

Town of Taylorsville



Town Council Regular Meeting

Town Council Chambers

Tuesday, May 6th, 2025, 5:30 p.m.

AGENDA

Call to Order, Invocation, Pledge of Allegiance

George B. Holleman, Mayor

Adjustment and Approval of the Agenda:

George B. Holleman, Mayor

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

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

1. Approval for Minutes:

George B. Holleman, Mayor

- a. April 1st, 2025, Regular Meeting.
- b. April 1st, 2025, Closed Session
- c. April 15th, 2025, Work Session

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

Business Items

1. Resolution for Personnel Responsible for Financial Signatures
Manager

N. Hester, Town

Town Council will consider a resolution designating and assigning the personnel responsible for financial signatures for all checks, drafts, or orders of the Town of Taylorsville drawn against said funds pursuant to G.S. 159-25(b).

2. Black Mountain Software Agreement

A. Wike, Public Works

Town Council will consider an agreement for the use of Black Mountain software for utility payments.

3. Engagement Letter – GWI Tax & Accounting

Z. Greene, Finance Director

Town Council will consider an engagement letter with GWI Tax and Accounting for bookkeeping and accounting assistance for audit preparation and year end procedures for FY 2024.

4. Street Closure Request – Juneteenth Festival

N. Hester, Town Manager

The Town Council will consider a street closure request for the 2025 Juneteenth Festival on Saturday, June 14th, 2025. The request is to close one block of First Street SQ between Main Avenue and Main Avenue Drive from 7:00 a.m. to 11:00 a.m.

5. Planning Board Appointment

N. Hester, Town Manager

The Town Council will consider reappointing Matt Schrum to a three-year term to serve as the town of Taylorsville representative on the Alexander County Planning Board.

6. Public Hearing – Zoning Map and Text Amendments

N. Hester, Town Manager

The Town Council will hold a public hearing for text amendments to the Land Development Code consisting of typo corrections, an historic overlay district insert, and substantive changes to recreational motor sports facilities, conservation subdivision update, and effective date change to the stormwater regulations. The public hearing will also consist of map amendments to the official Town of Taylorsville Zoning map for the following properties from Office Institutional to Residential One: 22 Cooksey Ct. PIN: 3759 84 9109, 34 Cooksey Ct. PIN: 3759 84 8268, 59 Cooksey Ct. PIN: 3759 84 7397, 153 Helens Way PIN:3759849074, PIN: 3759 93 7305, PIN:3759 82 5825, PIN:3759 93 1876, PIN:3759 93 1726, PIN:3759 69 9111, PIN:3759 69 8038, PIN: 3759 68 2552, PIN:3759 72 8611, PIN:3759 73 6003, the following property located at 5th AVE. SW, Alexander County Property Tax ID# 0008270 from R1 to Community Commercial, and the following property located on HWY 16 N. Alexander County Property Tax ID#0006523 from R1 to Community Commercial.

7. Text Amendment 25-01 Ordinance

N. Hester, Town Manager

The Town Council will consider the adoption of an ordinance to amend text within the Town of Taylorsville Land Development Code reflected in section's §154-60 SR1.4; p.68, §154-95; p.140, §154-135; p.158, §154-135; p.158, §154-225; p.228, §154-53; p.45, §154-60, SR 4.12, p.93-94, §154-400; p. 365, §154-88, A; p.136, §154-88, G; p.138, §154-100, p. 350, §154-243, p. 222, §154-253, F; p. 225, 154-272; p. 240.

8. Text Amendment 25-02 Ordinance

N. Hester, Town Manager

The Town Council will consider the adoption of an ordinance to amend text with the Town of Taylorsville Land Development Code reflected in section §154-303, p. 246.

9. Zoning Map CIRZ 25-01 Ordinance

N. Hester, Town Manager

The Town Council will consider the adoption of an ordinance of the following map amendments to the official Town of Taylorsville Zoning map for the following properties from Office Institutional to Residential One: 22 Cooksey Ct. PIN: 3759 84 9109, 34 Cooksey Ct. PIN: 3759 84 8268, 59 Cooksey Ct. PIN: 3759 84 7397, 153 Helens Way PIN:3759849074, PIN: 3759 93 7305, PIN:3759 82 5825, PIN:3759 93 1876, PIN:3759 93 1726, PIN:3759 69 9111, PIN:3759 69 8038, PIN: 3759 68 2552,

PIN:3759 72 8611, PIN:3759 73 6003, the following property located at 5th AVE. SW, Alexander County Property Tax ID# 0008270 from R1 to Community Commercial, and the following property located on HWY 16 N. Alexander County Property Tax ID#0006523 from R1 to Community Commercial.

10. Public Hearing - FY 2025-2026 Budget

N. Hester, Town Manager

Town Council will hold a public hearing on the proposed FY 2025-2026 budget.

11. Budget Amendments:

Z. Greene, Finance Director

- a. Insurance Reimbursement – Property Damage
- b. On-Road Diesel Vehicle Replacement Grant
- c. FEMA Storm Reimbursement
- d. FEMA Storm Reimbursement
- e. FEMA Police Firing Range Culvert

12. Staff Reports:

Staff Department Heads

- a. Staff Department Heads will report to the Town Council on their respective departments.

Town Managers Report

N. Hester, Town Manager

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

Next Meeting:

Work Session – Tuesday March 18th, 2025, at 2:00 P.M. in the Town Council Chambers.

Regular Meeting – Tuesday, June 3rd, 2025, at 5:30 P.M. in the Town Council Chambers.

Adjournment

Town of Taylorsville



**Town Council Regular Meeting
Town Council Chambers
Tuesday, April 1st, 2025, 5:30 p.m.**

Prepared By: Nicole Mayes

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

Mayor George Holleman was absent from this meeting (excused) as he was in Raleigh.

The Town Council Regular Meeting was called to order by Mayor Pro Tem Eric Bumgarner in the absences of Mayor George Holleman (excused) on April 1, 2025 at 5:30 pm, followed by an invocation. The Pledge of Allegiance followed, led by Councilwoman Kim Brown.

Special Presentations

1. Oath of Office Town Clerk

Mayor Pro Tem Eric Bumgarner administered the oath of office to the new Town Clerk, Nicole Mayes. See attachment A, which is hereby incorporated & made a part of these minutes.

Adjustment and Approval of the Agenda:

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

2. Approval for Minutes:

Eric Bumgarner, Mayor Pro Tem

- a. March 4th, 2025, Regular Meeting.
- b. March 20th, 2025 Work Session

A motion was made by Councilwoman Kim Brown and seconded by Councilwoman Tamara Odom to approve the regular meeting minutes from March 4, 2025 and the work session minutes from March 20, 2025. The motion passed unanimously.

Request to Speak/Opportunity for Public Comment:

There were no comments in the open forum.

Business Items

1. National Day of Prayer Proclamation

Eric Bumgarner, Mayor Pro Tem

A Mayoral Proclamation was made to establish May 1st, 2025 as a National Day of Prayer in the Town of Taylorsville. See attachment B, which is hereby incorporated & made a part of these minutes.

2. North Carolina Main Street Resolution

N. Hester, Town Manager

A motion was made by Councilwoman Kim Brown and seconded by Councilwoman Tamara Odom to approve the resolution of commitment to the NC Main Street & Rural Planning Center to Participate in the Downtown Associate Community Program IF selected and to budget up to \$10,000 annually to the DAC program for fiscal years 2025-2027. The motion to approve this resolution was carried with 3 votes in favor and 1 vote opposed (Councilman Jack Simms opposed). See attachment C, which is hereby incorporated & made a part of these minutes.

3. Road Closure Request

N. Hester, Town Manager

The Town Council was to consider a road closure request for the Praise in the Park Event to be held on May 31, 2025. The request is for one block of First Street SW between Main Avenue and Main Avenue Dr. (between the Alexander County Courthouse and the Courthouse Park) and for Second Street SW between Main Avenue and Main Avenue Dr.

Councilman Jack Simms commented, Town of Taylorsville no longer owns 2nd Street SW, it is owned by the county. Town Manager Nathan Hester will let the event coordinator know to reach out to Alexander County concerning the closure of 2nd Street SW.

A motion was made by Councilwoman Kim Brown and seconded by Councilwoman Tamara Odom to approve the amended road closure request of one block of First Street SW between Main Avenue and Main Avenue Drive, now excluding 2nd Street SW. The motion passed unanimously

4. Establish a Public Hearing

N. Hester, Town Manager

A motion was made by Councilman Jack Simms and seconded by Councilwoman Kim Brown to approve establishing a public hearing at the next council meeting in May for rezoning the following properties from Office Institutional to Residential One: 22 Cooksey Ct. PIN: 3759 84 9109, 34 Cooksey Ct. PIN: 3759 84 8268, 59 Cooksey Ct. PIN: 3759 84 7397, 153 Helens Way PIN:3759849074, PIN: 3759 93 7305, PIN:3759 82 5825, PIN:3759 93 1876, PIN:3759 93 1726, PIN:3759 69 9111, PIN:3759 69 8038, PIN: 3759 68 2552, PIN:3759 72 8611, PIN:3759 73 6003. The motion passed unanimously.

5. Establish a Public Hearing

N. Hester, Town Manager

A motion was made by Councilwoman Tamara Odom and seconded by Councilman Jack Simms to approve establishing a public hearing at the next council meeting in May for a rezoning application regarding

property located within the town limits located at 5th AVE. SW, Alexander County Property Tax ID# 0008270 from R1 to Community Commercial. The motion passed unanimously

6. Establish a Public Hearing

N. Hester, Town Manager

A motion was made by Councilwoman Kim Brown and seconded by Councilwoman Tamara Odom to approve establishing a public hearing at the next council meeting in May for a rezoning application regarding property located within the town limits located on HWY 16 N. Alexander County Property Tax ID#0006523 from R1 to Community Commercial. The motion passed unanimously.

7. Establish a Public Hearing

Town Manager, Nathan Hester

The Town Council was to consider establishing a public hearing for text amendments to the Land Development Code consisting of typo corrections, a historic overlay district insert, and substantive changes to recreational motor sports facilities, conservation subdivision update, and effective date change to stormwater regulations.

Town Attorney Monroe Panell suggested adding additional text amendments concerning the Planning and Zoning service contract with Alexander County ending.

A motion was made by Councilwoman Kim Brown and seconded by Councilman Jack Simms to establish a public hearing for text amendments, including the addition, at the next council meeting in May. The motion passed unanimously.

8. Establish a Public Hearing

Town Manager, Nathan Hester

A motion was made by Councilwoman Kim Brown and seconded by Councilwoman Tamara Odom to establish a public hearing on Tuesday, May 6th, 2025, at 5:30 PM to hear public comment on the proposed FY 2025-2026 budget. The motion passed unanimously.

9. Public Hearing

A. Wike, Public Works

A motion was made by Councilman Jack Simms and seconded by Councilwoman Tamara Odom to go into a public hearing regarding the voluntary annexation for .420 acres of land located at 26 Shannon Park Circle Taylorsville, NC 28681, Alexander County tax parcel 0009941. The motion passed unanimously.

Public Utility Manager, Aaron Wike explained the property owners have had septic issues and would like to connect to the sewer system. A portion of their property (0.235 acres) is already within city limits and the property owners would like the other portion of property, which their home sits on, (0.420 acres) to also be within city limits.

No comments were made from the public.

A motion was made by Councilwoman Kim Brown and seconded by Councilwoman Tamara Odom to exit the public hearing. The motion passed unanimously.

10. Annexation Ordinance

Hester, Town Manager

A motion was made by Councilwoman Tamara Odom and seconded by Councilwoman Kim Brown to adopt the ordinance for voluntary annexation of .420 acres of land located at 26 Shannon Park Circle Taylorsville, NC 28681, Alexand County Tax parcel 0009941. The motion passed unanimously. See attachment D, which is hereby incorporated & made a part of these minutes.

11. Budget Amendments: Z. Greene, Finance

a. Maintenance & Repair – ABC Building

A motion was made by Councilman Jack Simms and seconded by Councilwoman Tamara Odom to approve the budget amendment to transfer funds of \$15,381.00 from the Maintenance & Repair – Urgent Care to Maintenance & Repairs – ABC Store for the replacement of a steal door and masonry work. The motion passed unanimously. See attachment E, which is hereby incorporated & made a part of these minutes.

b. Town Council Events by Request – Studio 3 Memorial Concert

A motion was made by Councilman Jack Simms and seconded by Councilwoman Kim Brown to approve the budget amendment to transfer funds of \$1,800.00 from Fund Balance- General Fund to Town Council Events by Request. The motion passed unanimously. See attachment F, which is hereby incorporated & made a part of these minutes.

c. Maintenance & Repair – Hydrant Insurance Reimbursement

A motion was made by Councilwoman Kim Brown and seconded by Councilwoman Tamara Odom to approve the budget amendment to transfer funds of \$12,423.50 from Insurance Reimbursement to Maintenance & Repair- Hydrants. These funds were from the reimbursement of a damaged fire hydrant at Linney's Mountain Rd and Highway 90 E. The motion passed unanimously. See attachment G, which is hereby incorporated & made a part of these minutes.

d. Capital Outlay – Sale of 1997 Chevrolet C/K 3500

A motion was made by Councilwoman Tamara Odom and seconded by Councilwoman Kim Brown to approve the budget amendment to transfer funds of \$4,050.00 from Sale of Fixed Assets to Capital Outlay. The motion passed unanimously. See attachment H, which is hereby incorporated & made a part of these minutes.

e. FEMA Reimbursement – Tropical Storm Helen Debris Removal

A motion was made by Councilwoman Kim Brown and seconded by Councilwoman Tamara Odom to approve the budget amendment to transfer \$617.37 from FEMA Storm Reimbursement and \$11,006.47 from FEMA Storm Reimbursement totaling \$11,623.84 to Salaries – Street (\$617.37), Salaries – W&S (\$4753.04), and Maintenance & Repair – Equipment (\$6,253.43). The motion was passed unanimously. See attachment I, which is hereby incorporated & made a part of these minutes.

12. Staff Reports: Staff Department Heads

Police Chief: Michael Millsaps

Police Chief Michael Millsaps shared his appreciation for the staff of Town Hall and Town Council. Chief Millsaps reported the Police Department completed 331 self-initiated calls and 403 service calls, he is expecting those numbers to increase as it starts to become warmer weather. Chief Millsaps reported new vests arrived today. Chief Millsaps reported the Police Department is still waiting for Tasers to be delivered. Councilman Eric Bumgarner questioned when the last time vests had been ordered. Chief Millsaps reported this has been the only order and is unsure of the orders prior to him becoming Police Chief. Public Utilities Manager Aaron Wike stated, a couple of vests were purchased long the way and typically were ordered when new hires were brought on. Councilman Bumgarner was wanting to know how long a vest usually last. Chief Milsaps stated vests last about five years before needing to be replaced.

Finance Director: Zachary Greene

Finance Director Zachary Greene reported he is still working on the 2024 audit. Paperwork was given to the councilmembers to be completed and returned to Martin Starnes & Associates.

Public Utilities Manager: Aaron Wike

Public Utilities Manager Aaron Wike reported the town should be receiving another check from FEMA within a week or two for expenditures related to the emergency measures taken from the overflow of wastewater from manholes which had to be pumped. He is working on other projects with FEMA for culvert repairs and things of that nature, those are not as far along as the first two projects were. Hopefully in the coming months there will be some more money coming in for some other projects.

Mr. Wike reported he has been working on a Bric Grant Application since 2022, it was denied and reapplied for in 2023. The application is currently under review number three and they are requesting more information; Mr. Wike stated he will continue to work with the COG and West Consultants. This grant is currently for \$1.9 million with a 10% match and would be used to do repair work on the culvert at the cemetery, lift station maintenance, UV treatment at the treatment plant, and stabilization repairs to the culvert that washed out in the 2020 flood at the Sheriff's Department.

With warmer weather, the mowing season has begun. Both the cemetery and Town Hall have been done; starting on the bypass today. Mr. Wike stated, we will be working to get the medians cleaned up next week.

The water department has changed 40 meters in the month of March with several more to go to get the list caught up.

Still waiting on the Country Boy Contract to be updated so it can be formally adopted. The time frame for completion remains the same.

Town Managers Report

N. Hester, Town Manager

Town Manager Nathan Hester mentioned as a reminder, the Work Shop will be held on Tuesday, April 15, 2025 at 2:00 pm, this will be the second budget workshop. The Town is working hard to finalize the budget; but are still waiting on other figures to come in including insurance quotes, Duke Energy rate increases, and fee schedule changes.

Mr. Hester stated he is still working on the Main Street Application.

An offer was made for the position of Billing Clerk & Administrative Assistant to someone, she will start on April 14, 2025.

The Town's website continues to be updated and several pages are completed. They will be taking updated pictures once the weather is nice. They are waiting for information from the Town for several departments including old minutes and agendas, planning and zoning.

Taylorsville Ace Hardware, previously True Value, will be having a Grand Opening 3-day event April 10th – April 12th. A ribbon cutting will be held on April 11, 2025 at 10:00 am.

Town Manager Nathan Hester reported he has had no response from the owner of the Urgent Care concerning the lease agreement. The Urgent Care is still operating without an active utility agreement and he will continue to pursue them about setting up an account. Mr. Hester continued, the lack of setting up a utility account was an incentive to bring a needed medical facility into the area; however, that was 12- or 13-years ago. It is not fair to other businesses in the community, if Urgent Care is allowed to operate without paying for water and sewer services. Councilman Eric Bumgarner asked if the town has done anything about the building itself as far as mitigation. Mr. Hester stated, a company has looked at the property and gave a quote for installing a French drain system around the foundation to allow the water to drain away from the building; and is scheduled to have that work completed hopefully in the next couple of months. Councilman Eric Bumgarner agreed it was not fair to other business owners and the Urgent Care needs to establish an account as soon as possible. Councilman Eric Bumgarner also stated he appreciates the services Urgent Care provides to Town of Taylorsville and wants to see them succeed.

Council General Discussion

Councilman Jack Simms mentioned the town owning property within the county, the location of the old well that supplied water to Taylorsville. Public Utilities Manager Aaron Wike stated it was off of Linney's Mountain Road. Councilman Jack Simms believes the property should be sold, the Town is not using the property and the well is abandoned. Mr. Wike pulled information from GIS; the property is 1.6 acres, land-locked, with a shared dirt road. Town Manager Nathan Hester stated he would get the information to proceed forward. Jack also stated, if the property does not sale, it could be given to the school to build houses on. Kim agreed, stating they are out of land. Kim also questioned if it was feasible for the property to be subdivided if given to the high school.

Closed Session – 143 – 318.11 (a)(4) (Economic Development Incentive): Town Council will go into closed session as permitted under N.C.G.S. §143-318.11(a)(4) to discuss economic development incentive programs.

A motion was made by Councilwoman Tamara Odom and seconded by Councilwoman Kim Brown to go into a closed session to discuss economic development incentive programs. The motion was passed unanimously. No actions taken during closed session.

Closed Session – 143-318.11(a)(6) (personnel matter): Town Council will go into closed session as permitted under N.C.G.S. §143-318.11 (a)(6) to discuss the evaluation of the Town Manager.

A motion was made by Councilman Jack Simms and seconded by Councilwoman Kim Brown for Town Council to go into closed session to the evaluation of the Town Manager. The motion passed unanimously. No actions taken during closed session.

A motion was made by Councilwoman Kim Brown and seconded by Councilwoman Tamara Odom to adjourn the closed session at 7:22 pm. The motion was passed unanimously. The meeting was returned to regular session.

Next Meeting:

Work Session – Tuesday, April 15th, 2025, at 2:00 P.M. in the Town Council Chambers.

Regular Meeting – Tuesday, May 6th, 2025, at 5:30 P.M. in the Town Council Chambers

Adjournment

A motion was made by Councilwoman Kim Brown and seconded by Councilwoman Tamara Odom set the work session meeting on Tuesday, April 15, 2025 at 2:00 pm in the Town Council Chambers and the next regular meeting on Tuesday, May 6, 2025 at 5:30 pm in the Town Council Chambers. The motion was passed unanimously.

With no further business to discuss the meeting was adjourned at 7:23 pm.

Mayor

Councilman

Councilman

Councilman

Councilman

Attest: _____
Nicole Mayes, Town Clerk

CLERK'S OATH

TOWN OF TAYLORSVILLE

NORTH CAROLINA

ALEXANDER COUNTY

"I, NICOLE MAYES do solemnly swear that I will support and maintain the Constitution and laws of the United States, and the Constitution and laws of North Carolina not inconsistent therewith, and that I will faithfully discharge the duties of my office as Town Clerk, so help me God." (North Carolina Constitution, Article VI, Section 7).

Town Clerk

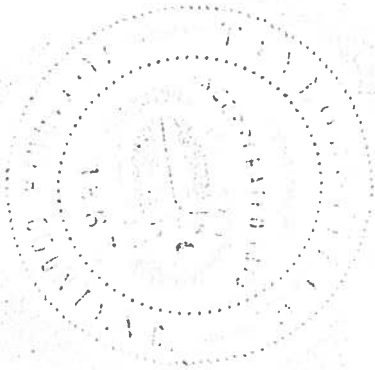
Nicole Mayes

Signature of Official Administering Oath

[Signature]

Title MAYOR PROTEM

4-1-2025
Date



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

Mayoral Proclamation

WHEREAS, On this National Day of Prayer, we recognize the power of prayer to strengthen our spirits, draw us together, and create hope for a better tomorrow.

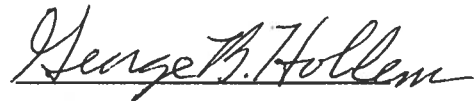
WHEREAS, The right to practice our faiths freely and openly is enshrined in the Constitution and remains at the core of our American spirit. For centuries, Americans of every religion and background have come together to lift up one another and our Nation in prayer. Throughout America's history, faith and prayer have helped fuel some of the greatest moral missions of our time — from the abolition of slavery to the fight for voting rights and the Civil Rights Movement. Many of our Nation's greatest leaders have been motivated by faith to push all of us toward a more perfect Union and to bend the arc of the moral universe toward justice.

WHEREAS, Prayer is also deeply personal: For so many across this Nation, prayer has helped us find solace during tough times and stay grounded in good ones. Prayer has helped the bravest among us — including our Nation's service members and their caregivers, survivors, and families — summon the courage to make great sacrifices for our democracy. It has guided the hands of medical professionals, who heal our loved ones, and steeled the nerves of our first responders, who put everything on the line to keep the rest of us safe. We will never know the full impact of prayer on our Nation or the world, but we remain confident that it makes a profound difference each and every day.

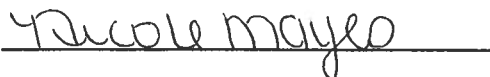
WHEREAS, Scripture tells us to rejoice in hope, be patient in tribulation, and be constant in prayer. This year, my prayer is that we keep faith that our best days are ahead of us and continue to believe in honesty, decency, dignity, and respect. May we see each other not as enemies but as fellow human beings, each made in the image of God and each precious in His sight. May we leave no one behind, give everyone a fair shot, and give hate no safe harbor. May we remember that nothing is beyond our capacity if we act together.

NOW, THEREFORE, I, George B. Holleman, Mayor, do hereby proclaim May 1, 2025, as a National Day of Prayer in the Town of Taylorsville. I call upon the citizens to give thanks, in accordance with their own faith and conscience, for our many freedoms and blessings, and I invite all people of faith to join me in asking for God's continued guidance, mercy, and protection.

IN WITNESS WHEREOF, I have hereunto set my hand this first day of May, in the year of our Lord two thousand twenty-five.



George B. Holleman, Mayor



Nicole Mayes, Town Clerk

Town of Taylorsville



**Resolution # 2025-07 of Commitment to the
NC Main Street & Rural Planning Center to Participate
in The Downtown Associate Community Program IF
Selected**

WHEREAS the Town of Taylorsville *desires to be selected* as a community participating in the Downtown Associate Community program administered by the NC Main Street & Rural Planning Center; and

WHEREAS the Town of Taylorsville and its Council embraces the concept of downtown revitalization as *economic development within the context of historic preservation* and wishes to ensure the ongoing vitality of its downtown business district and support the local downtown initiative administered by ____ (Name of Downtown Associate Community Coordinating Program); and

WHEREAS the Town of Taylorsville and its Council understands that the Downtown Associate Community program will *focus on the organizational development process for up to two years* to create a sustainable downtown organizational structure to implement a vision, develop strategies, and produce action plans; and

WHEREAS the Town of Taylorsville is dedicated to *utilizing the foundation of the National Main Street Center's Main Street Four-Point Approach®* to downtown revitalization and the principles of Organization, Design, Promotion, and Economic Vitality; and

WHEREAS the Town of Taylorsville recognizes the nationwide success of the principles of the Main Street Program for the creation of new businesses, significant private sector capital investment that increases the property tax base, and a significant increase in net employment; and

WHEREAS the Town of Taylorsville will *agree to budget up to \$10,000 for fiscal*

years 2025-2027, to reimburse the NC Main Street & Rural Planning Center for travel-related expenses at the current IRS rate as well as lodging and meals at the state per diems when applicable and for travel and training of designated coordinator for the local Downtown Associate Community program;

WHEREAS the Town of Taylorsville agrees that if selected acknowledges that *selection does not guarantee future designation as a North Carolina Main Street community*.

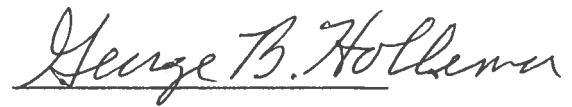
WHEREAS the Town of Taylorsville and its Council understands that the foundation of a successful local Downtown Associate Community program is based on the knowledge that both the public and private sectors have a vital interest in the success of the downtown business district and must partner together for it to succeed. Now, therefore,

BE RESOLVED that the Taylorsville Town *Council endorses the Town of Taylorsville's* application to the North Carolina Department of Commerce, NC Main Street & Rural Planning Center for participation in the Downtown Associate Community program; and

BE IT FURTHER RESOLVED that the Town of Taylorsville Council commits *\$10,000 and a staff position* to the administration of the local Downtown Associate Community program.

ADOPTED BY THE TOWN COUNCIL of TAYLORSVILLE

THIS 4TH DAY OF APRIL 2025.



George B. Holleman, Mayor



Nicole Mayes, Town Clerk

**AN ORDINANCE TO EXTEND THE CORPORATE LIMITS OF THE
TOWN OF TAYLORSVILLE, NORTH CAROLINA**

WHEREAS, the Town Board has been petitioned under G.S. 160A-31 to annex the area described below; and

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

WHEREAS, the Town Clerk has certified the sufficiency of the petition and a public hearing on the question of this annexation was held at the Town Hall at 5:30 o'clock, p.m. on April 1st, 2025, after due notice by publication on March 19th, 2025; and

WHEREAS, the Town Board finds that the petition meets the requirements of G.S. 160A-31;

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

Section 1. By virtue of the authority granted by G.S. 160A-31, the following described territory is hereby annexed and made part of the Town of Taylorsville as of

April 1st, 2025. The area proposed for annexation is described as follows: property at 26 Shannon Park Circle, Taylorsville containing .420 acres belonging to belonging to Thomas & Kira Boyd.

DESCRIPTION

Exhibit "A" from General Warranty Deed Book 649 Page 1514-1516

Tract I: BEING LOTS NO. Four (4) of the Shannon Park Subdivision as per plat recorded in Plat Book 2 at page 96 in the Office of the Register of Deeds of Alexander County, to which plat reference is hereby made for a greater certainty of description. THIS LAND IS CONVEYED SUBJECT to certain restrictions as to the use thereof as recovered in Book 77 at Page 380 of Alexander County Registry. Property Address: 26 Shannon Park Circle, Taylorsville NC 28681. PIN: 0009941

Tract II: BEGINNING on a stake in the line of Clarence Icenhour, said point being a common corner of the property now or formerly owned by Roscoe Fox; thence with the Fox line North 10 degrees 9 minutes 13 seconds East 85.45 feet to a point located in t in the center of State Road No. 1601; thence with the center of said road South 75 degrees 56 minutes 55 seconds East 197.41 feet to a point in said road; thence South 15 degrees 21 minutes West 37.5 feet to a stake; thence North 83 degrees 51 minutes 22 seconds West 193.77 feet with the Stafford and Icenhour lines to a point of BEGINNING containing 0.235 of an acre. (This tract is already with in the Town of Taylorsville corporate limits.)

FOR BACK TITLE see Deed recorded in Book 646 at Page 2109 of the Alexander County Registry.

Section 2. Upon and after April 1st, 2025, the above described territory and its citizens and property shall be subject to all debts, laws, ordinances and regulations in force in the Town of Taylorsville, North Carolina and shall be entitled to the same privileges and benefits as other parts of the Town of Taylorsville of North Carolina. Said territory shall be subject to municipal taxes according to G.S. 160A-58.10.


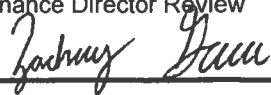
Section 3. The Mayor of the Town of Taylorsville, North Carolina shall cause to be recorded in the office of the Register of Deeds of Alexander County, and in the office of the Secretary of State at Raleigh, North Carolina, an accurate map of the annexed territory, described in Section 1 above, together with a duly certified copy of this ordinance. Such a map shall also be delivered to the County Board of Elections, as required by G.S. 163-288.1.


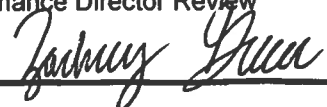
Section 4. Notice of adoption of this ordinance shall be published once, following the effective date of annexation, in a newspaper having general circulation in the Town of Taylorsville.

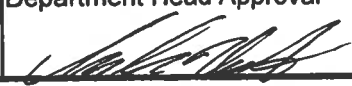
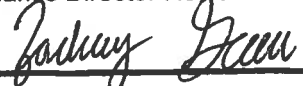
Adopted this 1st, day of April, 2025.


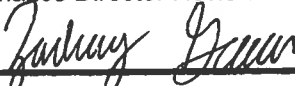
George Hollen
Mayor

ATTEST:
Nicole Mayes
Clerk

| | | | |
|---|--------------|--|--------------|
| Date Approved: 4/1/2025 | | | |
| Town of Taylorsville <u>BUDGET TRANSFER</u> | | | |
| Distribution: Original - Town Clerk Copy - Town Manager/Board of Commissioners | | | |
| FUND | General Fund | FUNCTION | PROGRAM AREA |
| | | Transfer | |
| The following transfer(s) is required: Building updates to 42 NC Highway 16 S, Taylorsville, NC. | | | |
| Account # and Title | | Amount | |
| 10.4600.1500 | | \$15,381.00 | |
| Maint. & Repair - Urgent Care | | | |
| Account # and Title | | Amount | |
| 10.4600.1580 | | \$15,381.00 | |
| Maint. & Repair - ABC Store | | | |
| Total | | Total | |
| \$15,381.00 | | \$15,381.00 | |
| Reason and justification for Transfer Request: Building updates to 42 NC Highway 16 S, Taylorsville, NC. | | | |
| Department Head Approval | | Finance Director Review | |
|  | |  | |
| Date | | Date | |
| 4-1-25 | | 4/1/2025 | |

| | | | |
|---|-----------------|--|-----------------|
| Date Approved: 4/1/25 | | | |
| Town of Taylorsville BUDGET AMENDMENT | | | |
| Distribution: Original - Town Clerk Copy - Town Manager/Board of Commissioners | | | |
| FUND | FUNCTION | PROGRAM AREA | ACTIVITY |
| General Fund | Amendment | | |
| The following amendment(s) is required: Town sponsorship of Studio 3 concert | | | |
| Account # and Title | | Amount | |
| 10.3990.0100 Fund Balance - General Fund | | \$1,800.00 | |
| Account # and Title | | Amount | |
| 10.6900.9200 Town Council Events by request | | \$1,800.00 | |
| Total | | Total | |
| \$1,800.00 | | \$1,800.00 | |
| Reason and justification for Amendment: | | | |
| | | | |
| Department Head Approval | | Finance Director Review | |
|  | |  | |
| Date 4-1-25 | | Date 4/1/2025 | |

| | | | |
|---|-----------------|---|-----------------|
| Date Approved: 4/1/25 | | | |
| Town of Taylorsville BUDGET AMENDMENT | | | |
| Distribution: Original - Town Clerk Copy - Town Manager/Board of Commissioners | | | |
| FUND | FUNCTION | PROGRAM AREA | ACTIVITY |
| W&S | Amendment | | |
| The following amendment(s) is required: Sale of 1997 Chevrolet C/K 3500 on GovDeals. | | | |
| Account # and Title | | Account # and Title | |
| 30.3830.0000 Sale of Fixed Assets | | 30.8100.7401 Capital Outlay | |
| Amount | | Amount | |
| \$4,050.00 | | \$4,050.00 | |
| Total | | Total | |
| \$4,050.00 | | \$4,050.00 | |
| Reason and justification for Amendment: Receipt in sale of 1997 Chevrolet C/K 3500. | | | |
| Department Head Approval  | | Finance Director Review  | |
| Date | | Date | |
| 4-1-25 | | 4/1/2025 | |

| | | | |
|---|-----------------|---|-----------------|
| Date Approved: 4/1/25 | | | |
| Town of Taylorsville BUDGET AMENDMENT | | | |
| Distribution: Original - Town Clerk Copy - Town Manager/Board of Commissioners | | | |
| FUND | FUNCTION | PROGRAM AREA | ACTIVITY |
| General Fund | Amendment | | |
| The following amendment(s) is required: Receipt in FEMA reimbursement for debris pickup. | | | |
| Account # and Title | | Account # and Title | |
| Amount | | Amount | |
| 10.3350.0700 | \$617.37 | 10.5600.0200 | \$617.37 |
| FEMA Storm Reimbursement | | Salaries - Streets | |
| 30.3350.0200 | \$11,006.47 | 30.8100.0200 | \$4,753.04 |
| FEMA Storm Reimbursement | | Salaries - W&S | |
| | | 30.8100.1600 | \$ 6,253.43 |
| | | Maint & Repair - Equipment | |
| Total | | Total | |
| \$11,623.84 | | \$11,623.84 | |
| Reason and justification for Amendment: Receipt in FEMA proceeds for debris pickup. | | | |
| Department Head Approval | | Finance Director Review | |
| Date | | Date | |
|  4/1/25 | |  4/1/2025 | |

Town of Taylorsville



**Town Council Closed Session
Town Council Chambers
Tuesday, April 1st, 2025**

Prepared By: Nicole Mayes

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

Mayor George Holleman was absent from this meeting (excused) as he was in Raleigh.

Closed Session – 143 – 318.11 (a)(4) (Economic Development Incentive): Town Council will go into closed session as permitted under N.C.G.S. §143-318.11(a)(4) to discuss economic development incentive programs.

A motion was made by Councilwoman Tamara Odom and seconded by Councilwoman Kim Brown to go into a closed session to discuss economic development incentive programs. The motion was passed unanimously. No actions taken during closed session.

Closed Session – 143-318.11(a)(6) (personnel matter): Town Council will go into closed session as permitted under N.C.G.S. §143-318.11 (a)(6) to discuss the evaluation of the Town Manager.

Town Clerk Nicole Mayes was not present for the closed session as the closed session was in relation to a personnel matter involving the Town Manager.

A motion was made by Councilman Jack Simms and seconded by Councilwoman Kim Brown for Town Council to go into closed session for the evaluation of the Town Manager. The motion passed unanimously. No actions taken during closed session.

A motion was made by Councilwoman Kim Brown and seconded by Councilwoman Tamara Odom to adjourn the closed session. The motion was passed unanimously.

Adjournment

A motion was made by Councilwoman Kim Brown and seconded by Councilwoman Tamara Odom to adjourn the closed session at 7:22 pm. The motion was passed unanimously.

The meeting was returned to regular session.

Mayor

Councilman

Councilman

Councilman

Councilman

Attest: _____
Nicole Mayes, Town Clerk

Town of Taylorsville



TOWN COUNCIL WORK SESSION
Town Council Chambers
Tuesday, April 15th, 2025, 2:00 p.m.

Prepared By: Nicole Mayes

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

Councilman Jack Simms was absent due to illness.
Attorney Monroe Pannell was present.

Call to Order, Invocation

The Town Council work session was called to order by Mayor George Holleman on Tuesday, April 15th, 2025 at 2:00 pm, followed by an invocation led by Councilman Eric Bumgarner. The Pledge of Allegiance was led by Councilwoman Kim Brown.

Open Forum:

There was not a public comment forum held at the work session.

Discussion Items

Operating Budget FY 2025-2026

a. Solid Waste Fee

Town Manager Nathan Hester presented the proposed budget to the council and explained the budget would balance with a \$3.00 increase in solid waste fees; however, this would not allow for any extra funding for future projects. [At the previous budget workshop on 3.20.2025, it was discussed how Republic Services will be increasing costs by 5.1% resulting in a \$7.00 deficit per household.] Town Manager Hester also, recommended to delay the application to join the Main Street Program by two years to allow the Town to become more stable. By delaying membership, it would allow the Town to add \$10,000.00 to an Economic Development line item and vet some projects to improve downtown.

Mayor George Holleman asked about the consensus of dropping the recycling service; he also asked about adding a recycling station within city limits. Councilman Eric Bumgarner was concerned with citizens having the same amount of solid waste but only 1 rollout bin if the Town done away with the recycling service. Attorney Monroe Pannell mentioned to be aware Republic Services may raise the fee for solid waste collection to recoup their lost revenue if the Town cancels recycling service. Town Manager Hester stated he did not want to decrease the level of service to the community while increasing the solid waste fee. Councilwoman Tamara Odom asked Town Manager Hester what would be a good amount for an increase; he suggested an increase of \$4.00 - \$5.00 as a middle ground of the \$7.00 increase from Republic Services. After further discussion, Town Manager Hester recommend increasing the environmental fee by \$5.00.

b. Payroll System Software – TCP Software

Finance Director Zachary Greene received a TCP Software Proposal (Time Clock Plus, LLC) for a time-keeping payroll software. Mr. Greene covered several features the TCP Software offers including the ability to clock-in on a phone or computer and the ability to create a geo fence requiring employee to be within the city limits before clocking in. Rather than submitting time cards on Monday, TCP Software submits timecards to the supervisor daily for approval. The TCP Software will automatically tract the comp time / overtime within state regulations for the Police Department. The TCP Software will calculate the call-back time for employees of the water and sewer departments. Mr. Geene explained the one-time implementation fee of \$3,150.00 and an annual fee of \$1,350.00; stating the contract can range from 2 to 5 years.

The Council had questions concerning the current payroll process and the new program. Councilman Eric Bumgarner asked if we knew of other towns using this program and what their thoughts were about it. Councilman Bumgarner stated he would not want to agree to a long-term contract then dislike the program or service. Councilman Bumgarner also asked how long the current payroll process took. Councilwoman Kim Brown was concerned if this was included in the proposed budget. Mr. Green explained payroll is done weekly on Mondays and depends on the time it takes each department to submit payroll information, but can take at least half the day. Mr. Greene explained a time station would be needed at the shop since part-time employees do not have a device provided by the Town and we would like to avoid employees from having to add the software to their personal device. Mr. Greene also stated he could speak with other towns to get their opinions on the software. Mr. Greene explained the TCP Software was accounted for in the proposed budget. All councilmembers were in a consensus to move forward with the TCP Software for payroll.

c. Planning & Zoning Software – Cloudpermit

Town Manager Nathan Hester explained the Town would be implementing and adopting the same fee schedule the county used for planning & zoning for the first year. On page 9 of the proposed budget, the Planning & Zoning Revenue line item is the projected revenue from permit fees and land development applications. Town Manager Hester reported funds of \$5000.00 in the line item for Cloudpermit, a planning and zoning software, which will be needed to implement the Town's own Planning and Zoning. On page 21 of the proposed budget, Miscellaneous Governmental Operations line item of \$18,500.00 will be set for contracted services if the Town should need to call on Western Piedmont Council of Government's planning staff to assist with a project. The Council had questions concerning the planning and zoning. Mayor George

Holleman asked if it was the county manager who wanted to end the contract with the Town. Town Manager Hester responded by saying, ending the contract with the County for planning and zoning was a mutual agreement; however, Todd did offer to extend the contract through the end of the year while the Town made provisions and appointed a board. Councilwoman Kim Brown made a comment about getting the town representatives on the county's board to possibly serve on the Town's new Planning and Zoning Board.

Town Manager Nathan Hester presented information on the capabilities of Cloudpermit, a planning and zoning software. The contract would be a three-year term, billed annually with the first year including a one-time implementation fee of \$1,000.00, and totaling \$3,700.00 for the first year / \$3848.00 the second year / \$4001.00 the third year. Councilwoman Kim Brown also wanted to know if the funds for the Cloudpermit Software were included in the proposed budget and will the software work on the computer equipment Town Hall has. Town Manager Hester stated the software is a web-based platform and will work with our current equipment, there are additional services available to purchase online, and the funding for the Cloudpermit Software is in the proposed budget. All councilmembers were in a consensus to move forward with the Cloudpermit Software for planning & zoning.

d. Health Insurance Option Update

Town Manager Nathan Hester explained the Town has been meeting with several insurance brokers over the past few weeks and he provided the information for council to review. Insurance quotes from The Hilb Group, Galligher, and The Robert Taylor Group were provided, comparing current insurance coverage to the options available. Town Manager Hester agreed to request the July 2025 insurance rates; as the quotes provided were based on the June 2025 rates because the new July 2025 rates were not available at the time the quotes were prepared. After further discussion, all councilmembers were in a consensus to move forward with the Hilb Group, Blue Cross Blue Shield Option 3 plan.

2. Capital Improvement Plan Purchases FY 2025-2029

a. Compact Excavator/Compact Tractor

A quote from Bobcat of Lenoir estimated the cost of an excavator with three additional bucket attachments for \$95,829.54 under a state contract. The equipment was already in the budget but was switched out with the compact tractor. The excavator will allow the Town to complete work that would typically be contracted out to Energy United and to complete upcoming FEMA projects.

b. Miscellaneous Equipment

i. Police Department

Town Manager Nathan Hester discussed the equipment needs of the Police Department. On page 17 of the proposed budget, the Police Capital Outlay line item of \$42,000.00 for a vehicle and \$12,000 for vehicle equipment. Finance Director Zachary Greene explained there are funds of \$10,000.00 in the equipment line item of the proposed budget to purchase five safety vests and two computers for the Police Department, contingent on the reimbursement from the League.

Mayor George Holleman asked about when the Town would be absorbing the SRO positions this year. Mr. Greene responded, we will the next year in 2026. Councilwoman Kim Brown asked about the SRO line item of \$82,000 being for one officer at the moment; Town staff clarified it is for two SRO Officers at Taylorsville Elementary and the Student Success Center.

ii. Public Works

Town Manager Nathan Hester reported \$5000.00 in Streets and Sanitation Capital Outlay currently and will be left there.

Town Manager Nathan Hester reported on page 29 of the proposed budget, Enterprise Fund – General Expenditures, the Capital Outlay and Water & Sewer Capital Reserve Fund line items total \$134,100.00 for funding a mini excavator, a trench box [which is an OSHA requirement], and a bush hog. Town Manager Hester also, stated there were funds in the budget this year to purchase the trailer for hauling the equipment.

Town Manager Nathan Hester reported on page 31 of the proposed budget, Enterprise Fund – Sewer Expenditures, the Capital Outlay line-item totals \$50,000.00 for funding a new truck under a state contract. The new truck will replace an F-150.

Staff Reports

Police Chief: Mike Millsaps

Chief Michael Millsaps was not present at this work shop.

Finance Director: Zachary Greene

Finance Director Zachary Greene reported meeting with auditors earlier that morning. He reported the final draft of the 2023-2024 audit should be completed by the end of May.

Public Utilities Manager: Aaron Wike

Public Utilities Manager Aaron Wike reported Kelly Pennell and Eric Church have replaced 70-75 water meters over the past month, reducing the re-read list. On average, 8-10 meters fail a month.

Weather permitting, at the end of the month the project in front of Town Hall will be done, which includes the new service line into the Ancestry Society, a new tap and line into Town Hall, capping off the old service line, and repairing the fire hydrant.

The repairs to fix the drainage issue at Urgent Care is scheduled to for next week, weather permitting.

There will be a future budget amendment from the insurance reimbursement from the accident at Fairway Oaks.

Town of Taylorsville is currently in a negotiation stage with FEMA concerning the culvert project.

Two seasonal mowers were hired about 3 weeks ago and are doing a great job.

Town Manager Report: Nathan Hester

Town Manager Nathan Hester reported Rachel Blake as a new member of Town Hall staff, filling the Accounts Payable / Utility Billing Clerk position.

Council General Discussion

Mayor George Holleman announced Ron Roseman, of the ABC Board, would like to step down now that the ABC Store is operational. Mayor Holleman also stated Taylorsville Presbyterian Church would be serving breakfast Monday through Thursday of this week. Mayor Holleman also mentioned Studio 3 will be having an Easter Service performance in the old sanctuary at the Methodist Church at 7:00 pm.

Councilman Eric Bumgarner questioned how the ABC Store was doing financially since opening. Town Manager Nathan Hester reported the ABC Store was making money and doing well. Councilman Eric Bumgarner questioned the Maintenance & Repairing Sidewalks line item; as in replacing versus rebuilding a sidewalk. Public Utilities Manager Aaron Wike addressed this question.

Public Utilities Manager Aaron Wike reminded council of a road closure request that will be presented at the next regular meeting in May for the Juneteenth Celebration. The road closure request will be different than the previous years. Councilwoman Kim Brown stated the Town needed a better way of securing road closures as individuals were driving through / around cones at Hometown Christmas. Mr. Wike also stated he has marked all the street lights and Duke Energy was to fix them.

Councilwoman Kim Brown asked when the new website would go live and is there a link to view the progress thus far. Town Manager Nathan Hester agreed to email the link so council could view the progress.

Council discussed the property on Linney's Mountain Road owned by the Town. Public Utilities Manager Aaron Wike and Finance Director Zachary Green went out to the property prior to the workshop and took picture of the land to provide to the council for review.

Adjournment

Mayor George Holleman asked for the motion to adjourn, a motion was made by Councilwoman Kim Brown to adjourn and seconded by Councilman Eric Bumgarner. The motion was passed unanimously.

With no further business to discuss the meeting was adjourned at 4:52 pm.

Mayor

Councilman

Councilman

Councilman

Councilman

Attest: _____
Nicole Mayes, Town Clerk

Town of Taylorsville



**RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF TAYLORSVILLE
DESIGNATING OFFICIAL BANK DEPOSITORY AND
AUTHORIZING SIGNERS OF CHECKS**

WHEREAS, the town is required to designate a bank which all the receipts of the Town can be deposited; and

WHEREAS, the town currently utilizes Taylorsville Savings Bank as the official repository and wishes to reaffirm and restate this; and

WHEREAS, the Town Council wishes to establish guidelines for the safe and efficient handling of its moneys.

NOW THEREFORE, BE IT RESOLVED THAT

- Section 1. The Town of Taylorsville Town Council pursuant to G.S. 159-31 hereby designates Taylorsville Savings Bank, as the official depository for the Town.
- Section 2. Pursuant to G.S. 159-25(b), the Finance Director shall be and is hereby authorized and directed to have deposited in Taylorsville Savings Bank, in the name and to the credit of the Town of Taylorsville all funds belonging to the Town, which may come into his/her hands as an employee of the town.
- Section 3. Pursuant to G.S. 159-25(b), all checks, drafts, or orders of the Town of Taylorsville drawn against said funds shall be signed by two of the following officers: Finance Director, Deputy Finance Director, Town Manager, Town Clerk or Mayor.
- Section 4. Dual signatures are required on all checks issued. The name and signatures of the officers designated shall be duly certified by the Town Clerk to said depository as from time to time may be necessary and no check, draft, or order drawn against said depository be valid unless so signed.

Section 5. The said depository shall be given written instruction that the proceeds from all checks payable to the order of this Town be deposited to the credit of this unit and that under no circumstances may an item be converted into cash.

Section 6. Any other prior or conflicting resolutions authorizing bank repositories or designating signers are hereby repealed.

READ, APPROVED AND ADOPTED this 6th, day of May, 2025.

ATTEST:

Nicole Mayes, Town Clerk

George Holleman, Mayor



PRICE PROPOSAL FOR THE TOWN OF TAYLORSVILLE, NC

TABLE OF CONTENTS

| | |
|--|-----------|
| Welcome | 2 |
| Product Overview..... | 8 |
| Admin Portal | 12 |
| Implementation Process | 14 |
| Training & Support..... | 14 |
| Citizen Marketing Services..... | 14 |
| Client Testimonials..... | 15 |
| Company Overview | 17 |
| Summary..... | 17 |

Welcome

May 2, 2025

Aaron Wike

Town of Taylorsville, NC
67 Main Avenue Drive
Taylorsville, NC 28681
awike@taylorsvillenc.com

Dear Aaron,

We appreciate the opportunity to provide a price proposal to the Town of Taylorsville, NC. Black Mountain Software is an industry leader of easy-to-use and effective fund accounting, payroll, cash receipting, and utility billing software solutions.

BMS Pay helps government organizations:

- Increase citizen engagement & customer satisfaction
- Increase self-service digital payments
- Increase e-Billing & Auto-Pay enrollments
- Decrease call-center calls & walk-in traffic
- Reduce operational costs

BMS Pay utility billing solution is a secure payments platform designed to make it easier and more convenient for your citizens to pay, how they want, when they want, without requiring employee assistance.

Not only does the solution integrate seamlessly with your existing BMS system, the Software-as-a-Service (SaaS) architecture means you'll never have to perform an upgrade or an update again.

Your citizens expect a user-friendly payment experience that they can manage independently. Your staff need effective tools to answer questions, troubleshoot problems, and deliver excellent service.

BMS Pay will help your organization achieve these results and more.

Sincerely,

Jackson Hollinshead
Mid-Market Account Executive

Challenges and Goals

| Challenges | Objectives & Goals | Future State |
|---|---|--|
| <ul style="list-style-type: none"> Engaging multilingual demographic | <ul style="list-style-type: none"> Offer a user-friendly, payment solution that supports multiple languages | <ul style="list-style-type: none"> Increase self-service payments Increase citizen satisfaction Reduce routine, billing-related support calls |
| <ul style="list-style-type: none"> Multiple payment vendors | <ul style="list-style-type: none"> Consolidate payment vendors Simplify reconciliation Streamline operations | <ul style="list-style-type: none"> BMS Pay offers a single solution that can take payments for multiple departments including: all utilities (IVR + Online), permits & licenses, courts, and more Single vendor makes it easier for to get support when needed |
| <ul style="list-style-type: none"> Non-existent or subpar customer support | <ul style="list-style-type: none"> Faster, more responsive technical support + assistance, when needed | <ul style="list-style-type: none"> Assigned Client Success Manager and team 99.9% uptime Fast, responsive support via telephone and e-mail |
| <ul style="list-style-type: none"> Low e-Billing enrollments | <ul style="list-style-type: none"> Increase e-Billing enrollments by 37% in 1st year | <ul style="list-style-type: none"> Estimated savings to be 31% per month |
| <ul style="list-style-type: none"> Low Auto-Pay adoption rates | <ul style="list-style-type: none"> Increase Auto-Pay adoption payments by 45% in 1st year | <ul style="list-style-type: none"> Reduce printed check processing Streamline collections Free up staff time |
| <ul style="list-style-type: none"> Influx of calls/office traffic | <ul style="list-style-type: none"> Decrease call volume by 25% Decrease walk-in traffic by 10% | <ul style="list-style-type: none"> Save staff ~40 hours per week or ~160 hours per month (at 5 mins a call) Increase customer satisfaction No long lines |
| <ul style="list-style-type: none"> Communication outreach | <ul style="list-style-type: none"> Reduce later payers & shutoffs by 10% Decrease mailing costs | <ul style="list-style-type: none"> Reduce printing costs Email & text payment notification reminders prior to bill due date Customer preferred communication channels |

Pricing and Terms

Pricing is based on the following information provided by the Town of Taylorsville, NC:

| | |
|------------------------------------|--|
| Bills/Month (Est.) | 1,275 |
| Average Residential Payment (Est.) | \$85 |
| Credit Card Transactions (Est.) | 255 |
| Pricing Model | Convenience Fee (Transaction fees paid by payor) |

Payment Fees

| | |
|-------------------|---|
| Credit/Debit Card | 3.95% with a minimum of \$2.50 (\$5,000 max payment) |
| ACH | \$1.95 per transaction (\$25,000 max payment) (Applies only if payment is made through BMS Pay) |

Other Fees

| | |
|--|--|
| e-Bills - Only charged when customer no longer receives a printed bill | \$.20 per e-Bill - Waived |
| IVR (Pay-by-Phone) Payments - Only charged for completed payments | \$.50 - Waived |
| Chargeback Returned Check Fee | \$15.00 per chargeback \$15.00 per returned check |
| BMS Pay Package Fee | Included in the NCLM MAS program for 3 years |
| Ingenico Lane 3000 Terminal (optional) | \$421 each |

Service Description

| | |
|--|-------------------|
| Monthly Portal Fee - Includes unlimited user license for the Customer and Admin Portals | \$250/Mo - Waived |
| Implementation Fee - Includes CIS integration, billing process configuration, portal setup, and staff training | \$5,000 - Waived |
| Help Desk Support - Unlimited phone + e-mail inquiries. Assigned Client Success Manager | Included |

All payment channels based on BMS Pay Package.

All fees include recurring, one-time payments, all payment channels, and all card brands (Visa, MasterCard, American Express and Discover).

Product Overview

Black Mountain Software leverages best-in-class technologies to address today's needs and tomorrow's opportunities. BMS Pay is a comprehensive payment solution focused on delivering an intuitive, user-friendly payment experience for citizens, and administrative tools that help staff members perform their daily tasks more efficiently.

Advanced Software-as-Service (SaaS) Solution

BMS Pay's SaaS architecture will "future proof" your online payment application. BMS continues to evolve its platform to stay abreast of the rapid changes in the financial technology industry and meet compliance standards such as: PCI, Nacha, and more.

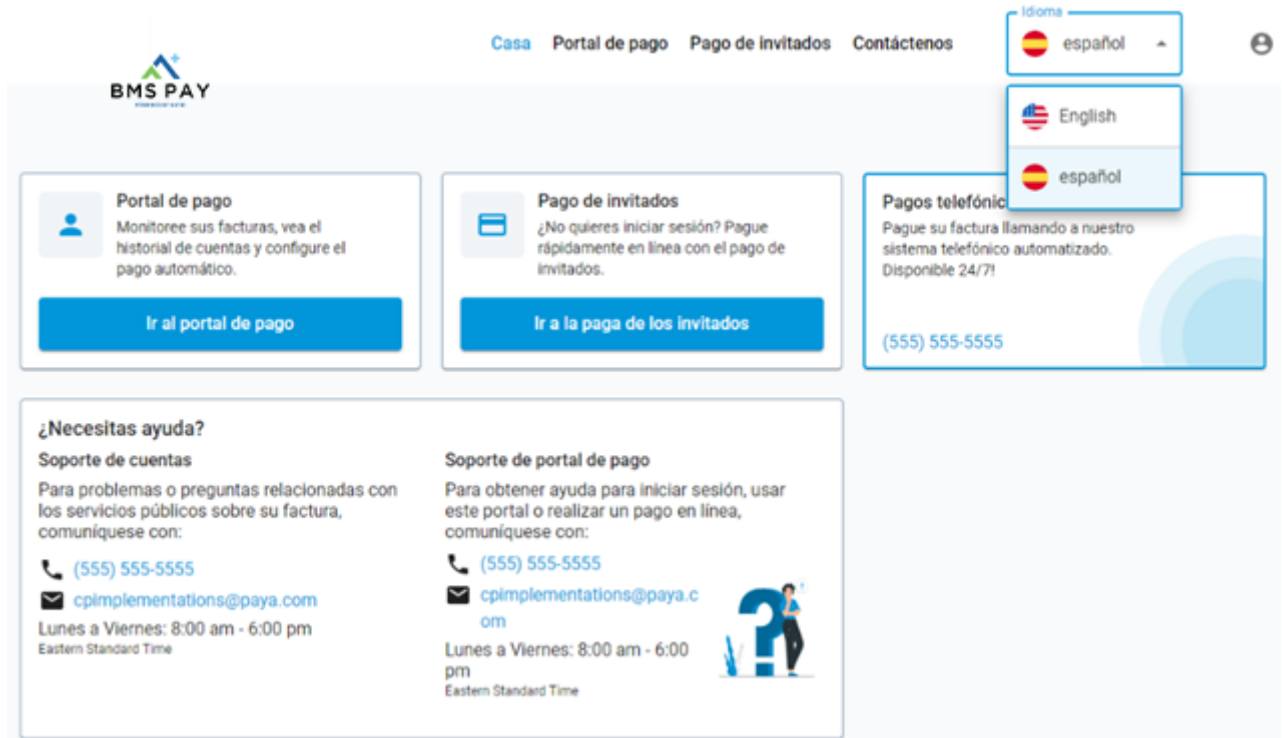
In addition, your organization will never have to perform an upgrade or an update again. You will always run the most current version of software and our team manages all backups, hardware maintenance, system upgrades, etc.

Direct Integration with Your CIS System

BMS Pay is leveraging Nuvei's technology platform, which seamlessly integrates with over 300 municipal software applications. Using batch and real-time transfer methods, we'll save you time and effort by keeping critical account and payment data synched between your CIS/Utility Billing system and BMS Pay.

Multilingual Dashboard Configuration

BMS Pay can be translated into multiple languages, enabling municipal organizations to encourage underserved segments of their customer base to use self-service payment options.



Guest Pay

Offering a Guest Pay or "one-time" payment method is useful for citizens who don't want to create another username and password before being able to pay. Citizens can view their bill amount, due date, and pay with credit/debit cards or ACH transfers. Partial payments can be accepted if this option is supported by your municipality. Payment receipts can be e-mailed or texted.

Integrated Auto-Pay, e-Billing, Text & Pay Options

With Auto-Pay, citizens can have their payments automatically paid on the due date or scheduled for a specific day. e-Billing enables citizens to receive paperless bills

instead of printed bills. With Text & Pay, citizens can opt to receive a text when a bill is posted and pay directly from that message.

Increasing Auto-Pay enrollments improves cash flow and results in fewer collections dollars that municipalities must manage. Transitioning customers from printed to electronic bills drives valuable print and mail cost savings. Text & Pay is an excellent way to provide a self-service payment option to non-technical users who don't want to pay online or via Pay by Phone (IVR).

Easy Mobile Payments...No App Required!

Municipalities can expect 50% or more of their payments to be made using a mobile device. Many citizens don't want to download a mobile app in order to pay. BMS Pay automatically displays information to fit the mobile, tablet, laptop or desktop screen the citizen is using.

We support all mobile devices and these Web browsers: Google Chrome, Apple Safari, Mozilla Firefox, Microsoft Edge and Internet Explorer.

Pay by Phone (IVR)

BMS Pay's integrated Pay by Phone service provides municipalities an assigned dedicated toll-free telephone number that can be accessed directly by citizens or linked to an existing customer support line. IVR enables customers to:

- Make effortless, secure payments, 24/7, using a credit/debit card or e-Check
- Easily check balances and due dates
- Receive instructions in Spanish
- Complete a payment in 2-3 mins.

Utilities benefit because:

- Customer Service Reps (CSRs) can stop taking manual phone payments
- Payments are integrated into BMS Pay
- Staff have more time to focus on other support & service tasks.

IVR gives those non-technically savvy an easy way to pay using their phones. In addition, municipal organizations can minimize manual errors and the handling of sensitive payment information by staff.

Manage Multiple Accounts

Property managers and users with multiple accounts can create a single online profile, and then view and manage all their accounts.

Automated E-mail & Text Reminders

BMS Pay automatically sends a variety e-mail and text reminders when:

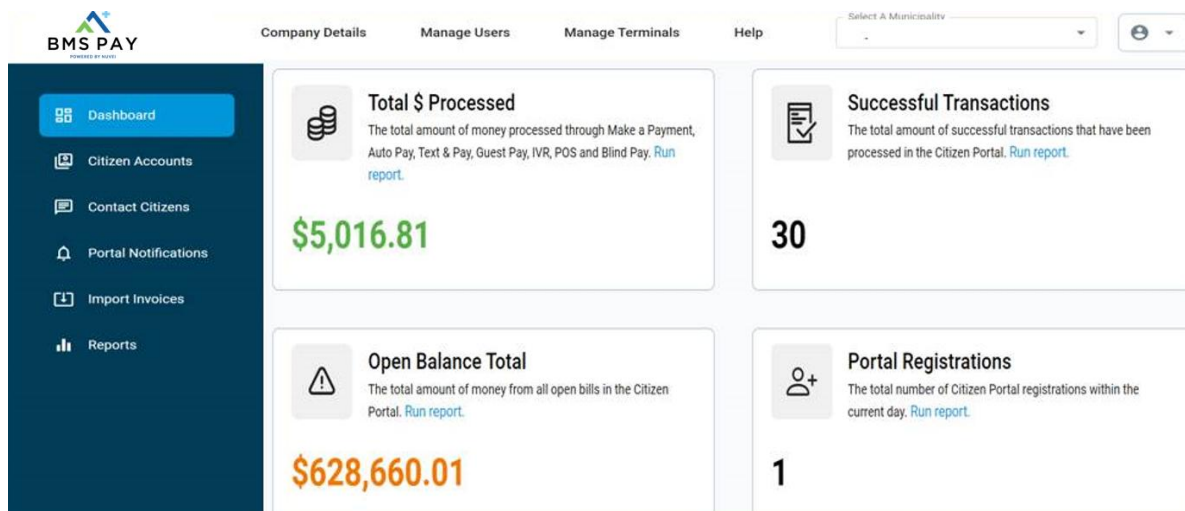
- New bill posting
- Upcoming Auto-Pay payment
- Successful/unsuccessful payment confirmation

Point of Sale (POS)

Staff can process in-person and walk-in payments using a variety of cloud-based, secured EMV and swipe card readers. Payments are directly integrated into BMS Pay.

Admin Portal

BMS Pay's Admin Portal helps staff perform their daily tasks more efficiently. The portal includes payment management tools so staff can quickly and easily accept payments, notify citizens, view trends and insights, build custom reports, and reconcile payment deposits with ease.



Configurable Dashboards

The dashboards show a summary of data, such as: payment volume processed, open balance totals, successful transactions, portal sign-ups and more. Staff can view key performance information that is important to their organizations.

Manage Customer Accounts

Staff can access any customer account in the system and:

- Take payments
- Change account information: address, phone numbers, passwords, etc.
- Enroll citizens in e-Billing, Auto-Pay, and Text & Pay
- Provide portal support

Communicate Directly with Citizens

Portal notifications allow staff members to send e-mail and text messages directly to citizens for: boil water alerts, water main breaks, maintenance issues, news, reminders, and more. Now keeping customers engaged and informed is a simple process.

Reporting

Configurable, real-time reporting in the Admin Portal enables staff to view a variety of standard reports or create their own. Building custom reports is an easy process requiring no software programming knowledge. Reports can be scheduled for delivery: daily, weekly, monthly and more.

Access to accurate, reliable, and relevant data helps your municipality understand customer behavior, track payment information, and improve decision making.

Implementation Process

Once the agreement is signed, your organization will be assigned a dedicated Implementation Manager who will work with your team until the payment site has been launched.

This experienced professional will guide: the Merchant ID application and creation process, data integration, configuration, testing, and training. In general, the implementation process takes about 3-4 months to complete.

Training & Support

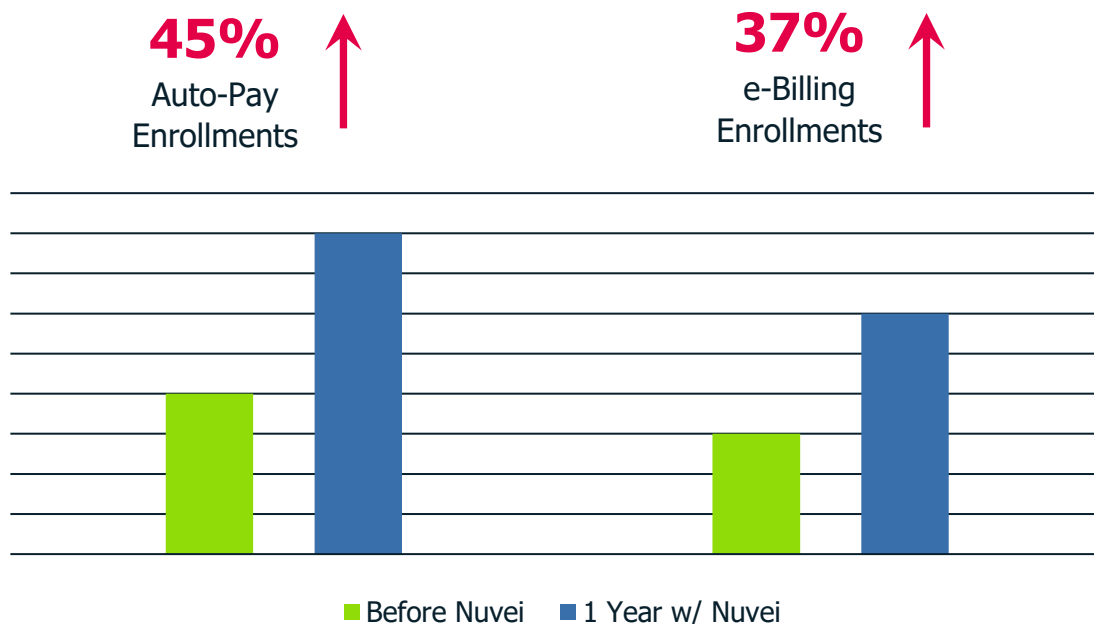
After the payment site is live, remote training and support are included. Staff can contact our dedicated help desk via phone and e-mail, Monday - Friday, 6am - 4pm MT. In case of after-hour emergencies, our on-call support is always available.

Citizen Marketing Services

To encourage citizens to use the new payments platform in order to drive self-service payments and e-Billing and Auto-Pay enrollments, Nuvei offers:

- A dedicated Customer Success Manager
- E-mail campaigns
- Marketing collateral: social media ads, bill inserts, etc.
- Prize giveaways

Our team will develop a customized program for your municipality with the goal of achieving the following adoption improvements (Figure 1).



Client Testimonials

BMS Pay is harnessing Nuvei's technology to guarantee the success of our clients. Below, you'll find a selection of testimonials from satisfied Nuvei clients.



"We've had big growth in online payments, and we really do enjoy working with Nuvei."

Sara W. – Customer Service Manager

"Changing our bill presentment was a game-changer for us in mitigating customer complaints. We couldn't have done that without Nuvei."

Jessica D. - Utility Support Service Manager

"We have happier customers. They're happy with our payment solution, and we're happy with it."

Everett B.
General Manager

"Nuvei has a great customer service team. When I email them, they are so friendly and amazingly fast, I don't have to wait to get a problem fixed. Their customer support and technical support is fast and they understand our needs."

Customer Administrator

"We are pleased with Nuvei. The integration is working well and we are happy to offer mobile technology to our citizens. Nuvei offers excellent customer service and works very hard to serve our court staff. I highly recommend their payment service to other courts."

Presiding Judge
Birmingham Municipal Court

"We like the ease of use and quick response time, and Nuvei's service is excellent."

Court Administrator

Company Overview

Black Mountain Software, Inc. (BMS), deeply rooted in the essence of small-town America, has evolved from its initial establishment in rural Montana into a nationwide leader in government accounting software. Since our founding in 1988, BMS has been at the forefront of addressing the information management needs of local governments across the United States, proudly serving over 600 clients.

Our offerings stand out for being industry-leading solutions that encompass easy-to-use and effective fund accounting, payroll, cash receipting, and utility billing software. Recognized for our unmatched customer support and superior software products, we have become a trusted partner to countless local governments, mirroring the communities from which we originated.

Our commitment to excellence ensures that each client benefits from personalized service and software solutions that are not only advanced but also tailored to meet the specific needs of public sector organizations. As BMS continues to grow, our dedication to enhancing the efficiency and effectiveness of local governments remains the unwavering core of our company.

Summary

Thank you for the opportunity to present a proposal to the Town of Taylorsville, NC. We look forward to partnering with the Town of Taylorsville, NC, and helping you achieve your online payment and e-Billing goals. Please contact me if you have any questions regarding our solution or this proposal.

Sincerely,

Jackson Hollinshead
Mid-Market Account Executive

April 10, 2025

Town of Taylorsville, North Carolina
67 Main Avenue Drive
Taylorsville, NC 28681

Attention: Nathan Hester, Town Manager
Zachary Greene, Finance Director

This letter is to confirm our understanding of the terms and objectives of this engagement and the nature and limitations of the services that will be provided by GWI Tax and Accounting, A Member of Aline Accounting Partners (the "Firm").

The purpose of our engagement is to provide professional outsourced accounting services to Town of Taylorsville, North Carolina ("**Town**") beginning in January 2025. The services we offer and the specific services we have initially identified to provide are outlined in the attached Exhibit A.

This engagement is not a preparation, compilation, review or audit engagement whereby any form of assurance will be provided on the Town financial statements. It is our understanding that management has designated qualified individuals with the necessary expertise, preferably within senior management, to be responsible and accountable for overseeing our services as part of this engagement. By your signature below, you acknowledge that management agrees to evaluate the adequacy of, and accept responsibility for, the results of all the services performed as part of this agreement.

Our fees for this engagement shall be billed at our current rates, plus direct expenses (milage/hotel/meals), based on the level of service provided. Our current rates are as follows:

| Service | Rate/Hour |
|--|-----------|
| Triage and assessment of service needs | 170.00 |
| Consulting | 170.00 |
| Audit preparation | 150.00 |
| Writing financial statements | 150.00 |
| Finance officer services | 150.00 |
| Payroll services | 140.00 |
| Bookkeeping services | 120.00 |
| Travel time | 60.00 |

We understand the maximum billing under this contract is \$10,500; therefore, we will cease work on this contract if or when our billings reach \$10,500 unless an amendment occurs to increase the maximum billing under this contract. Payment for services is due when rendered and interim billings will be submitted as work

progresses and expenses incurred. Invoices are payable upon presentation. If payment is to be made by check, the check shall be mailed to GWI Tax and Accounting, 9650 Strickland Road, Suite 103-268, Raleigh, NC 27615. If payment is to be made by ACH, then payment shall be made to the bank account the Firm provides to you by a password protected PDF file which you should verbally confirm with the Firm before the initial payment is remitted. Any correspondence changing the means of payment shall be verbally confirmed with the Firm by the Town before such change is made and payment remitted.

In the event the Town hires a contractor/employee of the Firm, the Town agrees to pay the Firm a one-time fee of 25% of the annual compensation the Town has offered to the contractor/employee. This fee will not be limited by the maximum billing threshold in the previous paragraph.

In addition, in the event the Firm or any of its employees or agents is called as a witness or requested to provide any information (whether oral, written, or electronic) in any judicial, quasi-judicial, or administrative hearing or trial regarding information or communications that you have provided to the Firm, or any documents and work papers prepared by the Firm in accordance with the terms of this agreement, subject to the not to exceed limits in this agreement, you agree to pay any and all reasonable expenses, including fees and costs for our time at the rates specified in our engagement letter, as well as any legal or other fees that we incur as a result of such appearance or production of documents.

In connection with this engagement, we may communicate with you or others via email transmission. We take reasonable measures to secure your confidential information in our email transmissions, including password protecting confidential documents. However, as email can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom it is directed and only to such parties, we cannot guarantee or warrant that email from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure or communication of email transmissions, or for the unauthorized use or failed delivery of email transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of sales or anticipated profits, or disclosure or communication of confidential or proprietary information.

Unless you indicate otherwise, the Firm may transmit confidential information that you provided us to third parties in order to facilitate delivering our services to you. We have secured confidentiality agreements with all our service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have the appropriate procedures in place to prevent the unauthorized release of confidential information to others. We will remain responsible for the work provided by any third-party service providers used under this agreement. By your signature below, you consent to having confidential information transmitted to entities outside the Firm. Please feel free to inquire if you would like additional information regarding the transmission of confidential information to entities outside the Firm.

It is our policy to keep records related to this engagement for five years. However, the Firm does not keep any original client records, so we will return those to you at the completion of the services rendered under this engagement. When records are returned to you, it is your responsibility to retain and protect your records for possible future use, including potential examination by any government or regulatory agencies.

By your signature below, you acknowledge and agree that upon the expiration of the five-year period, the Firm shall be free to destroy our records related to this engagement.

We appreciate the opportunity to be of service to you and believe this letter correctly expresses the significant terms of our engagement. If you have any questions please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to me.

Cordially,

GWI Tax and Accounting

Patricia P. Galloway Digitally signed by Patricia P. Galloway
Date: 2025.04.10 07:25:10 -04'00'

Patricia P Galloway, CPA
Partner

This letter correctly sets forth our understanding.

Acknowledged and agreed on behalf of Town of Taylorsville, North Carolina by:

Name: _____

Title: _____

Date: _____

This instrument has been preaudited in the manner required by the Local Government Budget and Fiscal Control Act, NCGS 159-28. A Purchase Order will be issued for this Agreement and will be amended prior to any additional expenses incurred over the original Purchase Order Amount.

Finance Officer

Date

Attachment: Exhibit A

Governmental Services

Exhibit A

Description of Services

Examples of bookkeeping and accounting assistance provided:

General Accounting Duties:

- Assist finance director with general local governmental accounting/reporting questions
- Bank reconciliations
 - *Due to the complexity of local government transactions and an effort to reduce time incurred on monthly bank reconciliations, additional time will be incurred at the beginning of the engagement to map bank transactions to the general ledger*
- General Ledger reconciliation to subsidiary ledgers (i.e. accounts receivable, capital assets, etc.)
- Verify adjusting journal entries (AJE's), from prior year audit, have been posted
- Verify the prior year ending account balances agree with published financial statements and with the current year beginning account balances
- Development of annual budget
- Post amendments to adopted budget throughout the fiscal year
- Journal entry preparation or review of client prepared journal entries
- Data entry to accounting software
- Prepare required Federal and State finance department reports (i.e. LGC reports, payroll reports, grant reports, etc.)
- Analyze outstanding checks and identify those that meet the NC Escheat Law requirements. Prepare notifications, prepare and submit the annual report of unclaimed property to NC State Treasurer.
- Analyze customer receivable accounts and identify delinquent accounts eligible for the NC Debt Set Off Collection Program. Prepare notification letters, prepare and submit report to NC Local Government Debt Setoff Clearinghouse.
- Payroll assistance

Monthly Utility Fund Duties:

- Reconcile general ledger account to customer subsidiary ledger
- Assist with utility billing questions, including review and verification of billing adjustments and cut-offs

Accounting and Financial Reporting of Grant Awards

- Prepare or review client prepared Powell Bill reports
- Assist with Federal and State grant reporting (grant documentation, reimbursement requests, monthly, quarterly, annual reporting, etc.)

Audit Preparation and Year-End Duties:

- Participate with unit and auditor in the annual audit planning meeting
- Year-end general ledger review and assistance in preparing adjustments necessary to produce a final trial balance for audit
- Assist in preparing and providing supporting documentation to auditor
- Prepare the Schedule of Expenditures of Federal and State Awards (SEFSA)
- Review new Lease and Subscription agreements to determine proper accounting
- Update annual Lease and Subscription schedules and prepare related journal entries. Provide schedules to auditor.
- Prepare Pension and Other Post-Employment Benefit (OPEB) schedules and journal entries

Consulting Services

- Assist Finance officer in fulfillment of duties as prescribed by the NC Local Government Budget and Fiscal Control Act (NCGS 159-25(a)). *(In accordance with NCGS 159-25(a)(9), the Finance Officer will retain responsibility for ensuring accurate and timely fulfillment of duties).*
- Assist with preparation of the annual budget, including attendance and participation at budget workshops
- Attend board meeting(s) to provide explanations of the unit's financial health and financial indicators derived from financial statement information.
- Perform revenue neutral tax calculation due to property reappraisal
- Assist with accumulating pension and other post-employment benefit (OPEB) data to submit to the actuary firm for actuarial valuations required for annual financial reporting
- Assist with secondary market disclosure requirements of publicly issued debt
- Perform Worker's Compensation Audit
- Train staff in Payroll related functions, i.e., running payroll, how to post payroll tax liabilities, making payments to retirement system (Orbit), ensuring payroll codes are correct for Orit report, etc.

Time and cost estimates will be based upon the condition and availability of financial records ascertained during client intake. Client will provide digital records that provide sufficient detail for the agreed upon services. Digital records may be provided by access to client software or by scanned copies provided by client.

| Accounting Service | Description | Additional Notes |
|--|--|------------------|
| Audit Preparation and Year End Procedures – FY24 | | |
| 1) | Capital Assets and CIP including AJEs | |
| 2) | Update Capital Asset Roll Forward Schedules | |
| 3) | Lease and SBITA AJEs (understand client has evaluated Leases and SBITA and entered data into DebtBook) | |
| 4) | Review Fund Balance to auditor's lead sheet | |
| 5) | Review client prepared Due To/From Schedules | |
| 6) | LGERS workbook, allocations and AJEs | |
| 7) | LEOSSA | |
| 8) | RIAP/OPEB workbook, allocations and AJEs | |
| 9) | Long-Term Debt Rollforward Schedules | |
| | Estimate 70 hours total (this includes hours incurred since January 2025) | \$10,500 |
| | | |

NAACP

Post Office Box 746, Taylorsville, NC 28681

MEMORANDUM

TO: Nathan Hester, Town Manager
Town of Taylorsville

FROM: Bev Millsaps
NAACP

DATE: April 30, 2025

SUBJECT: Request for Road Closure(s) for Special Event

The NAACP requests the closure of one block of First Street SW between Main Avenue and Main Avenue Drive (between the Alexander County Courthouse and the Courthouse Park) in downtown Taylorsville on Saturday, June 14, 2025 from 8:00 a.m. until 10:00 p.m.

The street will be used during the Juneteenth Celebration. We anticipate 400 people to attend the event.

Thank you for your consideration and approval of the requested road closures.

TAYLORSVILLE TOWN COUNCIL
PLANNING BOARD STAFF REPORT

MEETING DATE: Tuesday, May 6, 2025 at 5:30 p.m.

LOCATION: Town Hall Council Chambers



Contents

Text Amendments1

 TA-25-01 1

 TA-25-02 12

 TA-25-03 14

CIRZ-25-0115

 CATEGORY E – REQUESTS TO REZONE TO (R1) FOR HABITAT FOR HUMANITY HOMES..... 16

 CATEGORY G – REQUESTS TO REZONE TO (I), (OI), (RC), or (CC) 17

 CATEGORY H – REQUESTS WHICH ARE INCONSISTENT WITH THE 2045 COMPREHENSIVE PLAN..... 19

Text Amendments

TA-25-01

Planning Board Recommendation: The planning board voted to recommend TA-25-01 to the Alexander County Board of Commissioners and the Taylorsville Town Council on February 13, 2025. The Alexander County Board of Commissioners voted in favor of TA-25-01 on March 10, 2025.

Typo Corrections

Remove Reference to R4 Zone

- §154-60 SR1.4; p. 68

• Current text:

A lot in the R2R, R3, or R4 zoning district which permits the placement of new single wide manufactured homes.

• Proposed text:

A lot in the **R2R or R3** zoning district which permits the placement of new single wide manufactured homes.”

Analysis: There is no R4 zoning district. This mistake was copied over from reference text. Making this change clarifies the law and reduces potential confusion.

List Indicator Mistake

- §154-95; p. 140

- *Current text:*

C. Soil Erosion and Sedimentation Control Plan. The applicant must provide written notice from:

(1) The appropriate state and/or local agencies verifying an Erosion and Sedimentation Control Plan has been received, or

(2) A professional land surveyor, engineer, landscape architect, architect, or professional planner certifying no plan is required.

Developers should not disturb and clear more land than needed for infrastructure and other subdivision related improvements.

C. Water Supply System and Sewage Disposal System Required. Every lot shall be served by a water supply system and sewage disposal system adequate to accommodate the reasonable needs of the proposed use and comply with all applicable health regulations. The applicant must provide evidence that water supply system and sewage disposal system plans have received final approvals by the appropriate agency prior to final plat approval (except as noted in item C(1) below).

- *Proposed text:*

C. Soil Erosion and Sedimentation Control Plan. The applicant must provide written notice from:

(1) The appropriate state and/or local agencies verifying an Erosion and Sedimentation Control Plan has been received, or

(2) A professional land surveyor, engineer, landscape architect, architect, or professional planner certifying no plan is required.

Developers should not disturb and clear more land than needed for infrastructure and other subdivision related improvements.

D. Water Supply System and Sewage Disposal System Required. Every lot shall be served by a water supply system and sewage disposal system adequate to accommodate the reasonable needs of the proposed use and comply with all applicable health regulations. The applicant must provide evidence that water supply system and sewage disposal system plans have received final approvals by the appropriate agency prior to final plat approval (except as noted in item **D**(1) below).

Analysis: Currently, the land development code includes two sections in §154-95 labeled as Part C. Making this change reduces potential confusion in regards to references to §154-95 Part C.

Change “Preformed” to “Performed”

- §154-135; p. 158

- *Current text:*

Notwithstanding the above, a TIS shall not be required if the property to be developed has been the subject of a TIS within the previous three (3) years and the projected trip generation of the newly proposed development is equal to or less than the previous TIS preformed and the trip distribution has not significantly changed.

- **Proposed text:**

Notwithstanding the above, a TIS shall not be required if the property to be developed has been the subject of a TIS within the previous three (3) years and the projected trip generation of the newly proposed development is equal to or less than the previous TIS **performed** and the trip distribution has not significantly changed.

Analysis: The term “preformed” in the current code is a typo. The word was meant to be “performed.”

Change “Article 400” to “Article II, Subpart C”

- §154-135; p. 158

- *Current text:*

All lots shall provide adequate building space in accordance with the development standards contained in Article 400. Lots smaller than the minimum required for residential lots may be developed using built-upon area criteria in accordance with Article II, Subpart C

- **Proposed text:**

All lots shall provide adequate building space in accordance with the development standards contained in Article **II, Subpart C**. Lots smaller than the minimum required for residential lots may be developed using built-upon area criteria in accordance with Article II, Subpart C.

Analysis: The original code referenced an “Article 400,” which was a copy error from a reference text. This should be updated to the correct section of the Alexander Land Development Code, Article II, Subpart C.

North Carolina Environmental Policy Act Name Update

- §154-255; p. 228

- *Current text:*

Environmental Policy Act Document. Any Erosion and Sedimentation Control Plan submitted for a land-disturbing activity for which an environmental document is required by the North Carolina Environment Policy Act (NCGS §113A-1, et seq.) shall be deemed incomplete until a complete environmental document is available for review. The Soil Erosion and Sedimentation Control Administrator shall promptly notify the person submitting the Erosion and Sedimentation Control Plan that the 30 day time limit for review of the Erosion and Sedimentation Control Plan pursuant to this subpart shall not begin until a complete environmental document is available for review.

- **Proposed text:**

Environmental Policy Act Document. Any Erosion and Sedimentation Control Plan submitted for a land-disturbing activity for which an environmental document is required by the **North Carolina Environmental Policy Act** (NCGS §113A-1, et seq.) shall be deemed incomplete until a complete environmental document is available for review. The Soil Erosion and Sedimentation Control Administrator shall promptly notify the person submitting the Erosion and

Sedimentation Control Plan that the 30 day time limit for review of the Erosion and Sedimentation Control Plan pursuant to this subpart shall not begin until a complete environmental document is available for review.

Analysis: The current text of the Land Development Code references the North Carolina Environment Policy Act. The correct title for NCGS §113A is the North Carolina Environmental Policy Act.

Substantive Changes

Historic Overlay District

- **§154-53; p. 45**

- *Proposed text:*

§154-53. Historic Preservation Overlay District

- I. Applicability. The following standards shall apply to all properties in the Historic Preservation Overlay District.
- II. Effect of Historic Preservation Overlay District. The Historic Preservation Overlay District regulations apply in combination with underlying base zoning district regulations and all other applicable standards of this Land Development Code. When Historic Preservation Overlay District standards conflict with underlying base zoning district standards or other regulations of this Land Development Code, the regulations of the Historic Preservation Overlay District will always govern. When no Historic Preservation Overlay District standards are specified, all other applicable regulation of this Land Development Code will govern.
- III. Allowed Uses. All uses permitted in the underlying zoning district, whether by right or as a Special Use, shall be permitted in the Historic Preservation Overlay District in accordance with the procedures established for such uses.
- IV. Certificate of Appropriateness. A building which is located in the Historic Preservation Overlay District cannot be materially altered, restored, moved, or demolished unless a Certificate of Appropriateness has been issued by the Historic Preservation Commission of Alexander County. A Certificate of Appropriateness must be submitted with permit applications prior to review.
- V. Historic Preservation Commission Recommendation. All Special Use, Variance, and Rezoning applications shall be reviewed by the Historic Preservation Commission of Alexander County at its next regular meeting after the application has been submitted in accord with the requirements of this Land Development Code. The Historic Preservation Commission shall forward comments and recommendations to the Alexander County Planning Board within 30 days of the filing of the application. The recommendations shall be presented to all review and decision-making bodies.

Analysis: The Alexander Land Development Code was passed with the intention to insert a section for a Historic Preservation Overlay District. This section was written in consultation with the regional Council on Governments. By establishing a Historic Preservation Overlay District, the county can create additional restrictions that preserve the culture and heritage of the county.

Update to Recreational Motor Sports Facilities

- §154-60, SR 4.12, p. 93-94

- *Current text:*

SR 4.12. Motor Sports Facilities, Recreational

- (1) Site Plan. Major Site Plan required in accordance with §154-329 (Major Site Plan Review).
- (2) Lighting. Adequate lighting shall be placed in areas used for vehicular/pedestrian access including, but not limited to: stairs, sidewalks, crosswalks, intersections, or changes in grade. Lighting mitigation required.
- (3) Separation. A recreational motorsports facility shall not be constructed or newly located within 500 feet of an existing dwelling unit (located in a residential zoning district and not located on the same property as the use).
- (4) Size. A recreational motorsports facility shall have a capacity of less than 100 spectators and/or riders.
- (5) Security. The operations of a recreational motorsports facility shall be totally enclosed by a security fence or wall at least eight (8) feet in height. Entrances and exits should be secured and locked during non-operating hours.
- (6) Perimeter Setback. Fifty (50) feet.
- (7) Public Address/Loudspeakers. Public address and loud speaker systems are prohibited.
- (8) Screening. Screen Class One (1) shall be provided consistent with the requirements of §154-179 (Screen Classification)).
- (9) Number of Tracks Restrictions. A recreational motorsports facility shall contain only one (1) racing track utilizing non-paved surfaces.
- (10) Racing Events. A racing event shall be limited in accordance with the following:
 - a. Number per Calendar Year. Five (5) or fewer.
 - b. Length of Event. An event shall be held for no more than:
 1. Three (3) consecutive days;
 2. Three (3) days in a calendar week; and
 3. Six (6) hours in a day (falling within the permitted hours of operation).
 - c. Number of Contestants. Each event may include no more than 20 total contestants; with no more than 10 contestants allowed on the track at a given time.
 - d. Emergency Preparedness. Employees specifically trained for fire and medical response must be located on-site during all hours of operation.
- (11) Dust Reduction. Unpaved roads, travelways and/or parking areas shall be treated to prevent dust from adverse effects to adjacent properties.
- (12) Sedimentation Control. Permanent control measures are required to retain all non-compacted soils on-site.

(13) Hours of Operation. 8:00 a.m. to 8:00 p.m.

- **Proposed Text:**

SR 4.12. Motor Sports Facilities, Recreational

(1) Site Plan. Major Site Plan required in accordance with §154-329 (Major Site Plan Review).

(2) Lighting. Adequate lighting shall be placed in areas used for vehicular/pedestrian access including, but not limited to: stairs, sidewalks, crosswalks, intersections, or changes in grade. Lighting mitigation required.

(3) Separation. A recreational motorsports facility shall not be constructed or newly located within 500 feet of an existing dwelling unit (located in a residential zoning district and not located on the same property as the use).

(4) Size. A recreational motorsports facility shall have a seating capacity of less than 300 spectators.

(5) Security. The operations of a recreational motorsports facility shall be totally enclosed by a security fence or wall at least eight (8) feet in height. Entrances and exits should be secured and locked during non-operating hours.

(6) Perimeter Setback. Fifty (50) feet.

(7) Public Address/Loudspeakers. Public address and loud speaker systems are prohibited.

(8) Screening. Screen Class One (1) shall be provided consistent with the requirements of §154-179 (Screen Classification)).

(9) Number of Tracks Restrictions. A recreational motorsports facility shall contain only one (1) racing track utilizing non-paved surfaces.

(10) Racing Events. A racing event shall be limited in accordance with the following:

a. Number per Calendar Year. Twenty (20) a year or fewer

b. Length of Event. An event shall be held no more than

1. Three (3) consecutive days;

2. Three (3) days in a calendar week; and

3. Eight (8) hours in a week (falling within permitted hours of operation)

c. Number of Contestants. Each event may include no more than 30 total contestants; with no more than 15 contestants allowed on the track at a given time.

d. Emergency Preparedness. Employees specifically trained for fire and medical response must be located on-site during all hours of operation.

(11) Dust Reduction. Unpaved roads, travelways and/or parking areas shall be treated to prevent dust from adverse effects to adjacent properties.

(12) Sedimentation Control. Permanent control measures are required to retain all non-compacted soils on-site.

(13) Hours of Operation: 8:00 a.m. to 10:00 p.m.

Commented [CP1]:

- §154-400; p. 365

- **Current text:**

Motor Sports Facility, Recreational. A motor sports facility designed and operated primarily for racing practice purposes. Recreational motor sports facilities do not provide: seating, cover, concessions or restrooms for spectators/patrons and shall have a capacity of less than 100 spectators and/or riders.

- **Proposed text:**

Motor Sports Facility, Recreational. A motor sports facility designed and operated primarily for racing small-engine vehicle purposes. **Small-engine vehicles shall be defined as lawnmowers, go-karts, ATVs, and other vehicles that operate with engine sizes no more than 500cc.**

Analysis: The current code is fairly restrictive in regards to what is allowed for small motor racing. The zoning department has received requests to update the code to allow for small organizations to host small-engine racing such as lawnmower or go-kart events. The changes proposed above would be more permissive in regards to the capacity, duration, and number of events per year for such small-engine racing events.

The current text of code is also overly restrictive in regards to the allowable structures and activities that could occur at a Recreational Motor Sports Facility. The current text eliminates the unnecessary restrictions, but includes a provision that caps the engine size at 500cc, which would ensure that louder, more powerful vehicles were not permitted at these locations.

Conservation Subdivision Update

- §154-88, A; p. 136

- **Current text:**

§154-88. Conservation Subdivision Standards

Conservation subdivision standards shall apply to all subdivisions proposing 100 lots or more. Applicants can choose to apply for a conservation on subdivisions of any size.

A. Open space shall:

- (1) Comprise a minimum of 25 percent of the project area. Subdivisions proposing 100 or more lots may not use the floodway area to determine the overall density calculation but may count the floodway area for open space requirements. Floodplain areas are allowed to be calculated for both density and open space requirements.
- (2) Be composed of (in order of which lands should be designated as open space first): primary conservation area, secondary conservation area, and any remaining lands necessary.
- (3) Be designated so that a minimum of 50 percent of the proposed open space is contiguous and, where possible, adjoins open space or other protected areas (including protected forests or wildlife areas) outside the project area.
- (4) Be designated so that, where possible, a majority of the lots directly abut open space to provide residents with direct views and access.

(5) Be accessible by safe and convenient pedestrian access from all adjoining lots (except in the case of farmland or other resources areas vulnerable to trampling damage or human disturbance).

(6) Be used as follows:

- a. Conservation of natural resources, archeological resources or historical resources;
- b. Agriculture, horticulture, or silviculture, provided all applicable best management practices are used to minimize environmental impacts;
- c. Passive recreation;
- d. Active recreation provided impervious surfaces are limited to a maximum of 12 percent of the total open space area;
- e. Nonstructural stormwater management practices;
- f. Easements for drainage, access, and underground utility lines; and
- g. Water, septic, and sewer systems.

(7) Not be used as follows:

- a. For motor vehicles (except for maintenance purposes as provided for in the Open Space Management Plan); and
- b. Roads, parking lots and impervious surfaces (except when accessory to active recreational uses).

B. Open Space Ownership. The applicant must identify the current and future owner(s) of open space responsible for maintaining the area/facilities. The responsibility for maintaining the open space and its facilities shall be borne by the owner. If a homeowners' association is the owner:

- a. Membership in the association shall be mandatory and automatic for all homeowners in the subdivision and their successors; and
- b. The association shall have lien authority to ensure the collection of dues from all members.

C. Open Space Management. The applicant shall submit "Open Space Management Plan" which includes:

- (1) A statement allocating maintenance responsibilities and establishing guidelines for the upkeep of open space and its facilities;
- (2) Cost estimates for maintenance, operation and insurance needs for the open space;
- (3) A means by which funds will be obtained for all management expenses;
- (4) A provision allowing the Subdivision Administrator to approve plan change; and
- (5) Criteria for plan enforcement.

• **Proposed text:**

§154-88. Conservation Subdivision Standards

The purpose of the conservation residential development standards is to emphasize the importance of the conservation of natural areas and important habitats, enhance surface water quality, maintain and enhance the tree canopy, protect natural areas, and provide useable common open space for residents.

Conservation subdivision standards shall apply to all subdivisions proposing 100 lots or more. Applicants can choose to apply for a conservation on subdivisions of any size.

A. Open space shall:

- (1) Comprise a minimum of 25 percent of the project area. Subdivisions proposing 100 or more lots may not use the floodway area to determine the overall density calculation but may count the floodway area for open space requirements. Floodplain areas are allowed to be calculated for both density and open space requirements.
- (2) Be composed of (in order of which lands should be designated as open space first): primary conservation area, secondary conservation area, and any remaining lands necessary.
- (3) Be designated so that a minimum of 50 percent of the proposed open space is contiguous and, where possible, adjoins open space or other protected areas (including protected forests or wildlife areas) outside the project area.
- (4) Be designated so that, where possible, a majority of the lots directly abut open space to provide residents with direct views and access.
- (5) Be accessible by safe and convenient pedestrian access from all adjoining lots (except in the case of farmland or other resources areas vulnerable to trampling damage or human disturbance).
- (6) Be used as follows:
 - a. Conservation of natural resources, archeological resources or historical resources;
 - b. Agriculture, horticulture, or silviculture, provided all applicable best management practices are used to minimize environmental impacts;
 - c. Passive recreation;
 - d. Active recreation provided impervious surfaces are limited to a maximum of 12 percent of the total open space area;
 - e. Nonstructural stormwater management practices;
 - f. Easements for drainage, access, and underground utility lines; and
 - g. Water, septic, and sewer systems.
- (7) Not be used as follows:
 - a. For motor vehicles (except for maintenance purposes as provided for in the Open Space Management Plan); and
 - b. Roads, parking lots and impervious surfaces (except when accessory to active recreational uses).

B. Open Space Ownership. The applicant must identify the current and future owner(s) of open space responsible for maintaining the area/facilities. The responsibility for maintaining the open space and its facilities shall be borne by the owner. If a homeowners' association is the owner:

- a. Membership in the association shall be mandatory and automatic for all homeowners in the subdivision and their successors; and
- b. The association shall have lien authority to ensure the collection of dues from all members.

C. Open Space Management. The applicant shall submit "Open Space Management Plan" which includes:

(1) A statement justifying the purpose of the open space and how it will serve the interests delineated in Section A.

(2) A statement allocating maintenance responsibilities and establishing guidelines for the upkeep of open space and its facilities;

(3) Cost estimates for maintenance, operation and insurance needs for the open space;

(4) A means by which funds will be obtained for all management expenses;

(5) A provision allowing the Subdivision Administrator to approve plan change; and

(6) Criteria for plan enforcement.

- §154-88, G; p. 138

- *Current text:*

Structure Placement. Structures should be placed as closely to internal roads as permitted. The reviewing agency may reduce the front yard setback to a minimum of five (5) feet; taking into consideration sound engineering, public safety concerns and community character when applying the standards. Structures may be: (1) located in the side yard setback required by the zoning district regulations; and (2) placed as closely together as permitted by the North Carolina State Building Code.

- *Proposed text:*

Structure Placement. Structures should be placed as closely to internal roads as permitted. The reviewing agency may reduce the front and/or side setback to a minimum of five (5) feet; taking into consideration **open space management**, sound engineering, public safety concerns and community character when applying the standards.

- §154-400, p. 350

- *Proposed insert text:*

Conservation Subdivision: A residential development that seeks to conserve natural areas and important habitats, enhance surface water quality, maintain and enhance the tree canopy, protect natural areas, and provide useable common open space for residents.

Analysis: The sections of the land development code that pertain to Conservation Subdivisions do not include a definition or a purpose for the provision. There has been some confusion from developers as to the purpose of the conservation subdivision allowances and includes no requirements for the developer to explain how their open space adheres to the purpose of the provisions in exchange for their reduced density requirements. Making this change will ensure that developments created under this provision suit the purpose for which it was included.

Additionally, the conservation subdivision requirements include language concerning the distance between *residential* buildings in subdivisions. The code; however, references density restrictions

according to North Carolina State Building Code, which governs the building limitations of *commercial* buildings. This creates an issue in which, as written, the code is unenforceable. The Building Inspections Department is limited to enforcing the North Carolina State Residential Building Code when inspecting residences. This discrepancy creates a situation in which a developer can simply ignore the code upon building.

Removing this provision would give approval authorities the ability to make decisions which are enforceable, yet in line with public safety concerns and community character.

Stormwater Regulations Effective Date Change

- §154-243, p. 222

- *Current text:*

This stormwater regulations of this Subpart B shall take effect January, 2025.

- *Proposed text:*

This stormwater regulations of this Subpart B shall take effect **March 1, 2026**.

- §154-253, F; p. 225

- *Current text:*

Plan Approval Exceptions. Notwithstanding the general requirement to obtain an Erosion and Sedimentation Control Plan approval prior to undertaking land-disturbing activity, Plan approval shall not be required for land-disturbing activity that does not exceed one acre of land disturbance. No Erosion and Sedimentation Control Plan approval is required if a building permit has been obtained prior to the effective date of this subpart (January 1, 2025) and Erosion and Sedimentation Control Plan approval was not required under State rules. In determining the area, lands under one or diverse ownership being developed as a unit will be aggregated.

- *Proposed text:*

Plan Approval Exceptions. Notwithstanding the general requirement to obtain an Erosion and Sedimentation Control Plan approval prior to undertaking land-disturbing activity, Plan approval shall not be required for land-disturbing activity that does not exceed one acre of land disturbance. No Erosion and Sedimentation Control Plan approval is required if a building permit has been obtained prior to the effective date of this subpart (**March 1, 2026**) and Erosion and Sedimentation Control Plan approval was not required under State rules. In determining the area, lands under one or diverse ownership being developed as a unit will be aggregated.

- §154-272; p. 240

- *Current text:*

This subpart becomes effective on January 1, 2025.

- *Proposed text:*

This subpart becomes effective on **March 1, 2026**.

Analysis: The Land Development Code includes a number of provisions related to stormwater control and flood hazard mitigation. These requirements require plans to be submitted that demonstrate how the property owner will mitigate potential stormwater runoff. At the current time, Alexander County does not employ an engineer and does have the capacity or training to enforce these restrictions. Moving the date to March of 2026 gives the county more time to study and evaluate these restrictions.

TA-25-02

Planning Board Recommendation: The planning board voted to recommend TA-25-02 to the Alexander County Board of Commissioners and the Taylorsville Town Council on March 20, 2025.

Planning Board – Alternate Member

- §154-303, p. 246

- *Current text:*

§154-303.Alexander County Planning Board

- A. Powers and Duties Pursuant to This Chapter. Without limiting any authority granted to the Alexander County Planning Board by law or by regulations, the Planning Board shall have the following powers and duties with respect to this Chapter, to be carried out in accordance with the terms of this Chapter:
 - (1). Studies and Surveys. To perform studies and surveys of the present conditions and probable future development of the County and its environs.
 - (2). Administrative Amendments. To initiate administrative amendments to the Comprehensive Plan by adopted motion and submittal to the Planning Director.
 - (3). Substantive Amendments. To initiate and review substantive amendments to the Comprehensive Plan and make recommendations to the Board of Commissioners for final action thereon.
 - (4). Text Amendments. To initiate text amendments to this Chapter by adopted motion and submittal to the Planning Director; and to review any proposed text amendment and make recommendations to the Board of Commissioners for final action thereon.
 - (5). Map Amendments. To initiate map amendments to the Official Zoning Map by adopted motion; and to review any proposed map amendment and make recommendations to the Board of Commissioners for final action thereon.
 - (6). Plan Review. To approve, approve conditionally or deny any plan for a subdivision for which it is the reviewing agency and any plan referred to it by another reviewing agency.
 - (7). Special Fill Permits. To review special fill permit applications and take action thereon.
 - (8). Additional Powers and Duties. Such additional powers and duties as may be set forth for the Planning Board elsewhere in this Chapter and in other laws and regulations.
- Membership.
- B. Five (5) members appointed by the Board of Commissioners, and two (2) members appointed by the Taylorsville Town Council.
- C. Terms. Overlapping terms of three (3) years.
- D. Vacancies. Any vacancy shall be filled for the unexpired term in the same manner as the initial appointment.

- E. Officers. The Planning Board shall elect a Chair, Vice-Chair, and Secretary from its members, who shall serve for one (1) year or until reelected or until their successors are elected.
- F. Rules. The Planning Board shall adopt rules and bylaws in accordance with the provisions of this Chapter, NCGS §160D-301 and the Alexander County Planning Board Rules of Procedure. The Planning Director or designee shall serve as the body's parliamentarian.
- G. Meetings. Meetings of the Planning Board shall be held at the call of the Chair (or in his/her absence, the Vice-Chair), or the Planning Director and at such other times as the Planning Board may determine. The Chair (or in his/her absence, the Vice-Chair) may administer oaths and compel the attendance of witnesses by subpoena. All meetings or hearings of the Planning Board shall be open to the public.
- H. Records. The Planning Board shall keep minutes of its proceedings, showing the vote of each member upon each question, or if absent or failing to vote, indicating that fact.

I.

- **Proposed text:**

- A. Powers and Duties Pursuant to This Chapter. Without limiting any authority granted to the Alexander County Planning Board by law or by regulations, the Planning Board shall have the following powers and duties with respect to this Chapter, to be carried out in accordance with the terms of this Chapter:
 - (1). Studies and Surveys. To perform studies and surveys of the present conditions and probable future development of the County and its environs.
 - (2). Administrative Amendments. To initiate administrative amendments to the Comprehensive Plan by adopted motion and submittal to the Planning Director.
 - (3). Substantive Amendments. To initiate and review substantive amendments to the Comprehensive Plan and make recommendations to the Board of Commissioners for final action thereon.
 - (4). Text Amendments. To initiate text amendments to this Chapter by adopted motion and submittal to the Planning Director; and to review any proposed text amendment and make recommendations to the Board of Commissioners for final action thereon.
 - (5). Map Amendments. To initiate map amendments to the Official Zoning Map by adopted motion; and to review any proposed map amendment and make recommendations to the Board of Commissioners for final action thereon.
 - (6). Plan Review. To approve, approve conditionally or deny any plan for a subdivision for which it is the reviewing agency and any plan referred to it by another reviewing agency.
 - (7). Special Fill Permits. To review special fill permit applications and take action thereon.
 - (8). Additional Powers and Duties. Such additional powers and duties as may be set forth for the Planning Board elsewhere in this Chapter and in other laws and regulations.
- J. Five (5) members appointed by the Board of Commissioners, and two (2) members appointed by the Taylorsville Town Council. One (1) alternate member may be selected by the Board of Commissioners who shall vote in the absence of another member, a recusal of a member from a particular issue at hand, or a vacancy on the Planning Board exists. The alternate shall have the same rights and responsibilities as a regular member when serving in place of a regular member. Alternates are encouraged to attend all meetings.
- K. Terms. Overlapping terms of three (3) years.

- L. Vacancies. Any vacancy shall be filled for the unexpired term in the same manner as the initial appointment.
- M. Officers. The Planning Board shall elect a Chair, Vice-Chair, and Secretary from its members, who shall serve for one (1) year or until reelected or until their successors are elected.
- N. Rules. The Planning Board shall adopt rules and bylaws in accordance with the provisions of this Chapter, NCGS §160D-301 and the Alexander County Planning Board Rules of Procedure. The Planning Director or designee shall serve as the body's parliamentarian.
- O. Meetings. Meetings of the Planning Board shall be held at the call of the Chair (or in his/her absence, the Vice-Chair), or the Planning Director and at such other times as the Planning Board may determine. The Chair (or in his/her absence, the Vice-Chair) may administer oaths and compel the attendance of witnesses by subpoena. All meetings or hearings of the Planning Board shall be open to the public.
- P. Records. The Planning Board shall keep minutes of its proceedings, showing the vote of each member upon each question, or if absent or failing to vote, indicating that fact.

Analysis

Placing an alternate member on the Planning Board would be helpful in decision-making as, occasionally, members are not able to attend meetings. This can create an issue, not just with meeting quorum, but meeting the requisite supermajorities to decide variances.

TA-25-03

Planning Board Recommendation: The planning board voted to recommend TA-25-03 to the Taylorsville Town Council on April 10, 2025.

Text Amendment for the Town of Taylorsville

PROPOSED TEXT AMENDMENTS TO BE CONSIDERED BY THE ALEXANDER COUNTY/TOWN OF TAYLORSVILLE PLANNING BOARD DUE TO THE EXPIRATION OF THE PLANNING CONTRACT BY AND BETWEEN THE COUNTY AND THE TOWN OF TAYLORSVILLE WHICH WILL TERMINATE EFFECTIVE JUNE 30, 2025

Jurisdiction Changes—Town of Taylorsville

The current Land Development Code of Alexander County, Article I, Section 154-4 now reads as follows:

- *Current text:*

§154-4. Jurisdiction

Unless otherwise noted, the provisions of this Chapter shall apply to the unincorporated areas of Alexander County lying outside the extraterritorial jurisdiction of any municipality and the incorporated areas and extraterritorial jurisdiction of any city or town specifically requesting its enforcement by Alexander County upon the agreement of the Alexander County Board of Commissioners, both in

accordance with the use districts shown on the Zoning Map titled the "Official Zoning Map of Alexander County, North Carolina" and subsequent amendments thereto. (In making such a request, the city or town must comply with the requirements of NCGS §160D-105). In no instance shall this Chapter apply to any area which is not duly established and identified as a zoning area as shown on the "Official Zoning Map of Alexander County, North Carolina." Said map and all explanatory matters thereon accompany and are hereby made a part of this Chapter. This Chapter and Map shall be on file in the Office of the Commissioners

Thus, upon the expiration of the contract on June 30, 2025, the Land Development Code as adopted would not apply with the town limits and its ETJ.

It is suggested that a text amendment be made to Section 154-4 to read as follows so the LDC will be applicable within the Town limits and its extraterritorial jurisdiction.

- Proposed text:

The provisions of this Chapter shall apply to the incorporated areas and the areas lying within the extraterritorial jurisdiction of the Town of Taylorsville in accordance with the use districts shown on the Zoning Map titled the "Official Taylorsville Zoning Map" which map was the same map before the official public hearing held before the Taylorsville Town Council on May 7, 2024 and subsequent amendments thereto. In no instance shall this Chapter apply to an area which is not duly established and identified as a zoning area as shown on the "Official Taylorsville Zoning Map" Said map and all explanatory matter thereon accompany and are already a part of this Chapter by the action of the Taylorsville Town Council on May 7, 2024. This Chapter and Map shall remain and be on file in the office of the Clerk of the Town of Taylorsville.

Title Change

The Code shall be retitled: Land Development Code of Taylorsville.

For clarity-these text amendments do not apply to the Land Development Code of Alexander County. That is the Land Development Code of Alexander County will continue to be in place for all areas of Alexander County not within the town limits of Taylorsville or its ETJ,

These text amendments are for consideration and adoption by the Town and to be effective July 1, 2025.

CIRZ-25-01

Planning Board Recommendation: The planning board voted to recommend CIRZ-25-01 to the Alexander County Board of Commissioners and the Taylorsville Town Council on March 20, 2025 with an addendum recommended on April 10, 2025. The Alexander County Board of Commissioners voted in favor of TA-25-01 on April 7, 2025.

BACKGROUND: Following the passage of the new Land Development Code and county-wide rezoning that occurred in May of 2024, the Alexander County Planning Department began fielding requests from some citizens to change the zoning that pertained to their parcels. These citizens were informed that,

per **GS § 160D-602(b)** that once the county received fifty (50) requests concerning fifty (50) parcels, the county would consider a Large-Scale Zoning Map Amendment to potentially change their parcels. In December of 2024, the newly passed **GS §160D-601(d)** went into effect, requiring owner signatures to approve or enforce any down-zoning on an individual's property without their written consent. Down-zoning is defined in the statute as decreasing development density or reducing land development uses. The vast majority of requests fell under this definition, so the planning department began collecting signatures for residents who indicated interest in county-initiated rezoning.

By February 28, 2025 the Planning Department had collected rezoning requests from the requisite number of property owners for the required number of parcels to initiate a Large-Scale Zoning Map Amendment. This staff report contains the information on the parcels located in the Town of Taylorsville or the ETJ that are to be considered for change. These parcels have been grouped into categories based on the purpose of the rezoning being requested.

CATEGORY E – REQUESTS TO REZONE TO (R1) FOR HABITAT FOR HUMANITY HOMES

Five (5) property owners have submitted applications concerning **fourteen (14)** parcels requesting to change to R1 zoning. Each of these properties were originally owned by Habitat for Humanity. Many were originally classified as Office Institutional (OI), as Habitat for Humanity is a non-profit, and some were listed as R2 or MU. These properties were designed for density and have access to both public water and sewer.

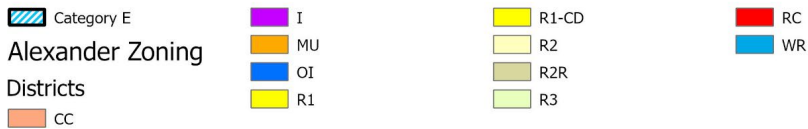
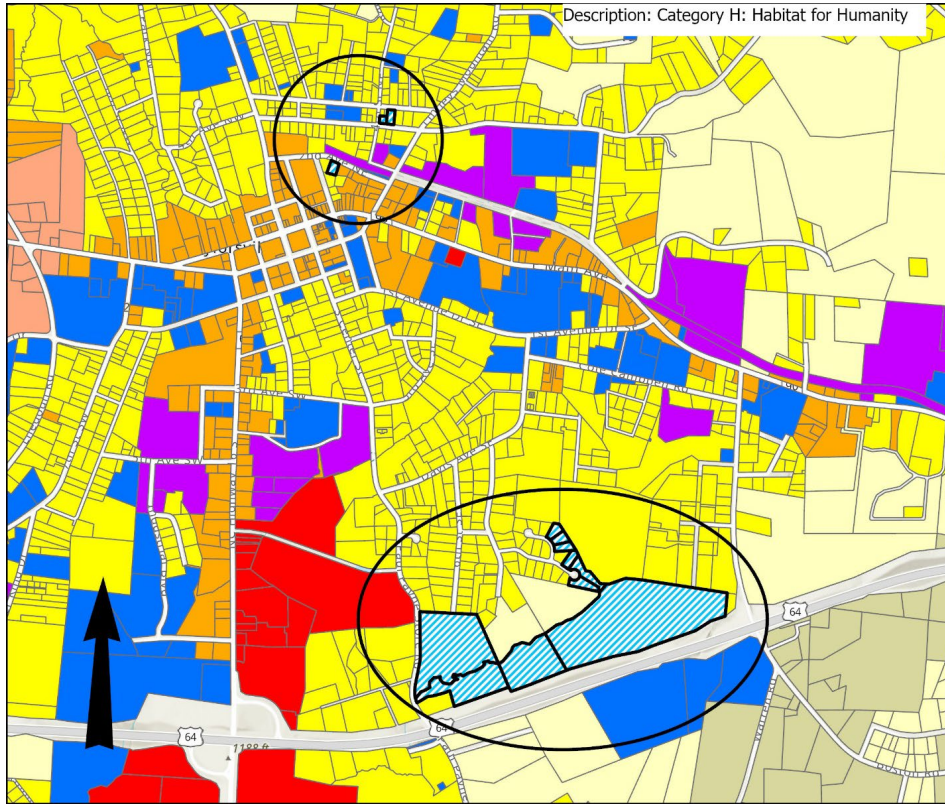
Rezoning these parcels would be consistent with the 2045 Comprehensive Plan.

Property Owners and Parcels

| Owner(s) | Address | Township | PIN(s) | Current Zone |
|--|---------------------------|--------------|------------|--------------|
| Alexander County Habitat for Humanity | 0 Paul Payne Store Rd | Taylorsville | 3759736003 | R2 |
| | 0 Boston Rd | ETJ | 3759937305 | OI |
| | 0 US 64 E | ETJ | 3759825825 | OI |
| | 0 Helens Way | Taylorsville | 3759931726 | OI |
| | 0 Helens Way | Taylorsville | 3759931876 | OI |
| | 91 5 th Ave N | Taylorsville | 3759699111 | OI |
| | 4 th Ave N | Taylorsville | 3759698038 | OI |
| | 157 2 nd Ave N | Taylorsville | 3759682552 | MU |
| | 0 Paul Payne Store Rd | ETJ | 3759728611 | R2 |
| | 0 Paul Payne Store Rd | ETJ | 3759728611 | R2 |
| Bridgett Cox | 34 Cooksey Ct | Taylorsville | 3759848268 | OI |
| LaPorsha Craig | 56 Cooksey Ct | Taylorsville | 3759847397 | OI |
| Brittany Kerley | 22 Cooksey Ct | Taylorsville | 3759849109 | OI |
| Jonni Moore | 153 Helens Way | Taylorsville | 3759849074 | OI |

Category E: Habitat for Humanity

Description: Category H: Habitat for Humanity



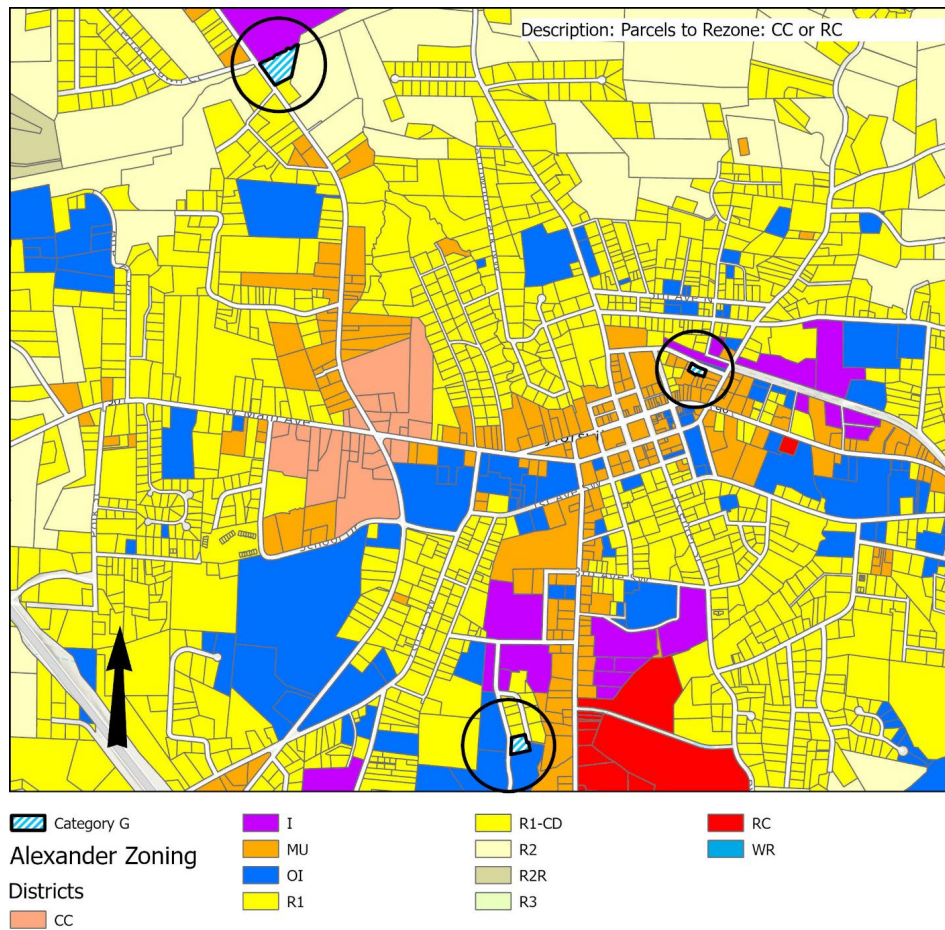
CATEGORY G – REQUESTS TO REZONE TO (I), (OI), (RC), or (CC)

Four (4) property owners have submitted applications concerning **Three (3)** parcels requesting a change to Community Commercial (CC) or Regional Commercial (RC).

Rezoning these parcels would be consistent with the 2045 Comprehensive Plan.

Property Owners and Parcels

| Owner | Address | Township | PIN(s) | Current Zone | Proposed Zone | Purpose |
|--------------------------------------|---------------------------|--------------|------------|--------------|---------------|-------------------------------|
| Rickey Hammer | 0 5 th Ave SW | Taylorsville | 3759434944 | R1 | RC | Commercial storage/ garage |
| Chris Harrington Renee Harrington | 0 NC 16 Hwy N | Taylorsville | 3850116916 | R1 | CC | Possible automotive repair |
| A & M Feed Service, LLC | 121 2 nd Ave N | Taylorsville | 3759685460 | MU | CC | Motorcycle repair |



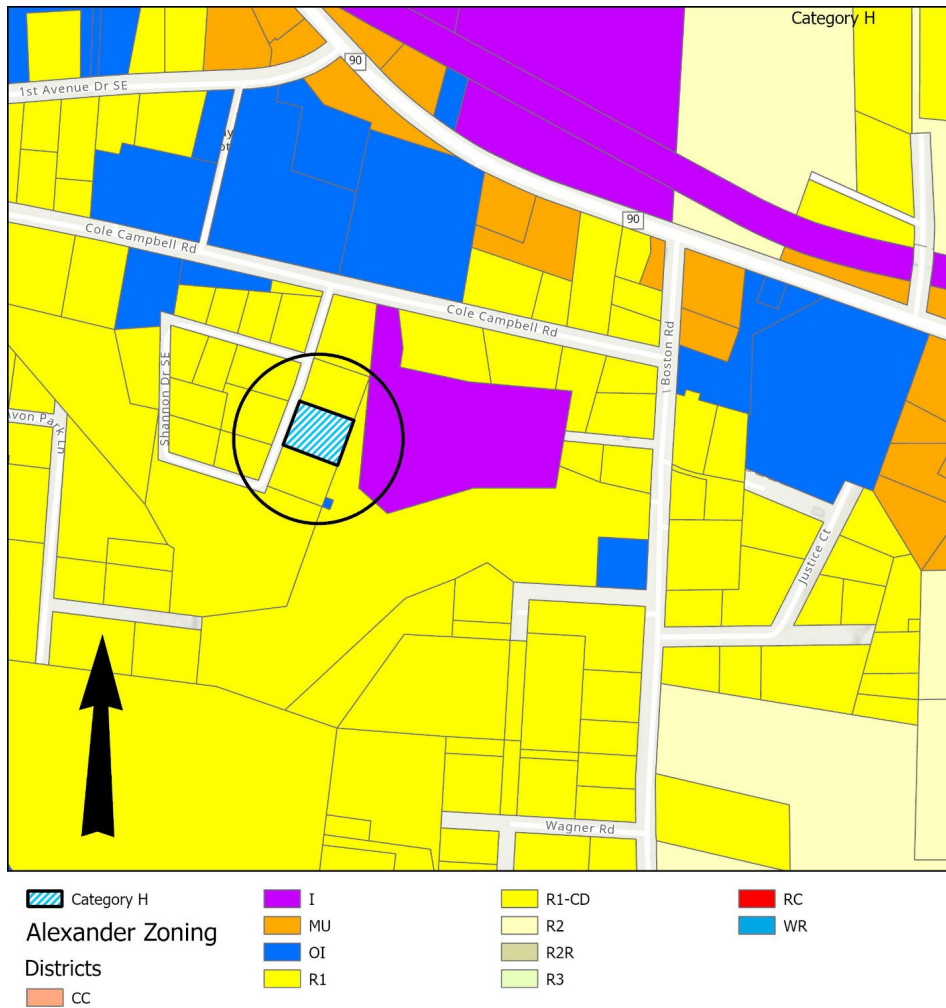
CATEGORY H – REQUESTS WHICH ARE INCONSISTENT WITH THE 2045 COMPREHENSIVE PLAN

One (1) property owner has submitted an application concerning **one (1)** parcel with a request that would not be consistent with the 2045 Comprehensive Plan. The 2045 Comprehensive Plan was passed in April of 2024 as a guide to future development in Alexander County. Included in the 2045 Comprehensive Plan are areas designated as **Urban Services Areas**. These are areas designated for urban-scale development and higher density, which will help foster growth and make county services more efficient.

The applicant in this category has asked for R2 zoning to allow the placement of a doublewide. North Carolina state law (GS § 160D-604) does not require 100% consistency in zoning maps with the Comprehensive Plan, but it does require a statement with each zoning amendment addressing the consistency with the plan and the reasons for the recommendation. The law reads,

*§ 160D-604. Planning board review and comment. (d) Plan Consistency. - When conducting a review of proposed zoning text or map amendments pursuant to this section, the planning board shall advise and comment on whether the proposed action is consistent with any comprehensive or land-use plan that has been adopted and any other officially adopted plan that is applicable. The planning board shall provide a written recommendation to the governing board that addresses plan consistency and other matters as deemed appropriate by the planning board, but **a comment by the planning board that a proposed amendment is inconsistent with the comprehensive or land-use plan shall not preclude consideration or approval of the proposed amendment by the governing board.** If a zoning map amendment qualifies as a "large-scale rezoning" under G.S. 160D-602(b), the planning board statement describing plan consistency may address the overall rezoning and describe how the analysis and policies in the relevant adopted plans were considered in the recommendation made.*

| | | | | |
|---------------|--|--------------|------------|---|
| Zachary Price | 0 Shannon Park Circle | Taylorsville | 3759958652 | ✓ |
| Details: | Mr. William Conley recently received a variance for his property on Ben Eller Ln to remove a double-wide mobile home. His intention was to move that double-wide to this property. | | | |



Town of Taylorsville



AN ORDINANCE AMENDING SECTION'S §154-60 SR1.4; P.68, §154-95; P.140, §154-135; P.158, §154-135; P.158, §154-225; P.228, §154-53; P.45, §154-60, SR 4.12, P.93-94, §154-400; P. 365, §154-88, A; P.136, §154-88, G; P.138, §154-100, P. 350, §154-243, P. 222, §154-253, F; P. 225, 154-272; P. 240 OF THE TOWN OF TAYLORSVILLE LAND DEVELOPMENT CODE.

WHEREAS, after proper notification a Public Hearing was held before the Taylorsville Town Council on May 6th, 2025, to consider a proposed amendment to the Town of Taylorsville Land Development Code.

WHEREAS, after a _____ vote, the Town Council for the Town of Taylorsville approved a text change to the Town of Taylorsville Land Development Code reflected in section's §154-60 SR1.4; p.68, §154-95; p.140, §154-135; p.158, §154-135; p.158, §154-225; p.228, §154-53; p.45, §154-60, SR 4.12, p.93-94, §154-400; p. 365, §154-88, A; p.136, §154-88, G; p.138, §154-100, p. 350, §154-243, p. 222, §154-253, F; p. 225, 154-272; p. 240 to the Town of Taylorsville Land Development Code.

NOW THEREFORE BE IT ORDAINED, by the Town Council of the Town of Taylorsville, that the Town of Taylorsville Land Development Code is amended to reflect the adopted changes as written below.

1. **§154-60 SR1.4; p. 68**
 - a. "A lot in the R2R or R3 zoning district which permits the placement of new single wide manufactured homes."
2. **§154-95; p. 140**
 - a. C. Soil Erosion and Sedimentation Control Plan. The applicant must provide written notice from:
 - (1) The appropriate state and/or local agencies verifying an Erosion and Sedimentation Control Plan has been received, or
 - (2) A professional land surveyor, engineer, landscape architect, architect, or professional planner certifying no plan is required.
 - b. Developers should not disturb and clear more land than needed for infrastructure and other subdivision related improvements.
 - c. D. Water Supply System and Sewage Disposal System Required. Every lot shall be served by a water supply system and sewage disposal system adequate to accommodate the reasonable needs of the proposed use and comply with all applicable health regulations. The applicant must provide evidence that water supply system and sewage disposal system plans have received final approvals by the appropriate agency prior to final plat approval (except as noted in item
 - d. D(1) below).
3. **§154-135; p. 158**
 - a. Notwithstanding the above, a TIS shall not be required if the property to be developed has been the subject of a TIS within the previous three (3) years and the projected trip generation of the newly proposed development is equal to or less than the previous TIS performed and the trip distribution has not significantly changed.

4. **§154-135; p. 158**

- a. All lots shall provide adequate building space in accordance with the development standards contained in Article II, Subpart C. Lots smaller than the minimum required for residential lots may be developed using built-upon area criteria in accordance with Article II, Subpart C.

5. **§154-255; p. 228**

- a. Environmental Policy Act Document. Any Erosion and Sedimentation Control Plan submitted for a land-disturbing activity for which an environmental document is required by the **North Carolina Environmental Policy Act** (NCGS §113A-1, et seq.) shall be deemed incomplete until a complete environmental document is available for review. The Soil Erosion and Sedimentation Control Administrator shall promptly notify the person submitting the Erosion and Sedimentation Control Plan that the 30 day time limit for review of the Erosion and Sedimentation Control Plan pursuant to this subpart shall not begin until a complete environmental document is available for review.

6. **§154-53; p. 45**

- a. Applicability. The following standards shall apply to all properties in the Historic Preservation Overlay District.
- b. Effect of Historic Preservation Overlay District. The Historic Preservation Overlay District regulations apply in combination with underlying base zoning district regulations and all other applicable standards of this Land Development Code. When Historic Preservation Overlay District standards conflict with underlying base zoning district standards or other regulations of this Land Development Code, the regulations of the Historic Preservation Overlay District will always govern. When no Historic Preservation Overlay District standards are specified, all other applicable regulation of this Land Development Code will govern.
- c. Allowed Uses. All uses permitted in the underlying zoning district, whether by right or as a Special Use, shall be permitted in the Historic Preservation Overlay District in accordance with the procedures established for such uses.
- d. Certificate of Appropriateness. A building which is located in the Historic Preservation Overlay District cannot be materially altered, restored, moved, or demolished unless a Certificate of Appropriateness has been issued by the Historic Preservation Commission of Alexander County. A Certificate of Appropriateness must be submitted with permit applications prior to review.
- e. Historic Preservation Commission Recommendation. All Special Use, Variance, and Rezoning applications shall be reviewed by the Historic Preservation Commission of Alexander County at its next regular meeting after the application has been submitted in accord with the requirements of this Land Development Code. The Historic Preservation Commission shall forward comments and recommendations to the Alexander County Planning Board within 30 days of the filing of the application. The recommendations shall be presented to all review and decision-making bodies.

7. **§154-60, SR 4.12, p. 93-94**

- (1) Site Plan. Major Site Plan required in accordance with §154-329 (Major Site Plan Review).
- (2) Lighting. Adequate lighting shall be placed in areas used for vehicular/pedestrian access including, but not limited to: stairs, sidewalks, crosswalks, intersections, or changes in grade. Lighting mitigation required.
- (3) Separation. A recreational motorsports facility shall not be constructed or newly located within 500 feet of an existing dwelling unit (located in a residential zoning district and not located on the same property as the use).
- (4) Size. A recreational motorsports facility shall have a seating capacity of less than 300 spectators.**
- (5) Security. The operations of a recreational motorsports facility shall be totally enclosed by a security fence or wall at least eight (8) feet in height. Entrances and exits should be secured and locked during non-operating hours.
- (6) Perimeter Setback. Fifty (50) feet.
- (7) Public Address/Loudspeakers. Public address and loud speaker systems are prohibited.
- (8) Screening. Screen Class One (1) shall be provided consistent with the requirements of §154-179 (Screen Classification)).

(9) Number of Tracks Restrictions. A recreational motorsports facility shall contain only one (1) racing track utilizing non-paved surfaces.

(10) Racing Events. A racing event shall be limited in accordance with the following:

a. Number per Calendar Year. Twenty (20) a year or fewer

b. Length of Event. An event shall be held no more than

1. Three (3) consecutive days;

2. Three (3) days in a calendar week; and

3. Eight (8) hours in a week (falling within permitted hours of operation)

c. Number of Contestants. Each event may include no more than 30 total contestants; with no more than 15 contestants allowed on the track at a given time.

d. Emergency Preparedness. Employees specifically trained for fire and medical response must be located on-site during all hours of operation.

(11) Dust Reduction. Unpaved roads, travelways and/or parking areas shall be treated to prevent dust from adverse effects to adjacent properties.

(12) Sedimentation Control. Permanent control measures are required to retain all non-compacted soils on-site.

(13) Hours of Operation: 8:00 a.m. to 10:00 p.m.

8. §154-400; p. 365

a. **Motor Sports Facility, Recreational.** A motor sports facility designed and operated primarily for racing small-engine vehicle purposes. **Small-engine vehicles shall be defined as lawnmowers, go-karts, ATVs, and other vehicles that operate with engine sizes no more than 500cc.**

9. §154-88, A; p. 136

a. **The purpose of the conservation residential development standards is to emphasize the importance of the conservation of natural areas and important habitats, enhance surface water quality, maintain and enhance the tree canopy, protect natural areas, and provide useable common open space for residents.**

Conservation subdivision standards shall apply to all subdivisions proposing 100 lots or more. Applicants can choose to apply for a conservation on subdivisions of any size.

A. Open space shall:

(1) Comprise a minimum of 25 percent of the project area. Subdivisions proposing 100 or more lots may not use the floodway area to determine the overall density calculation but may count the floodway area for open space requirements. Floodplain areas are allowed to be calculated for both density and open space requirements.

(2) Be composed of (in order of which lands should be designated as open space first): primary conservation area, secondary conservation area, and any remaining lands necessary.

(3) Be designated so that a minimum of 50 percent of the proposed open space is contiguous and, where possible, adjoins open space or other protected areas (including protected forests or wildlife areas) outside the project area.

(4) Be designated so that, where possible, a majority of the lots directly abut open space to provide residents with direct views and access.

(5) Be accessible by safe and convenient pedestrian access from all adjoining lots (except in the case of farmland or other resources areas vulnerable to trampling damage or human disturbance).

(6) Be used as follows:

a. Conservation of natural resources, archeological resources or historical resources;

b. Agriculture, horticulture, or silviculture, provided all applicable best management practices are used to minimize environmental impacts;

c. Passive recreation;

d. Active recreation provided impervious surfaces are limited to a maximum of 12 percent of the total open space area;

e. Nonstructural stormwater management practices;

Commented [CP1]:

- f. Easements for drainage, access, and underground utility lines; and
 - g. Water, septic, and sewer systems.
- (7) Not be used as follows:
- a. For motor vehicles (except for maintenance purposes as provided for in the Open Space Management Plan); and
 - b. Roads, parking lots and impervious surfaces (except when accessory to active recreational uses).
- B. Open Space Ownership. The applicant must identify the current and future owner(s) of open space responsible for maintaining the area/facilities. The responsibility for maintaining the open space and its facilities shall be borne by the owner. If a homeowners' association is the owner:
- a. Membership in the association shall be mandatory and automatic for all homeowners in the subdivision and their successors; and
 - b. The association shall have lien authority to ensure the collection of dues from all members.
- C. Open Space Management. The applicant shall submit "Open Space Management Plan" which includes:
- (1) A statement justifying the purpose of the open space and how it will serve the interests delineated in Section A.
 - (2) A statement allocating maintenance responsibilities and establishing guidelines for the upkeep of open space and its facilities;
 - (3) Cost estimates for maintenance, operation and insurance needs for the open space;
 - (4) A means by which funds will be obtained for all management expenses;
 - (5) A provision allowing the Subdivision Administrator to approve plan change; and
 - (6) Criteria for plan enforcement.

10. **§154-400, p. 350**

- a. **Conservation Subdivision:** A residential development that seeks to conserve natural areas and important habitats, enhance surface water quality, maintain and enhance the tree canopy, protect natural areas, and provide useable common open space for residents.

11. **§154-243, p. 222**

- a. This stormwater regulations of this Subpart B shall take effect **March 1, 2026**.

12. **§154-253, F; p. 225**

- a. Plan Approval Exceptions. Notwithstanding the general requirement to obtain an Erosion and Sedimentation Control Plan approval prior to undertaking land-disturbing activity, Plan approval shall not be required for land-disturbing activity that does not exceed one acre of land disturbance. No Erosion and Sedimentation Control Plan approval is required if a building permit has been obtained prior to the effective date of this subpart (**March 1, 2026**) and Erosion and Sedimentation Control Plan approval was not required under State rules. In determining the area, lands under one or diverse ownership being developed as a unit will be aggregated.

13. **§154-272; p. 240**

- a. This subpart becomes effective on **March 1, 2026**.

Effective Date

This Ordinance shall become effective upon its adoption by the Town Council of the Town of Taylorsville, North Carolina.

Adopted by the Town Council this 6th Day of May, 2025.

George Holleman, Mayor

Nicole Mayes, City Clerk



**AN ORDINANCE AMENDING SECTION §154-303, P. 246 OF THE
TOWN OF TAYLORSVILLE LAND DEVELOPMENT CODE.**

WHEREAS, after proper notification a Public Hearing was held before the Taylorsville Town Council on May 6th, 2025, to consider a proposed amendment to the Town of Taylorsville Land Development Code.

WHEREAS, after a _____ vote, the Town Council for the Town of Taylorsville approved a text change to the Town of Taylorsville Land Development Code reflected in section §154-303, P. 246 to the Town of Taylorsville Land Development Code.

NOW THEREFORE BE IT ORDAINED, by the Town Council of the Town of Taylorsville, that the Town of Taylorsville Land Development Code is amended to reflect the adopted changes as written below.

1. §154-303, p. 246

- A. Powers and Duties Pursuant to This Chapter. Without limiting any authority granted to the Alexander County Planning Board by law or by regulations, the Planning Board shall have the following powers and duties with respect to this Chapter, to be carried out in accordance with the terms of this Chapter:
- (1). Studies and Surveys. To perform studies and surveys of the present conditions and probable future development of the County and its environs.
 - (2). Administrative Amendments. To initiate administrative amendments to the Comprehensive Plan by adopted motion and submittal to the Planning Director.
 - (3). Substantive Amendments. To initiate and review substantive amendments to the Comprehensive Plan and make recommendations to the Board of Commissioners for final action thereon.
 - (4). Text Amendments. To initiate text amendments to this Chapter by adopted motion and submittal to the Planning Director; and to review any proposed text amendment and make recommendations to the Board of Commissioners for final action thereon.
 - (5). Map Amendments. To initiate map amendments to the Official Zoning Map by adopted motion; and to review any proposed map amendment and make recommendations to the Board of Commissioners for final action thereon.
 - (6). Plan Review. To approve, approve conditionally or deny any plan for a subdivision for which it is the reviewing agency and any plan referred to it by another reviewing agency.
 - (7). Special Fill Permits. To review special fill permit applications and take action thereon.
 - (8). Additional Powers and Duties. Such additional powers and duties as may be set forth for the Planning Board elsewhere in this Chapter and in other laws and regulations. Membership.
- B. Five (5) members appointed by the Board of Commissioners, and two (2) members appointed by the Taylorsville Town Council. One (1) alternate member may be selected by the Board of Commissioners who shall vote in the absence of another member, a recusal of a member from a particular issue at hand, or a vacancy on the Planning Board exists. The alternate shall have the same rights and responsibilities as a regular member when serving in place of a regular member. Alternates are encouraged to attend all meetings.
- C. Terms. Overlapping terms of three (3) years.

- D. Vacancies. Any vacancy shall be filled for the unexpired term in the same manner as the initial appointment.
- E. Officers. The Planning Board shall elect a Chair, Vice-Chair, and Secretary from its members, who shall serve for one (1) year or until reelected or until their successors are elected.
- F. Rules. The Planning Board shall adopt rules and bylaws in accordance with the provisions of this Chapter, NCGS §160D-301 and the Alexander County Planning Board Rules of Procedure. The Planning Director or designee shall serve as the body's parliamentarian.
- G. Meetings. Meetings of the Planning Board shall be held at the call of the Chair (or in his/her absence, the Vice-Chair), or the Planning Director and at such other times as the Planning Board may determine. The Chair (or in his/her absence, the Vice-Chair) may administer oaths and compel the attendance of witnesses by subpoena. All meetings or hearings of the Planning Board shall be open to the public.
- H. Records. The Planning Board shall keep minutes of its proceedings, showing the vote of each member upon each question, or if absent or failing to vote, indicating that fact.

Effective Date

This Ordinance shall become effective upon its adoption by the Town Council of the Town of Taylorsville, North Carolina.

Adopted by the Town Council this 6th Day of May, 2025.

George Holleman, Mayor

Nicole Mayes, City Clerk



AN ORDINANCE AMENDING OFFICIAL ZONING MAP OF THE TOWN OF TAYLORSVILLE

WHEREAS, after proper notification a Public Hearing was held before the Taylorsville Town Council on May 6th, 2025 to consider a proposed amendment to the Town of Taylorsville Zoning Map. On April 10th, 2025 the Alexander County Planning Board voted to recommend the Town Council approve the proposed zoning map amendment.

WHEREAS, after a _____ vote, the Town Council of the Town of Taylorsville approved a zoning map change to the Official Town of Taylorsville Zoning Map reflected in application CIRZ 25-01.

NOW THEREFORE BE IT ORDAINED, by the Town Council of the Town of Taylorsville, that the Official Town of Taylorsville Zoning Map is amended to reflect the adopted changes as written below.

1. All properties in Category E are rezoned from Rural Two (R2), Office Institutional (OI), and Mixed Use (MU) to Residential One (R1):

| Owner(s) | Address | Township | PIN(s) | Current Zone |
|--|---------------------------|--------------|------------|--------------|
| Alexander County Habitat for Humanity | 0 Paul Payne Store Rd | Taylorsville | 3759736003 | R2 |
| | 0 Boston Rd | ETJ | 3759937305 | OI |
| | 0 US 64 E | ETJ | 3759825825 | OI |
| | 0 Helens Way | Taylorsville | 3759931726 | OI |
| | 0 Helens Way | Taylorsville | 3759931876 | OI |
| | 91 5 th Ave N | Taylorsville | 3759699111 | OI |
| | 4 th Ave N | Taylorsville | 3759698038 | OI |
| | 157 2 nd Ave N | Taylorsville | 3759682552 | MU |
| | 0 Paul Payne Store Rd | ETJ | 3759728611 | R2 |
| | 0 Paul Payne Store Rd | ETJ | 3759728611 | R2 |
| Bridgett Cox | 34 Cooksey Ct | Taylorsville | 3759848268 | OI |
| LaPorsha Craig | 56 Cooksey Ct | Taylorsville | 3759847397 | OI |
| Brittany Kerley | 22 Cooksey Ct | Taylorsville | 3759849109 | OI |
| Jonni Moore | 153 Helens Way | Taylorsville | 3759849074 | OI |

2. All properties in category G are rezoned from Residential One (R1) or Mixed Use (MU) to Regional Commercial (RC) or Community Commercial (CC):

| Owner | Address | Township | PIN(s) | Current Zone | Proposed Zone | Purpose |
|--------------------------------------|---------------------------|--------------|------------|--------------|---------------|----------------------------|
| Rickey Hammer | 0 5 th Ave SW | Taylorsville | 3759434944 | R1 | RC | Commercial storage/ garage |
| Chris Harrington Renee Harrington | 0 NC 16 Hwy N | Taylorsville | 3850116916 | R1 | CC | Possible automotive repair |
| A & M Feed Service, LLC | 121 2 nd Ave N | Taylorsville | 3759685460 | MU | CC | Motorcycle repair |

3. All properties in Category H are rezoned from Residential One (R1) to Residential Two (R2):

| | | | | |
|-----------------|--|--------------|------------|---|
| Zachary Price | 0 Shannon Park Circle | Taylorsville | 3759958652 | ✓ |
| <i>Details:</i> | Mr. William Conley recently received a variance for his property on Ben Eller Ln to remove a double-wide mobile home. His intention was to move that double-wide to this property. | | | |

Effective Date

This Ordinance shall become effective upon its adoption by the Town Council of the Town of Taylorsville, North Carolina.

Adopted by Town Council this 6th Day of May, 2025.

George Holleman, Mayor

Nicole Mayes, City Clerk

Fiscal Year 2025/26 Balanced Budget

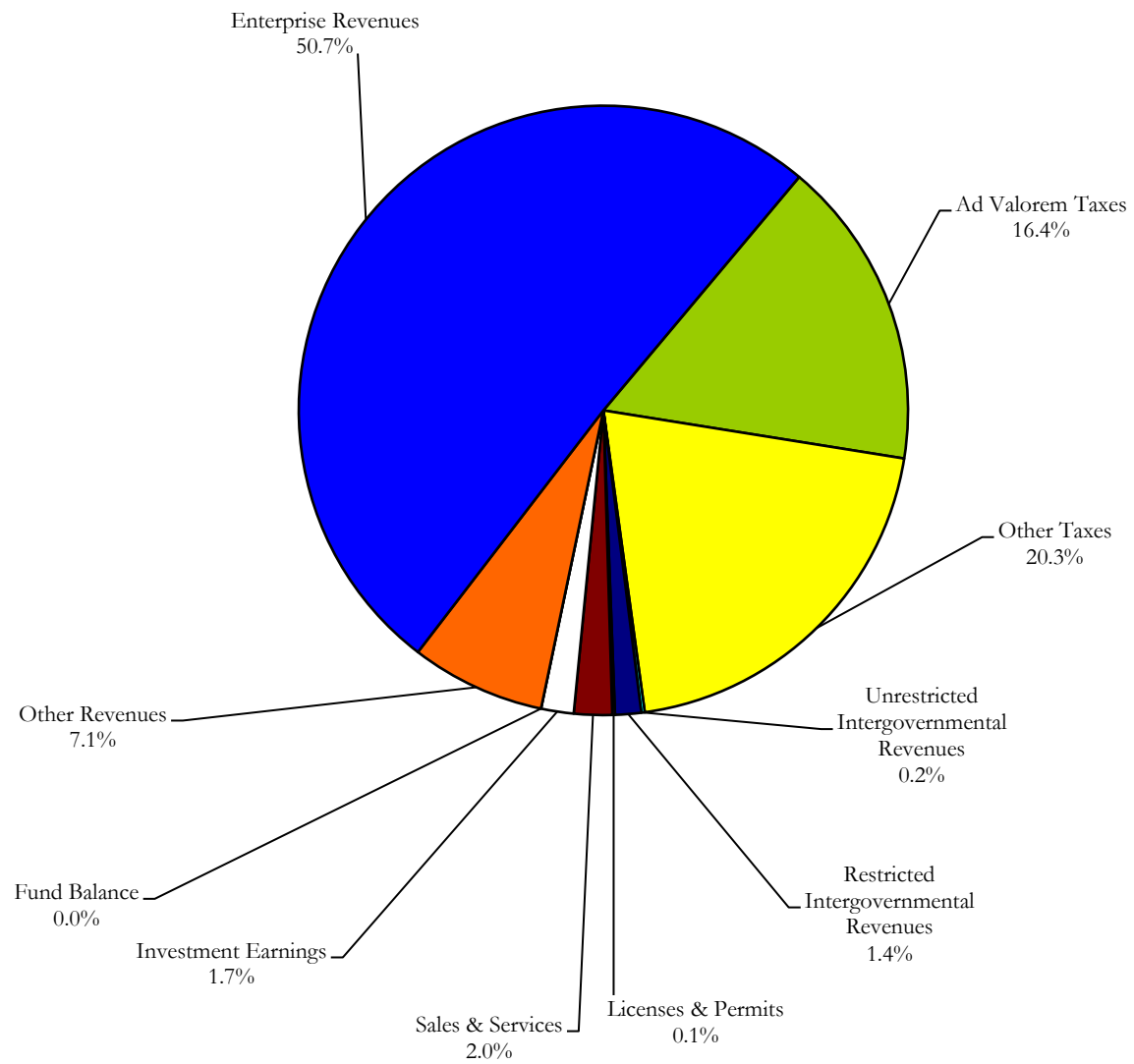
| | 2024/25 Budget | 2025/26 Budget | Percent Change |
|-----------------------|--------------------|--------------------|-------------------|
| Revenues | | | |
| General Fund | 2,804,955 | 2,853,205 | 1.7% |
| Enterprise Fund | 2,804,250 | 2,933,250 | 4.6% |
| Total Revenues | \$5,609,205 | \$5,786,455 | 3.2% |

| | 2024/25 Budget | 2025/26 Budget | Percent Change |
|---------------------------|--------------------|--------------------|-------------------|
| Expenditures | | | |
| General Fund | 2,804,955 | 2,853,205 | 1.7% |
| Enterprise Fund | 2,799,250 | 2,933,250 | 4.8% |
| Total Expenditures | \$5,604,205 | \$5,786,455 | 3.3% |

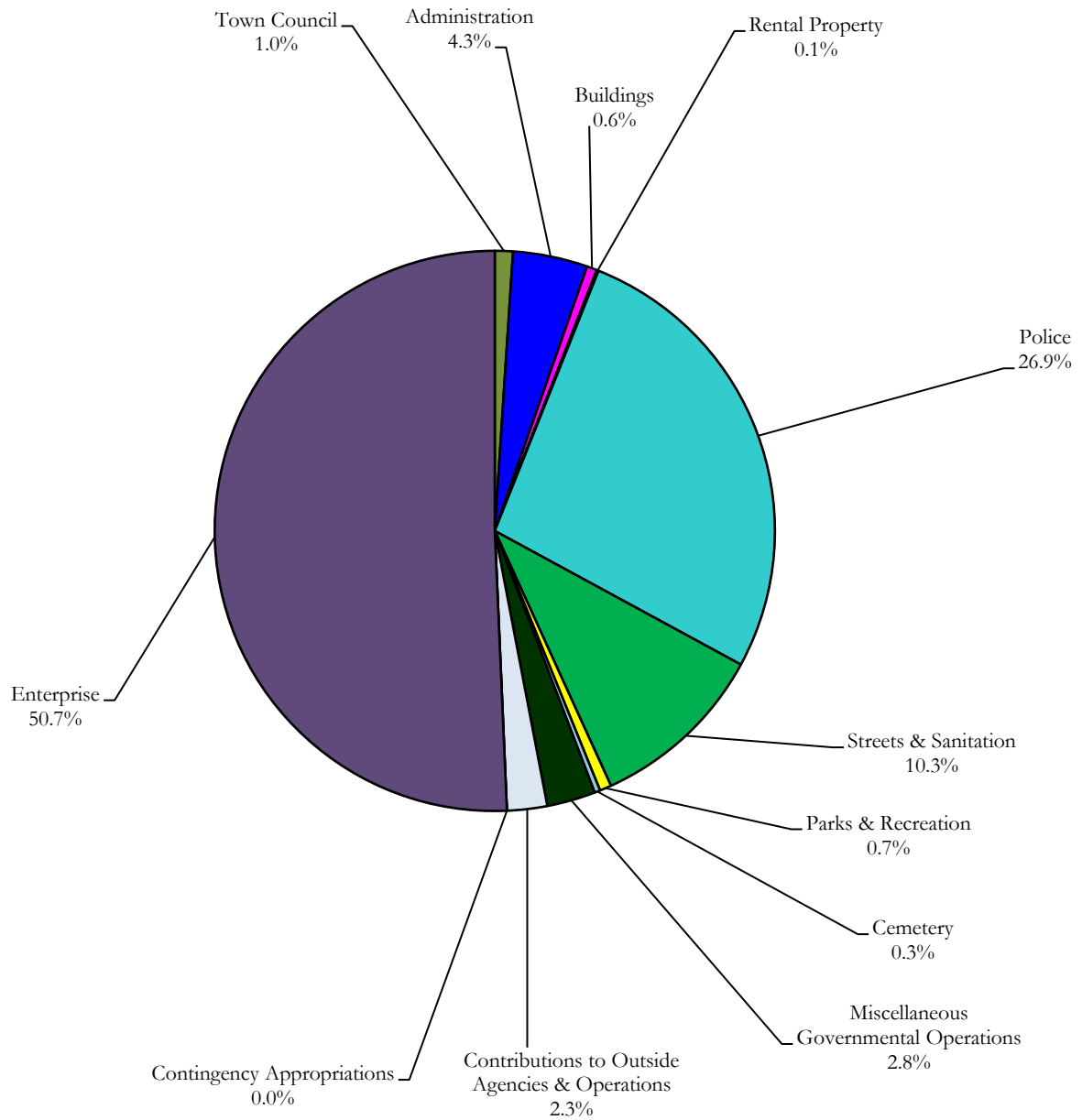
| | 2024/25 Budget | 2025/26 Budget | Percent Change |
|---|--------------------|--------------------|-------------------|
| Total Revenues by Category | | | |
| Ad Valorem Taxes | 942,500 | 949,750 | 0.8% |
| Other Taxes | 1,112,500 | 1,175,000 | 5.6% |
| Unrestricted Intergovernmental Revenues | 10,500 | 10,500 | 0.0% |
| Restricted Intergovernmental Revenues | 75,005 | 80,005 | 6.7% |
| Licenses & Permits | 9,150 | 8,150 | -10.9% |
| Sales & Services | 116,900 | 116,900 | 0.0% |
| Investment Earnings | 80,000 | 100,000 | 25.0% |
| Fund Balance | 77,000 | 0 | 0.0% |
| Other Revenues | 381,400 | 412,900 | 8.3% |
| Enterprise Revenues | 2,804,250 | 2,933,250 | 4.6% |
| Total Revenues | \$5,609,205 | \$5,786,455 | 3.2% |

| | 2024/25 Budget | 2025/26 Budget | Percent Change |
|--|--------------------|--------------------|-------------------|
| Total Expenditures by Function | | | |
| Town Council | 56,800 | 60,200 | 6.0% |
| Administration | 245,010 | 249,485 | 1.8% |
| Buildings | 46,950 | 33,550 | -28.5% |
| Rental Property | 73,270 | 6,500 | -91.1% |
| Police | 1,525,752 | 1,555,171 | 1.9% |
| Streets & Sanitation | 531,287 | 594,360 | 11.9% |
| Parks & Recreation | 39,050 | 39,050 | 0.0% |
| Cemetery | 20,050 | 18,925 | -5.6% |
| Miscellaneous Governmental Operations | 132,500 | 161,950 | 22.2% |
| Contributions to Outside Agencies & Operations | 132,286 | 134,014 | 1.3% |
| Contingency Appropriations | 2,000 | 0 | |
| Enterprise | 2,799,250 | 2,933,250 | 4.8% |
| Total Expenditures | \$5,604,205 | \$5,786,455 | 3.3% |

Fiscal Year 2025/2026
Total Revenues by Category



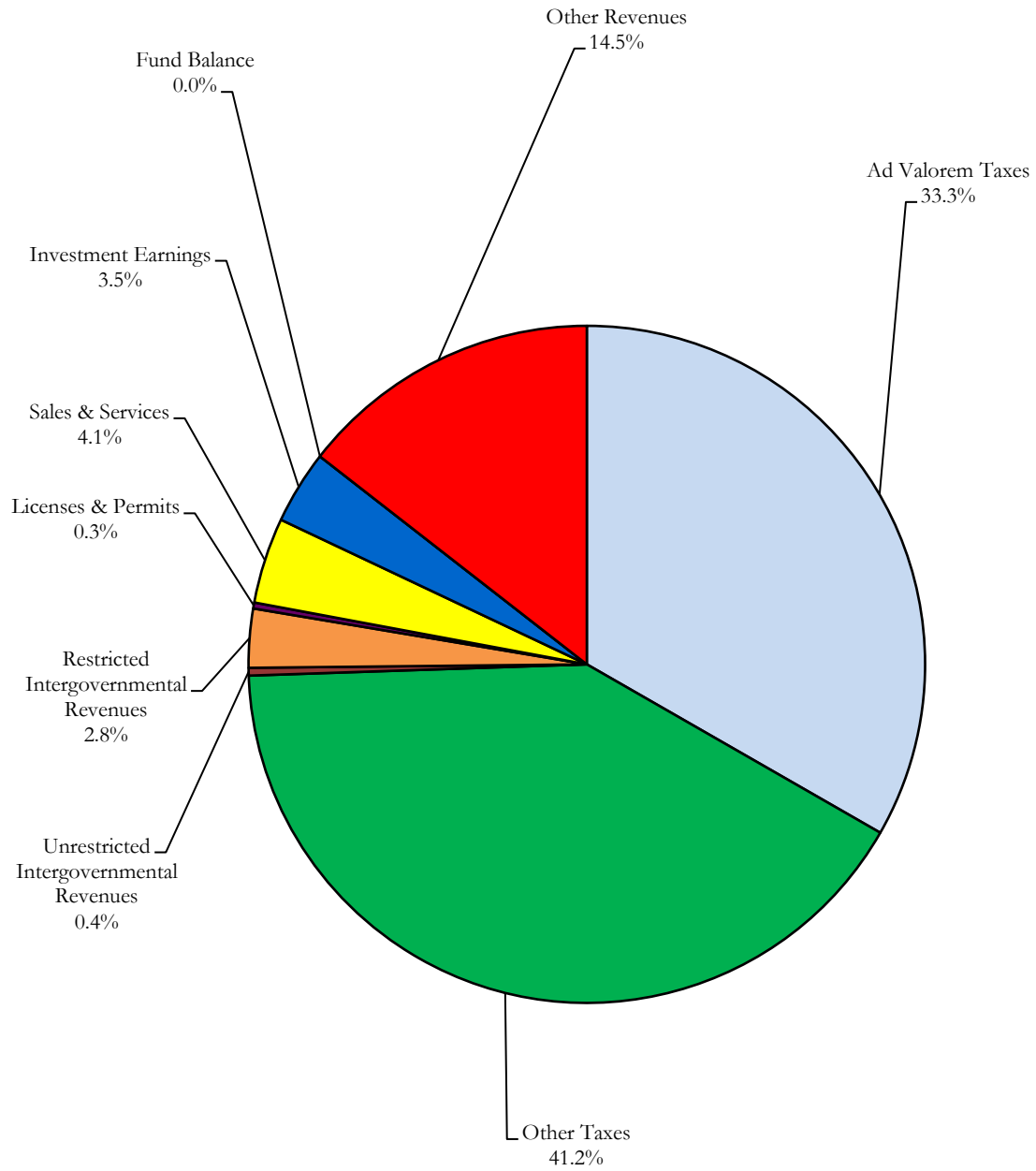
Fiscal Year 2025/2026
Total Expenditures by Function



General Fund Revenue Summary

| | 2024/25 Budget | 2025/26 Budget | Percent Change |
|---|--------------------|--------------------|-------------------|
| <i>Revenues by Category</i> | | | |
| Ad Valorem Taxes | 942,500 | 949,750 | 0.8% |
| Other Taxes | 1,112,500 | 1,175,000 | 5.6% |
| Unrestricted Intergovernmental Revenues | 10,500 | 10,500 | 0.0% |
| Restricted Intergovernmental Revenues | 75,005 | 80,005 | 6.7% |
| Licenses & Permits | 9,150 | 8,150 | -10.9% |
| Sales & Services | 116,900 | 116,900 | 0.0% |
| Investment Earnings | 80,000 | 100,000 | 25.0% |
| Fund Balance | 77,000 | 0 | 0.0% |
| Other Revenues | 381,400 | 412,900 | 8.3% |
| Total Revenues | \$2,804,955 | \$2,853,205 | 1.7% |

Fiscal Year 2025/2026
Revenues by Category, General Fund



General Fund Revenues

| | | 2024/25 Budget | 2025/26 Budget | Percent Change |
|--------------|---|--------------------|--------------------|-------------------|
| | <i>Ad Valorem Taxes</i> | | | |
| 10.3010.2022 | Ad Valorem Taxes, Current Year | 873,500 | 877,250 | 0.4% |
| 10.3010.0000 | Ad Valorem Taxes, Prior Years | 12,500 | 12,500 | 0.0% |
| 10.3180.0000 | Motor Vehicle Taxes | 52,500 | 56,000 | 6.7% |
| 10.3170.0000 | Penalties & Interest | 4,000 | 4,000 | 0.0% |
| | Sub Total | \$942,500 | \$949,750 | 0.8% |
| | <i>Other Taxes</i> | | | |
| 10.3450.4000 | 1/2-Cent Option Sales Tax (Chapter 40) | 220,000 | 230,000 | 4.5% |
| 10.3450.4200 | 1/2-Cent Option Sales Tax (Chapter 42) | 115,000 | 120,000 | 4.3% |
| 10.3450.0000 | Local Option Sales Tax 1% | 230,000 | 240,000 | 4.3% |
| 10.3450.4400 | 1/4 Cent 2002 Sales Tax(Chapter 44) | 100,000 | 125,000 | 25.0% |
| 10.3450.4500 | Hold Harmless for rep. art 44 and Ex. Distr. | 264,000 | 275,000 | 4.2% |
| 10.3370.0000 | Franchise Tax | 120,000 | 130,000 | 8.3% |
| 10.3370.0100 | Telecommunications Franchise Tax | 34,000 | 28,000 | -17.6% |
| 10.3360.0100 | Cable Franchise Revenue | 28,000 | 25,500 | -8.9% |
| 10.3360.0200 | Gas Franchise Tax Revenue | 1,500 | 1,500 | 0.0% |
| | Sub Total | \$1,112,500 | \$1,175,000 | 5.6% |
| | <i>Unrestricted Intergovernmental Revenues</i> | | | |
| 10.3410.0000 | Beer & Wine Tax | 10,500 | 10,500 | 0.0% |
| | Sub Total | \$10,500 | \$10,500 | 0.0% |
| | <i>Restricted Intergovernmental Revenues</i> | | | |
| 10.3430.0100 | Drug Task Force Allocation | 5,000 | 0 | -100.0% |
| 10.3430.0000 | Powell Bill Allocation | 70,000 | 80,000 | 14.3% |
| 10.3290.0200 | Powell Bill Interest | 5 | 5 | 0.0% |
| | Sub Total | \$75,005 | \$80,005 | 6.7% |
| | <i>Licenses & Permits</i> | | | |
| 10.3260.0100 | Event Permits | 150 | 150 | 0.0% |
| 10.3260.0110 | Event Vendor Permits | 4,000 | 4,000 | 0.0% |
| 10.3260.0125 | Hospital Parking Permits | 5,000 | 0 | -100.0% |
| | Sub Total | \$9,150 | \$4,150 | -54.6% |
| | <i>Sales & Services</i> | | | |
| 10.3520.0002 | Accident Reports | 300 | 300 | 0.0% |
| 10.3610.0000 | Cemetery Lot Sales | 16,000 | 16,000 | 0.0% |
| 10.3520.0001 | Officers' Fees | 600 | 600 | 0.0% |
| 10.3520.0300 | SRO Reimbursement | 100,000 | 100,000 | 0.0% |
| | Sub Total | \$116,900 | \$116,900 | 0.0% |
| | <i>Planning and Zoning</i> | | | |
| 10.3600.0000 | Permit Fees | \$0 | \$3,000 | 100.0% |
| | Land Development Application Fees | \$0 | \$1,000 | 100.0% |
| | Sub Total | \$0 | \$4,000 | 100.0% |
| | <i>Investment Earnings</i> | | | |
| 10.3290.0000 | Investment Earnings | 80,000 | 100,000 | 25.0% |
| | Sub Total | \$80,000 | \$100,000 | 25.0% |
| | <i>Fund Balance</i> | | | |
| 10.3990.0100 | Fund Balance Appropriated | 77,000 | 0 | 0.0% |
| | Sub Total | \$77,000 | \$0 | 0.0% |
| | <i>Other Revenues</i> | | | |
| 10.3470.0000 | ABC Revenue | 100,000 | 80,000 | -20.0% |
| 10.3520.0000 | Parking Violations | 250 | 250 | 0.0% |
| 10.3310.0000 | Rent of ABC Building | 30,000 | 30,000 | 0.0% |
| 10.3420.0300 | Rent of Park House | 8,400 | 8,400 | 0.0% |
| 10.3310.0100 | Rent of Urgent Care Building | 9,000 | 9,000 | 0.0% |
| 10.3670.0100 | Sales Tax Refund | 8,500 | 0 | -100.0% |
| 10.3970.5150 | Solid Waste Fee | 224,000 | 284,000 | 26.8% |
| 10.3420.0500 | Misc.,Park shelter Fees | 1,250 | 1,250 | 0.0% |
| | Sub Total | \$381,400 | \$412,900 | 8.3% |
| | Total Revenues | \$2,804,955 | \$2,853,205 | 1.7% |

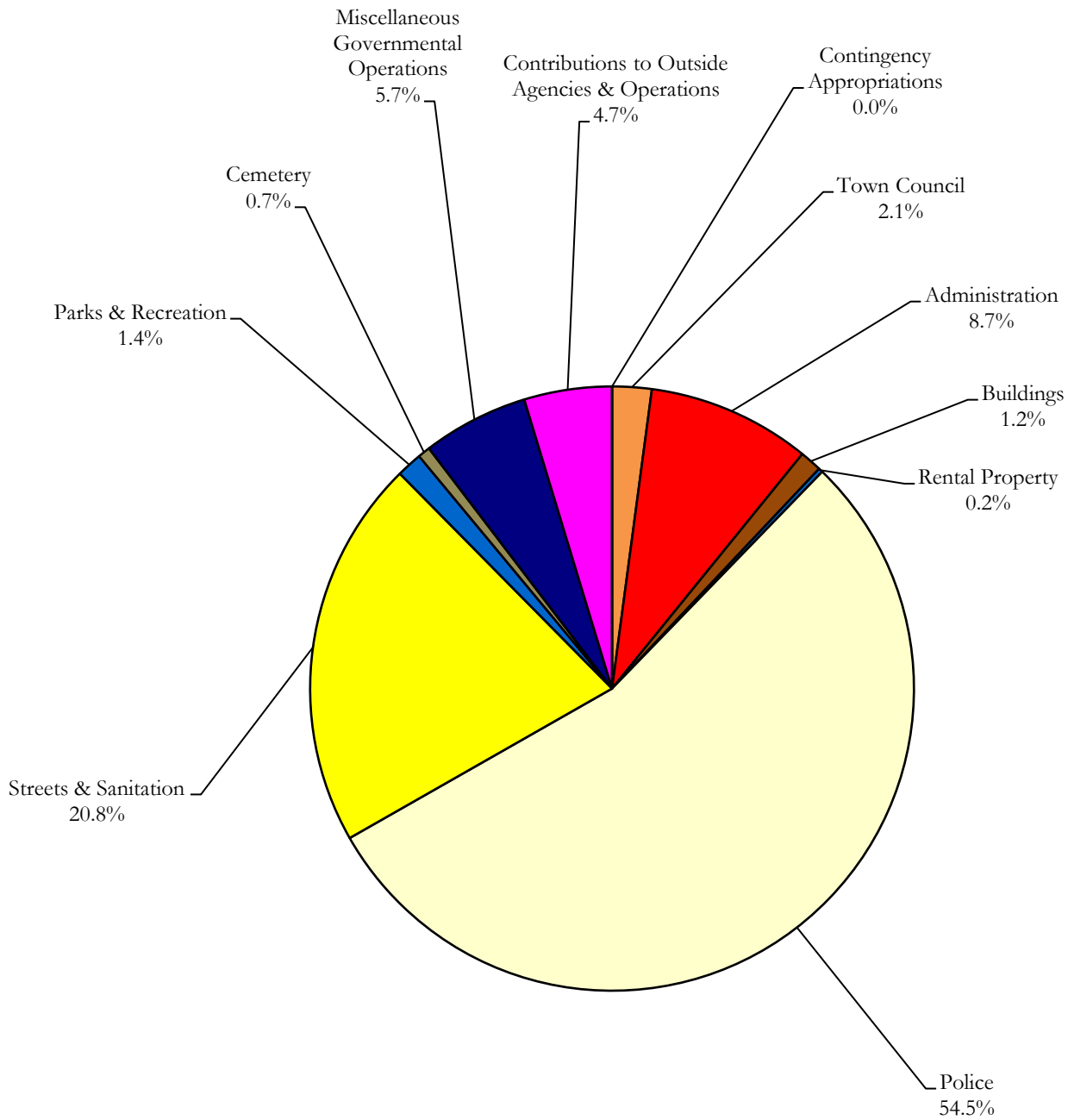
General Fund Expenditure Summaries

| | 2024/25 Budget | 2025/26 Budget | Percent Change |
|--|--------------------|--------------------|-------------------|
| <i>Expenditures by Function</i> | | | |
| Town Council | 56,800 | 60,200 | 6.0% |
| Administration | 245,010 | 249,485 | 1.8% |
| Buildings | 46,950 | 33,550 | -28.5% |
| Rental Property | 73,270 | 6,500 | -91.1% |
| Police | 1,525,752 | 1,555,171 | 1.9% |
| Streets & Sanitation | 531,287 | 594,360 | 11.9% |
| Parks & Recreation | 39,050 | 39,050 | 0.0% |
| Cemetery | 20,050 | 18,925 | -5.6% |
| Miscellaneous Governmental Operations | 132,500 | 161,950 | 22.2% |
| Contributions to Outside Agencies & Operations | 132,286 | 134,014 | 1.3% |
| Contingency Appropriations | 2,000 | 0 | 0.0% |
| Total Expenditures | \$2,804,955 | \$2,853,205 | 1.7% |

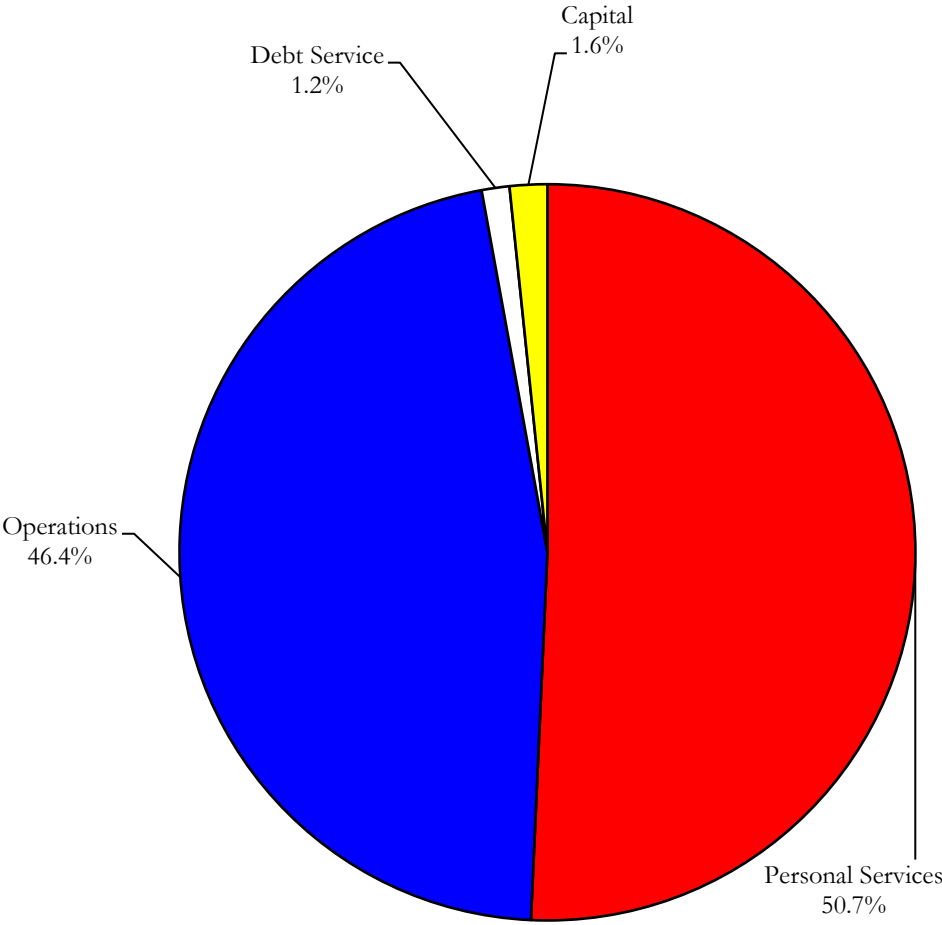
| | | | |
|---------------------------------|--------------------|--------------------|-------------|
| <i>Expenditures by Category</i> | | | |
| Personal Services | 1,440,677 | 1,446,991 | 0.4% |
| Operations | 1,281,153 | 1,324,464 | 3.4% |
| Debt Service | 57,675 | 34,750 | -39.7% |
| Capital | 17,000 | 47,000 | 176.5% |
| Total Expenditures | \$2,796,505 | \$2,853,205 | 2.0% |

| | | | |
|----------------------------|-------------|-------------|-------------|
| <i>Full Time Employees</i> | | | |
| Elected Officials | 5 | 5 | 0.0% |
| Full Time Equivalents | 16.2 | 18.1 | 11.7% |
| Total | 21.2 | 23.1 | 9.0% |

Fiscal Year 2025/2026
Expenditures by Function, General Fund



Fiscal Year 2025/2026
Expenditures by Category, General Fund



Town Council

| | | 2024/25 Budget | 2025/26 Budget | Percent Change |
|--------------|-----------------------------------|-------------------|-------------------|-------------------|
| | <i>Personal Services</i> | | | |
| 10.4100.0200 | Salaries | 40,500 | 41,800 | 3.2% |
| 10.4100.0500 | FICA | 3,100 | 3,200 | 3.2% |
| | Insurance | 0 | 0 | |
| | Sub Total | \$43,600 | \$45,000 | 3.2% |
| | <i>Operations</i> | | | |
| 10.4100.1700 | Advertising | 3,000 | 3,500 | 16.7% |
| 10.4100.1520 | Dues & Subscriptions | 500 | 500 | 0.0% |
| 10.4100.1800 | Election | 0 | 0 | 0.0% |
| 10.4100.1410 | Fuel | 1,500 | 1,500 | 0.0% |
| 10.4100.1610 | Holiday/Event Expenses | 1,500 | 1,500 | 0.0% |
| 10.4100.1620 | Insurance - Workers Comp | 100 | 100 | 0.0% |
| 10.4100.1650 | Insurance - Life Insurance | 0 | 1,500 | 100.0% |
| 10.4100.1510 | Mayor Manager Annual Meeting BMGC | 1,500 | 1,500 | 0.0% |
| 10.4100.1600 | Misc | 3,600 | 3,600 | 0.0% |
| 10.4100.1400 | Travel | 1,500 | 1,500 | 0.0% |
| | Sub Total | \$13,200 | \$15,200 | 15.2% |
| | Total Expenditures | \$56,800 | \$60,200 | 6.0% |
| | <i>Employees</i> | | | |
| | Elected Officials | 5 | 5 | 0.0% |
| | Total | 5 | 5 | 0.0% |

Administration

| | | 2024/25 Budget | 2025/26 Budget | Percent Change |
|--------------------------|--|-------------------|-------------------|-------------------|
| Personal Services | | | | |
| 10.4200.0200 | Salaries | 134,975 | 125,900 | -6.7% |
| 10.4200.0251 | Education Incentive | 2,000 | 2,000 | 0.0% |
| | Employee Retiree Insurance Benefit | 0 | 5,000 | 100.0% |
| 10.4200.0500 | FICA | 10,350 | 9,650 | -6.8% |
| 10.4200.0650 | Group Disability | 260 | 260 | 0.0% |
| 10.4200.0600 | Group Insurance | 14,275 | 14,275 | 0.0% |
| 10.4200.0708 | HRA Fund | 1,000 | 1,000 | 0.0% |
| 10.4200.0700 | Retirement | 17,500 | 16,350 | -6.6% |
| 10.4200.0701 | 401-K Contribution | 6,450 | 6,000 | -7.0% |
| 10.4200.0750 | 457 Plan | 0 | 0 | 0.0% |
| | Sub Total | \$186,810 | \$180,435 | -3.4% |
| Operations | | | | |
| 10.4200.2600 | Advertising | 800 | 800 | 0.0% |
| 10.4200.0720 | Annexations | 250 | 250 | 0.0% |
| 10.4200.1000 | Bereavment/Flowers | 300 | 300 | 0.0% |
| 10.4200.4502 | Contracted Services | 1,000 | 1,000 | 0.0% |
| 10.4200.4500 | Contracted Services - Harris Computers | 7,000 | 8,000 | 14.3% |
| 10.4200.4503 | Contracted Services - MAPS Group | 0 | 0 | 0.0% |
| 10.4200.4501 | Contracted Services - Town Ordinances | 2,000 | 2,000 | 0.0% |
| 10.4200.1210 | Copier Lease | 3,000 | 3,000 | 0.0% |
| 10.4200.3300 | Department Supplies | 6,700 | 6,700 | 0.0% |
| 10.4200.5300 | Dues & Subscriptions | 3,000 | 3,000 | 0.0% |
| 10.4200.5310 | Dues - WPCOG | 3,750 | 6,350 | 69.3% |
| 10.4200.5320 | Dues - NCLM | 3,500 | 3,500 | 0.0% |
| 10.4200.5330 | Dues - School of Governments | 400 | 400 | 0.0% |
| 10.4200.0800 | Employee Appreciation | 750 | 750 | 0.0% |
| 10.4200.1410 | Fuel | 2,500 | 2,500 | 0.0% |
| 10.4200.5410 | Insurance - Property & Liability | 750 | 2,000 | 166.7% |
| 10.4200.5400 | Insurance - Worker's Comp | 2,500 | 2,500 | 0.0% |
| 10.4200.1600 | Maintenance & Repair Equipment | 950 | 950 | 0.0% |
| 10.4200.4000 | Manager Vehicle Allowance- | 6,000 | 6,000 | 0.0% |
| 10.4200.5700 | Miscellaneous | 1,000 | 1,000 | 0.0% |
| 10.4200.5600 | Offsite Data Backup/Storage | 500 | 500 | 0.0% |
| 10.4200.1200 | Printing | 2,500 | 2,500 | 0.0% |
| 10.4200.1150 | Postage Meter Lease | 550 | 550 | 0.0% |
| 10.4200.1110 | Postage | 1,500 | 1,500 | 0.0% |
| 10.4200.1100 | Telephone | 1,000 | 2,000 | 100.0% |
| 10.4200.4100 | Training | 4,000 | 7,000 | 75.0% |
| 10.4200.1400 | Travel | 2,000 | 4,000 | 100.0% |
| | Sub Total | \$58,200 | \$69,050 | 18.6% |
| Capital | | | | |
| 10.4200.7400 | Capital Outlay | 0 | 0 | 0.0% |
| | Sub Total | \$0 | \$0 | 0.0% |
| | Total Expenditures | \$245,010 | \$249,485 | 1.8% |
| Employees | | | | |
| | Full Time Equivalents | 1 | 1.5 | 50.0% |
| | Total | 1 | 1.5 | 50.0% |

Rental Property

| | | 2024/25 Budget | 2025/26 Budget | Percent Change |
|--------------|----------------------------------|-------------------|-------------------|-------------------|
| | <i>Operations</i> | | | |
| 10.4600.3304 | Hospital Lease | 2,520 | 0 | -100.0% |
| 10.4600.3300 | Hospital Misc Exp | 500 | 0 | -100.0% |
| 10.4600.1560 | Hospital Port-a-jon | 1,200 | 0 | -100.0% |
| 10.4600.1580 | Maintenance & Repairs ABC Store | 1,000 | 1,000 | 0.0% |
| 10.4600.1550 | Maintenance & Repair Park House | 1,000 | 1,000 | 0.0% |
| 10.4600.1500 | Maintenance & Repair Urgent Care | 62,000 | 1,000 | -98.4% |
| 10.4600.3301 | Park House Misc Exp | 250 | 250 | 0.0% |
| 10.4600.3302 | Urgent Care Misc Exp | 250 | 0 | -100.0% |
| 10.4600.3303 | ABC Store Misc Exp | 250 | 250 | 0.0% |
| 10.4600.5400 | Prop. Insurance | 4,300 | 3,000 | -30.2% |
| | Sub Total | \$73,270 | \$6,500 | -91.1% |
| | <i>Capital</i> | | | |
| 10.4600.7400 | Building | \$0 | 0 | 0.0% |
| | Sub Total | \$0 | \$0 | 0.0% |
| | Total Expenditures | \$73,270 | \$6,500 | -91.1% |

Buildings

| | | 2024/25 Budget | 2025/26 Budget | Percent Change |
|-------------------|---------------------------------------|-------------------|-------------------|-------------------|
| <i>Operations</i> | | | | |
| 10.5000.1400 | Contracted Cleaning Services | 6,000 | 6,000 | 0.0% |
| 10.5000.4500 | Contracted Services | 500 | 500 | 0.0% |
| 10.5000.4501 | Contracted Service - Pest Control | 850 | 0 | -100.0% |
| 10.5000.3300 | Department Supplies | 3,000 | 3,000 | 0.0% |
| 10.5000.3310 | Dumpster Service | 2,600 | 2,600 | 0.0% |
| 10.5000.5400 | Insurance - Property & Liability | 8,500 | 7,500 | -11.8% |
| 10.5000.4650 | Internet Service | 1,500 | 1,500 | 0.0% |
| 10.5000.1500 | Maint. & Repair - Building | 2,000 | 2,000 | 0.0% |
| 10.5000.1501 | Maint. & Repair - Grounds/Parking Lot | 1,000 | 1,000 | 0.0% |
| 10.5000.1300 | Utilities | 9,000 | 9,450 | 5.0% |
| | Sub Total | \$34,950 | \$33,550 | -4.0% |
| <i>Capital</i> | | | | |
| 10.5000.7400 | Building- - | \$12,000 | 0 | |
| | Sub Total | \$12,000 | \$0 | |
| | Total Expenditures | \$46,950 | \$33,550 | -28.5% |
| <i>Employees</i> | | | | |
| | Full Time Equivalents | 0 | 0 | 0.0% |
| | Total | 0 | 0 | 0.0% |

Police

| | | 2024/25 Budget | 2025/26 Budget | Percent Change |
|--------------------------|--|--------------------|--------------------|-------------------|
| Personal Services | | | | |
| 10.5100.0200 | Salaries | 701,600 | 655,000 | -6.6% |
| 10.5100.0250 | Part Time Salaries | 60,000 | 80,000 | 33.3% |
| 10.5100.0251 | Education Incentive | 4,000 | 4,000 | 0.0% |
| 10.5100.0400 | Employee Retiree Insurance Benefit | 26,748 | 35,750 | 33.7% |
| 10.5100.0500 | FICA | 58,300 | 57,200 | -1.9% |
| 10.5100.0650 | Group Disability | 2,189 | 2,189 | 0.0% |
| 10.5100.0600 | Group Insurance | 123,485 | 119,907 | -2.9% |
| 10.5100.0708 | HRA Fund | 5,000 | 5,000 | 0.0% |
| 10.5100.0300 | Law Enforcement Separation Allowance | 36,075 | 52,075 | 44.4% |
| 10.5100.0700 | Retirement | 100,700 | 94,500 | -6.2% |
| 10.5100.0701 | 401-K Contribution | 33,480 | 31,500 | -5.9% |
| | Sub Total | \$1,151,577 | \$1,137,121 | -1.3% |
| Operations | | | | |
| 10.5100.2600 | Advertising | 500 | 500 | 0.0% |
| 10.5100.3000 | Automotive Supplies | 2,000 | 2,000 | 0.0% |
| 10.5100.3310 | Ammunition | 8,000 | 8,000 | 0.0% |
| 10.5100.1300 | Bereavement/Flowers | 300 | 300 | 0.0% |
| 10.5100.1200 | Cellular & Aircard Services | 19,500 | 19,500 | 0.0% |
| 10.5100.4501 | Contracted Services | 4,700 | 6,500 | 38.3% |
| 10.5100.4502 | Contracted Services - Alex Co IT Support | 1,500 | 1,500 | 0.0% |
| 10.5100.4505 | Contracted Services - Alex Co SROs | 82,100 | 82,100 | 0.0% |
| 10.5100.4515 | Contracted Services - CAD/Netmotion | 5,500 | 6,500 | 18.2% |
| 10.5100.4503 | Contracted Services - DCI | 1,500 | 1,500 | 0.0% |
| 10.5100.4506 | Contracted Services - Flock Cameras | 6,250 | 6,250 | 0.0% |
| 10.5100.4504 | Contracted Services - MAPS Group | 0 | 0 | 0.0% |
| 10.5000.4507 | Contracted Services - Southern Software | 4,750 | 4,750 | 0.0% |
| 10.5100.3300 | Department Supplies | 10,000 | 10,000 | 0.0% |
| 10.5100.4450 | Drug Task Force | 5,000 | 0 | -100.0% |
| 10.5100.5300 | Dues & Subscriptions | 500 | 500 | 0.0% |
| 10.5100.0800 | Employee Appreciation | 1,750 | 1,750 | 0.0% |
| 10.5100.2100 | Equipment | 0 | 10,000 | 100.0% |
| 10.5100.3320 | Firearms | 1,500 | 1,500 | 0.0% |
| 10.5100.3100 | Fuel | 45,000 | 45,000 | 0.0% |
| 10.5100.5410 | Insurance - Property & Liability | 25,000 | 40,000 | 60.0% |
| 10.5100.5400 | Insurance - Worker's Comp | 22,000 | 22,000 | 0.0% |
| 10.5100.1700 | Maint. & Repair, Automobile | 30,000 | 30,000 | 0.0% |
| 10.5100.1600 | Maint. & Repair, Equipment | 5,000 | 5,000 | 0.0% |
| 10.5100.1900 | Maint. & Repair, Firing Range | 2,000 | 2,000 | 0.0% |
| 10.5100.3200 | Office Supplies | 1,850 | 1,850 | 0.0% |
| 10.5100.5320 | Offsite Data Backup/Storage | 500 | 500 | 0.0% |
| 10.5100.1810 | Radar Calibration | 500 | 500 | 0.0% |
| 10.5100.1800 | Radio Maintenance | 2,500 | 2,500 | 0.0% |
| 10.5100.1100 | Telephone & Postage | 500 | 500 | 0.0% |
| 10.5100.1000 | Training | 2,800 | 2,800 | 0.0% |
| 10.5100.1400 | Travel | 1,500 | 1,500 | 0.0% |
| 10.5100.3600 | Uniforms | 12,000 | 12,000 | 0.0% |
| 10.5100.2000 | Vehicle Equipment | 10,000 | 12,000 | 20.0% |
| | Sub Total | \$316,500 | \$341,300 | 7.8% |
| Debt Service | | | | |
| 10.5100.9999 | Debt Service, Interest (one patrol vehicle) | 2,204 | 2,000 | -9.3% |
| 10.5100.9998 | Debt Service, Principal (one patrol vehicle) | 20,471 | 12,000 | -41.4% |
| 10.5100.7403 | Enterprise Lease Payment (2 vehicles) | 35,000 | 20,750 | -40.7% |
| | Sub Total | \$57,675 | \$34,750 | -39.7% |
| Capital | | | | |
| 10.5100.7402 | Capital Outlay | 0 | 42,000 | |
| | Sub Total | \$0 | \$42,000 | 0.0% |
| | Total Expenditures | \$1,525,752 | \$1,555,171 | 1.9% |
| Employees | | | | |
| | Full Time Equivalents | 14 | 15 | 7.1% |
| | Total | 14 | 15 | 7.1% |

Streets & Sanitation

| | | 2024/25 Budget | 2025/26 Budget | Percent Change |
|--------------------------|---|-------------------|-------------------|-------------------|
| Personal Services | | | | |
| 10.5600.0200 | Salaries | 49,500 | 62,100 | 25.5% |
| 10.5600.0450 | Employee Retiree Insurance Benefit | 400 | 400 | 0.0% |
| 10.5600.0500 | FICA | 3,800 | 4,800 | 26.3% |
| 10.5600.0600 | Group Insurance | 1,900 | 1,900 | 0.0% |
| 10.5600.0650 | Group Disability | 35 | 35 | 0.0% |
| 10.5600.0708 | HRA Fund | 500 | 500 | 0.0% |
| 10.5600.0700 | Retirement | 1,805 | 2,400 | 0.0% |
| 10.5600.0701 | 401-K Contribution | 750 | 975 | 0.0% |
| | Sub Total | \$58,690 | \$73,110 | 24.6% |
| Operations | | | | |
| Streets | | | | |
| 10.5600.2600 | Advertising | 500 | 500 | 0.0% |
| 10.5600.3000 | Automobile Supplies | 1,000 | 1,000 | 0.0% |
| 10.5600.5800 | Bus Route M-F | 15,000 | 15,000 | 0.0% |
| 10.5600.1355 | Christmas Lights Maint & Installation/Removal | 6,000 | 6,000 | 0.0% |
| 10.5600.3300 | Department Supplies | 3,000 | 3,000 | 0.0% |
| 10.5600.3400 | Downtown/Town Branding | 6,297 | 0 | -100.0% |
| 10.5600.1200 | Events | 500 | 500 | 0.0% |
| 10.5600.3100 | Fuel | 7,000 | 7,000 | 0.0% |
| 10.5600.4000 | Inmate Work Program | 0 | 0 | 0.0% |
| 10.5600.5450 | Insurance - Property & Liability | 6,650 | 6,650 | 0.0% |
| 10.5600.5400 | Insurance - Worker's Comp | 6,000 | 6,000 | 0.0% |
| 10.5600.1700 | Maint & Repair - Automobile | 5,500 | 5,500 | 0.0% |
| 10.5600.1600 | Maint & Repair - Equipment | 2,500 | 2,500 | 0.0% |
| 10.5600.1800 | Maint & Repair - Festival Power | 500 | 500 | 0.0% |
| 10.5600.1900 | Maint & Repair - ROW | 3,500 | 5,000 | 42.9% |
| 10.5600.2000 | Maint & Repair - Sidewalks | 3,000 | 5,000 | 66.7% |
| 10.5600.1000 | Training | 0 | 0 | 0.0% |
| 10.5600.1400 | Travel | 0 | 0 | 0.0% |
| 10.5600.3600 | Uniforms | 0 | 0 | 0.0% |
| 10.5600.1350 | Utilities, Christmas Lights | 2,000 | 2,000 | 0.0% |
| 10.5600.1360 | Utilities, Festival Power | 5,000 | 5,000 | 0.0% |
| 10.5600.1300 | Utilities, Street Lights | 60,000 | 60,000 | 0.0% |
| Powell Bill | | | | |
| 10.5600.4502 | Powell Bill Expense | 70,000 | 80,000 | 14.3% |
| Sanitation | | | | |
| 10.5600.4504 | Contracted Services - Republic Services Garbage | 138,000 | 145,100 | 5.1% |
| 10.5600.4505 | Contracted Services - Republic Services Recycling | 67,500 | 67,500 | 0.0% |
| 10.5600.4503 | Tipping Fees - Republic Services | 53,150 | 82,500 | 55.2% |
| 10.5600.4506 | Tipping Fees - Solid Waste Pickup | 10,000 | 10,000 | 0.0% |
| | Sub Total | \$472,597 | \$516,250 | 9.2% |
| Debt Service | | | | |
| 10.5600.9998 | Debt Service, Principal | 0 | 0 | 0.0% |
| 10.5600.9999 | Debt Service, Interest | 0 | 0 | 0.0% |
| | Sub Total | \$0 | \$0 | 0.0% |
| Capital | | | | |
| 10.5600.7401 | Capital Outlay | 0 | 5,000 | 100.0% |
| | Sub Total | \$0 | \$5,000 | 100.0% |
| | Total Expenditures | \$531,287 | \$594,360 | 11.9% |
| Employees | | | | |
| | Full Time Equivalents | 1.2 | 1.2 | 0.0% |
| | Total | 1.2 | 1.2 | 0.0% |

Parks & Recreation

| | | 2024/25 Budget | 2025/26 Budget | Percent Change |
|--------------|----------------------------------|-------------------|-------------------|-------------------|
| | <i>Operations</i> | | | |
| 10.6200.1300 | Utilities | 9,500 | 9,500 | 0.0% |
| 10.6200.5400 | Insurance - Property & Liability | 3,250 | 3,250 | 0.0% |
| 10.6200.3300 | Department Supplies | 3,000 | 3,000 | 0.0% |
| | <i>Matheson Park</i> | | | |
| 10.6200.1320 | Dumpster Services | 2,600 | 2,600 | 0.0% |
| 10.6200.1350 | Internet Services | 1,200 | 1,200 | 0.0% |
| 10.6200.1650 | Maintenance & Repair - Buildings | 1,500 | 1,500 | 0.0% |
| 10.6200.1600 | Maintenance & Repair, Equipment | 10,500 | 10,500 | 0.0% |
| 10.6200.1500 | Maintenance & Repair, Grounds | 5,000 | 5,000 | 0.0% |
| | <i>Town Park</i> | | | |
| 10.6200.1800 | Maintenance & Repair - Buildings | 500 | 500 | 0.0% |
| 10.6200.2000 | Maintenance & Repair - Grounds | 1,500 | 1,500 | 0.0% |
| | <i>Community Garden</i> | | | |
| 10.6200.2010 | Maintenance & Repair - Building | 250 | 250 | 0.0% |
| 10.6200.2020 | Maintenance & Repair - Grounds | 250 | 250 | 0.0% |
| | Sub Total | \$39,050 | \$39,050 | 0.0% |
| | <i>Capital</i> | | | |
| 10.6200.7400 | Capital Outlay | 0 | 0 | 0.0% |
| | Sub Total | \$0 | \$0 | 0.0% |
| | Total Expenditures | \$39,050 | \$39,050 | 0.0% |
| | <i>Employees</i> | | | |
| | Full Time Equivalents | 0 | 0 | 0.0% |
| | Total | 0 | 0 | 0.0% |

Cemetery

| | | 2024/25 Budget | 2025/26 Budget | Percent Change |
|--------------|--|-------------------|-------------------|-------------------|
| | <i>Personal Services</i> | | | |
| 10.6400.0200 | Salaries | 7,850 | 10,500 | 33.8% |
| 10.6400.0450 | Employee Retiree Insurance Benefit | 0 | 0 | 0.0% |
| 10.6400.0500 | FICA | 600 | 825 | 37.5% |
| 10.6400.0600 | Group Insurance | 0 | 0 | 0.0% |
| 10.6400.0650 | Group Disability | 0 | 0 | 0.0% |
| 10.6400.0708 | HRA Fund | 0 | 0 | 0.0% |
| 10.6400.0700 | Retirement | 0 | 0 | 0.0% |
| 10.6400.0701 | 401-K Contribution | 0 | 0 | 0.0% |
| | Sub Total | \$8,450 | \$11,325 | |
| | <i>Operations</i> | | | |
| 10.6400.3300 | Department Supplies | 1,000 | 1,000 | 0.0% |
| 10.6400.1600 | Maint & Repair - Equipment | 2,000 | 2,000 | 0.0% |
| 10.6400.1500 | Maint & Repair - Grounds | 2,500 | 3,500 | 40.0% |
| 10.6400.1620 | Insurance - Workers Comp | 500 | 500 | 0.0% |
| 10.6400.5400 | Insurance - Property & Liability | 600 | 600 | 0.0% |
| | Sub Total | \$6,600 | \$7,600 | 15.2% |
| | <i>Capital</i> | | | |
| 10.6400.7400 | Capital Outlay | 0 | 0 | 0.0% |
| 10.6400.7410 | Capital Outlay (Cemetery Plot Expansion) | 5,000 | 0 | 0.0% |
| | Sub Total | \$5,000 | \$0 | 0.0% |
| | Total Expenditures | \$20,050 | \$18,925 | -5.6% |
| | <i>Positions</i> | | | |
| | Full Time Equivalents | 0.4 | 0.5 | 25.0% |
| | Total | 0.4 | 0.5 | 25.0% |

Miscellaneous Governmental Operations

| | | 2024/25 Budget | 2025/26 Budget | Percent Change |
|--------------|--|-------------------|-------------------|-------------------|
| | <i>Operations</i> | | | |
| 10.6600.0315 | Bank Service Charges | 1,000 | 1,000 | 0.0% |
| 10.6600.0401 | Contracted Services - Accountant - G. Isley Group | 10,000 | 15,000 | 50.0% |
| 10.6600.0425 | Contracted Services - Attorney | 20,000 | 20,000 | 0.0% |
| 10.6600.0400 | Contracted Services - Audit - Martin Starnes | 30,000 | 30,000 | 0.0% |
| 10.6600.0402 | Contracted Services - Debt Book | 7,500 | 7,500 | 0.0% |
| 10.6600.0500 | Contracted Services - Planning/Zoning/Code Enforcement | 18,500 | 40,000 | 116.2% |
| 10.6600.0450 | Contracted Services - Tax Collections/Alex Co | 31,500 | 32,000 | 1.6% |
| 10.6600.0460 | Contracted Services - Town Minimum Code/Alex Co | 1,000 | 0 | -100.0% |
| 10.6600.3700 | Sales Tax | 8,500 | 0 | -100.0% |
| 10.6600.4510 | TCP Software | 0 | 2,000 | 100.0% |
| 10.6600.4500 | Website Hosting, Maintenance, & Update | 4,500 | 4,500 | 0.0% |
| 10.6600.4600 | Mainstreet/Downtown Development | 0 | 9,950 | 100.0% |
| | Sub Total | \$132,500 | \$161,950 | 22.2% |
| | Total Expenditures | \$132,500 | \$161,950 | 22.2% |

Contributions to Outside Agencies & Operations

| | | 2024/25 Budget | 2025/26 Budget | Percent Change |
|--------------|--|-------------------|-------------------|-------------------|
| | <i>Operations</i> | | | |
| 10.6900.9800 | Alexander EMS & Rescue, Inc. | 4,500 | 4,500 | 0.0% |
| 10.6900.9900 | Apple Festival & Apple Blossom Festival | 2,500 | 2,500 | 0.0% |
| 10.6900.9106 | Celtic Christmas | 500 | 500 | 0.0% |
| 10.6900.9103 | Hiddenite Center | 1,500 | 1,500 | 0.0% |
| 10.6900.9107 | Hometown Christmas | 1,000 | 1,000 | 0.0% |
| 10.6900.9108 | Juneteenth | 1,500 | 1,500 | 0.0% |
| 10.6900.9109 | Sister Cities | 500 | 500 | 0.0% |
| 10.6900.9700 | Tay Fire Dept. (Based on \$0.05 fire tax rate 15,000 from W&S) | 117,286 | 119,014 | 1.5% |
| 10.6900.9200 | Town Council Civic Events by Request | 3,000 | 3,000 | 0.0% |
| | Sub Total | \$132,286 | \$134,014 | 1.3% |
| | Total Expenditures | \$132,286 | \$134,014 | 1.3% |

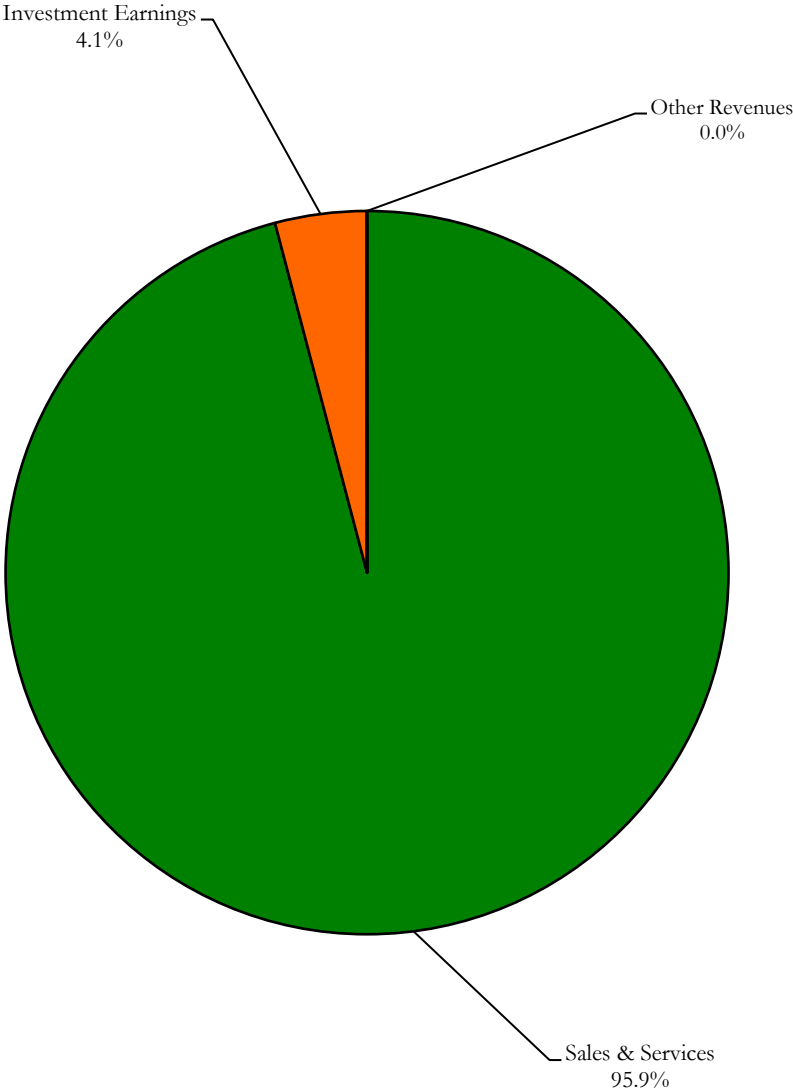
Contingency Appropriations

| | | 2024/25 Budget | 2025/26 Budget | Percent Change |
|--------------------|---------------------------|-------------------|-------------------|-------------------|
| <i>Operations</i> | | | | |
| 10.9990.0000 | Contingency Appropriation | \$2,000 | \$0 | -100.0% |
| Sub Total | | \$2,000 | \$0 | -100.0% |
| Total Expenditures | | \$2,000 | \$0 | -100.0% |

Enterprise Fund Revenue Summary

| | 2024/25 Budget | 2025/26 Budget | Percent Change |
|-----------------------------|--------------------|--------------------|-------------------|
| <i>Revenues by Category</i> | | | |
| Sales & Services | 2,663,000 | 2,813,000 | 5.6% |
| Investment Earnings | 120,000 | 120,000 | 0.0% |
| Other Revenues | 21,250 | 250 | -98.8% |
| Fund Balance | 0 | 0 | 0.0% |
| Total Revenues | \$2,804,250 | \$2,933,250 | 4.6% |

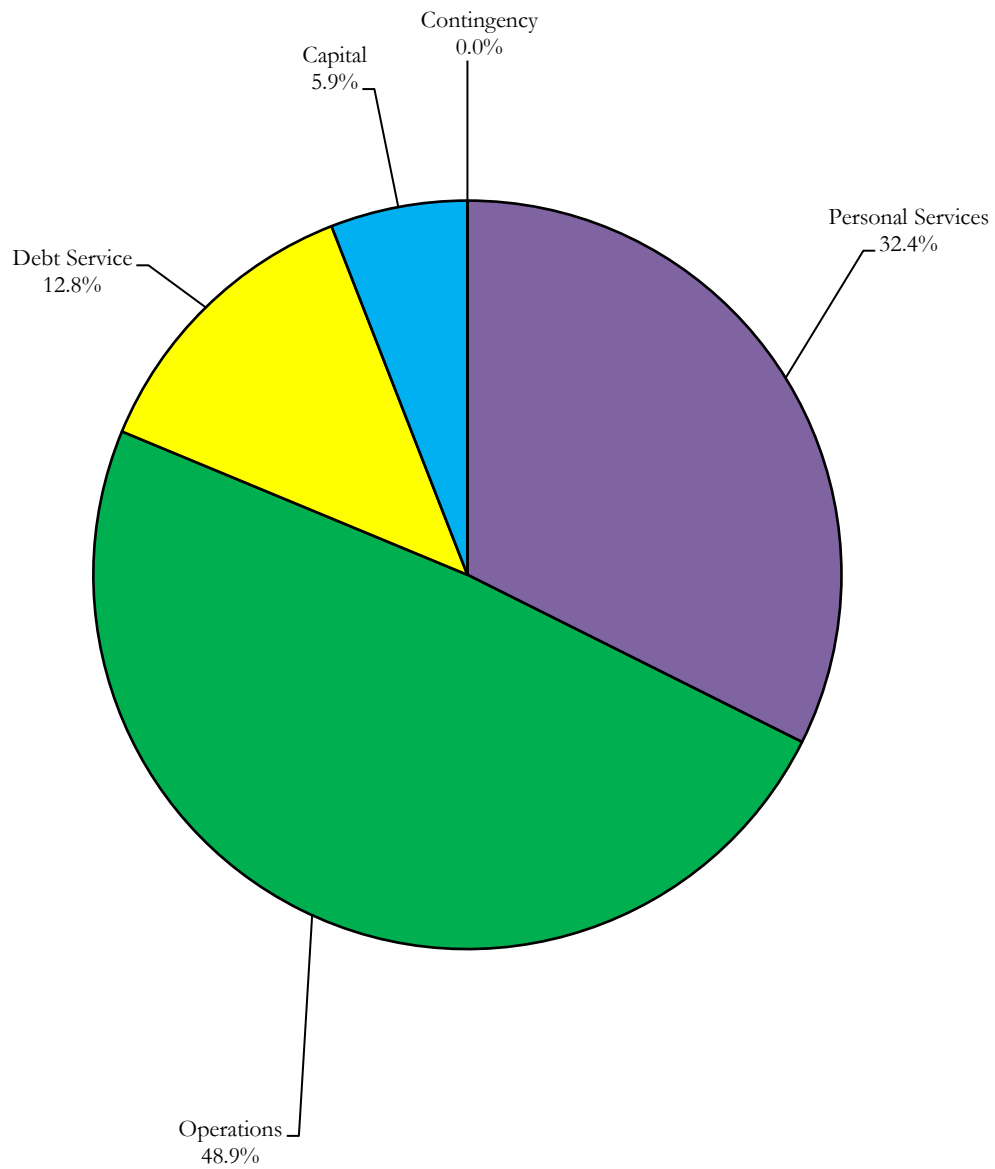
Fiscal Year 2025/26
Revenues by Category, Enterprise Fund



Enterprise Fund Expenditure Summary

| | 2024/25 Budget | 2025/26 Budget | Percent Change |
|---------------------------------|-------------------|-------------------|-------------------|
| <i>Expenditures by Category</i> | | | |
| Personal Services | 906,210 | 975,745 | 7.7% |
| Operations | 1,368,343 | 1,426,615 | 4.3% |
| Debt Service | 359,025 | 325,890 | -9.2% |
| Capital | 165,672 | 205,000 | 23.7% |
| Contingency | 0 | 0 | |
| Total Expenditures | \$2,799,250 | \$2,933,250 | 4.8% |
| <i>Employees</i> | | | |
| Full Time Equivalents | 11.8 | 11.8 | 0.0% |

Fiscal Year 2025/2026
Expenditures by Category, Enterprise Fund



Enterprise Fund Revenues

| | | 2024/25 Budget | 2025/26 Budget | Percent Change |
|--------------|---------------------------------------|--------------------|--------------------|-------------------|
| | <i>Sales and Services</i> | | | |
| 30.3710.0150 | Account Setup Charge | 1,500 | 1,500 | 0.0% |
| 30.3710.1100 | Capital Fixed Charge | 205,000 | 195,000 | -4.9% |
| 30.3350.0000 | Fairway Oaks Revenue | 3,000 | 0 | -100.0% |
| 30.3340.0000 | Impact/Assessment Fees | 0 | 0 | 0.0% |
| 30.3720.0150 | Penalties & Interest - Capital | 2,500 | 1,000 | |
| 30.3720.0100 | Penalties & Interest - Sewer | 20,000 | 22,000 | 10.0% |
| 30.3720.0000 | Penalties & Interest - Water | 11,000 | 11,000 | 0.0% |
| 30.3480.0345 | Prison Pump Station M&R Reimbursement | 17,500 | 17,500 | |
| 30.3480.0350 | Alexander County/Millersville Sewer | 15,000 | 15,000 | 0.0% |
| 30.3750.0000 | Reconnection Fees | 11,500 | 12,500 | 8.7% |
| 30.3770.0100 | Return Check Fee | 500 | 500 | 0.0% |
| 30.3710.0100 | Wastewater Charges | 1,553,500 | 1,650,000 | 6.2% |
| 30.3730.0100 | Wastewater Taps | 6,000 | 6,000 | 0.0% |
| 30.3710.0000 | Water Charges | 810,000 | 875,000 | 8.0% |
| 30.3730.0000 | Water Taps | 6,000 | 6,000 | 0.0% |
| | Sub Total | \$2,663,000 | \$2,813,000 | 5.6% |
| | <i>Investment Earnings</i> | | | |
| 30.3290.0000 | Investment Earnings | 120,000 | 120,000 | 0.0% |
| | Sub Total | \$120,000 | \$120,000 | 0.0% |
| | <i>Other Revenues</i> | | | |
| 30.3740.0000 | Miscellaneous | 250 | 250 | 0.0% |
| 30.3760.0000 | Sales Tax Refund | 21,000 | 0 | -100.0% |
| | Sub Total | \$21,250 | \$250 | -98.8% |
| | <i>Grant Revenues</i> | | | |
| | See Grant Funds | 0 | 0 | 0.0% |
| | Sub Total | 0 | 0 | 0.0% |
| | Total Revenues | \$2,804,250 | \$2,933,250 | 4.6% |

Enterprise Fund - General Expenditures

| | | 2024/25 Budget | 2025/26 Budget | Percent Change |
|--------------------------|--|--------------------|--------------------|-------------------|
| Personal Services | | | | |
| 30.8100.0200 | Salaries | 641,900 | 684,170 | 6.6% |
| 30.8100.0251 | Education Incentive | 6,900 | 8,700 | 26.1% |
| 30.8100.0450 | Employee Retiree Insurance Benefit | 20,850 | 26,000 | 24.7% |
| 30.8100.0500 | FICA | 49,110 | 52,350 | 6.6% |
| 30.8100.0650 | Group Disability | 1,500 | 1,575 | 5.0% |
| 30.8100.0600 | Group Insurance | 83,600 | 88,650 | 6.0% |
| 30.8100.0708 | HRA Fund | 4,000 | 5,000 | 25.0% |
| 30.8100.0700 | Retirement | 71,900 | 79,800 | 11.0% |
| 30.8100.0701 | 401-K Contribution | 26,450 | 29,500 | 11.5% |
| | Sub Total | \$906,210 | \$975,745 | 7.7% |
| Operations | | | | |
| 30.8100.2600 | Advertising | 500 | 500 | 0.0% |
| 30.8100.3000 | Automotive Supplies | 2,000 | 3,000 | 50.0% |
| 30.8100.0250 | Bereavement/Flowers | 300 | 300 | 0.0% |
| 30.8100.4502 | Contracted Services | 1,000 | 1,500 | 50.0% |
| 30.8100.0415 | Contracted Services, Attorney | 6,500 | 6,500 | 0.0% |
| 30.8100.0401 | Contracted Services, Auditor | 26,500 | 30,000 | 13.2% |
| 30.8100.0409 | Contracted Services, Engineering | 1,000 | 1,000 | 0.0% |
| 30.8100.0403 | Contracted Services, Harris Computers | 24,000 | 27,000 | 12.5% |
| 30.8100.0404 | Contracted Services, WPCOG GIS Maint | 0 | 5,150 | |
| 30.8100.3300 | Department Supplies | 15,000 | 15,000 | 0.0% |
| 30.8100.5300 | Dues & Subscriptions | 750 | 1,000 | 33.3% |
| 30.8100.1320 | Dumpster Service | 900 | 1,200 | 33.3% |
| 30.8100.0260 | Employee Appreciation | 1,750 | 1,750 | 0.0% |
| 30.8100.3100 | Fuel - Vehicles | 32,000 | 32,000 | 0.0% |
| 30.8100.3110 | Fuel - Generators & Equipment | 2,800 | 2,800 | 0.0% |
| 30.8100.6100 | Green Meadows Tap Reimbursement | 750 | 750 | 0.0% |
| 30.8100.6000 | Inmate Work Program | 0 | 0 | 0.0% |
| 30.8100.5450 | Insurance - Property & Liability | 50,000 | 50,000 | 0.0% |
| 30.8100.5420 | Insurance - Worker's Comp | 10,000 | 11,000 | 10.0% |
| 30.8100.4650 | Internet/TV Services | 4,000 | 4,000 | 0.0% |
| 30.8100.1500 | Maint & Repair, Building | 3,000 | 3,000 | 0.0% |
| 30.8100.1600 | Maint & Repair - Equipment | 10,000 | 17,965 | 79.7% |
| 30.8100.1607 | Maint. & Repair - Grounds | 5,000 | 5,000 | 0.0% |
| 30.8100.1608 | Maint & Repair - ROW | 3,500 | 3,500 | 0.0% |
| 30.8100.1700 | Maint & Repair - Vehicle | 13,943 | 13,000 | -6.8% |
| 30.8100.0350 | Merchant Fees | 24,000 | 25,500 | 6.3% |
| 30.8100.5320 | Offsite Data Backup/Storage | 500 | 500 | 0.0% |
| 30.8100.5350 | NC 811 Services | 500 | 500 | 0.0% |
| 30.8100.1110 | Postage | 7,500 | 7,500 | 0.0% |
| 30.8100.1200 | Printing | 2,000 | 2,000 | 0.0% |
| 30.6600.3700 | Sales Tax | 21,000 | 0 | -100.0% |
| 30.8100.1100 | Telephone | 10,000 | 10,000 | 0.0% |
| 30.8100.3303 | Town Shop Supplies | 6,000 | 6,000 | 0.0% |
| 30.8100.1300 | Town Shop Power | 6,000 | 6,000 | 0.0% |
| 30.8100.1002 | Training | 500 | 750 | 50.0% |
| 30.8100.1400 | Travel | 500 | 500 | 0.0% |
| 30.8100.3600 | Uniforms | 15,000 | 16,000 | 6.7% |
| 30.8100.4507 | Website Hosting, Maintenance, & Update | 4,500 | 4,500 | 0.0% |
| | Sub Total | \$313,193 | \$316,665 | 1.1% |
| Debt Service | | | | |
| 30.8100.9199 | Debt Service | 0 | 0 | 0.0% |
| | Sub Total | \$0 | \$0 | 0.0% |
| Capital | | | | |
| 30.8100.7403 | Capital Outlay | 0 | 120,000 | #DIV/0! |
| 30.8100.7410 | Water & Sewer Capital Reserve Fund | 20,000 | 20,000 | 0.0% |
| | Sub Total | \$20,000 | \$140,000 | 600.0% |
| Contingency | | | | |
| 30.8100.0000 | Contingency | 0 | 0 | 0.0% |
| | Sub Total | \$0 | \$0 | 0.0% |
| | Total Expenditures | \$1,239,403 | \$1,432,410 | 15.6% |
| Employees | | | | |
| | Full Time Equivalents | 11.8 | 11.8 | 0.0% |
| | Total | 11.8 | 11.8 | 0.0% |

Enterprise Fund - Water Expenditures

| | | 2024/25 Budget | 2025/26 Budget | Percent Change | | | |
|---------------------|---|-------------------|-------------------|-------------------|-----------------|----------------|------------------|
| Operations | | | | | | | |
| 30.8100.2610 | Advertising | 1,000 | 750 | -25.0% | | | |
| 30.8100.1630 | Certifications | 250 | 250 | 0.0% | | | |
| 30.8100.0408 | Contracted Services, 120 Water | 10,000 | 12,000 | | | | |
| 30.8100.0407 | Contracted Services, Engineering | 1,000 | 1,000 | 0.0% | | | |
| 30.8100.0412 | Contracted Services, Fire Dept (Hydrant Flow/Testing) | 15,000 | 15,000 | 0.0% | | | |
| 30.8100.4500 | Contracted Services, Laboratory | 6,500 | 6,500 | 0.0% | | | |
| 30.8100.0404 | Contracted Services, WPCOG GIS Maint | 5,150 | 0 | -100.0% | | | |
| 30.8100.0406 | Contracted Services, Southern Corrosion | 12,500 | 19,450 | 55.6% | | | |
| 30.8100.3301 | Department Supplies | 7,500 | 7,500 | 0.0% | | | |
| 30.8100.1603 | Leak Repairs | 60,000 | 60,000 | 0.0% | | | |
| 30.8100.1601 | Maint. & Repair - Equipment | 5,000 | 5,000 | 0.0% | | | |
| 30.8100.1609 | Maint. & Repair - Hydrants | 7,500 | 7,500 | 0.0% | | | |
| 30.8100.1611 | Maint. & Repair - ROW | 1,000 | 1,000 | 0.0% | | | |
| 30.8100.1612 | Maint. & Repair - Water Tank | 5,000 | 5,000 | 0.0% | | | |
| 30.8100.1606 | Maint. & Repair - Water Valves | 3,000 | 3,000 | 0.0% | | | |
| 30.8100.1610 | System Maintenance | 2,500 | 2,500 | 0.0% | | | |
| 30.8100.1615 | System Permits | 3,000 | 3,000 | 0.0% | | | |
| 30.8100.4504 | Tap Installations | 7,500 | 7,500 | 0.0% | | | |
| 30.8100.1000 | Training | 1,000 | 1,000 | 0.0% | | | |
| 30.8100.1401 | Travel | 500 | 500 | 0.0% | | | |
| 30.8100.1650 | Water Meter Replacement | 40,000 | 40,000 | 0.0% | | | |
| 30.8100.4800 | Water Purchase for Resale | 210,000 | 224,700 | 7.0% | | | |
| | Sub Total | \$404,900 | \$423,150 | 4.5% | | | |
| Debt Service | | | | | | | |
| 30.8100.9001 | Energy United yr 18 of 20 year payment | 87,700 | 73,000 | -16.8% | Balance Owed | Payoff Year | Interest Free |
| 30.8100.7500 | Enterprise Lease Payment on Water Truck | 13,000 | 0 | -100.0% | \$ 38,843.81 | 2026 | No |
| 30.8100.9916 | H-LRX-F-12-1720 (NC DEQ - Water Eff) | 15,400 | 15,400 | 0.0% | \$ 153,868.00 | 2035 | Yes |
| 30.8100.9912 | H-ARRA-09-1532 (NC DEQ - ARRA Water) | 5,100 | 5,100 | 0.0% | \$ 25,359.70 | 2030 | Yes |
| 30.8100.9921 | H-SRP-D-174-0149 (Linney's Mtn) | 9,600 | 9,600 | 0.0% | \$ 143,607.00 | 2040 | Yes |
| 30.8100.9930 | Interest | 5,300 | 2,100 | -60.4% | \$ 450.38 | 2026 | |
| | Sub Total | \$136,100 | \$105,200 | -22.7% | | | |
| Capital | | | | | | | |
| 30.8100.7400 | Capital Outlay | 8,500 | 15,000 | 76.5% | | | |
| | Sub Total | \$8,500 | \$15,000 | 76.5% | | | |
| Contingency | | | | | | | |
| 30.9990.0001 | Contingency | 0 | 0 | 0.0% | | | |
| | Sub Total | \$0 | \$0 | 0.0% | | | |
| | Total Expenditures | \$549,500 | \$543,350 | -1.1% | | | |

Enterprise Fund - Sewer Expenditures

| | | 2024/25 Budget | 2025/26 Budget | Percent Change | | | |
|-----------------------------------|---|--------------------|-------------------|-------------------|----|------------|----------|
| Operations | | | | | | | |
| General | | | | | | | |
| 30.8100.2620 | Advertising | 500 | 750 | 50.0% | | | |
| 30.8100.9800 | Alexander County - Millersville Sewer Agreement | 11,000 | 11,000 | 0.0% | | | |
| 30.8100.1640 | Certifications | 300 | 300 | 0.0% | | | |
| 30.8100.0413 | Contracted Services, Engineering | 2,000 | 2,500 | 25.0% | | | |
| 30.8100.7407 | Contracted Services, Mission Communication | 12,000 | 12,000 | 0.0% | | | |
| 30.8100.0414 | Contracted Services, WPCOG GIS Mapping | 13,000 | 0 | -100.0% | | | |
| 30.8100.3302 | Department Supplies | 30,000 | 30,000 | 0.0% | | | |
| 30.8100.1604 | Leak Repairs | 10,000 | 5,000 | -50.0% | | | |
| 30.8100.1602 | Maint. & Repair - Equipment | 10,000 | 10,000 | 0.0% | | | |
| 30.8100.1613 | Maint. & Repair - ROW | 1,000 | 1,000 | 0.0% | | | |
| 30.8100.1620 | System Maintenance | 30,000 | 30,000 | 0.0% | | | |
| 30.8100.1625 | System Permits | 3,000 | 3,000 | 0.0% | | | |
| 30.8100.4503 | Tap Installation | 2,500 | 2,500 | 0.0% | | | |
| 30.8100.1001 | Training | 1,500 | 1,500 | 0.0% | | | |
| 30.8100.1402 | Travel | 500 | 500 | 0.0% | | | |
| | Sub Total | 127,300 | 110,050 | -13.6% | | | |
| Lift Stations | | | | | | | |
| 30.8100.4521 | Lift Station Chemicals | 16,500 | 16,500 | 0.0% | | | |
| 30.8100.1605 | Maint. & Repair - Lift Stations | 60,000 | 75,000 | 25.0% | | | |
| 30.8100.1621 | Maint. & Repair - Lift Station Pumps | 50,000 | 65,000 | 30.0% | | | |
| 30.8100.1627 | Maint & Repair - Prison Pump Station | 17,500 | 17,500 | 0.0% | | | |
| 30.8100.1305 | Utilities - Lift Station Power | 68,000 | 68,000 | 0.0% | | | |
| 30.8100.1306 | Utilities - Lift Station Water | 5,000 | 5,500 | 10.0% | | | |
| 30.8100.1622 | Maint. & Repair - Generators | 5,500 | 7,500 | 36.4% | | | |
| | Sub Total | \$222,500 | \$255,000 | 14.6% | | | |
| Wastewater Treatment Plant | | | | | | | |
| 30.8100.4501 | Contracted Services, Laboratory | 23,000 | 24,000 | 4.3% | | | |
| 30.8100.4510 | Contracted Services, ORC | 39,450 | 39,450 | 0.0% | | | |
| 30.8100.7408 | Diffuser Basin Contract EDI Blowers | 13,000 | 13,000 | 0.0% | | | |
| 30.8100.1325 | Dumpster Services | 3,500 | 3,800 | 8.6% | | | |
| | Maint. & Repair - Bar Screen | 0 | 10,000 | | | | |
| 30.8100.1624 | Maint. & Repair - WWTP | 60,000 | 50,000 | -16.7% | | | |
| 30.8100.1623 | Maint. & Repair - WWTP Pumps | 30,000 | 30,000 | 0.0% | | | |
| 30.8100.4505 | Sludge Removal | 30,000 | 30,000 | 0.0% | | | |
| 30.8100.1310 | Utilities - WWTP Power | 54,000 | 54,000 | 0.0% | | | |
| 30.8100.4520 | WWTP Chemicals | 40,000 | 60,000 | 50.0% | | | |
| 30.8100.4530 | WWTP Supplies | 7,500 | 7,500 | 0.0% | | | |
| | Sub Total | \$300,450 | \$321,750 | 7.1% | | | |
| Debt Service | | | | | | | |
| 30.8100.9914 | CS370700-03 (NC DEQ - Various Sewer Coll) | 17,300 | 17,300 | 0.0% | \$ | 137,869.20 | 2033 No |
| 30.8100.9998 | CS370700-04 (NC DEQ - Millersville Sewer) | 42,600 | 42,600 | 0.0% | \$ | 425,178.00 | 2035 Yes |
| 30.8100.9918 | CS370700-05 (2015 Collections proj) | 26,800 | 26,800 | 0.0% | \$ | 348,221.90 | 2038 Yes |
| 30.8100.9300 | CS370700-06 (2018 Sewer Coll) | 74,900 | 74,900 | 0.0% | \$ | 973,529.70 | 2038 Yes |
| 30.8100.9920 | CS370700-07 (Solar Proj) | 14,500 | 14,500 | 0.0% | \$ | 186,693.00 | 2040 Yes |
| 30.8100.9910 | E-SRF-T-09-0242 (NC DEQ - ARRA Sewer) | 25,300 | 25,300 | 0.0% | \$ | 126,237.61 | 2030 Yes |
| 30.8100.9100 | E-SRP-W-17-0060 (2018 WWTP Imp Proj) | 17,125 | 16,290 | -4.9% | \$ | 244,284.40 | 2040 Yes |
| 30.8100.9999 | Interest | 4,400 | 3,000 | -31.8% | | | |
| | Sub Total | \$222,925 | \$220,690 | -1.0% | | | |
| Capital | | | | | | | |
| 30.8100.7401 | Capital Outlay | 137,172 | 50,000 | -63.5% | | | |
| | Sub Total | \$137,172 | \$50,000 | -63.5% | | | |
| Contingency | | | | | | | |
| 30.8100.0002 | Contingency | 0 | 0 | 0.0% | | | |
| | Sub Total | \$0 | \$0 | 0.0% | | | |
| | Total Expenditures | \$1,010,347 | \$957,490 | -5.2% | | | |

| | | | |
|--|----|------------------------------|------------------------------------|
| Date Approved: | | | |
| Town of Taylorsville BUDGET AMENDMENT | | | |
| <u>Distribution:</u> Original - Town Clerk Copy - Town Manager/Board of Commissioners | | | |
| FUND | GF | FUNCTION Amendment | PROGRAM AREA |
| | | | ACTIVITY |
| The following amendment(s) is required: | | | |
| Receipt in insurance proceeds from damages to Fairway Oaks waste-water cleanout. | | | |
| Account # and Title | | Amount | Account # and Title |
| 30.3740.0400 Insurance Reim. - Property Damage | | \$1,420.00 | 30.8100.1620 System Maintenance |
| | | | \$1,420.00 |
| Total | | \$1,420.00 | Total |
| | | | \$1,420.00 |
| Reason and justification for Amendment: | | | |
| Receipt in insurance proceeds from damages to Fairway Oaks waste-water cleanout. | | | |
| Department Head Approval | | Date | Finance Director Review |
| | | | Date |

| Date Approved: | | | | | | | | | | |
|---|------------------------------|-------------------------|--|-------------|--|---|---------------------|--------|--|-------------|
| Town of Taylorsville BUDGET AMENDMENT | | | | | | | | | | |
| Distribution: Original - Town Clerk Copy - Town Manager/Board of Commissioners | | | | | | | | | | |
| FUND W&S | FUNCTION Amendment | PROGRAM AREA | ACTIVITY | | | | | | | |
| The following amendment(s) is required: | | | | | | | | | | |
| Receipt in FEMA reimbursement for pump station hauling. | | | | | | | | | | |
| | | | | | | | | | | |
| <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 80%;">Account # and Title</th> <th style="width: 20%;">Amount</th> </tr> <tr> <td>30.3350.0200 FEMA Storm Reimbursement</td> <td style="text-align: right;">\$14,425.00</td> </tr> </table> | Account # and Title | Amount | 30.3350.0200 FEMA Storm Reimbursement | \$14,425.00 | | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 80%;">Account # and Title</th> <th style="width: 20%;">Amount</th> </tr> <tr> <td>30.8100.1605 Maint & Repair - Lift Stations</td> <td style="text-align: right;">\$14,425.00</td> </tr> </table> | Account # and Title | Amount | 30.8100.1605 Maint & Repair - Lift Stations | \$14,425.00 |
| Account # and Title | Amount | | | | | | | | | |
| 30.3350.0200 FEMA Storm Reimbursement | \$14,425.00 | | | | | | | | | |
| Account # and Title | Amount | | | | | | | | | |
| 30.8100.1605 Maint & Repair - Lift Stations | \$14,425.00 | | | | | | | | | |
| Total | | Total | \$14,425.00 | | | | | | | |
| Reason and justification for Amendment: | | | | | | | | | | |
| Receipt in FEMA reimbursement for pump station hauling. | | | | | | | | | | |
| | | | | | | | | | | |
| Department Head Approval | Date | Finance Director Review | Date | | | | | | | |

