Town of Taylorsville

TOWN COUNCIL REGULAR SESSION

Town Council Chambers

Tuesday, October 6th, at 5:30 p.m.

Prepared By: Christina Childers

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

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

The Town Council work session was called to order on Tuesday, October 6th at 5:30 PM by Mayor George Holleman. Invocation was given by Mayor George Holleman followed by the Pledge of Allegiance led by Mayor George Holleman.

Consent Agenda: **George B. Holleman, Mayor**

Mayor Holleman requested any necessary adjustments to the agenda. Hearing no requests for modifications, a motion was presented to approve the agenda as presented.

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

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

a. September 1st, 2026: Regular Meeting Minutes
b. September 15th, 2026: Work Session Minutes

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

Request to Speak/Opportunity for Public Comment – Mayor Holleman opened the public comment period by reminding everyone that this was an opportunity for citizens to express items of interest to the Mayor and Town Council. He clarified that this is not a time for the Council to respond or take action, as any

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

No citizens came forward to speak.

1. **First Baptist Church Proclamation: 175th Anniversary** **George B. Holleman, Mayor**
   Mayor Holleman presented a proclamation for the 175th Anniversary of First Baptist Church of Taylorsville, N.C. *(See attachment A, which is hereby incorporated and made a part of these minutes.)*

2. **MAS Program Recognition: NCLM** **Autumn Lyvers, NCLM**
   Autumn Lyvers from the NCLM MAS program came to present the Town of Taylorsville a plaque in recognition for the work they have done transitioning to the Black Mountain software. Mrs. Lyvers presented some background on the program to Town council.
   - American Rescue Plan Act funding awarded to the State of North Carolina and then sub-awarded to the NCLM.
   - Funding covers MAS participant costs in the program for the first three years including software licensing, conversion, and maintenance costs as well as the cost of accounting assistance through the end of 2026.
   - Goal is to:
     Promote financial accountability and reliability by providing 1) governmental accounting software 2) guidance on best financial practices and 3) accounting assistance to ensure year-end audit readiness
   - Provide software & accounting assistance for at least 40 towns
   - Taylorsville was their 32nd town to convert to Black Mountain software. They have converted 43 towns to date and have a few more in the works.

The new accounting and payroll software went live in October 2025 and few months after that the utility billing went live. Mrs. Lyvers advised that it has been a joy working with the staff with the Town of Taylorsville as they have worked to get Black Mountain up and running.

Mrs. Lyvers wanted to highlight a few of the major accomplishments:

- General Ledger was converted to the MAS program standard Uniform Chart of Accounts.
- Bank reconciliations are being completed monthly in the software system for all bank accounts.
- Payroll best practices implemented, which includes changing the payroll/ liabilities schedule from weekly to bi-weekly which is less time consuming.
- Implementation of Powell bill fund which is in its own sub-fund now.
- Implementation of BMS Pay which allows for integration of utility billing customer payments to be posted and reconciled directly in the software.
- Asset Manager feature of BMS allows Taylorsville to track, record and account for fixed assets in the software system.

Mrs. Lyvers advised the Council that the Town of Taylorsville is meeting the criteria for financial success through the effective use of enhanced software tools, participation in the MAS Accounting Assistance Program, and regular reviews of nine key accounting factors. These efforts contribute to maintaining reliable financial records and providing quality services to the citizens.

Mrs. Lyvers commended Town Manager Nathan Hester, Public Works Director Aaron Wike, Finance Director Kimberly Sager, Angela, and Rachel for their efforts and dedication. She also expressed her appreciation to the Town Council for its continued support.

3. Taylorsville AIA Sewer Presentation — West Consultants

Benji Thomas and Ron Lynn with West Consultants presented the AIA Sewer Report to Town Council.

Mr. Thomas advised that the Town applied for the grant for this project in 2022 and that the project has been approximately four years in the making. He explained that the Asset, Inventory, and Assessment (AIA) project is designed to help the Town develop a better understanding of its underground infrastructure, including the wastewater collection system, and to assess the current condition of these assets.

Mr. Thomas explained that the AIA Report documents the condition of the Town's sewer pipes and manholes and provides the information in a computerized system that can be easily accessed and maintained. The assets are evaluated and categorized as being in good, fair, or poor condition. Once the assessment is complete, the Town can use the information to establish priorities for needed repairs and improvements, including projects to be addressed immediately, within the next five years, and within the next ten years, along with the associated estimated costs.

Mr. Thomas advised that the primary focus of the project was the Town's sewer collection system, which collects wastewater from homes and businesses and transports it to the wastewater treatment plant. He explained that one of the biggest issues with aging collection systems is infiltration caused by deterioration of pipes and manholes. Roots can enter through cracks and joints, and freezing and thawing can contribute to deterioration over time. These cracks and openings can allow rainwater and groundwater to enter the system, which can place additional strain on sewer pipes, pump stations, and the wastewater treatment plant.

Mr. Thomas explained that, in more severe situations, excessive inflow and infiltration can contribute to sewer backups and cause wastewater to overflow from manholes into streets or yards. A primary objective of the project was to identify areas where water is entering the system through cracks, damaged pipes, or open manholes. Once these areas are identified, they can be mapped and prioritized for future repairs.

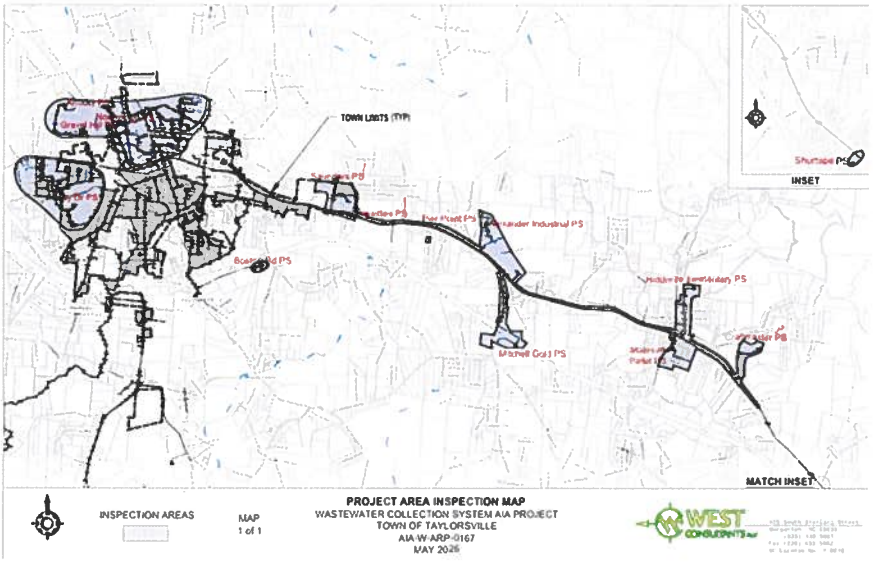
Mr. Lynn advised that another issue identified at the wastewater treatment plant over the years is that inflow and infiltration can carry dirt and grit into the collection system, which ultimately makes its way to the clarifier and can create additional operational concerns.

Mr. Thomas advised that, once the Asset, Inventory, and Assessment (AIA) was completed, the information was compiled into one comprehensive document. The Asset Management Plan includes an Operations and Maintenance Plan, which Town staff had already developed and implemented over the years.

Mr. Thomas explained that the plan will assist the Town in taking a more proactive approach to managing its sewer assets and help prevent spills, backups, and other potential system issues. The plan also includes West Consultants' professional opinion regarding the estimated funding needed to complete the rehabilitation and repairs identified through the assessment.

Mr. Thomas advised that, due to the project's funding limitations, there was not sufficient funding to physically open and inspect every manhole within the system. However, the Town has conducted significant camera inspections of the sewer system over the years, and those findings were incorporated into the AIA Report.

Mr. Thomas explained that, with the available funding, the project team prioritized the areas identified in purple on the assessment map.



Mr. Thomas explained that the project team also conducted smoke testing throughout the sewer system. A smoke machine was used to introduce smoke into the sewer lines through the manholes. Under normal conditions, smoke would be expected to exit through other manholes or roof vents on buildings. However, if smoke was observed coming from the ground, storm drains, roof gutters, or other locations where it should not be present, this indicated a potential cross-connection or other issue that would need to be addressed. Any issues identified during the smoke testing were documented and incorporated into the Asset Management Plan.

A total of 365 manholes were inspected and smoke tested as part of the project. The Town's pump stations were also evaluated, with Luke Robinette providing significant assistance during the process. The pumps were evaluated to determine whether they were operating at approximately 50% or 100% capacity.

Mr. Thomas advised that the Asset Management Plan assigns a condition assessment rating to each component of the wastewater collection system. Based on the condition assessments and identified needs, the project team developed a ten-year Capital Improvement Plan for sustain the wastewater system. Mr. Thomas advised that even though this project didn't produce typical construction plans like you would put out to bid to do a major project, it is good enough due to the photos, locations for each

manhole with high-priority issues that you can take that document and work with a contractor or with the towns staff to get some of the repairs done.

Mr. Ron Lynn wanted to elaborate on the smoke testing that was done. He advised that water by gravity finds the path of least resistance and when you blow smoke into the system it will follow that same path up.

Mr. Thomas provided snapshots of the information, photographs and test numbers. West Consultants use a diamond map while others may use GIS, however the data given can go into either platform. This will allow you to click on any manhole and see what was found when they opened it up. The report also has a table with each manhole listing if it is brick or pre-cast concrete, its condition assessment, one through five. One will be satisfactory and five being very poor. There are also comments and any justification that they needed to detail like recommendations such as it needing to be cleaned and lined.

Mr. Ron Lynn advised that Luke was very helpful when he did his pump station inspection, he reviewed the discharge manhole and evaluated that for them, which they also included in the report.

Mr. Thomas reviewed some camera work that had been done in years past and brought in that information from video work. Not every pipe in the whole system has had camera work, however if the pipe is PVS and 20-30 years old they are assuming its in fair or better condition unless there has been a known issue. There are also detailed notes on issues with recommendations for each of the pump stations along with cost estimates.

Mr. Thomas advised council that if the Asset Management Plan is adopted then when you go to apply for a branch of loans you will score ten points if the project is tied to that plan.

4. **Taylorsville Sewer AIA Asset Management Plan** **A. Wike, Public Works Dir.**

Public Works Director Aaron Wike presented the Resolution for the AIA Asset Management Plan for approval for the plan that West Consultants put together. *(See attachment B, which is hereby incorporated and made a part of these minutes.)*

A motion to approve the Sewer AIA Asset Management Plan was made by Councilmember Kim Brown, seconded by Councilmember Tamara Odom, and approved unanimously.

5. **Taylorsville Sewer AIA Capital Improvement Plan** **A. Wike, Public Works Dir.**

Public Works Director Aaron Wike presented the adoption of the Taylorsville Sewer AIA Capital Improvement Plan to town council. Mr. Wike advised the capital improvement plan that is currently active was adopted with the budget in 2025. Since there were no updates in 2026 to it Benji with West Consultants compiled the capital improvement plan for the collection system. This plan will be separate for the time being because in order to be awarded grant funding it has to have a ten-year view and ours currently is only 9 years. We will have to adopt this one tonight if town council approves and then for the 2027 budget it will be added into the larger capital improvement plan in which those times will be extended out from there. *(See attachment C, which is hereby incorporated and made a part of these minutes.)*

A motion to approve the Sewer AIA capital Improvement Plan was made by Councilmember Jack Simms, seconded by Councilmember Eric Bumgarner, and approved unanimously.

6. Public Hearing: Taylorsville Incentive Grant Program — N. Hester, Town Manager

A motion to open the public hearing to adopt a resolution to formally establish three incentive grant programs to be administered by the Taylorsville Development Alliance was made by Councilmember Jack Simms, seconded by Councilmember Tamara Odom, and approved unanimously.

Town Manager Nathan Hester advised that they have been working for several months to develop these incentive grant programs. The Incentive Grant Programs consists of a Storefront Improvement incentive grant program, a Public Art incentive grant program and a Vacant Building Activation. The grant amounts help award each incentive recipient on a 50/50 matching reimbursement basis. They can earn up to $2,500.00 a year for front façade for storefront improvement, $1,000.00 for rear and $1,000.00 for signage. There is a $5,000.00 a year cap or $15,000.00 lifetime cap for the storefront improvement. The Public Art incentive grant is up to $5,000 per project with a five-year maintenance commitment. The Vacant Building Activation there is up to $5,000 per building per year with a $15,000 lifetime cap. The Vacant Building activation is to help property owners and respective businesses to update those properties to help the community and to increase the tax base for the town. The Public Art incentive is to add a different aspect to the downtown area and to create better visual and culture for families throughout downtown. The Storefront improvement incentive is to help our tenants and downtown property owners update their properties to make their businesses more appealing and generate more foot traffic through the downtown area.
Councilmember Eric Bumgarner asked if the lifetime cap was on the building itself and not the owner and Town Manager Hester advised that it was on the building itself. *(See attachment D, which is hereby incorporated and made a part of these minutes.)*

With no further public comments Mayor Holleman closed the public hearing and a motion to adopt a resolution to establish three incentive grant programs was made by Councilmember Eric Bumgarner, seconded by Councilmember Tamara Odom, and approved unanimously.

7. Incentive Grant Agreement — N. Hester, Town Manager

Town Manager Nathan Hester presented an agreement with the Taylorsville Development Alliance to delegate the administration of the Taylorsville Incentive Grant Program on behalf of the Town of Taylorsville. Mr. Hester advised that they will be in charge of advertising for the grants, taking applications, awarding the grants and administrative tasks on behalf of the Town. *(See attachment E, which is hereby incorporated and made a part of these minutes.)*

A motion to approve the Incentive Grant Agreement was made by Councilmember Eric Bumgarner, seconded by Councilmember Kim Brown, and approved unanimously.

8. WPCOG Charter and Bylaws Update — George B. Holleman, Mayor

Mayor George Holleman presented the WPCOG proposed updated Charter and bylaws which include:

• Adds explicit language regarding the COG's authorization to act as the regional public housing authority (Article VI, Section 1). This was recommended to clarify authority to assist in bonds (no obligation to WPCOG or local governments) for tax advantages for developers of affordable housing projects. Original authorization for the WPCOG to act as a regional public housing authority was given in 1977.
• Changes the vote threshold for action to a simple majority instead of a two-thirds majority. (Article VII, Section 4; Article XI, Section 4). This is consistent with local government voting procedures.
• Eliminates the Treasurer position, while adding another at-large position on the Executive Committee (Article VIII, Sections 1 and 2). This is consistent with common local government structure.
• Eliminates the Secretary position while adding another at-large position on the Executive Committee and add reference to a staff Clerk to the Board (Article VIII, Section 2). This is consistent with common local government structure.
• A reference to the WPCOG finance officer was added. (Article X, Section 3). WPCOG is subject to the NC Local Government Budget and Fiscal Control Act like its municipalities and counties.
• Minor language clarifications that don't impact the intent or structure of a section.

(See attachment F, which is hereby incorporated and made a part of these minutes.)

*A motion to approve the WPCOG Charter and Bylaws update was made by Councilmember Kim Brown, seconded by Councilmember Tamara Odom, and approved unanim*ously.

9. **Street Closure Request** **A. Wike, Public Works Dir.**

Public Works Director Aaron Wike presented a street closure request for the Taylorsville Apple Festival. The closure will be for Friday October 16th from 5:00 PM till Saturday October 17th at 7:00 PM. The road closures needed are: Main Ave. Dr. from Main Avenue to Highway 16 S., 1st St. SW from Main Avenue to Main Avenue Dr., Center St. from Main Avenue to Main Avenue Dr., and Emergency St. from Main Avenue Dr. to 1st Avenue Dr. SW.

*A motion to approve the street closure request for the Apple Festival was made by Councilmember Jack Simms, seconded by Councilmember Tamara Odom, and approved unanim*ously.

10. **Street Closure Request** **A. Wike, Public Works Dir.**

Public Works Director Aaron Wike presented to Town Council a street closure request for the Hometown Halloween event on Saturday, October 31st, 2026, from 4:30 pm until 8:30 pm. The streets to be closed will be Emergency St. from Main Avenue Dr. to 1st. Ave. Dr. SE and 1st Avenue Dr. from Emergency St. to South Center St. Mr. Wike explained that it would be beneficial to the safety of the kinds and everyone involved to close the streets this year. Town Council and the Police Department will be setting up on the ball field instead of out front. This will deter some of the foot traffic upfront where there was a safety issue. This will open up parking up front and allow them to walk down the side street without any issues. *(See attachment G, which is hereby incorporated and made a part of these minutes.)*

*A motion to approve the street closure request for Hometown Halloween was made by Councilmember Eric Bumgarner, seconded by Councilmember Tamara Odom, and approved unanim*ously.

11. **Surplus Property** **A. Wike, Public Work Dir.**

Public Works Director Aaron Wike presented Town Council with a resolution to surplus a 2000 Ford F450 from the Streets and Sanitation Department. This was the old cab and chassis for the brush truck. The odometer reading was right at 300,000 miles and has served its purpose. The new chassis has come in and the new truck has been put together and has been operational for about 2 weeks now. On top of the new truck, Scotty Warren took it out of his own goodwill and painted the bed of the truck before it was put onto the new truck. *(See attachment H , which is hereby incorporated and made a part of these minutes.)*

A motion to approve the resolution to surplus a 2000 Ford F450 was made by Councilmember Tamara Odom, seconded by Councilmember Eric Bumgarer, and approved unanimously.

12. **Budget Amendments :** **K. Sager, Finance Dir.**

Finance Director Kimberly Sager presented three budget amendments for council to review for approval.

a. **Parks & Recreation – Yard Sale Revenue**

Finance Director Kimberly Sager advised that this budget amendment is for the proceeds from the Town Yard Sale. These funds will be donated to the schools EC program. *(See attachment I , which is hereby incorporated and made a part of these minutes.)*

A motion to approve the budget amendment for the Yard sale revenue was made by Councilmember Jack Simms, seconded by Councilmember Eric Bumgarer, and approved unanimously.

b. **Police Department – Insurance Proceeds**

Finance Director Kimberly Sager advised the Council that the proposed budget amendment reflects insurance proceeds received from the North Carolina League of Municipalities Property Insurance Program related to two Police Department vehicle incidents. The funds will be used to offset the costs associated with repairing the vehicles. *(See attachment J , which is hereby incorporated and made a part of these minutes.)*

A motion to approve the budget amendment for the Insurance Proceeds was made by Councilmember Eric Bumgarner, seconded by Councilmember Jack Simms, and approved unanimously.

c. **Police Department – Surplus Property Proceeds**

Finance Director Kimberly Sager advised the Council that the proposed budget amendment reflects revenue received from the sale of surplus Police Department capital assets. The proceeds from the sale will be used to fund contracted services

associated with the Town's grant administration. *(See attachment K, which is hereby incorporated and made a part of these minutes.)*

A motion to approve the budget amendment for the Police Department Surplus Property Proceeds was made by Councilmember Tamara Odom, seconded by Councilmember Eric Bumgarner, and approved unanimously.

Staff Reports:

Police Department Reports:

Chief Michael Millsaps presented the Police Department's activity report for September2026. The statistics were as follows:

- Calls for Service: 973
- Incident Reports: 70
- Vehicle Stops: 94
- Citations Written: 67
- Arrests: 11
- Felonies:4
- DWIs: 0
- Total Charges: 12
- $378.00 cash
- Drugs removed from the streets on 3 different occasions
    1) 1 gram Meth, 1 gram marijuana, 3 opioids and 5 grams fentanyl
    2) 2.8 grams crystal meth
    3) .35 grams meth, 2 grams cocaine and 40 opioids

Chief Millsaps advised that they have the National Night out which was going on at that time. The Apple Festival is coming up on Oct 17 and Hometown Halloween on Oct 31st. In November Tractor Supply will be having Hometown Heros and they will be out at the Walmart parking lot from 9am – 2pm.

Public Works:

Public Works Director Aaron Wike advised that the brush truck is now in service which is a much more reliable machine that what they had before. The cemetery trees removal that was budgeted will begin this week. We have received the drawings for the Matheson Park bathroom and are ready to proceed forward with the project. The advertisement bid for the concrete work, footings and sub footing plumbing went out on Monday the 5th on the Town website and Facebook. They are hoping to have the pad done in November for the High School to begin work so that the project can be completed before the end of the school year. There is one tree at shelter 6 that will need to be removed due to the roots and to avoid future issues with the facility. With the completion of the Sewer report from West Consultants, they will submit that to the state. Once the state approves, we will be ready to finalize the grant project. They are working to prepare the streets for the Apple Festival. We are currently working on the streets and

sidewalks project and the change order has been submitted to the contractor waiting on pricing for additional work which includes removing the medians on Main Ave Drive and two medians at Adams Funeral Home and resurfacing that area of the street and putting in diagonal parking.

Town Manager's Report:

Town Manager Nathan Hester advised that they are gearing up for Hometown Halloween and will be giving out cookies, snap bracelets and glow sticks instead of food. Mr. Hester has been working with County Manager Justin Mundy and Princeton Management on an agreement for the use of their parking lot behind the old Smithey's building. The county attorney is working on writing up an agreement which basically consists of the town and county splitting the cost of maintenance for the parking lot. He is hoping to have an agreement for this by the November meeting.

Mr. Hester asked Town Council for their advice on the old hospital project. They had a meeting with the property owner Mr. Tim McCullen, some people with his team and the TDA. He is currently still working to find a way to tear the hospital down himself. Mr. McCullen wants to look at partnering with the town or the TDA to do some type of marketing project for the property and for us to solicit a firm to develop some type of package /vision on what the town wants for that property and how to move forward with that. Before Mr. McCullen tears it down himself, he would like to see if he could market it to sell to a development company. This way the development company that buys it could tear it down themselves. Mr. Hester asked council what their thoughts are on partnering on some type of marketing strategy for the hospital property and see if that is something we would like to pursue or leave it to him to do on his own.

Councilmember Eric Bumgarner advised that he would not be opposed to partnering with them depending on the costs. We would need to see some type of return for us and the taxpayers.

Councilmember Tamara Odom advised that she definitely wants to the hospital project move forward because its such a terrible eye sore. However, she would like to see the property owner put a little more effort into this project.

Councilmember Kim Brown advised that she believes that he was meeting with another developer since their last meeting and should be getting back to them about what he found out from the developer that has already come in. Councilmember Brown advised that we have to keep in mind that he advised that even after the building is torn down the parking lot will have to remain there due to the way it was grandfathered in. The parking lot is an asset to the town.

Council General Discussion:

Councilmember Kim Brown

- Grants – Is the money being dedicated to Waster water? Mr. Wike advised that the money will go towards the armory, gravel him and hopefully Northwood pump stations and the costs associated with upgrades.
- Homeless- she has had several complaints from local business about being approached and asking for money or free food. There has been an instance with one business where there was someone sleeping in their alcove. This can be startling when going into work when its still dark

outside. There are also been issues with people staying in vehicles in the parking lots. How do we address this when there is free parking. How do we get them help? Can we make a list of resources to be able to hand out to them? We need to find a better or safer for people to be than in their vehicles.

Mayor Holleman advised that the WPCOG has a homeless task force and they can deal with this if they're called in. They have vouchers to give to give them a place to stay.

Town Manager Nathan Hester advised that we can reach out to the WPCOG, however there isn't a lot we can do about the homeless. He understands that the homeless can bring several different challenges to individuals and communities, however you just can't kick them out of town because they are homeless. We can work with the COG and the police department to help alleviate the challenge however the offices that help those that are down on their luck or need assistance are located here. We can look into improving our parking ordinances to that people can't sleep or camp in their vehicles anywhere on public property in town.

Chief Millsaps advised that the people that are living in the vehicles are there because the ARC has a 2-hour limit for them to do whatever they need like charge their phones or take showers. Once your two hours is up, they have to move on and can't stay in that same area. The Arc is trying to get people the help that they need.

- Hometown Halloween – Plans are coming together and she just needs a list of people that will be helping. She also wanted to thank Tamara for all the help she has provided as they have gotten more than enough donations to have a great time.

Councilmember Eric Bumgarner wanted to thank Town Staff for all their work on the audit and their everyday work.

Mayor George Holleman advised that Kimberly has given everyone their revenues and expenses to look over those as she gives them to us.

Next Meeting:

Work Session – October 20th ,2026 at 2:00 PM in the Town Council Chambers.

Regular Session- November 3rd,2026 at 5:30 PM 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 6:54 p.m.

_____

Mayor

_____ _____

Councilmember Councilmember

_____ _____

Councilmember Councilmember

Attest: _____

Christina Childers, Town Clerk

Proclamation

Honoring the 175th Anniversary of First Baptist Church of Taylorsville

WHEREAS, First Baptist Church of Taylorsville first met on October 6th, 1851 with fifty-one white and five black charter members, who initially organized the Taylorsville Meeting House, with Rev. Smith Ferguson as the church's first pastor; and

WHEREAS, throughout its 175 -year history, First Baptist Church has grown alongside the Town of Taylorsville and has remained a steadfast presence in the heart of the community; and

WHEREAS, guided by its mission of service unto the LORD, the congregation has served generations of Taylorsville & Alexander County residents through worship, Christian education, pastoral care, missions, and community outreach; and

WHEREAS, the church and its members have supported and broader community through prayer, food assistance, act of service for our local school and families, and partnerships with organizations serving our neighbors in physical and spiritual need; and

WHEREAS, the 175th anniversary of First Baptist Church represents an important milestone in religious, civic, and cultural history of Taylorsville;

NOW, THEREFORE, BE IT RESOLVED, that the Mayor and Town Council of the Town of Taylorsville hereby congratulate the members, ministers, and friends of First Baptist Church of Taylorsville on occasion of the church's 175th anniversary; recognize its long history of service and community involvement; and extend best wishes to the congregation as it celebrates this historic milestone.

IN WITNESS WHEREOF, I have hereunto set my hand and caused the Seal of the Town of Taylorsville to be affixed this 1st day of October, 2026.

George Holleman

George Holleman, Mayor

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

RESOLUTION BY THE TOWN COUNCIL OF THE TOWN OF TAYLORSVILLE ACKNOWLEDGMENT OF FINAL REPORT FOR THE 2022 SEWER COLLECTION SYSTEM ASSESSMENT PROJECT NCDEQ STATE GRANT AIA-W-ARP-0167

WHEREAS, the North Carolina General Statutes Chapter 159G has created Asset Inventory and Assessment grants to assist eligible units of government with meeting their water infrastructure needs, and

WHEREAS, the North Carolina Department of Environmental Quality granted Taylorsville $155,000.00 to perform wastewater system asset inventory and assessment work, and

WHEREAS, the Town of Taylorsville contracted with West Consultants, PLLC to assist with performing the asset inventory and assessment work, and

WHEREAS, West Consultants, PLLC submitted a final report of the work performed and presented a summary of the work to the Town Council on October 6th, 2026.

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF TAYLORSVILLE

That the Town of Taylorsville does hereby acknowledge that the 2022 Sewer Collection System Assessment Project (AIA-W-ARP-0167) has been completed and that a summary presentation of the work has been received.

Adopted this 6th day of October, 2026 at Taylorsville, North Carolina.

George Holleman, Mayor

ATTEST:
Christina Childers, Town Clerk

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

TOWN OF TAYLORSVILLE
WASTEWATER SYSTEM
ASSET MANAGEMENT PLAN

ADOPTED OCTOBER 6, 2026

TOWN OF TAYLORSVILLE
WASTEWATER SYSTEM ASSET MANAGEMENT PLAN

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2 Manhole Inventory and Assessment Table

3 Gravity Sewer & Force Main Inventory and Assessment Table

4 Pump Station Inventory Summary, Pump Station Inventories & Assessments, Generator Master List

5 Collection System Standard Operating Procedures (SOP), Spill Response Plan, Pump Station Failure, Emergency Response Plan, WWCS Operational Log Forms, Generator Maintenance Checklist

6 Capital Improvement Plan (CIP)

1.0 Adoption of Plan

WHEREAS, the Town of Taylorsville's wastewater system is a vital asset that protects the health of our citizens, promotes economic activity, and supports other enhancements to the quality of life in our town; and

WHEREAS, the wastewater system, as with any infrastructure, is subject to deterioration over time; and

WHEREAS the Town has limited resources with which to replace all of the wastewater system deficiencies at one time and therefore needs a plan for maximizing the life of the system and for gradually and orderly replacing or rehabilitating the system; and

WHEREAS, per the NC Department of Environmental Quality's Division of Water Infrastructure Asset Management Plan Guidance, the plan must contain the following: (1) an inventory of assets, (2) a condition assessment of that inventory, (3) a capital improvement plan (CIP) with projected costs, and (4) an operation and maintenance plan to ensure proper management of the assets.

NOW, THEREFORE the Town of Taylorsville's Town Council hereby adopts this Wastewater System Asset Management Plan, effective beginning on October 6, 2026.

PASSED this 6th day of October, 2026.

AYES: 5

NAYS: Ø

ABSENT: Ø

APPROVED this 6th day of October, 2026.

George Holleman, Mayor

ATTEST: Christina Childers

Christina Childers, Town Clerk

2.0 Introduction

The Town of Taylorsville is located in Alexander County, approximately 16 miles north of Hickory, 19 miles northwest of Statesville, 52 miles north of Charlotte and 55 miles west of Winston-Salem. At its initial formation, the Town was named after General Zachary Taylor of the Mexican-American War fame and who later would become the twelfth President of the United States. The Town was incorporated in 1881.

Taylorsville's wastewater system is a regional system, as it operates its own sewer collection system that serves all of the town limits plus considerable areas outside of it. This includes numerous collection lines and pump stations owned by Alexander County that serve various industries, schools, businesses, and a State prison (Alexander Correctional Institution). All wastewater is conveyed to the Town's collection system and then to the Wastewater Treatment Plant (WWTP), the only publicly-owned treatment plant in Alexander County. Appendix 1 contains a collection system service area map and a pump station flow schematic.

3.0 Elements of an Asset Management Plan (AMP)

An AMP is a strategy for maintaining a viable utility and maximizing the life of a utility system through the gradual and orderly replacing or rehabilitating the various components (assets) of the system, as each asset approaches the end of its useful life. The AMP is part of the overall strategy of maintaining a viable utility. According to the North Carolina Department of Environmental Quality (DEQ) Division of Water Infrastructure's publication Statewide Water and Wastewater Infrastructure Master Plan: The Road to Viability, a viable utility is defined as "one that functions as a long-term, self-sufficient business enterprise, which establishes organizational excellence and provides appropriate levels of infrastructure maintenance, operation, and reinvestment that allow the utility to provide reliable water services now and in the future."

This Wastewater Asset Management Plan is being adopted as a guide for Taylorsville's future decisions toward keeping the wastewater collection system viable. The main elements of a utility asset management plan, as defined by the NC Department of Environmental Quality's Division of Water Infrastructure, are

1) an inventory of the assets,
2) a condition assessment of that inventory,
3) a capital improvement plan (CIP) with projected costs, and
4) an operation and maintenance plan to ensure proper management of the assets.

A viable wastewater collection system conveys the wastewater to the WWTP without allowing the wastewater to back up into buildings, leak into the ground, our spill onto the ground surface. It also minimizes the introduction of any storm water into the system. Parts of the collection system has experienced failures in functioning properly due to asset age, undersized or outdated pump stations. Since 2020, there have been 11 sanitary sewer overflows (SSOs), a violation of the Town's collection system permit. A third of the SSO's were related to the Paul Payne Pump Station (PS) which has since been replaced and upgraded. Additionally, wastewater capacity is diminished due to stormwater inflow.

The principle assets of a collection system are the gravity sewer pipe, manholes, service laterals (taps), pump stations, force mains, and air release valves. The primary purpose of these assets is to convey untreated wastewater from residential and non-residential buildings to connection points then to the Town's WWTP. This asset management plan identifies improvements needed to correct defective assets whether by repair, rehabilitation, or replacement within the next 5 years (near-term) or as soon as practicable. It also identifies those assets that are likely to need corrective action within the next 5-10 years (long-term).

4.0 Collection System Inventory and Assessment

Appendix 2 (Manhole Inventory and Assessment Table) and Appendix 3 (Gravity, Force Main, & Air-Release Valve Inventory and Assessment Table) contain an inventory and assessment of the Town's wastewater assets. The assessment methods were based on the Division of Water Infrastructure's *Water and Wastewater Utility Evaluation Guidance Document: Asset Inventory & Assessment, Capital Cost, and Operating Cost Analyses*. The following condition ratings (assessments) were assigned based on inspections or previously completed improvements, or on material and age if no previous improvements or inspections were completed:

GRAVITY PIPE		
Condition Rating	**Condition Description**	**Est. Useful Life Remaining**
1 – Very Good	new or nearly new, CIPP	>95%
2 – Good	no observable issues	75%
3 – Fair	minor roots, minor fractures/cracks, sags	<50%
4 – Poor	active infiltration or moderate amount of joints with roots and/or infiltration stains	<15%
5 – Very Poor	collapsed pipe, multiple issues (e.g., active infiltration, significant damage (including where exfiltration may be occurring, e.g. a portion of pipe is missing), pipe missing, many joints with roots and/or infiltration stains	<5%

MANHOLE		
Condition Rating	**Condition Description**	**Est. Useful Life Remaining**
1 – Very Good	very good (new or nearly new), cementitious lined	>95%
2 – Good	no observable issues	75%
3 – Fair	contained at least one observable defect or could not be accessed	<50%
4 – Poor	active infiltration or contained one or more observable defect deemed significant	<15%
5 – Very Poor	defective to point requires complete rehab or replacement	<5%

FORCE MAIN		
Condition Rating	**Condition Description**	**Est. Useful Life Remaining**
1 – Very Good	new or nearly new	>95%
2 – Good	no recorded force main breaks and installed after 2000	75%
3 – Fair	previous breaks have occurred, installed before 2000 (even if no recorded issues)	<50%
4 – Poor	multiple breaks have occurred	<15%
5 – Very Poor	complete failure	<5%

AIR-RELEASE VALVE (ARV)		
Condition Rating	**Condition Description**	**Est. Useful Life Remaining**
1 – Very Good	new or nearly new	>95%
2 – Good	no recorded issue and installed after 2000	75%
3 – Fair	no known issue and installed before 2000	<50%
4 – Poor	known issue	<15%
5 – Very Poor	complete failure	<5%

Additionally, the tables include criticality ratings based on the following:

Criticality Rating	Criticality Descriptions
1	Very low potential for harm if asset fails; parts on-hand and easy access for repair; redundant unit
2	Low potential for harm if asset fails; parts available and easy access for repair; failure does not impact permit compliance; redundant unit
3	Some potential for harm if asset fails; part available but some access issues for repair, with brief shutdown required; failure is a nuisance, but alternatives are available to meet the appropriate level of service, including permit requirements; limited redundancy
4	High potential for harm if asset fails; spare parts hard to obtain, some access issues for repair, and shutdown required; failure may impact the appropriate level of service, including permit compliance; no redundancy
5	Failure will cause harm; spare parts hard to obtain, difficult access, long lead times for repair with extended shutdown; direct impact on the appropriate level of service, including permit compliance; no redundancy

The MH and pipe tables in the appendices are arranged first by the recommended rehab/repair improvements priority from the completed Wastewater Collection System AIA project (AIA-W-ARP-0167), then the Pump Station Sub-Area and Asset ID. Of the 961 gravity collection system manholes listed in Appendix 2, 71% are precast concrete. The remainder are of original brick construction of which 61% have been previously cementitious lined. There are over 50 manholes where expoy lining was also applied, but in many cases it has cracked, is peeling off, or has peeled off.

Of the 213,749 linear feet (LF) of gravity pipe listed in Appendix 3, 67% LF are PVC. Through various projects over the past 18 years, CIPP (cured-in-place pipe) has been completed in approximately 60% of the 67,838' of installed clay pipe, leaving over 27,650' of clay pipe as the primary pipe structure.

One of the 28 pump stations the Town maintains is a dry-pit station (Northwood PS), all the others are submersible type stations. All the stations are connected to the Town's Missions Communications SCADA (supervisory control and data acquisition) system. Appendix 4 contains the following three tables:

Pump Station Inventory Summary
Pump Station Inventories & Assessments
Generator Master List

The Pump Station Inventory Summary table also shows the condition and critically rating for each station, as well as rating explanations. The condition ratings are based on the following from the detailed Pump Station Inventory Inspection Form and assessment completed for each station (Appendix 4):

- identifying and evaluating the components of each station
- determining:
  - if deficiencies exist (e.g., deteriorated wet well piping, supports, bracket, bases, etc, Statesville Pallet PS pumping capacity, rusted backflow valves that cause water to buildup and even flood valve vaults)
  - recommended improvements to make the stations more efficient or bring to typical current standards (due to age), e.g., installing manual exterior lights, installing emergency pumper connections, replacing wooden electrical racks w/ metal racks and stainless-steel hoods (rain protector), install wet well wizard to address grease buildup),
  - near-term (improvements to be completed within the next 5 years) and long-term (to be completed between 5-10 years) needs and costs to maintain the stations as viable assets

Per the Town's ORC (Operator-in-Responsible Charge), the Town has done some preliminary research into the possibility of:

- replacing the Armory, Gravel Hill, and Northwood pump stations with one station and new gravity lines

In the first half of 2026 the Town applied for and received funding to construct a new pump station to replace the Armory, Gravel Hill, and Northwood pump stations.

5.0 Collection System Operation & Maintenance (O&M) Plans

The Town's Collection System Management Plan contains a plan to maintain an efficient, working sewer system, reliable equipment, as well as preserving the operations and useful life of the Town's wastewater system assets, including the following in Appendix 5:

- Collection System Standard Operating Procedures (SOP)
- Pump Station Failure Emergency Response Plan
- Generator Maintenance Checklist
- Spill Response Plan
- WWCS Operational Log Forms

6.0 Capital Improvement Plan (CIP)

A primary purpose of the asset management plan is to plan for repairs, rehabilitation, and/or replacement of assets in an orderly way, to ensure that the system functions properly at all times. Therefore, based on the results from the Wastewater Collection System AIA project, the following collection system and pump station improvement costs are recommended to be added to the Town's current CIP (Appendix 6). The primary focus of the recommendations is to address known or expected deficiencies in the collection system, such as those allowing inflow and infiltration or causing sanitary sewer overflows (SSOs) or backups.

Improvement Type	Near-Term (<5 years) Cost Estimate			Long-Term (5 to 10 years) Cost Estimate		
	Construction	Non-Construction	Total	Construction	Non-Construction	Total
Manhole	$174,278	$52,283	$226,561	$189,080	$56,724	$245,804
Smoke Defects	$27,750	$8,325	$36,075	$16,950	$5,085	$22,035
Gravity Pipe	$136,000	$40,800	$176,800			
Pump Stations	$691,700	$207,510	$899,210	$920,008	$276,002	$1,196,010
Total Estimate	$1,029,728	$308,918	$1,338,646	$1,126,038	$337,811	$1,463,849

The above are included in the 10-year CIP to sustain the wastewater system (Appendix 6). To meet the near-term improvements of completing within the next five years, and in case of delays, estimated improvements are distributed over a four-year period as shown below, so improvements are completed by the fifth year. The long-term improvements distribution would be similar but are shown as a total amount for brevity. Projected wastewater and WWTP improvements the Town had on their 2025 CIP for FY27 are also included.

Collection System & Pump Station Projects	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33-FY 37
Armory Pump Station Rehabilitation							
Gravel Hill Pump Station Rehabilitation							
Fairgrounds Pump Station Rehabilitation							
Jay Drive Pump Station Rehabilitation							
Macedonia Pump Station Rehabilitation	$450,000						
Northwood Pump Station Rehabilitation	$100,000						
Fairway Oaks Pump Station Rehabilitation							
Ellendale School Pump Station Rehabilitation	$250,000						
Collection System Improvements (Near-Term)*		$109,859	$109,859	$109,859	$109,859		
Collection System Improvements (Long-Term)*							$267,839
Pump Station Improvements (Near-Term)*		$224,803	$224,803	$224,803	$224,803		
Pump Station Improvements (Long-Term)*							$1,196,010
Total Expense	$800,000	$334,662	$334,662	$334,662	$334,662	$0	$1,463,849

* Based on Wastewater Collection System AIA project (AIA-W-ARP-0167)



Town of Taylorsville Capital Improvement Plan

FY 2025-2029

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Capital Improvement Plan Message

Fiscal Year 2025-2029

Mayor Holleman, Mayor Pro-Tem Bumgarner, and Councilmembers Odom, Brown, and Simms:

I am pleased to present the recommended Fiscal Year 2025-2029 Capital Improvement Plan (CIP) for your review and consideration. This plan outlines **50** projects and **18** equipment purchases, totaling **$42,803,275.54** in anticipated investments.

The Town's CIP serves as a strategic guide for maintaining and acquiring capital assets, as well as investing in essential tools such as software. It is a vital management tool that evaluates the impact of capital costs on the Town's operating budget and facilitates long-term financial planning beyond the immediate fiscal year.

It is important to note that the CIP is not an adopted budget. Only the first year of the plan (FY25) will be incorporated into the Town's annual budget, pending approval. The CIP remains a dynamic planning document, reviewed and adjusted annually to align with Town Council's priorities and financial considerations.

The recommended CIP prioritizes key projects, including improvements to water and wastewater infrastructure, new facilities, upgrades to existing facilities, public engagement initiatives, downtown revitalization efforts, and essential equipment purchases. These investments support the efficient and professional delivery of services to our residents.

Through the leadership of Town Council, prudent budgeting, and the strategic use of state and federal resources, the Town is positioned to fund impactful projects that enhance the quality of life in Taylorsville. Additionally, we continue to seek financial assistance through various grant programs to support larger-scale initiatives.

I look forward to discussing this plan further and working together to shape the future of our community.

Sincerely,

C. Nathan Hester

Nathan Hester, MPA, NCCED

Town Manager

Overview of the Capital Improvement Plan

The **Capital Improvement Plan (CIP)** is the Town Council's strategic framework for allocating limited financial resources to support long-term community goals. These goals are often outlined in key planning documents such as the **Land Use Plan** and **Comprehensive Plan**. To enhance future capital budgeting and project prioritization, the Town should invest in additional strategic planning efforts, including a **Facility Feasibility Study, a System Development Fee Study, a Matheson Park Master Plan, a Bike and Pedestrian Plan, and Greenway feasibility studies**.

The primary purpose of the CIP is to **forecast and align projected revenues with major capital needs over a minimum five-year period**. Capital planning strengthens the link between community infrastructure needs and the Town's financial capacity, ensuring a proactive rather than reactive approach to growth and development.

The CIP outlines a multi-year investment plan for major capital expenditures, such as land acquisition, construction or renovation of public facilities (e.g., a new public works facility or town hall renovations), and the replacement or expansion of utility infrastructure. **Projects must meet a minimum threshold of $5,000 to be included in the CIP**.

This CIP was developed with a commitment to **transparency, infrastructure improvements, enhanced public facilities, and the provision of essential tools** to maintain high-quality service delivery. Once adopted by the **Town Council**, the CIP serves as a **policy statement** regarding the need, priority, timing, and funding of capital projects. However, it remains a **flexible planning tool**, subject to change based on shifting priorities, emerging needs, financial opportunities, or directives from the Town Council.

Over the five-year planning cycle, future needs and financial constraints may necessitate **revised priorities**. At the time of adoption, the CIP represents the Town's best judgment in aligning capital investments with community needs. The priorities outlined in the CIP guide decision-making by Town staff, boards, and commissions.

Objectives of the Capital Improvement Plan

As an integral part of the Town's budget and financial planning process, the CIP achieves five key objectives:

1. **Strategic Capital Investment** – Ensures a rational and structured approach to the **repair, replacement, and acquisition** of capital assets necessary for delivering high-quality services.
2. **Financial Planning** – Assists in **forecasting capital demands** alongside anticipated revenues and expenditures, ensuring fiscal responsibility.
3. **Improved Coordination** – Enhances **project evaluation, prioritization, and alignment** with community needs for more effective service delivery.

4. **Guidance for Decision-Making** – Serves as a **reference tool** for the **Town Council, Town Manager, and staff**, working in conjunction with the annual budget and other financial plans.
5. **Data-Driven Budgeting** – Provides a **systematic and comprehensive analysis** of capital needs, improving the ability to make well-informed and fiscally responsible decisions.

The **Town of Taylorsville** is committed to leveraging the CIP as a **strategic tool** to enhance infrastructure, public services, and long-term financial stability, ensuring that capital investments align with the evolving needs of the community

Relationship with the Annual Operating Budget

The **Capital Improvement Plan (CIP)** and the **Annual Operating Budget** are closely linked, as CIP projects are formally authorized through the adoption of the Annual Operating Budget. Funding for these projects comes from a combination of **appropriated fund balance (local funds), grant funds, appropriations, and loans**.

Currently, the **Town of Taylorsville has $2,804,142.70** in water and sewer debt service and **$34,750** in general fund debt service, with **$39,294.14** expected to become available after FY 2026. However, if future CIP projects require financing, they will introduce **ongoing debt service expenses** that will further impact the Town's operating budget.

It is important to recognize that the completion of certain CIP projects will have **long-term financial implications**. For example, the construction of **new amenities at Matheson Park or a new public park** will create **additional maintenance costs**, including **landscaping, facility upkeep, and staffing needs**.

For the upcoming fiscal year, the majority of **CIP expenditures will be funded from the Town's investment earnings**.

Capital Improvement Plan Structure

To organize projects with similar objectives, the CIP is divided into seven functional categories:

1. **Public Facilities** – Includes municipal buildings, utility infrastructure, and other Town-owned facilities.
2. **Transportation** – Covers road improvements, sidewalks, and other transportation-related projects.
3. **Parks & Recreation** – Addresses park enhancements, new recreational amenities, and greenway projects.
4. **Community Development** – Supports revitalization initiatives, economic development, and planning efforts.

5. **Equipment** – Funds essential vehicles, machinery, and technology to maintain and improve service delivery.
6. **Infrastructure Projects (Water)** – Funds essential projects to expand, improve, and maintain all town owned water infrastructure.
7. **Infrastructure Projects (Sewer)** – Funds essential projects to expand, improve, and maintain the towns wastewater treatment capacity and facilities.

Capital Improvement Funding

The funding sources used to implement the CIP are as important as the projects themselves. The Town of Taylorsville funds capital improvements through three primary sources:

- **Cash Funding** – Includes revenue from the **unassigned fund balance or capital reserves**.
- **General & Enterprise Fund** – Revenues such as **ad valorem taxes, sales taxes, utility billing, investment earnings, and utility taxes** contribute to Town operations and may also be used for capital projects like facility improvements and transportation infrastructure. General Fund revenues offer **flexibility** since they are not restricted for specific uses.
- **Debt Financing** – North Carolina municipalities can utilize various debt mechanisms, including **general obligation bonds, revenue bonds, lease-purchase agreements, or installment financing**. The financing method selected depends on project cost, funding needs, and market conditions. **General obligation bonds require voter approval** and are backed by the Town's taxing authority. In the past, the Town has financed capital projects such as **the construction of Town Hall**, which has since been fully repaid.

Capital Improvement Plan Development

The development of the CIP is an **ongoing process** throughout the fiscal year, beginning after **July 1st**. Town staff continuously monitor service delivery, assess existing programs, and evaluate **maintenance and infrastructure needs** for future budget cycles.

The formal CIP development process begins **immediately following the Town Council's strategic budget retreat in February**. During this session, several potential capital projects are identified and evaluated for feasibility. Throughout **March and April**, these projects undergo further **analysis and prioritization** before being incorporated into the CIP as appropriate.

The CIP serves as a **strategic planning tool**, ensuring that capital investments align with the Town's financial capacity and long-term vision.

OVERVIEW OF FISCAL YEARS 2023-2027
CAPITAL IMPROVEMENT PLAN

Below is a summary of the proposed Capital Improvement Plan for the period FY 2023-2027. These categories are described in detail in the following pages.

Capital Projects		FY 25	FY 26	FY 27	FY 28	FY 29	Future Years
Public Facilities & Infrastructure							
Total Expense		$5,533,975	$ 2,770,000.00	$ 950,000.00	$ 2,300,000.00		$ 27,200,000.00
Revenue Sources							
Local			$30,000.00				$ 3,000,000.00
Grant		$ 554,875.00	$ 1,515,000.00	$ 150,000.00			
Debt Service							
To Be Determined		$ 4,979,100.00	$ 1,225,000.00	$ 800,000.00	$ 2,300,000.00		$ 24,200,000.00
Total Revenue		$ 5,533,975.00	$ 2,770,000.00	$ 950,000.00	$ 2,300,000.00	$ -	$ 27,200,000.00

Tranportation							
Total Expense		$89,331.00	$ 134,000.00	$ 124,000.00	$ 200,000.00		
Revenue Sources							
Local		$89,331.00	$134,000.00	$84,000.00	$ 200,000.00		
Grant				$ 40,000.00			
Debt Service							
To Be Determined							
Total Revenue		$ 89,331.00	$ 134,000.00	$ 124,000.00	$ 200,000.00	$ -	$ -

Parks & Recreation							
Total Expense			$ 70,000.00	$ 825,000.00	$ 350,000.00	$ 35,000.00	$2,100,000.00
Revenue Sources							
Local							
Grant							
Debt Service							
To Be Determined			$ 70,000.00	$ 825,000.00	$ 350,000.00	$ 35,000.00	$2,100,000.00
Total Revenue		$ -	$ 70,000.00	$ 825,000.00	$ 350,000.00	$ 35,000.00	$ 2,100,000.00

Community Development							
Total Expense							
Revenue Sources							
Local							
Grant							
Debt Service							
To Be Determined							
Total Revenue		$ -	$ -	$ -	$ -	$ -	$ -

Equipment							
Total Expense		$117,919.54	$ 50,000.00	$ 12,250.00		$ 60,000.00	
Revenue Sources							
Local		$117,919.54	$ 50,000.00			$ 60,000.00	
Grant							
Debt Service							
To Be Determined				$ 12,250.00			
Total Revenue		$ 117,919.54	$ 50,000.00	$ 12,250.00	$ -	$ 60,000.00	$ -

Total Revenue		$ 5,741,225.54	$ 3,024,000.00	$ 1,911,250.00	$ 2,850,000.00	$ 95,000.00	$ 29,300,000.00
Total Expense		$ 5,741,225.54	$ 3,024,000.00	$ 1,911,250.00	$ 2,850,000.00	$ 95,000.00	$ 29,300,000.00
Revenue Gap		$ -	$ -	$ -	$ -	$ -	$ -
Total Revenue By Source		$ 5,741,225.54	$ 3,024,000.00	$ 1,911,250.00	$ 2,850,000.00	$ 95,000.00	$ 29,300,000.00
Local		$207,250.54	$214,000.00	$84,000.00	$200,000.00	$60,000.00	$3,000,000.00
Grant		$ 554,875.00	$ 1,515,000.00	$ 190,000.00	$ -	$ -	$ 24,200,000.00
Debt Service		$ -	$ -	$ -	$ -	$ -	$ -
To Be Determined		$ 4,991,350.00	$ 1,295,000.00	$ 1,637,250.00	$ 2,650,000.00	$ 35,000.00	$ 26,300,000.00

Public Facilities

Capital Projects		FY 25	FY 26	FY 27	FY 28	FY 29	Future Years
Public Facilities							
Space Feasability Study - PW							$5,000
Space Feasability Study - TH							$5,000
Sewer Plant Metal Building			$30,000.00				
Public Works Facility							$ 5,000,000.00
Town Hall Renovations							$ 250,000.00
Total Expense		$0.00	$30,000.00	$ -	$ -	$ -	$ 5,260,000.00

Revenues							
Local (Budget)			$30,000.00				
Local (Fund Balance)							
Grant			$30,000.00				$ 2,250,000.00
To Be Determined							$ 3,000,000.00
Total Revenue		$0.00	$60,000.00	$0.00	$0.00	$0.00	$5,250,000.00

Currently there are no Public Facility projects scheduled for FY 2025-2026. The following projects are scheduled to begin with the FY 2026-2027 Budget. If grant funding becomes available then projects may be re-prioritized.

Space Feasibility Study

The town issued a request for proposals (RFQ) to architectural firms to conduct an analysis of current public works operations and potential future development. This analysis will provide directions toward constructing a new public works facility.

Sewer Plant Metal Building

Staff at the sewer plant will need a metal storage building to house equipment needed for sewer treatment plant operations. The building could also serve as a storage facility for the town Christmas tree. The expected cost not to exceed $30,000.

System Development Fee Study

The town should consider selecting a firm to conduct a development fee study for future development and the impact that development will have on the town's water and sewer infrastructure. The study will established a system development fee structure for developers to pay to the town to utilize on capital projects in the future.

Public Works Facility

Based on the findings of the space feasibility study, the town will pursue constructing a new public works facility in the future. The USDA rural development grant and loan program will be utilized to fund the project.

Town Hall renovations

Depending upon what the Town Council decides for future use of the Urgent Care building, renovations of the town hall may be necessary to add additional office and meeting space for staff.

Transportation

Capital Projects		FY 25	FY 26	FY 27	FY 28	FY 29	Future Years
Tranportation							
Chevrolet Colorado - Sewer Plant		$32,331.30					
Ford Explorer - Police Dept.		$54,000.00	$54,000.00	$54,000.00			
Utility Body Truck			$80,000.00				
Service Truck				$30,000.00			
Dump Truck					$200,000		
Police Side by Side				$40,000.00			
Total Expense		$86,331.30	$134,000.00	$124,000.00	$200,000	$0	$0
Revenues							
Local (Budget)		$86,331.30	$134,000.00	$84,000.00	$200,000		
Local (Fund Balance)							
Grant				$40,000.00			
To Be Determined							
Total Revenue		$86,331.30	$134,000.00	$124,000.00	$200,000.00	$0.00	$0.00

Compact Pickup – Sewer Plant

The staff at the sewer plant are currently operating a 2001 Ford F-150 that currently has a bad odometer and is rated as a 3 for condition on the Public Works Vehicle Assessment List 2024. Staff at the sewer plant do not require a large pickup size and thus can utilize a smaller vehicle that would be more financially beneficial to the town's budget.

Ford Explorer – Police Department

The Taylorsville Police Department is due for a replacement vehicle to be purchased in fiscal year 2025 and fiscal year 2026. Previously the Dodge Charger was the vehicle of choice for law enforcement agencies to utilize within their Patrol Division. The state has transitioned their contract to the Ford Explorer since the Dodge Charger is no longer being manufactured.

Parks and Recreation

Capital Projects		FY 25	FY 26	FY 27	FY 28	FY 29	Future Years
Parks & Recreation							
Matheson Park Master Plan			$50,000.00				
Greenway Feasability Study			$20,000.00				
3rd Avenue SW Traffic and Ped Improvement				$750,000.00			
Playground Equipment Addition				$75,000.00			
Stream Restoration							$100,000.00
PARTF Grant/Construction							$2,000,000.00
Repaving Parking Lot						$35,000.00	
Shelter Rehabilitation					$50,000.00		
New Bathroom Facility Construction					$300,000.00		
Total Expense		$ -	$ 70,000.00	$ 825,000.00	$ 350,000.00	$ 35,000.00	$ 2,100,000.00
Revenues							
Local (Budget)							
Local (Fund Balance)					$50,000	$35,000	
Grant			$40,000.00	$75,000.00			$1,100,000
To Be Determined			$30,000.00	$750,000.00	$300,000		$1,000,000
Total Revenue		$0.00	$70,000.00	$825,000.00	$350,000.00	$35,000.00	$2,100,000.00

There are no scheduled projects for FY 2025-2026 for Parks & Recreation. The following projects are scheduled to begin with the FY 2026-2027 Budget. If grant funding becomes available projects may be re-prioritized.

Matheson Park Master Plan & Greenway Feasibility Study

The Town Council has previously approved playground equipment upgrades to Matheson Park. A comprehensive Master Plan needs to be conducted by an outside firm to determine the potential costs for major improvements to Matheson Park. Future improvements could include but are not limited to pickle ball courts, tennis court, basketball court, dog park, new bathroom facility, paved walking path. Grant funding is proposed for this project.

Greenway Feasibility Study

A study should be conducted to determine the feasibility for a future paved greenway through Taylorsville. The greenway will be paved and will require major sources of funding such as grants and possibly local financing for a percentage match will be required as construction, easements, right-of-way acquisition, and legal fees will be required for this project.

PARTF Grant

A Part-F Grant will be applied for to construct the elements determined from the study to enhance the recreational opportunities of Matheson Park for current, future residents, and visitors of Taylorsville.

Repaving Parking Lot

The parking lot adjacent to the current main shelter at Matheson Park will need to be repaved. Currently, large tree roots are forcing the asphalt to rise and break apart. The trees will need to be removed, and new asphalt applied to the parking area near the shelter.

Shelter Rehabilitation

Multiple shelters at Matheson Park will eventually need to be repaired or replaced. Council should consider adding this element to the future Matheson Park Master Plan.

Bathroom Construction

The current octagon shaped building at Matheson Park which is utilized as a restroom facility is not ADA compliant and is not practical as a restroom. The town should look at the demolition of the current structure and construction of a new bathroom facility. If PART-F funding is not secured for future construction to Matheson Park, the town will need to consider other options to provide a more efficient opportunity for restroom access at Matheson Park.

Community Development

Community Development							
Total Expense							
Revenue Sources							
Local							
Grant							
Debt Service							
To Be Determined							
Total Revenue		$ -	$ -	$ -	$ -	$ -	$ -

There are no scheduled projects for FY 2025-2026 for Community Development. Staff will continue to look for grant funding sources to assist with Downtown Revitalization.

Equipment

Capital Projects		FY 25	FY 26	FY 27	FY 28	FY 29	Future Years
Equipment							
Compact Tractor			$46,814.64				
Compact Excavator		$95,829.54					
Bush Hog		$ 10,000.00					
Pipe Bursting Machine			$ 50,000.00				
Trench Box		$ 10,000.00					
Tasers						$ 60,000.00	
Solar Powered Speed Limit Signs				$ 12,250.00			
Total Expense		$115,829.54	$ 96,814.64	$ 12,250.00	$ -	$ 60,000.00	$ -

Revenues							
Local (Budget)		$115,469.54	$46,814.64			$60,000	
Local (Fund Balance)				$12,250.00			
Grant							
To Be Determined		$12,250.00					
Total Revenue		$127,719.54	$46,814.64	$12,250.00	$0.00	$60,000.00	$0.00

Compact Excavator:
This would increase public works staff capacity in the maintenance and repair of existing utility service lines.

Bush Hog:
Equipment upgraded needed for seasonal mowing.

Trench Box:
Safety Equipment needed for personnel while engaged in the maintenance and repair of existing utility service lines underground.

Soft Body Armor:
Police Department personnel will need replacement vests when their current vests expire. The current life term of soft body armor is 5 years. Three vests will be purchased FY 2025-2026.

Computers:
The Police Department needs two new computers to be mounted within their patrol vehicles.

Infrastructure – Water & Sewer Projects

Capital Projects		FY 25	FY 26	FY 27	FY 28	FY 29	Future Years
Infrastructure Projects - Water							
Automatic Flusher Valves (2)			$15,000				
Isntall New Gate Valves in Old System							$500,000
Replace 1" Waterline off W. Jay Dr. (2,000')				$150,000			
Replace Booster Pumps at Water Tanks							$100,000
Replace Water Meters over 15 years old; Add Backflow Prevention			$1,500,000				
Replace Cast Iron Water Mains							$1,000,000
4th Ave. N./4th St NE/3rd Ave. NE		$314,125.00					
1st St. NE		$ 240,750.00					
Bells River Lift Station							$2,000,000.00
Main Ave. 12"							$5,000,000.00
HWY 16 South 12"							$3,500,000
Total Expense		$ 554,875.00	$ 1,515,000.00	$ 150,000.00	$ -	$ -	$ 12,100,000.00

Revenues							
Local (Budget)			$15,000.00				
Local (Fund Balance)							
Grant		$554,875.00	$1,500,000.00	$150,000.00			$12,100,000.00
To Be Determined							
Total Revenue		$554,875.00	$1,515,000.00	$150,000.00	$0.00	$0.00	$12,100,000.00

Capital Projects		FY 25	FY 26	FY 27	FY 28	FY 29	Future Years
Infrastructure Projects - Wastewater							
Fairway Oaks Pump Station		$207,250.00					
1st AVE Drive SE Gravity/NC HWY 90 FM		$ 1,219,100.00					
Armory Pump Station Rehabilitation			$ 175,000.00				
NC HWY 16 Pump Station - New Construction		$ 3,552,750.00					
Gravel Hill Pump Station Rehabilitation			$ 175,000.00				
Fairgrounds Pump Station Rehabilitation			$ 175,000.00				
Jay Drive Pump Station Rehabilitation			$ 600,000.00				
Macedonia Pump Station Rehabilitation				$ 450,000.00			
Northwood Pump Station Rehabilitation				$ 100,000.00			
Fairway Oaks Pump Station Rehabilitation			$ 100,000.00				
Ellendale School Pump Station Rehabilitation				$ 250,000.00			
Minor Pump Station Rehabilitation Projects					$ 2,300,000.00		
Total Expense		$4,979,100.00	$1,225,000.00	$800,000.00	$2,300,000.00	$0.00	$0.00

Revenues							
Local (Budget)							
Local (Fund Balance)							
Grant							
To Be Determined		$4,979,100.00	$1,225,000.00	$800,000.00	$2,300,000.00		
Total Revenue		$4,979,100.00	$1,225,000.00	$800,000.00	$2,300,000.00	$0.00	$0.00

Capital Projects	FY 25	FY 26	FY 27	FY 28	FY 29	Future Years
Infrastructure Projects - WWTP						
Headworks: Influent Pumps, Screening		$ 235,000.00				
Replace RAS Pumps (4)			$ 100,000.00			
Miscellaneous Electrical Improvements		$ 100,000.00				
Replace old digester blowers		$ 260,000.00				
Rehabilitate Clarifier #2		$ 200,000.00				
Rehabilitate Clarifier #1		$ 200,000.00				
Replace Standby Generator Set			$ 270,000.00			
Replace/Relocate Dechlorination Shelter			$ 200,000.00			
Replace V-notch Weirs at Clorine Contact Chambers			$ 35,000.00			
Raise WA Pump Station Walls & Overflow Pipe			$ 135,000.00			
Septage Receiving Station				$ 500,000.00		
Digester Improvements						$550,000.00
Piping & Valves for sludge tank diversion					$ 200,000.00	
Chlorine Gas Disingection conversion						$ 500,000.00
Total Expense	$0.00	$995,000.00	$740,000.00	$500,000.00	$200,000.00	$1,050,000.00
Revenues						
Local (Budget)						
Local (Fund Balance)						
Grant						
To Be Determined		$995,000.00	$740,000.00	$500,000	$200,000	$1,050,000
Total Revenue	$0.00	$995,000.00	$740,000.00	$500,000.00	$200,000.00	$1,050,000.00

Water & Sewer Projects

These projects will require complex funding strategies to support improvements to the town's infrastructure. The town has submitted requests for state funding to help cover water and sewer infrastructure needs. Projects that do not receive state appropriations will be pursued through grant opportunities and long-term debt financing, provided the terms are financially sustainable for the town. Although the projects have been listed within the CIP, they will be scheduled for implementation in the year that funding is secured.

Resolution authorizing the creation of an Incentive Grant Program

Introduction –

The Town Council of the Town of Taylorsville recognizes that small businesses, historic commercial buildings, and local artists are vital to the economic health, tax base, employment opportunities, cultural identity, and overall quality of life in Taylorsville.

However, the Town continues to face challenges in its downtown and commercial areas, including vacant storefronts, underutilized upper floors, deteriorated façades, and limited public art installations. These conditions negatively affect business prospects, pedestrian activity, and the taxable property base.

To address these needs, and as authorized by State law, the Town has developed an incentive grant program designed to encourage private investment, reduce commercial vacancy and blight, support adaptive reuse and historic preservation, expand access to the arts, and improve the visual appeal and economic vitality of Taylorsville.

The program is structured as 50/50 matching reimbursement grants with a maximum award of $5,000, with safeguards to ensure accountability, including documentation of paid invoices, final inspections, and compliance with historic preservation requirements. The Taylorsville Development Alliance (TDA) will administer the program, review applications, verify eligibility, and ensure compliance with all program requirements.

The Town Council finds that these incentives are necessary and appropriate to address documented economic development needs, will increase the Town's taxable property base, will encourage business expansion and job creation, will expand and support access to the arts, and will result in a net public benefit that outweighs the cost of the incentives.

1. The Town Council of the Town of Taylorsville makes the following findings:

(a) The incentives will increase the Town's taxable property base and business prospects.

(b) The incentives will encourage private investment, business expansion, and job creation.

(c) The incentives will strengthen the Town's downtown and commercial districts.

(d) The incentives will promote tourism, cultural identity, and community vitality.

(e) The incentives will expand and support access to the arts for the public.

(f) The incentives will result in a net public benefit and advance the Town's economic development goals.

(g) Because the incentives will serve these public purposes, the Town's creation of an incentive grant program and making an appropriation of funds for that purpose is authorized under Section 158-7.1 of the North Carolina General Statutes.

2. The Town Council of the Town of Taylorsville, North Carolina, RESOLVES as follows:

(a) There is hereby established the Taylorsville Economic Development Incentive Grant Program ("Program") for the purpose of providing financial assistance to eligible applicants and eligible projects located within the Town. The Program shall consist of the Storefront Improvement Grant, the Vacant Building Activation Grant, and the Public Art Grant, and any other incentive grants as the Town may establish from time to time.

(b) The Program will be administered by TDA and operate substantially as described in the packet attached to this Resolution as EXHIBIT 1. The Council approves the descriptions of the incentive program grants, incentive eligibility, and related applications included in the packet.

3. Additionally, the Council resolves as follows:

(a) The Council authorizes the Mayor or the Town Manager to execute and deliver an Agreement with TDA to administer the Program. The Agreement in its respective final form must be in substantially the form attached to this Resolution as EXHIBIT 2, with such changes as the Mayor or the Town Manager may approve. The execution and delivery of the Agreement by an authorized Town officer will be conclusive evidence of that officer's approval of any changes.

(b) This resolution takes effect immediately.

* * * * * * * * * * * * * * * * * *

I certify as follows: that the foregoing resolution was properly adopted at a meeting of the Town Council of the Town of Taylorsville, North Carolina; that this meeting was properly called and held on October 6th, 2026; that a quorum was present and acting throughout this meeting; and that this resolution has not been modified or amended and remains in full effect as of today.

Dated this 6 day of October, 2026.

[SEAL]

George Holleman, Mayor

Christina Childers
Town Clerk
Town of Taylorsville, North Carolina

Economic Development Incentive Grant Administration Agreement

by and between

Town of Taylorsville, North Carolina

and

Taylorsville Downtown Alliance

Dated as of 10/06/2026

This **ECONOMIC DEVELOPMENT INCENTIVE GRANT ADMINISTRATION AGREEMENT (the "Agreement")** is dated as of _____, 2026 and is between the **TOWN OF TAYLORSVILLE, NORTH CAROLINA,** a municipal corporation of the State of North Carolina (the "Town"), and **TAYLORSVILLE DEVELOPMENT ALLIANCE,** a 501(c)(3) nonprofit organization association ("TDA").

RECITALS:

The Town has determined to carry out a series of economic development initiatives to strengthen downtown Taylorsville, increase employment and business prospects, reduce commercial vacancy and blight, encourage private investment, support adaptive reuse and historic preservation, and expand access to public art.

To advance these goals, the Town has created an economic development incentive grant program pursuant to NCGS 158-7.1, consisting of the following grants:

1. Storefront Improvement Incentive Grant, supporting historically appropriate façade rehabilitation and exterior improvements.

2. Vacant Building Activation Incentive Grant, supporting interior upfit and code-compliance improvements necessary to occupy or reactivate long-vacant commercial space.

3. Public Art Incentive Grant, supporting public art installations visible from public spaces and created by Professional Artists.

The Town has determined that these programs will increase the taxable property base, improve business prospects, and enhance the economic vitality and cultural identity of Taylorsville. The Town will appropriate funds for these economic development purposes and transfer them to TDA for administration.

In consideration of the Town's appropriation of funds for this purpose, TDA agrees to implement and administer the incentive program, as such activities further and advance TDA's authorized purposes. TDA will administer the funds through the Incentive Grant Program ("Program") and will administer the grants as they are described in each of the grant descriptions, attached as Exhibits.

NOW, THEREFORE, for and in consideration of the mutual promises and covenants contained in this Agreement, the parties agree as follows:

ARTICLE I
PURPOSE

The purpose of this Agreement is to describe and set forth the terms and conditions pursuant to which TDA will provide administration and other services with respect to the Town's funds and the Program.

ARTICLE II
GRANT PROGRAM FUNDS

The Town will appropriate funds for the benefit of the Town's economic development and business prospects and transfer them to TDA for administration. The Town shall make an initial transfer in the amount of $150,000. The Town shall transfer the Program funds to an account designated as the Program account by TDA and shall alert TDA as to the date of the transfer.

The Town may transfer additional funds to TDA from time to time in its sole discretion. Any and all of the funds contributed by the Town for this purpose and all accretions thereto shall become the assets of TDA held for the benefit of the Town, but subject to recapture as described in this Agreement.

ARTICLE III
TDA RESPONSIBILITIES

3.1 Use of Funds. TDA shall use and administer the funds according to TDA's articles of incorporation and in accordance with the Program. TDA is not expected to use any other funds to administer the Program.

3.2. Accounting and Reporting. TDA shall not commingle Program funds with its general operating funds or any other accounts.

TDA shall

(a) Maintain a separate Program account
(b) Provide the Town with quarterly fund statements
(c) Retain all Program records for at least five years

(d) Provide the Town with online access to view Program account activity

3.3. Application and Intake. TDA shall conduct outreach to potential applicants and distribute the grant application and materials. TDA shall receive, review, and log all applications for completeness and eligibility and communicate with applicants regarding application status and required documentation.

3.4. Review and Award. TDA shall evaluate applications to ensure compliance with the grant descriptions and notify applicants of funding decisions in writing in a timely manner. TDA has the sole discretion to determine eligibility for the grant funds, consistent with the grant requirements.

3.5. Fund Disbursement. TDA shall disburse grant awards to approved recipients in accordance with the Program.

3.6. Monitoring and Compliance. TDA shall monitor grant recipients for compliance with award terms and Program requirements. TDA shall notify the Town promptly of any suspected fraud, misuse of funds, or material non-compliance. TDA is responsible for the recovery of any grant funds determined to have been misused.

ARTICLE IV
TERM AND TERMINATION

This Agreement shall remain in effect for three years from the date this Agreement is executed unless terminated sooner at the election of the Town. Unexpended funds remaining at the close of the Program shall be returned to the Town within thirty days of this Agreement's expiration or termination. TDA must provide the Town with a final report of all incentives awarded and the status of each within 60 days of the Agreement's expiration or termination.

ARTICLE V
ADDITIONAL PROVISIONS

5.1. Amendments. This Agreement may be amended or modified in whole or in part only by an instrument signed on behalf of both the Town and TDA.

5.2. Changes to the Incentive Programs. The Town may modify, revise, or replace any incentive program descriptions or materials attached to this Agreement as Exhibits without requiring approval or consent from TDA. The Town will provide prior written notice to TDA of any such changes.

5.3. Town Liaison. The Town shall designate a Town liaison to coordinate with TDA on program matters as necessary from time to time. TDA may rely on the representations of the liaison as direction from the Town.

5.4. Conflicts of Interest. No officer, employee, or board member of TDA shall participate in any decision relating to a grant award in which that individual, or any member of their immediate family, has a direct or indirect financial interest.

5.5. Relationship of the Parties. This Agreement does not create a partnership, joint venture or similar relationship between the parties. Neither party may bind the other to third parties. The parties will not contend otherwise or try to enforce any contrary intention.

5.6. Notices.

(a) Any communication provided for in this Agreement must be in English and must be in writing. "Writing" includes electronic mail but does not include facsimile transmission.

(b) For the purposes of this Agreement, any communication sent by electronic mail will be deemed to have been given on the date the communication is similarly acknowledged by a Town Representative (in the case of the Town) or other authorized representative (in the case of any other party). No such communication will be deemed given or effective without such an acknowledgment.

(c) Any other communication under this Agreement will be deemed given on the delivery date shown on a United States Postal Service certified mail receipt, or a delivery receipt (or similar evidence) from a national commercial package delivery service, if addressed as follows:

(i) if to the Town, to Town Manager, Town of Taylorsville, 67 Main Avenue Drive, Taylorsville, NC 28681, nhester@taylorsvillenc.com.

(ii) if to TDA, to Carrie Lackey, TDA President.

5.7. Assignment. Neither party may assign this agreement.

5.8. Governing Law. The parties intend that North Carolina law will govern this Agreement and all matters of its interpretation. To the extent permitted by law, the parties agree that any action brought with respect to this Agreement must be brought (a) in the North Carolina General Court of Justice in Alexander County, North Carolina, or (b) if an action by law may be brought only in the United States federal courts, the action must be brought in the United States District Court for the Middle District of North Carolina.

5.9. Confidentiality. All information furnished by the Town to TDA or by TDA to the Town shall be treated as confidential and shall not be disclosed to third parties, unless generally known or otherwise publicly available and except as required by regulatory agencies or otherwise by law.

5.10. Severability. If any provision of this Agreement is determined to be unenforceable, that will not affect any other provision of this Agreement.

5.11. Entire Agreement. The terms of this Agreement shall be subject to TDA's articles of incorporation which are specifically incorporated herein. This Agreement, together with the Program guidelines, constitutes the Town's entire agreement with TDA with respect to its general subject matter.

[The remainder of this page has been left blank intentionally.]

IN WITNESS WHEREOF, the Town and TDA have caused this instrument to be executed as of the day and year first above written by duly authorized officers.

ATTEST: **(SEAL)**

Christina Childers
Town Clerk

TOWN OF TAYLORSVILLE, NORTH CAROLINA

By: _____

George Holleman
Mayor

TAYLORSVILLE DOWNTOWN ALLIANCE

By: _____

Ashley Lineberry
Board Chair

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

Kimberly Sager
Finance Director

[Taylorsville Economic Development Grant Administration Agreement dated as of October 6th, 2026

Exhibit –

A -Storefront Improvement Incentive Grant
B- Vacant Building Activation Incentive Grant
C- Public Art Incentive Grant
D- Incentive Grant Pre-application and Incentive Application

Western Piedmont Council of Governments

1880 Second Avenue NW | Hickory, 28601
PO Box 9026 | Hickory, NC 28603
828.322.9191 | Fax: 828.322.5991 | www.wpcog.org

Creative Regional Solutions Since 1968

Memorandum

Date: September 23, 2026
To: WPCOG Local Government Managers, Administrators, and Clerks
From: Anthony W. Starr, Executive Director
Subject: WPCOG Charter and Bylaws Updates – ACTION NEEDED BY YOUR BOARD/COUNCIL

The Western Piedmont Council of Governments Policy Board proposes to update the WPCOG Charter and Bylaws. Last updated in 2007, the Charter and Bylaws updates serve to increase transparency and clarity for our local governments. The Executive Committee and the Policy Board unanimously approved and recommended these changes. These updates have also been reviewed by WPCOG legal counsel. The draft Charter and Bylaws are included with this communication for your review.

Summary of Changes

- Adds explicit language regarding the COG's authorization to act as the regional public housing authority (Article VI, Section 1). This was recommended to clarify authority to assist in bonds (no obligation to WPCOG or local governments) for tax advantages for developers of affordable housing projects. Original authorization for the WPCOG to act as a regional public housing authority was given in 1977.
- Changes the vote threshold for action to a simple majority instead of a two-thirds majority. (Article VII, Section 4; Article XI, Section 4). This is consistent with local government voting procedures.
- Eliminates the Treasurer position, while adding another at-large position on the Executive Committee (Article VIII, Sections 1 and 2). This is consistent with common local government structure.
- Eliminates the Secretary position while adding another at-large position on the Executive Committee and add reference to a staff Clerk to the Board (Article VIII, Section 2). This is consistent with common local government structure.
- A reference to the WPCOG finance officer was added. (Article X, Section 3). WPCOG is subject to the NC Local Government Budget and Fiscal Control Act like its municipalities and counties.
- Minor language clarifications that don't impact the intent or structure of a section.

As outlined in the Charter and Bylaws, any modification must be sent to each member government for ratification, with approval by three-fourths of the members of the WPCOG required (21 of the 28 members). Following approval by member governments, a second reading of the changes must be held at the next regular Policy Board meeting, at which time actions of the members will be reported and accepted.

The effective date of the revised Charter and Bylaws would be the second reading of the Policy Board following ratification by the required number of members. The Policy Board intends to give final approval at its November meeting. Please let us know if you have questions or require further information.

We request that our local government's governing boards approve the proposed changes and let us know by Thursday, November 12, 2026.

Executive Committee: Randy Burns, Chair | Larry Yoder, Vice Chair | Larry Chapman, Secretary | George B. Holleman, Treasurer | Joseph L. Gibbons, Past Chair | **At-Large Members:** Mike LaBrose | Cole Setzer | Jill Patton | Chris Jernigan | **Executive Director,** Anthony W. Starr

Serving: Alexander County | Taylorsville | Burke County | Connelly Springs | Drexel | Glen Alpine | Hildebran | Morganton | Rutherford College | Valdese | Caldwell County | Cajah's Mountain | Cedar Rock | Gamewell | Granite Falls | Hudson | Lenoir | Rhodhiss | Sawmills | Catawba County | Brookford | Catawba | Claremont | Conover | Hickory | Long View | Maiden | Newton

CHARTER OF THE WESTERN PIEDMONT COUNCIL OF GOVERNMENTS

I. Name

The Council shall be called Western Piedmont Council of Governments (WPCOG).

II. Powers, Duties and Functions

The Western Piedmont Council of Governments shall have the following powers:

A) To apply for, accept, receive and dispense funds and grants made available to it by the State of North Carolina or any agency thereof, the United States of America or any agency thereof, any unit of local government (whether or not a member of the Council) and any private civic agency;

B) To employ personnel;

C) To contract with consultants;

D) To contract with the State of North Carolina, any other state, the United States of America, or any agency thereof, for services;

E) To study regional governmental problems, including matters affecting health, safety, welfare, education, recreation, economic conditions, regional planning and regional development;

F) To promote cooperative arrangements and coordinated action among its member governments;

G) To make recommendations for review and action to its member governments and other public agencies which perform functions within the region in which its member governments are located;

H) For the purpose of meeting the council's office space and program needs, to acquire real property by purchase, gift, or otherwise, and to improve that property. The council may pledge real property as security for indebtedness used to finance acquisition of that property or for improvements to that real property, subject to approval by the Local Government Commission as required under North Carolina General Statute 159—153. The council may not exercise the power of eminent domain;

I) Any other powers that are exercised or capable of exercise by its member governments and desirable for dealing with problems of mutual concern to the extent such powers are specifically delegated to it from time to time by resolution of the governing board of each of its member governments which are affected thereby.

J) Any other powers authorized by applicable law and duly conferred upon or delegated to the Council in the manner required by such law.

III. Delegates

Each member government shall appoint a representative of such member government to serve as the official delegate to the Policy Board of the Western Piedmont Council of Governments. An alternate delegate shall also be appointed to serve when the official delegate is unable to attend regular and special Council meetings.

A majority of the appointed representatives must be elected officials. No member government employee shall be eligible to serve as a delegate or alternate delegate.

In addition, the Policy Board shall appoint seven (7) additional delegates to satisfy requirements of the Economic Development Administration (EDA) for board composition.

The term of office, method for filling vacancies, and method of compensation and allowances shall be as set forth in the Council Bylaws.

IV. Financial Support

The Western Piedmont Council of Governments shall receive financial support for its operations and programs as follows:

A) Regular Assessments – The member governments of the Western Piedmont Council of Governments shall fund the Council operations by means of assessments on a per capita basis as determined by the Policy Board of the Council. The per capita share of a member government shall be based on the latest North Carolina Office of State Budget estimates and shall include the population within the geographic area of the member government. Counties shall provide funds per capita after subtracting the populations of member governments within the geography of such county.

B) Special Assessments – The member governments shall fund certain Council operations and programs by means of special assessments as prescribed by law and determined by the Policy Board.

C) State and Federal Grants – The Council shall apply for and receive state and federal grants for programs approved by the Policy Board of the Council.

D) Private and Charitable Contributions – The Council shall apply for and receive and be entitled to receive funds for its operations and programs from charitable and private sources approved by the Policy Board of the Council.

V. Dissolution

A) The Western Piedmont Council of Governments shall be dissolved upon the unanimous vote of all member governments comprising the Council and the adoption of concurrent resolutions of all members of the Western Piedmont Council of Governments setting forth the dissolution and the reason therefore.

B) Any member government may withdraw from the Western Piedmont Council of Governments at the end of any fiscal year by giving at least 60 days' written notice to each of the other members. Withdrawal of a member government shall not dissolve the Council if at least two members remain.

C) Following adoption of concurrent resolutions dissolving the Western Piedmont Council of Governments or following withdrawal of all member governments from the Western Piedmont Council of Governments, the Council shall proceed to liquidate its assets and pay all liabilities within a 12-month period beginning with the date of the adoption of such resolutions or withdrawal of such members. Any assets remaining following the payment of liabilities shall be distributed in cash or in kind to the member governments in such proportions as the Policy Board of the Council may decide. Such distribution shall be made only after a unanimous vote of the members authorizing the distribution.

VI. Amendment

The Charter of the Western Piedmont Council of Governments may be amended upon the adoption of concurrent resolutions by three fourths of the existing members of the Council approving such amendment. A three-fourths majority shall be required to approve amendments to the Charter.

VII. This revised Charter shall be effective upon ratification by the required three-fourths majority of member governments.

This _____ of _____, 2026.

Amended 11/27/90
Amended 2/23/04
Amended 5/22/07
Amended 3/23/2010
Amended _____/2026

BYLAWS OF THE WESTERN PIEDMONT COUNCIL OF GOVERNMENTS

Article I. Charter

Section 1. Charter Agreement

The Western Piedmont Council of Governments is organized and exists pursuant to concurrent resolutions and amendments thereto adopted by and among the Counties of Alexander, Burke, Caldwell and Catawba; and the municipalities of Brookford, Cajah's Mountain, Catawba, Cedar Rock, Claremont, Connelly Springs, Conover, Drexel, Gamewell, Glen Alpine, Granite Falls, Hickory, Hildebran, Hudson, Lenoir, Long View, Maiden, Morganton, Newton, Rhodhiss, Rutherford College, Sawmills, Taylorsville and Valdese, in accordance with N.C. General Statute 160A-470, et. seq., as amended.

Article II. Creation

Section 1. Name of Council

The name of the regional council of governments hereby created is the "Western Piedmont Council of Governments," hereinafter referred to as the "Council." The address of the Council is 1880 2nd Avenue NW, Hickory, NC 28601.

Section 2. Legal Authority

The Council shall exist and function pursuant to N.C. General Statute 160A-470, et. seq., and other applicable laws governing regional councils of governments and public authorities.

Article III. Definition of Terms

Section 1. Terms

A. Council – the Western Piedmont Council of Governments.

B. Delegate – a representative of a member government appointed to the Policy Board by the participating member government.

C. Appointed Delegate – a minority representative or private citizen appointed to the WPCOG Policy Board by its delegates. It is the goal of the WPCOG, in compliance with the U.S. Economic Development Administration (EDA) regulations, to provide for minority representation and private citizen membership on the WPCOG Policy Board. In order to achieve this goal, seven additional delegates will be appointed by the WPCOG Policy Board who are broadly representative of the principal economic interests of the WPCOG area including the interests of the area's minority and low-income populations. These Appointed Delegates must be private citizens who are neither elected

officials nor employees of a member government. Minority representation will be obtained by working with minority groups and agencies in the area covered by the WPCOG.

D. Member Governments – those local governmental units which are charter members of the Council or approved for membership pursuant to the provisions of these Bylaws.

E. Policy Board – the governing body of the Council comprised of one representative from each member government, known as a delegate, and seven non-elected representatives.

F. Region E – Region E consists of the geographic area of Alexander, Burke, Caldwell and Catawba Counties.

G. Year – fiscal year of July 1 through June 30, unless otherwise defined.

Article IV. Membership

Section 1. Membership

The members of the Council shall be the following governmental units within Region E: Counties of Alexander, Burke, Caldwell and Catawba; and the municipalities of Brookford, Cajah's Mountain, Catawba, Cedar Rock, Claremont, Connelly Springs, Conover, Drexel, Gamewell, Glen Alpine, Granite Falls, Hickory, Hildebran, Hudson, Lenoir, Long View, Maiden, Morganton, Newton, Rhodhiss, Rutherford College, Sawmills, Taylorsville and Valdese, and such other governmental units within as may apply for and be accepted as a member government pursuant to these Bylaws.

Section 2. Application for Membership

A. Any county or municipality within Region E is eligible for membership in the Council. Upon written application, a prospective member shall be subject to the approval of a two-thirds majority of existing members. Such approval shall be given or withheld by each member government through its delegate on the Policy Board of the Council.

B. Following approval, a prospective new member shall adopt a resolution adopting the Charter and Bylaws of the Council, as amended.

C. Following approval, a new member shall appoint a delegate and an alternate delegate to represent it on the Policy Board of the Council.

Section 3. Withdrawal

Any member may withdraw from membership on the Council at the end of any fiscal year provided notice of withdrawal is made to the Policy Board of the Council by a resolution of withdrawal delivered to the Policy Board at least 60 days from the end of any fiscal year. The Council shall continue and exist so long as two or more member governments from Region E remain members of the Council.

Section 4. Dissolution

Dissolution shall take place as set forth in the Charter. Dissolution shall be incomplete until approval of dissolution and liquidation is approved by appropriate state and federal authorities.

Article V. Purpose

Section 1. Purposes

The Council is formed and serves the following purposes:

A. To promote intergovernmental coordination in communications, planning efforts, and common regional problem solving;

B. After survey and analysis, to develop and formalize policy recommendations concerning matters within the jurisdiction of local governments and having regional significance;

C. To provide an expert resource for information and in-the-field assistance in planning for a broad mix of local government services;

D. To help establish and meet regional development goals;

E. To develop and implement policy recommendations concerning local government matters having regional significance;

F. To represent the interests and needs of WPCOG member governments to state and federal agencies;

G. To be the umbrella agency for all policy and administrative coordination for area-wide multi-jurisdictional problems and agencies;

H. To retain enough flexibility in staff time and organizational structure to be able to respond to unforeseen local and regional needs;

I. To identify and respond to potential local or regional threats or opportunities;

J. To be efficient with staff time and resources available to the WPCOG.

The Council shall strive to promote harmony and cooperation among its members. It shall seek to deal with urban and rural problems in a manner which is mutually satisfactory and shall respect the autonomy of all local governments within the region.

Article VI. Powers, Duties, Functions

Section 1. Powers, Duties, Functions

The Western Piedmont Council of Governments shall have those powers set forth in N.C. General Statute 160A-475, as amended, which powers are incorporated herein by reference. In addition, the Council shall have the following powers:

A. To purchase equipment, rent office space, and enter into contracts to the extent that such activities are authorized by budgets or by specific resolutions duly adopted by all participating governmental units and are within the limits of funds appropriated to the Council by the participating governmental units for such purposes;

B. To request and receive contributions of research assistance from its own agencies, private research organizations, civic foundations, institutions of higher learning and other organizations;

C. To act as the official clearinghouse and reviewing agency of the participating governmental units for all programs (federal, state or private) requiring regional review;

D. To adopt such rules and regulations relating to the procedures to be followed by the Council as the said Council shall find to be appropriate;

E. To perform and carry out such other powers, duties and responsibilities as may be authorized by North Carolina law, except insofar as the same may conflict with the provisions of these Bylaws; provided, however, the Council shall have no power to levy any tax or to acquire any property by condemnation;

F. To act as the regional public housing authority, as originally authorized in 1977, with all the associated duties and powers pursuant to federal and state law and regulations including Chapter 157 of the N.C. General Statutes, as amended.

Article VII. Policy Board

Section 1. Governing Body

The governing body of the Council shall be known as the "Policy Board."

Section 2. Number, Term and Composition of Policy Board

The Policy Board shall consist of one delegate from each member government. An alternate delegate from each member shall be selected to attend Policy Board meetings and otherwise act for the delegate in the event the delegate is unable to attend. Each member government shall be entitled to one vote on all matters coming before the Council requiring a vote.

A delegate and an alternate delegate shall be a representative of a member government who shall serve on the Policy Board of the Council at the pleasure of the member government. Such delegates shall serve at the pleasure of such member government until their successors are appointed. The alternate delegate shall attend Council meetings when the delegate is unable to attend.

In addition, there will be seven delegates appointed by the WPCOG Policy Board. Each of these members shall be entitled to one vote on all matters coming before the Council requiring a vote. The term of the appointment shall be for a period of two years and may be renewed at the option of the Board.

Section 3. Vacancies

In the event a delegate or alternate delegate to the Policy Board dies, retires, resigns, or otherwise ceases to serve, the member government shall fill the vacated position with a representative of such member government appointed to serve in the capacity of delegate or alternate delegate, as the case may be.

If this person is an appointed delegate, the Policy Board will appoint another person to meet non-elected or minority requirements.

Section 4. Quorum

A simple majority of the membership of the Council shall constitute a quorum for conducting business. The number required for a quorum shall not be affected by vacancies. A delegate who has withdrawn early from a meeting without being excused by a simple majority vote of the remaining delegates and appointed delegates present shall be counted as present for purposes of determining whether a quorum is present.

The affirmative vote of a simple majority of the delegates and appointed delegates present shall be necessary to act favorably on any matter unless otherwise required in these Bylaws or the Charter.

Section 5. Meetings

A. Regular – The Council shall regularly meet bimonthly on the fourth Tuesday of each month beginning in January of each calendar year at 6:00 pm at member government offices, or other locations in their jurisdictions, on a rotation basis, or such other time or place as the Policy Board may select.

Notice of each regular meeting shall be emailed to delegates, alternate delegates and appointed delegates prior to such meeting at their respective addresses or such other address as a member government may designate.

B. Special – Special meetings may be called by the Board Chair, Vice-Chair, or any five delegates of the Council upon five-day written notice, or two-day written notice if such notice is personally delivered to the delegates, alternate delegates and appointed delegates.

Written notice of special meetings shall contain a brief description of the business to be conducted at such special meeting and be consistent with the provisions of North Carolina law as it pertains to open meetings.

Section 6. Open Meetings

Meetings of the Policy Board, Executive Committee, and any other committee or public body of the Council shall comply with the North Carolina Open Meetings Law, Article 33C of Chapter 143 of the North Carolina General Statutes, to the extent applicable. The schedule of regular meetings will be maintained with the Clerk to the Board of the Council and made available from the Clerk to the Board or from the Executive Director during regular office hours at the normal place of business.

Section 7. Voting

Each member government shall be entitled to one vote on all matters that come before the Council requiring a vote. The vote may be cast by the delegate or alternate delegate of each member government.

Each appointed delegate shall also be entitled to one vote on all matters that come before the Council requiring a vote.

Section 8. Excuses from Voting

No member or appointed delegate shall be excused from voting except upon matters involving the consideration of his or her own financial interest or official conduct. In all other cases, a failure to vote by a delegate or appointed delegate who is physically present at a regular or special meeting, or who has withdrawn without being excused by a simple majority vote of the remaining delegates and appointed delegates, shall be recorded as an affirmative vote.

Section 9. Minutes to be Kept; Ayes and Noes

The Clerk to the Board shall keep full and accurate minutes of the meetings and proceedings of the Council, which shall be available for public inspection. The Clerk to the Board shall record the results of each vote in the minutes. Upon the request of any member of the Council, the ayes and noes upon any question shall be taken and recorded.

Section 10. Procedures

Procedural matters coming before the Council shall be conducted according to generally accepted rules of parliamentary procedure.

At all meetings of the Council, the order of business shall be as follows:

A. Meeting Called to Order.
B. Minutes of Previous Meeting (Correction of Minutes).
C. Unfinished Business.
D. New Business.
E. Announcements.
F. Adjournment.

Section 11. Compensation

The officers, delegates, alternate delegates and appointed delegates shall serve without compensation or remuneration for their services. This section shall not, however, prohibit reimbursement for expenses incurred while on Council business and in accordance with Council fiscal policies.

Article VIII. Organizational Structure, Procedures

Section 1. Election of Officers

At the last regular meeting of the Policy Board in a calendar year, the Council shall elect a board chair, vice-chair, immediate past chair, six at-large executive committee members, and such additional officers as the Council finds necessary in the proper performance of its duties, to serve for one year or until their successors have been duly installed. Installation of officers shall take place at the next regular meeting of the Council following their election.

Section 2. Duties of Officers

A. Board Chair – The Board Chair shall preside at all meetings of the Council at which he or she is present and shall conduct said meetings in an orderly and impartial manner so as to permit a free and full discussion by the membership of such matters as may be brought before the Policy Board.

The Board Chair shall have the same voting rights as other members. He or she shall be responsible for the implementation of the policies established and the action taken by the Council; appoint such committees as he or she finds necessary or desirable; have all the powers and duties customarily pertaining to the office of Chair of the Board; and perform such further duties as may be assigned to him or her by the Council.

B. Vice-Chair – The Vice-Chair shall perform all duties of the Chairman in the absence of the Chairman or in event of the inability of the Chairman to act, and shall perform such other duties as the Council may delegate.

All other officers elected by the Council shall perform such duties as may be prescribed by the Council.

Section 3. Reports

The Council shall prepare and submit an annual written report of its activities, including a financial statement, to the participating governmental units and the public.

Article IX. Committees

Section 1. Executive Committee

The Executive Committee shall be composed of the following elected officers: Board Chair, Vice-Chair, the Immediate Past Chair, and six At-Large Members. In the event an immediate Past Chair is not eligible to serve as a Council delegate, an additional at-large member shall be chosen to serve for a one-year term. If the Past Chair office continues to be vacant beyond the first year, the at-large position may be filled for an additional one-year term.

The Executive Committee shall meet at a minimum in the months of February, April, June, August, October and December, and such other times as called by the Chair. The time and place shall be determined by the Chair.

The Executive Committee is empowered to act for the Policy Board in matters of personnel, legal, administration, finance, and other matters as expressly authorized by the Policy Board through resolution.

Representation on the Executive Committee shall also meet the Economic Development Administration's requirements for board composition.

Should any vacancy occur after November, the Executive Committee shall recommend appointment of a member to fill the vacancy at the next regularly scheduled Policy Board meeting.

Section 2. Nominating Committee

The Board Chair shall appoint an ad hoc nominating committee of four persons from the membership to research and seek out suitable candidates for nomination to Council office. Their report is due at the regular November meeting of the Council in the calendar year for consideration and action. This report shall be received along with general nominations from the floor and shall constitute the only legitimate candidates for offices to be filled.

Section 3. Additional Committees

The Board Chair may appoint such additional committees as he or she finds necessary or desirable.

Section 4. Committee Procedures

Committees shall, in the absence of additional directives from the Board Chair and Council, follow procedures outlined in "Council Committee Policies and Procedures." Voting procedures for committees shall be as for the Council, as provided in Article VII, Sections 7-9.

Article X. Staff and Administration

Section 1. Staff

It shall be the policy of the Council to employ a staff of qualified professionals and other support staff and pay to them such compensation as it shall deem necessary and advisable to carry out their duties and implement Council projects, programs and functions.

Section 2. Appointment of Executive Director

The Executive Director shall be appointed by the Policy Board based on recommendations of the Executive Committee and shall serve at the pleasure of the Policy Board. The Executive Director shall be appointed solely on the basis of his or her executive and administrative qualifications.

Section 3. Powers and Duties of Executive Director

The Executive Director is the chief administrator of the Council. He or she is responsible to the Policy Board for the administration of all departments under the Policy Board's general control and has the following powers and duties:

A. He or she shall appoint and suspend or remove all Council employees and agents. Such appointments, suspensions and removals shall be in accordance with any general personnel rules, regulations, policies or ordinances as the Policy Board may adopt.

B. He or she shall direct and supervise the administration of all Council offices, departments, boards, committees and agencies under the general control of the Policy Board, subject to the general direction and control of the Policy Board.

C. He or she shall attend all meetings of the Policy Board and Executive Committee and recommend any measure that he considers expedient.

D. He or she shall see that the orders, resolutions and regulations of the Policy Board are faithfully executed within the Council.

E. He or she shall prepare and submit the annual budget to the Policy Board and act as budget officer.

F. He or she shall annually submit to the Policy Board and make available to the public a complete report on the finances and administrative activities of the Council as of the end of the fiscal year.

G. He or she shall appoint and supervise a finance director/officer to fulfill the requirements of N.C. General Statutes Chapter 159, the N.C. Local Government Budget and Fiscal Control Act.

H. He or she shall appoint and supervise a clerk to the board who shall keep all official minutes, books, and records and make them available for public inspection to the extent required by law. The clerk to the board shall attest to official actions of the Council and certify actions and accounts taken by that body.

I. He or she shall make any other reports that the Policy Board may require concerning the operations of Council offices, departments, committees and agencies.

J. He or she shall perform other duties that may be required or authorized by the Policy Board.

Article XI. Fiscal Control

Section 1. Policy Board to Direct Fiscal Policy of the Council

The Policy Board has and shall exercise the responsibility of developing and directing the fiscal policy of the Council under the provisions and procedures of the Local Government Budget and Fiscal Control Act as they apply to a "public authority." The Policy Board shall use a full accrual accounting system until another is adopted in accordance with Article XIII of the Bylaws entitled "Amendments."

Section 2. Annual Balanced Budget

The Council shall operate under an annual balanced budget adopted and administered in accordance with the Local Government Budget & Fiscal Control Act. The budget ordinance shall cover a fiscal year beginning July 1 and ending June 30. Only expenditures authorized in the budget may be disbursed.

Section 3. Budget Officer

The Executive Director shall serve as the Budget Officer. He or she shall have the power to sign on behalf of the Council, agreements or other instruments to be executed by the Council in the conduct of its business. Unless otherwise provided, he or she shall sign or countersign checks and vouchers in payment of obligations of the Council. In case of absence of the

Executive Director, any other Executive Committee member, or other designated official, may be empowered to countersign checks and vouchers in payment of obligations to the Council.

Section 4. Budget Requests

At the March meeting of the Council, a proposed balanced budget for the next fiscal year shall be presented. This preliminary budget as amended constitutes a first reading and shall be submitted the first week in April to each participating government for its review. At the next regular meeting of the Council in May, the Council shall conduct a public hearing and perform a second reading making any final changes necessary. The results of this meeting will constitute final action and adoption of the budget through a simple majority vote.

The budget request shall be an estimate of the financial requirements of the Council for the budget year and shall be made in such form and detail with such supporting information and justifications as the Budget Officer may prescribe. The revenue estimate shall be an estimate of all revenues to be realized by the Council during the budget year.

Section 5. Regular Assessments

The annual budget shall set forth the per capita share of the budget to be funded by each member as provided in the Charter.

Section 6. Special Assessments

If, as a result of participation in a Council program with special funding requirements, a governmental unit is required to offer separate funding for its share, this shall be made known in the budget request to that governmental unit.

Section 7. Budget Approval

Upon approval of the budget by all participating governmental units, each participant governmental unit shall appropriate its share of the budget and shall forward this amount to the Council at the beginning of each fiscal year.

Section 8. Annual Independent Audit

The Council shall have its accounts audited as soon as possible after the close of each fiscal year by a certified public accountant. The auditor shall be selected by and shall report directly to the Policy Board. Upon completion of the examination, the auditor shall prepare a written report embodying financial statements and his or her opinion and comments relating thereto.

Copies of this report shall be distributed to each Council delegate or alternate at the next regular Policy Board meeting following the publication of the report.

Article XII. Prohibited Activities

Section 1. Prohibited Activities

Notwithstanding any other provision of these articles, this organization shall not carry on any activities prohibited by the following.

A) An organization exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code of 1954 or the corresponding provision of any future United States Internal Revenue Law, or

B) An organization contribution to which are deductible under Section 170(c)(2) of the Internal Revenue Code of 1954 or any other corresponding provision of any future United States Internal Revenue Law.

Article XIII. Amendment of Bylaws; Effective Date

Section 1. Amendment of Bylaws

Any proposed amendment, repeal, or alteration, in whole or in part, of these Bylaws shall be submitted in writing and presented for a first reading at a regular meeting of the Policy Board. This shall constitute an official first reading, after which the proposed amendment shall be transmitted to each member government for consideration and ratification. Ratification by three-fourths of the existing member governments shall be required. At the next regular meeting of the Policy Board following receipt of the required ratifications, the proposed amendment shall be presented for a second reading, at which the member governments' actions shall be reported and accepted.

Section 2. Effective Date

These revised Bylaws shall be in full force and effect from and after the date ratified by the required three-fourths majority of member governments and the Policy Board.

ADOPTED THIS _____OF _____, 2026.

Amended November 27, 1990
Amended February 23, 2004
Amended May 22, 2007
Amended _____, 2026

To: Town Council

Fr: Nathan Hester
Town Manager

RE: Street Closure Request – Emergency St. and 1st Ave. Dr. SE.

Mayor & Town Council,

I would like to request the closure of Emergency St. from Main Avenue Dr. to 1st. Ave. Dr. SE and 1st Avenue Dr. from Emergency St. to South Center St. on Saturday, October 31st, 2026, from 4:30 PM until 8:30 PM for the Hometown Halloween event to be held on Town Park Ball Field.

Respectfully,
Nathan Hester
Town Manager

RESOLUTION DECLARING SURPLUS PROPERTY AND AUTHORIZING THE DISPOSAL OF SURPLUS PERSONAL PROPERTY

WHEREAS, the Town Council of the Town of Taylorsville desires to declare said property surplus and dispose in accordance with the North Carolina General Statutes; and

WHEREAS, the Town Council of the Town of Taylorsville hereby declares surplus the following property described within the Police Dept.:

A. 2000 Ford F450 Truck: VIN# 1FDXF468EB78164 – Title #771575000326086

WHEREAS, North Carolina G.S. 160A-266(a-c) allows the Town to dispose of real or personal property belonging to the town, subject to limitations and according to procedures prescribed therein, by: (1) Private negotiation and sale; (2) Advertisement for sealed bids; (3) Negotiated offer, advertisement, and upset bid; (4) Public auction; (5) Exchange.

WHEREAS, North Carolina G.S. 160A-266(d) allows the Town to discard any personal property that: (i) is determined to have no value; (ii) remains unsold or unclaimed after the Town has exhausted efforts to sell the property using any applicable procedure under this Article; or (iii) poses a potential threat to the public health or safety;

WHEREAS, the referenced statute does not require the Town to publish notice of the intent to declare or discard surplus property that has no value;

NOW, THEREFORE, BE IT RESOLVED, by the Town Council of the Town of Taylorsville declares the personal property as surplus and authorizes the following:

Item A: Offer for sale on GovDeals

Adopted by the Town Council of the Town of Taylorsville on this 18th day of August, 2026.

George Holleman

Mayor George B. Holleman

Attest: Christina Childers

Christina Childers, Town Clerk

Date Approved: 10-6-26

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:

Revenue from Yard Sale

Account # and Title	**Amount**	**Account # and Title**	**Amount**
10.4790.000 Miscellaneous General Fund	$280.00	10.5100.575 Special Activities	$280.00
Total	$280.00	**Total**	$280.00

Reason and justification for Amendment:

Yard Sale Revenue will be used for donation to an approved Non-Profit organization by the Board.

Town Manager	Date	Finance Director Review	Date
C. Matthew Scott	10-6-26	Kimberly N. Angel	10.6.26

Date Approved by Council: 10-6-26

Date Approved: 10-6-26

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:
Increase Revenue and Expenditure for Police Vehicle.

Account # and Title	**Amount**	**Account # and Title**	**Amount**
10.4740.000 Insurance Recovery General Fund	$17,227.60	10.5300.524 Maint & Rep- Vehicle	$17,227.60
Total	$17,227.60	**Total**	$17,227.60

Reason and justification for Amendment:

Revenue received from NCLM Property Insurance for two police vehicle incidents. Expenditure line item: Maint. & Rep Vehicle will increase to help cover the cost of these vehicles' repairs.

Town Manager	Date	Finance Director Review	Date
C. Heath	10-6-26		10.6.26

Date Approved by Council: 10-6-26

Date Approved: 10-6-26

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:
Capital Asset Sale of Crown Victoria

Account # and Title	**Amount**	**Account # and Title**	**Amount**
10.4751.000 Capital Asset Sales	$2,000.00	10.5300.512 Contracted Services	$2,000.00
Total	$2,000.00	**Total**	$2,000.00

Reason and justification for Amendment:

Capital Asset for the Police Department was sold, and the revenue from the sale will be used to fund Contracted Services to pay the Grant Administrator.

Town Manager	Date	Finance Director Review	Date
C. Walton Hoyle	10-6-26	[signature]	10.6.26

Date Approved by Council: 10-6-26