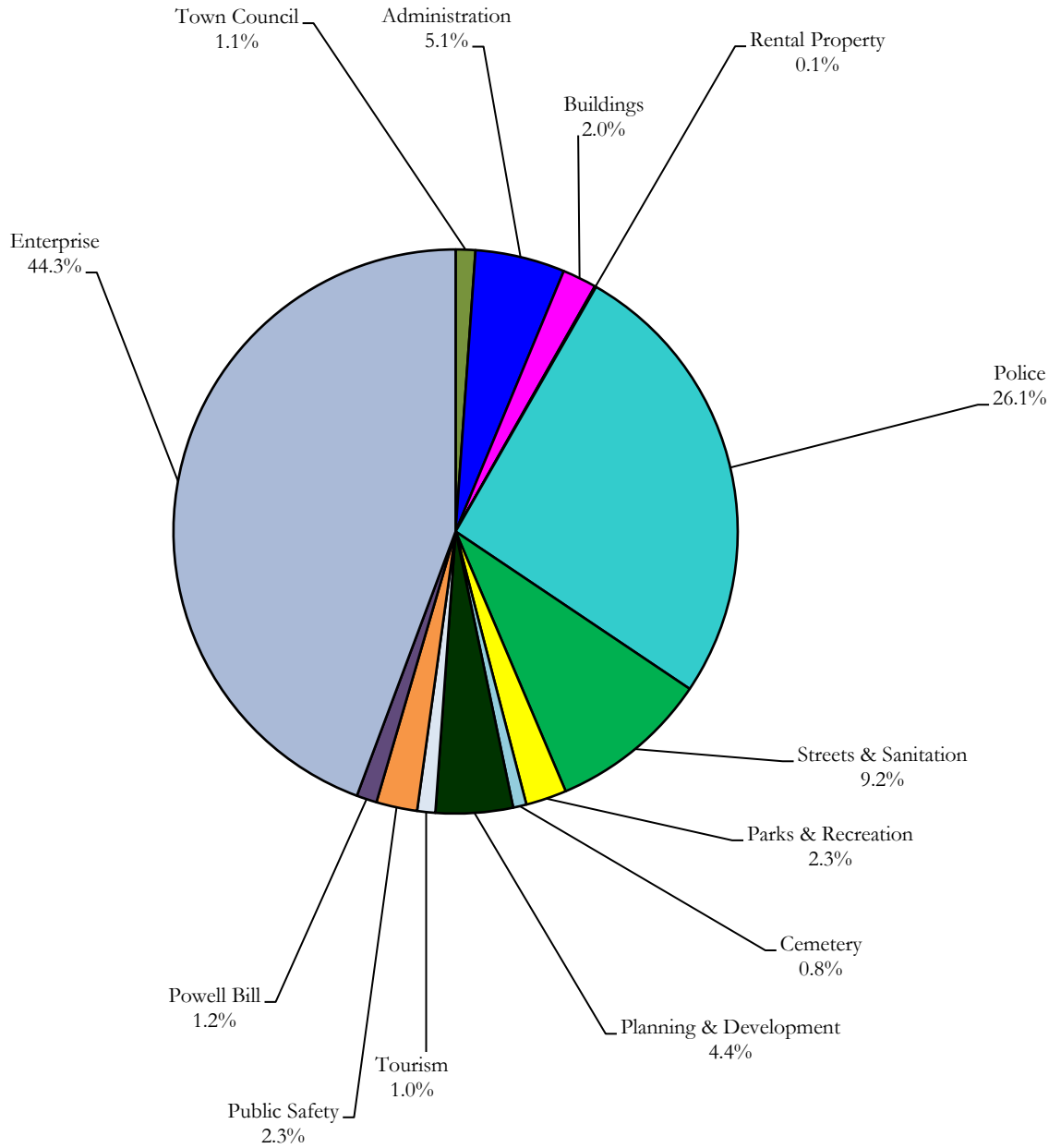
	2024/25 Budget	2025/26 Budget	Percent Change
Total Revenues by Category			
Ad Valorem Taxes	949,750	1,134,001	19.4%
Other Taxes	1,175,000	1,215,000	3.4%
Unrestricted Intergovernmental Revenues	10,500	10,500	0.0%
Restricted Intergovernmental Revenues	0	1,000	100.0%
Licenses & Permits	4,150	4,500	8.4%
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	674,373	11527.1%
Other Revenues	403,900	389,150	-3.7%
Powell Bill Revenue	80,005	80,005	0.0%
Enterprise Revenues	3,066,750	3,052,250	-0.5%
Total Revenues	\$5,944,005	\$6,888,679	15.9%

	2024/25 Budget	2025/26 Budget	Percent Change
Total Expenditures by Function			
Town Council	80,200	77,624	-3.2%
Administration	353,635	353,955	0.1%
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	633,796	22.0%
Parks & Recreation	39,050	161,300	313.1%
Cemetery	19,980	52,669	163.6%
Planning & Development	40,000	304,500	661.3%
Tourism	20,450	71,500	249.6%
Public Safety	123,514	161,700	30.9%
Powell Bill	80,005	80,005	0.0%
Enterprise	3,066,750	3,052,250	-0.5%
Total Expenditures	\$5,944,005	\$6,888,680	15.9%

Fiscal Year 2026/2027 Total Revenues by Category



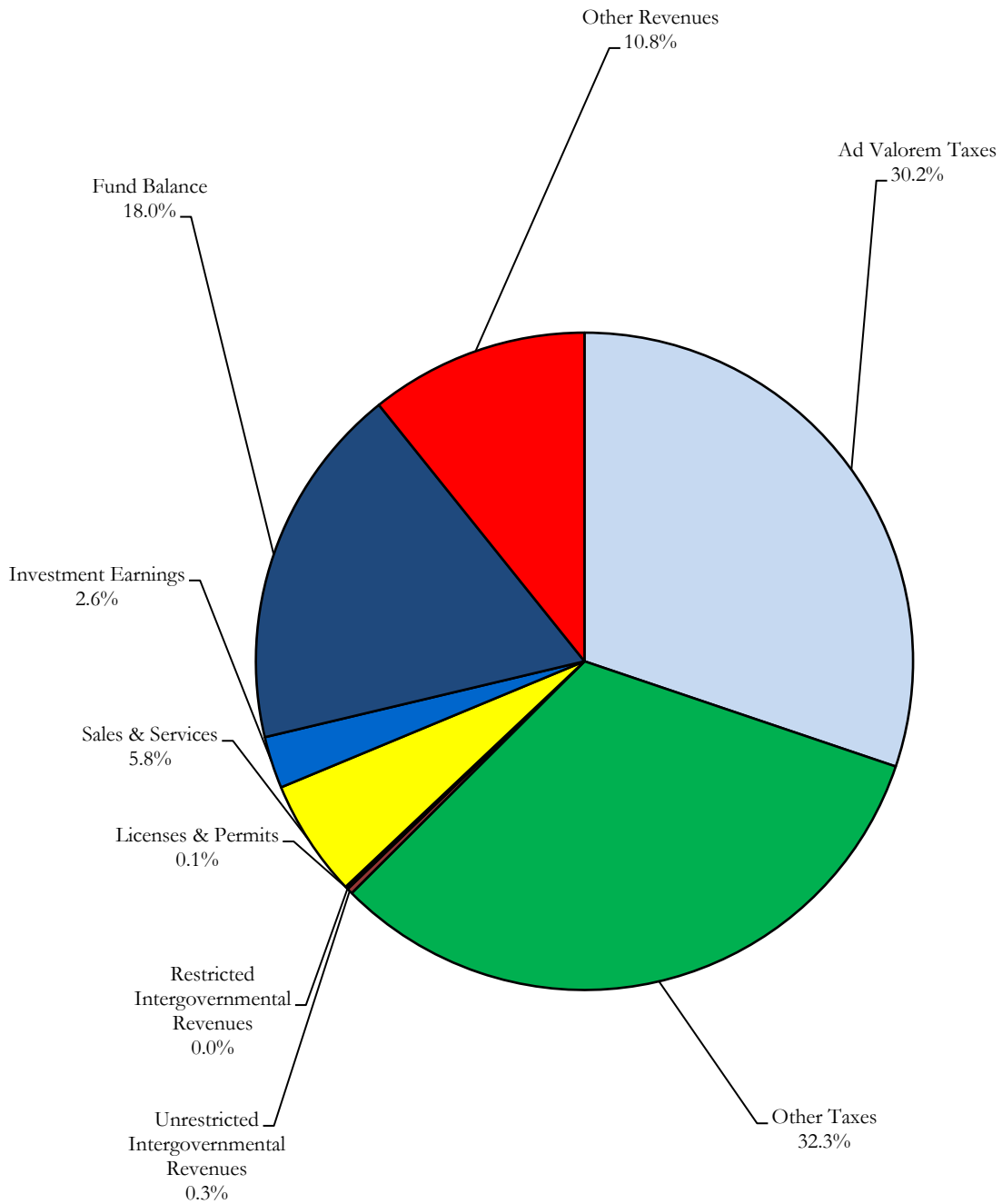
**Fiscal Year 2026/2027
Total Expenditures by Function**



General Fund Revenue Summary

	2024/25 Budget	2026/27 Budget	Percent Change
<i>Revenues by Category</i>			
Ad Valorem Taxes	949,750	1,134,001	19.4%
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	
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	674,373	0.0%
Other Revenues	403,900	404,150	0.1%
Total Revenues	\$2,782,250	\$3,756,424	35.0%

**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	1,038,751	18.4%
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	\$1,134,001	19.4%
<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	674,373	0.0%
	Sub Total	\$5,800	\$674,373	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	\$3,756,424	34.3%

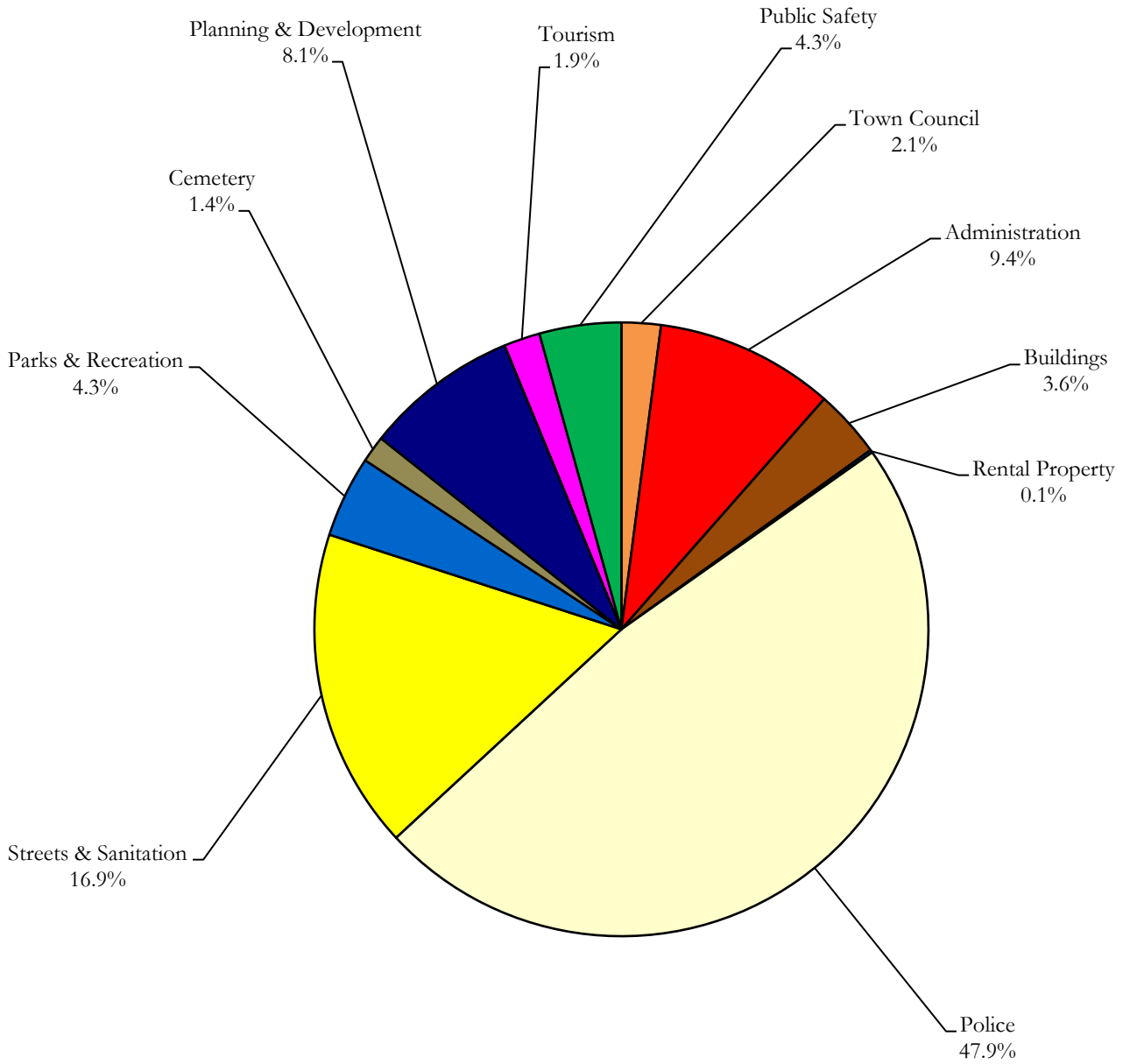
General Fund Expenditure Summaries

	2025/26 Budget	2026/27 Budget	Percent Change
<i>Expenditures by Function</i>			
Town Council	80,200	77,624	-3.2%
Administration	353,635	353,955	0.1%
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	633,796	22.0%
Parks & Recreation	39,050	161,300	313.1%
Cemetery	19,980	52,669	163.6%
Planning & Development	40,000	304,500	661.3%
Tourism	20,450	71,500	249.6%
Public Safety	123,514	161,700	0.0%
Total Expenditures	\$2,797,250	\$3,756,424	34.3%

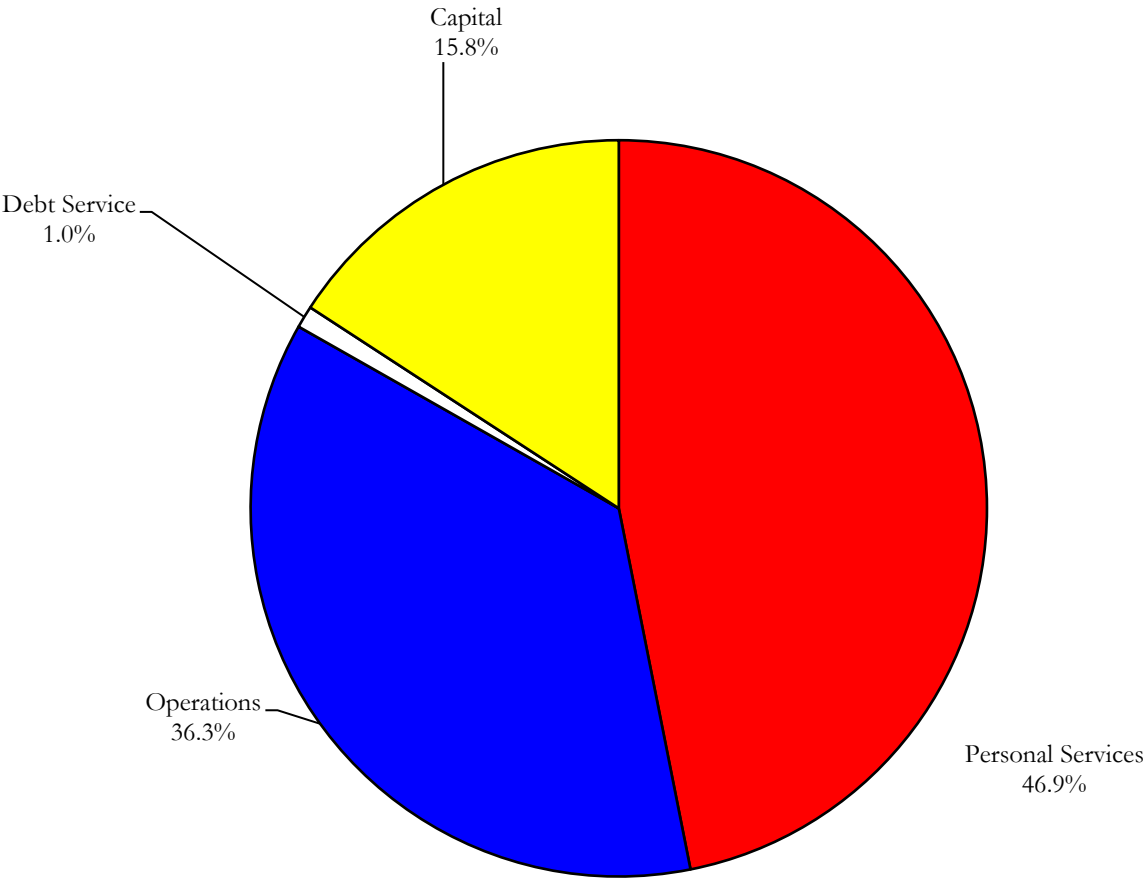
<i>Expenditures by Category</i>			
Personal Services	1,455,046	1,675,094	15.1%
Operations	1,106,490	1,298,380	17.3%
Debt Service	34,750	34,750	0.0%
Capital	57,000	565,000	891.2%
Contributions	143,964	183,200	27.3%
Total Expenditures	\$2,797,250	\$3,756,424	34.3%

<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	0.0%
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	0.0%
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	1000	1000	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	8,000	14.3%
10-5210-513	Travel	4,000	4,000	0.0%
10-5210-512-202	Website Hosting & Maint	4,500	3,000	-33.3%
Sub Total		\$157,300	\$150,246	-4.5%
Capital				
10-5210-561	Capital Outlay	0	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	\$353,955	0.1%
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	100.0%
10-5300-512	Contracted Services - Clear	0	5,000	100.0%
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	0.0%
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	0%
	Sub Total	\$123,514	\$161,700	24%
	Total Expenditures	\$123,514	\$161,700	24%

Parks & Recreation

		2025/26 Budget	2026/27 Budget	Percent Change
<i>Operations</i>				
10-5510-512	Contracted Services - Master Park Plan	0	23,000	100.0%
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	\$61,300	57.0%
<i>Capital</i>				
10-5510-561	Capital Outlay	0	100,000	0.0%
	Sub Total	\$0	\$100,000	0.0%
	Total Expenditures	\$39,050	\$161,300	313.1%
<i>Employees</i>				
	Full Time Equivalents	0	0	0.0%
	Total	0	0	0.0%

Tourism

		2025/26 Budget	2026/27 Budget	Percent Change
<i>Personal Services</i>				
10-5520-412	Salaries - Part	0	0	0.0%
10-5520-421	FICA	0	0	0.0%
	Sub Total	\$0	\$0	0.0%
<i>Contributions</i>				
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%
<i>Operations</i>				
10-5520-512	Contracted Services - Marketing & Branding Project	0	30,000	
10-5520-512	Contracted Services - Attorney	0	20,000	
	Sub Total	0	\$50,000	
	Total Expenditures	\$20,450	\$71,500	249.6%

Planning & Development

		2025/26 Budget	2026/27 Budget	Percent Change
<i>Personal Services</i>				
10-5210-412	Salaries	0		0.0%
10-5210-421	FICA	0	0	0.0%
Sub Total		\$0	\$0	0.0%
<i>Operations</i>				
10-5610-512-210	Contracted Services - Planning/Zoning/Code Enforcement	40,000	42,000	
	Supplies	0	1500	
	Postage	0	3000	
10-5610-604	Economic Development	0	8000	100
Sub Total		\$40,000	\$54,500	36.3%
<i>Capital</i>				
	Capital Outlay		\$250,000.00	
Sub Total		0	\$250,000.00	100.0%
Total Expenditures		\$40,000	\$304,500	661.3%

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	100.0%
	Sub Total	\$0	\$100,000	100.0%
	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

		<u>2025/26</u>	<u>2026/27</u>	<u>Percent</u>
		<u>Budget</u>	<u>Budget</u>	<u>Change</u>
	<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	0.0%
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	27,500	685.7%
10-5730-426	Insurance - Workers Comp	500	500	0.0%
10-5730-525	Insurance - Property & Liability	600	600	0.0%
	Sub Total	\$7,600	\$31,600	315.8%
<i>Capital</i>				
10-5730-561	Capital Outlay	0	0	0.0%
	Sub Total	\$0	\$0	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	15,000	0.0%
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	Utilites, 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	\$521,750	17.0%
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	\$633,796	22.0%
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%

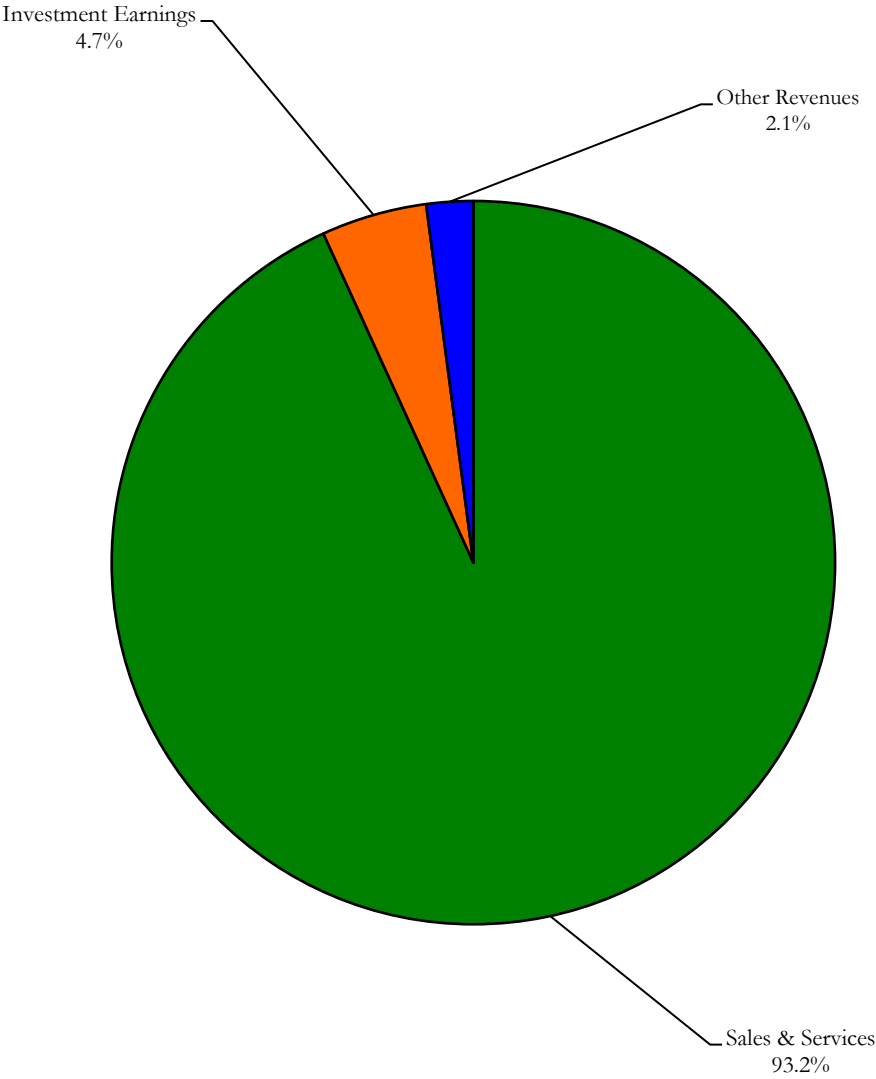
Powell Bill Expenses

		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%

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%

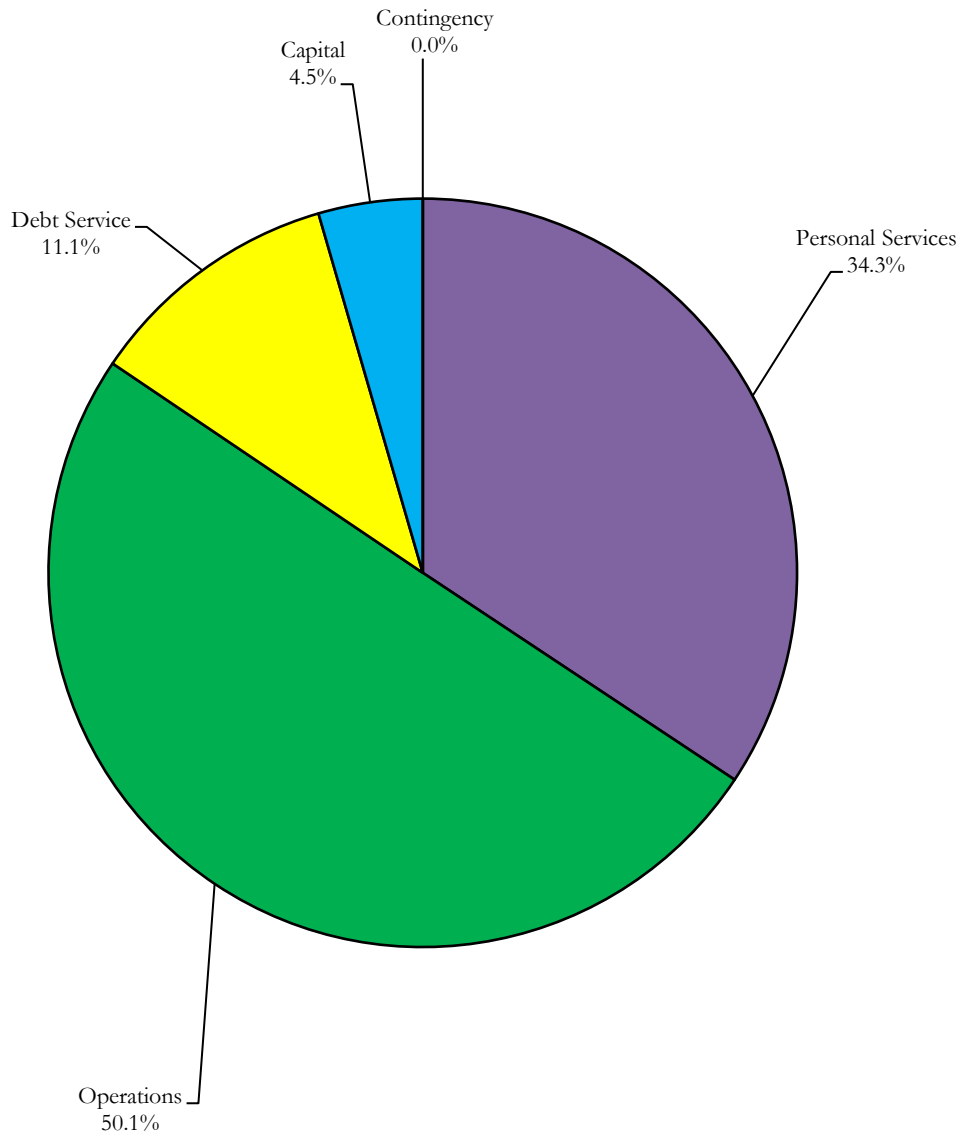
**Fiscal Year 2026/27
Revenues by Category, Enterprise Fund**



Enterprise Fund Expenditure Summary

	2025/26 Budget	2026/27 Budget	Percent Change
<i>Expenditures by Category</i>			
Personal Services	982,145	1,047,665	6.7%
Operations	1,515,365	1,529,952	1.0%
Debt Service	336,890	337,390	0.1%
Capital	232,350	137,243	-40.9%
Contingency	0	0	
Total Expenditures	\$3,066,750	\$3,052,250	-0.5%
 <i>Employees</i>			
Full Time Equivalents	10.8	11.8	9.3%

**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	0.0%
51-4562-000	Penalties & Interest	34,000	31,000	10%
51-4483-000	Prison Pump Station M&R Reimbursement	17,500	17,500	0%
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 Budget	2026/27 Budget	Percent 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%	\$ -	2026	No
51-5810-564	H-LRX-F-12-1720 (NC DEQ - Water Eff)	15,400	15,400	0.0%	\$ 138,481.20	2035	Yes
51-5810-564	H-ARRA-09-1532 (NC DEQ - ARRA Water)	5,100	5,100	0.0%	\$ 20,287.75	2030	Yes
51-5810-564	H-SRP-D-174-0149 (Linney's Mtn)	9,600	9,600	0.0%	\$ 134,033.20	2040	Yes
51-5810-565	Interest	2,100	2,100	0.0%			
	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%		
51-5810-512-214	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	186,750	157,250	-15.8%		
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						
51-5810-564	CS370700-03 (NC DEQ - Various Sewer Coll)	17,300	17,300	0.0%	\$ 120,635.55	2033 No
51-5810-564	CS370700-04 (NC DEQ - Millersville Sewer)	42,600	42,600	0.0%	\$ 382,660.80	2035 Yes
51-5810-564	CS370700-05 (2015 Collections proj)	26,800	26,800	0.0%	\$ 321,435.60	2038 Yes
51-5810-564	CS370700-06 (2018 Sewer Coll)	74,900	74,900	0.0%	\$ 898,642.80	2038 Yes
51-5810-564	CS370700-07 (Solar Proj)	14,500	14,500	0.0%	\$ 174,246.80	2040 Yes
51-5810-564	E-SRF-T-09-0242 (NC DEQ - ARRA Sewer)	25,300	25,300	0.0%	\$ 100,990.10	2030 Yes
51-5810-564	E-SRP-W-17-0060 (2018 WWTP Imp Proj)	16,290	16,290	0.0%	\$ 227,994.40	2040 Yes
51-5810-564	Alexander County - Millersville Sewer Agreement	11,000	11,500	4.5%		
51-5810-565	Interest	3,000	3,000	0.0%		
	Sub Total	\$231,690	\$232,190	0.2%		
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%		

Town of Taylorsville Fee Schedule

Effective June 2nd, 2026

Water & Sewer Rates				
Residential Rates	Inside		Outside	
	Water Rate	Sewer Rate	Water Rate	Sewer Rate
Usage				
Flat Rate Customers (sewer only, well water)		\$43.50		\$68.50
Minimum Charge (1,000 gallons)	\$27.50	\$27.50	\$45.50	\$45.50
1,001 - 5,000 gallons	\$4.75	\$4.75	\$7.85	\$7.85
5,001 - 10,000 gallons	\$6.50	\$6.50	\$11.15	\$11.15
Over 10,000 gallons	\$7.75	\$7.75	\$14.60	\$14.60
Non-Residential Rates	Inside		Outside	
	Water Rate	Sewer Rate	Water Rate	Sewer Rate
Usage				
Minimum Charge (1,000 gallons)	\$27.50	\$27.50	\$45.50	\$45.50
1,001 - 5,000 gallons	\$4.75	\$4.75	\$7.85	\$7.85
5,001 - 10,000 gallons	\$6.50	\$6.50	\$11.15	\$11.15
10,001 - 30,000 gallons	\$7.75	\$7.75	\$14.60	\$14.60
30,001 - 250,000 gallons	\$8.25	\$8.25	\$16.00	\$16.00
Over 250,000 gallons	\$10.50	\$10.50	\$20.50	\$20.50
Capital Fixed Charge (Per Account)	Inside		Outside	
Non-Residential				
Usage				
0 - 5,000 gallons	\$6.00		\$11.00	
5,001 - 10,000 gallons	\$12.00		\$22.00	
10,001 - 20,000 gallons	\$38.00		\$73.00	
20,001 - 50,000 gallons	\$75.00		\$145.00	
50,001 - 100,000 gallons	\$130.00		\$255.00	
100,001 - 200,000 gallons	\$270.00		\$530.00	
200,001 - 500,000 gallons	\$475.00		\$925.00	
500,001 - 1,000,000 gallons	\$900.00		\$1,750.00	
Over 1,000,000 gallons	\$1,375.00		\$2,675.00	

NOTE: Sewer is based on 100% water consumption

Tap Fees		
Water Taps¹	Inside	Outside
3/4"	\$2,000.00	\$3,000.00
1"	\$2,500.00	\$3,500.00
Larger than 1" - Supplies, Plus Labor, Plus 10% Meter Fee	\$500.00	\$750.00
Sewer Taps¹	Inside	Outside
4"	\$2,000.00	\$3,000.00
6"	\$2,500.00	\$4,000.00
Water/Sewer Tap Unit Charge²	Inside	Outside
	\$1,000.00	\$1,500.00
<p>¹ Additional charges may be incurred based on conditions of the tap. (Asphalt/Concrete cutting, boring, etc)</p> <p>² Unit charge is charged to customers who purchase a single water or sewer tap to serve multiple units. Charge will be for each unit served by the tap. This fee is in addition to the tap fee. Each unit will be accessed a minimum water/sewer charge per month on the billing.</p>		

Service Fees	
Utility Account Setup Fee	\$15.00
Water Deposit	
Inside	\$100.00
Outside	\$150.00
Business (Over 10,000 gallons avg usage)	\$250.00
After 3pm/Same Day Service	\$15.00
Reconnection Fee	\$50.00
Meter Removal Fee ¹	\$100.00
Broken Lock Fee	\$50.00
Broken Setter Fee	\$250.00
<p>¹ Meter removal fee is charged when customer cuts lock off meter after being disconnected for non-payment.</p>	

Sewer Fees	
Sewer Impact Fee (per gallon) ¹	\$0.02
Sewer Hauler Disposal Charge (per gallon)	\$0.10
<p>¹ Impact fee is only accessed on accounts that use an average greater than 10,000 gallons per month</p>	

Solid Waste Fees

Solid Waste Fee (per trash rollout)	\$20.00
Excess Brush & Limb Pickup (per truck load)	\$100.00
Excess Bulk/Junk Pickup (per truck load)	\$100.00

Administration Fees

Returned Payment Fee	\$30.00
Annexation Request Fee ¹	\$500.00

¹Any additional cost over \$500.00 will be charged to the applicant.

Cemetery

Burial Plots		
	Town Resident	\$1,000.00 each
	Non-Town Resident	\$1,500.00 each
Cremation Plots		
	Town Resident	\$500.00 each
	Non-Town Resident	\$500.00 each

Matheson Park

Park Shelter Rental Fee (Large Shelters Only)	\$25.00
Additional 2 hours	\$5.00

Events

	1-Jan-27	
Event Application	\$100.00	
Event Deposit	\$300.00	
Event Vendor License - Food Sales	\$100.00	
Event Vendor License - Product & Service Sales	\$50.00	
Event Vendor License - Carnival Rides & Inflatables	\$150.00	
Banner Hanging (Not Requiring Bucket Truck)	\$20.00	per banner

Town of Taylorsville



**TOWN OF TAYLORSVILLE
RESOLUTION 2026-__**

**A RESOLUTION ADOPTING TOWN OF TAYLORSVILLE
FEE SCHEDULE**

WHEREAS, the Town of Taylorsville strives to maintain a low tax rate and provide a high level of service to its citizens;

WHEREAS, some services provided are used periodically and require an extensive amount of man hours and Town resources; and

WHEREAS, the Town of Taylorsville does charge fees for these various services and these fees are as provided in the Town of Taylorsville Fee Schedule attached hereto; and

WHEREAS, the Town Council desires to consolidate these fees into the attached Fee Schedule, that may be amended from time to time at the Council's sole discretion;

NOW THEREFORE BE IT RESOLVED the Taylorsville Town Council establishes the Town of Taylorsville Fee Schedule effective June 2nd, 2026, as attached hereto, and further staff shall review and report to Town Council at least annually with respect thereto.

Adopted this the 2nd day of June, 2026.

George B. Holleman, Mayor

Nicole Mayes, Town Clerk

Date Approved:

Town of Taylorsville
BUDGET AMENDMENT

Distribution:

Original - Town Clerk

Copy - Town Manager/Board of Commissioners

FUND	General Fund	FUNCTION Amendment	PROGRAM AREA	ACTIVITY
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The following amendment(s) is required:

Urgent Care Capital Asset Sale

Account # and Title	Amount	Account # and Title	Amount
10.4751.000 Capital Asset Sales	\$44,355.96	10.5100.512 Governing Body Contractual Services	\$10,000.00
		10.5725.522 Rental Properties Maint & Rep- Buildings	\$5,500.00
		10.5725.525 Property & Other Liability Insurance	\$250.00
		10.5725.579 Miscellaneous Expense	\$4,250.00
		10.5730.412 Cemetery Part-Time Regular Wages	\$1,000.00
		10.5740.551.101 Streets Supplies	\$5,000.00
		10.5300.561 Police Capital Outlay	\$18,355.96
Total	\$44,355.96	Total	\$44,355.96

Reason and justification for Amendment:

- Cost of Contractual Services and expenditures for the Urgent Care Building.
- Seasonal Employee Wages
- Streets- Brackets for Veteran Banners
- Radar Speed Signs

Town Manager	Date	Finance Director Review	Date
--------------	------	-------------------------	------

Date Approved by Council:

Date Approved:

Town of Taylorsville
BUDGET AMENDMENT

Distribution:

Original - Town Clerk

Copy - Town Manager/Board of Commissioners

FUND	General Fund	FUNCTION	PROGRAM AREA	ACTIVITY
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Amendment

The following amendment(s) is required:

Urgent Care Capital Asset Sale Transfer to Non-Profit

Account # and Title	Amount	Account # and Title	Amount
10.4751.000 Capital Asset Sales	\$156,652.09	Fund Balance	\$156,652.09
Total	\$156,652.09	Total	\$156,652.09

Reason and justification for Amendment:

Town Manager

Date

Finance Director Review

Date

Date Approved by Council:

Date Approved:

Town of Taylorsville
BUDGET AMENDMENT

Distribution:

Original - Town Clerk

Copy - Town Manager/Board of Commissioners

FUND	General Fund Enterprise Fund	FUNCTION Amendment	PROGRAM AREA	ACTIVITY
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The following amendment(s) is required:

Fund 97 - Cover Final Distribution in project

Account # and Title	Amount	Account # and Title	Amount
10.5210.579 Miscellaneous Expenses	\$564.00	97.2990.0000	\$20,132.00
51.5810.561 Capital Outlay	\$19,568.00		
Total	\$20,132.00	Total	\$20,132.00

Reason and justification for Amendment:

Funding to close out Project

Town Manager

Date

Finance Director Review

Date

Date Approved by Council:

Date Approved:

Town of Taylorsville
BUDGET AMENDMENT

Distribution:

Original - Town Clerk

Copy - Town Manager/Board of Commissioners

FUND	General Fund	FUNCTION Amendment	PROGRAM AREA	ACTIVITY
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The following amendment(s) is required:

Insurance proceeds from damages to poilice vehicle 2.7.26

2023 Charger

Account # and Title	Amount	Account # and Title	Amount
10.4740.000 Insurance Recovery	\$2,879.44	10.5300.524 Maint & Rep- Vehicles	\$2,879.44
Total	\$2,879.44	Total	\$2,879.44

Reason and justification for Amendment:

To record insurance reimbursement for damages to a patrol vehicle.

2023 Charger VIN 37099

Town Manager

Date

Finance Director Review

Date

Date Approved:

Town of Taylorsville
BUDGET AMENDMENT

Distribution:

Original - Town Clerk

Copy - Town Manager/Board of Commissioners

FUND	General Fund	FUNCTION Amendment	PROGRAM AREA	ACTIVITY
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The following amendment(s) is required:

Revenue increase

Account # and Title	Amount	Account # and Title	Amount
10.4790.000 Miscellaneous	\$7,280.00	10.5740.551 Supplies	\$7,280.00
Total	\$7,280.00	Total	\$7,280.00

Reason and justification for Amendment:

Increase line item to cover the cost of Banner purchase

Town Manager

Date

Finance Director Review

Date