Town of Taylorsville

TOWN COUNCIL REGULAR MEETING

Town Council Chambers

Tuesday, June 2nd, 2026, at 5:30 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 regular meeting was called to order on Tuesday, June 2, 2026, at 5:30 pm by Mayor George Holleman. Invocation was given by Councilmember Eric Bumgarner followed by the Pledge of Allegiance led by Councilmember Kim Brown.

Adjustment and Approval of the Agenda: — **George B. Holleman, Mayor**

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

An agenda amendment was made to include Item 1a, a statement from Alexander County Planning Director Patrick Creech regarding the Walk & Bike Multimodal Transportation.

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

Consent Agenda

Approval for Minutes: — **George B. Holleman, Mayor**

a. April 21, 2026: Closed Session Meeting Minutes
b. May 19, 2026: Work Session Minutes

A motion to approve the minutes as presented was made by Councilmember Jack Simms, *seconded by Councilmember Kim Brown, and approved unanimously.*

Request to Speak/Opportunity for Public Comment

Mayor George Holleman opened the public comment period by reminding everyone that this was an opportunity for citizens to express items of interest to the Mayor and Town Council. He clarified that this is not a time for the Council to respond or take action, as any necessary follow-up would be taken under advisement. The mayor also asked

speakers to maintain proper decorum and to limit their comments to no more than three minutes. *(See attachment A, which is hereby incorporated and made a part of these minutes.)*

Nancy Gunner (Resident): Addressed the Town Council regarding proposed municipal tax increases, personnel matters, and community relations.

- Municipal Taxes and Services: Ms. Gunner expressed opposition to any potential tax increases intended to fund municipal services, stating her assessment that the quality of town services has declined. She noted that resolving service requests has become difficult.

- Personnel Practices and Administration: Ms. Gunner raised concerns regarding the professional conduct of the Town Manager during a recent hiring process. She alleged that the Town Manager questioned local community members about her background and subsequently informed her that she was not a suitable fit for a town position based on those inquiries. She characterized this approach as judgmental, contrary to established town policy, and inconsistent with the standards of mutual respect and constructive disagreement maintained by past municipal leadership.

- Staff Recognition: Ms. Gunner concluded her remarks by thanking town staff members Aaron and Mike for their assistance, specifically expressing appreciation for Aaron's responsiveness regarding an issue at her mother's gravesite and for the effective public works or maintenance operations being conducted in her neighborhood. (Ms. Gunner left them council meeting immediately after speaking.)

Greg Foster (Northwood Community Resident): Addressed the Mayor and Council regarding the municipal budget and public safety staffing.

- Budget Rumors and Police Staffing: Mr. Foster stated that while his review of the preliminary budget suggested recent rumors were false, he wanted to formally address concerns regarding potential reductions to the police force. He strongly urged the Council and the Mayor against making any cuts to law enforcement personnel during their budget sessions.

- Crime Trends and Department Workload: He commended Chief Mike Millsaps and the police department staff for their hard work, noting that their active social media presence (Facebook) highlights their significant number of arrests. He noted that Taylorsville is no longer a quiet town, specifically highlighting that the community is facing a huge drug problem and a large homeless population.

- Department Call Volume Statistics: To illustrate the growing demands on local law enforcement, Mr. Foster provided the following year-over-year comparative data for police calls for service:

    - April 2025 vs. April 2026: Increased from 968 calls to 1,379 calls.

    - May 2025 vs. May 2026: Increased from 999 calls to 1,319 calls.

- Officer Safety: Concluding his remarks, Mr. Foster stated that the department cannot stand a reduction in force. He emphasized that more than one officer is needed on the road and on a call, stating that it is not safe in this day and time for one officer to be working the street by themselves.

1. Budget Amendment and Special Presentation **N. Hester, Town Manager**

Town Manager Nathan Hester presented a proposed budget amendment to allocate $150,000 to the Taylorsville Development Alliance, with the funds to be transferred from the proceeds of the recent capital asset sale of the former Urgent Care property.

Mr. Hester explained that the Taylorsville Development Alliance is a 501(c)(3) non-profit organization established by the Town to conduct economic development projects in partnership with the municipality, the small business community, and the commercial community. He stated that the objective of the organization is to increase local economic vitality, improve the town's business climate, and provide a better quality of life for citizens. He requested the approval of the $150,000 transfer to serve as initial funding for the organization to launch several upcoming projects and advance the long-term economic development goals that town leadership has worked toward over the past couple of years.

A motion to approve the budget amendment to contribute $150,000 to the Taylorsville Development Alliance was made by Councilmember Tamara Odom, seconded by Councilmember Kim Brown. The motion passed with a 4-1 vote, with three councilmembers and the Mayor voting in favor, and Councilmember Jack Simms voting in opposition. (See attachment B, which is hereby incorporated and made a part of these minutes.)

1a. Walk & Bike Multimodal Transportation **Patrick Creech, Alexander Co. Planning Director**

Patrick Creech: Addressed the Mayor and Council regarding the Walk & Bike Alexander County Plan, which was formally adopted by the Alexander County Board of Commissioners on the previous day.

- **Plan Overview:** Mr. Creech described the plan as a long-term vision and strategic roadmap designed to improve safety and connectivity for cyclists and pedestrians. He noted that the plan serves as a guide for physical infrastructure improvements, funded through a Department of Transportation (DOT) grant, and developed by the consulting firm McAdams.

- **Focus on Taylorsville:** He distributed copies of the plan to the Council and highlighted that a significant portion focuses specifically on the Town of Taylorsville due to the local need for sidewalks and improved connectivity. Directing the Council to page 72, he outlined the priority projects generated from public input and the developer's scoring rubric, noting that while these are not mandatory municipal outlays, having an adopted plan is a prerequisite for securing DOT safety measure approvals and grant funding for bicycle shoulders, greenways, and sidewalks.

- **Specific Priority Projects:** He identified the following localized priority projects listed within the plan:
    - **Priority Project 1:** Sidewalk installations along NC Highway 16, extending from the Walmart area to Main Street.
    - **Priority Project 2:** Sidewalk installations along Liledoun Road.
    - **Priority Project 5:** Connectivity improvements from NC Highway 90 at the golf course to Downtown.
    - **Priority Project 6:** Additional localized infrastructure improvements.

- **Adoption Options:** Mr. Creek noted that while municipal adoption is an option for the Council to consider at a later time, it is not required because the county has already adopted the plan. He concluded by thanking the community and council members for their participation in planning committees, feedback submissions, and surveys.

Council Discussion and Inquiries:

- **Councilmember Kim Brown** asked for clarification regarding whether the projects listed as priorities 1 through 4 were ranked in order of community need. Mr. Creech confirmed that they were ranked by score, noting that Priority Project 1 near Walmart was identified as the top priority area due to a high volume of pedestrians traveling without a safe walkway.

- **Councilmember Brown** further inquired if all the listed items are considered DOT projects. Mr. Creech responded that he believes they are all DOT projects.

- **Councilmember Jack Simms** asked if the DOT would look unfavorably on the projects if the Town chose not to pass or adopt the plan. Mr. Creech reiterated that municipal adoption is not required because the county has already passed it. He explained that when the DOT conducts road improvements, they review existing plans to determine if new features, such as expanded shoulders or improved crosswalks, should be integrated. He stated that having the plan in place helps attract grant funds to the local area for safety improvements rather than seeing those resources allocated to surrounding communities.

A motion to approve the Alexander County Walk & Bike Multimodal Transportation Plan was made by Councilmember Kim Brown, seconded by Councilmember Jack Simms, and approved unanimously.

2. **Establish a Public Hearing: Annexation** **N. Mayes, Town Clerk**

Town Clerk N. Mayes presented the Certificate of Sufficiency regarding a petition for a voluntary non-contiguous (satellite) annexation submitted by Habitat for Humanity. The Town Council reviewed a proposed resolution to establish a formal public hearing to receive community input on the annexation of six parcels, identified as follows:

- **Parcel IDs:** 0009871, 0008932, 0007890, 0066455, 0066848, and 0007468

A motion to approve the resolution to establish an annexation public hearing public hearing for August 4, 2026, at 5:30 PM was made by Councilmember Eric Bumgarner, seconded by Councilmember Tamara Odom, and approved unanimously. (See attachment C, which is hereby incorporated and made a part of these minutes.)

3. **Establish a Public Hearing: Annexation** **N. Mayes, Town Clerk**

Town Clerk N. Mayes presented the Certificate of Sufficiency regarding a petition for a voluntary contiguous annexation submitted by LoDonna Castagna on behalf of Keever Carpentry. The Town Council reviewed a proposed resolution to establish a public hearing regarding the annexation of three parcels totaling 1.318 acres located on Hammer Road. The subject properties are identified as follows:

- Parcel #0062956 (PIN: 3759 98 3176)
- Parcel #0008525 (PIN: 3759 98 3076)
- Parcel #0062955 (PIN: 3759 97 3977)

A motion to approve the resolution to establish an annexation public hearing public hearing for August 4, 2026, at 5:30 PM was made by Councilmember Tamara Odom, seconded by Councilmember Eric Bumgarner, and approved unanimously. (See attachment D, which is hereby incorporated and made a part of these minutes.)

4. **Western Piedmont Regional Transit Authority Contract** **N. Hester, Town Manager**

Town Manager Nathan Hester presented a proposed contract renewal with the Western Piedmont Regional Transit Authority (GreenWay Transportation) for Fiscal Year 2026-2027 to provide continued regional transit services.

Mr. Hester stated that this is the town's annual renewal contract, which is accounted for within the municipal budget each fiscal year. He explained that the agreement re-establishes transit operations for another year and specifies that the Town will contribute an additional $1,500.00 to subsidize the service, allowing passengers traveling within the town limits to utilize GreenWay Transportation free of charge.

A motion to approve the contract with Western Piedmont Regional Transit Authority for FY 2026-2027 was made by Councilmember Eric Bumgarner, seconded by Councilmember Kim Brown, and approved unanimously.

5. Planning Board Appointment **N. Hester, Town Manager**

The Town Council considered the re-appointment of William Mitchell to the Planning Board for a subsequent three-year term.

Town Manager Nathan Hester stated that Mr. Mitchell's current term on the board had expired. He informed the Council that Mr. Mitchell had communicated his desire to continue serving as a municipal representative on the Alexander County Planning Board. Based on this interest, Mr. Hester recommended that the Council reappoint Mr. Mitchell to the board for another three-year term.

A motion to re-appoint William Mitchell to the Planning Board for another 3-year term was made by Councilmember Tamara Odom, seconded by Councilmember Kim Brown, and approved unanimously.

6. School Resource Officer Agreement **N. Hester, Town Manager**

Town Manager Nathan Hester presented a proposed interlocal agreement with Alexander County regarding School Resource Officer (SRO) assignments at Alexander Early College and the Student Success Center.

- **Staff Presentation:** Mr. Hester explained that the Town of Taylorsville Police Department and the Alexander County Sheriff's Office currently operate under an SRO agreement that places one officer at Taylorsville Elementary School and a second officer shared between the Student Success Center and the Early College. He reported that over the past few months, municipal and county administration, alongside the Police Chief and the Sheriff, negotiated a new interlocal agreement enabling the Taylorsville Police Department to reassess operational control of the SRO position at Taylorsville Elementary School. Consequently, the updated agreement contracts with the Alexander County Sheriff's Office to provide SRO duties strictly at the Student Success Center and Early College. Financially, the Town will cover 100% of the actual costs for that officer that are not otherwise funded by federal or state grants or reimbursed by the Alexander County School Board. Mr. Hester recommended approval of the agreement, noting it allows the town to add an SRO to municipal ranks and maintain public safety services.

- **Council Discussion:** Councilmember Kim Brown commended Police Chief Mike Millsaps for his diligent efforts in officer recruitment and retention, which directly enabled the department to place an officer back at Taylorsville Elementary School.

A motion to approve the agreement with Alexander County for School Resource Officer duties at Alexander Early College and the Student Success Center was made by Councilmember Kim Brown, seconded by Councilmember Tamara Odom, and approved unanimously. (See attachment E, which is hereby incorporated and made a part of these minutes.)

7. Water Shortage Response Plan **A. Wike, Public Works**

Public Works Director Aaron Wike presented proposed updates and amendments to the Town's Water Shortage Response Plan, designed to maintain compliance with state regulatory requirements and optimize municipal water conservation protocols.

- **Staff Presentation:** Mr. Wike stated that the initial draft of the revised plan was provided to the Council on April 17, 2026. He noted that town policy requires any amendment or revision to the plan to be publicized for 30 days prior to formal adoption, confirming that this mandatory 30-day public notice period had been completed.

He clarified that the primary modifications involved updating the plan to list Nathan Hester as the current Town Manager—replacing Mr. Wike's name from the previous iteration—and correcting various typographical errors. He noted that the operational guidelines remain unchanged. Mr. Wike reminded the Council that the town is currently operating under Stage 2 mandatory water restrictions due to ongoing drought conditions. He explained that state guidelines require periodic reviews of local plans to ensure all information remains current, and noted that upon Council approval, the updated document will be uploaded to the state's website for final regulatory review and publication.

A motion to approve the changes to the Towns Water Response Plan was made by Councilmember Tamara Odom, seconded by Councilmember Eric Bumgarner, and approved unanimously.

8. Public Hearing: Proposed FY 2026-2027 Budget **N. Hester, Town Manager**

The Town Council conducted a scheduled public hearing to receive public comment and community input regarding the proposed Fiscal Year 2026-2027 Town Budget.

A motion to enter into a public hearing concerning the FY 2026-2027 Town Budget was made by Councilmember Eric Bumgarner, seconded by Councilmember Kim Brown, and approved unanimously.

Staff Budget Presentation: Town Manager Nathan Hester presented a comprehensive overview of the proposed Fiscal Year 2026-2027 municipal budget, which balances at just under $6.9 million, excluding pass-through grants. This represents a 16.7% increase from the prior fiscal year's approved budget, driven by necessary fund balance appropriations for capital improvements, increased ad valorem projections, and steady growth in local sales tax revenues. Estimated municipal motor vehicle valuations increased by 5.7%, totaling $17,500.00.

To sustain necessary public services, Mr. Hester recommended a $0.06 tax increase, adjusting the municipal ad valorem rate to $0.41 per $100.00 of assessed valuation. He explained that the $0.06 increase will be restricted by budget ordinance as a dedicated municipal fire tax allocated directly to the Central Alexander Fire Department, while the remaining $0.35 per $100.00 valuation will fund the remaining municipal operations within the General Fund. He noted that even with this adjustment, the town's tax rate remains lower than surrounding municipalities.

Mr. Hester provided historical context, tracing the budget's growth over a 12-year period to its current $6.9 million total, highlighting a significant 14.2% inflationary spike in 2021 due to pandemic-related costs, followed by steady operational growth.

General Fund Overview ($3.7 Million)

The General Fund is balanced at $3.7 million, supported by ad valorem taxes, local sales taxes, and utility franchise distributions. The fund includes $674,373.00 in fund balance appropriations restricted entirely to capital projects, safeguarding everyday operational stability. Key annual expenditure drivers include:

State Pension Mandates: A state-legislated 21.2% increase in law enforcement retirement system contributions.

Sanitation Contract Fees: A 13.7% increase driven by rising contractual solid waste disposal rates.

Employee Retention: Inclusion of a 2.5% Cost-of-Living Adjustment (COLA) for all municipal staff.

Long-Range Planning: Funding to initiate a comprehensive Parks and Recreation Master Plan in partnership with the Western Piedmont Council of Governments (WPCOG).

Departmental Highlights & Capital Strategies

Police Department: Maintains continuous 24/7/365 coverage. The budget accounts for adding a new School Resource Officer (SRO) at Taylorsville Elementary School. To manage long-term replacement cycles cost-effectively, $60,000.00 is budgeted to acquire high-quality, low-mileage pre-owned patrol vehicles to minimize the town's financial burden.

Fire Department: Features a 32% increase in annual funding, totaling $157,200.00 to bolster fire protection services.

Streets and Sanitation ($633,796.00): Allocates funds for sidewalk maintenance, curbside pickup expansions, and brush/limb removal services. It also establishes a five-year phased capital replacement plan for downtown holiday lighting to distribute the budgetary impact evenly.

Building and Upkeep: Appropriates $100,000.00 out of fund balance for critical facility improvements at Town Hall.

Cemetery Department: Funds dead tree removal and initiates a Geographic Information System (GIS) cemetery mapping project, enabling citizens to locate gravesites and research available plots online.

Parks and Recreation: Partnering with the WPCOG to evaluate improvements for Matheson Park and Town Park, alongside identifying potential parcels for a future sports complex. Additionally, the town is partnering with Alexander Central High School to build a new ADA-compliant restroom facility at Matheson Park to eliminate existing security issues.

Planning, Development, and Tourism: Funded following the transition from county administration via the North Carolina League of Municipalities (NCLM). This contains a $250,000.00 fund balance allocation for real property acquisition aimed at commercial recruitment and job creation. The Tourism branch will continue supporting local festivals and small business incentives.

General Fund Budget Composition Breakdown

Expenditure Category	Allocation Percentage	Functional Scope
Personnel Services	44%	Staff salaries, group health insurance, retirement contributions, educational incentives, and professional development.
Operations	35%	Day-to-day services, contracted utility support, and legal projects.
Capital & Debt Service	21%	Infrastructure upgrades, vehicle replacements, and debt obligations.

Powell Bill Fund: Includes an $80,000.00 allocation from state motor fuel tax revenues dedicated exclusively to the maintenance and drainage structures across the town's 10.65 miles of municipal streets.

Water and Sewer Utility Fund ($3.0 Million)

The utility fund reflects a 0.5% decrease from the previous fiscal year. To protect residents, the baseline minimum charge for standard inside and outside customers remains locked at the 1,000-gallon usage threshold with no base

rate increase. To offset operational expenses, a $0.25 increase is applied strictly to tiered usage volumes exceeding the minimum.

To achieve a cost-neutral break-even status on equipment and specialized labor, the following adjustments to the regulatory Fee Schedule were proposed:

Fee Type	Current Fee	Proposed Fee	Justification / Operational Scope
Same-Day Service (After 3:00 PM)	$15.00	$50.00	Covers staff overtime call-back costs.
Reconnection Fee	$40.00	$50.00	Offsets administrative and field labor.
Illegal Meter Removal	$50.00	$100.00	Penalty for tampering with public property.
Broken Meter Lock	$25.00	$50.00	Covers cost of damaged security hardware.
Broken Meter Setter	$150.00	$250.00	Replaces internal brass/copper plumbing fittings.
Excessive Brush Collection	$75.00	$100.00	Covers tipping fees at the Alexander County Landfill.
Excessive Bulk Item Pickup	$100.00	$150.00	Covers tipping fees at the Alexander County Landfill.

Special Festival & Vendor Fee Schedule (Effective January 1, 2027): Mr. Hester requested that festival adjustments be deferred until January 1, 2027, to avoid disrupting vendor applications already processed for the upcoming October Apple Festival. The upcoming rates will adjust event applications from $50.00 to $100.00; food vendors from $25.00 to $100.00; product vendors from $10.00 to $50.00; and carnival rides/inflatables from $25.00 to $150.00.

Critical Utility Infrastructure Strategy

Mr. Hester highlighted significant infrastructure investments, including the utilization of a recently awarded $15 million grant from the North Carolina State Revolving Fund (SRF) to replace aging water distribution and sewer collection mains. The utility department will also finalize the $1.4 million Paul Payne Pump Station upgrade, remediate system infiltration at the wastewater treatment plant, continue replacing 17-year-old water meters via Mueller's customer loyalty discount program, and conditionally re-allow monitored septic dumping at the treatment facility to support local septic hauling small businesses.

Following the presentation, Mr. Hester opened the floor to the Council and public for questions and discussion.

Shelly Sebastian (resident) addressed the Council to seek clarification regarding the proposed fee increases for excessive brush and bulk item collection, and to voice concerns regarding the municipal tax rate adjustment.

Jessica Lackey (resident) just ad to what she said, we live on the same street, we had a couch sitting out there of over 2 weeks, that looks nasty, it looks dirty, it gets old, it kills the grass. Is there s list to get on or is there not a list to get on. Because we have been told both. Nathan clarified there is not a list, I have a part time person that does that. Even with the tax increase and the environmental fee where it is, we do not generate enough revenue to pay the amount of staff more than a part time person to collect that. Jessica interrupted I am also a disabled

and I stay at home every single day and stare out my window watching for the collection truck and I don't see it come for two weeks and I have stuff sitting out there that's inexcusable weather he is fulltime or parttime. It is a service we are paying for with our taxes and it is inexcusable. Wanted to complain about stuff not getting collected rather than the budget item issues.

Edd Elliot (resident) addressed the Council to contrast current public services delivered with historical municipal operations, noting that the town previously provided brush and limb collection five days a week with fewer personnel. Town Manager Nathan Hester clarified that the Town previously participated in an inmate labor program that is no longer available to the municipality. Mr. Elliot also questioned the town's readiness for economic development, arguing that it currently lacks the retail infrastructure to sustain it, and advocated for restricted spending.

Councilmember Kim Brown expressed gratitude for the $15 million in state grant funding awarded to the town, noting that the money will be used to replace critical underground utility infrastructure that had been deferred for years. She emphasized that ignoring vehicle and equipment replacement cycles across municipal departments—including the police, administration, and fire services—ultimately leads to severe system failures and simultaneous compounding costs. As an example, Ms. Brown highlighted that the newest fire truck serving Central Alexander Fire Department is over 15 years old, with the remaining two trucks exceeding 20 years of service, underscoring the urgent necessity of the proposed budget adjustments to systematically fund and replace essential public safety vehicles.

Jessica Lacky (resident) expressed that the town should seek alternative methods to fund the fire department instead of implementing a six-cent tax increase during a difficult economy, and questioned the necessity of exploring a sports complex. Councilmember Kim Brown clarified that the parks and recreation planning is funded through the town's fund balance as a strategic tourism initiative to generate a future revenue stream, questioning why the area had waited decades to capitalize on its strong baseball and softball presence. Councilmember Tamara Odom agreed, noting that local families currently travel and pay outside the municipality for sports facilities. Councilmember Eric Bumgarner explained that the funding is dedicated to a Parks and Recreation Master Plan rather than immediate construction, which is a prerequisite to securing state and federal grants. He emphasized that the current board is aggressively and historically pursuing grant funding to minimize the direct financial burden on local taxpayers.

Town Manager Nathan Hester clarified that the high percentage increases shown for the Planning & Development and Tourism departments occur because they are brand-new budgetary divisions. He explained that these municipal functions and expenditures were previously lumped into a miscellaneous governmental operations line item. Because individual department line items did not exist last year, starting them at zero and assigning thousands of dollars to them for the upcoming fiscal year mathematically reflects an inflated percentage increase on paper, rather than an operational spike.

Sharon Mahaffey (Rrsident) noted that in her extensive experience attending public hearings, standard protocol dictates that speakers address the board from the podium and return to their seats, expressing surprise at the active, back-and-forth dialogue occurring from the audience during the session. Regarding public services, Ms. Mahaffey reported that her residence in Northwood receives excellent municipal service, brush & limbs / bulk items are routinely collected almost immediately after being placed curbside. She also disputed a previous speaker's claim regarding commercial stagnation, asserting that Taylorsville has successfully attracted numerous new businesses, noting heavy foot traffic and visible shopping activity downtown on weekends.

Ricky Hammer (resident) noted that Duke Energy contractors had recently cleared trees on his property but left fragmented brush scattered across the site. Turning to the budget, Mr. Hammer asked how a tax increase serves the elderly population, emphasizing that residents aged 75 to 85 living on fixed Social Security incomes are facing financial hardship. Mayor George Holleman responded that senior citizens facing income limitations can apply for the Homestead Exemption through the county tax office. The Mayor explained that this exemption qualifications are governed by state-mandated income thresholds rather than local county regulations.

Seeing no further comments, Mayor Holleman closed the public hearing.

9. Proposed FY 2026-2027 Budget Ordinance **N. Hester, Town Manager**

The Town Council considered the formal adoption of the proposed Fiscal Year 2026-2027 Budget Ordinance, which establishes the legal appropriations and tax rates for the upcoming fiscal year.

A motion to approve the FY 2026-2027 Town Budget was made by Councilmember Kim Brown, seconded by Councilmember Tamara Odom. The motion passed with a 4-1 vote, with three councilmembers and the Mayor voting in favor, and Councilmember Jack Simms voting in opposition. (See attachment F, which is hereby incorporated and made a part of these minutes.)

Note: According to the NC **G.S. 160A-75(a)** which stated the following, "In all other cases except votes taken under G.S. 160D-601, a failure to vote by a member who is physically present in the council chamber, or who has withdrawn without being excused by a majority vote of the remaining members present, shall be recorded as an affirmative vote."

10. FY 2026-2027 Fee Schedule Resolution **N. Hester, Town Manager**

The Town Council reviewed a proposed resolution to adopt the official Fee Schedule for Fiscal Year 2026-2027, outlining rates and charges for town services, permits, and utilities.

A motion to approve the FY 2026-2027 Fee Schedule was made by Councilmember Tamara Odom, seconded by Councilmember Kim Brown, and approved unanimously. (See attachment G, which is hereby incorporated and made a part of these minutes.)

11. Budget Amendements : **K. Sager, Finance Director**

a. Capital Asset Sales – Expenses with Sale Profits

Finance Director K. Sager presented a budget amendment to reallocate $44,355.96 from the Capital Asset Sales line item (derived from the recent sale of the Urgent Care property asset) to various departmental line items.

The amendment addresses the costs of contractual services and expenditures for the Urgent Care building, seasonal employee wages, brackets for veteran banners, and radar speed signs. The funds are designated to be moved as follows:

Destination Line Item	Amount
Governing Body Contractual Services	$10,000.00
Rental Property Maintenance & Repair Building	$5,500.00

Destination Line Item	Amount
Property & Other Liability Insurance	$250.00
Miscellaneous Expense	$4,250.00
Cemetery Part-time Regular Wages	$1,000.00
Streets Supplies	$5,000.00
Police Capital Outlay	$18,355.96
TOTAL	$44,355.96

A motion to approve the budget amendment was made by Councilmember Kim Brown, seconded by Councilmember Eric Bumgarner, and approved unanimously. (See attachment H, which is hereby incorporated and made a part of these minutes.)

b. Capital Asset Sales – Fund Balance

Finance Director K. Sager presented a budget amendment to reallocate $156,652.09 from the Capital Asset Sales line item (derived from the recent sale of the Urgent Care property asset) to the Town's Fund Balance.

A motion to approve the budget amendment was made by Councilmember Eric Bumgarner, seconded by Councilmember Tamara Odom, and approved unanimously. (See attachment I, which is hereby incorporated and made a part of these minutes.)

c. Fund 97 Final Distribution

Finance Director K. Sager presented a budget amendment to reallocate a total of $20,132.00 to Fund 97 to cover the final distribution for the project. The transfer consists of $564.00 from the Miscellaneous Expenses line item and $19,568.00 from the Capital Outlay line item.

A motion to approve the budget amendment was made by Councilmember Kim Brown, seconded by Councilmember Tamara Odom, and approved unanimously. (See attachment J, which is hereby incorporated and made a part of these minutes.)

d. Insurance Proceeds – Police Department

Finance Director K. Sager presented a budget amendment to reallocate $2,879.44 from the Insurance Recovery line item to the Maintenance & Repair Vehicles line item. This amendment records the insurance reimbursement received for damages sustained to a police department patrol vehicle (2023 Dodge Charger, VIN 37099).

A motion to approve the budget amendment was made by Councilmember Eric Bumgarner, seconded by Councilmember Tamara Odom, and approved unanimously. (See attachment K, which is hereby incorporated and made a part of these minutes.)

e. General Fund Miscellaneous – Veterans Banners

Finance Director K. Sager presented a budget amendment to reallocate $7,280.00 from the Miscellaneous line item to the Supplies line item. This amendment is to cover the cost associated with the purchase of America 250 banners.

A motion to approve the budget amendment was made by Councilmember Tamara Odom, seconded by Councilmember Kim Brown, and approved unanimously. (See attachment L, which is hereby incorporated and made a part of these minutes.)

Mayor George Holleman noted that the banner initiative has received more positive community feedback than any prior municipal project and has been widely accepted by the public.

12. Staff Reports: **Staff Department Heads**

Police Department Reports

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

- Calls for Service: 1319
- Incident Reports: 68
- Vehicle Stops: 116
- Citations Written: 76
- Arrests: 30
- Felonies: 11
- DWIs: 2
- Narcotics Seizures: 28 grams of marijuana and 1.3 grams of cocaine collected

Operational Highlights: Chief Millsaps commended the department's detective for her persistent work on a residential breaking and entering case on 2nd Street, which resulted in a successful arrest. He noted that comprehensive investigations take time to process and resolve. He also stated that a significant portion of the month's overall arrests stemmed from business larceny incidents throughout the town.

Upstanding Citizen Award: Upstanding Citizen Award: The department presented an Upstanding Citizen Award to a fifth-grade student at Taylorsville Elementary School. Chief Millsaps explained that the department tries to give this award out every year. He shared that when he was growing up, a police officer did something for him that made him want to be a police officer, and noted that the department is trying to plant seeds early with local youth.

High School Graduation: He reported that the Alexander Central High School graduation ceremony on May 22, 2026, proceeded successfully despite being moved indoors due to space and capacity challenges.

Social Media and Communication: He noted that the department continues to utilize its Facebook page to publish arrest reports, localized traffic updates, safety tips, and active scam alerts. He clarified that the page utilizes automated responses for public comments; however, department staff reviews all public input and feedback received through the platform.

Finance Department Report

Finance Director Kimberly Sager presented the department's monthly operational update regarding the municipal audit and upcoming accounting services.

Audit Submission: Ms. Sager reported that the town audit was submitted to the Local Government Commission (LGC) during the week of May 18, 2026. She noted that the LGC is currently still reviewing the submitted audit documents.

Request for Qualifications (RFQ): She informed the Council that a Request for Qualifications (RFQ) for audit services was officially issued the previous week. She stated that the deadline for firms to submit their proposals is the end of June, and expressed anticipation for receiving competitive bids.

Public Works Report

Public Works Director Aaron Wike presented the department's monthly maintenance and infrastructure project updates.

Utility Operations: Mr. Wike reported that public works staff completed two water service line repairs. One repair occurred on Polk Street during the Memorial Day weekend, and the second occurred on 7th Street. Both utility lines have been fully repaired and resolved.

Streets and Sidewalk Projects: He stated that the sidewalk project on 1st Avenue is nearing completion. He noted that once this project concludes, staff will evaluate the remaining funds to determine if any additional projects can be completed, indicating that these expenditures are wrapping up the town's $1.5 million allocation for street and sidewalk improvements. Additionally, gravel has been applied to the road shoulders on Princeton Forrest Drive and 1st Avenue, concluding those specific resurfacing projects.

Veteran Banners: He reported that the initial batch of decorative banners has been successfully installed by staff. He noted that the department anticipates receiving and hanging the next batch of banners prior to the July 4th holiday.

Mayor George Holleman recognized Town Clerk Nicole Mayes, noting that this session would mark her final council meeting with the municipality. Mayor Holleman stated that Ms. Mayes is leaving her position to accept employment with Samaritan's Purse in her hometown of Wilkesboro. On behalf of the town, the Mayor expressed appreciation for her service, commended her for quickly acclimating to the duties of the role, and noted that she would be missed by the organization.

Town Managers Report **N. Hester, Town Manager**

Town Manager Nathan Hester presented the monthly administrative and project updates to the Council.

Clerk and Staff Recognition: Mr. Hester expressed personal gratitude to Town Clerk Nicole Mayes for her dedicated work and assistance to both the administration and the municipality, extending well wishes for her upcoming position. He further expressed appreciation to the municipal staff and administrative team, noting his pride in their continuous hard work and performance on behalf of the town.

SRF Helen Water Project Kick-Off: He reported that the town officially kicked-off the State Revolving Fund (SRF) Helen Water Project. A formal kick-off meeting was held earlier in the day with the town's engineering firm, WithersRavenel, to establish the project scope and project milestones. He stated that the work—which includes fire hydrant installations, water line replacements, and needed system upgrades—is officially underway.

Matheson Park and Infrastructure Planning: He informed the Council that the administration is evaluating options to expand the scope of the culvert expansion at Matheson Park. The proposed evaluation includes increasing

recreational amenities at the site, implementing measures to prevent future creek erosion to preserve the park area, and improving the adjacent roadway to enhance safety for both motor vehicle traffic and park pedestrians.

Council General Discussion

Councilmember Jack Simms: Councilmember Simms requested floor time from the Mayor to provide the reasoning behind his dissenting vote on the previously passed tax measure. Mr. Simms noted that many residents within the town are widows living on fixed incomes and expressed concern that the decision would place an undue financial burden on them, suggesting that the town investigate alternative funding solutions instead. As an example, he highlighted the $1.5 million in state funding previously secured through the town's state representative for the street and sidewalk improvements stretching from Food Lion to Kentucky Fried Chicken. Mr. Simms recommended that the town focus more effort on requesting state appropriations to support municipal projects. He concluded by clarifying that his vote was based strictly on the timing of the initiative, and affirmed that because the measure had already been approved by the majority, he would support the Council's final decision.

Councilmember Eric Bumgarner: Councilmember Bumgarner stated his reasons for supporting the measure, noting that while he personally dislikes tax increases and initially opposed an eight-cent increase, he looks forward to future economic developments through the Alliance to help stabilize the tax rate moving forward. He clarified that utilizing the town's fund balance is reserved for one-time capital purchases and does not fund daily municipal operations. He explained that the tax increase was necessitated by rising daily operational expenses that mirror inflation, specifically citing increased contractual costs for solid waste collection through Republic Services, rising landfill fees, and general cost-of operation adjustments. Mr. Bumgarner highlighted that $15 million in state grant funding is currently slated for downtown water line replacements and infrastructure investments to help recruit businesses. He emphasized the current administration's commitment to budget transparency and welcomed any residents to contact him directly to discuss municipal matters.

Councilmember Tamara Odom: Councilmember Odom concurred with Mr. Bumgarner's statements, emphasizing that the decision was not made frivolously. She noted that the Council reviewed and revised the budget parameters multiple times to eliminate non-essential expenses, but concluded that an alternative to a six-cent tax increase did not exist due to rising operational costs. She stated that strategic investment is necessary to prevent municipal decay and ensure long-term community progression, noting that long-term revenue generation through the Tourism Development Authority (TDA) takes time to establish. Ms. Odom emphasized that her primary focus remains public safety, stating that maintaining proper funding for the fire and police departments is non-negotiable, with the remainder of the increase dedicated strictly to everyday operational inflation.

Councilmember Kim Brown: Councilmember Brown expressed agreement with the points raised by Councilmembers Bumgarner and Odom. She noted that Taylorsville operates under a council-manager form of government, where the Council places its trust in the professional administration. She commended the Town Manager for his educational background and diligent work over the past two years in addressing deferred municipal issues. Ms. Brown noted that while administration originally identified the need for an eight-cent increase to fully cover these needs, the Council worked to reduce the final adjustment to six cents out of sensitivity to public feedback.

Law Enforcement Recognition: Councilmember Simms extended his appreciation to Police Chief Mike Millsaps for the presence of police department officers at the council meeting. Chief Millsaps responded by crediting the officers directly, stating that they attended the session voluntarily because they are invested in the community and concerned with town operations. Chief Millsaps highlighted that the monthly department statistics reflect

only a portion of the continuous service provided by local law enforcement, noting that the profession is driven by a core commitment to community public service.

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

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

With no further business to discuss the meeting was adjourned at approximately 7:10 p.m.

_____
Mayor

_____ _____
Councilmember Councilmember

_____ _____
Councilmember Councilmember

Attest: _____
Town Clerk

Town of Taylorsville

Public Comment Sign Up Sheet

Name:	Address:	Phone Number:	Comment Topic:
Jason Hunter			
Greg Foster			

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**

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
C. Matthew Hester	6-2-26	Matthew Sorgen	6-2-26
Date Approved by Council:			

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

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

George Holleman, Mayor

ATTEST:

Nicole Mayes

Nicole Mayes, Town Clerk

STATE OF NORTH CAROLINA **INTERLOCAL AGREEMENT**
ALEXANDER COUNTY

THIS INTERLOCAL AGREEMENT is entered into this the 2 day of June, 2026 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. <u>Duties and Responsibilities of the Town</u>

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:	For the ACSO:	With Copy To:
Taylorsville Town Manager	Alexander County Sheriff	Alexander County Manager
67 Main Ave Dr. NE	91 Commercial Park Ave	621 Liledoun Rd
Taylorsville, NC 28681	Taylorsville, NC 28681	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: _____ Date: _____
Chad Pennell,
Sheriff

Alexander County

By: _____ Date: _____
Justin Mundy
Alexander County Manager

Town of Taylorsville

By: C. Nathan Hester Date: 6-2-26
Nathan Hester
Town of Taylorsville Manager

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

Date: 6-2-26 _____
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

STATE OF NORTH CAROLINA **INTERLOCAL AGREEMENT**
ALEXANDER COUNTY

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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:

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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.
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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.

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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.

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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.

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For the Town:	For the ACSO:	With Copy To:
Taylorsville Town Manager	Alexander County Sheriff	Alexander County Manager
67 Main Ave Dr. NE	91 Commercial Park Ave	621 Liledoun Rd
Taylorsville, NC 28681	Taylorsville, NC 28681	Taylorsville NC 28681

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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: _____ Date: 7-15-2026

Chad Pennell,
Sheriff

Alexander County

By: _____ Date: 7/13/26

Justin Mundy
Alexander County Manager

Town of Taylorsville

By: _____ Date: 6-2-26

Nathan Hester
Town of Taylorsville Manager

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

Date: 6-2-26 _____
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: 7/13/26 _____
Jennifer Herman - Alexander County Finance Director

EXHIBIT A

Projected Cost Per SRO for 2026/2027 School Year

Personnel	**Projected Cost**
Salary	$52,963.00
Benefits	$27,823.00
Total	$80,786.00
Equipment Subscriptions	
Cellphone	$480.00
Aircard	$480.00
CAD/ Netmotion/ DCI	$600.00
NCLEOA	$35.00
Total	$1,595.00
Deputy Equipment	
Uniforms	$700.00
Vest	$1,400.00
Taser	$4,500.00
Hand Held Radio	$5,000.00
Pistol	$500.00
Rifle	$5,000.00
Shotgun	$5,000.00
MDT	$800.00
Ammo	$500.00
Total	$23,400.00
Vehicle & Equipment	
Ford Explorer	
Fuel	$2,000.00
Maintenance	$2,000.00
Total	$4,000.00

Total Projected Expenses: **$4,078.55 per quarter**

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		3,052,250
	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	4,000
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.

George Holleman

George Holleman, Mayor

Attest

Nicole Mayes

Nicole Mayes, Town Clerk

Town of Taylorsville

TOWN OF TAYLORSVILLE
RESOLUTION 2026-15

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

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

Captial Fixed Charge (Per Account)		
Non-Residential	**Inside**	**Outside**
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 Taps[1]		
	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 Taps[1]		
	Inside	**Outside**
4"	$2,000.00	$3,000.00
6"	$2,500.00	$4,000.00
	Inside	**Outside**
Water/Sewer Tap Unit Charge[2]	$1,000.00	$1,500.00

[1] Additional charges may be incurred based on condions of the tap. (Asphault/Concrete cutting, boring, etc)

[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.

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

[1] Meter removal fee is charged when customer cuts lock off meter after being disconnected for non-payment.

Sewer Fees	
Sewer Impact Fee (per gallon)[1]	$0.02
Sewer Hauler Disposal Charge (per gallon)	$0.10

[1] Impact fee is only accessed on accounts that use an average greater than 10,000 gallons per month

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	
[1]Any 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

Date Approved: 6·2·26

Town of Taylorsville
BUDGET AMENDMENT

Distribution:
Original - Town Clerk
Copy - Town Manager/Board of Commissioners

FUND General Fund	**FUNCTION** Amendment	**PROGRAM AREA**	**ACTIVITY**

The following amendment(s) is required:
Urgent Care Capital Asset Sale

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

Reason and justification for Amendment:
Cost of Contractual Services and expeditures for the Urgent Care Building.
Seasonal Employee Wages
Streets- Brackets for Veteran Banners
Radar Speed Signs

Town Manager	Date	Finance Director Review	Date
C. Heath	6-2-26		6-2-26

Date Approved by Council:

Date Approved: 6·2·26

Town of Taylorsville
BUDGET AMENDMENT

Distribution:
Original - Town Clerk
Copy - Town Manager/Board of Commissioners

FUND General Fund	**FUNCTION** Transfer	**PROGRAM AREA**	**ACTIVITY**

The following amendment(s) is required:
Urgent Care Capital Asset Sale Proceeds transfer to Fund Balance

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
C. Nathan Hester	6-2-26	[signature]	6·2·26
Date Approved by Council:			

Date Approved: 6·2·26

Town of Taylorsville
BUDGET AMENDMENT

Distribution:
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FUND	General Fund Enterprise Fund	FUNCTION Amendment	PROGRAM AREA	ACTIVITY

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
C. Matthew Heath	6-2-26	Kimberly Aycock	6·2·26
Date Approved by Council:			

Date Approved: 6·2·26

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:

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
C. Nathan Hester	6-2-26	[signature]	6·2·26

Date Approved: 6·2·26

Town of Taylorsville
BUDGET AMENDMENT

Distribution:
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FUND General Fund	**FUNCTION** Amendment	**PROGRAM AREA**	**ACTIVITY**

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
C. Heather Heath	6-2-26	[signature]	6·2·26