Town of Taylorsville

TOWN COUNCIL REGUALR SESSION

Town Council Chambers

Tuesday, September 1st, 2026, at 5:30 p.m.

Prepared By: Christina Childers

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

Call to Order, Invocation, Pledge of Allegiance: **Mayor George Holleman**

The Town Council work session was called to order on Tuesday, September 1st at 5:30 PM by Mayor George Holleman. Invocation was given by Mayor George Holleman followed by the Pledge of Allegiance led by Councilwoman Kim Brown.

Consent Agenda:

Mayor Holleman presented the agenda for approval with proposed modifications.

Agenda Modifications:

- 3.B Cash Payment and Penny Policy

A motion to approve the agenda as amended was made by Councilmember Jack Simms, seconded by Councilmember Eric Bumgarner, and was approved unanimously.

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

a. August 4th, 2026: Regular Meeting Minutes

b. August 10th, 2026: Special Meeting Minutes

c. August 18th, 2026: Work Session Minutes

A motion to approve the minutes for all three sessions as presented was made by Councilmember Eric Bumgarner, seconded by Councilmember Tamara Odom and was 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.)*

- *Renee Keever- Mr. and Mrs. Keever which own the Ridgecrest apartments addressed council in regards to the letter they received regarding they way the would be billed for water at their apartments. Mrs. Keever advised that when they originally purchased the property in 2015 the banker contacted the then Town Manager to see if the water and utilities would remain the same. The Town Manager at that time advised that nothing would change, however they would be responsible for everything on that side of the tap. There is currently only one tap and forty-seven units. Mrs. Keever advised that they started a separate bank account for the water only that they collect from each resident that is used to pay the water bill to the Town of Taylorsville. Mrs. Keever advised that sometimes the water bill is more and sometimes it is less and they have about a surplus of approx.$400.00 in the account. They received the letter stating that the water bill will go up about $55.00. They are currently averaging $75.00 per unit this year and they will now have to increase the cost of the water to $130.00 per unit to offset the additional. They currently have other rentals in town and when she contacted those residents, they advised that their water bills all run about $75.00. The $130.00 per unit is about a 73% increase to their residents. She advised that she feels like they were told one thing back in 2015 and now they are being told another and they have to pass along this cost to their people.*

- *Frankie Keever- Mr. Keever advised that MT investments started this back in 1999 and came to the Town and Manager to let them know that he was building a large multi-unit duplex and was advised that it would need one tap for water and one for sewer. Mr. Keever feels that it wrong to be charged for 46 meters that they do not have. He advised that they pay their bills on time and have never missed a bill. Most of the current tenets are on a fixed income and is asking for the town to take them into consideration.*

- *Rick Henderon- Mr.Henderon addressed council to ask about town code enforcement and properties he has seen that are in violation. Town Manager Nathan Hester advised he would look into the situations if he would provide the locations in question.*

- *Virginia Austin- A resident of Ridgecrest Apartments for 15 years spoke on the water bill topic. She advised that a few days ago the owner of the complex contacted residents about the towns notice to increase the water fees based on the number of units. She advised that it feels like an effort to correct an error that the Town staff made 25 years ago. The residents have been advised that their monthly utility fees will be increased in November. She lives on a street where at least four of the eight apartments house retired individuals and they must now budget for this increase. Ms. Austin is disappointed by the town's actions. All residents of our town are dealing with higher costs from groceries to fuel. She would like council and the town to consider allowing the Ridgecrest apartments to continue the payment schedule that has been in place for the last 25 years.*

1. WPCOG Cemetery GIS Mapping Contract — A. Wike, Public Works Dir.

Public Works Director Aaron Wike presented a contract with the Western Piedmont Council of Governments for GIS mapping services of the town's cemetery. This was approved previously for this year's budget. It will be a searchable data base for people to be able to see where loved ones are buried in the Town Cemetery. The fee for this project will not exceed $19480.00 and will be effective immediately to run through June 30th 2028. They anticipate to start mapping January of 2027 and for it to be complete by July 2027.

A motion to approve the WPCOG Cemetery GIS Mapping Contract was made by Councilmember Jack Simms, seconded by Councilmember Kim Brown, and was approved unanimously. (See attachment B, which is hereby incorporated and made a part of these minutes.)

2. WPCOG Parks & Recreation Master Plan Contract — A. Wike, Public Works Dir.

Public Works Director Aaron Wike presented a contract with the Western Piedmont Council of Governments to establish a Parks and Recreation Master Plan for the Town of Taylorsville. This was part of this year's budget. This contract will be for Town Park, Matheson Park and for any future expansions to the town's parks and recreation system. They will do an overview to make suggestions which we can then use to seek grant funds. This contract would be the first step we would need to take to start looking at grant funds for potential growth.

A motion to approve WPCOG Parks & Recreation Master Plan Contract was made by Councilmember Eric Bumgarner, seconded by Councilmember Kim Brow, and was approved unanimously. (See attachment C, which is hereby incorporated and made a part of these minutes.)

3.A Street Closure Request — N. Hester, Town Manager

Mr. Hester proposed closing Main Ave. Drive between Emergency St. and Town Park Ave. on Saturday, September 5th, 2026 between 7:30 am and 3:00 pm for the Town Yard Sale. This is allowing time for people to set up before the yard sale starts and allows ample time for them to pack up after the yard sale ends at 2:00. Food vendors will be provided a spot in front of Town Hall.

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

3.B Cash Payment and Penny policy **N. Hester, Town Manager**

The purpose of this policy is to establish procedures for the acceptance and processing of cash payments by the Town of Taylorsville following the suspension of production and resulting limited availability of one-cent coins ("pennies").

North Carolina General Statute § 66-515 authorizes an entity, under certain circumstances, to round cash transactions to the nearest five-cent interval. The statute provides that an entity may elect to round qualifying cash transactions. The Town of Taylorsville elects not to implement cash transaction rounding under G.S. 66-515.

Instead, the Town will continue to maintain the actual amount due on a customer's utility account to the nearest cent. When a customer pays more than the amount due because pennies are unavailable or for any other reason, the excess payment will be credited to the customer's utility account.

The Town may accept partial payments in accordance with its existing utility billing and collection practices.

If a customer makes a payment that is less than the amount due, the payment will be applied to the customer's account and the remaining unpaid balance will continue to be carried forward in accordance with the Town's existing billing and collection procedures.

This policy does not change the Town's existing practice regarding unpaid utility balances.

Partial Payment Example:

Amount due: **$48.92**
Cash payment: **$48.90**

The Town applies the **$48.90** payment to the customer's account.

The remaining: $0.02 continues to be owed by the customer and will carry forward to the customer's account and next billing cycle in accordance with the Town's existing utility billing practices.

Mr. Hester confirmed with Councilmember Bumgarner that the customer would not be penalized if the bill is short paid a couple of cents as long as the account is not already behind on payments.

A motion to approve the Cash Payment and Penny Policy was made by Councilmember Jack Simms, seconded by Councilmember Eric Bumgarner, and was approved unanimously. (See attachment E, which is hereby incorporated and made a part of these minutes.)

4. Budget Amendements : **K. Sager, Finance Dir.**

a. Police Department – Radar Signs

Financial Director Kimberly Sager presented the Council with a proposed budget amendment for the Police Department radar signs. The purchase was previously approved in June 2025; however, the Police Department did not receive the radar signs

during the 2025 fiscal year. Therefore, the funds were required to be re-budgeted for the 2026 fiscal year.

A motion to approve the Budget Amendment for the Polie Department Radar signs was made by Councilmember Eric Bumgarner, seconded by Councilmember Tamara Odom, and was approved unanimously. (See attachment F, which is hereby incorporated and made a part of these minutes.)

Staff Reports:

Police:

Chief Michael Millsaps presented the Police Department's activity report for August 2026. Statistics were as follows:

- Calls for Service: 809
- Incident Reports: 59
- Vehicle Stops: 78
- Arrests: 11
- Total Charges: 9
- Narcotics Seizures: 39.3 grams of marijuana removed from the community.

Chief Millsaps advised the Council that schools are back in session, resulting in increased traffic and population throughout Town as parents transport children to school and students travel to and from school.

Chief Millsaps also reported that the Police Department is currently preparing for the Apple Festival and coordinating logistics for the Christmas Parade. Discussion included identifying a safe and efficient method for distributing candy during the parade to prevent children from running between floats. Councilmembers noted that several neighboring towns no longer permit candy to be thrown from floats and instead utilize walkers to distribute candy. Some municipalities also require candy to be placed in bags for easier and safer distribution.

Finance:

Financial Director Kimberly Sager advised that currently our revenue is ahead of last year's according to her report that was given to Mayor Holleman and Councilmember. The auditors will be here the first week of October to start the audit.

Public Works:

Public works director Aaron Wike advised that they have had a couple meetings with Withers Ravenel for the SRF lane funding working on the E&R report that was submitted today to the state. West Consultants has already submitted the E&R report for the sewer and SRF lane money and the state has already responded back to that asking additional questions. This will be a long process before we see ground be

broke on these projects, however we are hoping that it will be sooner than later. We feel like with ARPA money drying up more contractors are starting to seek more work now. There are more contractors out there to bid now. We have received the latest banner order in and we are working to have the hung next week. We have new Christmas lights that have come in this week and we got a better deal on them than what we expected. There will be 24 new Christmas lights hung up this year (Christmas trees and Candy Canes). These are all LED lights which will help drop the power bill down during that time. The plan is to have these installed right after Veterans Day to have up right before Thanksgiving. We currently have 2 members in Waste water training this week to continue their education and certifications.

Town Manager's Report:

Town Manager Nathan Hester provided the Town Council with several updates. The yard sale will be this Saturday 10 am – 2pm at the Ball field. We are hoping to be able to grow this in the future. Mr. Hester advised that Aaron and himself have been working with a firm out of Bethlehem on the Matheson Park bathroom plans. These are almost complete and once done they will be submitted to council for review, apply for permits and then coordinate with the high school to help construct the project.

The oval audio system that was discussed at the work session to help with the hearing impaired has arrived and will be installed by the October meeting. During the October meeting we will have the public hearing for the Economic Development Incentives, mostly focusing on downtown. Mr. Hester advised that he is looking forward to having he hearing and getting this out there for people to take advantage of and improve the properties in town.

Water Environmental Project from the Helene project was submitted today to the state.

We have been working on getting legal submittals for town attorney. He has spoken with several different firms over the last couple of weeks. The submittals are to be in by Friday for council to review.

We are still working with the hospital property owner and TVA. They are to be meeting in the next couple of weeks to see what the vision is for this property moving forward. They are hoping to get the project back on track and once he has more information, he will pass that on to council to review.

Council General Discussion:

- Mayor George Holleman provided an update regarding Overdose Awareness activities held at Love and Unity Church and Courthouse Park. Mayor Holleman recognized the efforts that have been made in the community over the past several years to address the impact of overdoses and noted the recent addition of the ARC facility as an extension of these efforts.

  Mayor Holleman also announced that the Christian Crisis Center will be celebrating 40 years of service to the community. A "Denim and Diamonds" Gala is scheduled for September 12th at 6:30 p.m. Advance tickets may be purchased by contacting the Christian Crisis Center, and donations will also be accepted at the event.

Mayor Holleman further reported that, on the Sunday preceding the first day of school, community members gathered to pray for the schools. Prayer gatherings were held at all 12 school campuses, with some locations having approximately 30 participants.

Mayor Holleman advised that he and Town Clerk Christina Childers participated in a sidewalk audit with the Health Department to assist with potential grant applications. The audit included a review of sidewalks, crosswalks, and pedestrian crossing signals. Additional information will be provided to the Council as it becomes available.

- Councilwoman Kim Brown provided an update on preparations for Hometown Halloween. Food trucks scheduled to participate include Tri-Tipping and Diggin Dogs, with Bubbled Up Brews and Rollin Lemonade providing beverages.

  Councilwoman Brown also provided an update regarding Hometown Christmas. Tri-Tipping and Diggin Dogs are scheduled to participate on December 3rd and December 17th. Tri-Tipping and Bubbled Up Brews are scheduled to participate all three nights, December 3rd, 10th, and 17th. Taylorsville Elementary School and Studio 3 are scheduled to participate on opening night. Councilwoman Brown advised that she is awaiting confirmation from Sugar Loaf and Ellendale for December 10th. The December 17th event is scheduled to include the Alexander Central High School, East, and West jazz bands.

- Councilmember Eric Bumgarner expressed his appreciation to Town Manager Nathan Hester and Town staff for their efforts in preparing for the Town Yard Sale. He expressed hope that the event will continue to grow in future years and become a beneficial community event. Councilmember Bumgarner noted that the event provides an opportunity for residents to earn additional income and suggested that proceeds could potentially include a donation to a local charitable organization, such as the Christian Crisis Center.

Next Meeting:

Work Session – Tuesday, September 15th, 2026, at 2:00 P.M. in the Town Council Chambers.

Regular Meeting – Tuesday, October 6th, 2026, at 5:30 P.M. in the Town Council Chambers.

Adjournment

Motion was made to adjourn by Councilmember Jack Simms seconded by Councilmember Tamara Odom, and approved unanimously.

With no further business to discuss the meeting was adjourned at approximately 6:05 p.m.

_____

Mayor

_____ _____

Councilmember Councilmember

_____ _____

Councilmember Councilmember

Attest: _____

Christina Childers, Town Clerk

Town of Taylorsville

Public Comment Sign Up Sheet 9/01/2026

Name:	Address:	Phone Number:	Comment Topic:
Frankie Keever		828-312-5594	water
Virginia Austin		828-632-6468	Water
Renee Reilly		828-312-4528	Water

AGREEMENT BETWEEN THE
WESTERN PIEDMONT COUNCIL OF GOVERNMENTS AND
THE TOWN OF TAYLORSVILLE
FOR THE PROVISION OF
CEMETERY MAPPING
JULY 1, 2026 – JUNE 30, 2028

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

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

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

WHEREAS, the Planning Agency desires to cooperate with the Customer in every way possible to ensure that the proposed activities are conducted in an efficient and professional manner;

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

1. **Personnel.** That during the period of this Contract, the Planning Agency will furnish the necessary trained personnel to the Customer.

2. **Travel/Printing.** The Customer will pay for expenses related to conferences, conventions, seminars, local travel, etc. of the personnel when the Customer requests or approves travel related to the Customer's planning program, or if it is beneficial to both parties, the costs will be shared on an agreed-upon ratio.

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

3. Compensation. That for the purpose of providing the funds for conducting this Contract, the Customer will pay the Planning Agency a fee not to exceed $19,480 (Nineteen thousand four hundred eighty dollars) during the period beginning July 1, 2026, and ending June 30, 2028. These fees will be billed over fiscal years 2026-2027 and 2027-2028, with no more than $10,000 billed in either fiscal year.

4. **Termination/Modifications.** The Customer may terminate the Contract by giving the Planning Agency a thirty-day written notice. Furthermore, if there is a need to amend the proposal outlined in Attachment A, either party may do so with the written consent of the other.

5. **Time of Performance.** The Planning Agency shall ensure that all services required herein shall be completed and all required reports, maps, and documents submitted during the period beginning July 1, 2026, and ending June 30, 2028.

6. **Interest of Members, Officers, or Employees of the Planning Agency, Members of the Local Government, or Other Public Officials.** No member, officer, or employee of the Planning Agency or its agents; no member of the governing body of the locality in which the program is situated; and no other public official of such locality or localities who exercises any functions or responsibilities with respect to the program during his tenure or for one year thereafter, shall have any financial interest, either direct or indirect, in any contract or subcontract, or the proceeds thereof, for work to be performed in connection with the program assisted under this Agreement. Immediate family members of said members, officers, employees, and officials are similarly barred from having any financial interest in the program. The Planning Agency shall incorporate, or cause to be incorporated, in all such contracts or subcontracts, a provision prohibiting such interest pursuant to the purpose of this section.

7. **Nondiscrimination Clause.** No person in the United States shall on the grounds of race, color, national origin, or sex be excluded from participation in, be denied the benefits of, or be subjected to discrimination with any program or activity funded in whole or in part with funds available under the Housing and Community Development Act of 1974, Section 109.

8. **Age Discrimination Act of 1975, as amended.** No qualified person shall on the basis of age be excluded from participation in, be denied the benefits of, or otherwise be subjected to discrimination under any program or activity which receives or benefits from federal financial assistance.

9. **Section 504, Rehabilitation Act of 1973, as amended.** No qualified handicapped person shall, on the basis of handicap be excluded from participation in, be denied the benefits of, or otherwise be subjected to discrimination under any program or activity which receives or benefits from federal financial assistance.

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

CUSTOMER:
TOWN OF TAYLORSVILLE

By: C. Nathan Hester
Town Manager

PLANNING AGENCY:
WESTERN PIEDMONT COUNCIL OF GOV'TS.

By: _____
Executive Director

PLANNING AGENCY:

By: _____
Chair

Pre-audit statement:

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

By: _____
Finance Officer

ATTACHMENT A
WESTERN PIEDMONT COUNCIL OF GOVERNMENTS AND
THE TOWN OF TAYLORSVILLE
FOR THE PROVISION OF
CEMETERY MAPPING
WORK PROGRAM
JULY 1, 2026 – JUNE 30, 2028

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

WORK PROGRAM/DELIVERABLES

1. Two web-hosted sites will be created: one for Town management and editing use and one for sharing with the public.
2. Available deeds, plot records, and pictures provided by the Town will be linked to the appropriate plots as part of the information stored in the interactive site maps.
3. A field application will be created, and WPCOG staff will conduct up to two weeks of fieldwork to map and document grave and plot information for up to 5,000 graves, including a point location and picture of each visible headstone and a footstone picture where applicable.
4. A grid system of identifying graves will be applied to help organize up to 5,000 graves contained in the cemetery; WPCOG staff will propose this to the Town and implement the design decided upon.
5. The sites will be able to produce printable maps in *.pdf form for sharing digitally if needed.
6. Town staff will be trained by WPCOG to update and use the cemetery sites.
7. The Town's current GIS licenses will be used for the applications, and WPCOG GIS staff will provide project support during the contract period.

AN AGREEMENT BETWEEN THE
WESTERN PIEDMONT COUNCIL OF GOVERNMENTS AND
THE TOWN OF TAYLORSVILLE
FOR THE PROVISION OF
TECHNICAL PLANNING ASSISTANCE
SEPTEMBER 1, 2026- JUNE 30, 2027

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

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

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

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

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

1. **Personnel.** That during the period of this Contract, the Planning Agency will furnish the necessary trained personnel to the Local Government.

2. **Travel/Printing.** The Local Government will pay for expenses related to conferences, conventions, seminars, local travel, etc. of the personnel when the Local Government requests or approves travel related to the Local Government's planning program, or if it is beneficial to both parties, the costs will be shared on an agreed-upon ratio. The Local Government will also pay for expenses related to printing of report(s), mailings to advisory boards, and other costs not related to normal travel and staffing costs associated with personnel furnished by the Planning Agency.

3. **Compensation.** That for the purpose of providing the funds for carrying out this Contract, the Local Government will pay the Planning Agency a fee not to exceed **$23,000.00** (Twenty-Three Thousand Dollars) during the period beginning September 1, 2026, and ending June 30, 2027. These fees will be billed in quarterly payments.

4. **Termination/Modifications.** The Local Government may terminate the Contract by giving the Planning Agency a thirty-day written notice. Furthermore, if there is a need to amend the proposal outlined in Attachment A, either party may do so with the written consent of the other.

5. **Time of Performance.** The Planning Agency shall ensure that all services required herein shall be completed and all required reports, maps, and documents submitted during the period beginning September 1, 2026 and ending June 30, 2027.

6. **Interest of Members, Officers, or Employees of the Planning Agency, Members of the Local Government, or Other Public Officials.** No member, officer, or employee of the Planning Agency or its agents; no member of the governing body of the locality in which the program is situated; and no other public official of such locality or localities who exercises any functions or responsibilities with respect to the program during his tenure or for one year thereafter, shall have any financial interest, either direct or indirect, in any contract or subcontract, or the proceeds thereof, for work to be performed in connection with the program assisted under this Agreement. Immediate family members of said members, officers, employees, and officials are similarly barred from having any financial interest in the program. The Planning Agency shall incorporate, or cause to be incorporated, in all such contracts or subcontracts, a provision prohibiting such interest pursuant to the purpose of this section.

7. **Nondiscrimination Clause.** No person in the United States shall on the grounds of race, color, national origin, or sex be excluded from participation in, be denied the benefits of, or be subjected to discrimination with any program or activity funded in whole or in part with funds available under the Housing and Community Development Act of 1974, Section 109.

8. **Age Discrimination Act of 1975, as amended.** No qualified person shall, based on age be excluded from participation in, be denied the benefits of, or otherwise be subjected to discrimination under any program or activity which receives or benefits from federal financial assistance.

9. **Section 504, Rehabilitation Act of 1973, as amended.** No qualified handicapped person shall, based on handicap be excluded from participation in, be denied the benefits of, or otherwise be subjected to discrimination under any program or activity which receives or benefits from federal financial assistance.

IN WITNESS THEREOF, The Planning Agency and the Local Government have executed this Agreement as of the date first above Written.

LOCAL GOVERNMENT:	PLANNING AGENCY
TOWN OF TAYLORSVILLE	WESTERN PIEDMONT COUNCIL of GOVERNMENTS
By: _____	By: _____
Mayor	Executive Director
By: _____	By: _____
Town Manager	Planning Agency Chair

Pre-Audit Statement

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

By: _____

Local Government Finance Officer

ATTACHMENT A

TOWN OF TAYLORSVILLE
TECHNICAL PLANNING ASSISTANCE
SEPTEMBER 1, 2026- JUNE 30, 2027
WORK PROGRAM/BUDGET

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

WORK PROGRAM

The WPCOG will complete a Comprehensive Systemwide Parks and Recreation Plan for the Town of Taylorsville. The total value of the support shall not exceed $23,000.00 per the following scope:

The WPCOG shall provide support in accordance with the scope specifications below:

1. **Project Initiation & Existing Conditions**
    a. Conduct an existing recreation inventory
    b. Imagery of key recreation sites (Town Park, Matheson Park)
    c. Existing Conditions Summary
2. **Demographic Analysis & Needs Assessment**
    a. Public Recreation Survey and Results
    b. Recreation needs assessment analysis
    c. Parkland and facility need evaluation
3. **Community Engagement**
    a. Two general public engagement meetings & three Steering Committee meetings.
    b. Public input summary and analysis
4. **Recommendations & Implementation**
    a. Recreation goals and recommendations
    b. Capital Improvement Program
    c. Grant Funding & Partnership Opportunities
    d. Conceptual renderings of proposed recreation improvements
5. **Plan Preparation & Adoption**
    a. Preparation of final Comprehensive Systemwide Parks & Recreation Plan
    b. Maps of parks, facilities, and recreation connections
    c. Final presentation to Council

Deliverables

- Project schedule and stakeholder roster.
- Existing recreation facility and asset inventory
- Imagery of key recreation sites, including Town Park and Matheson Park
- Existing conditions summary
- Demographic analysis
- Public recreation survey
- Survey results summary and analysis

- Recreation needs assessment
- Parkland and facility needs evaluation
- Two (2) general public engagement meetings
- Three (3) Steering Committee meetings
- Public input summary and analysis
- Recreation goals and recommendations
- Prioritized recreation improvement recommendations
- Capital Improvement Program (CIP)
- Planning-level cost estimates for recommended improvements
- Grant funding and partnership opportunities
- Conceptual renderings of proposed recreation improvements
- Implementation strategy and project prioritization
- Draft Comprehensive Systemwide Parks & Recreation Plan
- Maps of parks, facilities, and recreation connections
- Final Comprehensive Systemwide Parks & Recreation Plan
- Final presentation to Town Council
- Digital PDF of the final plan and supporting maps

BUDGET

The contract budget, including all salaries, fringe benefits, travel expenses, and indirect costs, totals **$23,000.00** (Twenty-Three Thousand Dollars) during the period beginning September 1, 2026, and ending June 30, 2027. These fees will be billed in quarterly payments per work program item.

Town of Taylorsville

"The Brushy Mountain Gateway"
67 Main Avenue Drive
Taylorsville, North Carolina 28681
828.632.2218 (Phone) • 828.632.7964 (Fax)
www.taylorsvillenc.com

To: Town Council

Fr: Nathan Hester
Town Manager

RE: Street Closure Request – Main ave Dr.

Mayor & Town Council,

I would like to request the closure of Main Avenue Dr. between Emergency St. and Town Park Ave. on Saturday, September 5th, 2026, from 7: 30 AM until 3:00 PM for the 1st annual Town Yard Sale to be held on Town Park Ball Field.

Respectfully,
Nathan Hester
Town Manager

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.

Town of Taylorsville

"The Brushy Mountain Gateway"
67 Main Avenue Drive
Taylorsville, North Carolina 28681
828.632.2218 (Phone) • 828.632.7964 (Fax)
www.taylorsvillenc.com

CASH PAYMENT AND PENNY CREDIT POLICY

PURPOSE

The purpose of this policy is to establish procedures for the acceptance and processing of cash payments by the Town of Taylorsville following the suspension of production and resulting limited availability of one-cent coins ("pennies").

North Carolina General Statute § 66-515 authorizes an entity, under certain circumstances, to round cash transactions to the nearest five-cent interval. The statute provides that an entity **may** elect to round qualifying cash transactions. The Town of Taylorsville elects **not to implement cash transaction rounding** under G.S. 66-515.

Instead, the Town will continue to maintain the actual amount due on a customer's utility account to the nearest cent. When a customer pays more than the amount due because pennies are unavailable or for any other reason, the excess payment will be credited to the customer's utility account.

SCOPE

This policy applies to cash payments made toward Town of Taylorsville **utility accounts**, including payments for water, sewer, and other charges billed through the Town's utility billing system.

ACCEPTED PAYMENT METHODS

The Town of Taylorsville encourages customers to use any of the payment methods made available by the Town, including:

- Cash;
- Check;
- Credit card;
- Debit card;
- ACH or other authorized electronic payment; and
- Other payment methods approved by the Town.

The Town does not discourage the use of cash.

However, customers making cash payments are **strongly encouraged to provide exact change** whenever possible.

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.

CASH PAYMENTS IN EXCESS OF THE AMOUNT DUE

When a customer makes a cash payment that exceeds the actual amount due on the customer's utility account, the Town will apply the full payment to the customer's account and credit the excess amount to that account.

The Town will not round the customer's bill upward or downward.

Example – Three-Cent Credit

A customer's utility bill is:

Amount Due: $48.92

The customer pays:

Cash Received: $48.95

The Town will:

- Apply **$48.92** to the current utility bill; and
- Credit **$0.03** to the customer's utility account.

The customer's account will therefore have a **$0.03 credit balance** that will be applied to the customer's next utility bill.

The Town does not consider the customer's bill to have been rounded to $48.95. The actual amount due remains **$48.92**, and the additional **$0.03 is applied as customer account credit**.

PARTIAL CASH PAYMENTS

The Town may accept partial payments in accordance with its existing utility billing and collection practices.

If a customer makes a payment that is less than the amount due, the payment will be applied to the customer's account and the remaining unpaid balance will continue to be carried forward in accordance with the Town's existing billing and collection procedures.

This policy does not change the Town's existing practice regarding unpaid utility balances.

Partial Payment Example:

Amount due: **$48.92**
Cash payment: **$48.90**

The Town applies the **$48.90** payment to the customer's account.

The remaining: **$0.02** continues to be owed by the customer and will carry forward to the customer's account and next billing cycle in accordance with the Town's existing utility billing practices.

ACCOUNT CREDITS

Any amount paid by a customer in excess of the actual utility balance due will be recorded as a credit to the customer's utility account.

Such credits shall remain associated with the customer's utility account and shall be applied against future amounts due in accordance with the Town's standard utility billing procedures.

Employees shall not independently refund, waive, or remove an account credit except as authorized under the Town's established utility billing and refund procedures.

CONSISTENCY WITH OTHER LAW

This policy shall be administered consistently with applicable federal and North Carolina law.

Nothing in this policy shall be construed to modify statutory requirements applicable to other specific categories of payments.

REVIEW AND AMENDMENT

The Finance Director and Town Manager shall periodically review this policy to ensure that it remains consistent with applicable law and the Town's financial and utility billing practices.

Any amendment to G.S. 66-515 or other applicable law that materially affects this policy shall be reviewed by the Town Manager and Finance Director and, when appropriate, the Town Attorney.

This policy shall become effective on the date approved by the Town Council of the Town of Taylorsville.

Approved and adopted the 1st day of ~~August~~ September 2026.

George B. Holleman

George B. Holleman, Mayor

Christina Childers

Christina Childers, Town Clerk

Date Approved: 9-1-26

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:

Fund balance transfer to Police Department Capital Outlay for purchase of radar signs approved in FY 2025-2026 budget year.

Account # and Title	**Amount**	**Account # and Title**	**Amount**
10.3500.000 Fund Balance	$18,355.96	10.5300.561 Police Department Capital Outlay	$18,355.96
Total	$18,355.96	**Total**	$18,355.96

Reason and justification for Amendment:

The Radar Signs purchase was approved and budgeted for in FY 2025-2026; however, the equipment was not received before June 30, 2026. As a result, the unused appropriation reverted to fund balance at fiscal year-end. This budget amendment appropriates fund balance and increases the capital outlay line item budget in FY 2026-2027 to complete the purchase.

Town Manager	Date	Finance Director Review	Date
C. Walton Hester			
Date Approved by Council: 9/01/2026			9/02/26