



Town Council Regular Meeting
Town Council Chambers
Tuesday, June 3rd, 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. May 6th, 2025, Regular Meeting.
- b. May 20th, 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. Public Hearing – Proposed FY 2025-2026 Budget **N. Hester, Town Manager**

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

2. Ordinance – Proposed FY 2025-2026 Budget **N. Hester, Town Manager**

Town Council will consider adopting the ordinance regarding the FY 2025-2026 budget.

3. Resolution – Town of Taylorsville Fee Schedule **N. Hester, Town Manager**

Town Council will consider a resolution adopting the fee schedule for the FY 2025-2026 budget.

4. Proposed FY 2025-2029 Capital Improvement Plan **N. Hester, Town Manager**

The Town Council will consider a resolution to adopt the proposed Capital Improvement Plan for FY 2025-2029.

5. Personnel Policy Amendment **N. Hester, Town Manager**

The Town Council will consider an amendment to Article III Section 15. Hourly Rate of Pay of the Town of Taylorsville Personnel Policy.

6. Greenway Transportation Contract **N. Hester, Town Manager**

The Town Council will consider a contract with Western Piedmont Transit Authority for the FY 2025-2026.

7. TCP Timekeeping Software Contract **Z. Greene, Finance Director**

The Town Council will consider a contract for timekeeping software with TCP.

8. Amendment to Federal Funding Offer and Acceptance **A. Wike, P.W. Director**

The Town Council will consider an amendment to Federal Funding Offer and Acceptance #'s 2000058566, 2000062750, and 2000063725 as a part of the Coronavirus State and Local Fiscal Recovery Funds.

9. Petition for Voluntary Annexation: **N. Hester, Town Manager**

The Town Council will consider a resolution directing the Town Clerk to investigate a petition received from Daniel Almazan regarding approximately 2.69 acres of property located on Millersville Rd. Taylorsville, NC 28681, Alexander County tax parcel 0007542.

10. ABC Board Appointment **N. Hester, Town Manager**

The Town Council will consider appointing a new member to the ABC Board after a resignation by a member of the board.

11. Roundabout Study **A. Wike, P. W. Director**

Town Council will consider approving the traffic study conducted by J.M. Teague Engineering for the potential of traffic calming measures such as roundabouts to be constructed within the downtown area where feasible.

12. Resolution Declaring Surplus Property **N. Hester, Town Manager**

The Town Council will consider declaring the badge and service weapon of Major Kevin Elder as surplus property and authorizing it as an award to him upon retirement.

13. Budget Amendments: **Z. Greene, Finance Director**

- a. On Road Diesel Grant
- b. Administration
- c. Accounting for SBITA and Lease Liability

14. 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 July 15th, 2025, at 2:00 P.M. in the Town Council Chambers.

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

Adjournment

Town of Taylorsville



Town Council Closed Session
Town Council Chambers
Tuesday, May 6th, 2025

Prepared By: Nicole Mayes

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

Closed Session- G.S. 143-318.11(a)(3):

A motion was made by Councilwoman Tamara Odom and seconded by Councilman Eric Bumgarner to move from an open regular meeting into a closed session at 7:04 pm under G.S. 143-318.11(a)(3) to consult with attorney in order to preserve the attorney-client privilege between the attorney and the public body.

Attorney Monroe Pannell discussed the Urgent Care Facility.

Adjournment

A motion was made by Councilman Jack Simms and seconded by Councilwoman Tamara Odom to exit the closed session at 7:13 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 Regular Meeting
Town Council Chambers
Tuesday, May 6th, 2025, 5:30 p.m.**

Prepared By: Nicole Mayes

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

Call to Order, Invocation, Pledge of Allegiance

George B. Holleman, Mayor

The Town Council Regular Meeting was called to order by Mayor George Holleman on May 6, 2025 at 5:30 pm. Mayor George Holleman made opening remarks stating Thursday about 85+ individuals met at Courthouse Park for the National Day of Prayer, last night and tonight at the stage at 7:00 pm there will be Worship in the Foothills, and this past Saturday was the Apple Blossom Festival. Mayor Holleman followed with an invocation. The Pledge of Allegiance was led by Councilwoman Tamara Odom.

Adjustment and Approval of the Agenda:

George B. Holleman, Mayor

By unanimous approval, the agenda was adopted with the following additions under Business Items:

- 4. a. Outside City Limits Sewer Connection
- 11. f. A budget amendment of \$35,000.00 for the water line project on 4th Ave N & 4th Ave NE.

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

A motion was made by Councilman Eric Bumgarner and seconded by Councilwoman Tamara Odom to approve the regular meeting minutes from April 1, 2025, the closed session minutes from April 1, 2025, and the work session minutes from April 15, 2025. The motion passed unanimously.

Request to Speak/Opportunity for Public Comment:

There were no comments in the open forum.

Business Items

1. Resolution for Personnel Responsible for Financial Signatures

N. Hester, Town Manager

A motion was made by Councilman Jack Simms and seconded by Councilwoman Kim Brown to approve the 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). The motion passed unanimously. See attachment A, which is hereby incorporated & made a part of these minutes.

2. Black Mountain Software Agreement

A. Wike, Public Works

Town Council was asked to consider an agreement for the use of Black Mountain Software for utility payments. This software is a secondary part of Black Mountain Software for the online payment portal and automatic payments. The BMS Pay Package Fee is included in the NCLM MAS program for three years. The payment portal will take effect when Town of Taylorsville switches to the Black Mountain Software, replacing Invoice Cloud. It is estimated for the Town to go live in Black Mountain in September – November timeframe.

A motion was made by Councilwoman Tamara Odom and seconded by Councilman Eric Bumgarner to approve the agreement for the use of Black Mountain Software for utility payments. The motion passed unanimously.

3. Engagement Letter – GWI Tax & Accounting

Z. Greene, Finance Director

A motion was made by Councilwoman Kim Brown and seconded by Councilman Jack Simms to approve the engagement letter with GWI Tax and Accounting for bookkeeping and accounting assistance for audit preparation and year end procedures for FY 2024. The motion passed unanimously.

4. a. Outside City Limits Sewer Connection

A. Wike, Public Utility Manager

Mike Palmer Homes Inc submitted a request on May 6, 2025 for permission to connect to the sewer main at 81 Gravel Hill Court for three residential modular units. Public Utility Manager Aaron Wike stated he discussed possibly annexing the property. The sewer tap fee for outside of the city limits is \$3000.00 each and \$2000.00 each if annexed.

A motion was made by Councilman Eric Bumgarner and seconded by Councilwoman Kim Brown to approve the request for outside city limits sewer connection at 81 Grave Hill Ct. The motion passed unanimously.

b. Street Closure Request – Juneteenth Festival

N. Hester, Town Manager

A motion was made by Councilman Eric Bumgarner and seconded by Councilwoman Tamara Odom to approve the street closure request for the 2025 Juneteenth Festival on Saturday, June 14th, 2025. The request is to close one block of First Street SW between Main Avenue and Main Avenue Drive (between the Courthouse and Courthouse Park) from 8:00 a.m. to 10:00 a.m. The motion passed unanimously.

5. Planning Board Appointment

N. Hester, Town Manager

A motion was made by Councilwoman Tamara Odom and seconded by Councilwoman Kim Brown to reappoint Matt Schrum to a three-year term to serve as the Town of Taylorsville representative on the Alexander County Planning Board. The motion passed unanimously.

6. Public Hearing – Zoning Map and Text Amendments

N. Hester, Town Manager

A motion was made by Councilman Jack Simms and seconded by Councilwoman Tamara Odom enter into a public hearing for the following: 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. The motion passed unanimously.

The Public Hearing Zoning Map & Text Amendments Comment Sign Up Sheet - see attachment B, which is hereby incorporated & made a part of these minutes.

Amy Bucknum from the Alexander County Planning Office explained the proposed text amendments to the Land Development Code. The text amendments would correct several spelling & grammatical errors. The addition of 154-53 Historical Preservation Overlay District creating additional restrictions that preserve the culture and heritage of the area. Ms. Bucknum explained the proposed text amendment to the 154-60, SR 4.12 Recreational Motor Sports Facilities concerning facility size, number of events & contestants, hours of operation, and added a definition for small-engine vehicles. A proposed text amendment for 154-88 Conservation Subdivision Standards to include a definition and purpose for the provision of open space management. There is an effective date change for the Storm Water Regulations from January 2025 to March 1, 2026 as Alexander County does not employ an engineer nor have the ability to enforce these restrictions at this time. A text amendment was also proposed to 154-303 Alexander County Planning Board, to recommend adding an alternate member to the Planning Board in order to meet a quorum and supermajorities in the absence of another member. The suggested text amendment to 154.4 Jurisdiction, so the Land Development Code will be applicable within the Town limits and is extraterritorial jurisdiction.

Ms. Bucknum explained fourteen parcels originally owned by the non-profit Habitat for Humanity were zoned as Office Industrial (OI), Residential 2 (R2), or Mixed Use (MU). Property owners are now requesting these properties to be rezoned to Residential 1 (R1). According to the Planning Board, rezoning these properties to Residential 1 (R1) would be consistent with the Comprehensive Plan.

Ms. Bucknum reported four property owners have submitted applications requesting three parcels to be re-zoned to Community Commercial (CC) or Regional Commercial (RC), Rickey Hammer, Chris &

Renee Harrington, and A&M Feed Service, LLC. According to the Planning Board, rezoning these properties would be consistent with the Comprehensive Plan.

Ms. Bucknum explained the Planning Board found one submitted application to be inconsistent with the Comprehensive Plan. Mr. William Conley requested for the rezoning of a parcel on Shannon Park Circle from Residential 1 (R1) to Residential 2 (R2), to place a doublewide manufactured home on the property.

County resident, Mrs. Glenda Jolly addressed the council during the public hearing to explain how her property at 1190 Paul Payne Store Rd continues to flood. Mrs. Jolly explained how the creek flows through a culvert running under Paul Payne Store Rd into the creek on her property and the excess storm waters have and continue to damage her pasture. Habitat for Humanity owns the property across the street and Mrs. Jolly is concerned about the excess water from property development further flooding her property and eroding her pasture. Mrs. Jolly would like for storm water control measures to be written in the rezoning. Mrs. Jolly provided six pictures to show damage done to her property. Amy Bucknum of the Alexander County Planning Office commented even without rezoning of the property; homes could still be built there. Mayor George Holleman asked if property owners could still file a claim for property damages due to Helene and who she would need to contact; Town Manager Nathan Hester stated he would try to find that information. Town Manager Nathan Hester also stated storm water mitigation would be a part of the development plans.

Mr. Rickey Hammer, owner of 5th Ave SW addressed the council about rezoning his property from Residential 1 (R1) to Regional Commercial (RC). Mr. Hammer stated a year ago the property was zoned as commercial use [prior to the county zoning the property as residential] and he would like for it to be rezoned back to commercial use because he would like to use the property for commercial storage buildings in the future. Amy Bucknum of the Alexander County Planning Office commented this request was consistent with the zoning area.

Mr. William Conely addressed the board about rezoning property on Shannon Park Circle from Residential 1 (R1) to Residential 2 (R2) for the purpose of placing a remodeled doublewide home on the property. Mr. Conely explained his stepson purchased the property years ago with the intentions of Mr. Conely purchasing half the property to move / set up a doublewide manufactured home on the property. During the time frame from when he agreed to purchase the property from his stepson to now when he is ready to move a manufactured home onto the property; the property was rezoned to Residential 1 (R1) which no longer allows manufactured homes. Mr. Conely continued by stating there are multiple manufactured homes as you approach Shannon Park Circle; and, the property would look better once there is a home placed there because currently it is an unmaintained empty lot. Amy Bucknum of the Alexander County Planning Office stated the community did not object to a manufactured home in the area.

A motion was made by Councilwoman Tamara Odom and seconded by Councilman Eric Bumgarner to exit the public hearing. The motion passed unanimously.

7. Text Amendment 25-01 Ordinance

N. Hester, Town Manager

A motion was made by Councilwoman Kim Brown and seconded by Councilman Jack Simms to approve the adoption of the 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. The motion passed unanimously. See attachment C, which is hereby incorporated & made a part of these minutes.

8. Text Amendment 25-02 Ordinance

N. Hester, Town Manager

A motion was made by Councilwoman Kim Brown and seconded by Councilman Jack Simms to approve the adoption of the ordinance to amend text with the Town of Taylorsville Land Development Code reflected in section §154-303, p. 246. The motion passed unanimously. See attachment D, which is hereby incorporated & made a part of these minutes.

9. Zoning Map CIRZ 25-01 Ordinance

N. Hester, Town Manager

A motion was made by Councilwoman Tamara Odom and seconded by Councilwoman Kim Brown to approve the adoption of an ordinance of the following map amendments to the official Town of Taylorsville Zoning map for the following:

- The following properties from Office Institutional (OI)/ Mixed Use (MU)/ Residential 2 to Residential 1 (R1) : 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 property located at 5th AVE. SW, Alexander County Property Tax ID# 0008270 from Residential 1 (R1) to Regional Commercial (RC)
- The property located on HWY 16 N. Alexander County Property Tax ID#0006523 from Residential 1 (R1) to Community Commercial (CC).
- The property located on Shannon Park Circle Alexander County Property ID# 3759958652 from Residential 1 (R1) to Residential 2(R2).

The motion passed unanimously. See attachment E, which is hereby incorporated & made a part of these minutes.

10. Public Hearing - FY 2025-2026 Budget

N. Hester, Town Manager

A motion was made by Councilman Jack Simms and seconded by Councilwoman Kim Brown to enter into a public hearing concerning the proposed FY 2025-2026 budget. The motion passed unanimously.

Town manager Nathan Hester covered highlights of the proposed FY 2025-2026 budget at \$5,785,455.00. Town Manager Nathan Hester announced there would be no increase in the Town tax rate, which will remain at \$0.35 per \$100.00. The environmental fee will increase by \$5.00 to cover the 5% increase from Republic Services; resulting in a \$2.00 gap from the difference Republic Services charges the Town verse the amount the Town charges residents. Town of Taylorsville is in the process of renegotiating a Planning & Zoning and Code Enforcement contract with Alexander County Planning Department with a three fiscal year term at a cost of \$40,000.00 the first year and a 5% increase each

year following. The proposed budget includes a new vehicle, two computers, and five body armor safety vests for the Police Department. The proposed budget includes a light duty truck, bushhog, trench box, and a mini excavator for the Public Works Department. The excess water and sewer rates will increase by \$0.15 per 1,000 gallons. There will no longer be a \$2.00 capital charge for residential service. The proposed budget also includes a 3% cost of living adjustment for staff.

Mayor George Holleman wanted to make the comment; he appreciates the comment of Finance Director Zachary Greene who stated the increase in fees are directly related to how much companies have raised our prices. Republic Services are going to raise prices for the Town; and also, Energy United Water Corporation will be raising prices charged to the Town because the City of Newton raised the prices charged to Energy United. These fees will pay the increases the Town will incur from other companies.

There were no comments from the public during the public hearing.

A motion was made by Councilwoman Tamara Odom and seconded by Councilman Eric Bumgarner to exit the public hearing. The motion passed unanimously.

No action was taken at this time, a second public hearing concerning the budget of FY 2025-2026 is required and will be held on the next regular council meeting in June.

11. Budget Amendments:

Z. Greene, Finance Director

a. Insurance Reimbursement – Property Damage

A motion was made by Councilwoman Kim Brown and seconded by Councilwoman Tamara Odom to approve the budget amendment to receipt in insurance proceeds from damages to Fairway Oaks waste-water clean out in the amount of \$1,420.00 from line-item Insurance Reimbursement-Property Damage to System Maintenance line item. The motion passed unanimously. See attachment E, which is hereby incorporated & made a part of these minutes.

b. On-Road Diesel Vehicle Replacement Grant

A motion was made by Councilman Eric Bumgarner and seconded by Councilwoman Tamara Odom to approve the budget amendment of \$80,212.98 from line-items Fund Balance – General Fund (\$24,230.52) and Fund balance (\$55,982.46) to line-items Capital Outlay – Brush Truck (\$24,230.52) and Capital Outlay (\$55,982.46) for the Town’s match for on-road diesel vehicle replacement grant. The motion passed unanimously. See attachment G, which is hereby incorporated & made a part of these minutes.

Finance Director Zachary Greene clarified this purchase was conducted last year, the budget amendment is for accounting purposes, and no additional funds are spent.

c. FEMA Storm Reimbursement

A motion was made by Councilwoman Kim Brown and seconded by Councilman Eric Bumgarner to approve the budget amendment to receipt in FEMA reimbursement for pump station hauling in the amount of \$14,425.00 from line-item FEMA Storm Reimbursement to line-item Maintenance &

Repair – Lift Stations. The motion passed unanimously. See attachment H, which is hereby incorporated & made a part of these minutes.

d. FEMA Storm Reimbursement

A motion was made by Councilwoman Tamara Odom and seconded by Councilman Eric Bumgarner to approve the budget amendment to receipt in FEMA reimbursement funds for 3rd Ave SW culvert in the amount of \$5,856.62 from line-item FEMA Storm Reimbursement to line-item Maintenance & Repair – ROW. The motion passed unanimously. See attachment I, which is hereby incorporated & made a part of these minutes.

e. FEMA Police Firing Range Culvert

A motion was made by Councilman Jack Simms and seconded by Councilwoman Kim Brown to approve the budget amendment to receipt in FEMA reimbursement for repairs at the police firing range in the amount of \$13,000.00 from line-item Fund Balance – General Fund to line-item Maintenance & Repair – Firing Range. The motion passed unanimously. See attachment J, which is hereby incorporated & made a part of these minutes.

Mr. Green clarified the funds will be reimbursed by FEMA; however, there is a group already lined up to do the improvements, and hopefully it will be completed this FY.

f. Waterline Project on 4th Ave N/ 4th Steet NE

A motion was made by Councilwoman Tamara Odom and seconded by Councilman Eric Bumgarner to approve the budget amendment of \$35,000.00 from line-item Fund Balance -W&S to line-item System Maintenance. The motion passed unanimously. See attachment K, which is hereby incorporated & made a part of these minutes.

12. Staff Reports:

Staff Department Heads

Police Chief: Mike Millsaps

Chief Michael Millsaps reported 113 cars stopped, 35 assistances with vehicles, 404 self-initiated calls, and 317 calls of service this past month.

Mayor George Holleman stated, we need to consider parking at the Apple Blossom Festival. Mayor Holleman stated, he received a complaints from individuals about parking and believes we need to speak to Gina Kay Honosky.

Councilman Eric Bumgarner stated moving forward could there be another way of marking the pavement for festival vendors rather than spray paint. Once the streets are repaved in the future, they should not be painted. Councilwoman Kim Brown stated there needs to be an ordinance on this matter.

Finance Director: Zachary Greene

No further comments.

Public Utilities Manager: Aaron Wike

Public Utility Manager Aaron Wike reported the Town Hall Water Project began today disconnecting the old galvanized water line, replacing the 6-inch line into the Ancestry Society, replacing two water taps at Town Hall, and repairing the fire hydrant.

The Firing Range Culvert Project has been awarded to Gilbert & Sons Construction. The Town purchased the culverts and Gilbert & Sons will be installing the culverts.

On June Bug Loop a culvert has fallen in on the east end of the loop creating a sink hole. The Town plans to purchase the culverts and contract the labor.

The trees on Linney's Mountain Road have been marked and open for bids. The bid is posted online and Mr. Wikes stated he has mailed bid packets to tree service providers the Town has contracted with in past. Bids are due next Tuesday (5.13.2025). The expense will be paid with Powell Bill Funds.

Mr. Wike received an email from Wreaths Across America about placing Christmas wreaths on the graves of veterans on December 13, 2025. Councilwoman Kim Brown stated it was a nice addition last year.

Town Managers Report

N. Hester, Town Manager

Town Manager Nathan Hester reported the Town will be renegotiating the Planning & Zoning Contract and the Code Enforcement Contract with Alexander County, with a three-year term.

Staff is still working with the Hilb Group for insurance.

Town Manager Hester stated he received a late audit report and has submitted an appeal. The appeals will be read on July 1, 2025.

The Town's website should be completed the end of May. Presentation on the Web has updated pictures and information, and Town Manager Hester stated he would email the link to everyone for review before going live with the new website.

Town Manager Hester stated consideration is needed for entering into an interlocal agreement with Alexnader County for Historical Preservation.

Council General Discussion

Councilwoman Kim Brown reported Caring Hearts Pregnancy Care Center will be having a ribbon cutting on Thursday, May 8th at 11:00 am. Lori Branch will be having a grand re-opening with a lady's boutique and neon splatter paint room on May 24th. Councilwoman Brown stated she appreciated whomever investigated the possible sink hole that was developing at the end of Main Street at the lawyer's office, it looked great after filling it with dirt and sowing grass but after Saturday's rain there is a very large hole there.

Closed Session - G.S. 143-318.11(a)(3)

A motion was made by Councilwoman Tamara Odom and seconded by Councilman Eric Bumgarner to go into a closed session under G.S. 143-318.11(a)(3) to consult with attorney in order to preserve the attorney-client privilege between the attorney and the public body.

A motion was made by Councilman Jack Simms and seconded by Councilwoman Tamara Odom to exit the closed session.

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

A motion was made by Councilwoman Tamara Odom and seconded by Councilman Eric Bumgarner to set the next work session as Tuesday March 18, 2025 at 2:00 pm in the Council Chambers of Town Hall and the next regular meeting as June 3, 2025 at 5:30 pm in the Council Chambers of Town Hall. The motion was passed unanimously.

With no further business to discuss the meeting was adjourned at 7:14 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
Nicole Mayes, Town Clerk

George Holleman
George Holleman, Mayor



[illegible]

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;

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
George Holleman, Mayor

Nicole Mayes
Nicole Mayes, City Clerk



Town of Taylorsville



**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



Town of Taylorsville



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	✓
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.			

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



Date Approved:

Town of Taylorsville
BUDGET AMENDMENT

Distribution:

Original - Town Clerk

Copy - Town Manager/Board of Commissioners

FUND	GF	FUNCTION	PROGRAM AREA	ACTIVITY
		Amendment		

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	Amount
30.3740.0400 Insurance Reim. - Property Damage	\$1,420.00	30.8100.1620 System Maintenance	\$1,420.00
Total		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


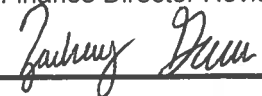
Date




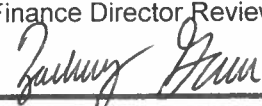
5/6/25


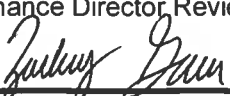


5/6/25

Date Approved:			
Town of Taylorsville BUDGET AMENDMENT			
Distribution: Original - Town Clerk Copy - Town Manager/Board of Commissioners			
FUND	General Fund W&S	FUNCTION	PROGRAM AREA Amendment
		ACTIVITY	
The following amendment(s) is required:			
Town match for on-road diesel vehicle replacement grant.			
Account # and Title		Amount	
10.3990.0100 Fund Balance - General Fund		\$24,230.52	
30.3990.0100 Fund Balance - W&S		\$55,982.46	
Total Amendment		\$80,212.98	
Reason and justification for Amendment:			
Town match for brush and crane truck.			
Department Head Approval		Finance Director Review	
Date		Date	
 5-6-25		 5/6/25	

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: 60%;">Account # and Title</th> <th style="width: 40%;">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: 60%;">Account # and Title</th> <th style="width: 40%;">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 \$14,425.00		Total \$14,425.00									
Reason and justification for Amendment:											
Receipt in FEMA reimbursement for pump station hauling.											
Department Head Approval		Finance Director Review									
Date 5-6-25		Date 5/6/25									

Date Approved:			
Town of Taylorsville BUDGET AMENDMENT			
Distribution: Original - Town Clerk Copy - Town Manager/Board of Commissioners			
FUND	General Fund	FUNCTION	PROGRAM AREA Amendment
		ACTIVITY	
The following amendment(s) is required:			
Repairs to police firing range.			
Account # and Title 10.3990.0100 Fund Balance - General Fund		Account # and Title 10.5100.1900 Maint & Repair - Firing Range	
Amount		Amount	
\$13,000.00		\$13,000.00	
Total Amendment		Total Amendment	
\$13,000.00		\$13,000.00	
Reason and justification for Amendment:			
Repairs to firing range will be reimbursed by FEMA.			
Department Head Approval		Finance Director Review	
Date		Date	
			
5-6-25		5/6/25	

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:			
Water line project on 4th Ave North / 4th Street NE.			
Account # and Title 30.3990.0100 Fund Balance - W&S		Account # and Title 30.8100.1610 System Maintenance	
Amount \$35,000.00		Amount \$35,000.00	
Total Amendment		Total Amendment	
\$35,000.00		\$35,000.00	
Reason and justification for Amendment:			
Department Head Approval		Finance Director Review	
			
Date		Date	
5-6-25		5/6/25	

Town of Taylorsville



TOWN COUNCIL WORK SESSION
Town Council Chambers
Tuesday, May 20th, 2025, 2:00 pm.

Prepared By: Nicole Mayes

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

The Town Council work session was called to order by Mayor Goerge Holleman on Tuesday, May 20, 2025 at 2:07 pm, followed by an invocation.

Open Forum:

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

Discussion Items

1. Planning & Zoning Agreement with Alexander County

Town Manager, Nathan Hester

Town Manager Nathan Hester covered the proposed Planning & Zoning Assistance Services Contract from Alexander County. Town Manager Hester explained the proposed contract is the same as the previous contract with Alexander County, with the inclusion of enforcement of the Solid Waste & Nuisance Ordinance and enforcement of the Alexander County Historic Preservation Ordinance. The cost of this service will be \$40,000.00 for FY 2025-2026, with a 5% increase in FY 2026-2027 to \$42,000.00, and a 5% increase for FY 2027-2028 to \$44,100.00. The proposed contract explained if the Town of Taylorsville took legal action, it is at the Town's expense.

Councilman Jack Simms asked about the number of days enforcement will take place. Town Manager Hester stated the enforcement would take place as needed / every day. Mayor George Holleman asked

if the County enforced cutting grass. Town Manager Hester said the Town could also approach citizens about a concern, such as mowing the grass, prior to involving County enforcement. Mayor Holleman emphasized the need to utilize the Town's staff / crews to notify management of any issues so those issues may be referred to the county for enforcement. Councilman Eric Bumgarner asked about the cost of service with the new proposed contract in comparison to the previous contract. Councilman Simms replied, \$19-20,000.000 for one day of service per month, that being the reason for his previous question. Councilwoman Kim Brown asked if the Town would be locked into a three-year term with the proposed contract and could the Town hire a part-time position for enforcement. Mayor George Holleman stated the Town would need both a planner and code enforcement; and, this contract gives us both. Councilman Jack Simms commented, the Town would not be able to find an employee for \$40,000.00; and also stated he thought this was a good decision for the Town at this time. Councilwoman Tamara Odom agreed with Councilman Sims, but added as long as we are pleased with what the County does and they continue to work with us. Mayor Holleman asked who to pass the citizen's complaints/ concerns on to, to Town Manager who would then pass the information on to the County, or to report them directly to the county. It was agreed to send community concerns to the Town Manager, in order to have a record of the concern and follow-up action taken.

A motion was made by Councilwoman Kim Brown and seconded by Councilman Jack Simms to authorize the Planning & Zoning Assistance Services Contract from Alexander County. The motion was passed unanimously.

2. ABC Rental Agreement

Town Manager, Nathan Hester

Town Manager Nathan Hester provided a copy of the prior lease agreement with Catawba County ABC Board for comparison to produce a new lease agreement for the Taylorsville ABC Board. Town Manager Hester recommended the tenant continues to pay the utility expenses and keep the rent at \$2,500.00 per month. The Town will continue to be responsible for the repairs to the building. A new door has been installed and the awnings are in good repair. Town Manager Hester explained if the ABC Board would like to paint / beautify the building, it would be at their expense.

Councilwoman Tamara Odom asked how the sales were at the ABC Store. According to Town Manager Hester, the store had \$135,0000.00 in sales in April. Councilwoman Kim Brown stated the store manager has a good assortment of alcohol available.

Public Utilities Manager Aaron Wike suggested the Town continues the care and maintenance of the main structural plumbing; however, have the ABC Store be responsible for fixtures, toilets, drip, and leaks. Councilman Eric Bumgarner disagreed with the statement and believes it should be the property owner who is responsible for repairs. Mr. Wike explained, if the ABC Store is responsible for plumbing issues they could call a plumber themselves to schedule repairs vs. the ABC Store calling Town Hall with their issue and Town Hall Staff scheduling the repair; removing the Town as the middleman. Also, the ABC Store's revenue comes to the Town after operating expenses are paid. Town Manager Nathan Hester stated to leave the plumbing as is, but the ABC Store can contact the plumbers for repairs and if there is a bigger issue the Town will step in.

Town Manager Nathan Hester stated he will work with the Town's attorney, Monroe Pannell, to develop a new lease agreement for the ABC Board. The new lease agreement should be ready for council to vote on at the regular council meeting in June.

Councilwoman Kim Brown also mentioned there were no parking issues at the ABC Store during the Apple Blossom Festival this year. Councilwoman Brown acknowledged how great the store manager and the staff members are at the ABC Store.

3. Budget Discussion

Town Manager, Nathan Hester

a. Insurance

Town Manager Nathan Hester provided cost analysis information for dental, vision, short term disability, and employer sponsored life/ AD&D insurance. Mr. Hester stated he e-mailed the updated employee salaries [effective 7.1.2025] to the insurance representative requesting a more precise premium cost for short-term disability through USABLE. Mr. Hester asked the insurance representative about increasing the coverage for elected officials from \$20,000.000 to \$30,000.00 rather than offering life/ AD&D insurance for retirees [\$10,000.00] since this is not a benefit offered to retirees.

b. Budget

Town Manager Nathan Hester provided an updated budget to Town Council. Town Manager Hester reported changes were made to the budget due to the percentage increase for state retirement; the Town will no longer be receiving revenue from planning & zoning permits; and the decrease in rental revenue from the Urgent Care building. Town Manager Hester reported a shortage of \$16,250.00; however, Finance Director Zachary Greene will contact Carrie at the bank about deposit revenue to balance the budget. Councilman Eric Bumgarner questioned the licensing & permit revenue. Finance Director Zachary Green explained this was from hospital parking lot permits, which is no longer a revenue source.

Councilwoman Kim Brown brought up the hospital property asking about the wall falling. Town Manager Nathan Hester stated he was unsure of what the owner's plans are for the building but the property is for sale. Mayor George Holleman stated there are demolition funds available through Appalachian Regional Commission, if a property is owned by a town or county. Councilwoman Tamara Odom stated the property would be a good place for a medical facility once the building is gone.

Town Manager Nathan Hester asked council about moving forward with the Urgent Care property. Mr. Hester stated he has a meeting scheduled on June 4th with Novant in hopes they will establish an urgent care/ medical facility in Taylorsville. Councilwoman Kim Brown asked if Novant would want to use the Urgent Care building. Mr. Hester responded with uncertainty if Novant would be interested in purchasing / renting the currently Urgent Care Facility or possibly building a new facility. With no further complaints about water issues, Mr. Hester recommended selling the property valued at \$435,000.00. Councilwoman Tamara Odom

suggested advertising the property as a medical facility. Councilman Eric Bumgarner questioned if a reserve could be placed on the bid process. Both Councilman Jack Simms and Town Manager Nathan Hester answered yes, a reserve could be placed on a bid or the Town has the option to not accept a bid offer. Councilman Jack Simms asked if the council could wait until after the meeting with Novant to make a decision about the property.

c. ABC Store

Town Manager Nathan Hester reported the sales at the Taylorsville ABC Store are still climbing, the manager is hosting distillery tastings and she is getting allocations no other stores are getting. There is confusion between the ABC Board, the state, and the Town about the dollar amount the ABC Store must keep in capital reserve. The ABC Store has \$223,000.00 in inventory with \$100,000.00 of it bought and paid for. The ABC Board would like to have \$250,000.00 worth of inventory on hand. Town Manager Hester reported the Town has \$80,000.00 currently budgeted as allocation revenue. Councilman Jack Simms asked if the reason the ABC Store wanted a high inventory was in case they could not get inventory in. Councilwoman Kim Brown stated the store should be forward buying inventory [purchasing larger quantities of on-sale merchandise, taking advantage of the lower price to sale the merchandise in the future at regular price]. Councilwoman Kim Brown stated there is no way the ABC Board is to have a capital reserve of \$400,000.00; the state limits the amount the ABC Board can keep based on percentage; and their sales dictate what is distributed to the town. Councilman Eric Bumgarner mentioned Ron Roseman requesting to leave his position on the ABC Board. Town Manager Hester confirmed Ron Roseman was no longer on the ABC Board and the board will offer a recommendation at the council meeting in June.

D. Other Topics

Councilman Jack Simms asked about the line item under Buildings on page 15 of the proposed budget, Contracted Services – Pest Control. Finance Director Zachary Greene explained this service will be brought inhouse and done by maintenance because of increased prices with Orkin.

Councilman Jack Simms asked if there was one more budget hearing. Town Manager Nathan Hester clarified, the last public hearing on the budget will be at the council meeting in June.

4. Integrated Mobility Project

Town Manager, Nathan Hester

Town Manager Nathan Hester explained NCDOT Integrated Mobility Project and multimodal transportation. Participation could lead to grant opportunities. Councilwoman Tamara Odom volunteered to represent Town of Taylorsville by attending the first meeting on May 27th at 6:00 pm at the County Services Building.

Staff Reports

Public Utilities Manager: Aaron Wike

Eagle Engineer needs an easement. Allen Bost would like five properties to be connected to sewer in exchange for an easement with Eagle Engineer. Since this would be an outside sewer connection, it will require council approval. More information to come.

Town Home Tree Service won the bid at \$10,350.00. Town Home Tree Service will bring a crane in on Thursday; stump removal is planned for Friday but may carry over into Monday. Linney's Mountain Road will be closed from 3rd Ave to 4th Ave/ Black Oak Ridge Rd.

Mr. Wike sent Kelly Pennell to check the hole forming at the storm drain near Mark Davis and found there is a rat's nest; poison has been put out. Public Works will back fill the hole in 2-3 weeks.

The feasibility study concerning the addition of six roundabouts was sent out to council; recommendations begin on page 18. It was determined there may be a traffic delay at the Y point intersection if it is replaced by a roundabout, however slowing the speed of traffic there may be a good thing. The roundabout study will be on the agenda for the regular council meeting in June. The Town will take the information provided in the feasibility study to be reviewed by and request input from the state, emergency services, and citizens.

Finance Director: Zachary Greene

No further reports.

City Managers Report

Town Manager Nathan Hester reminded council of the staff appreciation lunch on Friday, May 23rd at 11:30.

Council General Discussion

Councilwoman Kim Brown asked if staff had received an update on the DOT repaving the street. Public Utilities Manager Aaron Wike has reached out to Jonathn Barnette but has not heard back.

Councilman Jack Simms stated there are four acres of land for sale located on the backside of the wastewater treatment plant beside of the collection port; if the Town wanted to expand this would be the time to purchase the land. The selling price is \$6,000.00 per acre.

Councilman Jack Simms reported Habitat for Humanity has five acres they would like to develop but need a 25 ft easement. Habitat for Humanity also owns fifty acres on Paul Payne Store Road, which a developer is interested in purchasing and building 250 homes. If the developer purchases the property, they would also correct the storm water issue Mrs. Glenda Jolly mentioned at the previous public hearing.

Town Manager Nathan Hester stated the Happy Plains development project was still as planned.

Councilman Jack Simms commented, in 2022 after Court House Park opened, the town gave 2nd Street to the County with the stipulation of making a right turn only going back into HWY 16. Town Manager Hester agreed to look into this information.

Adjournment

Mayor George Holleman asked for the motion to adjourn, a motion was made by Councilman Jack Simms to adjourn and seconded by Councilwoman Tamara Odom. The motion was passed unanimously.

With no further business to discuss the meeting was adjourned at 3:50 pm.

Mayor

Councilman

Councilman

Councilman

Councilman

Attest: _____
Nicole Mayes, Town Clerk

Town of Taylorsville



Annual Budget *2025-2026*

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TOWN OF TAYLORSVILLE
BUDGET ORDINANCE, FISCAL YEAR 2025/2026

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

SECTION 1: It is estimated that the following revenues will be available in the General Fund for the Fiscal Year beginning July 1, 2025 and ending June 30, 2026:

Ad Valorem Taxes	949,750
Other Taxes	1,175,000
Unrestricted Intergovernmental Revenues	10,500
Restricted Intergovernmental Revenues	80,005
Licenses & Permits	4,150
Sales & Services	116,900
Investment Earnings	116,250
Fund Balance	5,800
Other Revenues	418,900
Total Revenues	\$2,877,255

SECTION 2: The following amounts are hereby appropriated in the General Fund for the operation of the Town Government and its activities for the Fiscal Year beginning July 1, 2025 and ending June 30, 2026 in accordance with the chart of accounts established for the Town:

Town Council	60,200
Administration	265,385
Buildings	33,550
Rental Property	6,500
Police	1,560,871
Streets & Sanitation	599,505
Parks & Recreation	39,050
Cemetery	19,980
Miscellaneous Governmental Operations	158,200
Contributions to Outside Agencies & Operations	134,014
Contingency Appropriations	0
Total Expenditures	\$2,877,255

SECTION 3: It is estimated that the following revenues will be available in the Enterprise Fund for the Fiscal Year beginning July 1, 2025 and ending June 30, 2026:

Sales & Services	2,813,000
Investment Earnings	150,000
Other Revenues	13,750
Fund Balance	90,000
Total Revenues	\$3,066,750

SECTION 4: The following amounts are hereby appropriated in the Enterprise Fund for the operation of the water and sewer utilities for the Fiscal Year beginning July 1, 2025 and ending June 30, 2026, in accordance with the chart of accounts established for the Town:

Personal Services	982,145
Operations	1,526,365
Debt Service	325,890
Capital	232,350
Contingency	0
Total Expenditures	\$3,066,750

SECTION 5: The Total of Both General Fund and Enterprise Funds for Fiscal Year 2025/2026 are as follows.

General Fund	2,877,255
Enterprise Fund	3,066,750
Total Revenues	\$5,944,005

SECTION 6: There is hereby levied a tax at the rate of thirty five cent (\$0.35) per one hundred dollars (\$100) valuation of property as listed for taxes as of January 1, 2025, for the purpose of raising the revenue listed as “Ad Valorem Taxes” in the General Fund in Section 1 of this ordinance. The rate is based on a total estimated valuation of property including real property, personal property, and utilities for the purposes of taxation at \$274,900,000 at a 97.5% collection rate. Also included in the listing is motor vehicle tax at an estimated valuation of \$16,500,000.

Ad Valorem Taxes, Current Year	877,250
Ad Valorem Taxes, Prior Years	12,500
Motor Vehicle Taxes	56,000
Penalties & Interest	4,000
Sub Total	\$949,750

SECTION 7: The Town Manager (Budget Officer) is hereby authorized to transfer appropriations as contained herein under the following conditions:

(A) The Town Manager (Budget Officer) may transfer amounts between line-item expenditures within a department without limitation and without a report being required.

(B) The Town Manager (Budget Officer) may transfer amounts up to \$5,000 between departments including contingency appropriations, within the same fund. He must make an official report on such transfers at the next Regular Meeting of the Governing Board.

(C) The Town Manager (Budget Officer) may not transfer any amounts between funds, except as approved by the Governing Board in the Budget Ordinance as amended.

SECTION 8: The Town of Taylorsville Fee Schedule for various fees for services, including the W&S Rate schedule is adopted by Town Board Resolution and is subject to change as needed throughout the year by Town Board approval.

SECTION 9: Copies of the Budget Ordinance shall be furnished to the Town Clerk of the Governing Board as well as the Town Manager (Budget Officer) and Finance Director to be kept on file by them for their direction in the disbursement of funds.

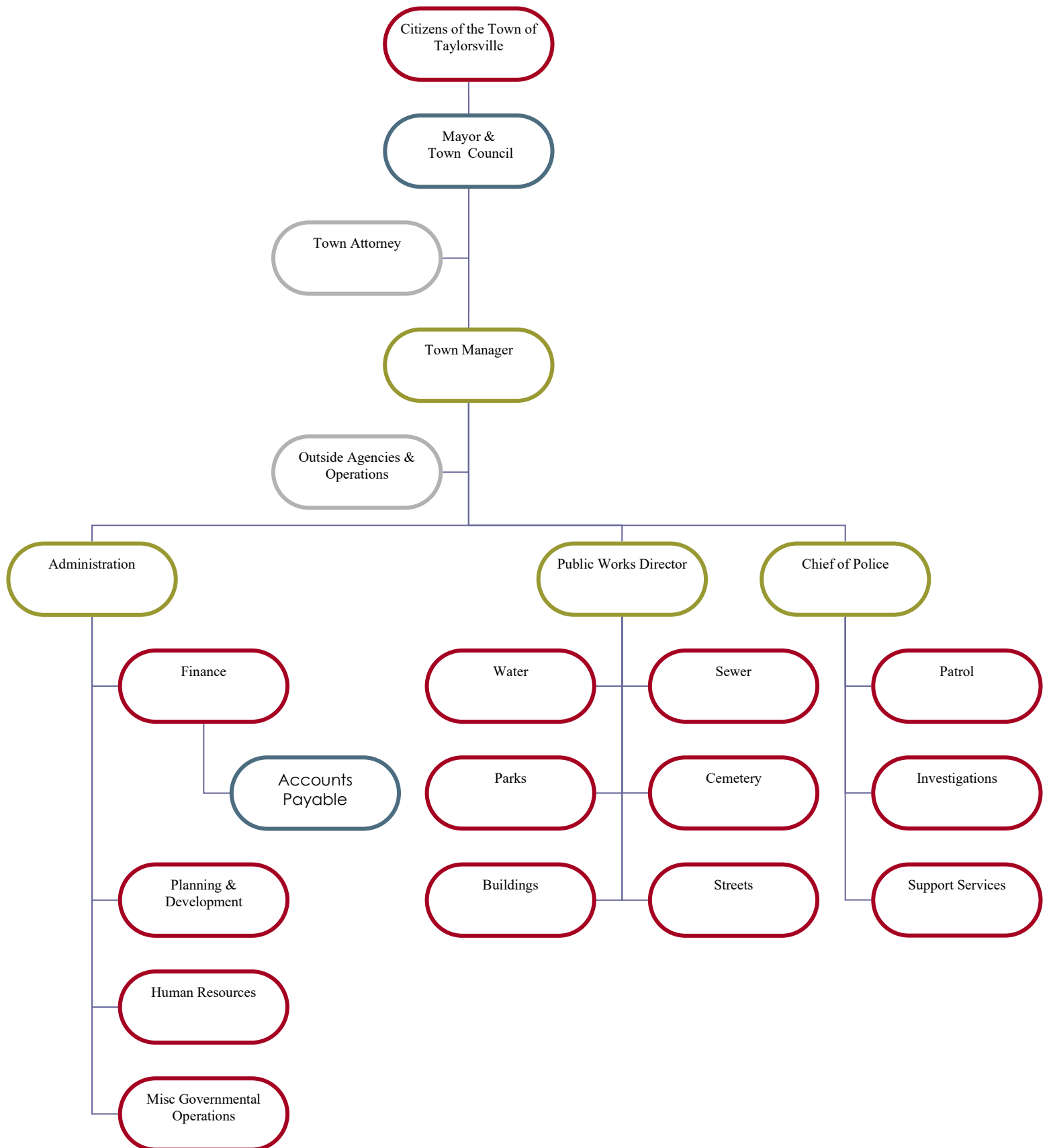
Adopted this the 3rd day of June, 2025.

Attest

George Holleman, Mayor

Nicole Mayes, Town Clerk

Town of Taylorsville Organizational Chart 2024-2025



Fiscal Year 2025/26 Balanced Budget

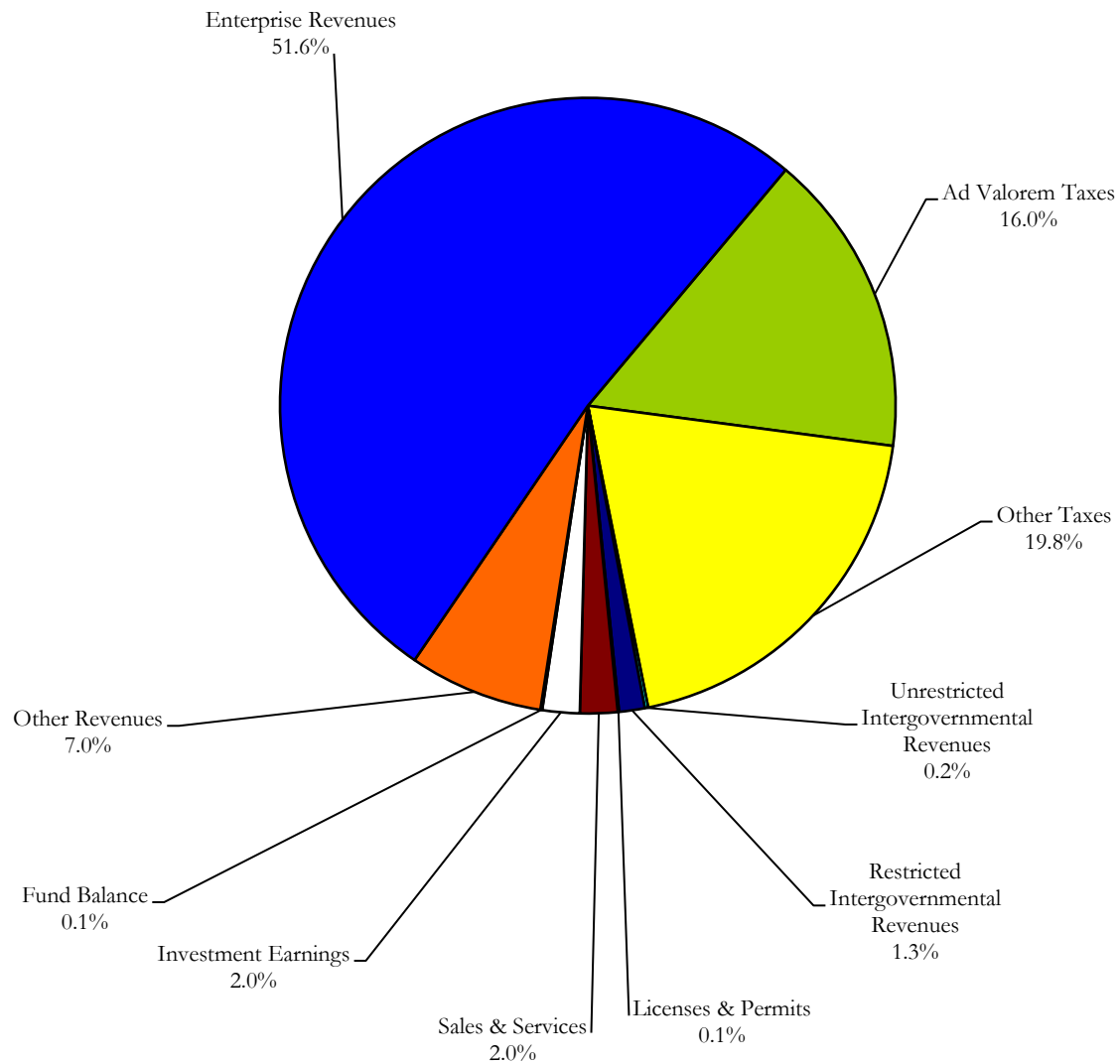
	2024/25 Budget	2025/26 Budget	Percent Change
Revenues			
General Fund	2,804,955	2,877,255	2.6%
Enterprise Fund	2,804,250	3,066,750	9.4%
Total Revenues	\$5,609,205	\$5,944,005	6.0%

	2024/25 Budget	2025/26 Budget	Percent Change
Expenditures			
General Fund	2,804,955	2,877,255	2.6%
Enterprise Fund	2,804,250	3,066,750	9.4%
Total Expenditures	\$5,609,205	\$5,944,005	6.0%

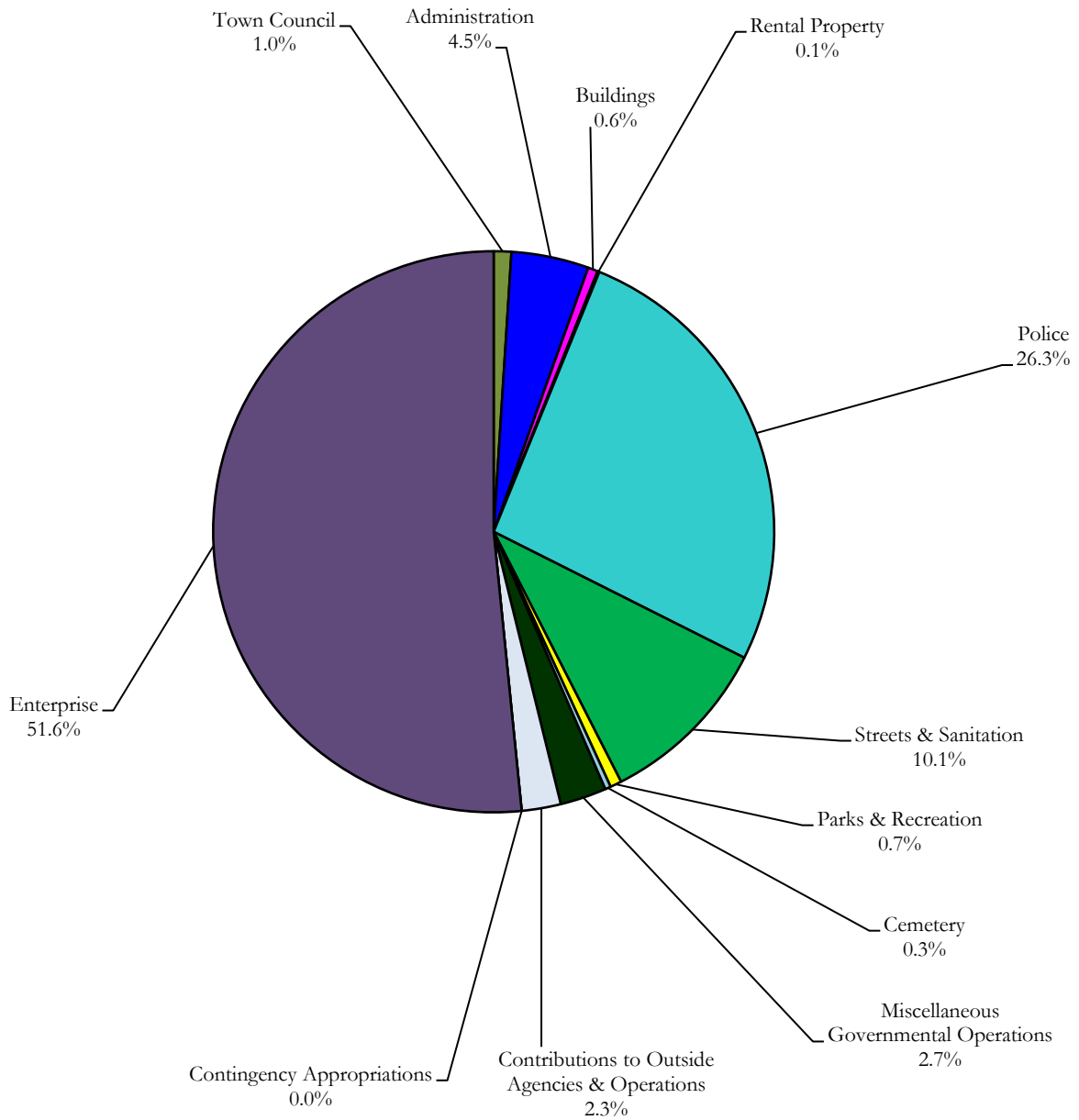
	2024/25 Budget	2025/26 Budget	Percent Change
Total Revenues by Category			
Ad Valorem Taxes	942,500	949,750	0.8%
Other Taxes	1,112,500	1,175,000	5.6%
Unrestricted Intergovernmental Revenues	10,500	10,500	0.0%
Restricted Intergovernmental Revenues	75,005	80,005	6.7%
Licenses & Permits	9,150	4,150	-54.6%
Sales & Services	116,900	116,900	0.0%
Investment Earnings	80,000	116,250	45.3%
Fund Balance	77,000	5,800	0.0%
Other Revenues	381,400	418,900	9.8%
Enterprise Revenues	2,804,250	3,066,750	9.4%
Total Revenues	\$5,609,205	\$5,944,005	6.0%

	2024/25 Budget	2025/26 Budget	Percent Change
Total Expenditures by Function			
Town Council	56,800	60,200	6.0%
Administration	245,010	265,385	8.3%
Buildings	46,950	33,550	-28.5%
Rental Property	73,270	6,500	-91.1%
Police	1,525,752	1,560,871	2.3%
Streets & Sanitation	531,287	599,505	12.8%
Parks & Recreation	39,050	39,050	0.0%
Cemetery	20,050	19,980	-0.3%
Miscellaneous Governmental Operations	132,500	158,200	19.4%
Contributions to Outside Agencies & Operations	132,286	134,014	1.3%
Contingency Appropriations	2,000	0	-100.0%
Enterprise	2,804,250	3,066,750	9.4%
Total Expenditures	\$5,609,205	\$5,944,005	6.0%

Fiscal Year 2025/2026
Total Revenues by Category



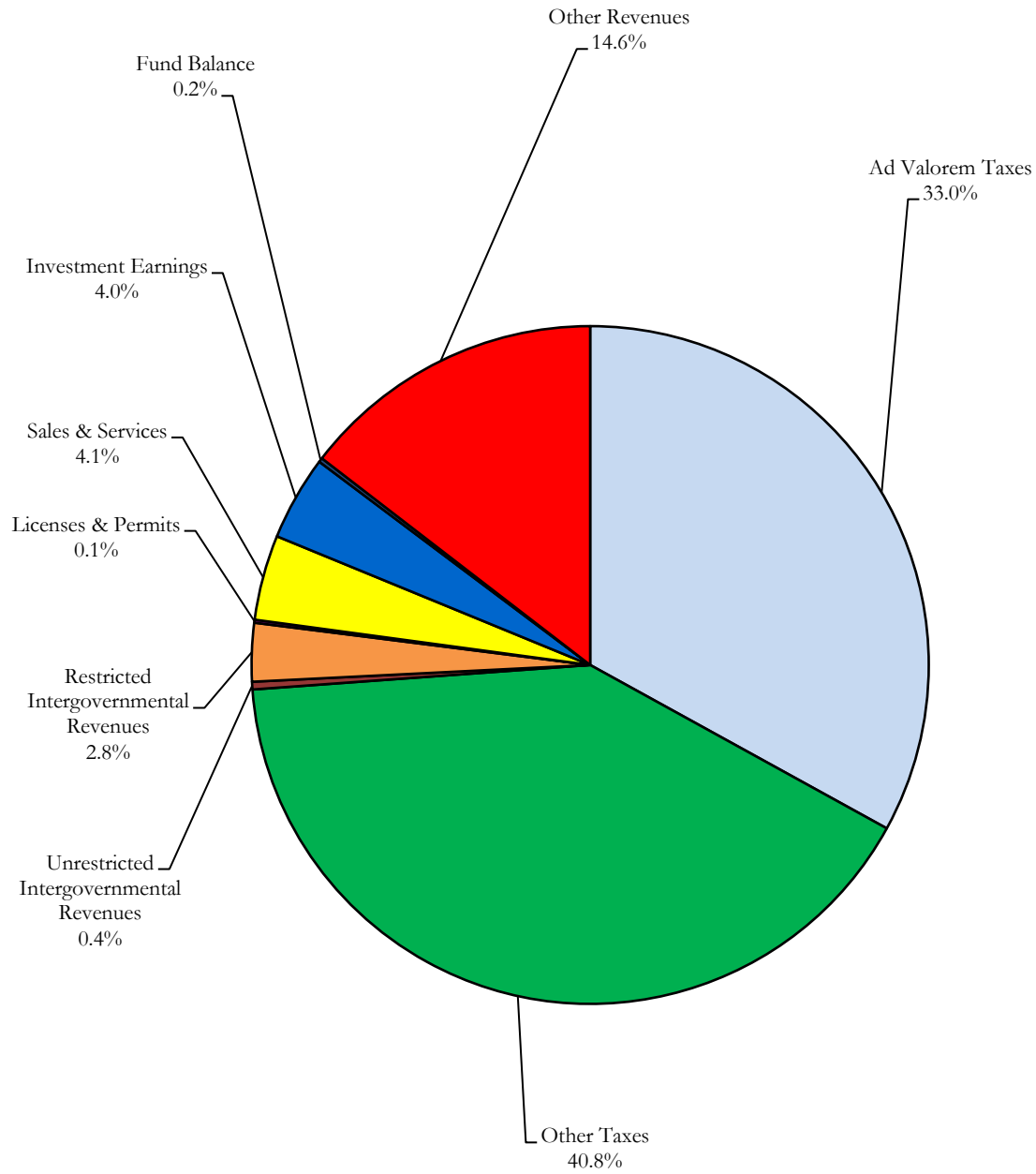
Fiscal Year 2025/2026
Total Expenditures by Function



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	4,150	-54.6%
Sales & Services	116,900	116,900	0.0%
Investment Earnings	80,000	116,250	45.3%
Fund Balance	77,000	5,800	0.0%
Other Revenues	381,400	418,900	9.8%
Total Revenues	\$2,804,955	\$2,877,255	2.6%

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>Investment Earnings</i>			
10.3290.0000	Investment Earnings	80,000	116,250	45.3%
	Sub Total	\$80,000	\$116,250	45.3%
	<i>Financing Sources</i>			
10.3980.0000	OFS - Lease Liability Issued	0	2,500	100.0%
10.3980.0100	OFS - SBITA Liability Issued	0	12,500	100.0%
	Sub Total	\$0	\$15,000	100.0%
	<i>Fund Balance</i>			
10.3990.0100	Fund Balance Appropriated	77,000	5,800	0.0%
	Sub Total	\$77,000	\$5,800	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	0	-100.0%
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	\$403,900	5.9%
	Total Revenues	\$2,804,955	\$2,877,255	2.6%

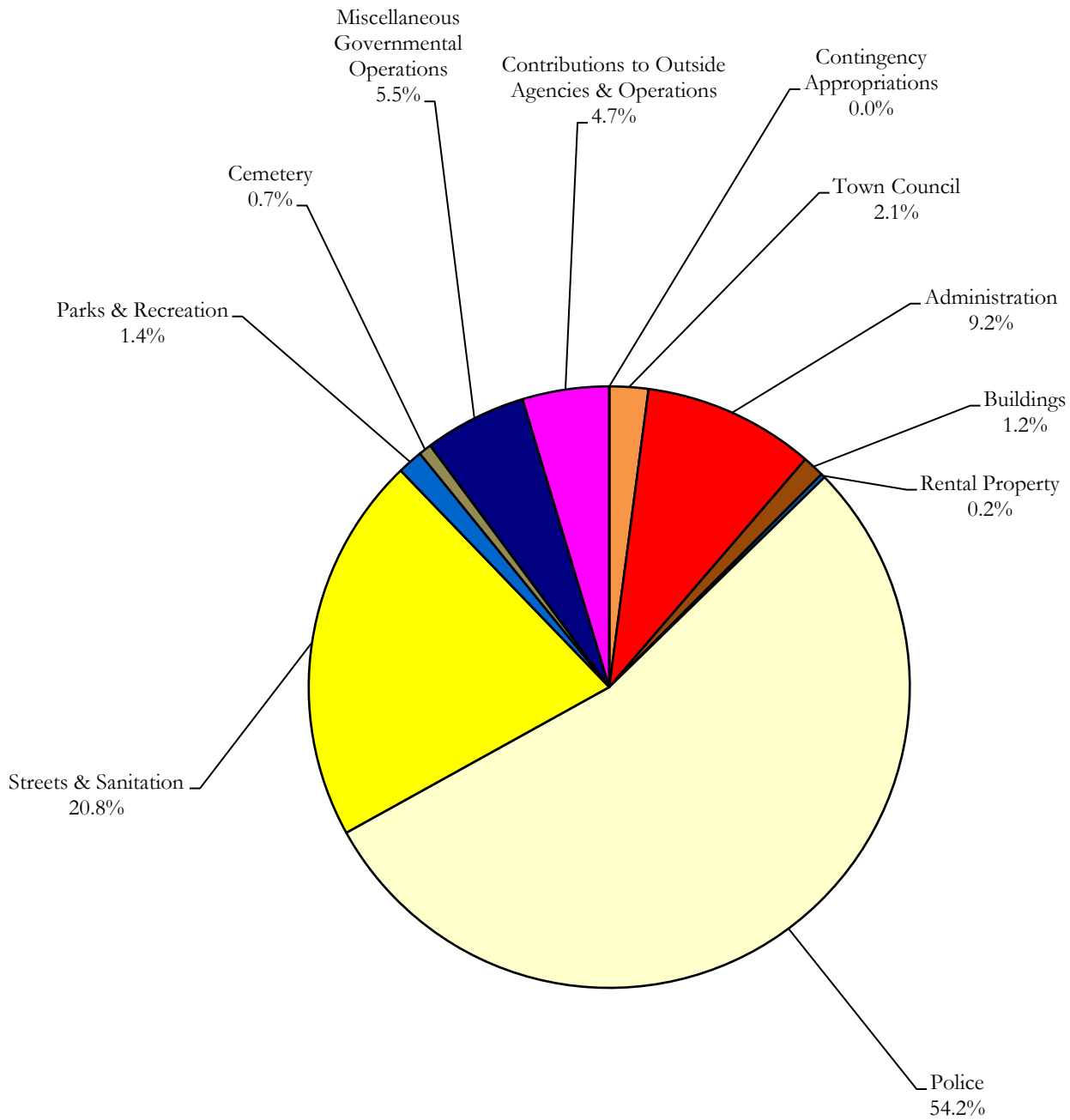
General Fund Expenditure Summaries

	2024/25 Budget	2025/26 Budget	Percent Change
<i>Expenditures by Function</i>			
Town Council	56,800	60,200	6.0%
Administration	245,010	265,385	8.3%
Buildings	46,950	33,550	-28.5%
Rental Property	73,270	6,500	-91.1%
Police	1,525,752	1,560,871	2.3%
Streets & Sanitation	531,287	599,505	12.8%
Parks & Recreation	39,050	39,050	0.0%
Cemetery	20,050	19,980	-0.3%
Miscellaneous Governmental Operations	132,500	158,200	19.4%
Contributions to Outside Agencies & Operations	132,286	134,014	1.3%
Contingency Appropriations	2,000	0	0.0%
Total Expenditures	\$2,804,955	\$2,877,255	2.6%

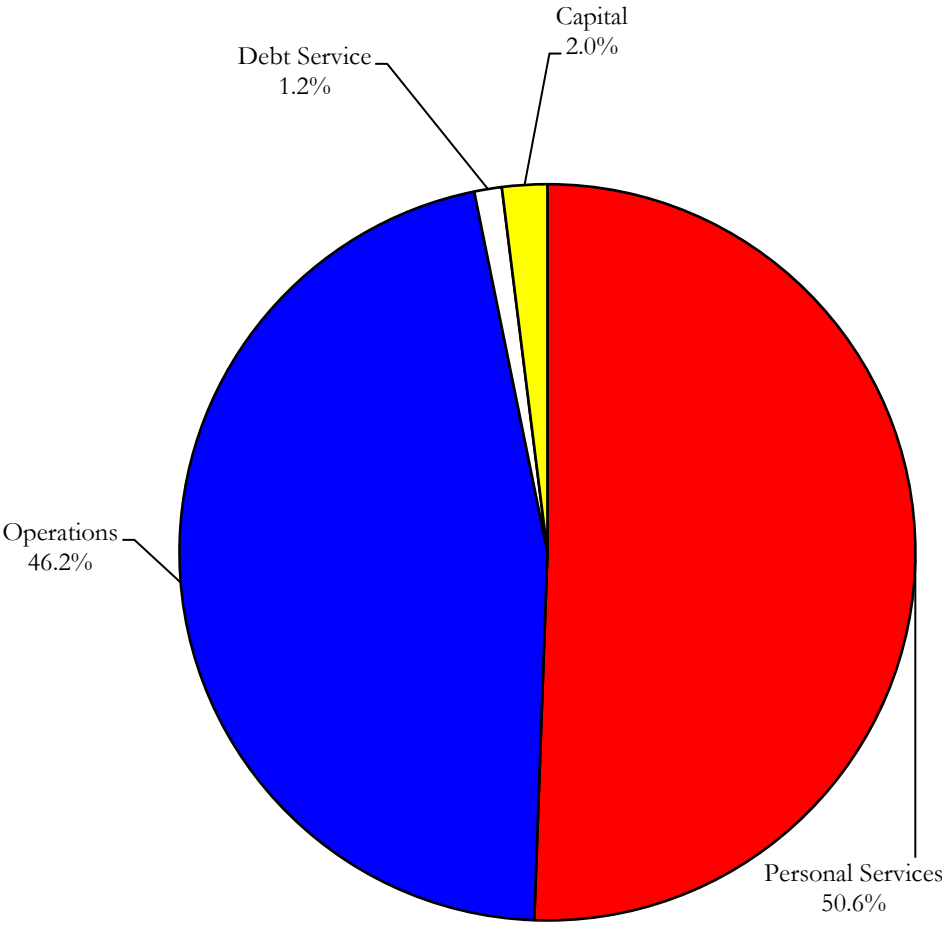
<i>Expenditures by Category</i>			
Personal Services	1,440,677	1,455,046	1.0%
Operations	1,281,153	1,330,459	3.8%
Debt Service	57,675	34,750	-39.7%
Capital	17,000	57,000	235.3%
Total Expenditures	\$2,796,505	\$2,877,255	2.9%

<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%
	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%
10.4200.0400	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	17,250	-1.4%
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	\$181,335	-2.9%
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%
10.4200.7401	Capital Outlay - SBITA	0	12,500	100.0%
10.4200.7404	Capital Outlay - Leases	0	2,500	100.0%
	Sub Total	\$0	\$15,000	100%
	Total Expenditures	\$245,010	\$265,385	8.3%
Employees				
	Full Time Equivalents	1	1.5	50.0%
	Total	1	1.5	50.0%

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%

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%

Police

		2024/25 Budget	2025/26 Budget	Percent Change
Personal Services				
10.5100.0200	Salaries	701,600	662,494	-5.6%
10.5100.0250	Part Time Salaries	60,000	63,028	5.0%
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	123,485	0.0%
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	105,000	4.3%
10.5100.0701	401-K Contribution	33,480	32,600	-2.6%
	Sub Total	\$1,151,577	\$1,142,821	-0.8%
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	\$1,560,871	2.3%
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	2,800	0.0%
10.5600.0701	401-K Contribution	750	975	0.0%
	Sub Total	\$58,690	\$73,510	25.3%
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	10,800	208.6%
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	71,445	5.8%
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	\$525,995	11.3%
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	0	100.0%
	Sub Total	\$0	\$0	100.0%
	Total Expenditures	\$531,287	\$599,505	12.8%
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	11,500	46.5%
10.6400.0450	Employee Retiree Insurance Benefit	0	0	0.0%
10.6400.0500	FICA	600	880	46.7%
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	\$12,380	
<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	\$19,980	-0.3%
<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	3,750	-50.0%
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	\$158,200	19.4%
	Total Expenditures	\$132,500	\$158,200	19.4%

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%

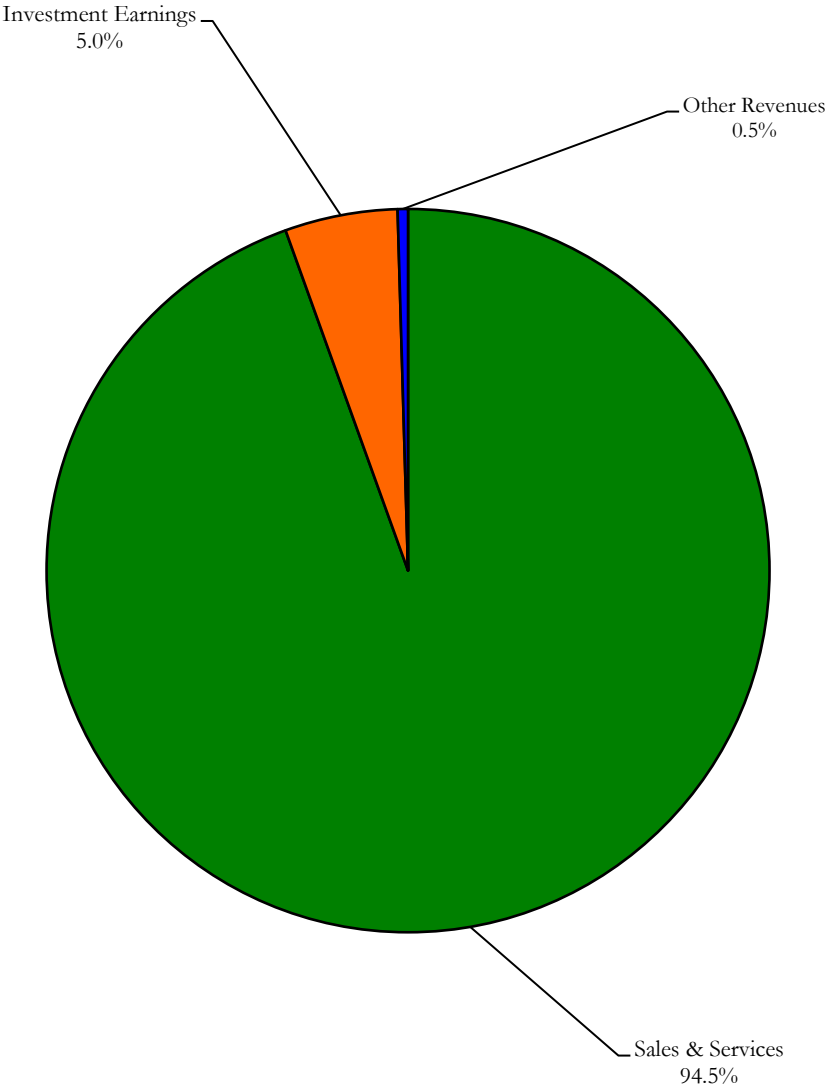
Contingency Appropriations

		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	150,000	25.0%
Other Revenues	21,250	13,750	-35.3%
Fund Balance	0	90,000	0.0%
Total Revenues	\$2,804,250	\$3,066,750	9.4%

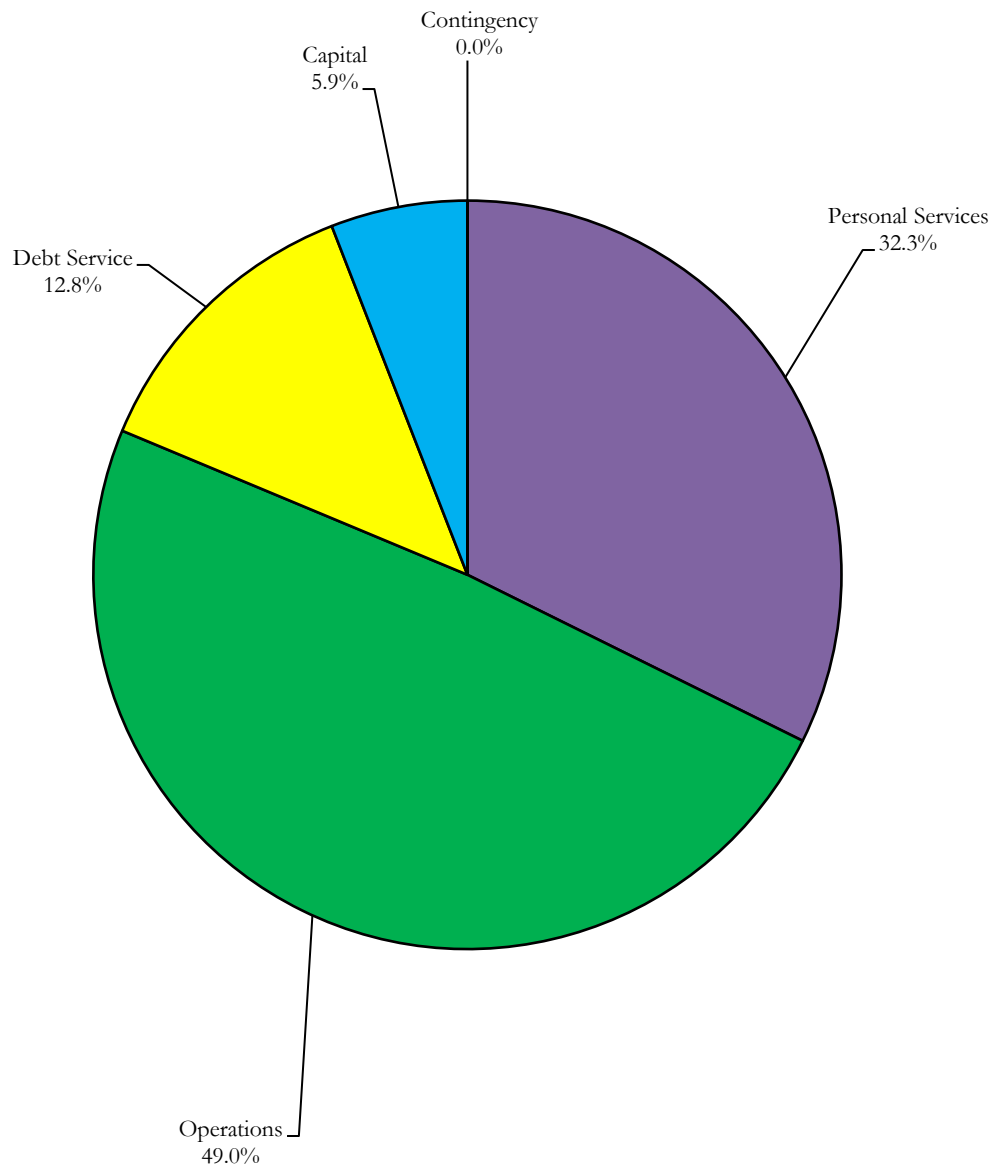
Fiscal Year 2025/26
Revenues by Category, Enterprise Fund



Enterprise Fund Expenditure Summary

	2024/25 Budget	2025/26 Budget	Percent Change
<i>Expenditures by Category</i>			
Personal Services	906,210	982,145	8.4%
Operations	1,373,343	1,526,365	11.1%
Debt Service	359,025	325,890	-9.2%
Capital	165,672	232,350	40.2%
Contingency	0	0	
Total Expenditures	\$2,804,250	\$3,066,750	9.4%
<i>Employees</i>			
Full Time Equivalents	10.8	11.8	9.3%

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	150,000	25.0%
	Sub Total	\$120,000	\$150,000	25.0%
<i>Other Revenues</i>				
30.3740.0000	Miscellaneous	250	250	0.0%
30.3760.0000	Sales Tax Refund	21,000	0	-100.0%
30.3980.0000	OFS - Lease Liability Issued	0	1,000	100.0%
30.3980.0100	OFS - SBITA Liability Issued	0	12,500	100.0%
	Sub Total	\$21,250	\$13,750	-35.3%
<i>Fund Balance</i>				
	Fund Balance	0	90,000	0.0%
	Sub Total	0	90,000	0.0%
<i>Grant Revenues</i>				
	See Grant Funds	0	0	0.0%
	Sub Total	0	0	0.0%
	Total Revenues	\$2,804,250	\$3,066,750	9.4%

Enterprise Fund - General Expenditures

		2024/25 Budget	2025/26 Budget	Percent Change
Personal Services				
30.8100.0200	Salaries	641,900	685,370	6.8%
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	52,450	6.8%
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	84,900	18.1%
30.8100.0701	401-K Contribution	26,450	29,500	11.5%
	Sub Total	\$906,210	\$982,145	8.4%
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%
30.8100.0408	Contracted Services, Debt Book	0	3,750	100.0%
30.8100.0409	Contracted Services, Engineering	1,000	1,000	0.0%
30.8100.0403	Contracted Services, Utility Software System	24,000	31,000	29.2%
30.8100.0404	Contracted Services, WPCOG GIS Maint	0	5,150	100.0%
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	20,500	-14.6%
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	17,000	70.0%
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	\$326,415	4.2%
Debt Service				
30.8100.9199	Debt Service	0	0	0.0%
	Sub Total	\$0	\$0	0.0%
Capital				
30.8100.7403	Capital Outlay	0	143,850	100.0%
30.8100.7410	Water & Sewer Capital Reserve Fund	20,000	20,000	0.0%
30.8100.7420	Capital Outlay - SBITA	0	12,500	100.0%
30.8100.7421	Capital Outlay - Leases	0	1,000	100.0%
	Sub Total	\$20,000	\$177,350	
Contingency				
30.8100.0000	Contingency	0	0	0.0%
	Sub Total	\$0	\$0	0.0%
	Total Expenditures	\$1,239,403	\$1,485,910	19.9%
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	20.0%			
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%	Balance	Payoff	Interest
Debt Service							
30.8100.9001	Energy United yr 19 of 20 year payment	87,700	73,000	-16.8%	\$ 38,843.81	2026	No
30.8100.7500	Enterprise Lease Payment on Water Truck	13,000	0	-100.0%			
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	5,000	-41.2%			
	Sub Total	\$8,500	\$5,000	-41.2%			
Contingency							
30.9990.0001	Contingency	0	0	0.0%			
	Sub Total	\$0	\$0	0.0%			
	Total Expenditures	\$549,500	\$533,350	-2.9%			

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	120,000	300.0%			
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	200,050	57.1%			
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	55,000	65,000	18.2%			
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	\$227,500	\$255,000	12.1%			
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%			
30.8100.1625	Maint. & Repair - Bar Screen	0	10,000	100.0%			
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	\$1,015,347	\$1,047,490	3.2%			

Town of Taylorsville



**TOWN OF TAYLORSVILLE
RESOLUTION 2025-11**

**A RESOLUTION ADOPTING TOWN OF TAYLORSVILLE
FEE SCHEDULE**

WHEREAS, the Town of Taylorsville strives to maintain a low tax rate and provide a high level of service to its citizens;

WHEREAS, some services provided are used periodically and require an extensive amount of man hours and Town resources; and

WHEREAS, the Town of Taylorsville does charge fees for these various services and these fees are as provided in the Town of Taylorsville Fee Schedule attached hereto; and

WHEREAS, the Town Council desires to consolidate these fees into the attached Fee Schedule, that may be amended from time to time at the Council's sole discretion;

NOW THEREFORE BE IT RESOLVED the Taylorsville Town Council establishes the Town of Taylorsville Fee Schedule effective June 3rd, 2025, as attached hereto, and further staff shall review and report to Town Council at least annually with respect thereto.

Adopted this the 3rd day of June, 2025.

George B. Holleman, Mayor

Nicole Mayes, Town Clerk

Town of Taylorsville Fee Schedule

Effective June 3 2025

Water & Sewer Rates				
Residential Rates				
	Inside		Outside	
	Water Rate	Sewer Rate	Water Rate	Sewer Rate
Usage				
Flat Rate Customers (sewer only, well water)		\$43.50		\$68.50
Minimum Charge (1,000 gallons)	\$27.50	\$27.50	\$45.50	\$45.50
1,001 - 5,000 gallons	\$4.50	\$4.50	\$7.60	\$7.60
5,001 - 10,000 gallons	\$6.25	\$6.25	\$10.90	\$10.90
Over 10,000 gallons	\$7.50	\$7.50	\$14.35	\$14.35
Non-Residential Rates				
	Inside		Outside	
	Water Rate	Sewer Rate	Water Rate	Sewer Rate
Usage				
Minimum Charge (1,000 gallons)	\$27.50	\$27.50	\$45.50	\$45.50
1,001 - 5,000 gallons	\$4.50	\$4.50	\$7.60	\$7.60
5,001 - 10,000 gallons	\$6.25	\$6.25	\$10.90	\$10.90
10,001 - 30,000 gallons	\$7.50	\$7.50	\$14.35	\$14.35
30,001 - 250,000 gallons	\$8.00	\$8.00	\$15.75	\$15.75
Over 250,000 gallons	\$10.25	\$10.25	\$20.25	\$20.25
Capitall Fixed Charge (Per Account)				
Non-Residential	Inside		Outside	
Usage				
0 - 5,000 gallons	\$6.00		\$11.00	
5,001 - 10,000 gallons	\$12.00		\$22.00	
10,001 - 20,000 gallons	\$38.00		\$73.00	
20,001 - 50,000 gallons	\$75.00		\$145.00	
50,001 - 100,000 gallons	\$130.00		\$255.00	
100,001 - 200,000 gallons	\$270.00		\$530.00	
200,001 - 500,000 gallons	\$475.00		\$925.00	
500,001 - 1,000,000 gallons	\$900.00		\$1,750.00	
Over 1,000,000 gallons	\$1,375.00		\$2,675.00	

NOTE: Sewer is based on 100% water consumption

Tap Fees		
Water Taps¹		
	Inside	Outside
3/4"	\$2,000.00	\$3,000.00
1"	\$2,500.00	\$3,500.00
Larger than 1" - Supplies, Plus Labor, Plus 10% Meter Fee	\$500.00	\$750.00
Sewer Taps¹		
	Inside	Outside
4"	\$2,000.00	\$3,000.00
6"	\$2,500.00	\$4,000.00
Water/Sewer Tap Unit Charge²		
	Inside	Outside
Water/Sewer Tap Unit Charge ²	\$1,000.00	\$1,500.00
¹ Additional charges may be incurred based on condions of the tap. (Asphalt/Concrete cutting, boring, etc) ² Unit charge is charged to customers who purchase a single water or sewer tap to serve multiple units. Charge will be for each unit served by the tap. This fee is in addition to the tap fee. Each unit will be accessed a minimum water/sewer charge per month on the billing.		

Service Fees	
Utility Account Setup Fee	\$15.00
Water Deposit	
Inside	\$100.00
Outside	\$150.00
Business (Over 10,000 gallons avg usage)	\$250.00
After 3pm/Same Day Service	\$15.00
Reconnection Fee	\$40.00
Meter Removal Fee ¹	\$50.00
Broken Lock Fee	\$25.00
Broken Setter Fee	\$150.00
¹ Meter removal fee is charged when customer cuts lock off meter after being disconnected for non-payment.	

Sewer Fees	
Sewer Impact Fee (per gallon) ¹	\$0.02
Sewer Hauler Disposal Charge (per gallon)	Currently Not Allowed
¹ Impact fee is only accessed on accounts that use an average greater than 10,000 gallons per month	

Solid Waste Fees	
Solid Waste Fee (per trash rollout)	\$20.00
Excess Brush & Limb Pickup	\$75.00 per truck load
Excess Bulk/Junk Pickup	\$100.00 per truck load

Administration Fees	
Returned Payment Fee	\$30.00
Annexation Request Fee ¹	\$500.00
¹ Any additional cost over \$500.00 will be charged to the applicant.	

Cemetery	
Burial Plots	
Town Resident	\$1,000.00 each
Non-Town Resident	\$1,500.00 each
Cremation Plots	
Town Resident	\$500.00 each
Non-Town Resident	\$500.00 each

Matheson Park	
Park Shelter Rental Fee (Large Shelters Only)	\$25.00
Additional 2 hours	\$5.00

Events	
Event Application	\$50.00
Event Deposit	\$300.00
Event Vendor License - Food Sales	\$25.00
Event Vendor License - Product & Service Sales	\$10.00
Event Vendor License - Carnival Rides & Inflatables	\$25.00
Banner Hanging (Not Requiring Bucket Truck)	\$20.00 per banner



Town of Taylorsville Capital Improvement Plan
FY 2025-2029

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Capital Improvement Plan Message

Fiscal Year 2025-2029

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

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

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

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

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

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

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

Sincerely,



Nathan Hester, MPA, NCCED

Town Manager

Overview of the Capital Improvement Plan

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

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

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

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

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

Objectives of the Capital Improvement Plan

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

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

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

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

Relationship with the Annual Operating Budget

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

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

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

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

Capital Improvement Plan Structure

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

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

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

Capital Improvement Funding

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

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

Capital Improvement Plan Development

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

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

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

OVERVIEW OF FISCAL YEARS 2023-2027 CAPITAL IMPROVEMENT PLAN

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

Capital Projects		FY 25	FY 26	FY 27	FY 28	FY 29	Future Years
Public Facilities & Infrastructure							
Total Expense		\$5,533,975	\$ 2,770,000.00	\$ 950,000.00	\$ 2,300,000.00		\$ 27,200,000.00
Revenue Sources							
Local			\$30,000.00				\$ 3,000,000.00
Grant		\$ 554,875.00	\$ 1,515,000.00	\$ 150,000.00			
Debt Service							
To Be Determined		\$ 4,979,100.00	\$ 1,225,000.00	\$ 800,000.00	\$ 2,300,000.00		\$ 24,200,000.00
Total Revenue		\$ 5,533,975.00	\$ 2,770,000.00	\$ 950,000.00	\$ 2,300,000.00	\$ -	\$ 27,200,000.00
Transportation							
Total Expense		\$89,331.00	\$ 134,000.00	\$ 124,000.00	\$ 200,000.00		
Revenue Sources							
Local		\$89,331.00	\$134,000.00	\$84,000.00	\$ 200,000.00		
Grant				\$ 40,000.00			
Debt Service							
To Be Determined							
Total Revenue		\$ 89,331.00	\$ 134,000.00	\$ 124,000.00	\$ 200,000.00	\$ -	\$ -
Parks & Recreation							
Total Expense			\$ 70,000.00	\$ 825,000.00	\$ 350,000.00	\$ 35,000.00	\$2,100,000.00
Revenue Sources							
Local							
Grant							
Debt Service							
To Be Determined			\$ 70,000.00	\$ 825,000.00	\$ 350,000.00	\$ 35,000.00	\$2,100,000.00
Total Revenue		\$ -	\$ 70,000.00	\$ 825,000.00	\$ 350,000.00	\$ 35,000.00	\$ 2,100,000.00
Community Development							
Total Expense							
Revenue Sources							
Local							
Grant							
Debt Service							
To Be Determined							
Total Revenue		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment							
Total Expense		\$117,919.54	\$ 50,000.00	\$ 12,250.00		\$ 60,000.00	
Revenue Sources							
Local		\$117,919.54	\$ 50,000.00			\$ 60,000.00	
Grant							
Debt Service							
To Be Determined				\$ 12,250.00			
Total Revenue		\$ 117,919.54	\$ 50,000.00	\$ 12,250.00	\$ -	\$ 60,000.00	\$ -
Total Revenue		\$ 5,741,225.54	\$ 3,024,000.00	\$ 1,911,250.00	\$ 2,850,000.00	\$ 95,000.00	\$ 29,300,000.00
Total Expense		\$ 5,741,225.54	\$ 3,024,000.00	\$ 1,911,250.00	\$ 2,850,000.00	\$ 95,000.00	\$ 29,300,000.00
Revenue Gap		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue By Source		\$ 5,741,225.54	\$ 3,024,000.00	\$ 1,911,250.00	\$ 2,850,000.00	\$ 95,000.00	\$ 29,300,000.00
Local		\$207,250.54	\$214,000.00	\$84,000.00	\$200,000.00	\$60,000.00	\$3,000,000.00
Grant		\$ 554,875.00	\$ 1,515,000.00	\$ 190,000.00	\$ -	\$ -	\$ 24,200,000.00
Debt Service		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
To Be Determined		\$ 4,991,350.00	\$ 1,295,000.00	\$ 1,637,250.00	\$ 2,650,000.00	\$ 35,000.00	\$ 26,300,000.00

Public Facilities

Capital Projects	FY 25	FY 26	FY 27	FY 28	FY 29	Future Years
Public Facilities						
Space Feasibility Study - PW						\$5,000
Space Feasibility Study - TH						\$5,000
Sewer Plant Metal Building		\$30,000.00				
Public Works Facility						\$ 5,000,000.00
Town Hall Renovations						\$ 250,000.00
Total Expense		\$0.00	\$30,000.00	\$ -	\$ -	\$ -
						\$ 5,260,000.00
Revenues						
Local (Budget)		\$30,000.00				
Local (Fund Balance)						
Grant		\$30,000.00				\$ 2,250,000.00
To Be Determined						\$ 3,000,000.00
Total Revenue		\$0.00	\$60,000.00	\$0.00	\$0.00	\$0.00
						\$5,250,000.00

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

Space Feasibility Study

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

Sewer Plant Metal Building

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

System Development Fee Study

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

Public Works Facility

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

Town Hall renovations

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

Transportation

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

Compact Pickup – Sewer Plant

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

Ford Explorer – Police Department

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

Parks and Recreation

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

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

Matheson Park Master Plan & Greenway Feasibility Study

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

Greenway Feasibility Study

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

PARTF Grant

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

Repaving Parking Lot

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

Shelter Rehabilitation

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

Bathroom Construction

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

Community Development

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

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

Equipment

Capital Projects		FY 25	FY 26	FY 27	FY 28	FY 29	Future Years
Equipment							
Compact Tractor			\$46,814.64				
Compact Excavator		\$95,829.54					
Bush Hog		\$ 10,000.00					
Pipe Bursting Machine			\$ 50,000.00				
Trench Box		\$ 10,000.00					
Tasers						\$ 60,000.00	
Solar Powered Speed Limit Signs				\$ 12,250.00			
Total Expense		\$115,829.54	\$ 96,814.64	\$ 12,250.00	\$ -	\$ 60,000.00	\$ -
Revenues							
Local (Budget)		\$115,469.54	\$46,814.64			\$60,000	
Local (Fund Balance)				\$12,250.00			
Grant							
To Be Determined		\$12,250.00					
Total Revenue		\$127,719.54	\$46,814.64	\$12,250.00	\$0.00	\$60,000.00	\$0.00

Compact Excavator:

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

Bush Hog:

Equipment upgraded needed for seasonal mowing.

Trench Box:

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

Soft Body Armor:

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

Computers:

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

Infrastructure – Water & Sewer Projects

Capital Projects		FY 25	FY 26	FY 27	FY 28	FY 29	Future Years
Infrastructure Projects - Water							
Automatic Flusher Valves (2)			\$15,000				
Install New Gate Valves in Old System							\$500,000
Replace 1" Waterline off W. Jay Dr. (2,000')				\$150,000			
Replace Booster Pumps at Water Tanks							\$100,000
Replace Water Meters over 15 years old; Add Backflow Prevention			\$1,500,000				
Replace Cast Iron Water Mains							\$1,000,000
4th Ave. N./4th St NE/3rd Ave. NE		\$314,125.00					
1st St. NE		\$ 240,750.00					
Bells River Lift Station							\$2,000,000.00
Main Ave. 12"							\$5,000,000.00
HWY 16 South 12"							\$3,500,000
Total Expense		\$ 554,875.00	\$ 1,515,000.00	\$ 150,000.00	\$ -	\$ -	\$ 12,100,000.00
Revenues							
Local (Budget)			\$15,000.00				
Local (Fund Balance)							
Grant		\$554,875.00	\$1,500,000.00	\$150,000.00			\$12,100,000.00
To Be Determined							
Total Revenue		\$554,875.00	\$1,515,000.00	\$150,000.00	\$0.00	\$0.00	\$12,100,000.00

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

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

Water & Sewer Projects

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

Town of Taylorsville



RESOLUTION NO. 2025-09

A RESOLUTION adopting the 2025-2029 Capital Improvement Plan

WHEREAS, the prioritization of capital projects for the Town of Taylorsville ("Town") is crucial for long term capital planning as well as the financial process of analyzing the annual debt repayment limit of the City and other resource constraints; and

WHEREAS, the purpose of the Capital Improvement Plan (CIP) is to plan for and prioritize public improvements in the short and long term; and

WHEREAS, staff has met and reviewed the identified Capital Improvements and has made revisions and prioritized the projects in accordance with the Town Goals set by the Town Council at the annual budget retreat in February 2025, and recommends adoption of the Capital Improvement Plan as presented; and

WHEREAS, the 2025-2029 Capital Improvement Plan identifies specific projects and their estimates for consideration and approval by the governing body; and

WHEREAS, for purposes of planning and allocating resources the governing body should consider and approve the Capital Improvement Plan; and

WHEREAS, it is the intent of the governing body that funds for projects will require subsequent approval by the governing body.

NOW THEREFORE, BE IT RESOLVED by the Town Council of Taylorsville, North Carolina, that:

1. The governing body finds that the improvements described are necessary to serve the public interest.
2. The Capital Improvements Project List shall be updated and presented for governing body approval annually.

3. All project budgets will require governing body approval prior to expenditure of any CIP-related funds.
4. The governing body approves the attached Capital Improvement Project List.

This Resolution shall take effect immediately upon its adoption.

Adopted this 3rd day of June, 2025.

APPROVED:

George Holleman, Mayor

ATTEST:

Nicole Mayes, Town Clerk

Town of Taylorsville

“The Brushy Mountain Gateway”

67 Main Avenue Drive

Taylorsville, North Carolina 28681

828.632.2218 (Phone) • 828.632.7964 (Fax)

www.taylorsvillenc.com

To: Mayor and Town Council

From: Nathan Hester, Town Manager

Date: June 3, 2025

Subject: Recommended changes to Article III Section 15. Hourly Pay Rate of the Town’s Personnel Policy.

Mayor and Council,

Article III Section 15. Hourly Rate of Pay currently states:

Section 15. Hourly Rate of Pay

Employees working in a part-time or temporary capacity with the same duties as full-time employees will work at a rate established by the Town Manager.

The hourly rate for employees working other than 40 hours per week, such as police officers working an average 42 hours per week, will be determined by dividing the average number of hours scheduled per year into the annual salary for the position.

Changes are recommended below:

Section 15. Hourly Rate of Pay

Employees working in a part-time or temporary capacity with the same duties as full-time employees will work at a rate established by the Town Manager.

The hourly rate for employees working other than 80 hours per every two weeks, such as police officers working an average 84 hours per every two weeks, will be determined by dividing the average number of hours scheduled per year into the annual salary for the position.

Staff recommends these changes as the organization will be transitioning from a one-week pay period to a two-week pay period with the start of FY 2025-2026. This pay cycle transition will assist staff by more accurately tracking time worked, overtime, and compensatory time accrued across multiple departments.

**STATE OF NORTH CAROLINA
COUNTY OF ALEXANDER**

**SERVICE CONTRACT
BY AND BETWEEN
THE WESTERN PIEDMONT REGIONAL TRANSIT AUTHORITY
AND THE TOWN OF TAYLORSVILLE**

This Service Contract (hereinafter referred to as “Contract”) made and entered to be effective this ____ day of _____ 2025, by and between the **WESTERN PIEDMONT REGIONAL TRANSIT AUTHORITY**, a North Carolina Authority (hereinafter referred to as the “Authority”) and **THE TOWN OF TAYLORSVILLE** (hereinafter referred to as “Town”).

WHEREAS, Town desires to provide transportation service for its clients via the Authority’s Flex Route Service; and

WHEREAS, the Authority operates public transportation services in the region and is capable of providing the desired service.

NOW, THEREFORE, in consideration of the mutual promises and covenant contained herein, it is agreed by and between the Authority and Town that:

**ARTICLE I
PURPOSE**

It is the purpose and intent of this Contract to define the terms and conditions of the transportation services. The Map of Service and Schedule is attached hereto as Exhibit “A”.

**ARTICLE II
AGENCY OBLIGATIONS AND ROUTE DESTINATIONS**

- A. Payment Terms. Town agrees to pay for the transportation services in the total amount of \$13,000.00 as set forth herein. Payment by Town shall be made to the Authority in the amount invoiced for this Contract.

Town will be invoiced at the beginning of year. Town agrees to pay invoice within thirty (30) days. Any disputed invoice must be brought to the attention of the Authority official named below within ten (10) days of receipt of such invoice.

- B. Period of Performance. The period of performance for all expenditures shall extend from July 1, 2025 through June 30, 2026.

**ARTICLE III
AUTHORITY’S OBLIGATION**

The Authority agrees to transportation services for citizens of Town. Authority agrees to provide service Monday through Friday in accordance with the Map and Schedule attached hereto

as Exhibit “A” with the exceptions of Holidays and weather related closures (the Authority may change the scheduled times at any time without approval). The Authority also agrees to promote the service, provide reports on monthly ridership and coordinate with the Town on the placement of bus stops. The Authority will provide a Productivity and Ridership Report with each invoice submitted and the Town agrees to assist with the promotion of the bus service, the placement of bus stops and the sale of tickets and passes.

ARTICLE IV TERM OF AGREEMENT

This Contract will remain in effect until June 30, 2026. Thereafter, the Contract may be renewed from year to year subject to agreement of the parties. In March of each year, the parties agree to meet to discuss any changes in service terms and rate changes to be effective for the next fiscal year.

ARTICLE V MISCELLANEOUS

A. POINT OF CONTACT.

Billing inquiries between Town and Authority shall be to the designated contact as set forth below:

Michael Bowman
Email: mbowman@mygreenway.org
Phone: (828) 465-7642

B. NOTICE.

Unless otherwise herein specified, all written notices, amendments and official correspondence concerning this Contract shall be made between the Town and the Authority at the following addresses:

As to the Authority:

Western Piedmont Regional Transit Authority copies to:

Western Piedmont Regional Transit Authority	cc: Terry M. Taylor, Attorney
Attn: Michael Bowman	Young, Morphis, Bach & Taylor, LLP
P.O. Box 459	P.O. Drawer 2428
Conover, NC 28613	Hickory, NC 28603
Email: mbowman@mygreenway.org	Email: TerryT@hickorylaw.com
Phone: (828) 465-7642	Phone: (828) 322-4663

As to Town:

Town of Taylorsville
67 Main Ave. Drive
Taylorsville, NC 28681

C. CHANGES, MODIFICATIONS AND FEDERAL AND STATE POLICIES.

This Contract may be amended or modified only by prior written agreement by the parties hereto. The terms of this Contract are subject to the conditions of the Federal and State policies which are part of the Policies and Procedures Manual of the Authority (including Section 16, Articles IV of Transit Service Guidelines). The terms of the manual and amendments thereto are hereby incorporated by reference and each party agrees to be bound by the term thereof.

D. TERMINATION OF CONTRACT.

1) 135-Day Notice.

Either party may terminate this Contract, in whole or in part, by providing not less than one hundred thirty-five (135) written notice of intent to terminate, delivered by certified mail, return receipt requested. In the event of termination, the Town is responsible for all charges for services rendered up to date of termination. Charges for those services shall be paid within thirty (30) days.

E. ENTIRE CONTRACT.

This Contract shall constitute the entire agreement between the parties hereto with respect to these services and no modification hereof shall be effective unless made by supplemental agreement in writing executed by the parties hereto.

F. ASSIGNMENT.

The parties may not assign this Contract in whole or in part without the prior written consent of the other party.

G. INDEPENDENT CONTRACTOR.

The rights and duties hereby granted to and assumed by the Authority are those of an independent contractor only. Nothing contained herein shall be so construed as to constitute the relationship hereby created between Authority and Town as a mutual agency, a partnership, or a joint venture.

H. DUPLICATE ORIGINALS.

For convenience of the parties hereto, any number of counterparts hereof may be executed, and each such counterpart shall be deemed to be an original instrument.

I. CONSTRUCTION.

This Contract shall be interpreted and construed in accordance with the laws of the State of North Carolina, venue in Alexander County. The title of the sections and subsections herein have been inserted as a matter of convenience of reference only and shall not control or affect the meaning or construction of any of the terms or provisions hereof.

J. SEVERABILITY.

If any term or provision of this Contract or the application thereof to any person or circumstance shall, to any extent, be invalid or unenforceable, the remainder of this Contract, or the application of such term or provision to persons or circumstances other than those as to which it is held invalid or unenforceable, shall not be affected thereby, and each term and provision of this Contract shall be valid and enforced to the fullest extent permitted by law.

[Signatures Appear on the Following Pages]

IN WITNESS WHEREOF, said parties have hereunto set their hands and affixed their seals the day and year above first written.

AUTHORITY:

**WESTERN PIEDMONT REGIONAL
TRANSIT AUTHORITY**

By: _____
Michael Bowman, Executive Director

Date: _____

Attorney

THIS CONTRACT has been preaudited in the manner required by the Local Government Budget and Fiscal Contract Act as amended.

Date: _____

Finance Director

IN WITNESS WHEREOF, said parties have hereunto set their hands and affixed their seals the day and year above first written.

AUTHORIZATION:

The person signing below warrants that he or she is duly authorized by the party to sign this Contract and to bind the Town to the terms and conditions set forth herein.

TOWN:

TOWN OF TAYLORSVILLE

By: _____

Name: _____

Title: _____

Address:

67 Main Ave. Drive

Taylorsville, NC 28681

EXHIBIT “A”

MAP AND SCHEDULE

EXHIBIT “B”
FLEX ROUTE PROCEDURE
(See Attached)

EXHIBIT “C”

SECTION 16/ARTICLE IV OF TRANSIT SERVICE GUIDELINES

(See Attached)

EXHIBIT “D”

SERVICE RATE

1. The Town will pay Authority an annual match of \$13,000.00.
2. Services will be provided during normal Authority business hours as outlined in the Authority’s Flex Route Procedure (Exhibit “B”) and Section 16, Article IV of Transit Service Guidelines (Exhibit “C”).
3. All client passengers must adhere to the guidelines set forth in the Flex Route Procedure (Exhibit “B”).
4. Administrative Services to be performed by the Authority include:
 - Receive phone calls from passengers
 - Schedule trip for each passenger daily
 - Provide annual invoicing
 - Provide annual ridership statistics



Time & Attendance Proposal for Town Of Taylorsville



Brandon Dupell, Account Executive



March 20, 2025

Zachary Greene
Town Of Taylorsville
67 Main Avenue Drive
Taylorsville, North Carolina, 28681

RE: TCP Software proposal

Thank you for the opportunity to present our industry experience and time and attendance solution to Town Of Taylorsville. This proposal represents our sincere interest in being considered for the project and will highlight TCP's qualifications to provide the product and services requested.

For the past 35 years, TCP Software has dedicated itself to enhancing workforce management for public entities, aligning perfectly with Town Of Taylorsville's search for an automated Time & Attendance system. Our solution stands out for its adaptability and precision in tracking and processing employee time.

Currently, over 5,900 Government & Public Safety entities rely on us for our advanced yet user-friendly features. This trust stems from our commitment to not just meeting but exceeding the expectations of our partners with solutions crafted by a team that places a high value on meaningful impact and genuine care.

Our robust experience extends to successfully interfacing with over 400 Payroll & ERP systems, ensuring we can meet the requirements for flawless data interchange with existing systems. This compatibility is crucial for generating the comprehensive reports on employee activity needed for managerial analysis and decision-making.

At the core of our successful deployments, including what we propose for Town Of Taylorsville, is our implementation process. Developed from years of experience and informed by best practices, our approach is designed to ensure a tailored fit for your unique needs, facilitating a smooth and efficient transition. From the initial setup to full-scale deployment, our team guarantees dedicated support and expert guidance every step of the way.

We understand the importance of the environment that Town Of Taylorsville operates within, and with our experience serving over 5,900 Government & Public Safety entities, we are confident in our ability to meet the specific requirements and nuances of Government & Public Safety organizations. Moreover, our extensive experience in Government, Healthcare, Education, and Hospitality sectors among others, totaling 30,062 active customers (as of March 20, 2025), underscores our capability to deliver reliable and effective solutions across diverse industries.

We welcome any questions or requests for additional details regarding our proposal. I am available for direct contact and look forward to the opportunity to work with you.

Sincerely,

Brandon Dupell
Account Executive
(231) 588-7904 | bdupell@tcpsoftware.com

Table of Contents

- Company Information
- Solution Requirements
 - Identified Challenges
- Implementation Scope of Work (SOW)
- TCP Software Support
- Pricing
- Return on Investment
- TCP Software & Town Of Taylorsville Mutual Action Plan
- TCP Software Team Members

Company Information

TCP Software Headquarters

1 Time Clock Drive
San Angelo, Texas 76904
325-223-9500

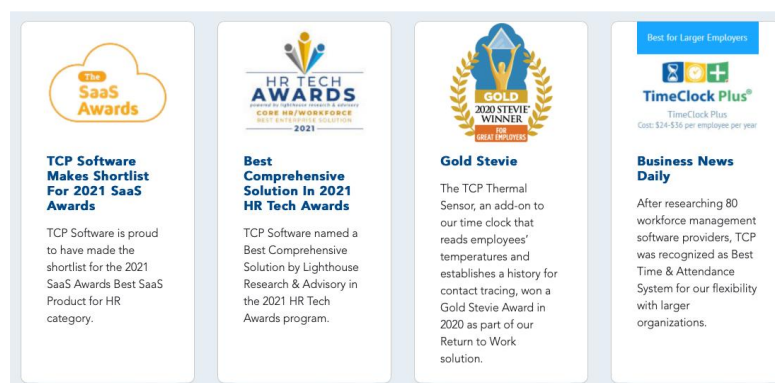
For over three decades, TCP Software has been at the forefront of workforce management solutions, consistently driving growth and innovation in every aspect of time and attendance. With a proven track record spanning back to 1988, TCP possesses an unparalleled ability to fulfill your time collection & scheduling needs.

Central to our success is our commitment to a consumer-oriented approach. By actively listening to and incorporating client feedback into our product development processes, TCP ensures that our solutions remain relevant, cutting-edge, and among the most sought-after in the market. This dedication has earned us the trust and loyalty of thousands of customers worldwide.

At the core of our offerings lies automated employee timekeeping software, a cornerstone that has propelled TCP to achieve remarkable growth, expanding by over 3,600% in the past decade alone. Our achievements speak volumes:

- **Finalist in the Constellation SuperNova Awards for Human Capital Management in 2021.**
- **Recognition as the Best Comprehensive Solution by Lighthouse Research & Advisory at the HR Tech Awards in 2021.**
- **Platinum Distinction in 2023 Modern Library Awards from LibraryWorks.**
- **2024 SIIA CODiE Award Finalist for Best Compliance Solution & Best Administrative Solution.**
- **Bronze Stevie Award Winner in 2022 American Business Awards.**
- **Honored as "Business of the Year" by the Texas Association of Business and Chambers of Commerce.**

Driven by our mission to empower individuals to work more effectively, TCP Software continues to build upon our rich legacy, innovating and delivering solutions that enable organizations to streamline workforce management, reduce HR operating costs, and enhance employee satisfaction.



Town Of Taylorsville Solution Requirements

Here is a breakdown of the key solution requirements you have shared with our team, along with a description of how TCP Software addresses each challenge.

Identified Challenges:

- Current Challenge: Employees use paper timesheets and punch clocks, requiring manual data entry into Harris software.
 - **Impact: The manual process is time-consuming and prone to errors, increasing the risk of payroll mistakes, compliance issues, and inefficiencies.**
- Current Challenge: Law enforcement follows a 171-hour/28-day cycle for overtime, and other departments accrue comp time instead of overtime—both calculated manually.
 - **Impact: Payroll staff spend excessive time performing calculations, increasing the risk of errors and compliance challenges, particularly for public safety.**
- Current Challenge: All leave requests are submitted via paper forms, making tracking, approvals, and reporting cumbersome.
 - **Impact: Delays in approvals, lack of visibility into leave balances, and increased administrative burden on department heads and payroll.**
- Current Challenge: Employees and managers have no real-time access to hours worked, accrual balances, or approvals.
 - **Impact: Inefficiencies in tracking time and leave lead to miscommunication, payroll discrepancies, and difficulty ensuring compliance with labor laws.**
- Current Challenge: The town seeks a digital solution for time tracking, overtime, comp time, and leave management that is easy for employees and department heads to adopt.
 - **Impact: Without a centralized system, inefficiencies persist, delaying payroll, increasing administrative workload, and reducing accuracy.**
- Current Challenge: The town is transitioning from Harris to Black Mountain software starting in July 2025, with a go-live by September 2025.
 - **Impact: Without proper alignment between timekeeping and the new payroll system, there is a risk of data discrepancies and inefficiencies during and after implementation.**

Implementation Scope of Work (SOW)

The TCP Professional Services team brings deep consulting, industry, technological, compliance, and solution design experience to each customer engagement. We leverage our experience across thousands of implementations to deliver transformative business outcomes and tame the chaos of time and attendance.

We strive to be each customer's trusted advisor by supporting organizational needs for coordination, integration, and communication.

TCP implementation process



INITIATION PHASE

The Initiation Phase is used to develop the service strategy for the project.

- Finalize purchase
- Gather project materials
- Assign resources
- Project kickoff



DISCOVERY PHASE

We will work with your project stakeholders to define the service strategy and generate baseline service design.

- Business process analysis
- Needs assessment
- Build requirement



PLANNING PHASE

Collaboratively develop and approve a timeline, confirm deliverables, construct a work breakdown structure, and assign project tasks.

- Project plan
- Communication plan
- Testing strategy
- Training strategy



DELIVERY PHASE

Focuses on service transition by completing the activities outlined in the project plan and verifying that the deliverables meet the business rules and needs.

- Configuration
- Training
- Pilot test
- Go live



TRANSITION PHASE

Focuses on service operations by finalizing all agreements and providing a seamless transition to dedicated operational support teams.

- Project close
- Project feedback
- Ongoing support

MEET YOUR ENTERPRISE SERVICES SPECIALIST (ESS)

Jake Young, Enterprise Services Specialist for TCP Software

As your ESS, Jake partners closely with your account executive to facilitate a comprehensive implementation and services plan matching your needs and requirements. With over seven years of experience at TCP, Jake brings a wealth of expertise in enterprise implementations, integrations, and configurations and has successfully supported customers with over 29,000 employees.

TCP Software Support

The TCP Software Support team stands as a beacon of excellence, offering a fusion of consulting prowess, industry insight, technological finesse, compliance acumen, and solution design mastery in every client interaction. With a rich tapestry of experience drawn from countless implementations, our mission is to catalyze profound business transformations while simplifying the complexities of time and attendance management.

Our aspiration is to ascend to the role of trusted advisor for each of our clients, addressing their unique organizational needs for coordination, integration, and communication within their TCP software ecosystem.

Here's a glimpse into the stellar performance of our world-class support department in 2023:

- **Support Cases: Exceeding 128,000**
- **Customer Satisfaction Rating (CSAT): 97%**
- **Net Promoter Score: 72+**
- **Same Day Resolution: 78%**
- **Response Time (Phone & Chat): A lightning-fast average of less than 60 seconds**

These statistics underscore our unwavering commitment to providing unparalleled support and service excellence to our valued clients.

Pricing & Return on Investment

TCP Software is pleased to present Town Of Taylorsville with the following proposal:

Ongoing Annual Investment

TimeClock: Enterprise Employee License (30 Users)	\$1,350.00
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Initial One-Time Investment

Implementation Services (15 Hours)	\$3,150.00
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Total Initial Investment

Total Initial Investment	\$4,500.00
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Special Terms

- Includes: Implementation, Training, Support & Maintenance
- Contract Length: 24 Months | OMNIA/NCPA Contract Number: 14-10
- Integration with Black Mountain Software included at no additional cost

Return on Investment Savings Calculator

Town Of Taylorsville

How much does manual tracking and employee scheduling cost your organization?

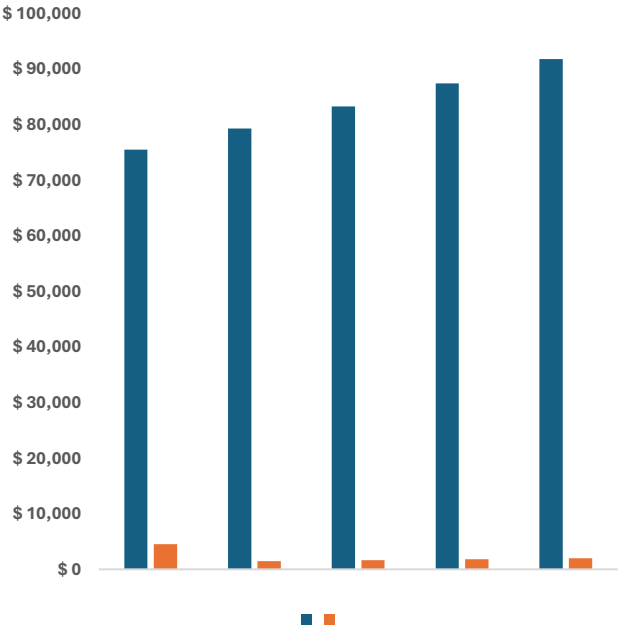
More than you think. TCP puts those costs back in your budget and pays for itself many times over. Here's a detailed breakdown showing how much less TCP costs than your current processes.

Return on Investment	
Estimated Payback Period (in months)	3.7
Estimated Return Ratio - After 1 Year	11.6x
Estimated Return Ratio - After 5 Years	26.5x
Estimated Savings Over 5 Years	\$301,605

Investment in TCP Software	
Initial Investment in TCP Time & Attendance	\$4,500
Annual Recurring Fees	\$1,350
Initial Investment in TCP Scheduling	\$ 0
Annual Recurring Fees	\$ 0
Total Investment	
Initial Investment in TCP Software	\$4,500
Annual Recurring Fees	\$1,350

Annual Cost	
Time & Attendance	
Annual Cost of Calculating Payroll	\$4,351
Annual Cost of Payroll Errors	\$46,800
Annual Cost of Hours Lost/Time Theft	\$24,375
Employee Scheduling	
Annual Unplanned Overtime Cost	\$ 0
Annual Scheduling Task Cost	\$ 0
Annual Turnover Cost	\$ 0
Total Annual Company Cost	\$75,526
Total Annual Savings with TCP Software	\$56,645

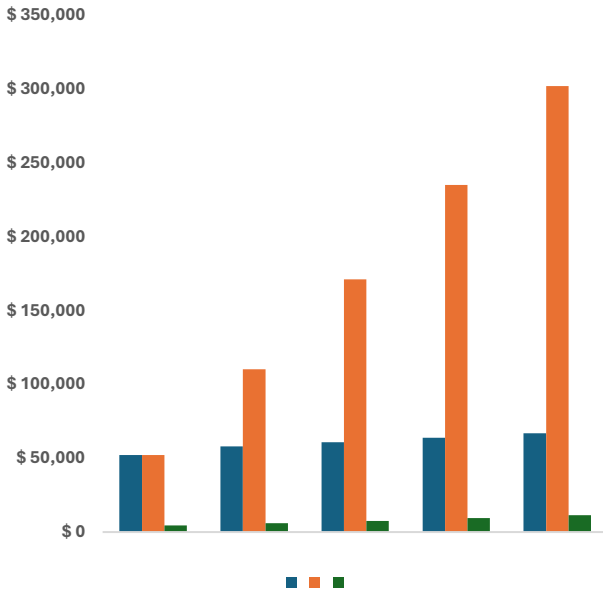
Annual Investment



Here's how much TCP costs your organization each year, compared to the cost of your current processes.

	Annual Cash Out Flow		
	Status Quo	TCP Cost	Savings
Year 1	\$75,526	\$4,500	\$52,145
Year 2	\$79,302	\$1,485	\$57,992
Year 3	\$83,268	\$1,634	\$60,817
Year 4	\$87,431	\$1,797	\$63,776
Year 5	\$91,802	\$1,977	\$66,875

Cost Savings: Annual & Over Time



Here's how much switching to TCP saves your organization, year by year and cumulatively over time—even after accounting for investment costs in TCP.

	Cumulative Cash Out Flow		
	Status Quo	TCP Cost	Savings
Year 1	\$75,526	\$4,500	\$52,145
Year 2	\$154,829	\$5,985	\$110,136
Year 3	\$238,096	\$7,619	\$170,954
Year 4	\$325,527	\$9,415	\$234,730
Year 5	\$417,329	\$11,392	\$301,605

TCP Software & Town Of Taylorsville Mutual Action Plan

Milestone	Date	Status
Discovery	03/10/2025	Completed
First Solution Presentation	03/25/2025	Completed
Pricing / Return on Investment	03/25/2025	Completed
Town Council Budgeting Discussion	04/15/2025	TBD
Agreement Review & Vendor Registration	04/16/2025	TBD
Signed Documents	04/30/2025	TBD
Implementation/Project Kickoff	07/01/2025	TBD
Go Live	09/01/2025	TBD

TCP Software Team Members

At TCP Software, we pride ourselves on assembling a team of exceptional professionals dedicated to delivering unparalleled service and support. Our diverse team brings together expertise from various departments to ensure the success of our clients. Meet a few of the individuals driving our mission forward:

- **Brandon Dupell**
 - Account Executive
 - Sales
 - bdupell@tcpsoftware.com
 - (231) 588-7904

- **Samantha Martinez**
 - Solutions Consultant
 - IT Liaison
 - smartinez@tcpsoftware.com
 - (325) 223 9500

- **Zackery Hoag**
 - VP of Mid-Market Sales
 - Leadership
 - zhoag@tcpsoftware.com
 - (325) 223 9500



TIMECLOCK PLUS,
LLC
1 TIMECLOCK DRIVE
SAN ANGELO, TX 76904

QUOTE # : Q045117

CONTRACT START DATE : 07/01/2025

CLIENT INFORMATION

Shipping Method:

Purchased for: City of Taylorsville
Bill To: City of Taylorsville

Contract Contact Name: Zachary Greene

Billing Address: 67 Main Avenue Drive Northeast
Taylorsville, NC 28681
United States

Contract Contact Email: zgreene@taylorsvillenc.com

Billing Contact Name: Zachary Greene

Billing Contact Email: zgreene@taylorsvillenc.com

Billing Contact Phone: (828) 632-2218

BILLING TERMS

INITIAL TERM	RENEWAL TERM	PAYMENT TERM	PAYMENT METHOD
24 MONTHS	24 MONTHS	NET 30	CREDIT CARD

ITEM DESCRIPTION	PRICE PER UNIT	QUANTITY	CHARGE TYPE	ORDER TOTAL
ENTERPRISE LICENSE ANNUAL CHARGE	\$45.00	30	RECURRING	\$1,350.00
OVERAGE ENTERPRISE LICENSE ANNUAL CHARGE	\$45.00		USAGE	\$0.00
IMPLEMENTATION SERVICES PREPAID HOURS	\$210.00	15	ONE-TIME	\$3,150.00

SUBTOTAL	\$4,500.00
TAXES	\$315.02
GRAND TOTAL	\$4,815.02
CURRENCY	USD

QUOTE EXPIRATION DATE : 04/30/2025

SPECIAL TERMS:

SERVICE TERMS & CONDITIONS

TimeClock Plus, LLC ("TCP"), a Delaware limited liability company, will provide Client and its authorized Employees and Users access to the Services during the Initial Service Term in accordance with the complete terms and conditions (collectively the "Licensing Agreement") found at: <https://www.tcpsoftware.com/legal>

TCP reserves the right to modify the Licensing Agreement at TCP's sole discretion provided that changes shall not materially decrease the Services features and functionalities that Client has subscribed to during the then-current term. Should TCP make any modifications to the Licensing Agreement, TCP will post the amended terms on the applicable URL link and will update the "Last Updated Date" within such documents to notify Client of said changes.

This Order Form is entered into as of the Contract Start Date contained herein (the "Effective Date") by and between TimeClock Plus, LLC and the entity named in the Bill To section herein (the "Client"), and is subject to the Licensing Agreement. In the event of any conflict between the Order Form and the Terms and Conditions (as applicable), the terms of the Order Form shall control.

Client shall pay all fees or charges in accordance with those outlined on the Order Form. Except for cases of TCP breach, all fees are committed and non-cancelable during the term of the agreement.

The individuals executing this Agreement on behalf of each Party represent and warrant to the other Party that they are fully authorized and legally capable of executing this Agreement on behalf of such Party and that such execution is binding upon such Party.

Accepted by:

Client

TimeClock Plus, LLC

By: _____ By: _____

Name: _____ Name: _____

Title: _____ Title: _____



TCP Services Agreement

THIS TCP SERVICES AGREEMENT (the “Agreement”) is entered into as of _____ (“Effective Date”), by and between **TimeClock Plus, LLC**, a Delaware limited liability company with its principal office located at 1 Time Clock Drive, San Angelo, TX 76904 (“TCP”), and _____, with its principal office located at _____ (“Client”).

WHEREAS TCP and Client (the “Parties”) desire to enter into this Agreement for the provision of hosted services by TCP to Client, as provided herein.

NOW, THEREFORE, in reliance on the mutual covenants, promises, representations, and agreements set forth herein, the Parties agree as follows:

1. Definitions.

1.1 “Active License” means an Employee or Designated User that has not been marked as either terminated or suspended within TCP Services for whom Client is required to pay a fee under this Agreement.

1.2 “Affiliate” means any parent or subsidiary corporation, and any corporation or other business entity controlling, controlled by, or under common control with a Party.

1.3 “Biometric Data” means any information based on an individual’s retina or iris scan, fingerprint, voiceprint, or scan of hand or face geometry, which is used to identify an individual, regardless of how it is captured, converted, stored, or shared.

1.4 “Client Data” means all of Client’s data processed or stored by or transmitted to TCP in connection with the TCP Services, including, without limitation, all Personal Data contained therein.

1.5 “Designated User” means an individual Employee who is authorized by Client to access the administrative features of the TCP Services, and whose Personal Data may be processed or stored by or transmitted to TCP in connection with the TCP Services.

1.6 “Employee” means Client’s individual employee, manager, administrator, worker, consultant, substitute, or contractor.

1.7 “Hardware Support and Maintenance Agreement” means any agreement that extends services to current TimeClock Plus terminals, clocks, and biometric devices, and maintenance releases for related products purchased or licensed by the Client from TCP or a registered reseller, as applicable.

1.8 “Initial Term” has the meaning set forth in Section 10.

1.9 “Monthly License Fee” means TCP’s then current fees applicable for each of Client’s Active Licenses based on the aggregated Permissions to access and use the TCP Services measured over the course of each calendar month, as outlined on an invoice or Order Form. This fee may be prorated during the first month of the Initial Term and prorated for the last month of the Initial Term.

1.10 “Order Form” means a written document, including, but not limited to, a TCP issued invoice, a TCP issued order form, or a Client issued purchase order, which has been mutually agreed upon and executed by the Parties for ordering products and/or services, and which expressly incorporates the terms of this Agreement.

1.11 “Permissions” means the permission(s) granted to Client’s Employees to access features within TCP Services, as outlined on an invoice or Order Form. Permissions are applied within the TCP Services by Client’s Designated Users.

1.12 “Personal Data” means any information that identifies, relates to, describes, is reasonably capable of being associated with, or could reasonably be linked, directly or indirectly, with a particular Employee or Designated User.

1.13 “Privacy Policy” means TCP’s Global Data Privacy Policy located at <https://www.tcpsoftware.com/legal>, as updated from time to time.

1.14 “Service Level Agreement” means the Service Level Agreement that serves as an addendum to this Agreement. The Service Level Agreement is located at <https://www.tcpsoftware.com/legal>, as updated from time to time.

1.15 “Subprocessor” means any third-party entity that processes Personal Data on behalf of TCP and to which TCP discloses Personal Data for a business purpose pursuant to a written contract, provided that the contract prohibits such entity from retaining, using, or disclosing the Personal Data for any purpose other than for the specific purpose of performing the services identified in such contract.

1.16 “Supported Hardware” means any hardware purchased or leased from TCP that is coverable under a Hardware Support and Maintenance Agreement located at <https://www.tcpsoftware.com/legal>, as updated from time to time.

1.17 “TCP Services” means the TCP software application(s) hosted by TCP in accordance with TCP’s then-current hosting environment, any associated documentation, and any ancillary services described in this Agreement or an Order Form.

1.18 “TCP Technology” means the computer hardware, software, and other tangible equipment and intangible computer code contained therein used by TCP in the provision of the TCP Services.

1.19 “Term” has the meaning set forth in Section 10.

1.20 “Use Fees” means the fees set forth on the applicable invoice or Order Form, including, but not limited to, Monthly License Fees and Hardware Support and Maintenance Agreement Fees.

2. Delivery of Services.

2.1 TCP Services. Subject to the terms and conditions of this Agreement and the Privacy Policy, TCP grants to Client, its Affiliates and their Designated Users a limited, non-transferable (except in compliance with Section 22), nonexclusive right and subscription license to access and use the TCP Services during the Term only for the internal business purposes of processing, storing, and maintaining Client Data. TCP shall provide to Client the TCP Services during the Term in accordance with the terms and conditions of this Agreement, the Privacy Policy, the Service Level Agreement, the Hardware Support and Maintenance Agreement (if applicable), and any additional terms outlined in an Order Form.

2.2 Client Responsibilities. Client’s use of the TCP Services is subject to the terms of this Agreement, the Privacy Policy, the Service Level Agreement, the Hardware Support and Maintenance Agreement (if applicable), and any additional terms outlined in an Order Form. The aforementioned documents are available to view at <http://www.tcpsoftware.com/legal>.

2.2.1 Access. Client is responsible for maintaining the confidentiality of Client’s account and password and for restricting access to its computer systems, and Client agrees to accept responsibility for all activities that occur under Client’s account or password, including but not limited to any acts or omissions by Designated Users. Client shall inform each Designated User of the terms and conditions governing such Designated User’s use of the TCP Services as set forth herein and shall cause each Designated User to comply with such terms and conditions.

2.2.2 Restrictions on Use. Client acknowledges and agrees that Client will not use the TCP Services for the benefit of any third party. Client agrees not to, not to attempt to, nor allow any third party to: (i) use the TCP Services in any manner that could damage, disable, overburden, or impair TCP’s servers or networks or interfere with any other party’s use and enjoyment of the TCP Services; (ii) attempt to gain unauthorized access to any services, user accounts, computer systems, or networks through hacking, password mining, or any other means; (iii) copy, distribute, rent, lease, lend, sublicense, transfer the TCP Services, make the TCP Services available to any third party, or use the TCP Services on a service bureau or time sharing basis, (iv) decompile, reverse engineer, or disassemble the TCP Services or otherwise attempt to reconstruct or discover any source code, underlying ideas, algorithms, file formats, or programming interfaces of the TCP Services, (v) create derivative works based on the TCP Services; (vi) modify, remove, or obscure any copyright, trademark, patent, or other notices or legends that appear on the TCP Services or during the use and operation thereof; (vii) publicly disseminate performance information or analysis (including benchmarks) relating to the TCP Services; or (viii) use the TCP Services in a manner which violates or infringes any laws, rules, regulations, third party intellectual property rights, or third party privacy rights.

Client may not use any automated means, including agents, robots, scripts, or spiders to access or manage the TCP Services, except solely to the extent as may be specifically enabled and authorized by TCP in writing. TCP may take any legal and technical measures to prevent the violation of this provision and to enforce this Agreement.

2.3 Third Party Services.

2.3.1 Client may require the TCP Services to interoperate with platforms or other online services operated by third parties ("Third-Party Platforms") pursuant to an agreement between TCP and the operators of such Third-Party Platforms, an agreement between Client and the operators of such Third-Party Platforms, or through application programming interfaces ("APIs") or other means of interoperability which are generally made available by such operators.

2.3.2 As applicable, Client hereby grants TCP the limited right to access such Third-Party Platforms with Client's credentials and on behalf of the Client in connection with the performance of the TCP Services. Client acknowledges and agrees that TCP's agreements with the operators of such Third-Party Platforms and the terms governing the use of APIs may be modified, suspended, or terminated at any time, and TCP shall have no liability with respect to any such modification, suspension, or termination. Client is responsible for ensuring that its use of the TCP Services in connection with any Third-Party Platform, and TCP's access to such Third-Party Platforms on Client's behalf, complies with all agreements and terms applicable to such Third-Party Platform.

2.4 Client Data.

2.4.1 General. Client hereby grants TCP a worldwide, royalty-free, non-exclusive, limited license to use, host, copy, transmit, display, modify, and create derivative works of Client Data for the express purpose of providing the TCP Services. Client acknowledges and agrees that it will determine the means and purposes of processing Client Data and that TCP acts solely as a service provider that processes Client Data on behalf of and at the direction of Client for the sole purpose of performing the TCP Services under this Agreement. Client is responsible for ensuring that all Designated Users who provide instructions to TCP on Client's behalf are authorized. Client shall have sole responsibility for the accuracy, quality, content, legality, and use of Client Data and the means by which any Personal Data is obtained from Designated Users and Employees and transferred to TCP, and Client is solely responsible for any transfer of Personal Data to any third-party data controller or data processor (e.g., human resources or payroll application), and TCP shall have no liability in connection therewith. Client agrees to implement data protection-related procedures that will not be less protective than those imposed on TCP by this Agreement and the Privacy Policy.

2.4.2 Restrictions on TCP's Processing of Client Data. TCP is expressly prohibited from processing any Client Data for any purpose other than for the specific purpose of performing the TCP Services unless requested by Client or required by applicable law. TCP is prohibited from selling Personal Data under any circumstances

and for any purpose. No other collection, use, disclosure, or transfer (except to Subprocessors in accordance with Section 22) of Client Data is permitted without Client's express prior written instruction. TCP acknowledges and agrees that it understands and will comply with each of the restrictions and obligations set forth in this Section 2.4.2.

2.4.3 Subprocessors. TCP has appointed Subprocessors for the purpose of providing data hosting and security services. Client acknowledges and agrees that Subprocessors may process Client Data in accordance with the terms of this Agreement, the Privacy Policy and any Order Form. TCP's agreements with its Subprocessors impose data protection-related processing terms on such Subprocessors that are no less protective than the terms imposed on TCP in this Agreement and the Privacy Policy. The Privacy Policy contains an overview of the categories of Subprocessors involved in the performance of the relevant TCP Services. The appointment of a Subprocessor to perform part or all the TCP Services hereunder shall not relieve TCP of any liability under this Agreement.

3. Data Security.

3.1 Security Standards.

3.1.1 TCP shall implement reasonable security procedures consistent with industry standards to protect Client Data from unauthorized access, including without limitation (i) industry-standard encryption of data at rest within TCP's data centers; (ii) web application firewalls; (iii) virus detection and anti-virus software; (iv) authentication techniques, such as user names and passwords, or authorization formats, which limit access to particular TCP personnel; and (v) additional security controls consistent with SOC 2 Type II reporting standards.

3.1.2 The Parties shall implement administrative, technical and physical security procedures consistent with industry standards and applicable data protection laws to protect Client Data from unauthorized access, including by adopting access policies that prevent the internal sharing or inadvertent communication of login credentials.

3.1.3 Client is responsible for reviewing the information made available by TCP relating to data security and making an independent determination as to whether the TCP Services meet Client's requirements and obligations under applicable data protection laws. Client acknowledges that data security measures taken by TCP are subject to technical progress and development and TCP may update or modify such security measures from time to time, provided that such updates and modifications do not result in the degradation of the overall security of the TCP Services.

3.2 Security Breach Notifications. TCP will promptly report to Client any unauthorized access to Client Data within TCP's or its Subprocessors' systems upon discovery and in accordance with applicable data breach notification laws. TCP will use diligent efforts to promptly remedy any breach of security that permitted such unauthorized access. TCP's notification of or response to any security incident under this

Section 3.2 shall not be construed as an acknowledgment by TCP of any fault or liability with respect to such security incident.

3.3 Data Backup and Retention. TCP shall undertake commercially reasonable efforts to backup Client Data with a restore point objective of twenty-four (24) hours. Client Data shall be backed up and retained in accordance with TCP's retention policy as set forth in the Privacy Policy.

4. Data Privacy. TCP will process Employee Personal Data in accordance with the terms of this Agreement, the Privacy Policy and all applicable data protection laws. Client must maintain its own data collection, disclosure, retention, and storage policies in compliance with applicable law.

4.1 Biometric Data. To the extent that Client collects, captures, stores, or otherwise uses Biometric Data relating to an individual, Client must (i) first inform the individual from whom Biometric Data will be collected, in writing and prior to collecting his or her Biometric Data, that Biometric Data is being collected, stored, and/or used; (ii) indicate, in writing, the specific purpose(s) (which may not be other than employment-related purposes) and length of time for which Biometric Data is being collected, stored, and/or used; and (iii) receive a written release from the individual (or his or her legally authorized representative) authorizing the Client, TCP, TCP's third-party service providers (who are subject to restrictions no less restrictive than those imposed on TCP herein) to collect, store, and/or use the Biometric Data and authorizing the Client to disclose such Biometric Data to TCP and TCP's third-party service providers

4.2 Requests. Client agrees to adopt a commercially reasonable policy for managing data requests from Designated Users and Employees, which policy shall safeguard the rights of such data subjects and respect the original purpose of such data collection. Client, as the Party which determines the means and purposes for processing Client Data, shall be responsible for receiving, investigating, documenting, and responding to all Designated User and Employee requests for inspection or erasure of Personal Data.

4.3 Assistance. If Client receives a request from a Designated User or Employee to exercise such individual's rights under applicable data protection laws, and Client requires TCP's assistance to respond to such request in accordance with applicable data protection laws, TCP shall assist the Client by providing any necessary information and documentation that is under TCP's control. TCP shall be given reasonable time to assist the Client with such requests in accordance with applicable law.

4.4 Client's Privacy Policy. Where required by law, Client agrees to adopt a privacy policy in alignment with this Agreement and all applicable laws governing the collection, use, transfer and retention of Personal Data. Client agrees to provide TCP, upon reasonable request, Client's adopted privacy policy.

5. Confidential Information.

5.1 Each Party (the “Receiving Party”) acknowledges that it will have access to certain confidential information of the other Party (the “Disclosing Party”) concerning the Disclosing Party’s business, plans, customers, software, technology and products, other information held in confidence by the Disclosing Party, and Personal Data. In addition, a Disclosing Party’s confidential information will include (i) all information in tangible or intangible form that is marked or designated as confidential or that, under the circumstances of its disclosure, should be considered confidential, and (ii) the TCP Technology and related algorithms, logic, design, specifications, and coding methodology, and to the extent permitted by law, the terms and conditions of this Agreement, but not its existence (all of the foregoing being referred to as “Confidential Information”).

5.2 The Receiving Party agrees that it will not use in any way, for its own account or the account of any third party, except as expressly permitted by, or required to achieve the purposes of, this Agreement, nor disclose to any third party (except as required by law or to that party’s attorneys, accountants and other advisors as reasonably necessary), any of the Disclosing Party’s Confidential Information, and will take reasonable precautions to protect the confidentiality of such Confidential Information in at least the same manner as is necessary to protect its own Confidential Information and in accordance with applicable data protection laws. To the extent that the Receiving Party is permitted to retransmit any Confidential Information it receives from the Disclosing Party, the mode of retransmission must be at least as secure as the mode by which the Disclosing Party transmitted the Confidential Information to the Receiving Party.

5.3 Information will not be deemed Confidential Information hereunder if such information: (i) is known to the Receiving Party prior to receipt from the Disclosing Party, whether directly or indirectly, from a source other than one having an obligation of confidentiality to the Disclosing Party; (ii) becomes known (independently of disclosure by the Disclosing Party) to the Receiving Party, whether directly or indirectly, from a source other than one having an obligation of confidentiality to the Disclosing Party; (iii) becomes publicly known or otherwise ceases to be secret or confidential, except through a breach of this Agreement by the Receiving Party; or (iv) is independently developed by the Receiving Party without use of or reference to the Confidential Information.

6. Cooperation With Authorities. If either Party is requested to disclose all or any part of any Confidential Information under a subpoena or inquiry issued by a court of competent jurisdiction or by a judicial or administrative agency or legislative body or committee, the Receiving Party shall (i) immediately notify the Disclosing Party of the existence, terms and circumstances surrounding such request; (ii) consult with the Disclosing Party on the advisability of taking legally available steps to resist or narrow such request and cooperate with the Disclosing Party on any such steps it considers advisable; and (iii) if disclosure of the Confidential Information is required or deemed advisable, exercise its best efforts to obtain an order, stipulation or other reasonably acceptable assurance that the Confidential Information or part thereof required to be disclosed shall retain its confidentiality and remain otherwise subject to this Agreement.

Although TCP will not systematically monitor the Client Data, TCP reserves the right, upon prior written notice to Client, to remove access to Client Data to comply with applicable law, provided, however, that access to such Client Data will be restored upon a mutual determination of the Parties that such Client Data is in compliance with, or has been modified to be in compliance with, applicable law.

7. Supplemental Services; Master Agreement.

7.1 TCP may provide to Client supplemental services in accordance with a Statement of Work or a separate services agreement.

7.2 Client may elect to purchase additional products and services via Order Forms from time to time. The Parties agree that this Agreement is a master agreement such that additional transactions, excluding leased hardware, will be governed by the terms and conditions hereof. Pricing for additional transactions shall be in accordance with TCP's then-current pricing schedule. Client agrees that absent TCP's express written acceptance thereof indicated by execution by an officer of TCP, the terms and conditions contained in any purchase order or other document issued by Client to TCP for the purchase of additional services, shall not be binding on TCP to the extent that such terms and conditions are additional to or inconsistent with those contained in this Agreement.

7.3 Hardware purchased from TCP and incorporated into TCP Services requires the purchase of a Hardware Support and Maintenance Agreement, which shall be renewed for the term of this Agreement.

8. Use Fees.

8.1 In consideration for the performance of the TCP Services, Client shall pay TCP the Use Fees. During the Term, Client will be billed in advance an amount equal to charges as indicated in the applicable invoice or Order Form. All other charges for TCP Services received and expenses incurred during a month will be billed at the end of the month in which the TCP Services were provided. Payment by Client for all Use Fees is due upon receipt of each TCP invoice, and in no event shall such payment be received by TCP later than thirty (30) days after the invoice, except in cases where a Net Terms Agreement has been authorized by TCP. All payments will be made to TCP in U.S. dollars.

8.2 TCP Services charges will be equal to the number of total Active Licenses multiplied by the Monthly License Fee which is based on the aggregated Permissions for each Active License. Client is responsible for Monthly License Fees for the maximum number of Active Licenses during any calendar month. Client may add additional Employees, Designated Users and Permissions as desired each month by paying the Monthly License Fees on the next billing cycle. Client agrees to promptly update the status in the TCP Services for any Active License which has been terminated or suspended.

8.3 Employees and Designated Users added at any time during a calendar month will be charged in full for that billing period. Because Client is billed in advance for TCP Services, if Client increases its Active License count or increases Permissions during a calendar month, Client will receive an invoice reflecting the increased Active License count with overage charges incurred from the previous month and prorated over the number of months remaining in the Term.

8.4 Hardware Support and Maintenance charges will be equal to the percentage set forth in the applicable Hardware Support and Maintenance Agreement multiplied by the total purchase price of the Supported Hardware.

8.5 Except as set forth in Section 8.6 of this Agreement, after the first anniversary of this Agreement, TCP may increase the Use Fees at any time effective thirty (30) days after providing notice to Client; provided, however, that any such increase will not occur more than once in a consecutive twelve (12) month period.

8.6 Client may prepay greater than one (1) year with TCP Services and, in doing so, suspend any increase in Use Fees until expiration of the Initial Term. After the Initial Term, TCP may increase the Use Fees by no more than 10% at any time effective thirty (30) days after providing notice to Client; provided, however, that any such increase will not occur more than once in a consecutive twelve (12) month period.

9. Taxes. As applicable, Client shall, in addition to the other amounts payable under this Agreement, pay all sales, use, value added or other taxes, whether federal, state or local, however named, arising out of the transactions contemplated by this Agreement, except that Client shall not be liable for taxes based on TCP's aggregate income.

10. Term; Guaranteed Payment. This Agreement commences on the Effective Date and, unless terminated earlier in accordance with Section 11, will remain in effect for the term specified in the applicable Order Form ("Initial Term") and then shall automatically renew for subsequent terms consistent with the Initial Term thereafter, unless either Party gives written notice of non-renewal at least thirty (30) days prior to the end of the then current term (the Initial Term and subsequent renewal terms being referred to as the "Term"). For avoidance of doubt, except as otherwise set forth in the terms and conditions of this Agreement, all fees mutually agreed to in an Order Form are committed and non-cancelable.

11. Termination for Cause. A Party may terminate this Agreement for cause if (i) the other Party breaches any material term or condition of this Agreement and fails to cure such breach within thirty (30) days after receipt of written notice of the same, or in the case of failure to pay Use Fees, thirty (30) days; (ii) the other Party becomes the subject of a voluntary petition in bankruptcy or any voluntary proceeding relating to insolvency, receivership, liquidation or composition for the benefit of creditors; or (iii) the other Party becomes the subject of an involuntary petition in bankruptcy or any involuntary proceeding relating to insolvency, receivership, liquidation or composition for the benefit of creditors, and such petition or proceeding is not dismissed within sixty (60) days of

filing. Notwithstanding the foregoing, if a material breach by Client, by its nature, cannot be cured, TCP may terminate this Agreement immediately.

12. Effect of Termination. Without prejudice to any right or remedy of a Party with respect to the other Party's breach hereunder, upon the effective date of any termination of this Agreement:

12.1 TCP's obligation to provide the TCP Services shall immediately terminate;

12.2 after such termination and upon Client's reasonable request, no later than thirty (30) days from termination, TCP shall provide Client Data to Client in a SQL database file format; and

12.3 within thirty (30) days of such termination, each Party will destroy or return all additional Confidential Information of the other Party in its possession and will not make or retain any copies of such Confidential Information except as required to comply with any applicable legal or accounting record keeping requirement.

13. Intellectual Property Ownership. Subject to the limited rights expressly granted hereunder, TCP reserves all right, title, and interests in and to the TCP Services and TCP Technology, including all intellectual property rights embodied therein, which shall remain the sole and exclusive property of TCP or its licensors. No rights are granted to Client hereunder other than as expressly set forth herein. This Agreement does not transfer from TCP to Client any ownership interest in the TCP Services or TCP Technology and does not transfer from Client to TCP any ownership interest in Client Data.

14. Client Representations and Warranties.

14.1 Client represents and warrants that (i) it has the legal right to enter into this Agreement and perform its obligations hereunder, and (ii) the performance of Client's obligations and use of the TCP Services by Client, its Designated Users and Employees will not violate any applicable laws, including all applicable domestic and international data protection laws, or cause a breach of duty to any third party, including Employees.

14.2 Client represents and warrants that all Personal Data included in the Client Data has been collected from all Employees and Designated Users and will be transferred to TCP in accordance with all applicable data protection laws, including, but not limited to, the EU General Data Protection Regulation 2016/679 and the Illinois Biometric Information Privacy Act, to the extent applicable. Client acknowledges and agrees that (i) TCP is a service provider and processes Client Data solely on behalf of and at the direction of Client, and exercises no control whatsoever over the content of the Client Data passing through the TCP Services or that is otherwise transferred by Client to TCP, and (ii) it is the sole responsibility of Client to ensure that the Client Data passing through the TCP Services or that is otherwise transferred by Client to TCP complies with all applicable laws and regulations, whether now in existence or hereafter enacted and in force.

14.3 Client represents and warrants that its Affiliates' use of the TCP Services, if any, shall not relieve Client of any liability under this Agreement, and Client shall be responsible and liable for the acts and omissions of its Affiliates hereunder as if performed or omitted by Client.

14.4 In the event of any breach of any of the foregoing representations or warranties in this Section 14, in addition to any other remedies available at law or in equity, TCP will have the right to suspend immediately any TCP Services if deemed reasonably necessary by TCP to prevent any harm to TCP and its business. TCP will provide notice to Client and an opportunity to cure, if practicable, depending on the nature of the breach. Once cured, TCP will promptly restore the TCP Services.

15. TCP Representations and Warranties. TCP represents and warrants that (i) it has the legal right to enter into this Agreement and perform its obligations hereunder, and (ii) the performance of its obligations and delivery of the TCP Services to Client will not violate any applicable laws or regulations of the United States or cause a breach of any agreements between TCP and any third parties.

16. Mutual Representations and Warranties. Each Party represents and warrants that it has implemented a comprehensive written information security program that includes appropriate administrative, technical and physical safeguards to: (i) ensure the safety and confidentiality of Personal Data; (ii) protect against unauthorized access to and use of Personal Data; (iii) protect against anticipated threats or hazards to the security or integrity of Personal Data, and (iv) comply with applicable data protection laws.

17. Limited Warranty. TCP represents and warrants that the TCP Services and related products, as described with this Agreement, will perform in accordance with all TCP published documentation, contract documents, contractor marketing literature, and any other communications attached to or referenced in this Agreement and that the TCP Services will be free of errors and defects that materially affect the performance of the TCP Services ("Limited Warranty"). Client's sole and exclusive remedy for breach of the Limited Warranty shall be the prompt correction of non-conforming TCP Services at TCP's expense.

18. Warranty Disclaimer. EXCEPT FOR THE EXPRESS LIMITED WARRANTY SET FORTH IN SECTION 17 (LIMITED WARRANTY), THE TCP SERVICES ARE PROVIDED BY TCP ON AN "AS IS" BASIS, AND CLIENT'S USE OF THE TCP SERVICES IS AT CLIENT'S OWN RISK. TCP AND ITS SUPPLIERS DO NOT MAKE, AND HEREBY DISCLAIM, ANY AND ALL OTHER EXPRESS AND/OR IMPLIED WARRANTIES, INCLUDING WARRANTIES OF MERCHANTABILITY, FITNESS FOR A PARTICULAR PURPOSE, AGAINST HIDDEN DEFECTS, AND ANY WARRANTIES ARISING FROM A COURSE OF DEALING, USAGE OR TRADE PRACTICE. TCP DOES NOT WARRANT THAT THE TCP SERVICES WILL BE UNINTERRUPTED OR ERROR-FREE. NOTHING STATED OR IMPLIED BY TCP WHETHER THROUGH THE TCP SERVICES OR OTHERWISE SHOULD BE CONSIDERED LEGAL COUNSEL. TCP HAS NO RESPONSIBILITY TO NOTIFY CLIENT OF ANY CHANGES IN THE LAW THAT MAY AFFECT USE OF THE TCP SERVICES. ANY ORAL STATEMENT OR

IMPLICATION BY ANY PERSON CONTRADICTING THE FOREGOING IS UNAUTHORIZED AND SHALL NOT BE BINDING ON TCP. CLIENT ACKNOWLEDGES THAT IN ENTERING INTO THIS AGREEMENT, CLIENT HAS RELIED UPON CLIENT'S OWN EXPERIENCE, SKILL AND JUDGMENT TO EVALUATE THE TCP SERVICES AND THAT CLIENT HAS SATISFIED ITSELF AS TO THE SUITABILITY OF SUCH SERVICES TO MEET CLIENT'S BUSINESS AND LEGAL REQUIREMENTS.

19. Indemnification.

19.1 Client hereby acknowledges and agrees that TCP may not be aware of all rights available to Client's Designated Users or Employees under all data protection regimes. Client, to the extent permitted by law, shall indemnify, defend and hold harmless TCP, its Affiliates, Subprocessors, officers, managers, directors, employees, agents, advisors and other representatives (the "TCP Indemnitees") from and against any lawsuit, liability, loss, cost or expense (including reasonable attorneys' fees) actually incurred or suffered by TCP Indemnitees of every kind and nature to the extent caused by or resulting from (i) any breach of a representation or warranty made by Client under this Agreement; or (ii) a third-party claim made against a TCP Indemnitee arising from or related to Client's failure to comply with any applicable domestic or foreign data protection laws or regulations. Client shall have the right to control any defense provided pursuant to this Section 19.1, provided, however, that Client shall not, without TCP's prior written consent, (A) enter into any settlement or compromise or consent to the entry of any judgment that does not include the delivery by the claimant or plaintiff to the applicable TCP Indemnitee of a written release from all liability in respect of such third party claim, or (B) enter into any settlement or compromise with respect to any third party claim that may adversely affect the applicable TCP Indemnitee other than as a result of money damages or other monetary payments that are indemnified hereunder.

19.2 TCP will indemnify, defend and hold harmless Client and its Affiliates (the "Client Indemnitees") from and against any lawsuit, liability, loss, cost or expense actually incurred or suffered by a Client Indemnitee of every kind and nature to the extent caused by or resulting from a third-party claim made against a Client Indemnitee that the TCP Technology infringes on any U.S. intellectual property right of a third party; provided, however, that TCP is notified in writing of such claim promptly after such claim is made upon Client. TCP shall have the right to control any defense provided pursuant to this Section 19.2. In no event shall Client settle any such claim without TCP's prior written approval. If such a claim is made or if the TCP Technology, in TCP's opinion, is likely to become subject to such a claim, TCP may, at its option and expense, either (i) procure the right to continue using the TCP Technology or portion thereof, or (ii) replace or modify the TCP Technology or portion thereof so that it becomes non-infringing. If TCP determines that neither alternative is reasonably practicable, TCP may terminate this Agreement with respect to the portion of the TCP Technology infringing or alleged to infringe. TCP shall have no liability or obligation under this Section 19.2 if the claim arises from (i) any alteration or modification to the TCP Technology other than by TCP, (ii) any combination of the TCP Technology with other programs or data not furnished by TCP, or (iii) any use of the TCP Technology prohibited by this Agreement or otherwise outside the scope of use for which the TCP Technology is intended.

20. Liability Limitation. Except for claims arising out of Section 19.2 (TCP's Intellectual Property Indemnity) and Section 5 (Confidential Information), in no event shall TCP's aggregate liability, if any, including liability arising out of contract, negligence, strict liability in tort or warranty, or otherwise, exceed the sum of amounts paid by Client to TCP during the twelve (12) months immediately prior to the date of the claim.

21. Notices. Any notice or communication required or permitted to be given hereunder may be delivered by hand, deposited with an overnight courier, sent by email (provided delivery is confirmed), or U.S. Mail (registered or certified only), return receipt requested, to the address set forth on the initial page hereof.

22. Assignment. This Agreement shall not be assigned by either Party without the prior written consent of the other Party, which shall not be unreasonably withheld; provided, however, that either Party may, without the prior consent of the other, assign all of its rights under this Agreement to (i) such Party's parent company or a subsidiary of such Party, (ii) a purchaser of all or substantially all of such Party's assets related to this Agreement, or (iii) a third party participating in a merger, acquisition, sale of assets or other corporate reorganization in which such Party is participating. This Agreement shall bind and inure to the benefit of the Parties and their respective successors and permitted assigns.

23. Continuing Obligations. Those clauses the survival of which is necessary for the interpretation or enforcement of this Agreement shall continue in full force and effect in accordance with their terms notwithstanding the expiration or termination hereof, such clauses to include the following: (i) any and all warranty disclaimers, limitations on or limitations of liability and indemnities granted by either Party herein; (ii) any terms relating to the ownership or protection of intellectual property rights or Confidential Information of either Party, or any remedy for breach thereof; and (iii) the payment of taxes, duties, or any money to either Party hereunder.

24. Marketing. During the Term hereof, Client agrees that TCP may publicly refer to Client, orally and in writing, as a customer of TCP. Any other reference to Client by TCP requires the written consent of Client.

25. Force Majeure. Except for the obligation to make payments, neither Party will be liable for any failure or delay in its performance under this Agreement due to any cause beyond its reasonable control, including acts of war, terrorism, acts of God, epidemic, earthquake, flood, embargo, riot, sabotage, labor shortage or dispute, governmental act or complete or partial failure of the Internet (not resulting from the actions or inactions of TCP), provided that the delayed Party: (i) gives the other Party prompt notice of such cause, and (ii) uses its reasonable commercial efforts to promptly correct such failure or delay in performance.

26. Dispute Resolution. For any dispute, controversy or claims arising out of or relating to this Agreement or the breach, termination, interpretation or invalidity thereof or any Invoice, or Order Form, the Parties shall endeavor for a period of two (2) weeks to resolve the Dispute by negotiation. This period may be extended by mutual agreement

of the Parties. In the event the Dispute is not successfully resolved, the Parties agree to submit the Dispute to litigation in a court of competent jurisdiction.

27. Waiver of Jury Trial. EACH PARTY IRREVOCABLY AND UNCONDITIONALLY WAIVES, TO THE FULLEST EXTENT PERMITTED BY APPLICABLE LAW, ANY RIGHT IT MAY HAVE TO A TRIAL BY JURY IN ANY LEGAL ACTION, PROCEEDING, CAUSE OF ACTION, OR COUNTERCLAIM ARISING OUT OF OR RELATING TO THIS AGREEMENT, INCLUDING ANY EXHIBITS, SCHEDULES, AND APPENDICES ATTACHED TO THIS AGREEMENT, OR THE TRANSACTIONS CONTEMPLATED HEREBY. EACH PARTY CERTIFIES AND ACKNOWLEDGES THAT (A) NO REPRESENTATIVE OF THE OTHER PARTY HAS REPRESENTED, EXPRESSLY OR OTHERWISE, THAT THE OTHER PARTY WOULD NOT SEEK TO ENFORCE THE FOREGOING WAIVER IN THE EVENT OF A LEGAL ACTION, (B) IT HAS CONSIDERED THE IMPLICATIONS OF THIS WAIVER, (C) IT MAKES THIS WAIVER KNOWINGLY AND VOLUNTARILY, AND (D) IT HAS BEEN INDUCED TO ENTER INTO THIS AGREEMENT BY, AMONG OTHER THINGS, THE MUTUAL WAIVERS AND CERTIFICATIONS IN THIS SECTION 27.

28. Class Action Waiver. THE PARTIES WAIVE ANY RIGHT TO ASSERT ANY CLAIMS AGAINST THE OTHER PARTY AS A REPRESENTATIVE OR MEMBER IN ANY CLASS OR REPRESENTATIVE ACTION, EXCEPT WHERE SUCH WAIVER IS PROHIBITED BY LAW OR DEEMED BY A COURT OF LAW TO BE AGAINST PUBLIC POLICY. TO THE EXTENT EITHER PARTY IS PERMITTED BY LAW OR COURT OF LAW TO PROCEED WITH A CLASS OR REPRESENTATIVE ACTION AGAINST THE OTHER, THE PARTIES AGREE THAT: (I) THE PREVAILING PARTY SHALL NOT BE ENTITLED TO RECOVER ATTORNEYS' FEES OR COSTS ASSOCIATED WITH PURSUING THE CLASS OR REPRESENTATIVE ACTION (NOT WITHSTANDING ANY OTHER PROVISION IN THIS AGREEMENT); AND (II) THE PARTY WHO INITIATES OR PARTICIPATES AS A MEMBER OF THE CLASS WILL NOT SUBMIT A CLAIM OR OTHERWISE PARTICIPATE IN ANY RECOVERY SECURED THROUGH THE CLASS OR REPRESENTATIVE ACTION.

29. Applicable Law; Jurisdiction; Limitations Period. This Agreement shall be construed under the laws of the State of Texas, without regard to its principles of conflicts of law. To the extent permitted by law, no action, regardless of form, arising out of this Agreement may be brought by either Party more than one (1) year after the cause of action has arisen.

30. Counterparts; Facsimile Signatures. This Agreement may be executed in multiple counterparts, each of which, when executed and delivered, shall be deemed an original, but all of which shall constitute one and the same instrument. Any signature page of any such counterpart, or any email transmission thereof, may be attached or appended to any other counterpart to complete a fully executed counterpart of this Agreement, and any email transmission of any signature of a Party shall be deemed an original and shall bind such Party.

31. Miscellaneous. This Agreement constitutes the entire understanding of the Parties with respect to the subject matter of this Agreement and merges all prior communications, understandings, and agreements. This Agreement may be modified only by a written agreement signed by the Parties. In the case of any conflict between this Agreement and the Privacy Policy, the Privacy Policy shall control. The failure of either Party to enforce any of the provisions hereof at any time shall not be a waiver of such provision, any other provision, or of the right of such Party thereafter to enforce any provision hereof. If any provision of this Agreement is declared invalid or unenforceable, such provision shall be deemed modified to the extent necessary and possible to render it valid and enforceable. In any event, the unenforceability or invalidity of any provision shall not affect any other provision of this Agreement, and this Agreement shall continue in full force and effect and be construed and enforced as if such provision had not been included or had been modified as above provided.

Amendment to Funding Offer and Acceptance # 2000058566

This Amendment to the Funding Offer and Acceptance (the “agreement” or “subaward agreement”) noted above is made, on the undersigned date, by and between the Division of Water Infrastructure, on behalf of the North Carolina Department of Environmental Quality (“NC DEQ” or “the Department”) and TOWN OF TAYLORSVILLE (the “Subrecipient”¹).

The parties agree as follows:

1. Subrecipient is a subrecipient of federal award funds from the pass-through entity, NC DEQ.
2. As a pass-through entity of federal grant funds, NC DEQ is obligated to provide Subrecipient with certain information regarding the federal award, namely: 1) federal award identification information as provided by 2 CFR § 200.332(b)(1) and 2) the federal requirements of the subaward, including requirements imposed by federal statute, regulations, and the terms and conditions of the federal award.
3. NC DEQ has provided Subrecipient with Attachments A & B, included herein, in service of its obligations as a pass-through entity of federal financial assistance. Attachment A contains federal award identification information as provided in 2 CFR § 200.332(b)(1). Attachment B contains the federal award terms and conditions that apply to Subrecipient as a subrecipient of federal grant funding from the American Rescue Plan Act.
4. The current Funding Offer and Acceptance is hereby amended to add Attachment A and Attachment B to the agreement as attachments.
5. The current Funding Offer and Acceptance is hereby amended to add the following item to the Conditions section: "Payment of the sums specified herein are subject to and contingent upon the availability, allocation, and appropriation of funds to the Department of Environmental Quality by the State or Federal government."

All matters set forth in the original agreement and not affected by this Amendment shall remain in full force and effect.

The signatories represent and warrant that they are the authorized representatives for their respective organizations and have the authority to bind the parties to this Amendment.

_____	_____	_____
Print Name and Title	Representative Signature	Date Signed

_____	_____	_____
Print Name and Title	Representative Signature	Date Signed

Addenda Attachment A. Federal Award Identification Information
 Attachment B. Federal Award Terms & Conditions

¹ The original Funding Offer may have referred to Subrecipient as a “Recipient.” This document clarifies that, for the purposes of the ARPA funding award, your organization is a subrecipient of federal funding.

ATTACHMENT A

FEDERAL AWARD IDENTIFICATIONS:	
Subrecipient Name	TOWN OF TAYLORSVILLE
Subrecipient UEI	ZEV TENLNMB75
Assistance Listing Number (ALN)	21.027- Coronavirus State and Local Fiscal Recovery Funds
Federal Award Identification Number (FAIN)	SLFRP0129
Federal Award Date	March 18, 2021
Subaward Period of Performance Start & End Date	To cover eligible costs incurred beginning March 3, 2021, and ending with costs expended by December 31, 2026; as modified by state appropriation if applicable.
Amount of Federal Funds Obligated in the Subaward	\$1,205,130.00
Total Federal Funds Obligated to Subrecipient by DEQ (Including this Obligation)	\$1,605,130.00
Total Amount of Federal Award Committed to Subrecipient by DEQ	\$1,605,130.00
Project Description	Please see Funding Offer and Acceptance
Federal Awarding Agency	U.S. Department of the Treasury
Pass-Through Entity Awarding Official & Contact Information	Shadi Eskaf (he/him/his) Director, Division of Water Infrastructure North Carolina Department of Environmental Quality Email: shadi.eskaf@deq.nc.gov Office: (919) 707-9177 Cell: (919) 817-4499
Federal Award Indirect Cost Rate	SFRF funds may be used for direct and indirect costs, as allowable; In the absence of an approved and valid NICRA, the minimis rate applies.
Contract is R&D	No

ATTACHMENT B

FEDERAL FLOW-DOWN REQUIREMENTS

OVERVIEW

Subrecipient received funds from the North Carolina Department of Environmental Quality (NC DEQ) in the form of a subaward, the purpose of which was to carry out a portion of NC DEQ's American Rescue Plan Act (ARPA) State Fiscal Recovery Fund (SFRF) grant program in accordance with the applicable federal laws and regulations.

As a subrecipient of federal financial assistance, Subrecipient is subject to the same federal award terms and conditions as the pass-through entity, NC DEQ, with few exceptions. The below requirements "flow down" to the Subrecipient through its subaward relationship with NC DEQ. These requirements are the federal terms and conditions of the ARPA/SFRF award that apply to Subrecipient.

REQUIREMENTS

Allowable Costs and Activities. Subrecipient may only use subaward funds for the approved activities laid out in the Letter of Intent to Fund and Funding Offer and Acceptance. Subrecipient is responsible for reviewing the Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, 2 CFR Part 200, and for ensuring that, consistent with the foregoing regulations, all program activities and costs incurred with subaward funds are both allowable and allocable to the Federal award.

Applicable Law & Regulations. Subrecipient agrees to comply with Section 602 of the Social Security Act (as added by section 9901(a) of the American Rescue Plan Act of 2021), 31 CFR Part 35 (U.S. Treasury's "Final Rule"), as well as any guidance provided by U.S. Treasury including, but not limited to, the CSLFRF Compliance and Reporting Guidance and U.S. Treasury's SLFRF Final Rule Frequently Asked Questions. Subrecipients must also comply with the applicable provisions of 2 CFR Part 200 (the "Uniform Guidance") to the extent required by Treasury in the Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) Assistance Listing 21.027. Federal regulations applicable to this award include, without limitation, the following:

- **Uniform Guidance.** The Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, 2 CFR Part 200, to the extent required by Treasury in the SLFRF Assistance Listing (ALN 21.027).
- **Universal Identifier and System for Award Management (SAM).** The applicable provisions of 2 CFR Part 25, including the

requirement that subrecipients obtain, and provide to the pass-through entity a Unique Entity Identifier assigned by the SAM.

- **FFATA Required Executive Compensation Information.** The applicable provisions of 2 CFR Part 170. Subrecipient must provide NC DEQ with information sufficient to meet its reporting obligations under the Federal Funds Accountability and Transparency Act (FFATA), which requires public disclosure of executive compensation in certain federally funded organizations. Information which Subrecipient will be required to report includes the names and total compensation of each of Subrecipient's five most highly compensated executives for the preceding completed fiscal year, if:
 - In Subrecipient's preceding fiscal year, the subgrantee received:
 - 80 percent or more of its annual gross revenues from Federal procurement contracts (and subcontracts) and Federal financial assistance subject to the Transparency Act, as defined at 2 CFR 170.320 (and subawards); and
 - \$25,000,000 or more in annual gross revenues from Federal procurement contracts (and subcontracts), and Federal financial assistance subject to the Transparency Act (and subawards)
 - The public does not have access to information about the compensation of the executives through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. 78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986. (To determine if the public has access to the compensation information, see the U.S. Security and Exchange Commission total compensation filings at <http://www.sec.gov/answers/execomp.htm>

ATTACHMENT B

FEDERAL FLOW-DOWN REQUIREMENTS

- OMB Guidelines to Agencies on Governmentwide Debarment and Suspension (Nonprocurement). The applicable provisions of 2 CFR Part 180 and Treasury's implementing regulation at 31 CFR Part 19, including the requirement that Subrecipient include this term in all lower tier covered transactions.
- Governmentwide Requirements for Drug-Free Workplace. The applicable provisions of the Drug-Free Workplace Act of 1988 (41 U.S.C. § 701, as amended), as implemented by Treasury at 31 CFR Part 20.
- New Restrictions on Lobbying. The applicable provisions of 31 CFR Part 21.
- Uniform Relocation and Real Property Acquisition Policies Act. The applicable requirements of the Uniform Relocation and Real Property Acquisition Policies Act of 1970 (42 U.S.C. §§ 4601–55), as amended, and implementing regulations.
- Generally applicable federal environmental laws and regulations.

Audit. Subrecipient must comply with the Single Audit Act and its implementing regulation at 2 CFR Part 200, Subpart F. Subrecipients that expend more than \$1,000,000 (effective October 1, 2024) in federal awards during their fiscal year will be subject to an audit under the Single Audit Act and its implementing regulation at 2 CFR Part 200, Subpart F. Subrecipients that receive less than the federal Single Audit threshold contained in 2 CFR Part 200, Subpart F during their fiscal year are exempt from federal audit requirements (except as noted in 2 CFR § 200.503), but may still be subject to state audit requirements. In the event Subrecipient is exempt from federal Single Audit requirements, it is still required to retain and provide records for review or audit upon request by the federal agency, the state, or the Government Accountability Office.

Closeout. Closeout must comply with applicable requirements of 2 CFR § 200.344, including the requirement that Subrecipient must, no later than ninety (90) calendar days after the end of the period of performance, submit to NC DEQ all required financial, performance, and other reports. Subrecipient must also promptly refund any unobligated cash that they are not authorized to retain.

Completion of closeout does not release Subrecipient from their obligations under state and federal compliance, legal, and regulatory requirements. Subrecipient will continue to be subject to post-

closeout adjustments and continuing responsibilities in accordance with 2 CFR § 200.345.

Conflicts of Interest. Subrecipient is required to maintain a conflict-of-interest policy consistent with 2 CFR § 200.318(c). The conflict-of-interest policy will be applicable to each activity funded under the ARPA/SFRF subaward. In accordance with 2 CFR § 200.112, Subrecipient will also need to disclose in writing to NC DEQ any potential conflicts of interest affecting the awarded funds.

Equipment & Property Management. All real property acquired or improved, and equipment or supplies purchased in whole or in part with ARPA funds must be used, insured, managed, and disposed of in accordance with 2 CFR §§ 200.310–16.

False Statements. Subrecipient understands that making false statements or claims in connection with this award is a violation of federal law and may result in criminal, civil, or administrative sanctions, including fines, imprisonment, civil damages and penalties, debarment from participating in federal awards or contracts, and/or any other remedy available by law.

Hatch Act. Subrecipient agrees to comply with the applicable requirements of the Hatch Act (5 U.S.C. §§ 1501–08 and 7324–28), which limit certain political activities of State or local government employees whose principal employment is in connection with an activity financed in whole or in part by this federal assistance.

Increasing Seat Belt Use in the United States. Pursuant to Executive Order 13043, 62 FR 19217 (Apr. 18, 1997), Subrecipient should encourage its contractors to adopt and enforce on-the-job seat belt policies and programs for their employees when operating company-owned, rented or personally owned vehicles.

Maintenance of and Access to Records. Pursuant to the terms and conditions of NC DEQ's award agreement with Treasury and the relevant Uniform Guidance requirements, Subrecipient must preserve and provide access to their programmatic and financial records related to their ARPA-funded projects, including:

- a. records providing a full description of each activity undertaken;

- b. records demonstrating that each activity undertaken meets the objectives of the federal program and state appropriation and related documentation;
- c. records required to determine the allowability of costs;
- d. records required to document the acquisition, improvement, use or disposition of real property acquired or improved with the assistance;
- e. records documenting compliance with federal and local laws; and
- f. financial records required by program regulations and Uniform Guidance.

Subrecipient must maintain records for at least five years after all funds have been expended or returned to Treasury, whichever is later. Subrecipient must make all records, books, papers, and other documents that relate to their ARPA subaward available at all reasonable times for inspection, review, and audit by the authorized representatives of NC DEQ, the North Carolina State Auditor, Treasury Office of Inspector General, the U.S. Government Accountability Office, or their authorized representatives.

Nondiscrimination. Subrecipient is subject to the following laws and regulations that prohibit discrimination in federal financial assistance programs:

- a. Title VI of the Civil Rights Act of 1964 (42 U.S.C. §§ 2000d et seq.), and U.S. Treasury's implementing regulations, 31 CFR Part 22.
- b. The Fair Housing Act, Title VIII of the Civil Rights Act of 1968 (42 U.S.C. §§ 3601 et seq.).
- c. Section 504 of the Rehabilitation Act of 1973, as amended (29 U.S.C. § 794).
- d. The Age Discrimination Act of 1975 (42 U.S.C. §§ 6101 et seq.), and U.S. Treasury's implementing regulations, 31 CFR Part 23.
- e. Title II of the Americans with Disabilities Act of 1990, as amended (42 U.S.C. §§ 12101 et seq.).
- f. Title IX of the Education Amendments of 1972 (20 U.S.C. §§ 1681 et seq.), and U.S. Treasury's implementing regulations, 31 CFR part 28

The above require that no person shall, on the basis of race, color, national origin (including limited English proficiency), sex (including sexual orientation and gender identity), age, or disability be excluded from participation in, be denied the benefits of, or be otherwise subjected to discrimination under any program for which subrecipients receive ARPA/SFRF funding. The above also requires that Subrecipient adopt and enact nondiscrimination policies consistent with those requirements.

Period of Performance. The period of performance for ARPA/SFRF awards begins on March 3, 2021, and ends on December 31, 2026. All ARPA/SFRF funds must be obligated by December 31, 2024, and expended by December 31, 2026. Per Treasury guidance in its 2023 Obligation Interim Final Rule, Subrecipient is not subject to obligation deadline of December 31, 2024. Subrecipient is subject to the expenditure deadline of December 31, 2026. All funds that are not expended by December 31, 2026, must be returned to U.S. Treasury.

Pre-Award Costs. Subrecipient understands and accepts that pre-award costs as defined in 2 CFR § 200.458, which includes costs incurred prior to the Federal Award Date of March 3, 2021, may not be paid with funding from this award. Per Treasury guidance, pre-project development costs that are tied to or reasonably expected to lead to an eligible capital expenditure, such as pre-project planning or engineering costs, are reimbursable under this program and not considered prohibited pre-award costs.

Procurement. In addition to state procurement requirements, Subrecipient is subject to the Uniform Guidance procurement provisions as contained in 2 CFR §§ 200.317–27. Consistent with these requirements Subrecipient is required to adopt and enact internal procurement procedures. Standards for those procedures include, but are not limited to, the following:

- a) All procurement transactions must provide full and open competition, consistent with standards outlined in 2 CFR § 200.320(c)(1), (2), (3), and (5), which allows for non-competitive procurements only if either (1) the item is below the micro-purchase threshold; (2) the item is only available from a single source; (3) the public exigency or emergency will not permit a delay from publicizing a competitive solicitation; or (5) after solicitation of a number of sources, competition is determined inadequate.
- b) Subrecipient must maintain oversight to ensure that their contractors perform in accordance with the terms, conditions, and specifications of their contracts or purchase orders.
- c) Pursuant to 2 CFR § 200.321, Subrecipient must take all necessary affirmative steps to assure that minority businesses, women's business enterprises, veteran-owned businesses, and labor surplus area firms are used when possible.

- d) Subrecipient must maintain records sufficient to detail the history of procurement. These records must include the rationale for the procurement method, contract type selection, contractor selection or rejection, and the basis for the contract price.
- e) All contracts made by Subrecipient under this award must contain the provisions required under 2 CFR § 200.327

Prohibition on Certain Telecommunication and Video Surveillance Services or Equipment.

Pursuant to 2 CFR § 200.216, Subrecipient cannot obligate or expend ARPA funds to: (1) procure or obtain; (2) extend or renew a contract to procure or obtain; or (3) enter into a contract (or extend or renew a contract) to procure or obtain equipment, services, or systems that use covered telecommunications equipment or services (as described in Public Law 115-232, Section 889) as a substantial or essential component of any system, or as a critical technology as part of any system.

Publications. If Subrecipient produces a publication using funds from their ARPA subaward, they must display the following language: “This project is being (or was) supported, in whole or in part, by Coronavirus State and Local Recovery Funds, federal award SLFRP0129, awarded to the State of North Carolina by the U.S. Department of Treasury.”

Reporting. Subrecipient agrees to comply with all reporting requirements of the Federal award, and to provide NC DEQ with the information necessary to meet its own federal and state reporting obligations. The frequency of reporting will be as directed by NC DEQ.

Reducing Text Messaging While Driving. Pursuant to Executive Order 13513, 74 FR 51225 (Oct. 6, 2009), Subrecipient is encouraged to and should encourage its employees, subrecipients, and contractors to adopt and enforce policies that ban text messaging while driving, and Subrecipient should establish workplace safety policies to decrease accidents caused by distracted drivers.

Subrecipient Monitoring. Subrecipient understands and agrees that NC DEQ will monitor, evaluate, and provide guidance and direction to Subrecipient in accordance with 2 CFR §§ 200.331–33.

Consistent with 2 CFR § 200.325, NC DEQ may review any solicitation or contract for compliance with the procurement standards outlined in 2 CFR §§ 200.318–27.

U.S. Treasury Wage and Labor Requirements. If Subrecipient engages in a construction project with a total cost of \$10,000,000 or more, Subrecipient understands and accepts that it will be required to provide documentation of wages and labor standards. These requirements can be met by either certifying that the project is in compliance with the federal Davis-Bacon Act (or related state laws) and subject to a project labor agreement or by providing plans and reports specified in the [SLFRF Compliance and Reporting Guidance](#).

Whistleblower Protections. Subrecipient must comply with and is subject to the applicable provisions of 41 U.S.C. § 4712 regarding whistleblower protections. Pursuant to these requirements, Subrecipient must inform its employees in writing (and in the predominant native language of the workforce) that they are subject to the whistleblower rights and remedies of the program.

Amendment to Funding Offer and Acceptance # 2000062750

This Amendment to the Funding Offer and Acceptance (the “agreement” or “subaward agreement”) noted above is made, on the undersigned date, by and between the Division of Water Infrastructure, on behalf of the North Carolina Department of Environmental Quality (“NC DEQ” or “the Department”) and TOWN OF TAYLORSVILLE (the “Subrecipient”¹).

The parties agree as follows:

1. Subrecipient is a subrecipient of federal award funds from the pass-through entity, NC DEQ.
2. As a pass-through entity of federal grant funds, NC DEQ is obligated to provide Subrecipient with certain information regarding the federal award, namely: 1) federal award identification information as provided by 2 CFR § 200.332(b)(1) and 2) the federal requirements of the subaward, including requirements imposed by federal statute, regulations, and the terms and conditions of the federal award.
3. NC DEQ has provided Subrecipient with Attachments A & B, included herein, in service of its obligations as a pass-through entity of federal financial assistance. Attachment A contains federal award identification information as provided in 2 CFR § 200.332(b)(1). Attachment B contains the federal award terms and conditions that apply to Subrecipient as a subrecipient of federal grant funding from the American Rescue Plan Act.
4. The current Funding Offer and Acceptance is hereby amended to add Attachment A and Attachment B to the agreement as attachments.
5. The current Funding Offer and Acceptance is hereby amended to add the following item to the Conditions section: "Payment of the sums specified herein are subject to and contingent upon the availability, allocation, and appropriation of funds to the Department of Environmental Quality by the State or Federal government."

All matters set forth in the original agreement and not affected by this Amendment shall remain in full force and effect.

The signatories represent and warrant that they are the authorized representatives for their respective organizations and have the authority to bind the parties to this Amendment.

_____	_____	_____
Print Name and Title	Representative Signature	Date Signed
_____	_____	_____
Print Name and Title	Representative Signature	Date Signed

Addenda Attachment A. Federal Award Identification Information
 Attachment B. Federal Award Terms & Conditions

¹ The original Funding Offer may have referred to Subrecipient as a “Recipient.” This document clarifies that, for the purposes of the ARPA funding award, your organization is a subrecipient of federal funding.

ATTACHMENT A

FEDERAL AWARD IDENTIFICATIONS:	
Subrecipient Name	TOWN OF TAYLORSVILLE
Subrecipient UEI	Z EVTENLNMB75
Assistance Listing Number (ALN)	21.027- Coronavirus State and Local Fiscal Recovery Funds
Federal Award Identification Number (FAIN)	SLFRP0129
Federal Award Date	March 18, 2021
Subaward Period of Performance Start & End Date	To cover eligible costs incurred beginning March 3, 2021, and ending with costs expended by December 31, 2026; as modified by state appropriation if applicable.
Amount of Federal Funds Obligated in the Subaward	\$90,000.00
Total Federal Funds Obligated to Subrecipient by DEQ (Including this Obligation)	\$1,605,130.00
Total Amount of Federal Award Committed to Subrecipient by DEQ	\$1,605,130.00
Project Description	Please see Funding Offer and Acceptance
Federal Awarding Agency	U.S. Department of the Treasury
Pass-Through Entity Awarding Official & Contact Information	Shadi Eskaf (he/him/his) Director, Division of Water Infrastructure North Carolina Department of Environmental Quality Email: shadi.eskaf@deq.nc.gov Office: (919) 707-9177 Cell: (919) 817-4499
Federal Award Indirect Cost Rate	SFRF funds may be used for direct and indirect costs, as allowable; In the absence of an approved and valid NICRA, the minimis rate applies.
Contract is R&D	No

ATTACHMENT B

FEDERAL FLOW-DOWN REQUIREMENTS

OVERVIEW

Subrecipient received funds from the North Carolina Department of Environmental Quality (NC DEQ) in the form of a subaward, the purpose of which was to carry out a portion of NC DEQ's American Rescue Plan Act (ARPA) State Fiscal Recovery Fund (SFRF) grant program in accordance with the applicable federal laws and regulations.

As a subrecipient of federal financial assistance, Subrecipient is subject to the same federal award terms and conditions as the pass-through entity, NC DEQ, with few exceptions. The below requirements "flow down" to the Subrecipient through its subaward relationship with NC DEQ. These requirements are the federal terms and conditions of the ARPA/SFRF award that apply to Subrecipient.

REQUIREMENTS

Allowable Costs and Activities. Subrecipient may only use subaward funds for the approved activities laid out in the Letter of Intent to Fund and Funding Offer and Acceptance. Subrecipient is responsible for reviewing the Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, 2 CFR Part 200, and for ensuring that, consistent with the foregoing regulations, all program activities and costs incurred with subaward funds are both allowable and allocable to the Federal award.

Applicable Law & Regulations. Subrecipient agrees to comply with Section 602 of the Social Security Act (as added by section 9901(a) of the American Rescue Plan Act of 2021), 31 CFR Part 35 (U.S. Treasury's "Final Rule"), as well as any guidance provided by U.S. Treasury including, but not limited to, the CSLFRF Compliance and Reporting Guidance and U.S. Treasury's SLFRF Final Rule Frequently Asked Questions. Subrecipients must also comply with the applicable provisions of 2 CFR Part 200 (the "Uniform Guidance") to the extent required by Treasury in the Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) Assistance Listing 21.027. Federal regulations applicable to this award include, without limitation, the following:

- Uniform Guidance. The Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, 2 CFR Part 200, to the extent required by Treasury in the SLFRF Assistance Listing (ALN 21.027).
- Universal Identifier and System for Award Management (SAM). The applicable provisions of 2 CFR Part 25, including the

requirement that subrecipients obtain, and provide to the pass-through entity a Unique Entity Identifier assigned by the SAM.

- FFATA Required Executive Compensation Information. The applicable provisions of 2 CFR Part 170. Subrecipient must provide NC DEQ with information sufficient to meet its reporting obligations under the Federal Funds Accountability and Transparency Act (FFATA), which requires public disclosure of executive compensation in certain federally funded organizations. Information which Subrecipient will be required to report includes the names and total compensation of each of Subrecipient's five most highly compensated executives for the preceding completed fiscal year, if:
 - In Subrecipient's preceding fiscal year, the subgrantee received:
 - 80 percent or more of its annual gross revenues from Federal procurement contracts (and subcontracts) and Federal financial assistance subject to the Transparency Act, as defined at 2 CFR 170.320 (and subawards); and
 - \$25,000,000 or more in annual gross revenues from Federal procurement contracts (and subcontracts), and Federal financial assistance subject to the Transparency Act (and subawards)
 - The public does not have access to information about the compensation of the executives through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. 78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986. (To determine if the public has access to the compensation information, see the U.S. Security and Exchange Commission total compensation filings at <http://www.sec.gov/answers/execomp.htm>

ATTACHMENT B

FEDERAL FLOW-DOWN REQUIREMENTS

- OMB Guidelines to Agencies on Governmentwide Debarment and Suspension (Nonprocurement). The applicable provisions of 2 CFR Part 180 and Treasury's implementing regulation at 31 CFR Part 19, including the requirement that Subrecipient include this term in all lower tier covered transactions.
- Governmentwide Requirements for Drug-Free Workplace. The applicable provisions of the Drug-Free Workplace Act of 1988 (41 U.S.C. § 701, as amended), as implemented by Treasury at 31 CFR Part 20.
- New Restrictions on Lobbying. The applicable provisions of 31 CFR Part 21.
- Uniform Relocation and Real Property Acquisition Policies Act. The applicable requirements of the Uniform Relocation and Real Property Acquisition Policies Act of 1970 (42 U.S.C. §§ 4601–55), as amended, and implementing regulations.
- Generally applicable federal environmental laws and regulations.

Audit. Subrecipient must comply with the Single Audit Act and its implementing regulation at 2 CFR Part 200, Subpart F. Subrecipients that expend more than \$1,000,000 (effective October 1, 2024) in federal awards during their fiscal year will be subject to an audit under the Single Audit Act and its implementing regulation at 2 CFR Part 200, Subpart F. Subrecipients that receive less than the federal Single Audit threshold contained in 2 CFR Part 200, Subpart F during their fiscal year are exempt from federal audit requirements (except as noted in 2 CFR § 200.503), but may still be subject to state audit requirements. In the event Subrecipient is exempt from federal Single Audit requirements, it is still required to retain and provide records for review or audit upon request by the federal agency, the state, or the Government Accountability Office.

Closeout. Closeout must comply with applicable requirements of 2 CFR § 200.344, including the requirement that Subrecipient must, no later than ninety (90) calendar days after the end of the period of performance, submit to NC DEQ all required financial, performance, and other reports. Subrecipient must also promptly refund any unobligated cash that they are not authorized to retain.

Completion of closeout does not release Subrecipient from their obligations under state and federal compliance, legal, and regulatory requirements. Subrecipient will continue to be subject to post-

closeout adjustments and continuing responsibilities in accordance with 2 CFR § 200.345.

Conflicts of Interest. Subrecipient is required to maintain a conflict-of-interest policy consistent with 2 CFR § 200.318(c). The conflict-of-interest policy will be applicable to each activity funded under the ARPA/SFRF subaward. In accordance with 2 CFR § 200.112, Subrecipient will also need to disclose in writing to NC DEQ any potential conflicts of interest affecting the awarded funds.

Equipment & Property Management. All real property acquired or improved, and equipment or supplies purchased in whole or in part with ARPA funds must be used, insured, managed, and disposed of in accordance with 2 CFR §§ 200.310–16.

False Statements. Subrecipient understands that making false statements or claims in connection with this award is a violation of federal law and may result in criminal, civil, or administrative sanctions, including fines, imprisonment, civil damages and penalties, debarment from participating in federal awards or contracts, and/or any other remedy available by law.

Hatch Act. Subrecipient agrees to comply with the applicable requirements of the Hatch Act (5 U.S.C. §§ 1501–08 and 7324–28), which limit certain political activities of State or local government employees whose principal employment is in connection with an activity financed in whole or in part by this federal assistance.

Increasing Seat Belt Use in the United States. Pursuant to Executive Order 13043, 62 FR 19217 (Apr. 18, 1997), Subrecipient should encourage its contractors to adopt and enforce on-the-job seat belt policies and programs for their employees when operating company-owned, rented or personally owned vehicles.

Maintenance of and Access to Records. Pursuant to the terms and conditions of NC DEQ's award agreement with Treasury and the relevant Uniform Guidance requirements, Subrecipient must preserve and provide access to their programmatic and financial records related to their ARPA-funded projects, including:

- a. records providing a full description of each activity undertaken;

- b. records demonstrating that each activity undertaken meets the objectives of the federal program and state appropriation and related documentation;
- c. records required to determine the allowability of costs;
- d. records required to document the acquisition, improvement, use or disposition of real property acquired or improved with the assistance;
- e. records documenting compliance with federal and local laws; and
- f. financial records required by program regulations and Uniform Guidance.

Subrecipient must maintain records for at least five years after all funds have been expended or returned to Treasury, whichever is later. Subrecipient must make all records, books, papers, and other documents that relate to their ARPA subaward available at all reasonable times for inspection, review, and audit by the authorized representatives of NC DEQ, the North Carolina State Auditor, Treasury Office of Inspector General, the U.S. Government Accountability Office, or their authorized representatives.

Nondiscrimination. Subrecipient is subject to the following laws and regulations that prohibit discrimination in federal financial assistance programs:

- a. Title VI of the Civil Rights Act of 1964 (42 U.S.C. §§ 2000d et seq.), and U.S. Treasury's implementing regulations, 31 CFR Part 22.
- b. The Fair Housing Act, Title VIII of the Civil Rights Act of 1968 (42 U.S.C. §§ 3601 et seq.).
- c. Section 504 of the Rehabilitation Act of 1973, as amended (29 U.S.C. § 794).
- d. The Age Discrimination Act of 1975 (42 U.S.C. §§ 6101 et seq.), and U.S. Treasury's implementing regulations, 31 CFR Part 23.
- e. Title II of the Americans with Disabilities Act of 1990, as amended (42 U.S.C. §§ 12101 et seq.).
- f. Title IX of the Education Amendments of 1972 (20 U.S.C. §§ 1681 et seq.), and U.S. Treasury's implementing regulations, 31 CFR part 28

The above require that no person shall, on the basis of race, color, national origin (including limited English proficiency), sex (including sexual orientation and gender identity), age, or disability be excluded from participation in, be denied the benefits of, or be otherwise subjected to discrimination under any program for which subrecipients receive ARPA/SFRF funding. The above also requires that Subrecipient adopt and enact nondiscrimination policies consistent with those requirements.

Period of Performance. The period of performance for ARPA/SFRF awards begins on March 3, 2021, and ends on December 31, 2026. All ARPA/SFRF funds must be obligated by December 31, 2024, and expended by December 31, 2026. Per Treasury guidance in its 2023 Obligation Interim Final Rule, Subrecipient is not subject to obligation deadline of December 31, 2024. Subrecipient is subject to the expenditure deadline of December 31, 2026. All funds that are not expended by December 31, 2026, must be returned to U.S. Treasury.

Pre-Award Costs. Subrecipient understands and accepts that pre-award costs as defined in 2 CFR § 200.458, which includes costs incurred prior to the Federal Award Date of March 3, 2021, may not be paid with funding from this award. Per Treasury guidance, pre-project development costs that are tied to or reasonably expected to lead to an eligible capital expenditure, such as pre-project planning or engineering costs, are reimbursable under this program and not considered prohibited pre-award costs.

Procurement. In addition to state procurement requirements, Subrecipient is subject to the Uniform Guidance procurement provisions as contained in 2 CFR §§ 200.317–27. Consistent with these requirements Subrecipient is required to adopt and enact internal procurement procedures. Standards for those procedures include, but are not limited to, the following:

- a) All procurement transactions must provide full and open competition, consistent with standards outlined in 2 CFR § 200.320(c)(1), (2), (3), and (5), which allows for non-competitive procurements only if either (1) the item is below the micro-purchase threshold; (2) the item is only available from a single source; (3) the public exigency or emergency will not permit a delay from publicizing a competitive solicitation; or (5) after solicitation of a number of sources, competition is determined inadequate.
- b) Subrecipient must maintain oversight to ensure that their contractors perform in accordance with the terms, conditions, and specifications of their contracts or purchase orders.
- c) Pursuant to 2 CFR § 200.321, Subrecipient must take all necessary affirmative steps to assure that minority businesses, women's business enterprises, veteran-owned businesses, and labor surplus area firms are used when possible.

- d) Subrecipient must maintain records sufficient to detail the history of procurement. These records must include the rationale for the procurement method, contract type selection, contractor selection or rejection, and the basis for the contract price.
- e) All contracts made by Subrecipient under this award must contain the provisions required under 2 CFR § 200.327

Prohibition on Certain Telecommunication and Video Surveillance Services or Equipment.

Pursuant to 2 CFR § 200.216, Subrecipient cannot obligate or expend ARPA funds to: (1) procure or obtain; (2) extend or renew a contract to procure or obtain; or (3) enter into a contract (or extend or renew a contract) to procure or obtain equipment, services, or systems that use covered telecommunications equipment or services (as described in Public Law 115-232, Section 889) as a substantial or essential component of any system, or as a critical technology as part of any system.

Publications. If Subrecipient produces a publication using funds from their ARPA subaward, they must display the following language: “This project is being (or was) supported, in whole or in part, by Coronavirus State and Local Recovery Funds, federal award SLFRP0129, awarded to the State of North Carolina by the U.S. Department of Treasury.”

Reporting. Subrecipient agrees to comply with all reporting requirements of the Federal award, and to provide NC DEQ with the information necessary to meet its own federal and state reporting obligations. The frequency of reporting will be as directed by NC DEQ.

Reducing Text Messaging While Driving. Pursuant to Executive Order 13513, 74 FR 51225 (Oct. 6, 2009), Subrecipient is encouraged to and should encourage its employees, subrecipients, and contractors to adopt and enforce policies that ban text messaging while driving, and Subrecipient should establish workplace safety policies to decrease accidents caused by distracted drivers.

Subrecipient Monitoring. Subrecipient understands and agrees that NC DEQ will monitor, evaluate, and provide guidance and direction to Subrecipient in accordance with 2 CFR §§ 200.331–33.

Consistent with 2 CFR § 200.325, NC DEQ may review any solicitation or contract for compliance with the procurement standards outlined in 2 CFR §§ 200.318–27.

U.S. Treasury Wage and Labor Requirements. If Subrecipient engages in a construction project with a total cost of \$10,000,000 or more, Subrecipient understands and accepts that it will be required to provide documentation of wages and labor standards. These requirements can be met by either certifying that the project is in compliance with the federal Davis-Bacon Act (or related state laws) and subject to a project labor agreement or by providing plans and reports specified in the [SLFRF Compliance and Reporting Guidance](#).

Whistleblower Protections. Subrecipient must comply with and is subject to the applicable provisions of 41 U.S.C. § 4712 regarding whistleblower protections. Pursuant to these requirements, Subrecipient must inform its employees in writing (and in the predominant native language of the workforce) that they are subject to the whistleblower rights and remedies of the program.

Amendment to Funding Offer and Acceptance # 2000063725

This Amendment to the Funding Offer and Acceptance (the “agreement” or “subaward agreement”) noted above is made, on the undersigned date, by and between the Division of Water Infrastructure, on behalf of the North Carolina Department of Environmental Quality (“NC DEQ” or “the Department”) and TOWN OF TAYLORSVILLE (the “Subrecipient”¹).

The parties agree as follows:

1. Subrecipient is a subrecipient of federal award funds from the pass-through entity, NC DEQ.
2. As a pass-through entity of federal grant funds, NC DEQ is obligated to provide Subrecipient with certain information regarding the federal award, namely: 1) federal award identification information as provided by 2 CFR § 200.332(b)(1) and 2) the federal requirements of the subaward, including requirements imposed by federal statute, regulations, and the terms and conditions of the federal award.
3. NC DEQ has provided Subrecipient with Attachments A & B, included herein, in service of its obligations as a pass-through entity of federal financial assistance. Attachment A contains federal award identification information as provided in 2 CFR § 200.332(b)(1). Attachment B contains the federal award terms and conditions that apply to Subrecipient as a subrecipient of federal grant funding from the American Rescue Plan Act.
4. The current Funding Offer and Acceptance is hereby amended to add Attachment A and Attachment B to the agreement as attachments.
5. The current Funding Offer and Acceptance is hereby amended to add the following item to the Conditions section: "Payment of the sums specified herein are subject to and contingent upon the availability, allocation, and appropriation of funds to the Department of Environmental Quality by the State or Federal government."

All matters set forth in the original agreement and not affected by this Amendment shall remain in full force and effect.

The signatories represent and warrant that they are the authorized representatives for their respective organizations and have the authority to bind the parties to this Amendment.

_____	_____	_____
Print Name and Title	Representative Signature	Date Signed

_____	_____	_____
Print Name and Title	Representative Signature	Date Signed

Addenda Attachment A. Federal Award Identification Information
 Attachment B. Federal Award Terms & Conditions

¹ The original Funding Offer may have referred to Subrecipient as a “Recipient.” This document clarifies that, for the purposes of the ARPA funding award, your organization is a subrecipient of federal funding.

ATTACHMENT A

FEDERAL AWARD IDENTIFICATIONS:	
Subrecipient Name	TOWN OF TAYLORSVILLE
Subrecipient UEI	ZEV TENLNMB75
Assistance Listing Number (ALN)	21.027- Coronavirus State and Local Fiscal Recovery Funds
Federal Award Identification Number (FAIN)	SLFRP0129
Federal Award Date	March 18, 2021
Subaward Period of Performance Start & End Date	To cover eligible costs incurred beginning March 3, 2021, and ending with costs expended by December 31, 2026; as modified by state appropriation if applicable.
Amount of Federal Funds Obligated in the Subaward	\$155,000.00
Total Federal Funds Obligated to Subrecipient by DEQ (Including this Obligation)	\$1,605,130.00
Total Amount of Federal Award Committed to Subrecipient by DEQ	\$1,605,130.00
Project Description	Please see Funding Offer and Acceptance
Federal Awarding Agency	U.S. Department of the Treasury
Pass-Through Entity Awarding Official & Contact Information	Shadi Eskaf (he/him/his) Director, Division of Water Infrastructure North Carolina Department of Environmental Quality Email: shadi.eskaf@deq.nc.gov Office: (919) 707-9177 Cell: (919) 817-4499
Federal Award Indirect Cost Rate	SFRF funds may be used for direct and indirect costs, as allowable; In the absence of an approved and valid NICRA, the minimis rate applies.
Contract is R&D	No

ATTACHMENT B

FEDERAL FLOW-DOWN REQUIREMENTS

OVERVIEW

Subrecipient received funds from the North Carolina Department of Environmental Quality (NC DEQ) in the form of a subaward, the purpose of which was to carry out a portion of NC DEQ's American Rescue Plan Act (ARPA) State Fiscal Recovery Fund (SFRF) grant program in accordance with the applicable federal laws and regulations.

As a subrecipient of federal financial assistance, Subrecipient is subject to the same federal award terms and conditions as the pass-through entity, NC DEQ, with few exceptions. The below requirements "flow down" to the Subrecipient through its subaward relationship with NC DEQ. These requirements are the federal terms and conditions of the ARPA/SFRF award that apply to Subrecipient.

REQUIREMENTS

Allowable Costs and Activities. Subrecipient may only use subaward funds for the approved activities laid out in the Letter of Intent to Fund and Funding Offer and Acceptance. Subrecipient is responsible for reviewing the Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, 2 CFR Part 200, and for ensuring that, consistent with the foregoing regulations, all program activities and costs incurred with subaward funds are both allowable and allocable to the Federal award.

Applicable Law & Regulations. Subrecipient agrees to comply with Section 602 of the Social Security Act (as added by section 9901(a) of the American Rescue Plan Act of 2021), 31 CFR Part 35 (U.S. Treasury's "Final Rule"), as well as any guidance provided by U.S. Treasury including, but not limited to, the CSLFRF Compliance and Reporting Guidance and U.S. Treasury's SLFRF Final Rule Frequently Asked Questions. Subrecipients must also comply with the applicable provisions of 2 CFR Part 200 (the "Uniform Guidance") to the extent required by Treasury in the Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) Assistance Listing 21.027. Federal regulations applicable to this award include, without limitation, the following:

- **Uniform Guidance.** The Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, 2 CFR Part 200, to the extent required by Treasury in the SLFRF Assistance Listing (ALN 21.027).
- **Universal Identifier and System for Award Management (SAM).** The applicable provisions of 2 CFR Part 25, including the

requirement that subrecipients obtain, and provide to the pass-through entity a Unique Entity Identifier assigned by the SAM.

- **FFATA Required Executive Compensation Information.** The applicable provisions of 2 CFR Part 170. Subrecipient must provide NC DEQ with information sufficient to meet its reporting obligations under the Federal Funds Accountability and Transparency Act (FFATA), which requires public disclosure of executive compensation in certain federally funded organizations. Information which Subrecipient will be required to report includes the names and total compensation of each of Subrecipient's five most highly compensated executives for the preceding completed fiscal year, if:
 - In Subrecipient's preceding fiscal year, the subgrantee received:
 - 80 percent or more of its annual gross revenues from Federal procurement contracts (and subcontracts) and Federal financial assistance subject to the Transparency Act, as defined at 2 CFR 170.320 (and subawards); and
 - \$25,000,000 or more in annual gross revenues from Federal procurement contracts (and subcontracts), and Federal financial assistance subject to the Transparency Act (and subawards)
 - The public does not have access to information about the compensation of the executives through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. 78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986. (To determine if the public has access to the compensation information, see the U.S. Security and Exchange Commission total compensation filings at <http://www.sec.gov/answers/execomp.htm>

ATTACHMENT B

FEDERAL FLOW-DOWN REQUIREMENTS

- OMB Guidelines to Agencies on Governmentwide Debarment and Suspension (Nonprocurement). The applicable provisions of 2 CFR Part 180 and Treasury's implementing regulation at 31 CFR Part 19, including the requirement that Subrecipient include this term in all lower tier covered transactions.
- Governmentwide Requirements for Drug-Free Workplace. The applicable provisions of the Drug-Free Workplace Act of 1988 (41 U.S.C. § 701, as amended), as implemented by Treasury at 31 CFR Part 20.
- New Restrictions on Lobbying. The applicable provisions of 31 CFR Part 21.
- Uniform Relocation and Real Property Acquisition Policies Act. The applicable requirements of the Uniform Relocation and Real Property Acquisition Policies Act of 1970 (42 U.S.C. §§ 4601–55), as amended, and implementing regulations.
- Generally applicable federal environmental laws and regulations.

Audit. Subrecipient must comply with the Single Audit Act and its implementing regulation at 2 CFR Part 200, Subpart F. Subrecipients that expend more than \$1,000,000 (effective October 1, 2024) in federal awards during their fiscal year will be subject to an audit under the Single Audit Act and its implementing regulation at 2 CFR Part 200, Subpart F. Subrecipients that receive less than the federal Single Audit threshold contained in 2 CFR Part 200, Subpart F during their fiscal year are exempt from federal audit requirements (except as noted in 2 CFR § 200.503), but may still be subject to state audit requirements. In the event Subrecipient is exempt from federal Single Audit requirements, it is still required to retain and provide records for review or audit upon request by the federal agency, the state, or the Government Accountability Office.

Closeout. Closeout must comply with applicable requirements of 2 CFR § 200.344, including the requirement that Subrecipient must, no later than ninety (90) calendar days after the end of the period of performance, submit to NC DEQ all required financial, performance, and other reports. Subrecipient must also promptly refund any unobligated cash that they are not authorized to retain.

Completion of closeout does not release Subrecipient from their obligations under state and federal compliance, legal, and regulatory requirements. Subrecipient will continue to be subject to post-

closeout adjustments and continuing responsibilities in accordance with 2 CFR § 200.345.

Conflicts of Interest. Subrecipient is required to maintain a conflict-of-interest policy consistent with 2 CFR § 200.318(c). The conflict-of-interest policy will be applicable to each activity funded under the ARPA/SFRF subaward. In accordance with 2 CFR § 200.112, Subrecipient will also need to disclose in writing to NC DEQ any potential conflicts of interest affecting the awarded funds.

Equipment & Property Management. All real property acquired or improved, and equipment or supplies purchased in whole or in part with ARPA funds must be used, insured, managed, and disposed of in accordance with 2 CFR §§ 200.310–16.

False Statements. Subrecipient understands that making false statements or claims in connection with this award is a violation of federal law and may result in criminal, civil, or administrative sanctions, including fines, imprisonment, civil damages and penalties, debarment from participating in federal awards or contracts, and/or any other remedy available by law.

Hatch Act. Subrecipient agrees to comply with the applicable requirements of the Hatch Act (5 U.S.C. §§ 1501–08 and 7324–28), which limit certain political activities of State or local government employees whose principal employment is in connection with an activity financed in whole or in part by this federal assistance.

Increasing Seat Belt Use in the United States. Pursuant to Executive Order 13043, 62 FR 19217 (Apr. 18, 1997), Subrecipient should encourage its contractors to adopt and enforce on-the-job seat belt policies and programs for their employees when operating company-owned, rented or personally owned vehicles.

Maintenance of and Access to Records. Pursuant to the terms and conditions of NC DEQ's award agreement with Treasury and the relevant Uniform Guidance requirements, Subrecipient must preserve and provide access to their programmatic and financial records related to their ARPA-funded projects, including:

- a. records providing a full description of each activity undertaken;

- b. records demonstrating that each activity undertaken meets the objectives of the federal program and state appropriation and related documentation;
- c. records required to determine the allowability of costs;
- d. records required to document the acquisition, improvement, use or disposition of real property acquired or improved with the assistance;
- e. records documenting compliance with federal and local laws; and
- f. financial records required by program regulations and Uniform Guidance.

Subrecipient must maintain records for at least five years after all funds have been expended or returned to Treasury, whichever is later. Subrecipient must make all records, books, papers, and other documents that relate to their ARPA subaward available at all reasonable times for inspection, review, and audit by the authorized representatives of NC DEQ, the North Carolina State Auditor, Treasury Office of Inspector General, the U.S. Government Accountability Office, or their authorized representatives.

Nondiscrimination. Subrecipient is subject to the following laws and regulations that prohibit discrimination in federal financial assistance programs:

- a. Title VI of the Civil Rights Act of 1964 (42 U.S.C. §§ 2000d et seq.), and U.S. Treasury's implementing regulations, 31 CFR Part 22.
- b. The Fair Housing Act, Title VIII of the Civil Rights Act of 1968 (42 U.S.C. §§ 3601 et seq.).
- c. Section 504 of the Rehabilitation Act of 1973, as amended (29 U.S.C. § 794).
- d. The Age Discrimination Act of 1975 (42 U.S.C. §§ 6101 et seq.), and U.S. Treasury's implementing regulations, 31 CFR Part 23.
- e. Title II of the Americans with Disabilities Act of 1990, as amended (42 U.S.C. §§ 12101 et seq.).
- f. Title IX of the Education Amendments of 1972 (20 U.S.C. §§ 1681 et seq.), and U.S. Treasury's implementing regulations, 31 CFR part 28

The above require that no person shall, on the basis of race, color, national origin (including limited English proficiency), sex (including sexual orientation and gender identity), age, or disability be excluded from participation in, be denied the benefits of, or be otherwise subjected to discrimination under any program for which subrecipients receive ARPA/SFRF funding. The above also requires that Subrecipient adopt and enact nondiscrimination policies consistent with those requirements.

Period of Performance. The period of performance for ARPA/SFRF awards begins on March 3, 2021, and ends on December 31, 2026. All ARPA/SFRF funds must be obligated by December 31, 2024, and expended by December 31, 2026. Per Treasury guidance in its 2023 Obligation Interim Final Rule, Subrecipient is not subject to obligation deadline of December 31, 2024. Subrecipient is subject to the expenditure deadline of December 31, 2026. All funds that are not expended by December 31, 2026, must be returned to U.S. Treasury.

Pre-Award Costs. Subrecipient understands and accepts that pre-award costs as defined in 2 CFR § 200.458, which includes costs incurred prior to the Federal Award Date of March 3, 2021, may not be paid with funding from this award. Per Treasury guidance, pre-project development costs that are tied to or reasonably expected to lead to an eligible capital expenditure, such as pre-project planning or engineering costs, are reimbursable under this program and not considered prohibited pre-award costs.

Procurement. In addition to state procurement requirements, Subrecipient is subject to the Uniform Guidance procurement provisions as contained in 2 CFR §§ 200.317–27. Consistent with these requirements Subrecipient is required to adopt and enact internal procurement procedures. Standards for those procedures include, but are not limited to, the following:

- a) All procurement transactions must provide full and open competition, consistent with standards outlined in 2 CFR § 200.320(c)(1), (2), (3), and (5), which allows for non-competitive procurements only if either (1) the item is below the micro-purchase threshold; (2) the item is only available from a single source; (3) the public exigency or emergency will not permit a delay from publicizing a competitive solicitation; or (5) after solicitation of a number of sources, competition is determined inadequate.
- b) Subrecipient must maintain oversight to ensure that their contractors perform in accordance with the terms, conditions, and specifications of their contracts or purchase orders.
- c) Pursuant to 2 CFR § 200.321, Subrecipient must take all necessary affirmative steps to assure that minority businesses, women's business enterprises, veteran-owned businesses, and labor surplus area firms are used when possible.

- d) Subrecipient must maintain records sufficient to detail the history of procurement. These records must include the rationale for the procurement method, contract type selection, contractor selection or rejection, and the basis for the contract price.
- e) All contracts made by Subrecipient under this award must contain the provisions required under 2 CFR § 200.327

Prohibition on Certain Telecommunication and Video Surveillance Services or Equipment.

Pursuant to 2 CFR § 200.216, Subrecipient cannot obligate or expend ARPA funds to: (1) procure or obtain; (2) extend or renew a contract to procure or obtain; or (3) enter into a contract (or extend or renew a contract) to procure or obtain equipment, services, or systems that use covered telecommunications equipment or services (as described in Public Law 115-232, Section 889) as a substantial or essential component of any system, or as a critical technology as part of any system.

Publications. If Subrecipient produces a publication using funds from their ARPA subaward, they must display the following language: “This project is being (or was) supported, in whole or in part, by Coronavirus State and Local Recovery Funds, federal award SLFRP0129, awarded to the State of North Carolina by the U.S. Department of Treasury.”

Reporting. Subrecipient agrees to comply with all reporting requirements of the Federal award, and to provide NC DEQ with the information necessary to meet its own federal and state reporting obligations. The frequency of reporting will be as directed by NC DEQ.

Reducing Text Messaging While Driving. Pursuant to Executive Order 13513, 74 FR 51225 (Oct. 6, 2009), Subrecipient is encouraged to and should encourage its employees, subrecipients, and contractors to adopt and enforce policies that ban text messaging while driving, and Subrecipient should establish workplace safety policies to decrease accidents caused by distracted drivers.

Subrecipient Monitoring. Subrecipient understands and agrees that NC DEQ will monitor, evaluate, and provide guidance and direction to Subrecipient in accordance with 2 CFR §§ 200.331–33.

Consistent with 2 CFR § 200.325, NC DEQ may review any solicitation or contract for compliance with the procurement standards outlined in 2 CFR §§ 200.318–27.

U.S. Treasury Wage and Labor Requirements. If Subrecipient engages in a construction project with a total cost of \$10,000,000 or more, Subrecipient understands and accepts that it will be required to provide documentation of wages and labor standards. These requirements can be met by either certifying that the project is in compliance with the federal Davis-Bacon Act (or related state laws) and subject to a project labor agreement or by providing plans and reports specified in the [SLFRF Compliance and Reporting Guidance](#).

Whistleblower Protections. Subrecipient must comply with and is subject to the applicable provisions of 41 U.S.C. § 4712 regarding whistleblower protections. Pursuant to these requirements, Subrecipient must inform its employees in writing (and in the predominant native language of the workforce) that they are subject to the whistleblower rights and remedies of the program.

Amendment to Funding Offer and Acceptance # 0000063743

This Amendment to the Funding Offer and Acceptance (the “agreement” or “subaward agreement”) noted above is made, on the undersigned date, by and between the Division of Water Infrastructure, on behalf of the North Carolina Department of Environmental Quality (“NC DEQ” or “the Department”) and TOWN OF TAYLORSVILLE (the “Subrecipient”¹).

The parties agree as follows:

1. Subrecipient is a subrecipient of federal award funds from the pass-through entity, NC DEQ.
2. As a pass-through entity of federal grant funds, NC DEQ is obligated to provide Subrecipient with certain information regarding the federal award, namely: 1) federal award identification information as provided by 2 CFR § 200.332(b)(1) and 2) the federal requirements of the subaward, including requirements imposed by federal statute, regulations, and the terms and conditions of the federal award.
3. NC DEQ has provided Subrecipient with Attachments A & B, included herein, in service of its obligations as a pass-through entity of federal financial assistance. Attachment A contains federal award identification information as provided in 2 CFR § 200.332(b)(1). Attachment B contains the federal award terms and conditions that apply to Subrecipient as a subrecipient of federal grant funding from the American Rescue Plan Act.
4. The current Funding Offer and Acceptance is hereby amended to add Attachment A and Attachment B to the agreement as attachments.
5. The current Funding Offer and Acceptance is hereby amended to add the following item to the Conditions section: "Payment of the sums specified herein are subject to and contingent upon the availability, allocation, and appropriation of funds to the Department of Environmental Quality by the State or Federal government."

All matters set forth in the original agreement and not affected by this Amendment shall remain in full force and effect.

The signatories represent and warrant that they are the authorized representatives for their respective organizations and have the authority to bind the parties to this Amendment.

_____	_____	_____
Print Name and Title	Representative Signature	Date Signed

_____	_____	_____
Print Name and Title	Representative Signature	Date Signed

Addenda Attachment A. Federal Award Identification Information
 Attachment B. Federal Award Terms & Conditions

¹ The original Funding Offer may have referred to Subrecipient as a “Recipient.” This document clarifies that, for the purposes of the ARPA funding award, your organization is a subrecipient of federal funding.

ATTACHMENT A

FEDERAL AWARD IDENTIFICATIONS:	
Subrecipient Name	TOWN OF TAYLORSVILLE
Subrecipient UEI	ZEV TENLNMB75
Assistance Listing Number (ALN)	21.027- Coronavirus State and Local Fiscal Recovery Funds
Federal Award Identification Number (FAIN)	SLFRP0129
Federal Award Date	March 18, 2021
Subaward Period of Performance Start & End Date	To cover eligible costs incurred beginning March 3, 2021, and ending with costs expended by December 31, 2026; as modified by state appropriation if applicable.
Amount of Federal Funds Obligated in the Subaward	\$155,000.00
Total Federal Funds Obligated to Subrecipient by DEQ (Including this Obligation)	\$1,605,130.00
Total Amount of Federal Award Committed to Subrecipient by DEQ	\$1,605,130.00
Project Description	Please see Funding Offer and Acceptance
Federal Awarding Agency	U.S. Department of the Treasury
Pass-Through Entity Awarding Official & Contact Information	Shadi Eskaf (he/him/his) Director, Division of Water Infrastructure North Carolina Department of Environmental Quality Email: shadi.eskaf@deq.nc.gov Office: (919) 707-9177 Cell: (919) 817-4499
Federal Award Indirect Cost Rate	SFRF funds may be used for direct and indirect costs, as allowable; In the absence of an approved and valid NICRA, the minimis rate applies.
Contract is R&D	No

ATTACHMENT B

FEDERAL FLOW-DOWN REQUIREMENTS

OVERVIEW

Subrecipient received funds from the North Carolina Department of Environmental Quality (NC DEQ) in the form of a subaward, the purpose of which was to carry out a portion of NC DEQ's American Rescue Plan Act (ARPA) State Fiscal Recovery Fund (SFRF) grant program in accordance with the applicable federal laws and regulations.

As a subrecipient of federal financial assistance, Subrecipient is subject to the same federal award terms and conditions as the pass-through entity, NC DEQ, with few exceptions. The below requirements "flow down" to the Subrecipient through its subaward relationship with NC DEQ. These requirements are the federal terms and conditions of the ARPA/SFRF award that apply to Subrecipient.

REQUIREMENTS

Allowable Costs and Activities. Subrecipient may only use subaward funds for the approved activities laid out in the Letter of Intent to Fund and Funding Offer and Acceptance. Subrecipient is responsible for reviewing the Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, 2 CFR Part 200, and for ensuring that, consistent with the foregoing regulations, all program activities and costs incurred with subaward funds are both allowable and allocable to the Federal award.

Applicable Law & Regulations. Subrecipient agrees to comply with Section 602 of the Social Security Act (as added by section 9901(a) of the American Rescue Plan Act of 2021), 31 CFR Part 35 (U.S. Treasury's "Final Rule"), as well as any guidance provided by U.S. Treasury including, but not limited to, the CSLFRF Compliance and Reporting Guidance and U.S. Treasury's SLFRF Final Rule Frequently Asked Questions. Subrecipients must also comply with the applicable provisions of 2 CFR Part 200 (the "Uniform Guidance") to the extent required by Treasury in the Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) Assistance Listing 21.027. Federal regulations applicable to this award include, without limitation, the following:

- Uniform Guidance. The Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, 2 CFR Part 200, to the extent required by Treasury in the SLFRF Assistance Listing (ALN 21.027).
- Universal Identifier and System for Award Management (SAM). The applicable provisions of 2 CFR Part 25, including the

requirement that subrecipients obtain, and provide to the pass-through entity a Unique Entity Identifier assigned by the SAM.

- FFATA Required Executive Compensation Information. The applicable provisions of 2 CFR Part 170. Subrecipient must provide NC DEQ with information sufficient to meet its reporting obligations under the Federal Funds Accountability and Transparency Act (FFATA), which requires public disclosure of executive compensation in certain federally funded organizations. Information which Subrecipient will be required to report includes the names and total compensation of each of Subrecipient's five most highly compensated executives for the preceding completed fiscal year, if:
 - In Subrecipient's preceding fiscal year, the subgrantee received:
 - 80 percent or more of its annual gross revenues from Federal procurement contracts (and subcontracts) and Federal financial assistance subject to the Transparency Act, as defined at 2 CFR 170.320 (and subawards); and
 - \$25,000,000 or more in annual gross revenues from Federal procurement contracts (and subcontracts), and Federal financial assistance subject to the Transparency Act (and subawards)
 - The public does not have access to information about the compensation of the executives through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. 78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986. (To determine if the public has access to the compensation information, see the U.S. Security and Exchange Commission total compensation filings at <http://www.sec.gov/answers/execomp.htm>

ATTACHMENT B

FEDERAL FLOW-DOWN REQUIREMENTS

- OMB Guidelines to Agencies on Governmentwide Debarment and Suspension (Nonprocurement). The applicable provisions of 2 CFR Part 180 and Treasury's implementing regulation at 31 CFR Part 19, including the requirement that Subrecipient include this term in all lower tier covered transactions.
- Governmentwide Requirements for Drug-Free Workplace. The applicable provisions of the Drug-Free Workplace Act of 1988 (41 U.S.C. § 701, as amended), as implemented by Treasury at 31 CFR Part 20.
- New Restrictions on Lobbying. The applicable provisions of 31 CFR Part 21.
- Uniform Relocation and Real Property Acquisition Policies Act. The applicable requirements of the Uniform Relocation and Real Property Acquisition Policies Act of 1970 (42 U.S.C. §§ 4601–55), as amended, and implementing regulations.
- Generally applicable federal environmental laws and regulations.

Audit. Subrecipient must comply with the Single Audit Act and its implementing regulation at 2 CFR Part 200, Subpart F. Subrecipients that expend more than \$1,000,000 (effective October 1, 2024) in federal awards during their fiscal year will be subject to an audit under the Single Audit Act and its implementing regulation at 2 CFR Part 200, Subpart F. Subrecipients that receive less than the federal Single Audit threshold contained in 2 CFR Part 200, Subpart F during their fiscal year are exempt from federal audit requirements (except as noted in 2 CFR § 200.503), but may still be subject to state audit requirements. In the event Subrecipient is exempt from federal Single Audit requirements, it is still required to retain and provide records for review or audit upon request by the federal agency, the state, or the Government Accountability Office.

Closeout. Closeout must comply with applicable requirements of 2 CFR § 200.344, including the requirement that Subrecipient must, no later than ninety (90) calendar days after the end of the period of performance, submit to NC DEQ all required financial, performance, and other reports. Subrecipient must also promptly refund any unobligated cash that they are not authorized to retain.

Completion of closeout does not release Subrecipient from their obligations under state and federal compliance, legal, and regulatory requirements. Subrecipient will continue to be subject to post-

closeout adjustments and continuing responsibilities in accordance with 2 CFR § 200.345.

Conflicts of Interest. Subrecipient is required to maintain a conflict-of-interest policy consistent with 2 CFR § 200.318(c). The conflict-of-interest policy will be applicable to each activity funded under the ARPA/SFRF subaward. In accordance with 2 CFR § 200.112, Subrecipient will also need to disclose in writing to NC DEQ any potential conflicts of interest affecting the awarded funds.

Equipment & Property Management. All real property acquired or improved, and equipment or supplies purchased in whole or in part with ARPA funds must be used, insured, managed, and disposed of in accordance with 2 CFR §§ 200.310–16.

False Statements. Subrecipient understands that making false statements or claims in connection with this award is a violation of federal law and may result in criminal, civil, or administrative sanctions, including fines, imprisonment, civil damages and penalties, debarment from participating in federal awards or contracts, and/or any other remedy available by law.

Hatch Act. Subrecipient agrees to comply with the applicable requirements of the Hatch Act (5 U.S.C. §§ 1501–08 and 7324–28), which limit certain political activities of State or local government employees whose principal employment is in connection with an activity financed in whole or in part by this federal assistance.

Increasing Seat Belt Use in the United States. Pursuant to Executive Order 13043, 62 FR 19217 (Apr. 18, 1997), Subrecipient should encourage its contractors to adopt and enforce on-the-job seat belt policies and programs for their employees when operating company-owned, rented or personally owned vehicles.

Maintenance of and Access to Records. Pursuant to the terms and conditions of NC DEQ's award agreement with Treasury and the relevant Uniform Guidance requirements, Subrecipient must preserve and provide access to their programmatic and financial records related to their ARPA-funded projects, including:

- a. records providing a full description of each activity undertaken;

- b. records demonstrating that each activity undertaken meets the objectives of the federal program and state appropriation and related documentation;
- c. records required to determine the allowability of costs;
- d. records required to document the acquisition, improvement, use or disposition of real property acquired or improved with the assistance;
- e. records documenting compliance with federal and local laws; and
- f. financial records required by program regulations and Uniform Guidance.

Subrecipient must maintain records for at least five years after all funds have been expended or returned to Treasury, whichever is later. Subrecipient must make all records, books, papers, and other documents that relate to their ARPA subaward available at all reasonable times for inspection, review, and audit by the authorized representatives of NC DEQ, the North Carolina State Auditor, Treasury Office of Inspector General, the U.S. Government Accountability Office, or their authorized representatives.

Nondiscrimination. Subrecipient is subject to the following laws and regulations that prohibit discrimination in federal financial assistance programs:

- a. Title VI of the Civil Rights Act of 1964 (42 U.S.C. §§ 2000d et seq.), and U.S. Treasury's implementing regulations, 31 CFR Part 22.
- b. The Fair Housing Act, Title VIII of the Civil Rights Act of 1968 (42 U.S.C. §§ 3601 et seq.).
- c. Section 504 of the Rehabilitation Act of 1973, as amended (29 U.S.C. § 794).
- d. The Age Discrimination Act of 1975 (42 U.S.C. §§ 6101 et seq.), and U.S. Treasury's implementing regulations, 31 CFR Part 23.
- e. Title II of the Americans with Disabilities Act of 1990, as amended (42 U.S.C. §§ 12101 et seq.).
- f. Title IX of the Education Amendments of 1972 (20 U.S.C. §§ 1681 et seq.), and U.S. Treasury's implementing regulations, 31 CFR part 28

The above require that no person shall, on the basis of race, color, national origin (including limited English proficiency), sex (including sexual orientation and gender identity), age, or disability be excluded from participation in, be denied the benefits of, or be otherwise subjected to discrimination under any program for which subrecipients receive ARPA/SFRF funding. The above also requires that Subrecipient adopt and enact nondiscrimination policies consistent with those requirements.

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Reporting. Subrecipient agrees to comply with all reporting requirements of the Federal award, and to provide NC DEQ with the information necessary to meet its own federal and state reporting obligations. The frequency of reporting will be as directed by NC DEQ.

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Whistleblower Protections. Subrecipient must comply with and is subject to the applicable provisions of 41 U.S.C. § 4712 regarding whistleblower protections. Pursuant to these requirements, Subrecipient must inform its employees in writing (and in the predominant native language of the workforce) that they are subject to the whistleblower rights and remedies of the program.

**RESOLUTION DIRECTING THE CLERK TO INVESTIGATE A PETITION
RECEIVED UNDER G.S. 160A-31**

WHEREAS, a petition requesting annexation of an area described in said petition was received in May 2025 by the Town Council of the Town of Taylorsville; and

WHEREAS, G.S. 160A-31 provides that the sufficiency of the petition shall be investigated by the Town Clerk before further annexation proceedings may take place; and

WHEREAS, the Town Council of the Town of Taylorsville deems it advisable to proceed in response to this request for annexation;

NOW, THEREFORE, BE IT RESOLVED by the Town Council of the Town of Taylorsville, North Carolina that:

The Town Clerk is hereby directed to investigate the sufficiency of the above described petition and to certify as soon as possible to the Town Council the result of her investigation.

George Holleman, Mayor

ATTEST:

Nicole Mayes, Town Clerk

Town of Taylorsville



Town of Taylorsville
67 Main Avenue Drive
Taylorsville, NC 28681
828-632-2218 Phone
828-632-7964 Fax
www.taylorsvillenc.com

Petition for Annexation into the Taylorsville Town Limits

Section A Submittal Checklist	
Please include all of the following (check off). If any information is missing from the application package, you will be asked to resubmit the petition with all required materials. Please carefully check the list below before you submit:	
Required – An incomplete application will delay the annexation process.	
X	Written metes and bounds description of the property to be annexed. (Must include in application packet and email a Microsoft Word version to nhester@taylorsvillenc.com . Mark as Exhibit A. Source can be from Survey or Deed.
X	Map showing above written metes and bounds description of the property to be annexed in relation to the current town limits. Mark as Exhibit B.
X	A Current County Tax Map with parcels included in the annexation request clearly marked. Mark as Exhibit C. https://maps.alexandercountync.gov/maps/
X	Correct Parcel Identification Number(s) (PIN) on second page of application. This is very important. Please indicate if the property to be annexed is only a portion of an existing parcel. https://maps.alexandercountync.gov/maps/
X	Property Owners' Signatures, Date of Signatures, and addresses. See page 3 of this application. All real property owners must sign the application, and such signature must be notarized. An authorized representative must sign on behalf of each legal entity that holds ownership of the property and such representative's signature must be notarized. One signature for each legal ownership interest in the property. Please include signatures of new owners if ownership will change during the annexation process.
X	Notary Statements for each signature
X	General Warranty Deed showing ownership of the property. Petitioners must submit a title opinion or title insurance if a general warranty deed is not available. Upon review, a title opinion may be required in addition to a general warranty deed.
	Statement of vested rights claimed, if any.
	A letter authorizing a developer or agent to handle annexation petition (e.g. withdraw, delay/reactivate petition).
X	This application form (Sections A, B, C, and D) completed, dated and signed by the property owner(s) and attested submitted by the deadlines noted in section B of this application, page 2.

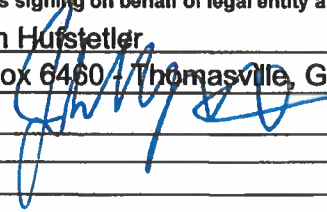
<u>Section B</u> Submittal Deadlines		
<p>The Town of Taylorsville accepts petitions for annexation at any time. The annexation will become effective immediately upon adoption of the annexation ordinance by Town Council and after the scheduled public hearing unless notified otherwise by the Town Clerk.</p>		
<p>(The Town reserves the right to make exceptions to this tentative processing schedule for any reason, including when outstanding staff comments need to be addressed.)</p>		
<p>Timeline for Annexation is as follows:</p> <p>SUBMITTAL: Submit application to the Town of Taylorsville, NC.</p> <p>REVIEW BY STAFF: Staff will review the petition and determine if more information is needed.</p> <p>1ST TOWN COUNCIL MEETING: The Town Council Meeting is typically held the first Tuesday of each month. The Town Council will pass a resolution directing the Town Clerk to investigate the annexation petition. The Town Clerk will present to the Town Council a Certificate of Sufficiency indicating that the annexation petition is complete. A resolution setting the date of the public hearing is then approved.</p> <p>LEGAL ADVERTISEMENT: A legal advertisement will be published pursuant to NCGS requirements.</p> <p>2ND TOWN COUNCIL MEETING/PUBLIC HEARING: This Town Council Meeting will be the following month's regular meeting date, the second Monday of the month. The Town Council will either adopt or deny an ordinance to extend the corporate limits of the Town of Taylorsville, NC.</p> <p>RECORDATION: If the annexation is approved by the Town Council, the applicant will have the Annexation Plats recorded at the Alexander County Register of Deeds. Alexander County will keep one of the recorded plats, one copy will be returned to the Town.</p>		
<u>Section C</u> Summary Information / Metes and Bounds Descriptions		
<p>Development Project Name Dollar General</p>		
<p>Street Address TBD Millersville Road</p>		
<p>Alexander County Property Identification Number(s) list below</p>		
P.I.N. Not assigned	P.I.N.	P.I.N.
P.I.N.	P.I.N.	P.I.N.
<p>Acreage of Annexation Site 2.69 acres</p>		
<p>Annexation site is requesting connection to Town of Taylorsville Water <input checked="" type="checkbox"/> , Sewer <input checked="" type="checkbox"/> <input type="checkbox"/></p>		
<p>Person to contact if there are questions about the petition</p>		
<p>Name Daniel Almazan</p>		
<p>Address 214 Klumac Road - Suite 101, Salisbury, NC 28144</p>		
<p>Phone 704-202-0091</p>	<p>Fax #</p>	<p>Email daniel@teramore.net</p>

Written metes and bounds description of property to be annexed

Attach additional sheets if necessary. Petitioners must submit an electronic Microsoft Word version. Petitioners must email an electronic copy to nhester@taylorsvillenc.com.

2.745 ACRES NEW LOT 1 out of THE LANDS OF CHAD W. and NICOLE M. SNELL

DEED BOOK 660, PAGE 009 – ALEXANDER COUNTY PARCEL ID: 0007542
BEING 2.745 ACRES OUT OF THE LANDS OF CHAD W. AND NICOLE M. SNELL;
DEED BOOK 660, PAGE 009, AS RECORDED AT THE ALEXANDER COUNTY
PUBLIC REGISTRY, LOCATED IN THE TAYLORSVILLE TOWNSHIP, ALEXANDER
COUNTY, N.C, ALSO, BEING ON THE NORTH CAROLINA GEODETIC GRID NAD 83
(2011). AS SURVEYED BY BLUE RIDGE GEOMATICS, PA; ON NOVEMBER 04,
2024, AND BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:
BEGINNING AT A ½" REBAR SET ON THE SOUTHERN PROPERTY LINE OF BRAD
CALDWELL (D.B. 651, PG. 2068), SAID BEGINNING POINT HAVING NORTH
CAROLINA GRID-NAD 83 (2011) COORDINATES OF; N=790,128.24',
E=1,372,237.71', ALSO SAID BEGINNING POINT BEING S33°55'09"W 1,783.52'
FROM NCGS MONUMENT "HEPLER", SAID MONUMENT HAVING N.C. GRID-NAD
83 (2011) COORDINATES OF; N=791,608.25', E=1,373,232.95'; THENCE FROM SAID
BEGINNING POINT AND RUNNING WITH A NEW LINE S00°06'39"W 52.25' TO A ½"
REBAR SET; THENCE WITH A NEW LINE, S89°53'21"E 297.00' TO A ½" REBAR
SET, THENCE TURNING SOUTHWARD AND WITH A NEW LINE, S00°06'39"W
324.00' TO A ½" REBAR SET, SAID REBAR SET HAVING NORTH CAROLINA
GRID-NAD 83 (2011) COORDINATES OF; N=789,751.41', E=1,372,533.98'; THENCE
TURNING WESTWARD N89°53'21"W 90.59' TO A ½" REBAR FOUND ON THE
NORTHEASTERN RIGHT-OF-WAY LINE OF U.S. HIGHWAY 64/90, SAID REBAR
FOUND BEING N59°01'48"W 254.45' FROM ANOTHER ½" REBAR FOUND ALSO ON
THE NORTHEASTERN RIGHT-OF-WAY OF U.S. HIGHWAY 64/90; THENCE
RUNNING WITH SAID NORTHEASTERN RIGHT-OF-WAY, N59°10'33"W 438.08' TO
A ALUMINUM CAPPED ½" REBAR FOUND, SAID CAPPED 1/2" REBAR HAVING
NORTH CAROLINA GRID-NAD 83 (2011) COORDINATES OF; N=789,976.19',
E=1,372,067.19'; THENCE N07°39'33"W 119.43' TO A ALUMINUM CAPPED ½"
REBAR FOUND ON THE EASTERN RIGHT-OF-WAY LINE OF MILLERSVILLE ROAD
(S.R. 1610); THENCE WITH SAID EASTERN RIGHT-OF-WAY N20°58'38"E 38.31' TO
A ½" REBAR SET, SAID REBAR SET BEING, S20°58'38"W 110.33' FROM A 5/8"
REBAR FOUND ON SAID EASTERN RIGHT-OF-WAY; THENCE TURNING
EASTWARD WITH THE AFOREMENTIONED SOUTHERN LINE OF BRAD
CALDWELL, S89°21'02"E 172.73' TO THE POINT AND PLACE OF BEGINNING.
THE ABOVE DESCRIPTION CONTAINING 2.745 ACRES BY COORDINATE
GEOMETRY.

Section D Annexation Petition	
State of North Carolina, Alexander County, Petition of Annexation of Property to the Town of Taylorsville, North Carolina	
Part 1 The undersigned, being all the owners of the real property described in this application (Section C) respectfully request the annexation of said property to the Town of Taylorsville, North Carolina. The petitioners understand and agree that any utilities that must be extended to the annexed area are the responsibility of the developers or successive property owners. The property to be annexed is:	
	Contiguous to the present primary corporate limits of the Town of Taylorsville, North Carolina, or
X	Satellite (Not Contiguous) to the municipal limits of the Town of Taylorsville, and meets all of the requirements for NCGS §160A-58.1(b). This includes that if any portion of an area of the proposed annexation is part of a subdivision, all of the subdivision must be included.
Part 2 NC General Statutes require petitioners of both contiguous and satellite annexations to file a signed statement declaring whether vested rights have been established in accordance with G.S.160A-385.1 or 153A-344.1 for properties subject to the petition.	
Do you declare such vested rights for the property subject to this petition? Yes _____ No <u>X</u>	
If yes, please submit proof that vested rights have been granted by governing board. I hereby declare that my failure to disclose existence of a vested right terminates any vested right previously acquired for this property.	
Signed this <u>07th</u> day of <u>MAY</u> , 20 <u>25</u> by the owners of the property described in Section C.	
Owner's Signature(s) Include signatures of new owners if ownership will change during the annexation process. Indicate if owner is signing on behalf of legal entity and in what capacity.	
Print Name <u>Josh Hufstetler</u> Phone <u>229-516-4289</u> Address <u>PO Box 6460 - Thomasville, GA 31758</u> Signature  Date <u>5/6/25</u>	
Print Name _____ Phone _____ Address _____ Signature _____ Date _____	
Print Name _____ Phone _____ Address _____ Signature _____ Date _____	
Print Name _____ Phone _____ Address _____ Signature _____ Date _____	
Print Name _____ Phone _____ Address _____ Signature _____ Date _____	
Print Name _____ Phone _____ Address _____ Signature _____ Date _____	
Print Name _____ Phone _____ Address _____ Signature _____ Date _____	
Print Name _____ Phone _____ Address _____ Signature _____ Date _____	
A notary statement must be completely filled out for each signature.	

PETITION MUST BE NOTARIZED

State of:
County of:

Georgia
Thomas

Use this section for individual landowners.

I, _____ [Notary's Name], a Notary Public for said County and State, do hereby certify that the landowner, _____ [Name of Landowner], as stated on the annexation petition, personally appeared before me this day and acknowledged the due execution of the foregoing instrument.

Use this section for all land owners that are not individuals, such as (without limitation) corporate land owners, properties held in an estate, properties held in trust, etc.

I, Taylor Glass [Notary's Name], a Notary Public for said County and State, do hereby certify that Josh Hufstetler [Representative for Landowner], a duly authorized representative for TEVAMORE Development [Landowner], mentioned on the annexation petition as the landowner, personally came before me this day and acknowledged that he is MANAGER / PRESIDENT [Title] of said land owner, and acknowledged on behalf of said landowner, the due execution of the foregoing instrument.

Use this section for all individual landowners that are having a Power-of-Attorney execute the Annexation Request.

I, _____ [Notary's Name], a Notary Public for Said County and State, do hereby certify that, _____ [Attorney-In-Fact's Name], Attorney-in-Fact for _____, [Name of Landowner(s)] personally appeared before me this day, and being by me duly sworn, say that he/she executed the foregoing and annexed instrument for and on behalf of said Landowner(s) and that his/her authority to execute and acknowledge said instrument is contained in an instrument duly executed, acknowledged and recorded in the office of the Register of Deeds in the County of _____, State of _____, [County & State of Recording Office] on the ____ day of _____, 20____, [Date of Recording of the Document] and that this instrument was executed under and by virtue of the authority given by said instrument granting him power of attorney. I further certify that the said Attorney-In-Fact acknowledged the due execution of the foregoing instrument for the purposed therein expressed for and on behalf of said Landowners.

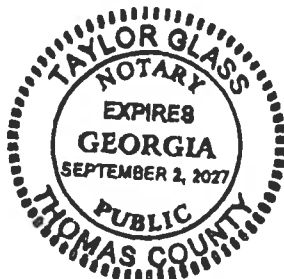
Witness my hand and official seal this 10th day of MAY, 2026

[Signature]
Notary Public

My commission expires 09/02/27

[SEAL of Notary Public]

Notary's Stamp:



Section E Supplemental Information

In order for the Town of Taylorsville to better serve annexation areas, now and in the future, the Town requests the following information from you. Please give your best estimates where they are needed. Contact information for relative Town Departments can be found at the end of the worksheet. Please indicate 'N/A' for questions on which you have no information.

Acreage of Area					2.69 acres				
Current Population of Area					2,273 (2023)				
Current Zoning of Area					CC				
Desired Zoning of Area					CC				
Proposed Use (i.e. residential, commercial, or industrial)					Commercial				
Estimated Total Value of Residential Units for the Proposed Development					N/A				
Total Proposed Number of Dwelling Units					N/A				
Type of Proposed Dwelling Units (Single Family Detached, Single Family Attached, Multi-Family)					N/A				
Year 1		Year 2		Year 3		Year 4		Year 5	
Estimated Total Value of Business Units for the Entire Proposed Development					N/A				
Commercial Value				Industrial Value			Other (not-for-profit) Value		
Proposed Number of Commercial									
Year 1	1	Year 2		Year 3		Year 4		Year 5	
Proposed Number of Industrial					N/A				
Year 1		Year 2		Year 3		Year 4		Year 5	
Proposed Number of Other (not-for-profit)?					N/A				
Year 1		Year 2		Year 3		Year 4		Year 5	

Section E (continued) Supplemental Information									
Street Information									
Proposed total linear mileage of roadway installed					N/A				
Year 1		Year 2		Year 3		Year 4		Year 5	
Proposed total number of non-state maintained street miles					N/A				
Year 1		Year 2		Year 3		Year 4		Year 5	

Water Information									
Typical water service(s) (i.e. ¾", 1", etc.)					1"				
Number of services installed by developer (by service type)									
Year 1	1	Year 2		Year 3		Year 4		Year 5	
Number of services requested (by service type)									
Year 1		Year 2		Year 3		Year 4		Year 5	
Typical Irrigation meter size(s) to be installed (i.e. 3/4", 1", etc.)					1"				
Number of Services Requested									
Year 1	1	Year 2		Year 3		Year 4		Year 5	
Estimated Mileage of Water Pipe Needed									
Year 1		Year 2		Year 3		Year 4		Year 5	

Sewer Information									
Typical sewer service(s) (i.e. 4", 6", 8" etc.)					4"				
Number of services installed by developer (by service type)									
Year 1		Year 2		Year 3		Year 4		Year 5	
Number of services requested (by service type)									
Year 1	1	Year 2		Year 3		Year 4		Year 5	
Estimated Mileage of Water Pipe Needed					N/A				
Year 1		Year 2		Year 3		Year 4		Year 5	

<u>Section E (continued)</u> Supplemental Information									
Solid Waste Data									
Number of Rollouts needed for Multi-Family Units					N/A				
Year 1		Year 2		Year 3		Year 4		Year 5	
Number of commercial units using Town rollout collection					N/A				
Year 1		Year 2		Year 3		Year 4		Year 5	

Nathan Hester, Town Manager
Taylorsville, NC 28681

828-632-2218
nhester@taylorsvillenc.com

Aaron Wike, Public Utilities Manager
Taylorsville, NC 28681

828-632-2218 (Office)
awike@taylorsvillenc.com

YOLANDA PRINCE, TOWN CLERK
Taylorsville, NC 28681

828-632-2218 (Office)
yprince@taylorsvillenc.com



Blue Ridge Geomatics, P.A.

Firm # C-3576

1520 Meadowview Drive

Wilkesboro, North Carolina 28697

336.844.4088

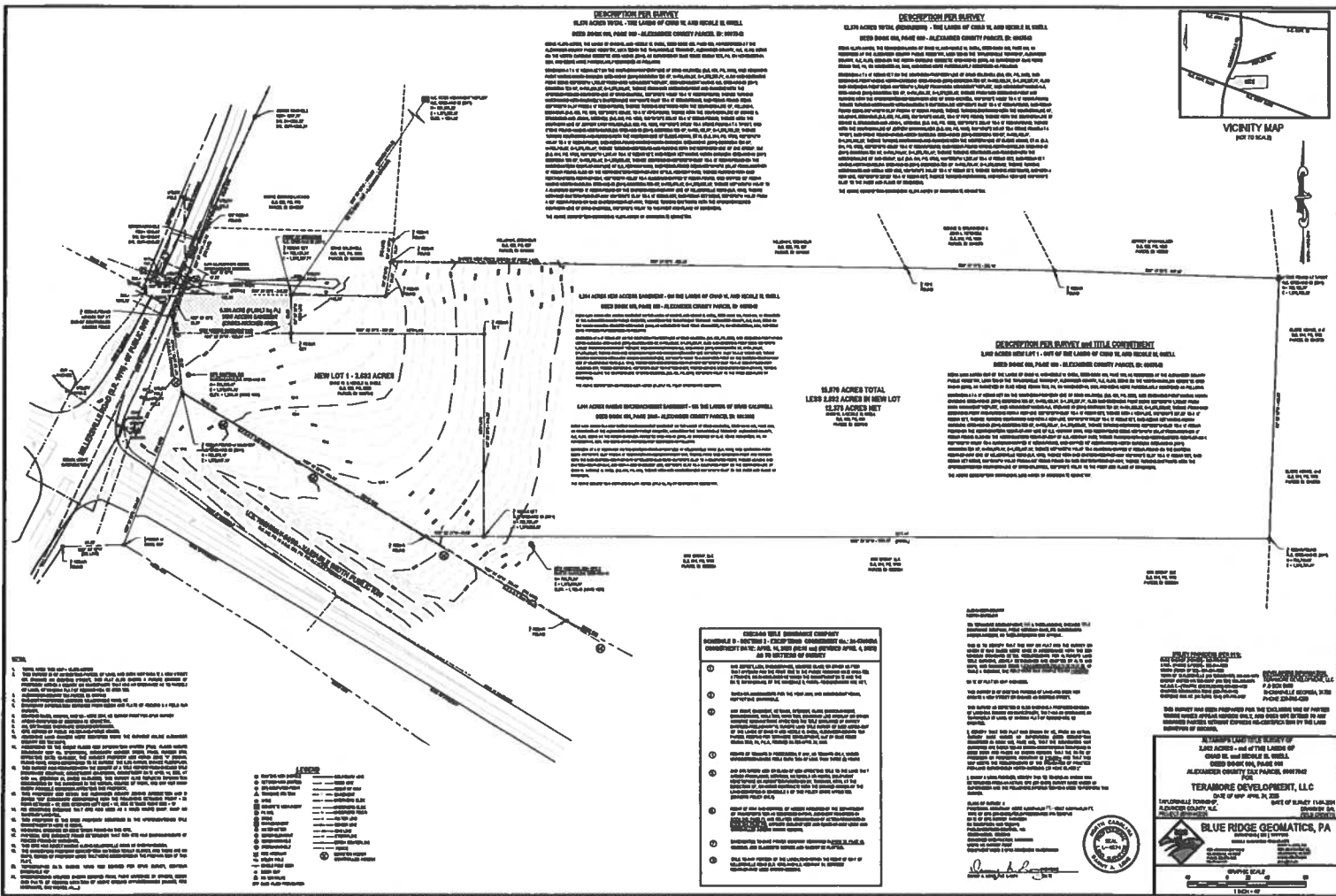
2.745 ACRES NEW LOT 1 out of THE LANDS OF CHAD W. and NICOLE M. SNELL

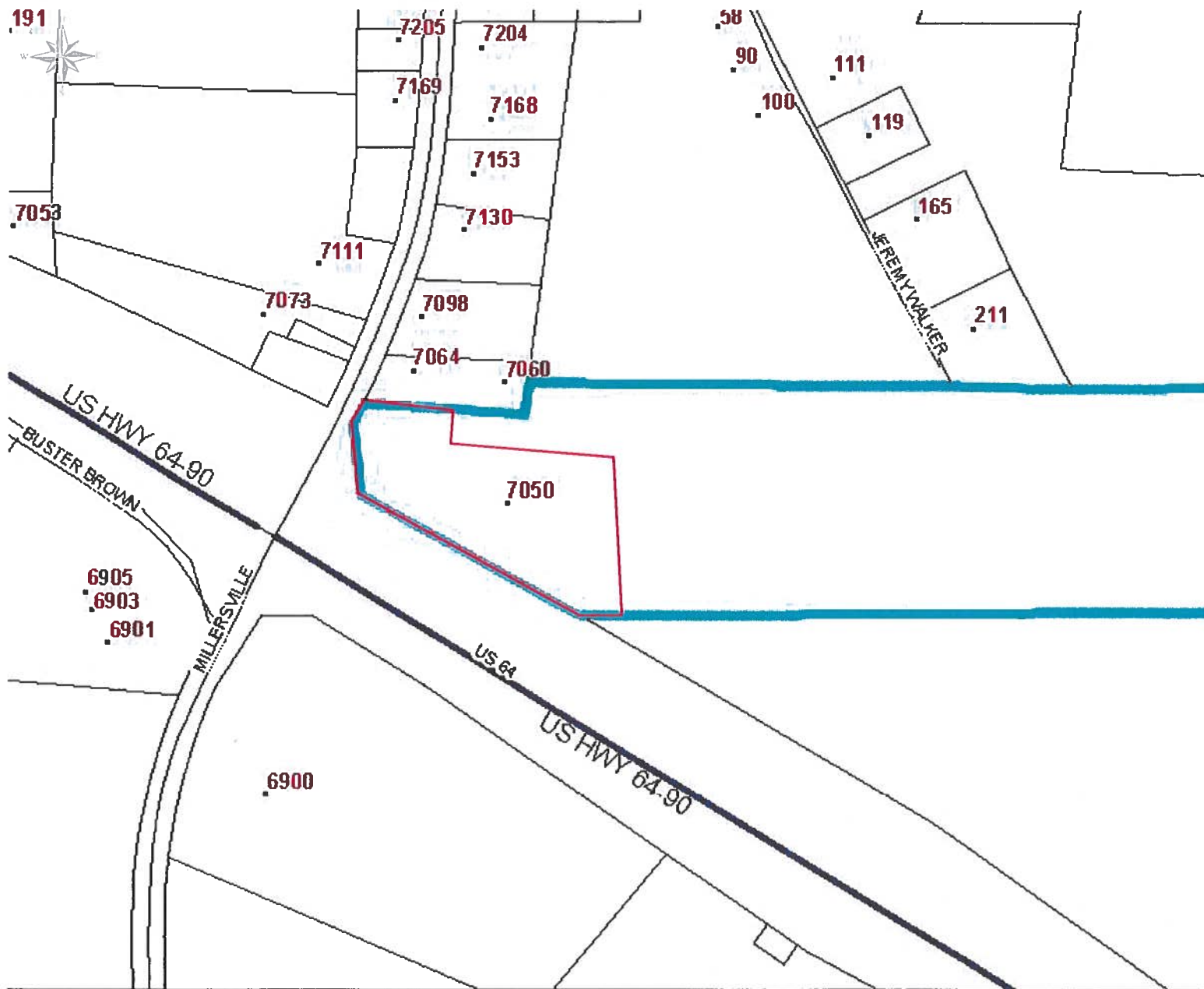
DEED BOOK 660, PAGE 009 – ALEXANDER COUNTY PARCEL ID: 0007542

BEING 2.745 ACRES OUT OF THE LANDS OF CHAD W. AND NICOLE M. SNELL; DEED BOOK 660, PAGE 009, AS RECORDED AT THE ALEXANDER COUNTY PUBLIC REGISTRY, LOCATED IN THE TAYLORSVILLE TOWNSHIP, ALEXANDER COUNTY, N.C, ALSO, BEING ON THE NORTH CAROLINA GEODETIC GRID NAD 83 (2011). AS SURVEYED BY BLUE RIDGE GEOMATICS, PA; ON NOVEMBER 04, 2024, AND BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGINNING AT A ½" REBAR SET ON THE SOUTHERN PROPERTY LINE OF BRAD CALDWELL (D.B. 651, PG. 2068), SAID BEGINNING POINT HAVING NORTH CAROLINA GRID-NAD 83 (2011) COORDINATES OF; N=790,128.24', E=1,372,237.71', ALSO SAID BEGINNING POINT BEING S33°55'09"W 1,783.52' FROM NCGS MONUMENT "HEPLER", SAID MONUMENT HAVING N.C. GRID-NAD 83 (2011) COORDINATES OF; N=791,608.25', E=1,373,232.95'; THENCE FROM SAID BEGINNING POINT AND RUNNING WITH A NEW LINE S00°06'39"W 52.25' TO A ½" REBAR SET; THENCE WITH A NEW LINE, S89°53'21"E 297.00' TO A ½" REBAR SET, THENCE TURNING SOUTHWARD AND WITH A NEW LINE, S00°06'39"W 324.00' TO A ½" REBAR SET, SAID REBAR SET HAVING NORTH CAROLINA GRID-NAD 83 (2011) COORDINATES OF; N=789,751.41', E=1,372,533.98'; THENCE TURNING WESTWARD N89°53'21"W 90.59' TO A ½" REBAR FOUND ON THE NORTHEASTERN RIGHT-OF-WAY LINE OF U.S. HIGHWAY 64/90, SAID REBAR FOUND BEING N59°01'48"W 254.45' FROM ANOTHER ½" REBAR FOUND ALSO ON THE NORTHEASTERN RIGHT-OF-WAY OF U.S. HIGHWAY 64/90; THENCE RUNNING WITH SAID NORTHEASTERN RIGHT-OF-WAY, N59°10'33"W 438.08' TO A ALUMINUM CAPPED ½" REBAR FOUND, SAID CAPPED 1/2" REBAR HAVING NORTH CAROLINA GRID-NAD 83 (2011) COORDINATES OF; N=789,976.19', E=1,372,067.19'; THENCE N07°39'33"W 119.43' TO A ALUMINUM CAPPED ½" REBAR FOUND ON THE EASTERN RIGHT-OF-WAY LINE OF MILLERSVILLE ROAD (S.R. 1610); THENCE WITH SAID EASTERN RIGHT-OF-WAY N20°58'38"E 38.31' TO A ½" REBAR SET, SAID REBAR SET BEING, S20°58'38"W 110.33' FROM A 5/8" REBAR FOUND ON SAID EASTERN RIGHT-OF-WAY; THENCE TURNING EASTWARD WITH THE AFOREMENTIONED SOUTHERN LINE OF BRAD CALDWELL, S89°21'02"E 172.73' TO THE **POINT AND PLACE OF BEGINNING**.

THE ABOVE DESCRIPTION CONTAINING 2.745 ACRES BY COORDINATE GEOMETRY.





Owner: SNELL CHAD W &
Mailing Address: 101 HALL INDUSTRIAL PARK DR
HUDSON, NC 28638
Physical Address: MILLERSVILLE RD
Parcel ID: 0007542
PIN: 3778299976
Deed Reference: 0660 0009

Acreage: 15.07
Fire District: HIDDENITE FIRE
Structure Value: 0
Land Value: 95361
Misc Value: 0
Fair Market Value: 95361
Tax Value: 95361
Account #: 9347182

Alexander County

The Town of Taylorsville Roundabout Feasibility Study

Located in
Taylorsville, North Carolina

Prepared For:

Town of Taylorsville

Aaron Wike

awike@taylorsvillenc.com

67 Main Avenue Drive

Taylorsville, NC 28681

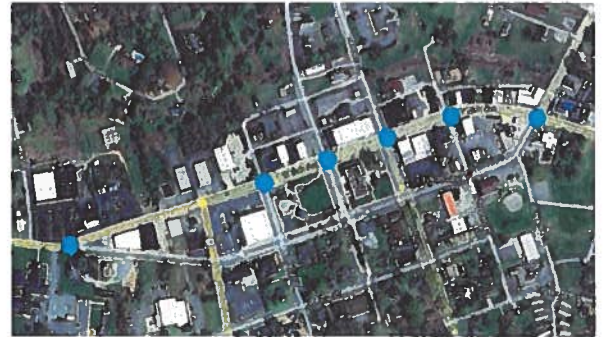
Prepared By:

David Hyder, P.E., Engineering Director

J.M. Teague Engineering & Planning

david@jmteagueengineering.com

828.456.8383



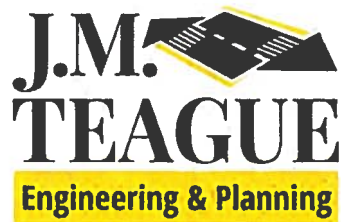
May 1, 2025

JMTE #: WAYN 1545

NC 90 (West Main Avenue) Roundabout Feasibility Study

Located in
Taylorsville, North Carolina

Prepared by:



— **Est. 2010** —

1155 North Main Street
Waynesville, NC 28786
828-456-8383

David W. Hyder, P.E.

May 1, 2025

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LIST OF ABBREVIATIONS

AADT	Annual average daily traffic
ADT	Average Daily Traffic
AM	Morning peak period
ARMs	<i>Access and Roadside Management Standards</i> (South Carolina)
CBD	Central Business District
CIP	Capital Improvement Program
DOT	Department of Transportation
Driveway Manual	<i>Policy on Street and Drive Access to North Carolina Highways</i>
FAI	Functional Area of the Intersection
FC	Functional Classification
ft. or ‘	Foot
HCM	Highway Capacity Manual
in. or ”	Inch
KSF	Thousand Square Feet
LOS	Level of Service
LUC	Land Use Code
MUTCD	Manual On Uniform Traffic Control Devices
NCDOT	The North Carolina Department of Transportation
PHF	Peak Hour Factor (a measure of traffic variability)
PM	Afternoon peak period
q	Flow rate (vehicle/hour)
Q	Queue Length in feet
Q95	95th Percentile Queue in feet
RIRO	Right-in/Right-out
sec.	Second
SimTraffic	A traffic simulation extension of the Synchro Package that randomly simulates intersection operations
STIP	State Transportation Improvement Program
Subdivision Roads	Subdivision Roads Minimum Construction Standards (NCDOT)
SYNCHRO	A dedicated analysis package that implements the HCM
T	Trips
TWLT	Two-way Left Turn Lane
v/c	V over C or the volume to capacity ratio

INTRODUCTION AND EXECUTIVE SUMMARY

As the County Seat of Alexander County, the Town of Taylorsville is home to the County Courthouse and Superior Court. When court is in session, parking and traffic volumes often exceed capacity along West Main Avenue, particularly near the Courthouse. NC 90 (West Main Avenue) currently operates as a four-lane, two-way street with curb-and-gutter and parallel parking on both sides. In contrast, nearby streets allow angled parking, offering more parking capacity within similar right-of-way limits.

In response to ongoing traffic and parking concerns, the Town of Taylorsville has expressed interest in conducting a mini roundabout feasibility study. The goal is to evaluate the potential for converting select existing signalized and stop controlled intersections within the Central Business District (CBD) to mini roundabouts. This initiative is aligned with the Town's concurrent application for Historic District designation through the State of North Carolina. If approved, the designation would create an opportunity to implement roundabouts as both functional traffic control features and aesthetic gateway elements that celebrate Taylorsville's historic character.

Potential Roundabout Locations

The feasibility study focuses on the specific NC 90/Main Avenue intersections within and near the Central Business District, including two key gateway locations:

- East Main Avenue at Main Avenue / Linneys Mountain Road (Eastern gateway)
- East Main Avenue at 1st Street SE / Emergency Street
- West Main Avenue at Center Street
- West Main Avenue at Old Wilkesboro Road / 1st Street SW
- West Main Avenue at 2nd Street NW / SW
- West Main Avenue and Main Avenue Drive (Western gateway)
- West Main Avenue (NC 90) at NC 16¹

Mini roundabouts at these intersections would be designed not only to improve traffic operations but also to serve as visual and cultural entry points to the historic downtown. Roundabout designs may incorporate landscaping, monument signage, and context-sensitive features that reflect Taylorsville's small-town heritage. They would also support pedestrian and cyclist safety, in line with a broader multimodal transportation vision. Figure 1 shows the study area.

¹ This intersection is not part of the study

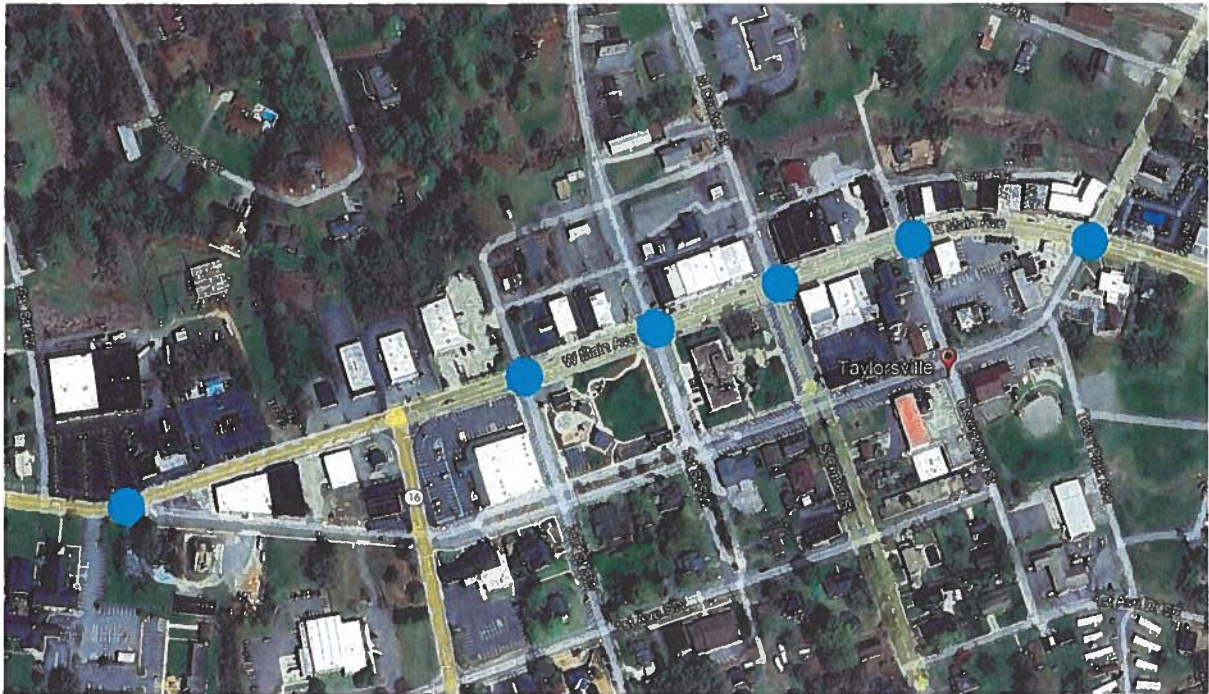


Figure 1: Project Study Intersections

Scope of the Analysis

The feasibility study includes:

- A review of existing traffic conditions in the Central Business District,
- Evaluation of street width and geometric constraints,
- Comparison of throughput for the existing four-lane configuration versus a modified two-lane cross-section with angle parking,
- Assessment of the traffic and operational impacts of converting intersections to mini roundabouts,
- Consideration of multimodal needs and aesthetic enhancements aligned with a potential Historic District designation.

Figure 2 illustrates the current West Main Avenue roadway geometry.

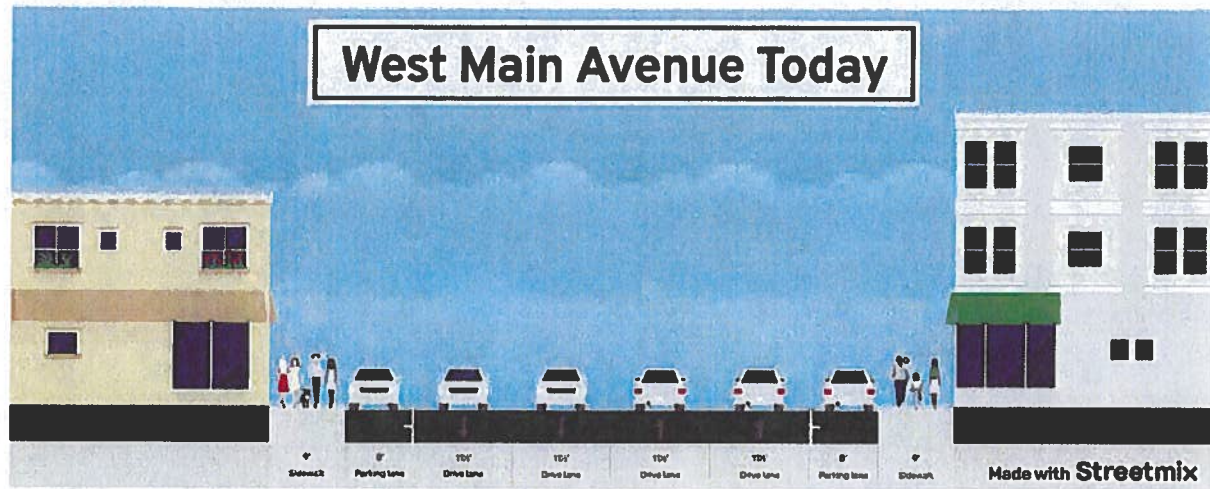


Figure 2: West Main Avenue - Today

MINI ROUNDABOUTS AND PARKING INTEGRATION STRATEGY

If sufficient right-of-way is available, the Town of Taylorsville should proceed with the conversion of selected signalized and stop-controlled intersections within the Central Business District (CBD) to mini roundabouts. These compact intersections offer numerous benefits in a downtown context, particularly when paired with targeted parking improvements.

The proposed mini roundabout conversions are compatible with the angled parking layout recommended in the previous study. The available street width along West Main Avenue is expected to accommodate the redesigned cross-section while improving overall traffic operations, safety and aesthetics.

Benefits of Mini Roundabouts in the CBD

- **Improved Traffic Flow:** Roundabouts eliminate the delay associated with signal cycles and reduce queuing at intersections, especially during off-peak hours.
- **Maintained Low-Speed Environment:** The tight turning radius of mini roundabouts inherently slows vehicles, reinforcing the desired speed profile for a walkable downtown.
- **Enhanced Safety:** Roundabouts reduce the number and severity of conflict points compared to traditional intersections. They significantly lower the risk of right-angle and head-on collisions.
- **Pedestrian Accessibility:** Mini roundabout designs should incorporate pedestrian refuge islands on each approach. These islands shorten crossing distances and improve safety for those walking within the district.

Typical Mini-Roundabout Design Elements

- Single-lane circular layout
- Mountable central island to accommodate large vehicles (e.g., fire apparatus, trucks)
- Splitter islands on each approach to control entry speeds and provide pedestrian refuge
- High-visibility crosswalks set back from the circulating lane

Figure 3 illustrates typical mini roundabout geometry based on NCDOT standards. Figure 4 shows an existing mini roundabout in Harrisburg, NC (Hickory Ridge Road), serving as a relevant case study for Taylorsville.

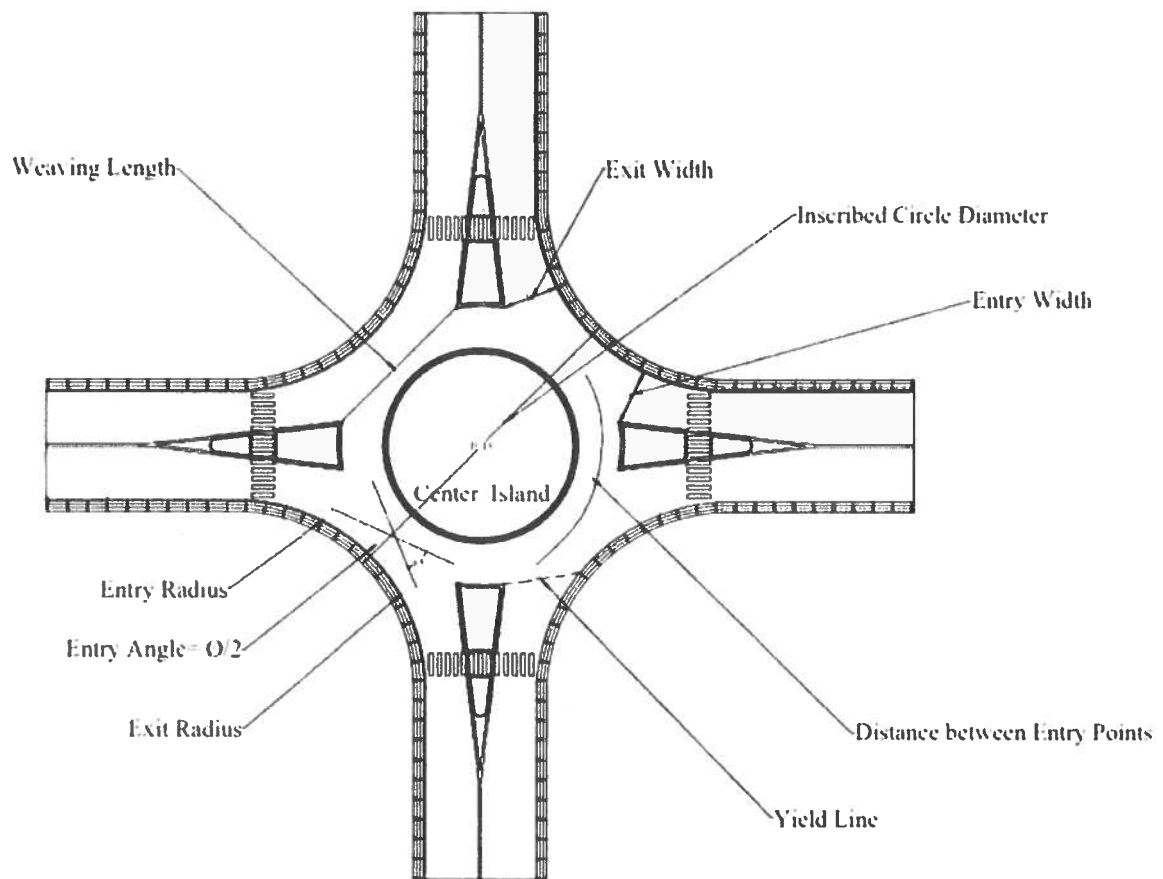


Figure 3: Typical Mini Roundabout Geometry (Source: NCDOT)



Figure 4: Existing Mini Roundabout in Harrisburg, NC (Hickory Ridge Road) (Source: NCDOT)

Summary Recommendation

Based on the feasibility analysis and available right-of-way, the following cross-section and traffic control recommendations are proposed for West Main Avenue:

- **Roadway Conversion:** Reduce the existing four-lane cross-section to two travel lanes (one in each direction),
- **Mini Roundabouts:** Replace existing signalized and stop-controlled intersections with mini roundabouts, except at the NC 16 / NC 90 intersection, which may require a different treatment due to traffic volumes and geometry,
- **Mini Roundabouts** will maintain the lower speed limit already posted in the CBD, and
- **Parking:** Maintain as much of the existing parallel and angled parking with the mini roundabouts at key intersections.

This cross-section configuration will support a safer, more efficient, and aesthetically cohesive downtown environment, in line with the Town's vision for Historic District designation and multimodal access improvements.

BACKGROUND AND STUDY AREA CONDITIONS

West Main Avenue Overview

West Main Avenue (NC 90), which serves as a key spine through the Town of Taylorsville's Central Business District, is approximately 60 feet wide. The existing cross-section consists of:

- Two travel lanes in each direction,
- Parallel parking on both sides of the street, and
- Dedicated left turn lanes at select intersections.

Due to its central location and proximity to the Alexander County Courthouse, this corridor experiences significant parking demand—especially during court sessions and special events. While nearby streets include angled parking, the main corridor relies on lower-capacity parallel spaces. The proposed changes, including the introduction of mini roundabouts and conversion to angled parking where feasible, aim to address both traffic and parking needs.

Traffic Data Collection

Turning movement counts were collected on March 11, 2025, during a standard weekday when Alexander County Schools were in session to capture typical weekday traffic conditions. Importantly, the Alexander County Courts were not in session, to avoid inflated traffic volumes that may not represent average daily conditions. Data was collected during the morning peak: 7:00 AM – 9:00 AM and afternoon peak: 4:00 PM – 6:00 PM.

Turning movement count data is provided in Appendix C. The roundabout traffic volumes analyzed in this report reflect existing conditions for the year 2025. Although a future design year of 2030 has been identified for forecasting mini roundabout operations, future traffic projections have not yet been developed. These forecasts may be included in subsequent phases of the study.

Importance of the Courthouse/CBD Area

The Alexander County Courthouse is a major generator of vehicle and pedestrian activity. Its location in the heart of the Central Business District results in persistent parking demand throughout the week which intensifies during court sessions and public events.

To alleviate this pressure, the conversion of the standard intersection to mini roundabouts with the current and planned parking particularly on the north side of West Main Avenue (business frontage side), has been proposed. This change is intended to increase available parking capacity without the need for off-street expansions, while maintaining access and walkability.

STUDY INTERSECTIONS

This feasibility study evaluated six key intersections within and adjacent to the Central Business District. All but two are currently signalized. Below is a summary of each intersection's existing geometry and control type:

1. EAST MAIN AVENUE AT MAIN AVENUE DRIVE / LINNEYS MOUNTAIN ROAD

- Signalized (Signal No. 12-0287)
- Northbound, Eastbound, and Westbound: Left-turn lane and through/right lane
- Southbound: Shared left/through/right lane

2. WEST MAIN AVENUE AT 1ST STREET SE / EMERGENCY STREET

- Signalized (Signal No. 12-0288)
- Eastbound and Westbound: Left-turn lane and through/right lane
- Northbound and Southbound: Shared left/through/right lane

3. WEST MAIN AVENUE AT CENTER STREET (NORTH/SOUTH)

- Signalized (Signal No. 12-0290)
- Eastbound and Westbound: Four-lane approach with left/through and through/right lanes
- Northbound and Southbound: Shared left/through/right lane

4. WEST MAIN AVENUE AT OLD WILKESBORO ROAD / 1ST STREET SW

- Signalized (Signal No. 12-0292)
- Eastbound and Westbound: Four-lane approaches with left/through and through/right lanes
- Northbound and Southbound: Shared left/through/right lane

5. WEST MAIN AVENUE AT 2ND STREET NW / SW

- Two-way stop-controlled
- Eastbound (west of intersection): One lane with left/through/right option
- Westbound (west of intersection): Two lanes — left-turn and through/right
- East of intersection: Four-lane configuration resumes
- Northbound and Southbound: Shared left/through/right lane

6. WEST MAIN AVENUE AT MAIN AVENUE DRIVE

- Two-way stop-controlled at westbound approach

- Roadway forms a fork configuration
- One-lane cross-section in both directions
- Parallel parking begins near the automotive repair building heading toward downtown
- Both directions operate with a single lane offering left/through/right movement
- Raised monolithic “dogbone” median currently exists at the fork on westbound Main Avenue Drive

Analysis

The purpose of this analysis is to evaluate Taylorsville’s ability to repurpose the West Main Avenue corridor to accommodate mini roundabouts at key intersections. This strategy aims to enhance traffic operations availability, improve safety and accessibility, and add a welcoming touch to the Central Business District.

Operations Analysis

EXISTING TRAFFIC VOLUMES

According to 2023 NCDOT AADT data, West Main Avenue (NC 90) carries approximately 7,000 vehicles per day. Applying standard traffic engineering assumptions of:

- 10% of daily traffic occurs during each peak hour
- 60% of peak hour traffic travels in the same (predominant) direction

This yields:

- 420 vehicles/hour in the predominant direction
- 380 vehicles/hour in the opposing direction

During the AM peak, the heavier flow is eastbound, while the direction reverses in the PM peak with higher westbound volumes.

INTERSECTION PERFORMANCE – EXISTING VS. ROUNDABOUT

Intersection performance was evaluated using average control delay (in seconds) and Level of Service (LOS) during peak hours. The analysis assumes no major change in demand or traffic distribution.

The following Figures show the Level of Service, intersection delay and the queuing comparison for all of the study intersections.

1. EAST MAIN AVENUE AT MAIN AVENUE DRIVE / LINNEYS MOUNTAIN ROAD

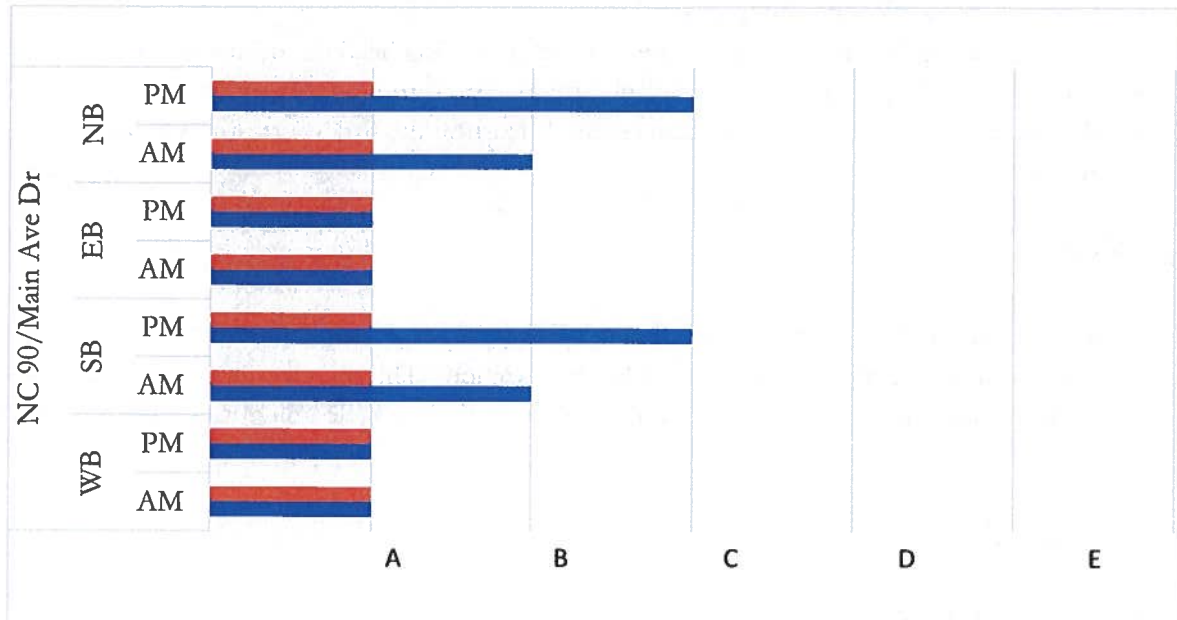


Figure 5: Intersection 1 Level of Service

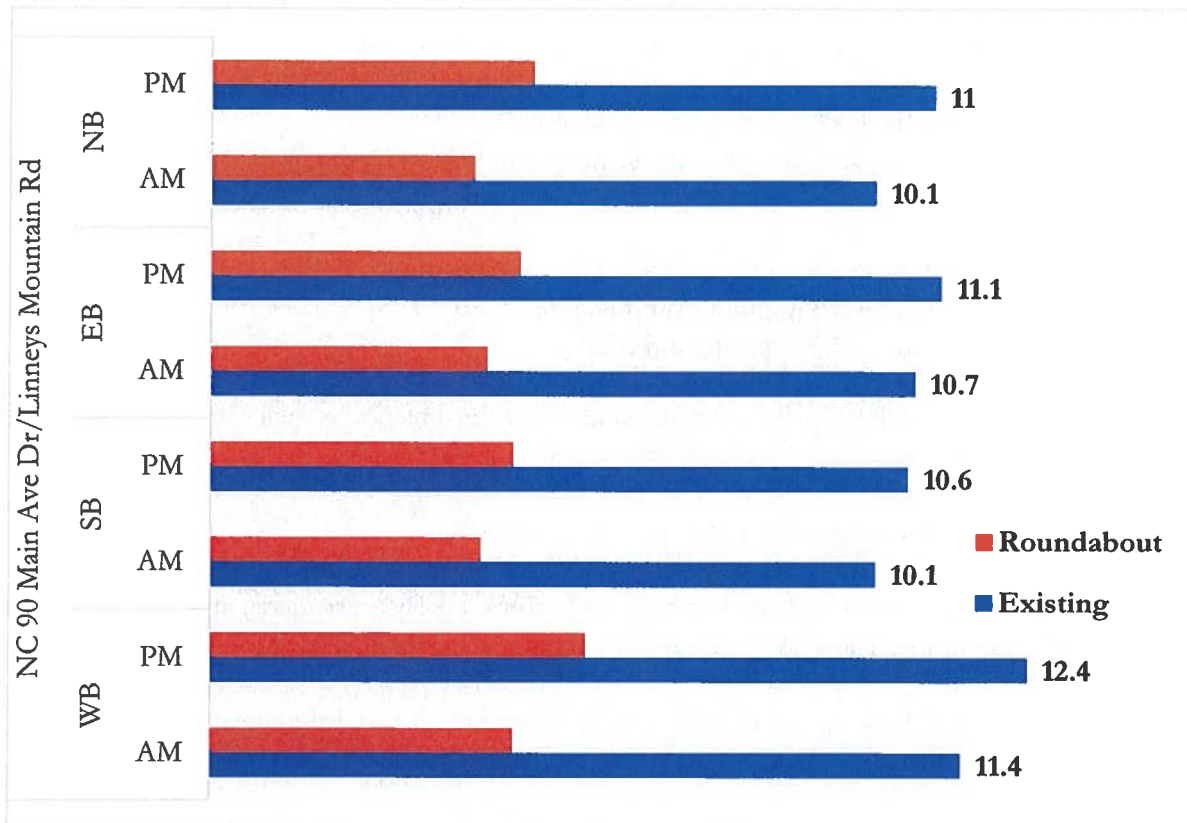


Figure 6: Intersection 1 Delay

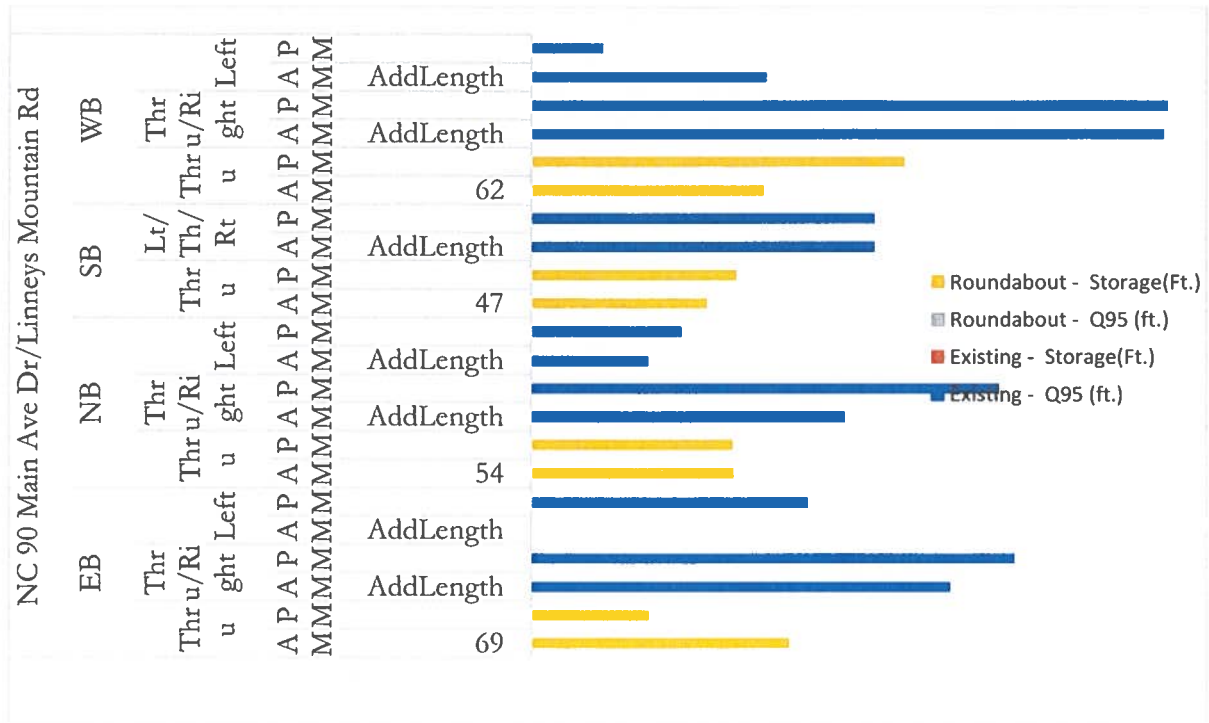


Figure 7: Intersection 1 Queuing

2. WEST MAIN AVENUE AT 1ST STREET SE / EMERGENCY STREET

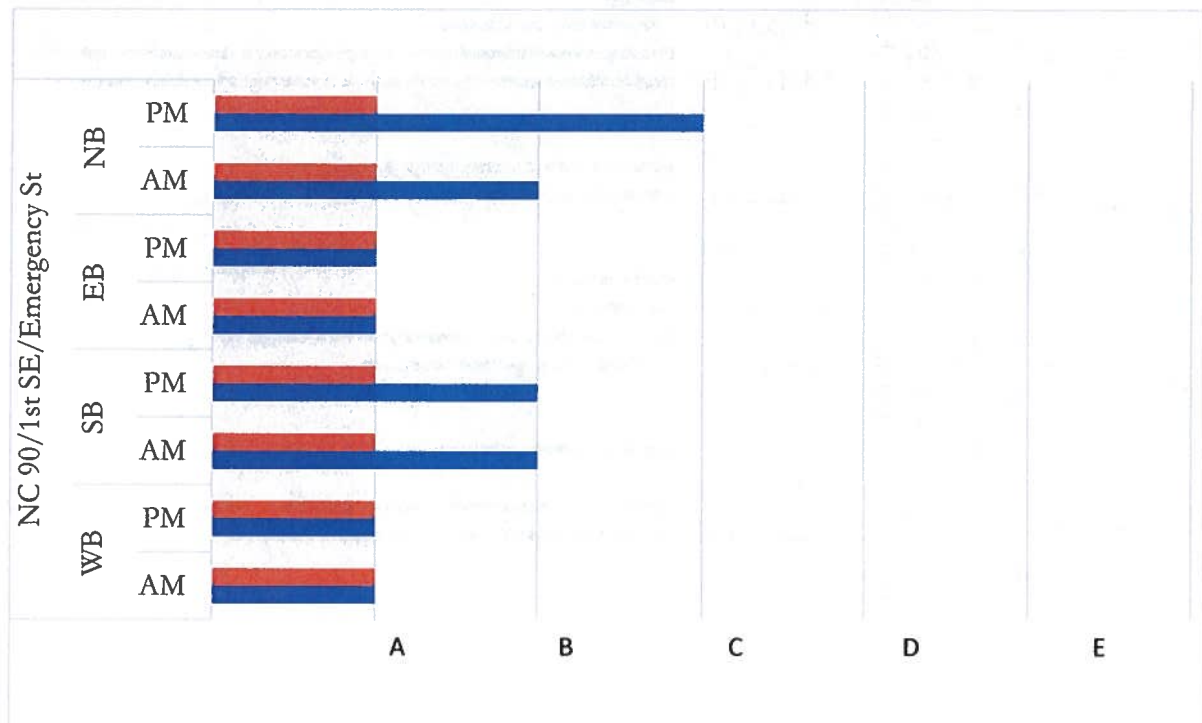


Figure 8: Intersection 2 Level of Service

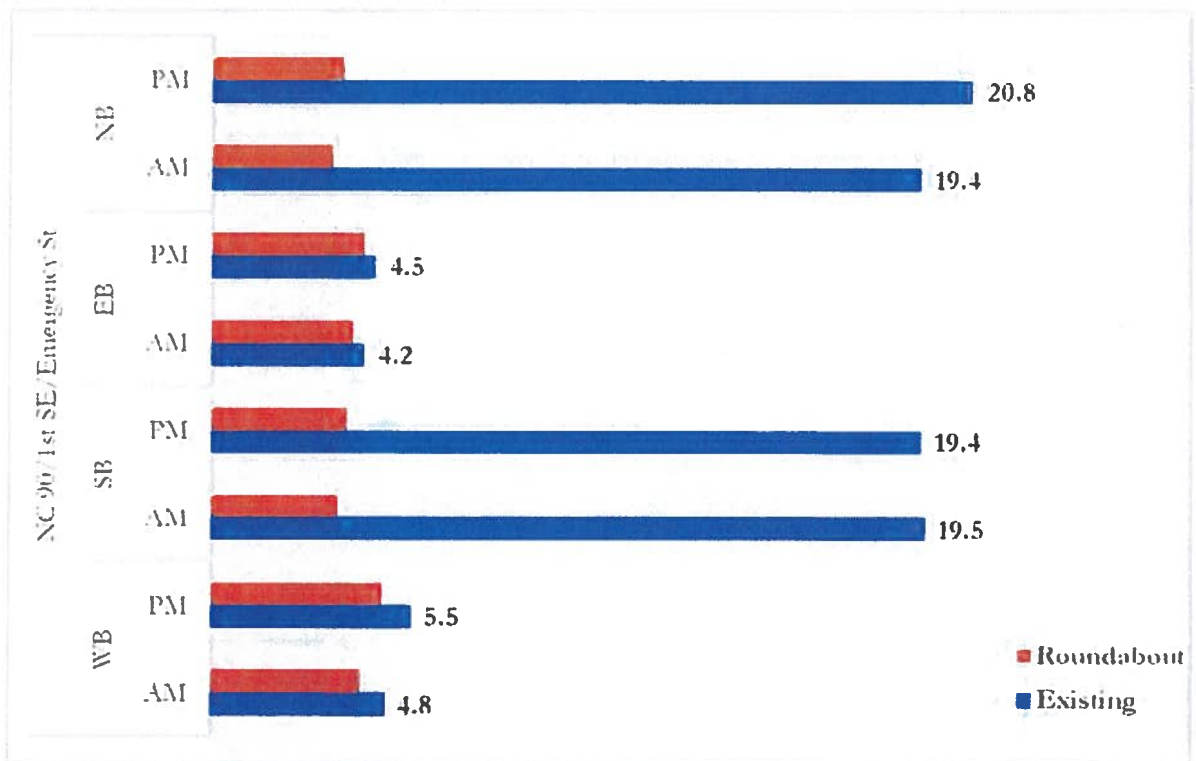


Figure 9: Intersection 2 Delay

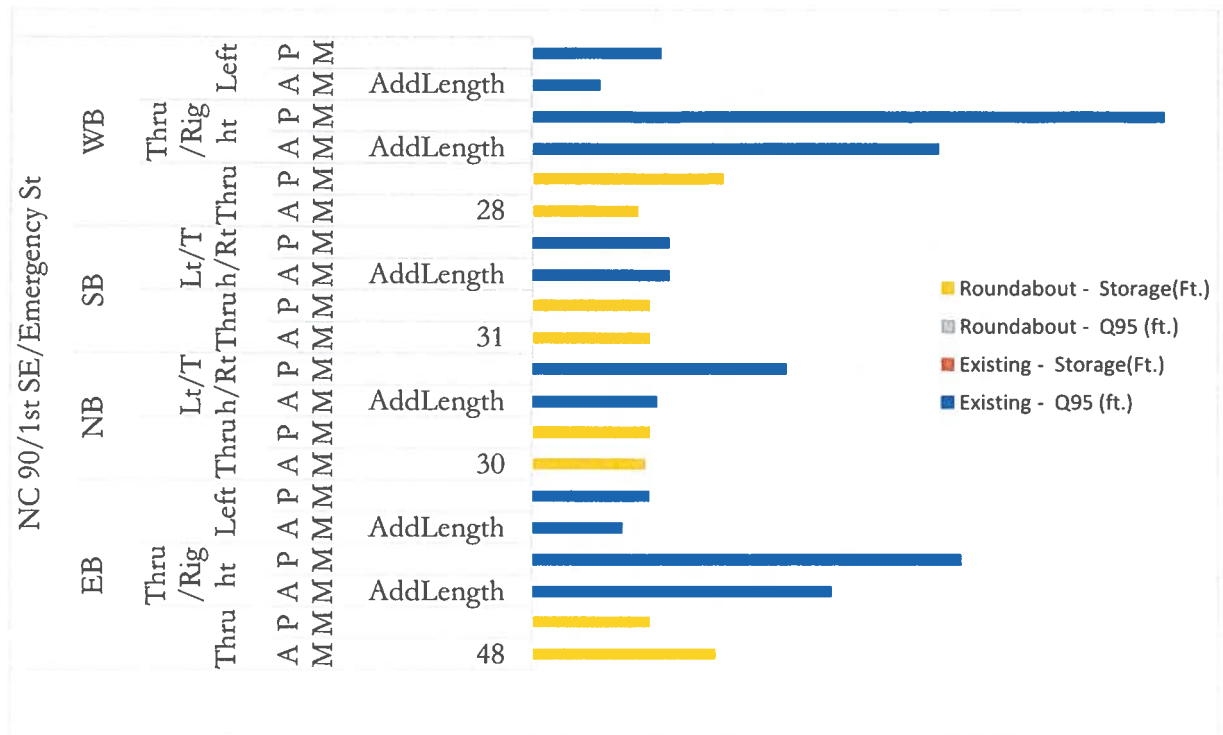


Figure 10: Intersection 2 Queuing

3. WEST MAIN AVENUE AT CENTER STREET (NORTH/SOUTH)

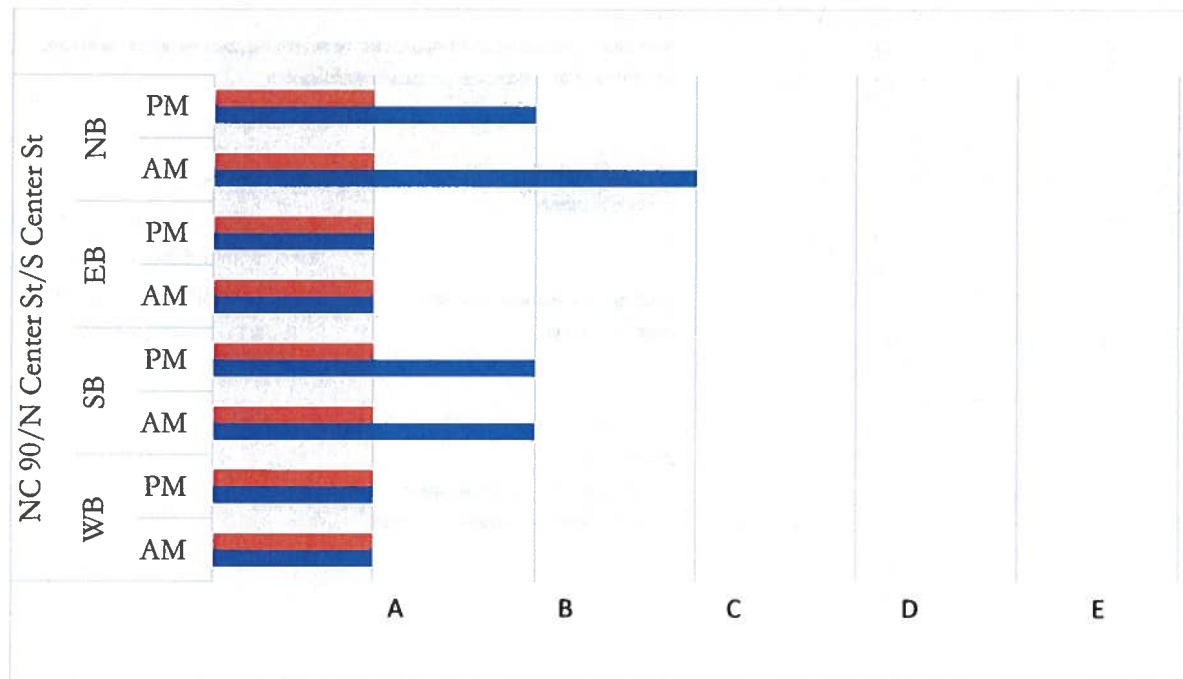


Figure 11: Intersection 3 Level of Service

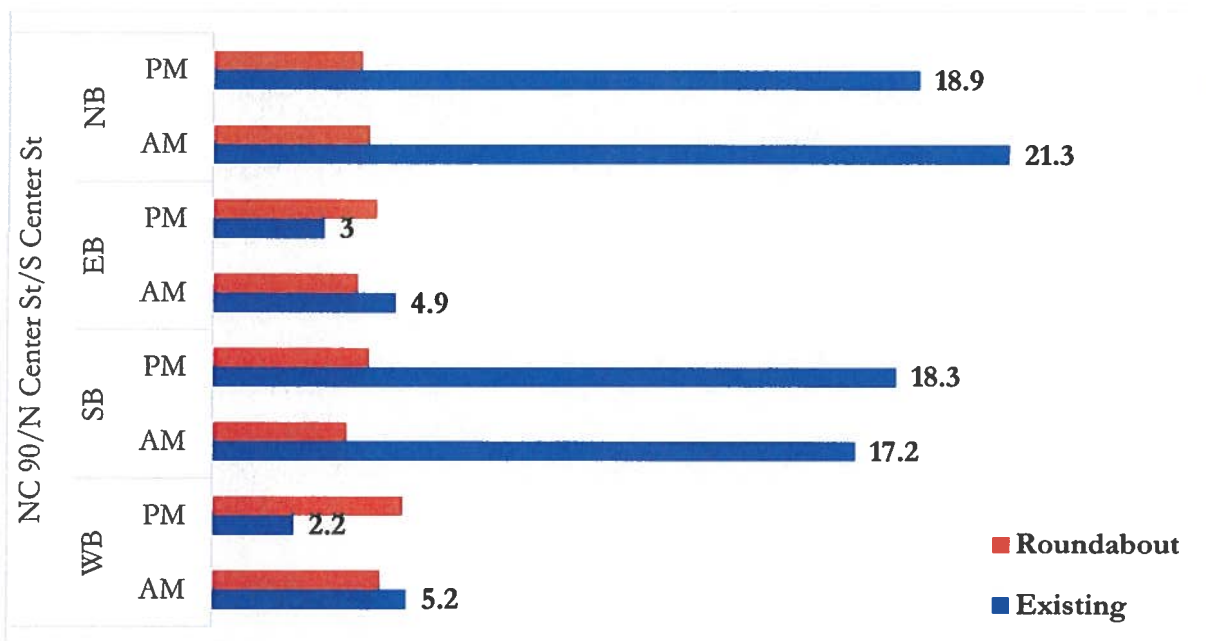


Figure 12: Intersection 3 Delay

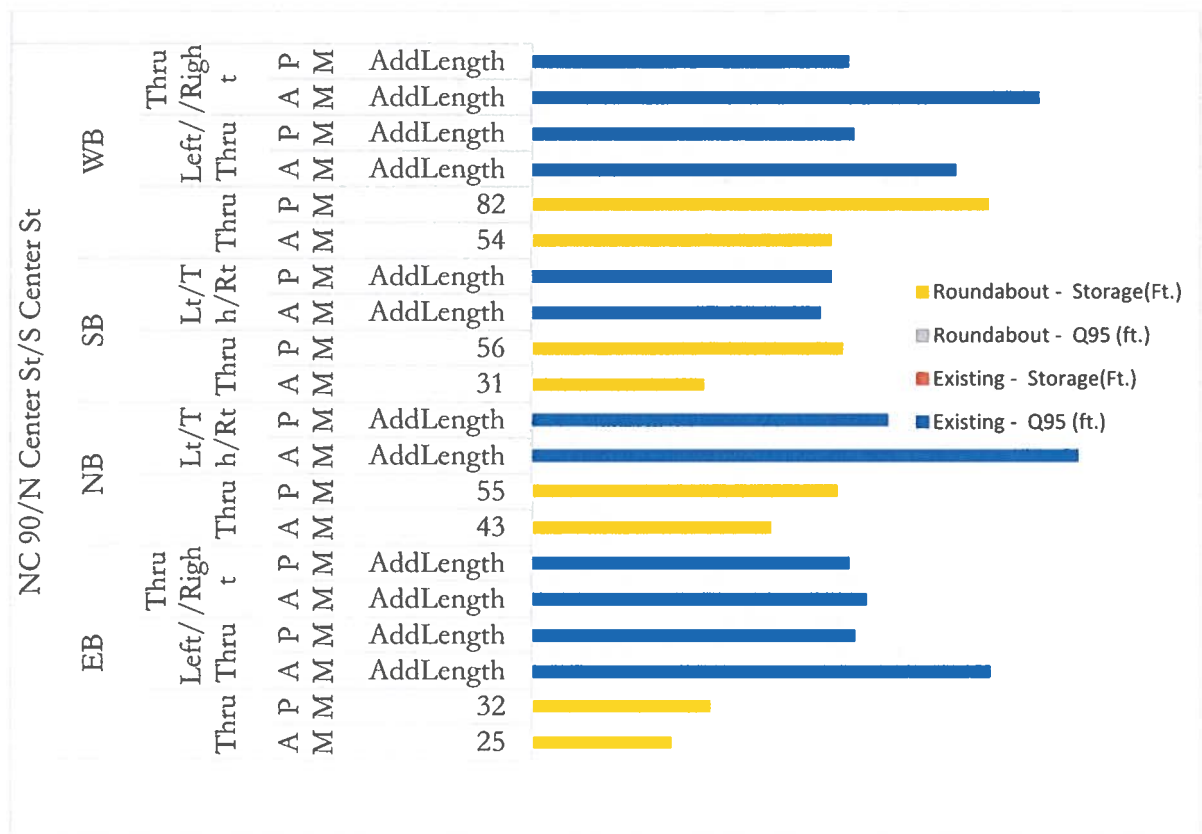


Figure 13: Intersection 3 Queuing

4. WEST MAIN AVENUE AT OLD WILKESBORO ROAD / 1ST STREET SW

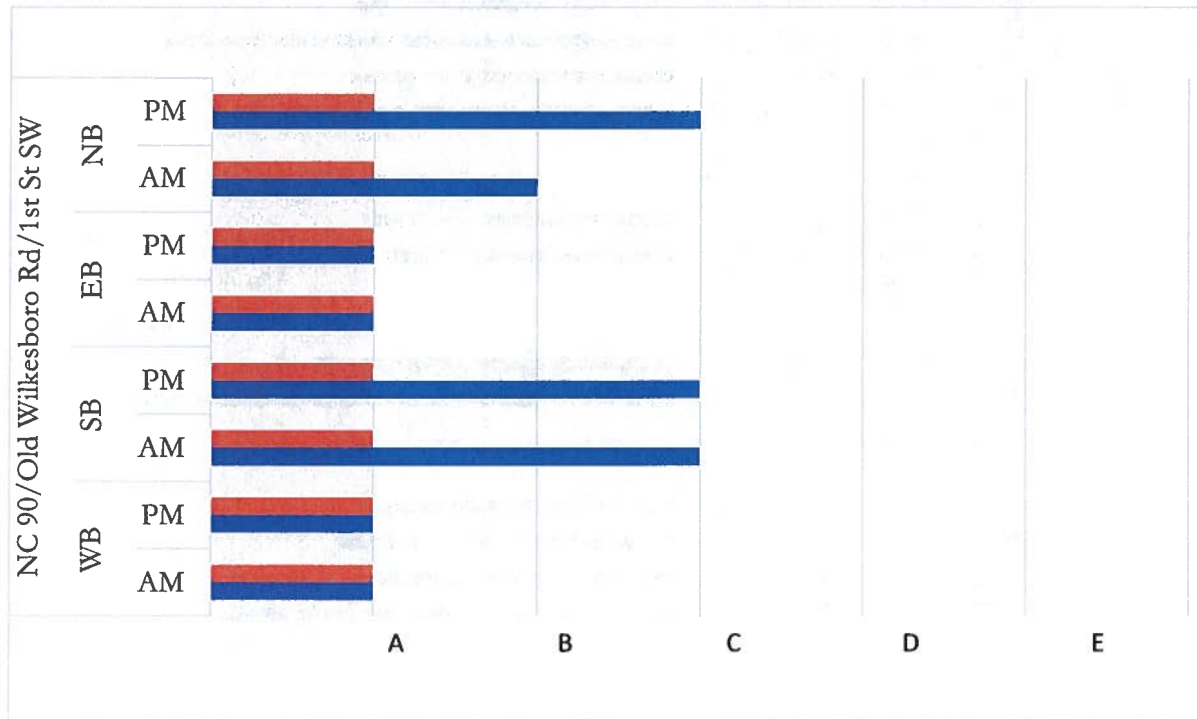


Figure 14: Intersection 4 Level of Service

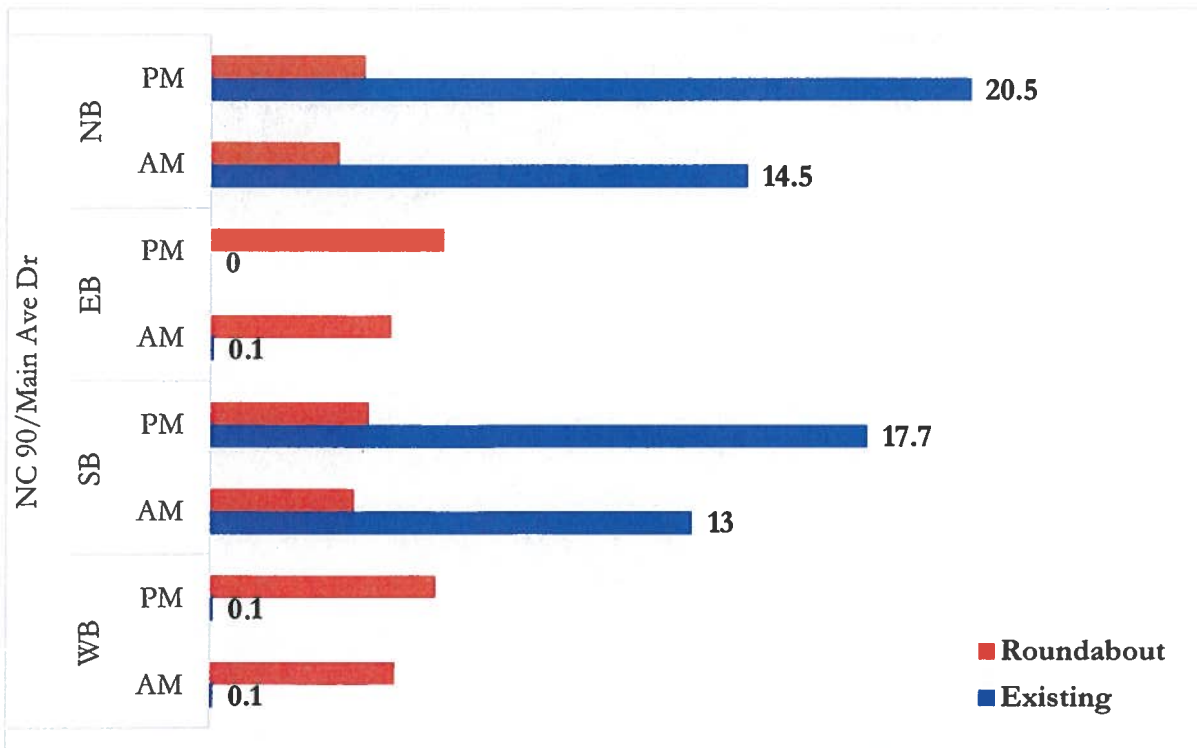


Figure 15: Intersection 4 Delay

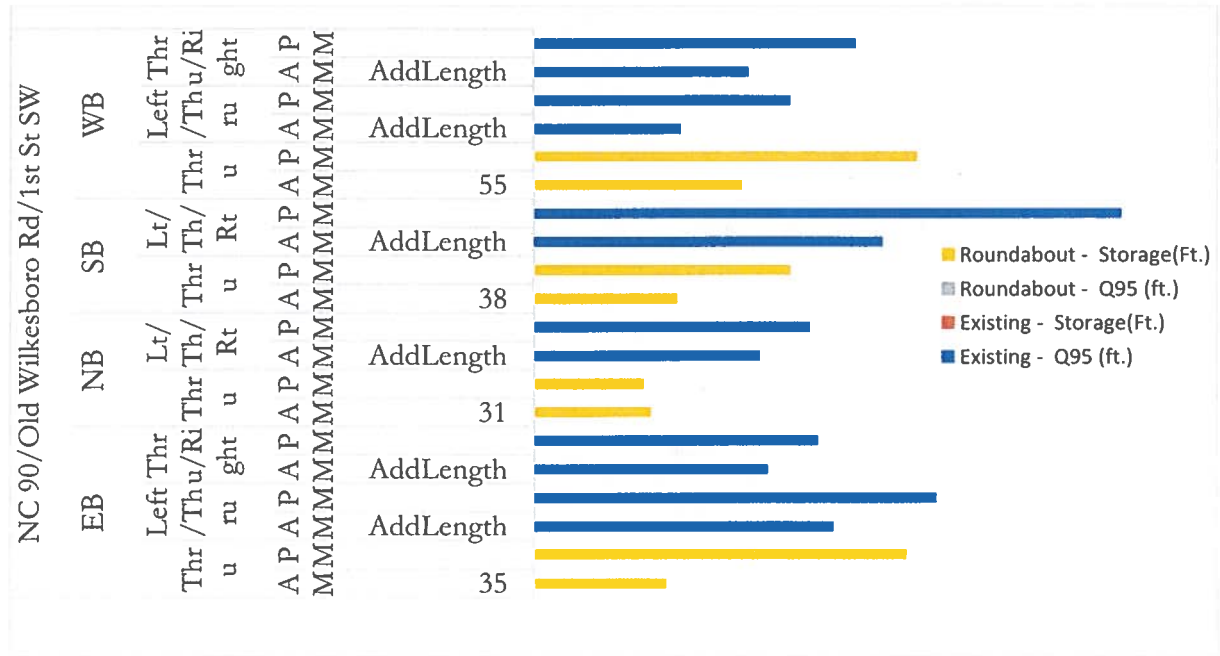


Figure 16: Intersection 4 Queuing

5. WEST MAIN AVENUE AT 2ND STREET NW / SW

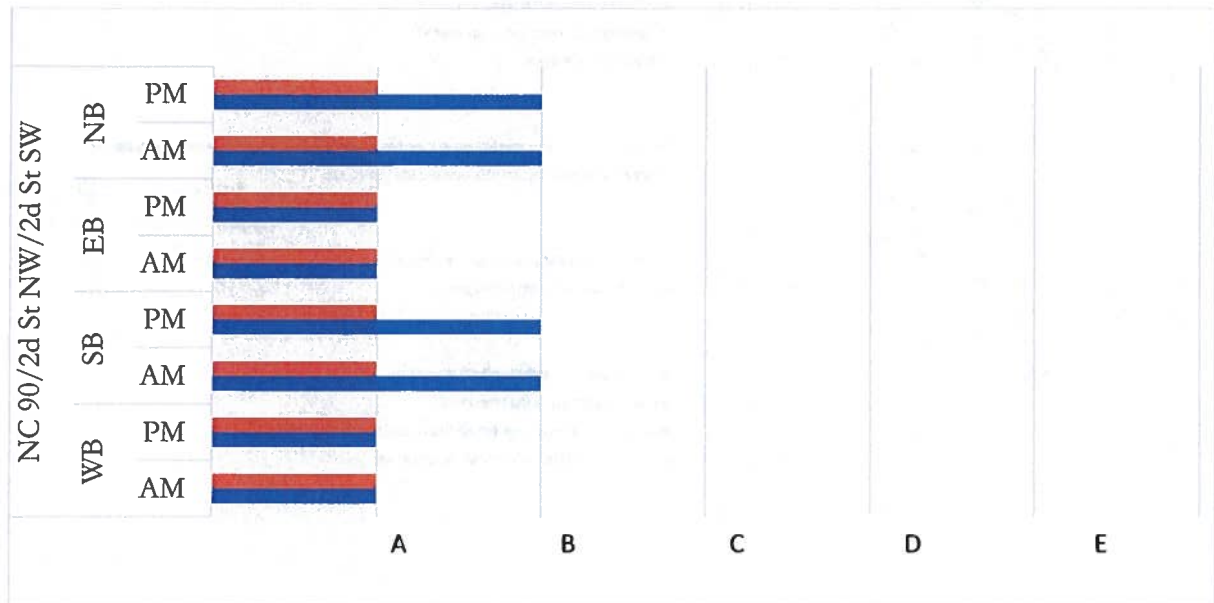


Figure 17: Intersection 5 Level of Service

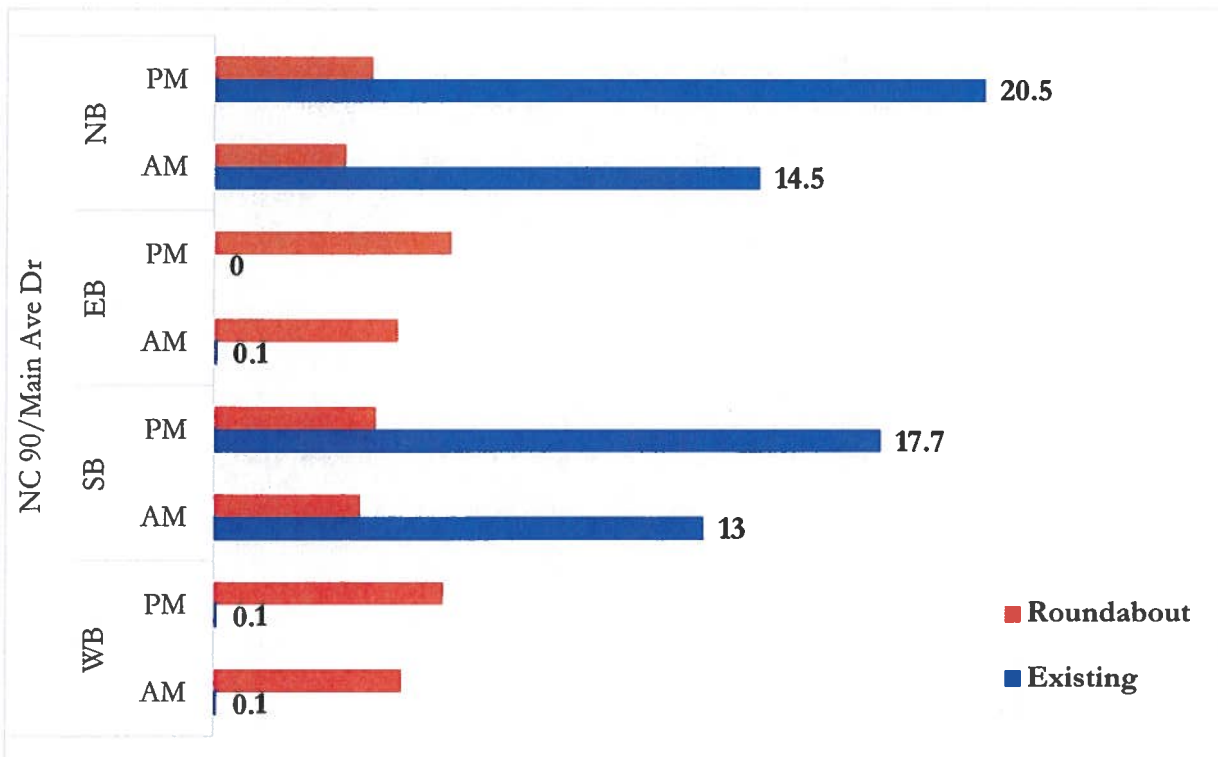


Figure 18: Intersection 5 Delay

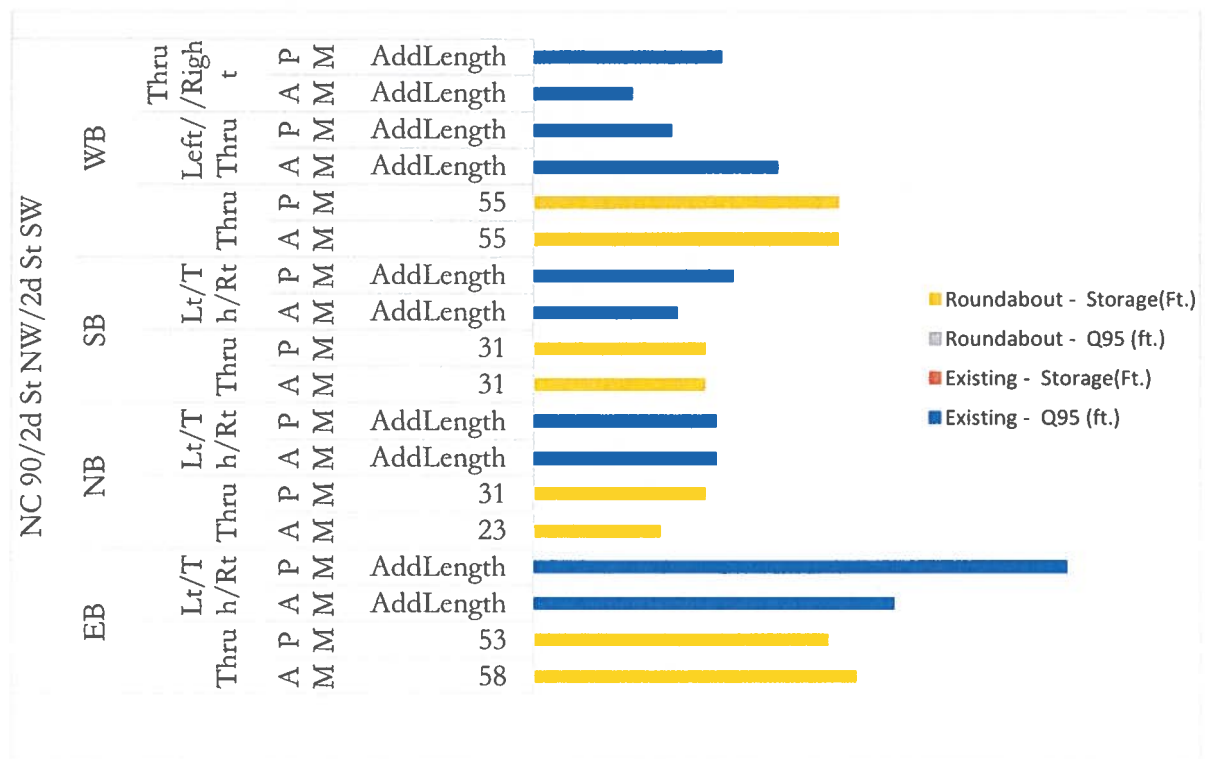


Figure 19: Intersection 5 Queuing

6. WEST MAIN AVENUE AT MAIN AVENUE DRIVE

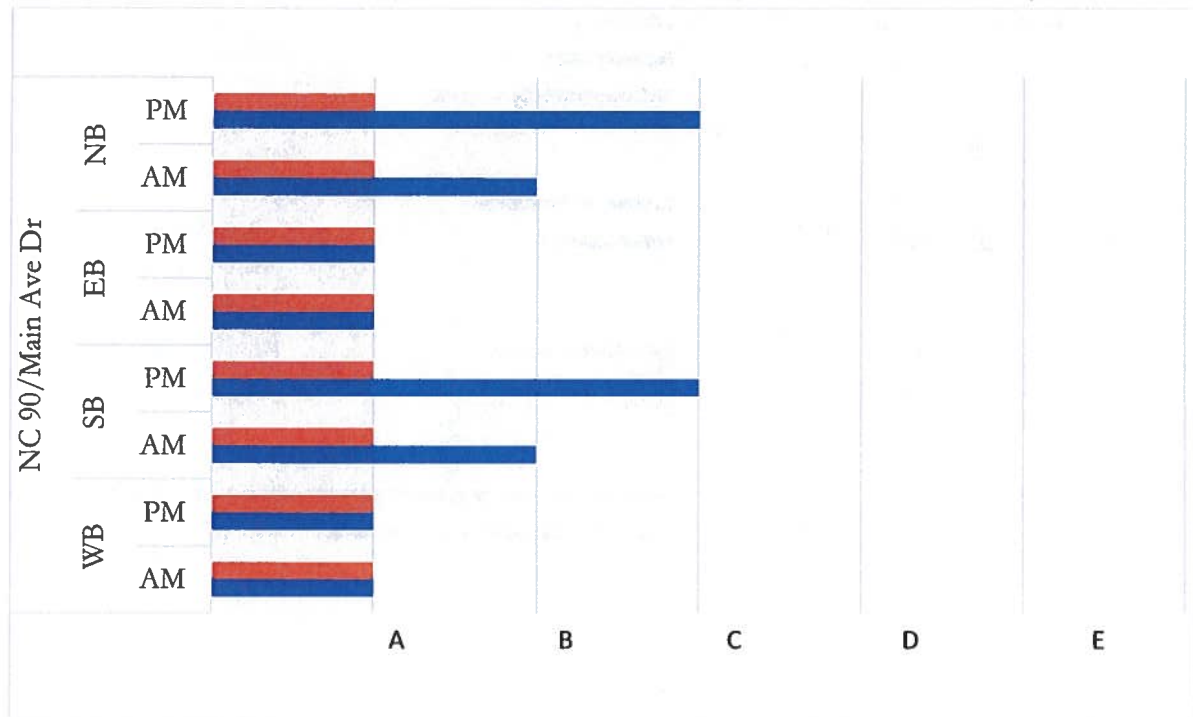


Figure 20: Intersection 6 Level of Service

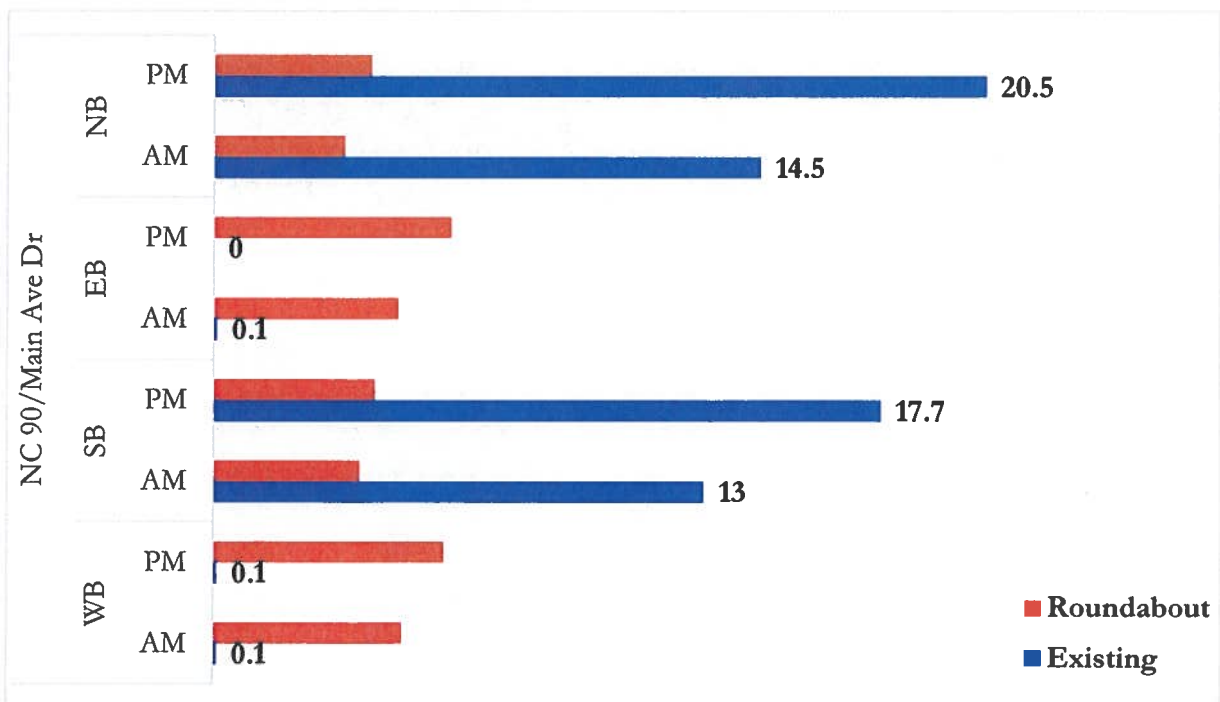


Figure 21: Intersection 6 Delay

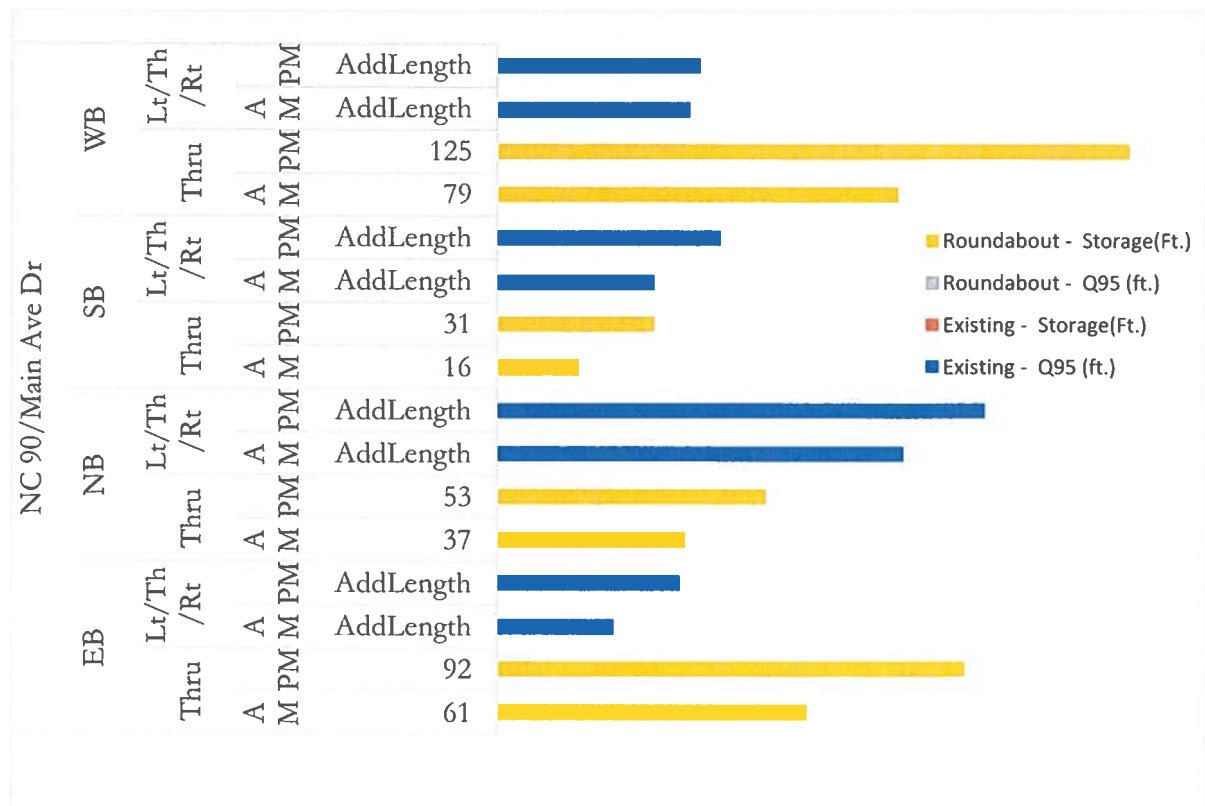


Figure 22: Intersection 6 Queuing

Impact of Converting to a Two-Lane Cross Section With A Roundabout

The proposed reconfiguration reduces the roadway from a four-lane undivided cross-section to a two-lane configuration (one lane per direction), with mini roundabouts replacing signalized intersections. This design accommodates angled parking and improves operational efficiency without compromising capacity.

KEY FEATURES OF THE PROPOSED CONFIGURATION

1. Travel Lanes
 - One lane in each direction, and
 - Mini roundabouts at intersections to improve turning movements and reduce conflicts.
2. Angled Parking
 - Added on the south side to increase parking capacity, and
 - Maintains existing parallel parking on the north side.
3. Pedestrian Safety
 - Wider buffer zone created by angled parking, and
 - Pedestrian refuge islands included at roundabouts.
4. Multimodal Design
 - Shared lane markings (“sharrows”) to support future bicycle use, and
 - Maintains flexibility without requiring full bike lanes.

Traffic Impacts and Benefits

- **Maintains Traffic Flow:**
The low to moderate traffic volumes allow the corridor to function efficiently with just one lane in each direction.
- **Improved Safety:**
Roundabouts reduce the number of conflict points, eliminate left-turn signal phases, and lower speeds—all contributing to fewer and less severe crashes.
- **Enhanced Pedestrian Safety:**
The introduction of refuge islands improves crossing conditions and shortens pedestrian exposure to moving vehicles.
- **Multimodal Adaptability:**
Although bicycle traffic is currently limited, the use of sharrows enables future accommodation without redesign.

FEASIBILITY STUDY OBJECTIVES

The full feasibility study for the proposed mini roundabouts should address:

- Current and projected traffic volumes
- Intersection geometry and right-of-way availability
- Impacts on adjacent land uses and access

- Pedestrian and bicycle safety
- Trade-offs in parking availability or circulation

ROUNABOUT BENEFITS SUMMARY

- Reduced Delays and Congestion
Continuous flow at intersections improves LOS and reduces idling time.
- Improved Safety
Fewer conflict points and lower speeds lead to safer operations for all users.
- Aesthetic and Functional Enhancements
Roundabouts can serve as gateway features with landscaping and historic district branding.

PARKING CONSIDERATIONS NEAR ROUNABOUTS

While converting intersections may require some curb space near corners to be removed for roundabout geometry and sight distance, these impacts can be offset by angle parking added along the corridor. Mini roundabouts—especially in constrained downtown environments—are designed to minimize space requirements while still providing functional and safety benefits.

Thoughtful layout and design ensure that traffic flow, safety, and parking needs are all balanced to support Taylorsville’s downtown.

Recommendations for Converting to Mini Roundabouts

1. CONFIRM RIGHT-OF-WAY AVAILABILITY

- Conduct a detailed survey of existing ROW at each proposed intersection.
- Ensure there is enough space for a mini roundabout (45–90 ft inscribed diameter), pedestrian refuge islands, and appropriate approach geometry.
- Prioritize intersections with excess pavement width, such as those previously striped for multiple lanes.

2. REPLACE SIGNALS AND STOP CONTROL

- Remove pre-timed signals and stop signs at select intersections, except for NC 90 at NC 16, which should remain signalized due to higher left turn volumes.
- Install Yield control on all approaches to each roundabout.

3. CONSTRUCT MINI ROUNABOUTS WITH MOUNTABLE CENTRAL ISLANDS

- Use a raised, mountable central island that allows larger trucks and emergency vehicles to overrun the center while guiding smaller vehicles through deflection.
- Provide truck aprons with contrasting texture/material (e.g., colored concrete) for visibility.

4. INCLUDE PEDESTRIAN SAFETY FEATURES

- Add splitter islands on each approach for pedestrian refuge.
- Provide marked crosswalks on each leg of the roundabout, set at least one car length (25 feet) back from the circulating lane.
- Consider textured or raised crosswalks in areas with high pedestrian activity (e.g., near the courthouse).

5. OPTIMIZE CIRCULATION AND DEFLECTION

- Design approach alignments to ensure appropriate deflection, reducing speeds and promoting safe yielding behavior.
- Keep entry and exit widths narrow enough to maintain low speeds but wide enough to prevent bottlenecks.

6. UPDATE SIGNAGE AND PAVEMENT MARKINGS

- Install roundabout-specific signs, such as “Yield at Entry,” “Roundabout Ahead,” and circulating arrows.
- Use bold pavement markings to direct drivers and delineate entry/exit paths.

7. PRESERVE OR IMPROVE PARKING CAPACITY

- Ensure roundabout footprint doesn’t interfere with angle parking conversions along the corridor.
- Coordinate roundabout design with parking layout, allowing short curb extensions near the roundabout but retaining midblock parking opportunities.

8. COORDINATE WITH EMERGENCY AND SERVICE PROVIDERS

- Share design plans with fire, EMS, school transportation, and solid waste departments.
- Test roundabout navigability using turning templates or vehicle tracking software (e.g., WB-50 or WB-62 trucks).

9. CONSIDER AESTHETIC AND GATEWAY TREATMENTS

- Use landscaping, brick pavers, or public art in central islands to enhance visual appeal and provide a gateway feel to downtown.
- Keep central features low in height to maintain sight lines across the intersection.

10. MONITOR AND EVALUATE AFTER INSTALLATION

- After implementation, conduct traffic counts and observational studies to assess performance.
- Adjust signage, markings, or geometry based on actual driver behavior and community feedback.

Implementation Plan

PHASED APPROACH

The Town of Taylorsville should implement the mini roundabout conversions and corridor improvements in a phased, collaborative manner to ensure technical feasibility, stakeholder alignment, and public support.

1. Initial Technical Review
 - Present the proposed mini roundabout concepts to the NCDOT District Engineer to receive technical feedback and ranked recommendations based on feasibility, traffic operations, and safety benefits.
2. Stakeholder Engagement
 - Share the ranked options and NCDOT feedback with key stakeholders including the:
 - Town Council
 - Fire Marshal/Fire Chief
 - Police Chief
 - County Sheriff
 - Local EMS
 - Document their input and adjust recommendations as needed.
3. Conceptual Design Development
 - Engage an Architectural/Engineering (A/E) firm to develop conceptual plans for the ranked roundabout and corridor options.
 - Plans should include roundabout geometry, parking layouts, pedestrian crossings, and wayfinding/signage elements.
4. Public Involvement and Feedback
 - Host public information sessions to present the conceptual drawings and explain how each option improves mobility, parking, and safety.
 - Incorporate visual aids, simulations, and example scenarios to communicate impacts clearly.
 - Gather input from residents, businesses, and property owners, particularly those impacted by changes to rear-access deliveries.
 - Address concerns signage revisions, loading zone designations, and enhanced rear access.
5. Public Comment Period

- Allow a formal public comment window following public meetings.
 - Tally the community's preferences for each option and identify the most supported design.
6. Final Design and Adoption
- Proceed with the final design and detailed engineering for the preferred option(s), incorporating community and stakeholder input.
 - Hold a final public hearing to present:
 - Final construction drawings
 - Implementation timeline
 - Cost estimates and phasing plan

PUBLIC OUTREACH AND BUSINESS COORDINATION

- Leverage this planning process as an opportunity to:
 - Strengthening community trust
 - Build support among local businesses by clearly showing parking and pedestrian improvements
 - Address concerns regarding delivery access, visibility, and traffic circulation
- Consider preparing 3D visualizations or before/after diagrams to better communicate potential transformations to public spaces.

Conclusion

The integration of mini roundabouts along West Main Avenue represents a strategic investment in safety, accessibility, and economic vitality within Taylorsville's Central Business District. These roundabouts will calm traffic, reduce crashes, and create a more inviting pedestrian environment, all while enabling parking improvements that support downtown businesses.

When combined with thoughtful public engagement and collaboration with stakeholders, these improvements will:

- Reinforce the Historic District's identity
- Create a safer and more efficient roadway network
- Promote walkability and downtown vibrancy
- Deliver long-term value to both residents and visitors

With careful planning and a phased approach, mini roundabouts can become signature features of Taylorsville's urban core—supporting its vision for a modern yet historic downtown that balances mobility, character, and community pride.

APPENDIX A Turning Movement Counts

Town of Taylorsville



RESOLUTION NO. 2025-10

**A RESOLUTION DECLARING THE SERVICE WEAPON AND BADGE CARRIED BY
POLICE MAJOR KEVIN ELDER AS SURPLUS
AND AUTHORIZE AWARD TO HIM UPON RETIREMENT**

WHEREAS, Major Kevin Elder will retire from an active career in law enforcement with the Town of Taylorsville Police Department on June 30th, 2025; and

WHEREAS, North Carolina General Statute Chapter 20, Article 187.2 authorizes governing boards of law enforcement agencies to award to a retiring member the badge worn by him, as well as his service weapon.

NOW, THEREFORE, BE IT RESOLVED, by the Town Council of the Town of Taylorsville, North Carolina, that badge and service weapon described as a Glock 17 Generation 5 Serial Number – BSWF665 carried by Major Kevin Elder as surplus; and be awarded to him upon his retirement.

Adopted this the 3rd, Day of June, 2025.

George B. Holleman, Mayor

ATTEST:

Nicole Mayes, Town Clerk

Date Approved: _____			
Town of Taylorsville <u>BUDGET TRANSFER</u>			
<u>Distribution:</u> Original - Town Clerk Copy - Town Manager/Board of Commissioners			
FUND	General Fund	FUNCTION	PROGRAM AREA ACTIVITY
		Transfer	
The following transfer(s) is required:			
Transfer funds to administration department.			
Account # and Title		Account # and Title	
Amount		Amount	
10.4600.1500	\$15,000.00	10.4200.0200	\$ 15,000.00
Maint & Repair - Urgent Care		Salaries	
Total		Total	
\$15,000.00		\$ 15,000.00	
Reason and justification for Transfer Request:			
Moving for precautionary measures.			
Department Head Approval		Finance Director Review	
Date		Date	

