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.

<u>Departmental Review: Public Safety</u>

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 Department Report

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

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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:

George Holleman

George Holleman, Mayor

Nicole Mays

Nicole Mays, Town Clerk

The Town of Taylorsville does not discriminate on the basis of race, color, national origin, sex, religion, age or disability in employment or the provision of services.