



City of Lowell
Council Meeting Agenda

Tuesday, June 10, 2025, 6:00 PM
City Hall
101 W. First Street
Lowell, North Carolina 28098

1. General

- 1.A. Call To Order
- 1.B. Invocation / Pledge of Allegiance
- 1.C. Public Comments
- 1.D. Adoption of Agenda for this Meeting

2. Approval of Minutes

- 2.A. Approval of Minutes 05-13-2025

3. Special Presentation

- 3.A. Special dedication to John Cato for his Military Service by Mayor Larry Simonds
- 3.B. Proclamation 04-2025 - Recognizing Juneteenth 2025

4. Consent Agenda

- 4.A. City Clerk/HR Report
- 4.B. Public Works Report
- 4.C. Planning Report
- 4.D. Finance Report
- 4.E. Police Report
- 4.F. Parks and Recreation Report

5. Unfinished Business

- 5.A. Re-Roof of Recreation Center

6. New Business

- 6.A. Public Hearing for FY 26 Budget Adoption
- 6.B. I85 Betterments
- 6.C. Consideration of Budget Amendment #15
- 6.D. Consideration of Budget Amendment #16
- 6.E. Consideration of Budget Amendment #17

- 6.F. Consideration of Budget Amendment #18
- 6.G. Consideration of Budget Amendment #19
- 6.H. Consideration of Budget Amendment #20
- 6.I. Consideration to Approve the Audit Contract for the Fiscal Year ending June 30, 2025
- 6.J. Discussion to Change Voting Precinct Location

7. Reports / Discussions

- 7.A. City Manager Report
- 7.B. City Attorney Report
- 7.C. Mayor and City Council General Discussion

8. Closed Session

- 8.A. Pursuant to NCGS 143-318.11(5) and (6): To establish the amount of compensation and other material terms of an employment contract or proposed employment contract. To consider the qualifications, competence, performance, character, fitness, conditions of appointment, or conditions of initial employment of an individual public officer.

9. Adjournment

- 9.A. Meeting Adjournment

Date Posted: June 6, 2025



Regular City Council Meeting

A. Approval of Minutes 05-13-2025

Meeting	Agenda Group
Tuesday, June 10, 2025, 6:00 PM	Approval of Minutes Item: 2A.
Reference File	Presented By

To: Tyler Cobb, Interim City Manager

From:

Date:

Re:

placeholder for info here...

Attachments

[Regular City Council Meeting-05-13-2025-minutesDraft.pdf](#)

Minutes for the Regular City Council Meeting

101 W. First Street, Lowell, North Carolina 28098

May 13, 2025, 5:56 PM - May 13, 2025, 7:59 PM

Roll Call: *(The following members were in attendance)*

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- **Scott Bates**, Mayor Pro Temp
- **Larry Simonds**, Mayor
- **Shane Robinson**, Councilmember
- **Phil Bonham**, Councilmember
- **Travis Smith**, Councilmember
- **DeWayne Chitwood**, Councilmember

1. General

1.A. Call To Order- 5:56 PM

Mayor Simonds called the meeting to order at 6pm. City staff present were Interim City Manager/Planning Director Tyler Cobb, City Attorney John Russell, Police Chief Carl Moore, Asst Police Chief Jeff Harrison, and City Clerk Cheryl Ramsey. A quorum was determined at the beginning of the meeting. The meeting was teleconferenced on YouTube for the public. The agenda and meeting materials were made public on the city's website as well as in person. Members of the public were also in attendance.

1.B. Invocation / Pledge of Allegiance- 6:02 PM

The Invocation was led by Laura Elliott, Pastor at Lowell Smyre Methodist Church. The Pledge of Allegiance was led by Mayor Simonds.

1.C. Public Comments- 6:02 PM

1. Candy Funderburk of 600 Rogosin Blvd, Lowell, NC - asked council to reconsider doing the bathrooms at Harold Rankin Park. She said she wants to help and got quotes for repairs. She said she was told at the County level that it is cheaper to rebuild instead of refabricating the existing ones. She then mentioned the pickle bar courts currently have benches on each side and is asking council to consider keeping one side for people to sit down during the game. She also asked that the side of the Recreation Center be paved for more parking.

She then stated she was disappointed with what happened to the money NorthPoint was going to give the city. She said NorthPoint came in and did the work at the distribution center and talked to the city about giving us the money that the former council was going to use to pave Harold Rankin Park. She talked to Toby Wilkes from NorthPoint and was told he met with the mayor and some council and was told the mayor specifically said "we don't want your money, we just want you to pay your taxes and that yall are ripping off Lowell." She said now that project is closed out and there is no way to get the \$150,000. She said that he said no one ever got back with him concerning the project.

Councilmember Chitwood said that he also talked to Mr. Wilkes. He said he was told that the mayor did say those things but was also not sure about the exact amount. He said Mr. Wilkes said they started needing betterments where Aberdeen comes into S. Church, so they had to come up with money somewhere and that money went to that [betterments]. He continued and said it seemed that the way Mr. Wilkes was talking that there was possibly a timing issue from the last administration, specifically Scott Attaway. He said Mr. Attaway did not give Mr. Cobb the information needed to proceed. He said Mr. Wilkes chose not to give the money, partly because of the mayor and the previous administration's timing issues with not getting back with him. Councilmember Chitwood then directed his comments to the Mayor telling him that if people give the city free money, that he doesn't need to tell them the city doesn't need it. He said he wanted to set the record straight for both the Mayor and Mrs. Funderburk.

Mayor Simonds said he wanted to set both Councilmember Chitwood and Mrs. Funderburk straight. He said that he and Darryl Tate met with Mr. Wilkes and "they took the money and fixed these people's houses on Cobb St." He said it had nothing to do with what he said about the money part. He said it's not the city's money to take. He said you can't have a promise to someone to give you money unless it comes before this council. Councilmember Chitwood said he was stating what he heard. Mayor Simonds said it's not true. Mayor Simonds said they [NorthPoint] wanted to come in and do other things with the previous administration but wasn't allowed to do it. He said they should have properly repaired the issues on Lynn St. There was back and forth between the Mayor and Councilmember Chitwood.

2. Richard Lynch of 613 White Oak Dr, Lowell, NC - talked about DOGE in Washington, D.C. regarding corruption, fraud, abuse and waste and how it is all regarding grant money. He said he is still looking into the monies received to decommission the WWTP when it was never voted to decommission it. He stated he had a copy of the billing records from Withers Ravenel and some of the work they did. He said he wanted to ask council, now and the previous council, how many were involved in the breakdown of costs for the \$580k the city was going to spend. He said they pulled this figure \$580k [\$400k grant, and \$180k from the city] and now Withers Ravenel is \$580k richer and the city has nothing to show for it. He said he is looking into where all the money went.

He said this council voted in January to keep the WWTP and now it's the middle of May. He said he's been going around and talking to people involved with the treatment plant, such as the operator and the engineer, Rural Waters and a couple other people. He said it seems like the five or so different groups are going on regarding the plant but have not had any conversations together regarding the plant. He said the operator of the plant was impressed with Joel Woods as a consulting firm because Mr. Wood said the city shouldn't spend any money at the plant until the comprehensive report comes out first explaining how to upgrade, maintain and keep the plant. He said now, from what he understands "after talking to the operator and the engineer, the firm that came in, in that emergency setting, to help us get back into operation, they have now suggested that we put in this \$25,000 piece of equipment. Both the operator and the engineer are saying we do not need that. So my question is do we listen to the operator and the engineer or do we listen to someone outside of the plant. I suggest we listen to the operators that are there all the time." He also suggested that all the people from Rural Waters, Joel Woods, and others, go through the City Manager. He would like to see the City Manager, council and all the other parties get together and come up with a plan. He said the \$8.2 million we are to receive could be used at our disposal to help with the treatment plant, water and sewer and they need a plan in place.

He also proposed hiring an assistant because the current operator, Dan Dougherty, is not going to be around forever and has stated that he will retire within five years. He said there is money in the operating budget from the revenue generated from the plant, to hire them so Dan can train them and be prepared.

3. Laurie Lynch of 613 White Oak Ln, Lowell, NC - she gave her time to Mr. Lynch. Mr. Lynch said when he talked with Troy from Rural Waters, he was told that they are putting together a plan of what Lowell needs to do and Lowell hired a consultant stating what we need to do, yet neither knows about the other. He asked Mr. Cobb if he was aware Rural Waters was working on a plan for Lowell. Mr. Cobb was unaware. He said the city needs transparency and "Troy" also said anything the city does requiring more than \$5k for, requires three bids and he agrees.

Councilmember Smith asked Mr. Lynch if he was accusing the former council of committing fraud in the grant monies. Mr. Lynch said he would repeat it, Councilmember Smith said he heard it the first time. Mr. Lynch said he wasn't accusing anyone and that one of the things that is coming about it an extreme amount of fraud, waste and abuse connected with grant money in Washington and that it seemed to be permeating throughout the country. He said he can't say if there is fraud in Lowell or not because he hadn't investigated fully but if there is, he'll find it. He said he is not making any accusations. He added that "there is no way we should have spent \$580k to decommission a plant that was never decommissioned, to have a study to do that. That's a waste of money."

Councilmember Bonham stated that he would like permission from council to leave whenever necessary if he starts not to feel well. It was approved by all.

1.D. Adoption of Agenda for this Meeting- 6:20 PM

The item was motioned To Approve by DeWayne Chitwood and seconded by Travis Smith with a passing result 5-0-0-0-0

2. Approval of Minutes

The item was motioned To Approve by Travis Smith and seconded by Phil Bonham with a passing result 5-0-0-0-0

2.A. Approval of Minutes 04-08-2025- 6:21 PM

Ms. Ramsey noted that there were changes found by her before the meeting and she already made the corrections. The page with the corrections was provided to all of council for review.

3. Special Presentation

3.A. 85 Betterments- 6:22 PM

Presented by Randi Gates, Director of Transportation GCLMPO, regarding the project. Please see agenda packet. She said section B is first or from Exit 17 to Exit 23 and letting for construction will be done in July 2025; however, the area will not see any dirt moving for 12-16 months because it is a Design Build project from a selected design build firm. She then went into the betterments along the corridors and bridges and what the possible proposals are for overpasses in Lowell. She did mention that only pressure washing, no widening, would be done on the bridge at exit 22. She said NCDOT determined that the exit does not need widening as there is currently enough room to add the additional lanes. Therefore, the brick veneer will not qualify to be done here. Just the pressure washing. Mayor Simonds asked about exit 22 and why it will not be widening, with the difficulties merging and high number of accidents. Mrs. Gates said the actual length

of the bridge is not going to change but added lanes will be done underneath. She said the whole interchange will still look completely different and ramps would be extended for easier merging. Councilmember Robinson asked if they will widen the Railroad and Groves St bridges where the issues lie. Mrs. Gates said, "speaking on behalf of NCDOT, all of the bridges except this one [exit 22] are going to have to be removed and reconstructed to be longer to allow for the additional lanes underneath." Mayor Simonds asked how it can be made longer if people can't get on it now. He complained about traffic, asked about the width of lanes, closing the exit and increasing speed limit to 70. He said this is a lot of money and needs to be more than for beautification but to save lives. He wants someone to come in to tell them what is really going to happen.

Mrs. Gates continued and mentioned the cost estimates included black powder coated mast arms at the signals at the interchanges. She said "this particular municipal agreement does not include any additional lighting across the bridges for any bike/pedestrian accommodations. There will be bike/pedestrian accommodations, whether it's sidewalks going across, but conduit will be laid across the bridges and it will be up to communities after construction of the project to then come in and do any type of pedestrian lighting. The interchanges will be lit for highway use." Mayor Simonds asked about the roundabouts on exit 22. Mrs. Gates said this is still being considered for both ramps. Mayor Simonds asked where it can be put on exit 22? He said it was originally supposed to be in front of the new convenience store being built [Kenworthy Ave] and then the State had a big battle with the people trying to develop it. He said he thought that was the only place to put a roundabout. Mrs. Gates said where the roundabout was supposed to be at the convenience store is going back to being just a signal intersection. She said there will be roundabouts at the ramps where there are currently lights to get on and off Interstate 85. Councilmember Bonham asked about the specific location for the roundabouts. Mrs. Gates said that is all yet to be determined and will come with the design build. She said the 2019 maps did show roundabouts at the ramps and one at Kenworthy Ave but they went back to the drawing board and decided against the one at Kenworthy.

Mayor Simonds asked if any right-of-ways, properties have been obtained for where the new Kenworthy is supposed to be as well as Church and Groves streets. Mrs. Gates said that would be later down the road and she is not sure where NCDOT is at with right-of-way acquisition. Mayor Simonds said he understood but that this was serious and need to get someone in here to explain all this together because this is a once in a lifetime opportunity. He continued to talk about Lowell having business and industrial properties on Lynn St that would be beneficial to the city. He said he wasn't fussing with her because she was just the messenger. Councilmember Smith said that he needed to talk with NCDOT and that maybe Tyler could set that up but tried to get Mayor Simonds to focus on what MPO is doing and discussing. Mayor Simonds said he needs information to make Lowell better to coincide with the betterments. He said this project is not guaranteed and asked again about right-of-ways. Mrs. Gates again said that was a question for NCDOT.

Mrs. Gates continued with the landscaping portion of the project for exit 22 and 23 approved by the council in 2023. She mentioned that the city would be responsible for the maintenance of the improvements including the interchange landscaping, black powder coated metal poles and mast arms at the signals, and all components of the roundabouts. Mayor Simonds interrupted and asked why would the city be responsible for State roads. Mrs. Gates said because they are the betterments and they require an agreement with the local community for maintenance.

Mrs. Gates continued with the costs of the betterments project, totaling \$2.779 million with Lowell paying a total of \$1.02 million after NCDOT participates with \$1.886 million. She then discussed the funding/payment stating it was up to Lowell to continue with the betterments or not and to structure a payment plan, moving forward. She said NCDOT is open to quarterly or annual payments, whichever would help Lowell to fund the betterments. She said Lowell is looking towards a 10 year project where the funding could be stretched during that time and worked out with NCDOT.

Mrs. Gates stated that there are no water and sewer lines to be adjusted with this particular municipal agreement but will be separate and NCDOT will bring that information to Lowell at a future date. Mayor Simonds asked if that would be an additional amount the city would have to pay. Mrs. Gates said it could be but didn't know what the General Statute says regarding the percentages that local communities have to pay when it comes to certain populations but that conversation would have to be discussed with NCDOT. Mayor Simonds said "we are a very small city and there has to be some way that they have to understand that a municipality like this can't be responsible for that type [of cost]." Mrs. Gates said she thinks there is and that it is spelled out in the General Statute, she was just not privy to that information right now. Mayor Simonds said "the things you are speaking on tonight has already been voted on, ratified and approved, what you are asking this board to do is agree with the betterments, with all the obligations that we will be ready to pay this as agreed." Mrs. Gates said "what has been agreed upon to this point by the City of Lowell was just the level of betterments that you wanted. So, a few years ago, we were looking at high end betterments, mid-grade, and no betterments. The vote that was taken back in 2023 by your council was the level of betterments that you would like to see for each of those structures for NCDOT to go back and bring forward the cost for those. So that is where we are at now."

Councilmember Bonham wanted to explain further as he was on the former council that discussed this potential project. He also mentioned that Mrs. Candy Funderburk was also on the council at that time. He said in their discussions over this, they were still waiting to hear what the other affected communities were going to do with their overpasses. He said they wanted to entertain this but didn't think they approved this or agreed that this is what we are going to do. He then said they don't want to do a betterment in Lowell that Belmont or Gastonia, for example, are not going to do as it is desired to be cohesive for the county. He added they didn't know what others were doing to approve this or not. Mrs. Gates said Belmont approved their betterments and mentioned that all the betterments looked the same. Councilmember Bonham said he recalled that there was a "good, better, best, or a basic, where you are not doing anything but [exit 22], then a mid-range, and then there was this [[higher range] and we had to be consistent throughout the corridor. We never got a final and Mrs. Funderburk, if you recall, did we ever get anything back." Mrs. Funderburk [from the audience] said "I don't believe so because we were waiting for the cost. We never knew anything." Mrs. Gates said that is where we are at now. She said what is before council is the municipal agreement, which spells out the cost, to approve or not to approve. She said the City of Belmont approved theirs several weeks ago for exit 26 and some at exit 27; the City of Gastonia approved their betterments for all of the bridge structures for \$2.6 million last week; the Hickory Grove bridge, which is in the County jurisdiction and they are taking action on May 27th. Councilmember Bonham asked "if we want McAdenville to have a piece of this then the City of Lowell would have to talk to them?" Mrs. Gates said "it was decided several years ago, when we were talking about this, and possibly at that same 2023 meeting, that looking at the actual jurisdiction of exit 23, it is Lowell. That way you're getting all the funding from

NCDOT from that particular structure, you're not splitting it with McAdenville. Lowell would take the lead on that."

Mayor Simonds said Lowell needs infrastructure for ourselves and to think about revenue coming in. He said this will be beneficial when the roads and highways are widened. He said the problem is "we can't sit here and wait till the time comes when we have to raise all this money. Right now, we should be changing zoning and stuff like that for the city to bring in money, correct? We need to be changing the zoning like on Church St so we can bring more industries in and things like that." He continued talking about revenue to Lowell. Councilmember Smith said these things have nothing to do with the I-85 betterments. Mayor Simonds said they do and you have to have money. Councilmember Smith asked Mrs. Gates if the \$1.6 million amount will change as building costs go up or is this a set in stone amount? Mrs. Gates said the \$1,020,639 on a previous slide is the amount set forth in the agreement. She added that "the agreement also says that upon completion of each phase of the project NCDOT will calculate actual costs of the project and will invoice the City of Lowell for their share of the actual costs of the additional work. That is why they went ahead and put in the escalation factor for the sector that is going to be [done] later in the timeline. They feel they've done all that they can right now to get the best cost estimate they possibly can. The department participation or the funding part coming from NCDOT, that is not going to change. That number is not going to increase or decrease, but the final numbers could be different, depending upon the final cost of the actual work completed. Again it is in three segments for Lowell, so that payment could be spread out and that is something you could certainly negotiate to put that language in it before it is signed. What's in there right now states that it will be kind of a lump sum after each segment, but again they are certainly open to a payment plan."

Mayor Simonds talked of the costs "right now, and anyone with common sense knows that the cost will go up. You have to be ready in the interim, to raise these funds without having to raise taxes, water and sewer to do it and go ahead and have projects in place to where yall should be helping us obtain the right-of-way and our council needs to take the time to adjust our zoning to upgrade to residential where you have a major highway coming off of [exits] 22 and 23. If we don't keep up with the times and get ahead of it, we're going to have \$150-200,000 houses sitting on Church St that's not going to be any beneficial as far as bringing revenue to the city." He continued to complain about getting Lowell ahead and things in place to bring revenue to the city. He said we need to take advantage of this opportunity as the only city in the world with two major exits in the city as well as a railroad going through it. He said we've lost all the mills, all the chemical plants and have nothing but need to turn it around to get revenue.

Councilmember Bonham asked when dirt will move on the project so the city can have the time to let the businesses and citizens know what is to come, i.e. when 23 will be gone, how long things will be down, etc. Mrs. Gates said they are meeting with NCDOT tomorrow for an I-85 communications planning meeting. She said NCDOT has hired a communications firm solely to do the communications for the I-85 widening project.

Councilmember Robinson stated that before, it was everyone does the betterments or no one does them and asked if that was still the case. Mrs. Gates said "they have changed their tune as of last week, I did get confirmation last week, that this is no longer an 'all or nothing'. So Belmont and Gastonia have already approved theirs and their approval is not contingent on what you decide or what Gaston County decides.

The aesthetic pieces, the look of everything had to be the same. The brick veneer that is going to be at exit 26, but it didn't mean that every single community had to decide to pay it." Councilmember Robinson said exit 23 is not going to be the same as exit 22 even if we agree to this. Mrs. Gates said that is correct since they can't do the brick veneer on 22. Councilmember Robinson said that would be the same on the Railroad bridge. Mrs. Gates agreed that there will not be any aesthetic betterments on the rail bridges. Councilmember Robinson said "the department said they are going to put in 1%, which for ends up for us, \$1.8million. If we scaled back some of our betterments, do we still get that \$1.8million to do that with or do we have to put this \$1million in to get that \$1.8million?" Mrs. Gates didn't know the answer for that scenario and said she can ask and get back to him.

Councilmember Smith asked Mrs. Gates when the deadline was that Lowell needed to answer about moving forward with the project. She said "NCDOT wanted a response by the end of May because the first segment is going to be let for construction in July and that would be in the bid documents." She said she can go back to NCDOT to get some kind of timeline extension but they were hoping to know something by the end of May. Councilmember Chitwood said the betterments were decided by the 2023 council. He asked if it was something that was mandatory to approve. Mrs. Gates said only the level of betterments that Lowell would like to have seen and the cost estimates was what was approved by the previous council. Councilmember Chitwood asked if Lowell decided they didn't want the betterments, are they still going to redo the bridge? Mrs. Gates said "yes, the project is still going to go on, it just won't have the brick veneer, the landscaping, those components to it." She added that the bridge will still be redone. Councilmember Robinson said "the only issue for us is that exit 22 is not going to have the veneer, if we do this. [Exit] 23 is going to look nice with the veneer." Mrs. Gates said she asked NCDOT if anything can be done to exit 22 like affix the brick veneer and they said no. Councilmember Robinson said it would basically be pressure washing. Mrs. Gates said yes.

Mayor Pro Tem Bates asked if the city does not do the betterments, who would be responsible for the landscaping. Mrs. Gates said there would be no landscaping, like flowers, etc. The State would still mow the grass if the city does not do the betterments. Councilmember Chitwood said "my thought process is that we are going to spend \$1.02million and then we're going to have to add an additional so many thousands and thousands of dollars to Public Works for them or get contracted in to take care of landscaping. So then we are still looking at additional costs down the road." Councilmember Robinson said "that was kind of my point that if we still take the \$1.8million, maybe we make some of the bridges look a little better but not do some of the landscape type stuff that we don't have to maintain. I would really like to know the answer to that, before I make my decision." Mrs. Gates said Lowell would still be maintaining the aesthetic component of the bridges but she would get the answers to their questions to Mr. Cobb.

Mayor Simonds asked when dirt was going to start moving and about the right-of-ways again. Mrs. Gates said they've been working on right-of-ways but she didn't know where they were on that issue. She said for the 1st segment, or the eastern side of the project, it will be let for construction in July 2025 but NCDOT said to not expect to see any dirt moving for 12-16 months after July 2025 because they are going to be working on the design. She said it is a design-build project so they have to work on design up front before starting actual construction. Mayor Simonds said "we are setting here on a gold mine and no one has ever taken advantage of it. If we can start something right now and Tyler [Cobb] can help us to bring in

industries and things. Listen, people would love have these places off the interstate but we have to take the initiative to say this is the potential of what we will have." There were no other questions or comments.

3.B. Proclamation 02-2025 National Public Works Week May 18-24, 2025- 7:02 PM

Read by Mayor Simonds.

Councilmember Chitwood asked to go back to the Betterments discussion and asked Mrs. Gates if she needed a vote from council. Mr. Russell said it was on the agenda as a special presentation but if council wanted to take action, council can amend the agenda and add it to New Business and take action on it tonight. If not, Mr. Russell said to give Mr. Cobb direction when to bring it back to council and when to put it back on the agenda. Mayor Simonds said it is a great idea to just table it tonight. Mrs. Gates said she will get with NCDOT about the questions Councilmember Robinson has. Councilmember Smith suggested adding this to the June council meeting.

The item was motioned To Adopt by Scott Bates and seconded by Travis Smith with a failed result 0-0-0-0-0

3.C. Proclamation 03-2025 National Police Week - May 11-17, 2025 and Peace Officers Memorial Day May 15, 2025- 7:07 PM

Read by Mayor Simonds. He said in doing this we need to remember the police officers lost last year in Charlotte, NC and stand behind our officers everywhere.

Officers and Public Works employees were given a round of applause by the audience and council.

The item was motioned To Adopt by Scott Bates and seconded by DeWayne Chitwood with a passing result 5-0-0-0-0

4. Consent Agenda

The item was motioned To Approve by Scott Bates and seconded by Travis Smith with a passing result 5-0-0-0-0

4.A. City Clerk/HR Director Report- 7:10 PM

4.B. Finance Report- 7:10 PM

4.C. Public Works Report- 7:10 PM

4.D. Planning Report - 7:10 PM

4.E. Police Report- 7:10 PM

4.F. Parks and Recreation Report- 7:10 PM

5. Unfinished Business

5.A. Interlocal Tax Agreement - 7:10 PM

Presented by Tyler Cobb. He said this is the tax agreement from the county and what they will charge to collect Lowell's taxes. This was tabled from the last meeting because a question was asked about the Unified Fire District. It was clarified that the city would only be responsible for \$22,155. There were no questions.

The item was motioned To Approve by DeWayne Chitwood and seconded by Shane Robinson with a passing result 5-0-0-0-0

6. New Business

6.A. Set Public Hearing for FY 26 Budget- 7:11 PM

The item was motioned To Set by DeWayne Chitwood and seconded by Travis Smith with a passing result 5-0-0-0-0

To set the public hearing for the next meeting, which is June 10th at 6pm.

6.B. Interlocal Agreement for Telecommunications - 7:12 PM

Presented by Tyler Cobb. The Town of Dallas is wanting to enter an existing Interlocal Agreement to get on the New World system (telecommunications, dispatch, and public safety support). The current Interlocal Agreement needs to include the Town of Dallas. Councilmember Chitwood asked if this was the only reason they are adding this. Mr. Cobb said yes.

The item was motioned To Approve by Travis Smith and seconded by Scott Bates with a passing result 5-0-0-0-0

6.C. New Police vehicle discussion - 7:13 PM

Presented by Tyler Cobb. It was determined that the 2nd vehicle involved in a recent crash would be considered totaled, making us still be down one vehicle. This is asking for council to approve the purchase of an additional Ford Explorer that is ready for purchase and is on hold until tomorrow. Mayor Simonds asked if a check had been received for the totaled car. Mr. Cobb said we received the funds for the first one but didn't think the funds for the 2nd one had been received yet.

Under discussion, Councilmember Chitwood asked if all the vehicles will be patrol vehicles, not supervisor vehicles. Chief Moore said the 2nd vehicle would be for a supervisor. He said in February, the car in the back was one of the ones scheduled to take off the road. With it's engine failure, an administrative (supervisor) vehicle was then outfitted for a patrol car. So now one of the supervisors (inaudible). Mayor Pro Tem Bates said it was their understanding that the three new cars to be purchased in July were patrol vehicles. Chief Moore and Mr. Cobb said that was correct. Mayor Pro Tem Bates continued saying that "the two totaled were patrol vehicles, correct?" Chief Moore said they were. Mr. Cobb interjected and said "when the engine blew in the one, the admin vehicle was taken out of admin and upfitted and put into patrol, leaving one admin driving a 2017 car that was due to come off the road." Councilmember Chitwood said "so can that used to be admin vehicle go back to admin?" Mr. Cobb said it's been upfitted for patrol. Councilmember Chitwood asked "how far out is this one going? These things are getting too far out of mileage. Who is that one going to? The new Ford?" Chief Moore said it was going to Asst. Chief Harrison. Councilmember Chitwood asked if Asst. Chief Harrison mileage from here to his home is far away. Chief Moore said no. There were no other questions.

The item was motioned To Approve by Scott Bates and seconded by DeWayne Chitwood with a passing result 5-0-0-0-0

6.D. Clock Discussion - 7:16 PM

Presented by Tyler Cobb. He said he knows a decision had already been made by this council not to repair the clock but it had been brought back up to add to the agenda for discussion on the final say of what is to happen. Councilmember Smith said he was the one who wanted to add it to today's meeting because the

last meeting seemed to go off the rails about it. He stated that he was for fixing the clock even though he knows council is against it. He would like to get the discussion over and done with it. Mayor Simonds said the clock belongs to the city since it was donated to us. He mentioned the \$7300 not being a lot. He then asked if there was a warranty on it. Councilmember Smith said he believes that was the problem before, no warranty. Councilmember Chitwood said he understood that the maintenance was every one to two years. Ed Jackson from the audience confirmed that time period.

Councilmember Bonham said he believed it was an asset to the city and nice to look at. He said it represented Southern towns with their main street, street corner having one. He said it ties everything together and agreed with the mayor that it is not a lot of money and didn't see the problem with keeping something up-to-date annually. Councilmember Chitwood said we've had the clock for over 20 years and never did maintenance. He then asked Mr. Cobb how many complaints he has received about the clock, not including the possible complaints from people on Facebook. Mr. Cobb said none. Councilmember Chitwood said he doesn't agree with fixing the clock. He said he talked to one of the older citizens and he was asked why the city is going to fix it. He said everyone has clocks on their phones, watches, in their car. Mayor Simonds discussed the history of the clock and how important it is. He said it was donated and therefore belongs to the city so the city needs to fix it. He didn't understand the problem in not fixing something "it is so beautiful in our town and we should be proud of it." He asked if the clock belongs to the city. Councilmember Robinson said that wasn't the question of whether the city owns it or not. He said his issue in spending \$6-7k and we are not guaranteed the clock is going to work. Mayor Pro Tem Bates said the company will not guarantee the clock will run any specific period. He added if they can't guarantee it, will council be doing this same thing 6-7 years from now where we spend that money again or should we have a 2 year maintenance contract which is \$6-800 for just travel time to fix it as Mrs. Funderburk mentioned in a previous meeting. He said he understood and respected where the Mayor was coming from but thought it was a waste of taxpayers money. He said it looks nice aesthetically but doesn't think anyone is specifically stopping to see what time it is.

Councilmember Bonham added that if council saw fit that the clock is not going to be fixed, then he thought it needed to come down. Councilmember Chitwood said that is what should have happened the first time. Councilmember Bonham continued saying to have something broken that we are not willing to fix is just not a good look for Lowell. There was more discussion by the Mayor. Councilmember Robinson agreed with Councilmember Bonham about removing the clock if not fixed. Mayor Simonds continued to discuss. Councilmember Smith said he wouldn't want to remove the clock. Councilmember Robinson asked if the repairs include both sides of the clock. Mr. Cobb said yes for two years.

The vote passed to have the clock repaired.

The item was motioned To Approve by Travis Smith and seconded by Phil Bonham with a passing result 3-2-0-0-0 Opposed by DeWayne Chitwood, Scott Bates

6.E. Rec Center Reroof discussion - 7:28 PM

Presented by Tyler Cobb. He stated that the quotes were in the agenda packet and he is recommending to move forward with re-roofing the building. He said the floor has been repaired. He said there have been a couple leaks around the drains that have been fixed. The low bid was \$114,900 for a 25 year warranty including labor and materials. Councilmember Smith said this would be a great and made a motion to use

the low bid, 2nd by Councilmember Robinson. Under discussion, Councilmember Chitwood asked where the money was coming from. Mr. Cobb said from the CIF funds.

Councilmember Chitwood said before he makes a decision, he wanted to know when the construction on the new Public Works building will start and will there be enough money to do both. Mr. Cobb will confirm there is enough funding and hasn't gotten the final numbers regarding a new Public Works building yet. Mayor Simonds stated that the discussion is not about Public Works. Councilmember Chitwood said he was talking and discussing it to make sure there will be enough funds for both and not set us back. He asked Mayor Simonds to stop talking over people. He said he would vote no until he gets answers to his question. Councilmember Smith agreed and suggested he would table the vote to get the answers needed. Mayor Pro Temp added that we need to know what is in the CIF. Councilmember Chitwood agreed stating we get different numbers weekly. Mayor Simonds said there is a motion and a second on the floor to purchase a roof that is long overdue but has nothing to do with Public Works.

Councilmember Bonham asked Mr. Cobb if there was an expiration on the bid? Mr. Cobb said he will check but he received the bid last week. Councilmember Robinson said his only issue with the roof is that we should have made sure we had no leaks before putting the floor in. He also admitted that the floor was put in under the assumption there were no leaks. Councilmember Smith said there has been patchwork done on spots but it is now turning into patching one spot after another. Councilmember Robinson said he is ok tabling the vote to make sure we have enough money in the CIF to cover it. Councilmember Chitwood asked that at the close of business, before the next meeting, to have the exact number of the CIF. Councilmember Robinson said the number shouldn't change. Councilmember Chitwood agreed but stated that it has changed before. Mr. Cobb said the only that would be outstanding would be the purchase of the vehicles after using the money received from the totaled police cars and part of the upfit costs for the police vehicles. Once they are taken out, the balance should be up-to-date and he will have that information at the next meeting. Mayor Simonds said we have enough money to do it and we know we are going to do it instead we are kicking the issue down the road.

There was confusion on the motion and the 2nd on the floor. Mayor Simonds called for an action on said motion. He insisted on voting on the motion before voting to table it. The vote to repair the roof failed with Councilmember Smith voting yes, Mayor Pro Tem Bates, Councilmembers Chitwood and Robinson voting no and Councilmember Bonham abstained. Mayor Simonds said that is a yes vote because he is present. Mr. Russell said no, it counts as yes vote if he is not present and was not excused. Mr. Cobb stated that as of right now, in the budget message on the third page, it does have the updated CIF amount recorded, without the vehicle purchase. Councilmember Chitwood understood but said "how many times have we seen it fluctuate." Mayor Simonds said again the motion failed and asked to move on.

The item was motioned To Approve by Travis Smith and seconded by Shane Robinson with a failed result 1-3-1-0-0 Opposed by Scott Bates, DeWayne Chitwood, Shane Robinson Abstained by Phil Bonham

7. Reports / Discussions

7.A. City Manager Report- 7:38 PM

1. Memorial Day service at Edgewood Cemetery on May 22, 2025 at noon. Flyers were located in the door for anyone to take.

2. Received the cost savings approval for the \$800,000 for the Lynn St. pump station. With \$200,000 received.
3. Received the scope for the \$8.2million from Joel Woods associates. That was sent to the State for the upcoming water/sewer project. He has not gotten the intent letter back yet.
4. Three bids were secured for the Wastewater Treatment Plant with Straight Edge. He said it was \$9000 for rehab and painting. He said there will be additional monies left over.

7.B. City Attorney Report- 7:40 PM

Nothing to report.

7.C. Mayor and City Council General Discussion- 7:40 PM

1. Councilmember Smith thanked citizens and employees.
2. Mayor Simonds said he is getting a key to the city for Mr. [John] Cato for the Memorial Day service as he is the 2nd highest ranked Vietnam soldier in the state of North Carolina. He said Belmont and Mt. Holly have done something for him but Lowell hasn't. He said there is a plaque being made for him as well.

8. Closed Session

8.A. Pursuant to NCGS 143-318.11(5) and (6): To establish the amount of compensation and other material terms of an employment contract or proposed employment contract. To consider the qualifications, competence, performance, character, fitness, conditions of appointment, or conditions of initial employment of an individual public officer.- 7:41 PM

Mayor Pro Tem Bates made a motion to go into Closed Session pursuant to General Statute 143-318.11(5) and (6). It was seconded by Councilmember Smith. The vote was unanimously in favor. Mayor Simonds left without approval at 7:42pm. Councilmember Chitwood asked for brief restroom break at 7:42. Council resumed with the Closed Session at 7:44 with Mayor Pro Tem Bates presiding. Tyler Cobb was allowed to stay during this time.

Councilmember Bonham made a motion to come back into Open Session at 7:56pm, seconded by Councilmember Chitwood. The vote was unanimously in favor.

Councilmember Bonham made a motion to offer Tyler Cobb the position of City Manager, seconded by Councilmember Smith. The vote was unanimously in favor.

The item was motioned Convene into Closed Session by Scott Bates and seconded by DeWayne Chitwood with a passing result 5-0-0-0-0

The item was motioned ReConvene into Regular Session by Phil Bonham and seconded by DeWayne Chitwood with a passing result 5-0-0-0-1 Absent was Larry Simonds

9. Adjournment

9.A. Meeting Adjournment- 7:59 PM

The item was motioned To Adjourn by Phil Bonham and seconded by Phil Bonham with a passing result 5-0-0-0-0



Regular City Council Meeting

A. Special dedication to John Cato for his Military Service by Mayor Larry Simonds

Meeting	Agenda Group
Tuesday, June 10, 2025, 6:00 PM	Special Presentation Item: 3A.
Reference File	Presented By

To: Tyler Cobb, Interim City Manager

From:

Date:

Re:

placeholder for info here...



Regular City Council Meeting

B. Proclamation 04-2025 - Recognizing Juneteenth 2025

Meeting	Agenda Group
Tuesday, June 10, 2025, 6:00 PM	Special Presentation Item: 3B.
Reference File	Presented By

To: Tyler Cobb, Interim City Manager

From:

Date:

Re:

placeholder for info here...

Attachments

[PR04-2025 -Juneteenth 2025.pdf](#)



PROCLAMATION

Proclamation 04-2025

WHEREAS, President Abraham Lincoln signed the Emancipation Proclamation on January 1, 1863, declaring the slaves in Confederate territory free, paving the way for the passing of the 13th Amendment which formally abolished slavery in the United States of America; and

WHEREAS, the celebration of the end of slavery, which became known as “**Juneteenth**”, is the oldest known celebration commemorating the ending of slavery in the United States, when Union soldiers led by Major General Gordon Granger arrived in Galveston, Texas on June 19, 1865 bringing news that the Civil War had ended, and that the Emancipation Proclamation had declared all enslaved people free nearly two and a half years earlier; and

WHEREAS, the first **Juneteenth** celebration was a time for reassurance, prayer, and the gathering of family members and neighbors and today is a time of remembrance and celebration within communities throughout the country that promotes and cultivates knowledge and appreciation of African American history and culture, while encouraging continuous self-development and respect for all people and cultures; and

WHEREAS, this year’s **Juneteenth** celebrations take place in Gaston County during the period of Saturday, June 7th through Thursday, June 19th. On Saturday, June 7th Cherryville will have a celebration at 219 E. Main St from 11am-3pm; Bessemer City will have their 7th annual Juneteenth Festival at Centennial Park, 114 W. Virginia Ave on June 13th from 6-10pm; Belmont will have their festival at Stowe Park, 24 S. Main St on June 14th from 2-9:30pm; and Gastonia will celebrate their Annual EbonyFest Juneteenth Festival at the Rotary Pavillion in Gastonia, which will be held on the 14th and the 19th.

NOW THEREFORE, I, Larry Simonds, Mayor, and the City Council of the City of Lowell, do hereby declare **June 19, 2025**, as

JUNETEENTH

in the City of Lowell, North Carolina and urge all citizens to join in celebrating a day so significant in the history and heritage of our nation and city.

IN WITNESS THEREOF, I have hereunto set my hand and caused the seal of the City of Lowell to be affixed, this the 10th day of June in the year of our Lord two thousand and twenty-five.

Larry Simonds, Mayor

ATTEST:

Cheryl Ramsey, City Clerk *PR04-2025*



Regular City Council Meeting

A. City Clerk/HR Report

Meeting	Agenda Group
Tuesday, June 10, 2025, 6:00 PM	Consent Agenda Item: 4A.
Reference File	Presented By

To: Tyler Cobb

From: Cheryl Ramsey

Date: June 10, 2025

Re: City Clerk/HR Report

General (City Clerk):

- Complete previous month minutes for City Council
- Update website of all meetings (Planning, Council, LCC)
- Update website of minutes and recordings for meetings of the previous month
- Attend and take minutes for recent City Council Meeting (taking manual notes and also working/managing Agenda Link and YouTube)
- Help LCC members with their project to frame past mayors of Lowell (helped Mrs. Massey locate mayor information)
- Notarize items for employees

General (Human Resources):

- Payroll for bi-weekly and monthly employees/Council/Planning Board including paying federal and state taxes, and child support
- Bi-weekly reporting for 401k
- Monthly reporting for State retirement
- Attend OSHA monthly meeting
- Attend Department Head monthly meeting
- On-boarding for new full-time employee beginning May 19
- Work with selected Insurance broker for new ancillary insurance (dental, vision, STD, life). Review and Sign for group insurance. Prepared for open enrollment to be held 6/3
- Work on in depth on NCLM Workers Comp and Property Liability survey (due May 30th)
- Attend Workers Comp dinner with Public Works and Police. All three departments were awarded with perfect safety score for the last year.
- Complete Occupational Employment and Wage Statistics (OEWS) report
- Update Personnel Policy (ongoing)
- Answer and update employees on pay, insurance, retirement, possible training's, etc.
- Help Utility Billing as needed (answer phones and take payments at front desk)



Regular City Council Meeting

B. Public Works Report

Meeting	Agenda Group
Tuesday, June 10, 2025, 6:00 PM	Consent Agenda Item: 4B.
Reference File	Presented By

To: Tyler Cobb, City Manager

From: Justin Pearson, Public Works

Date: May 29, 2025

Re: May 2025, Monthly Report

- Water Dept crews repaired leaks at the following locations:
 - Ledwell and Fair St (3/4" service leak)
 - Cemetary (3/4" service leak)
 - Walker & S Church St (2" water main)
 - 1101 Rogosin Blvd (3/4 service leak)
- Cleaned the gutters at the WWTP main lift building.
- Continued to clean up the tree line at the community center.
- Cleaned the sewer line for City Hall.
- Worked at First St lift station and Reid St lift station.
- Set up a stage for Memorial Day remembrance ceremonies.
- Street department staff mowed and cleaned up city properties.
- The sanitation department staff completed the trash routes and bush routes.
- All Staff worked on limb removal (Chipper Route) where we could. City staff were not able to get along the chipper route for two weeks.
- All staff worked on bulk at the first of the month.



Regular City Council Meeting

C. Planning Report

Meeting	Agenda Group
Tuesday, June 10, 2025, 6:00 PM	Consent Agenda Item: 4C.
Reference File	Presented By

To: Tyler Cobb, Interim City Manager

From: Tyler Cobb, Interim City Manager

Date: 6/10/25

Re: Planning Report

Code Enforcement: Sent multiple letters for high grass

Enforcement Action:

Zoning:

Processed (12) zoning permits in May.

Plan Review Mill St

Planning:

Spencer Ridge Pre Con Meeting

WWTP Grant Review

Spencer Ridge Pre Con Meeting

Brownfields Agreement Meeting

Willow Creek Pump Review

Plan Review Gann St

Other:

National Day of Prayer

Budget Meeting

Harold Rankin Scope Meeting

Planning Board Meeting

EDC Board Meeting

GCLMPO Meeting

Carolina Thread Trail Walkthrough

GCAMP

Lowell City Council Meeting, 5/13/2025



Regular City Council Meeting

D. Finance Report

Meeting	Agenda Group
Tuesday, June 10, 2025, 6:00 PM	Consent Agenda Item: 4D.
Reference File	Presented By

To: Tyler Cobb, Interim City Manager

From: Lisa Nolen, Finance Director

Date: 06/04/2025

Re: Finance Report

Utility Billing:

- Assist Utility Billing department as needed (answer phones and take payments).
- Answer staff questions and provide oversight.
- Post UB deposits in financial software daily.

Finance:

- Issue purchase orders for staff.
- Process bills, create allocation spreadsheets, and pay bills.
- Reconcile bank accounts.
- Complete Agenda related tasks for Council meetings.
- Complete needed documentation and tasks for grants and grant reporting.
- Print checks to pay bills and send positive pay to bank.
- Answer questions from staff.
- Process payments from Debt Set-off.
- Complete budget amendments.

Other:

- Attend Department Head meetings.
- Order office and janitorial supplies for all departments.
- Take deposit to the bank daily.
- Meet with Chase Norwood at NCLM to discuss/prepare for transition to Black Mountain software.
- Attend Black Mountain software webinar.
- Attend NCLM webinar.

Attachments

[05-31-2025 DASHBOARD.pdf](#)

City of Lowell, North Carolina
FY 2025 Revenue Dashboard
5/31/2025

Type	Budget	YTD thru 05/31/2025	Budget Remaining	Percent Remaining	Percent of FY25 Remaining
Funds					
General Fund	5,347,429.63	5,316,045.16	31,384.47	1%	8%
Water/Sewer Fund	3,509,388.13	1,675,917.12	1,833,471.01	52%	8%
Stormwater Fund	315,667.00	277,250.67	38,416.33	12%	8%
Total	9,172,484.76	7,269,212.95	1,903,271.81	21%	8%

Notes: 1. Includes Budget Amendments #1 through #14.

2. Actual Revenue for Water/Sewer is lower than the budgeted amounts. This is due to some revenue not being as high as anticipated and interest income being higher than anticipated. The FY 2024-2025 Budget was completed by the previous City Manager. See information below.

Water/Sewer Revenue not as high as anticipated:

System Development Fee-Water	\$ 313,200.00
System Development Fee-Sewer	\$ 1,099,910.00
Sewer Revenue	\$ 304,843.07
Miscellaneous Revenue (Meter Set Fees, etc)	\$ 197,324.10

\$ 1,915,277.17

Water/Sewer Revenue higher than anticipated:

Interest	\$ 88,458.66
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\$ 1,826,818.51

City of Lowell, North Carolina
FY 2025 Expenditure Dashboard
5/31/2025

Department	Budget	YTD thru 05/31/2025	Budget Remaining	Percent Remaining	Percent of FY25 Remaining
General Fund					
Administration	2,678,385.91	815,656.88	1,862,729.03	70%	8%
Public Safety	1,342,993.30	1,231,507.88	111,485.42	8%	8%
Public Works-Streets	376,691.73	340,122.53	36,569.20	10%	8%
Sanitation	408,910.89	353,723.49	55,187.40	13%	8%
Parks & Rec	440,447.80	393,448.30	46,999.50	11%	8%
Powell Bill	100,000.00	9,100.00	90,900.00	91%	8%
Total	5,347,429.63	3,143,559.08	2,203,870.55	41%	8%
Water/Sewer Fund					
Water/Sewer	3,040,781.96	1,458,264.92	1,582,517.04	52%	8%
Wastewater Treatment	468,606.17	443,705.95	24,900.22	5%	8%
Total	3,509,388.13	1,901,970.87	1,607,417.26	46%	8%
Stormwater Fund					
Stormwater	315,667.00	207,371.11	108,295.89	34%	8%
Total	315,667.00	207,371.11	108,295.89	34%	8%

Notes: 1. Includes Budget Amendments #1 through #14.

2. Actual Expenditures for Administration are lower than the budgeted amounts. This is due to expenditures that will post in the last month of the fiscal year and some expenditures not being as high as anticipated. The FY 2024-2025 Budget was completed by the previous City Manager. See information below.

Expenditures to post in June:

EDA Repayment:	\$	509,305.45
BA #16 - Allocated to CIF from Budget Ordinance	\$	298,480.60

Expenditures not as high as anticipated:

Engineering Review & Inspections variance:	\$	731,375.91
Professional Services variance:	\$	38,176.29
Travel & Training variance:	\$	15,287.14
Maintenance & Repairs variance:	\$	20,046.08
Advertising variance:	\$	5,610.60
Departmental Supplies variance:	\$	16,307.24
Code Enforcement variance:	\$	9,000.00
Contracted Services variance:	\$	61,335.89
Miscellaneous Expenses variance:	\$	6,903.74

\$	1,711,828.94
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Regular City Council Meeting

E. Police Report

Meeting	Agenda Group
Tuesday, June 10, 2025, 6:00 PM	Consent Agenda Item: 4E.
Reference File	Presented By

To: Tyler Cobb, Interim City Manager

From:

Date: June 4th, 2025

Re: May Police Report

Lowell police officers responded to 912 calls in May. Vehicle crashes, check subjects and check location calls were the highest numbers for the month. Officers conducted 150 traffic stops issuing 78 citations. Additionally, there were 30 arrests by Lowell officers with drug arrests leading the way. Also, Gaston County Communications corrected the number of calls responded to for April, the number was adjusted to 803.

Several officers participated in training in May. Sergeant Bowen graduated from the CPCC Public Safety Leadership Institute. Officer Murphy completed GLOCK Armor school and attended a Street Cop Training Conference. Officer Lowery hosted the monthly GCPD negotiators training at Lowell PD.

Officer Lowery used his negotiators training during a warrant serving campaign with the GCPD FAST team. Officer Lowery also participated in a mutual saturation patrol with the City of Gastonia as part of the Governors Highway Safety Program. Chief Moore attended the Gaston County Law Enforcement Memorial Service. Lowell officers also attended the National Day of Prayer and Memorial Day Service in May. Lowell PD partnered with the Recreation Department to host a children's bike rodeo, the event was well attended and very successful. Sergeant Bowen and Officer Lowery hosted a community watch meeting at the recreation center; the attendees got a chance to speak to law enforcement in a non-emergency situation and voice any concerns they may have.

A new hire Police Cadet started in May, Cadet Daniel Elswick was hired, and he has been accepted into the BLET class starting June 16th. Cadet Elswick is a strong candidate for police officer and will do well in his training. We look forward to his BLET completion and many years of service to the City of Lowell.



Regular City Council Meeting

F. Parks and Recreation Report

Meeting	Agenda Group
Tuesday, June 10, 2025, 6:00 PM	Consent Agenda Item: 4F.
Reference File	Presented By

To: Tyler Cobb, Interim City Manager

From:

Date: June 4, 2025

Re: Parks and Recreation Report

GENERAL

- Promoted Parks & Recreation programs May 1-31 (planned and implemented various programs for all ages)
- Social Media post for the parks and recreation page and the city page
- Worked on special events for 2025: dates, locations, bands, entertainment, food/specialty vendors
- Worked on upcoming programs and events (Kid's Bike Rodeo, Music in the Park series, Memorial Day Service, Community Yard Sale, Summer Lunch Program, summer programming for youth, adults & older adults)-flyers, advertisement, registration/fees, partners, sponsors, volunteers, participants, decor, prizes/games and raffles, meals, food/beer vendors, programs/agenda
- Planned and created program calendar for June 2025-youth & adults and active adults 50 & up (ordered and purchased materials)
- Met with local organizations and churches-host upcoming senior events, share programming and events
- Set up, prepared materials, and break down of weekly programs
- Lowell Community Center- cleaning of facility in prep of rentals, accepted rental applications, payments and refunds, communications with patrons, tours of facility
- Communications posted at facilities and on social media
- Communication with group exercise class instructors- class dates/times, paperwork, fees and set up
- Communication with P&R Staff/Maintenance-programs, special events, cleaning, facilities and grounds, building schedules, general supplies
- Corresponded with Bands-available dates, contracts and deposits, specific needs
- Communication with Public Works-needs for upcoming events, facilities and grounds
- Communication with HR Director-policies general questions, payroll and timesheets
- Communication with Customer Service-Programs, facility, ball field and shelter rentals
- Communication with Finance Director-invoices, receipts, payments and other fiscal related questions
- Communication with public-reservations for Community Center, Harold Rankin picnic shelter and ball field, recreational programs, senior events and general inquiries
- Thank you social medial post and emails distributed to volunteers, sponsors and participants for May programs
- Leadership Gaston Graduation 5/15
- 2025 events distributed to staff, downtown businesses, emergency personnel
- Music in the park (restrooms booked, band deposits/payments, train slow orders, temporary event app, food/beverage vendors)
- Training with new staff- issue badge, keys, lights, cleaning supplies, codes at rec center
- Summer Feeding Program 2025 (advertisement, flyers, signs posted)
- Created and posted signs Memorial Day closures
- Professional development-prep for CPRP exam
- Scanned and submitted receipts and invoices
- Answered phone calls and returned voicemails
- General cleaning

MEETINGS

- Safe Kids Gaston County 5/8
- Safety committee meeting 5/8
- Gaston Co Schools Summer feeding training with staff 5/13
- Leadership Gaston 5/14
- Leadership Gaston Graduation 5/15
- Lowell Community Committee Meeting (LCC) 6 PM 5/19
- Gaston Co. Environmental 5/30

COMMUNITY PROGRAMS

- BINGO 5/1 (10)
- Pickleball 9 am 5/2 (1) due to Senior Games
- Pickleball 10 am 5/3 (9)
- Kid's Bike Rodeo 11 am 5/3 (30)
- Pickleball 9 am 5/6 (9)
- Pickleball 9 am 5/9 (9)
- Open Gym 6 pm 5/12 (7)
- Pickleball 9 am 5/13 (10)
- Pickleball 9 am 5/16 (9)
- Adult Line Dance 5/17 (13)
- Pickleball 1 pm 5/17 (8)
- Open gym 6 PM 5/19 (7)
- Pickleball 9 am 5/20 (14)
- Pickleball 9 am 5/23 (8)
- Pickleball 10 am 5/24 (10)
- Pickleball 9 am 5/27 (8)
- Pickleball 9 am 5/30 (9)
- Pickleball 10 am 5/31 (11)

SPECIAL EVENTS

Kid's Bike Rodeo

Saturday, May 3

Harold Rankin Park

(30 participants)

Annual Memorial Day Service

Thursday, May 22

12:00 pm

Edgewood Cemetery

(50 participants)

Spring Community Yard Sale

Saturday, May 31

8:00 am-12:00 pm

Harold Rankin Park

(17 vendors, 200+ attendees)

ATHLETICS

- Recruitment for adult volleyball, and basketball teams
- Turned in team roster and fees for City of Lowell Adult Basketball League 5/13
- Softball rental for Fri 5/16-coordinated team end of season parties
- Harold Rankin Park Ball field Rentals 5/16 and 5/30-5/31(application, fees)
- Concession stand (items, supplies, cleaning, fees/receipts)

placeholder for info here...



Regular City Council Meeting

A. Re-Roof of Recreation Center

Meeting	Agenda Group
Tuesday, June 10, 2025, 6:00 PM	Unfinished Business Item: 5A.
Reference File	Presented By

To: Tyler Cobb, Interim City Manager

From: Tyler Cobb, Interim City Manager

Date: 6/10/25

Re: Rec Center Re-Roof

Please see attached for consideration of approval to re-roof the Rec Center. Three quotes were obtained and the lowest is attached.

Attachments

[City of Lowell Rec Center - Guy Roofing Inc.pdf](#)



PROPOSAL

CITY OF LOWELL

Recreation Center
715 N. Main Street
Lowell, NC 28098

Attention: Tyler Cobb

Proposal #: DS250044

5/2/2025



OVERVIEW

City of Lowell – Recreation Center
See aerial ID photo

Approximately 11,264 square feet

- Obtain a building permit as required by local authorities.
- Provide a pre-roof meeting with an owner's representative.
- Guy Roofing General Terms and Conditions, as attached, apply to this project.
- Guy Roofing, Inc. to provide all dumpsters necessary to complete roofing project.

EXISTING ROOF PREPARATIONS

- Prepare the existing roof surface to a suitable substrate for the installation of the new roof system.
- Remove and dispose of existing base flashings, as needed, and dispose of all debris at an offsite location.
- Existing leader-heads and downspouts to remain in place and be reused.

INSTALLATION OF NEW ROOF

- Provide and Install a **GUY GUARD Extreme Single Ply roof system** per industry requirements.
- Flash all walls and penetrations per industry requirements.
- At existing roof drain locations, install new aluminum retrofit roof drains and flash per industry requirements.
- Flash all curbs, pipes, pitch pockets and other penetrations.
- Provide and install new walkway pads at the service side of all HVAC equipment.

INSTALLATION OF SHEET METAL

- Provide and install new Kynar finished **FM Approved GUY GUARD RE-5 Quick Snap** sheet metal edge metal.
- Provide and install new Kynar finished **GUY GUARD CF-2** sheet metal curb counter flashing.
- Provide and install new Kynar finished **GUY GUARD WF-4** sheet metal surface mounted counter flashing.

WARRANTY

- At the completion of the project and upon final payment, provide the owner with a **GUY GUARD Single Source 25 year Labor and Material Roof Warranty.**

BASE BID AMOUNT: \$114,900.00

UNIT PRICING

In the event Guy Roofing finds damaged or deteriorated plywood decking, Guy Roofing will replace the decking on an "as needed" basis only:

- Remove deteriorated wood and replace with a like decking
PRICE: ADD \$5.00 / Square Foot

In the event Guy Roofing finds damaged or deteriorated $\frac{3}{4}$ " tongue and groove wood decking, Guy Roofing will replace the decking on an "as needed" basis only:

- Remove deteriorated wood and replace with a like decking
PRICE: ADD \$10.00 / Square Foot

In the event Guy Roofing finds damaged or deteriorated Steel Decking, Guy Roofing will replace the decking on an "as needed" basis only:

- Remove deteriorated and replace with a like or similar decking
PRICE: ADD \$12.00 / Square Foot
- Overlay deteriorated decking with like or similar decking
PRICE: ADD \$11.00 / Square Foot

In the event Guy Roofing finds moderately rusted steel roof decking, Guy Roofing will wire brush and prime the decking on an "as needed" basis only:

- Wire Brush and Prime Steel Decking
PRICE: ADD \$4.00 / Square Foot

In the event Guy Roofing finds damaged or deteriorated insulation or wet roofing areas, Guy Roofing will replace the wet areas with new Polyiso to match existing thickness on an "as needed" basis only:

- Remove Wet or Damaged Insulation or Roofing Areas and Replace with Polyiso
PRICE: ADD \$8.00 / Square Foot

In the event the owner requests additional walkway pads:

- Furnish and install new walkway pads in locations directed by the owner.
PRICE: ADD \$40.00 / Lineal Foot

In the event Guy Roofing finds missing, damaged or deteriorated wood blocking, Guy Roofing will add/replace the wood blocking on an "as needed" basis only:

- Remove deteriorated wood and replace with new wood blocking for metal attachment
PRICE: ADD \$15.00 / Lineal Foot

BID FOOTNOTES

- The Scope of Work is limited to what is stated in this Proposal. Unless specifically stated otherwise, the Purchase Price does not include the cost of performing the Work with union labor or at prevailing wage rates; nor does it include removal or abatement of any hazardous materials, including but not limited to asbestos. In addition, unless specifically stated on the face herein, there is no warranty of any kind either expressed or implied.
- Price is based on adequate fastener resistance pull out values into the existing decking in accordance with manufacturer specifications.
- Price is based on adequate adhesion values to the existing substrate in accordance with manufacturer specifications.
- Prices are based on the following:
 - No work hour restrictions.
 - Purchaser is responsible for interior protection.
 - Material and dumpster storage location to be directly adjacent to the section(s) described in the above scope of work.
- Purchaser acknowledges that additional weight will be added by the installation of the new roof and Purchaser acknowledges that Contractor has not performed any engineering, architectural or other such analysis of the structure upon which the roofing services are to be performed, and that Contractor has not and will not perform any consulting services, or in any way represent itself as a consultant. Moreover, Purchaser acknowledges that, if required it is responsible for obtaining any structural, engineering, or other architectural analysis of the building(s) on which the Work is to be performed.
- This quote does not include any supplemental deck attachment as may be required by Factory Mutual Global (FM). Please note that should FM and/or Purchaser require such a deck attachment, additional costs will be estimated and added as a separate item to the overall cost of this project.
- Guy Roofing will make a reasonable effort to minimize damage to the lawn and landscaping during the roofing process.
- Standard metal selection is to match existing metal. Initial here to elect standard metal match as your selection and Guy Roofing will order accordingly for you. _____ If this is not a standard metal match, please choose from a Guy Roofing provided standard color chart. Selection must be made in order to begin work. Selected Color: _____
- Contractor will make every effort to protect the roof not in contract that needs to be traversed to gain access to the roof described in the Base Bid; however, in the event of any damage, all repairs will be at the Purchaser's expense.
- If the roof system or attachment method recommended by Guy Roofing in the aforementioned scope of work is not accepted by state and/or local municipalities, Guy Roofing will supply Purchaser with an alternate system and the difference in system cost will be reflected in a change order to be approved by Purchaser prior to commencement of work.
- Purchaser is responsible to protect power lines within a 10-foot radius of work to be performed in accordance with OSHA 29 CFR 1926.416. More specifically, paragraph 29 CFR 1926.416(g)(2) requires that such lines must be: 1) de-energized and grounded, or 2) guarded, isolated or insulated to prevent accidental contact with lines by a body part, materials, tools or equipment.
- Guy Roofing Inc is to secure all necessary building permits.
- Upon receiving awarded contract, any and all unit pricing listed within this Proposal and Contract will only be valid up to 98% substantial completion awaiting inspections. Should Purchaser elect to solicit for additional work based on unit pricing after substantial completion, previously provided unit pricing will be null and void and new pricing will be determined.
- All prices offered in this proposal document are based on Contractor's current OSHA Safety Regulations and Fall Protection Standards which are available upon request. Any requirements above and beyond those outlined in the Contractor's OSHA Standards will result in an additional charge which will be passed on to the owner.
- Purchaser is responsible for all fees and scheduling associated with disconnecting/reconnecting HVAC, lightning protection, electrical and/or mechanical equipment, communication cables, and moving, repositioning, and recalibrating any and all satellite dishes and any other equipment as required to complete the project.
- Purchaser permits Contractor to profile the performance of this project in Contractor's marketing materials. Pricing information will not be published.

- Customer understands that work on the roof system including the existing roof deck may cause damage to any existing sprayed-on fireproofing including causing the sprayed-on fireproofing to loss adhesion and fall. Customer agrees that Guy Roofing is not responsible for the repair or replacement of any sprayed-on fireproofing and Customer further agrees that Guy Roofing shall have no responsibility or liability whatsoever for any resulting damage to persons or property should any sprayed-on fireproofing fall as a result of Guy Roofing's work.
- Contractor disclaims any and all responsibility for pre-existing conditions including, but not limited to structural damage or deficiencies, clogged drains, mold growth, excessive standing water, removal of hazardous material or other hidden deficiencies such as damaged or leaking skylights, HVAC units/conduits, electrical or gas lines. This proposal does not cover, and in no case shall Contractor be liable for the removal of, or damage to, HVAC units/conduits, gas lines, water lines, electric lines, or conduit (whether located above, below, or in the roof system), lightning protection systems, landscaping, communication cable, communication devices, or other devices, including recalibration of satellites. It is the building owner's financial obligation to provide corrective measures for any such items.
- Please know that Contractor is not an architect, engineering, or design professional, and consequently assumes no responsibility for any such services. The proposed scope of work has been submitted upon your specific request. Unless otherwise noted specifically in the proposed scope of work, Purchaser acknowledges that the following options are not included in the contract price, including safety accessories; increased insulation; or enhanced roof draining upgrades such as added drains, emergency overflow scuppers, sloped/tapered insulation or larger gutters and downspouts. Please let us know if you would like to review or include any of these options.
- Pricing and job duration are based on a 5-day work week, typically Monday-Friday, during daylight hours. Any requirement to work more than a 5-day work week or a requirement to work on weekends or a requirement to work at night can be accommodated at additional cost. Guy Roofing reserves the right to work on weekends as may be necessary to maintain a schedule due to inclement weather or other factors that may require this action. In the event Guy Roofing elects to work more than a 5-day week, and/or to work on the weekend, will not result in an additional charge.

Accepted as Contract by:

Guy Roofing, Inc.

Contractor:

By:

Title:

Date:

Accepted as Contract by:

Purchaser:

By:

Title:

Date:

TERMS & CONDITIONS

1. Payment Schedule and Terms:

A 50% down payment is required at contract signing. Monthly progress payments will be invoiced based on work completed, including any approved change orders. Final payment will be due upon project completion and client acceptance.

2. This proposal is being submitted by a representative of the Contractor and such proposal shall not be deemed a contract binding upon Contractor until it has been executed by an authorized officer of the Contractor. The contract sum payable to Contractor shall be the aggregate dollar amount of the Base and/or Alternate Bids selected above by purchaser (including all additions thereto).
3. This offer is open for acceptance within thirty (30) days of the date of this Proposal. If the offer is not accepted in writing within such time, Guy Roofing may withdraw the offer at any time thereafter or decline to proceed with the work in its sole discretion.
4. This offer is conditional upon Owner having acceptable credit, such acceptability to be determined by Guy Roofing's credit department. Guy Roofing reserves the right, previous to performing any work, to require from Owner satisfactory security for performance of Owner's obligation.
5. The performance of the Work contemplated by this Proposal shall be governed solely by the Terms and Conditions stated herein, and no other terms and conditions, order acknowledgement or purchase order or any other documentation furnished by the Purchaser shall be construed as an acceptance of any terms or conditions contained in such document which are inconsistent with the Terms and Conditions stated herein, unless accepted in writing by a Corporate Officer of Contractor.
6. Guy Roofing shall furnish the labor and material to perform the work described herein or in the referenced contract documents. Guy Roofing does not provide engineering, consulting or architectural services. It is the Owner's responsibility to retain a licensed architect or engineer to determine proper design and code compliance. If plans, specifications, or other design documents have been furnished to Guy Roofing, Owner warrants that they are sufficient and conform to all applicable laws and building codes. Guy Roofing is not responsible for loss, damage or expense due to defects in plans or specifications or building code violations unless such damage results from a deviation by Guy Roofing from the contract documents.
7. Guy Roofing will assess a finance charge on any past due balances in the amount of 1 1/2% per month (18% per annum). Guy Roofing shall be entitled to recover from Owner costs of collection, including attorney's fees, resulting from Owner's failure to make proper payment when due.
8. The failure of Owner to make proper payment to Guy Roofing when due shall, in addition to all other rights, constitute a material breach of contract and shall entitle Guy Roofing, at its discretion, to suspend all work and shipments, including furnishing warranty, until full payment is made. The time period in

that Guy Roofing shall perform the work shall be extended for a period equal to the period during which the Work was suspended, and the contract sum to be paid Guy Roofing shall be increased by the amount of Guy Roofing's reasonable costs of shut-down delay and start-up. In the event of a material breach of this contract by the Owner, Guy Roofing may, at its option, cancel the uncompleted balance of this contract without any liability whatsoever and shall have such other rights and remedies afforded to Guy Roofing for breach of contract under applicable law.

9. Force Majeure: Contractor shall be excused from any schedule obligations or contractual completion requirements due to any intervening or superseding causes not due to or caused by the unlawful acts or negligence of Contractor including, but not limited to, the following acts or events: Acts of God or other natural disasters; Acts of War or Civil Unrest; Acts of Terrorism; Government Order or other Government Action materially impacting Contractor's ability to perform including tariffs and import duties; Strikes or other Labor Work Stoppage; or National or International Pandemics or Epidemics. If any such intervening or superseding cause(s) renders Contractor's performance under this Contract impossible or not commercially reasonable, Contractor may, in its sole discretion, elect to terminate this Contract. Otherwise, Contractor shall be entitled to an extension of time for performance commensurate with the length of delay caused by any such intervening or superseding cause. In no event shall Contractor be liable for any damages of any nature or kind arising out of or relating to any such intervening or superseding causes.
10. Unless a specific time for performance of the work is agreed in writing, Guy Roofing shall perform the work in the course of Guy Roofing's normal operating schedule. Guy Roofing shall not be responsible for any delays occasioned by strikes, accidents, war, act of God, or any other causes beyond Guy Roofing's control, and no penalties or liquidated damages are provided for herein.
11. All labor and materials shall be furnished in accordance with normal industry standards and industry tolerances for uniformity, color, variation, thickness, size, weight, finish and texture. Specified quantities are intended to represent an average over the entire roof area.
12. Deviations from the specifications and any changes in the work, including, but not limited to, extra work, incidental work, or reductions in work, shall be set forth in a written change order and signed by both parties prior to the implementation of such change. Any resulting adjustments to the contract price shall be included in the change order.
13. Purchaser agrees that it has informed Contractor of all current and non-Contractor warranties in effect for the roof covered under this Proposal. Purchaser shall indemnify, protect and hold Contractor harmless from any claims (including court costs and legal fees) damages, actions or injuries, or the termination of a non-Contractor warranty, arising from the performance by

Contractor of these roofing services. To the extent noted on the face of the Proposal, the only warranty to be provided by Contractor to Purchaser will be the Contractor Warranty for the length of time stated on the face of this Proposal, which terms and conditions shall govern all warranty matters between Contractor and the Purchaser herein. To be valid, any changes to the Warranty must be specifically approved in writing by a Corporate Officer of Contractor. A manufacturer's warranty shall be furnished to Owner if a manufacturer's warranty is called for in the Quotation Form. It is expressly agreed that in the event of alleged defects in the materials furnished pursuant to this contract, Owner shall have recourse only against the manufacturer of such material.

14. Guy Roofing will provide Workmen's Compensation Insurance for its employees and Guy Roofing's standard Liability and Property Damage Insurance coverages. Copies of Certificate of Insurance will be made available to Owner's upon written request. Owner shall purchase and maintain builder's risk and property insurance, including the labor and materials furnished by Guy Roofing, covering fire, extended coverage, malicious mischief, vandalism and theft on the premises to protect against loss or damage to material and equipment and partially completed work until the job is completed and accepted.
15. Owner shall provide Guy Roofing with suitable access to the project site. If Guy Roofing's work depends upon construction or operations of the Owner's own forces or other contractors or must be performed in conjunction with the Owner's own forces or other contractors, such other work shall be so performed and completed as to permit Guy Roofing to perform its work hereunder in an uninterrupted operation.
16. Owner acknowledges that re-roofing of an existing building may cause disturbance, dust or debris to fall into the interior. Owner agrees to remove or protect property directly below the roof in order to minimize potential interior damage. Guy Roofing shall not be responsible for disturbance, damage, clean up or loss to interior property that Owner did not remove or protect prior to commencement of roofing operations.
17. Owner will make periodic inspections for signs of water intrusion and act promptly including prompt notice to Guy Roofing if Owner believes there are roof leaks, to correct the condition. Upon receiving notice, Guy Roofing will make roof repairs. The Owner is responsible for monitoring any leak areas and for indoor air quality. Guy Roofing is not responsible for indoor air quality. Owner shall hold harmless and indemnify Guy Roofing from claims due to indoor air quality and resulting from failure by Owner to maintain the building in a manner to avoid growth of mold. NOTICE: PURCHASER ACKNOWLEDGES AND AGREES THAT MOISTURE MAY HAVE ENTERED INTO THE BUILDING PRIOR TO CONTRACTOR'S PERFORMANCE OF THE WORK HEREUNDER, WHICH MAY HAVE RESULTED IN MOLD GROWTH. CONTRACTOR DISCLAIMS ANY AND ALL RESPONSIBILITY FOR DAMAGE TO PERSONS OR PROPERTY ARISING FROM OR RELATED TO THE PRESENCE OF MOLD, LICHEN, ALGAE, MILDEW, FUNGI, MICROBE, SPORE, MICROBE SPORE, MYCOTOXIN OR OTHER SIMILAR MICROBIAL CONDITION (MOLD) IN THE BUILDING. BY ACCEPTING THE AGREEMENT, PURCHASER AGREES TO THE FOLLOWING: 1) RELEASES CONTRACTOR FROM ANY AND ALL CLAIMS PURCHASER

AND PURCHASER'S INSURER, EMPLOYEES, TENANTS AND/OR ANY OTHER BUILDING OCCUPANT OR INVITEE MAY HAVE AS A RESULT OF SUCH MOLD GROWTH; AND 2) AGREES TO DEFEND, INDEMNIFY, AND HOLD HARMLESS CONTRACTOR FROM ANY AND ALL PENALTIES, ACTIONS, LIABILITIES, COSTS, EXPENSES AND DAMAGES ARISING FROM OR IN ANY WAY RELATED TO THE PERFORMANCE OF THE WORK.

18. Owner warrants all structures to be in sound condition capable of withstanding normal roofing construction equipment and operations. Guy Roofing is not responsible for location of roof drains, adequacy of drainage, ponding on the roof or structural conditions.
19. This proposal is based on Guy Roofing not coming into contact with asbestos-containing or toxic materials. Guy Roofing is not responsible for expenses, claims or damages arising out of the presence, disturbance or removal of asbestos-containing or toxic materials. Guy Roofing shall be entitled to reasonable compensation for all additional expenses incurred as a result of the presence of asbestos containing or toxic materials at the work site. Owner agrees to indemnify Guy Roofing from and against any liability, damages, losses, claims, demands or citations arising out of the presence of asbestos or toxic materials at the work site.
20. Indemnification. To the fullest extent permitted by law, Guy Roofing shall indemnify and hold harmless the Owner, and all of their agents, officers, directors, and employees from and against all claims, damages, and losses directly caused by Guy Roofing's work under this contract, provided that any such claim, damage, loss or expense is caused in whole or in part by Guy Roofing, and only to the extent of the negligent act or omission of Guy Roofing or anyone for whose work Guy Roofing is responsible. IN NO EVENT SHALL SUCH LIABILITY INCLUDE INDIRECT, INCIDENTAL, SPECIAL, EXEMPLARY, PUNITIVE, UNMITIGATED, OR CONSEQUENTIAL DAMAGES.
21. Any controversy or claim arising out of or relating to this agreement, or breach thereof, shall be in accordance with the Construction Industry Arbitration Rules of the American Arbitration Association currently in effect. The demand for arbitration shall be filed in writing with the other party to the Contract and with an arbitrator selected by mutual agreement by the parties. Guy Roofing and Owner may join or consolidate arbitration with the Architect, Subcontractors, or any other party having an interest in the proceeding. Notwithstanding any other choice of law provisions, if any, the parties acknowledge that the Project affects interstate commerce and that this Agreement to arbitrate shall be governed by the Federal Arbitration Act, 9 U.S.C. § 1 et seq. The award rendered by the arbitrators shall be final and judgment may be entered upon it in accordance with the applicable law in any court having jurisdiction thereof. The prevailing party in any dispute arising out of or relating to this Agreement that is resolved by arbitration shall be entitled to recover from the other party the reasonable attorney's fees incurred by that party in connection with such arbitration.
22. The rights and remedies provided Guy Roofing herein shall be cumulative and in addition to any other rights and remedies provided at law or in equity. No waiver of any provision of or default under this contract shall affect Guy Roofing's rights

thereafter to enforce such provision or to exercise any right or remedy in the event of any other default, whether or not similar. No waiver shall in any event be effective unless in writing and signed by Guy Roofing.

23. This contract and the rights and obligations of Owner hereunder, including without limitation, the duty of performance, may neither be assigned nor delegated without the prior written consent of Guy Roofing.
24. Any disputes or actions relating to or arising out of the Work to be performed pursuant to this Proposal shall be exclusively governed by the laws of the state of South Carolina. Jurisdiction and venue of any and all causes of action or proceeding arising out of or relating to this Agreement shall be vested in the state or federal courts in Spartanburg County, South Carolina. Purchaser irrevocably waives any objections it now has or may hereafter have to the convenience, fairness, or propriety of this venue.
25. Whenever possible, each provision of this contract shall be interpreted in such a manner as to be effective and valid under applicable law, but if any provision of this contract shall be prohibited by or invalid under applicable law, said provision shall be ineffective only to the extent of such prohibition or invalidity, without invalidating the remainder of such provision or the remaining provision of this contract.

This contract constitutes the entire agreement between Guy Roofing and Owner. This contract is an integration of and supersedes any and all understandings, representations, proposals, or negotiations between the Parties, whether oral or written. No oral agreements, representations, course of conduct or dealings between the parties or usage of trade shall be relevant to supplement, explain, contradict, or vary in any way, any provision contained herein. None of the terms and conditions contained in this contract may be amended, added to, modified, supplemented, superseded, or otherwise altered except by a written instrument signed by Guy Roofing and Owner.

26. Electrical and Other Conduits: The performance of the work may result in unintentional damage to electrical and other conduits, especially when such conduits are installed in the flutes of a roof deck, mounted in or to side of roof purlins, or when the underside of the roof is not visible from inside the structure. Customer acknowledges that it has been made aware of the potential for damage to electrical and other conduits and agrees that Guy Roofing will not be liable for any damage or loss due to damage to electrical and other conduits.
27. Material Prices: Contractor's bids, estimates and/or proposals are heavily reliant on pricing provided to Contractor by its material and equipment suppliers. Due to dynamic market conditions over which Contractor has no control, some of these material suppliers enact significant price increases with limited notice to Contractor which materially impact the cost of materials required for Contractor to perform the Work under the Contract. Contractor cannot reasonably plan for or account for the possibility of such increases in its bid, estimate and/or proposal to Owner. Moreover, in order to provide competitive pricing to the Owner, Contractor does not include any contingency for price escalation in its bid or in its contract with Owner. Accordingly, in the event of a price increase by one of its suppliers which materially impacts

the cost to Contractor to procure such materials or equipment, Contractor shall be entitled to an equitable adjustment in the contract amount to account for any such unforeseen and unanticipated rise in material costs. For purposes of this provision "material impact" shall be a demonstrated cost increase in any necessary materials or equipment exceeding 5% from the price used in the Contractor's bid, estimate and/or proposal. Contractor shall be entitled to an equitable adjustment for any such material impact in the amount of any direct cost increase (without any mark-up for overhead or profit) for any applicable materials or equipment which shall be supported by sufficient documentation from Contractor to demonstrate a material impact on pricing.

Furthermore, due to certain market conditions over which Contractor has no control and which may not be reasonably anticipated by Contractor at the time of bid or contract, Contractor's material suppliers may place certain materials on allocation. In such event, this may materially impact Contractor's ability to secure such materials in adequate quantities or in sufficient time to comply with any prior schedule commitments or requirements. In the event of any such material allocation by any of Contractor's suppliers, Contractor will give prompt notice of same to Owner and exercise its best efforts to avoid or minimize impact to the schedule and the Project. However, Contractor shall not be liable for any delays in completion of the Project, including any liquidated damages or other damages of any nature, due to any such action by its material suppliers it being understood that this is an event outside the control of the Contractor and not any condition or event of default by Contractor.

28. Customer agrees to permit Contractor entry onto the Property at the address noted herein, to perform the scope of work described herein. Entry onto the Property includes entry of Contractor's vehicles onto any driveways, parking areas, sidewalks, grass or any other areas of said Property as necessary for Contractor to perform the scope of work. Contractor will take reasonable precautions to prevent property damage when performing its work. Despite such precautions, due to the nature of the equipment required to perform the scope of work which includes, but is not limited to, lifts, cranes and other similar construction equipment, damage to existing driveways, curbs, parking areas, sidewalks, grass, landscaping, sprinkler systems, and any unmarked underground utilities may occur. It shall be Customer's responsibility to prominently mark the location of any underground utilities. Customer acknowledges and agrees that Contractor shall not be held liable for any such property damage and does hereby waive and release any claims against Contractor for such damage.



Regular City Council Meeting

A. Public Hearing for FY 26 Budget Adoption

Meeting	Agenda Group
Tuesday, June 10, 2025, 6:00 PM	New Business Item: 6A.
Reference File	Presented By

To: Tyler Cobb, Interim City Manager

From: Tyler Cobb, Interim City Manager

Date:6/10/25

Re: FY 26 Budget

Please see attached a copy of the FY 26 proposed budget for adoption.

Attachments

[Proposed-FY26-Budget-City-Manager-Message-and-Adopted-Rates-and-Fees.pdf](#)



City Manager's Budget Message FY 2025-2026

May 13, 2025

Lowell Mayor Larry Simonds

Members of Lowell City Council

City of Lowell

North Carolina

Dear Mayor and Council,

INTRODUCTION

In accordance with Chapter 159, Article 3 of the NC General Statutes, the Local Government Budget and Fiscal Control Act, I am pleased to submit the proposed City of Lowell annual budget for Fiscal Year 2025-2026 for your review and consideration. The annual budget is our financial plan that will guide Lowell through the upcoming fiscal year. Under the general direction of the Mayor and City Council, staff will implement and manage the new budget in a way that takes advantage of opportunities and prepares the City for future challenges, while maintaining the character of the Lowell that we all appreciate. I would like to thank all our employees for their hard work in preparing this budget.

Throughout the budget message, I will focus on the major characteristics of this proposed budget as they relate to the Council's Strategic Vision and Goals. Also, highlighting the continuance of the Community Investment Fund (CIF). In the current year of budget planning, the City Council has emphasized the importance of reducing fees and property taxes.

Three budget retreats were held in January, February and May.

COMMUNITY INVESTMENT FUND (CIF) and PROPOSED TAX RATE

One cent of ad valorem property tax per \$100 of assessed value provides the City with \$70,669 of tax revenue to support City operations. These figures are subject to change with the final collection of the Gaston County Tax Office but are representative of a 99% collection rate of FY25 ad valorem taxes.

Providing \$300,000, which is approximately 4.5 cents of the 35.5 cent tax rate, to the Community Investment Fund (CIF) in order to begin and/or continue the following projects within the CIP, in full or in part:

- Public Works Facility
- Renovation of Harold Rankin Park
 - I-85 Betterments
- Renovation of Indoor Recreation Center

The City Manager explained the background of establishing the CIF fund during the budget retreats in early 2025. The CIF fund is a type of fund for existing and future capital expenditures which laid out a best practice approach to capital planning and debt modeling which has been in use in cities for many years and offers Lowell an opportunity to leverage a proven tool to help ensure future success.

The purpose of the fund is for all future capital needs of the City, including, but not limited to, city infrastructure projects, capital equipment, property acquisition, grant matches, etc. Funds that were traditionally spent out of the various general fund departments and shown in the capital budget will reside in this separate fund structure. This fund will specifically be funded by the current fund balance that exceeds 50% of General Fund Expenditures Goal and a specific allocation of the tax rate as mentioned above. The prior establishment of this fund has authorized staff to make transfers to the CIF and provide a continuous flow of funds to the CIF when there are funds available above the [future] fund balance % to GF expenditures goal.

The City has worked to plan and fund capital improvements using sound financial management and responsible stewardship alongside the Council's priorities. Strong debt policies and debt modeling have served the City well, as reflected in Lowell's Financial Statements. This proven tool will enable the City to continue funding the General Fund CIP. The proposed budget includes approximately \$300,000 (or 4.5 cents) being allocated to the CIF Fund for capital projects and infrastructure.

COUNCIL GOALS

The City Council reviewed their Goals during the budget retreats in early 2025 and plan to continue the strategic vision during the 25-26 fiscal year with increased citizen involvement. The strategic vision is the policy document that staff use to integrate the Council's Vision into the relevant

departments and service deliveries. Below are the existing goals that were not changed during the FY26 budget retreats.

Current Goals
Continuously Improve and Expand Water, Sewer, and Stormwater Infrastructure
Continuously Improve and Expand City Streets and Sidewalks
Develop and Update Public Facilities Enhance Multi-Generational Parks and
Recreational Activities

STATE BUDGET GRANTS and OTHER DIRECT FUNDING

During the adoption of the State of North Carolina's last budget, the City of Lowell secured \$8.25 million in direct appropriations for water and sewer projects. The City of Lowell has also secured \$800,000 to rehabilitate the Lynn St. pump station.

FISCAL SUMMARY

General Fund

The City of Lowell's fiscal position is positive due to conservative fiscal management and strict adherence to the Fiscal Policy. With the approved residential and commercial developments that have occurred during prior years, there are future revenues that will continue to sustain operations and necessary planning for the future. Over the last four years the City has accomplished a number of strategic goals, all while increasing the City's General Fund Unobligated Fund balance to a healthy level. The current unassigned fund balance increased from \$3,737,187 to \$ 5,901,472 (up 63.99% since year prior) which equated to 75.6% of General Fund expenditures. Overall, maintaining a strong fund balance allows for fiscal resiliency that is needed to withstand uncertainty. This is an indicator that the City is in a much better position to deal with unexpected needs that may arise such as weather disasters, inflation, and aging infrastructure needs.

In accordance with the Council's Strategic Vision to *Develop and Update Public Facilities* for the citizens, the Council established the Community Investment Fund (CIF) during the February 14, 2023 Council meeting for revenues beyond the 50% goal of the General Fund Unobligated Balance. The current balance of the CIF is \$4,014,309.66

OTHER GRANTS

The City continues to be aggressive in seeking grant funding and will continue to do so with adequate resources. In this upcoming fiscal year, the City will prioritize state directed grants, complete the Water AIA mapping grant.

In accordance with the Council's Strategic Vision to *Enhance Multi-Generational Parks and Recreational Activities*, \$1 million in funding for Harold Rankin Park has been secured during FY 24 through the Parks and Recreation Trust Fund (PART-F) in the amount of \$500,000 and the Land and Water Conservation Fund (LWCF) in the amount of \$500,000. Each grant offsets the match from one another. Attention to grant requirements and project management is paramount to effectively utilizing these funds. Staff support is critical to aid in this grant administration, along with our on-call engineering partners. Harold Rankin Park improvements of \$1 million in grant funds have been applied for:

The City was awarded a \$127,080 grant from the Carolina Thread Trail (CTT) during FY 23. Segment L is near completion to connect substantially to Spencer Mountain and the future Spencer Ridge subdivision. This trail will be approximately 50% of the entire Lowell trail segment. This project includes constructing a natural surface trail estimated to be 2,752 linear feet long and 6 feet wide

Water/Sewer Fund

The sustainability of the Water and Sewer Enterprise Fund has been a major focus of the City Council. This self-sufficient fund may not be supported by tax dollars but by user fees. The unrestricted net position, per the FY 24 Audit is \$376,871. This fund balance will need to continue to grow to handle emergency repairs. It is imperative to maintain a plan to address the maintenance and capital improvements necessary to ensure the City can continue to provide water and sewer service to its customers well into the future. In 2024, the City Manager commissioned an update to the 2023-2024 Capital Improvement Plan (CIP) to ensure the best use of awarded grant funds from the State and an analysis of the water and sewer fees. This 10-year plan provides the blueprint to meet our current and future needs while the rate recommendations provide the recommended means to fund the CIP. System Development Fees (SDF) are estimated to substantially rise with the new developments occurring in Lowell. This is an equitable way to distribute expenses to the water and sewer infrastructure and ensure that new development pays their fair share of system improvements and maintenance.

Stormwater Fund

In January 2020, the State of North Carolina Department of Environmental Quality issued the City of Lowell a Notice of Violation regarding our MS4 Stormwater Permit. To avoid costly fines from NCDEQ and the EPA, Lowell was required to submit a Stormwater Management Plan (SWMP) that NCDEQ had a guiding hand in developing, in order to sufficiently address stormwater quality within our city limits.

The FY24 budget included a full-time Stormwater Administrator to meet the needs as listed above. This is also in the FY 26 budget. This department is funded entirely by user fees. The stormwater fee will remain at \$4.75 per equivalent residential unit (ERU). Compliance with NCDEQ MS4 requirements and minor in-house repairs are the focus of the Stormwater budget. More funding will be required to perform needed stormwater utility repairs in the future. It is recommended to pursue FEMA BRIC Grants and other funding to aid Lowell in this process.

LONG-TERM DEBT

The City's total long-term debt across both major funds increased from \$1,008,082 to \$1,166,149, an increase of \$158,067. This is an extremely low debt service number and equates to about \$307 per person in the City. The City will utilize some of this debt capacity this fiscal year for needed capital items with long useful lives. The City's great fiscal standing permits low interest rates. The use of debt financing for capital equipment or infrastructure projects is justified and an equitable approach for the City due to the benefits received over many years that will benefit future users as well as current taxpayers. Therefore, the cost of the public investment should be borne by both. Using a portion of a taxpayer's dollars to pay off the debt for the capital expense is one way to ensure that future taxpayers bear their fair share of the cost. A list of capital projects is included in the budget document.

REVENUE-GENERAL FUND

The General Fund consists of most of the traditional governmental functions of the City of Lowell, such as police, administration, sanitation, public works, and parks and recreation. The proposed General Fund Revenue for FY25-26 totals \$5,438,684.

The largest revenue source within the General Fund is Ad Valorem Taxes. The assessed value of all personal property values totals \$699,957,318 equating the total Ad Valorem Tax levy to \$2,460,000 based on our new proposed tax rate of .355 cents per \$100 of evaluation. This assumes a collection rate of 99%. This is the revenue source that you (the Council) have complete control over. Other revenues are controlled by the NC General Assembly or the Gaston County Board of Commissioners. Ad Valorem revenues account for 51% of total revenue.

Local sales tax continues to grow at rates that have not been observed before in Lowell, but this growth is beginning to flatten. This revenue accounts for \$1,000,000 of general fund revenues and is expected to remain the same from the current fiscal year. Plan review and inspections accounts for \$856,584 which is substantially used to pay for our on-call engineers to review plans and inspect construction activities of new development. The remaining funds are used for relevant general government operations. This revenue is anticipated to decline in future years after development occurs.

During the FY 2024, the Council has operated a full year of the Pay-As-You-Throw bulk

program in effort to clean up the City and offer a service to our residents to dispose of items weekly, instead of waiting for the free quarterly bulk pickup. The City began a monthly bulk pickup (instead of quarterly) in FY25. The impacts to the Pay-As-You-Throw revenue are yet to be known, but a decrease is accounted for in projected revenues. The current garbage collection fee of \$12.00 will remain unchanged for residential customers. Secondary containers will remain at \$8.00 for residential customers. Commercial customers will remain at \$22.00 for both primary and secondary containers. These fees result in a projected cost coverage of 56% of the expenses for the sanitation department, which includes the staffed recycling center. Per guidance from UNC School of Government, these user fees should sustain the total expenditures of the department and the City is making progress of reaching a 100% sustainable department and transitioning this department to an enterprise fund.

Powell Bill funding is the City's portion of the state gasoline tax, and it is dedicated to transportation improvements such as street resurfacing and sidewalk repair. Additional funding will be needed to provide for street repairs.

EXPENDITURES—DEPARTMENT HIGHLIGHTS

In accordance with the mission statement: *The City of Lowell delivers excellent public services through transparent leadership and community engagement.* It has been paramount to provide professional personnel to meet the challenges of service delivery. In order to retain great employees, the proposed budget contains a 5% COLA, across the board, salary increase of employee salaries. The City Manager recommends adjustments to salaries within the Public Works Department. In the proposed budget, the wellness and training programs are scheduled to continue and vision insurance, and a health assessment are included.

Additionally, the NC State Retirement System increased the City's contribution percentage. The City will see an increase of .75% in retirement expenses for the non-police salaries and 1.04% for police salaries. This increase will cost the city an additional \$49,271.25 this fiscal year. The increases are as follows across the three funds: \$41,659.43 in General Fund, \$5,164.32 in Water/Sewer Fund, and a decrease of \$2,447.50 in the Stormwater Fund. Below is a graph that depicts the operating expenditures across the FY26 Proposed Budget.

Administration

Administration encompasses a wide range of activities including Council expenses, Manager, Finance, Human Resources, Planning, Beautification and other general expenses.

Personnel	\$1,013,104
Operations	\$1,185,139
Capital	\$3,762
EDA Repayment	\$509,305

Total	\$2,711,310	Plan review and inspections are required for ongoing developments, but they are directly subsidized by the fees the developers pay. Professional services and contracted services have increased due to increased costs for products and additional attorney needs for developments and operations.
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Administration accounts for approximately 52% of the proposed budget.

Public Safety

Personnel	\$1,093,344
Operations	\$207,551
Capital	\$101,196
Total	\$1,402,080

Public safety accounts for approximately 25% of the proposed budget.

Public Works-Streets

Personnel	\$240,612
Operations	\$167,200
Capital	\$11,730
Total	\$419,542

Public Works-Streets Department accounts for approximately 7% of the General Fund expenditure in the proposed budget. This increase is the result of an increase in salary allocations from the Stormwater Department. Public Works provides a variety of services that meet the needs of our citizens every day from streets to landscape maintenance.

Sanitation

Personnel	\$219,789
Operations	\$177,398
Capital	\$33,683
Total	\$ 430,870

The Sanitation Department accounts for 8% of General Fund. Sanitation expenses result from increased costs from the Gaston County landfill, personnel, materials, and fuel. As stated above, there is not a proposed increase in sanitation rates in the proposed budget. The Pay-As-You-

Throw Bulk Program began in FY 23 as an effort to clean up the City and offer a service to our residents to dispose of items weekly, instead of waiting for the free bulk pickup, which the City Council has requested to increase to monthly instead of quarterly.

Parks and Recreation

Personnel	\$155,527
Operations	\$193,750
Capital	\$5,604
Total	\$354,881

Parks and Recreation is much more than athletics and the department has grown to provide a broad range of offerings to increase the quality of life for our residents. Parks and recreation are essential to create a sense of place and community people so commonly desire. The proposed FY 25-26 budget includes 6% of all General Fund expenditures for the Parks and Recreation Department. PART-F and LWCF Grant projects at Harold Rankin Park to remodel and add amenities with \$1 million in grant funds. The FY 26 opportunities will continue the focus on two (2) important goals of the City Council's Strategic Vision; *(1) Develop and Update Public Facilities (2) Enhance Multi-Generational Parks and Recreational Activities*

Water and Sewer Fund

Continuously Improve and Expand Water, Sewer and Stormwater Infrastructure The proposed FY 25-26 budget contains a decrease over the current fiscal year, of 71%, due to the decreased amount of System Development Fees (SDF) that are anticipated from approved developments. These funds must be utilized in approved way per NCGS162A-211. An update to Water and Sewer CIP was completed in 2024 which lays out 10 years of maintenance and projects needed to keep the Water and Sewer Fund functioning appropriately.

Water and Sewer	
Personnel	\$509,296
Operations	\$1,193,853
Capital	\$98,221
Sub-Total	\$1,801,370
Wastewater Treatment	
Personnel	\$62,000
Operations	\$560,000
Capital	\$9,200
Sub-Total	\$631,200
Total	\$2,432,570

Stormwater Fund

Continuously Improve and Expand Water, Sewer, and Stormwater Infrastructure

A Stormwater Utility was adopted in the FY 21-22 budget in order to create a sustainable revenue stream for the requirements of Lowell's MS4 Stormwater Permit. The National Pollutant Discharge Elimination System (NPDES) Municipal Separate Storm Sewer System (MS4) Program is mandated under the federal Clean Water Act. An NPDES MS4 permit is required for every MS4 owner or operator that has jurisdiction in a U.S. Census Bureau designated Urbanized Area. The City of Lowell is one of those areas because our population exceeds 1,000 and we are considered an urban area. The Stormwater Department was formerly housed in the General Fund where it was minimally funded. Staff worked tirelessly on a way to resolve the violation and NCDEQ has accepted the City of Lowell's Stormwater Management Plan (SWMP) as of April 7, 2021. This is a 5-year plan that coincides with the 5-year MS4 permit. It provides a roadmap of how the City intends to address stormwater as it relates to public education, public involvement, illicit discharge and detection, construction site runoff control program, post construction site runoff controls, and good housekeeping and pollution prevention. The resulting SWMP lists 259 Best Management Practices (BMP's) that we are mandated to carry out for controlling flooding, reducing erosion and sedimentation, and improving water quality. The current adopted fee is \$4.75/month.

Personnel	\$161,506
Operations	\$84,826
Capital	\$49,530
Total	\$ 295,862

CONCLUSION

In conclusion, the FY25-FY26 budget reflects our commitment to fiscal responsibility and strategic investment in the future of Lowell. Through meticulous planning and collaboration, we have crafted a budget that addresses critical needs while ensuring long-term sustainability and accomplishing the City Council's Strategic Vision for Lowell. I extend my deepest appreciation to the dedicated staff of the City of Lowell whose unwavering commitment and hard work have been instrumental in shaping this budget. Their dedication to serving our community is truly commendable, and it is their efforts that enable us to fulfill our mission of delivering essential services and positioning Lowell for a prosperous future.

Respectfully submitted,

Tyler Cobb

Interim City Manager

General Fund Revenue			
	FY 2024-2025	FY 2025-2026	
Line Item Description	Budget	Proposed Budget	Explanations/Comments
Ad Valorem Taxes-Prior Years	40,000.00	\$ 40,000.00	Prior year delinquent tax payments
Gross Receipts Rev Tax	150,000.00	\$ 180,000.00	Rental Car Tax - added Enterprise in FY 18
Ad Valorem Taxes	2,354,207.13	\$ 2,460,000.00	Real & Personnel
Tax Penalties & Interest	1,500.00	\$ 2,000.00	Assessed from Delinquent Taxes
Interest Income	150,000.00	\$ 155,000.00	Interest Earnings From Cash and Investments
Interest Income-Powell Bill		\$ 28,000.00	
Interest Income-Tag & Tax		\$ 500.00	
Interest/Divident Reinv.-NCCMT		\$ 14,000.00	
Township Grant		\$ -	
Carolina Thread Trail Grant		\$ -	
WC Safety Grant		\$ -	
Regional Economic Development Reserve Grant		\$ -	
Ballfield Rent	750.00	\$ 750.00	Harold Rankin fields(reduced for construction timeline)
Shelter Rentals	75.00	\$ 200.00	Harold Rankin shelter
Beer & Wine Tax	17,500.00	\$ 18,000.00	
DMV Tag Tax	0.00	\$ -	
Asset Forfeiture	1,000.00	\$ -	
Miscellaneous Revenue	2,000.00	\$ 2,000.00	Unclassified Revenue i.e. Insurance Claims
Insurance Proceeds	2,000.00	\$ 2,000.00	
Donations Received	500.00	\$ 500.00	
Utilities Franchise Tax	210,000.00	\$ 220,000.00	% of the revenues derived from sales of utilities
Solid Waste Disposal	2,800.00	\$ 2,800.00	From State on Per Capita Basis
Powell Bill Receipts	100,000.00	\$ 120,000.00	Per Gen Assembly calculation
Local Sales Tax	850,000.00	\$ 1,000,000.00	Local portion of Sales Tax
Court Costs & Fees		\$ 500.00	
Golf Cart Permit Fees		\$ 100.00	
Zoning Permits	15,000.00	\$ 50,000.00	Zoning Permit Fees
Plan Review and Inspections	955,437.00	\$ 856,584.00	Willow Creek Meadows (Inspections), Spencer Ridge (Construction Inspections), Misc. Commercial, etc
Development Agreements Code Enforcement	5,250.00	\$ 15,750.00	5,250 per agreement
Sanitation Fees	240,000.00	\$ 240,000.00	Sanitation Service Revenue
Bulk/Pay as You Throw Fees	3,500.00	\$ 1,500.00	Pay as You Throw fees billed to customer
Other Landfill Fees	1,500.00	\$ 1,500.00	Rental truck landfill fee reimbursement
Athletics Revenue	0.00	\$ 7,000.00	
Community Center	15,000.00	\$ 6,000.00	Based off of 68% of available dates and possible downtime from construction Offer Smaller Events (BBQ Cookoff, Senior Lunches, etc), Includes Caromont
Festivals & Events	7,300.00	\$ 6,500.00	Grant of \$5,500
Merchandise	500.00	\$ -	t-shirts, hats, stickers, mugs, etc
Concessions	0.00	\$ -	
Grants - Recreation	250.00	\$ 5,500.00	
Lease Proceeds			
Sales of Fixed Assets	2,000.00	\$ 2,000.00	
Fund Balance Appropriated		\$ -	
Special Revenue Transfer In		\$ -	Salary Reimbursements GF
FB Powell Bill			
Totals	5,128,069.13	\$ 5,438,684.00	

Administration				
	FY 2023-2024	FY 2024-2025	FY 2025-2026	
Line Item Description	Budget	Budget	Proposed Budget	Explanations/Comments
Council	\$31,940	\$31,940	\$ 31,940.00	Salaries for Six Elected Officials / Travel and Training for Council;
Administrative Salaries	\$559,729	\$386,688	\$ 494,201.34	City Manager, Finance Director, HR, Public Works Director, Utility Billing Clerk, and Payroll/Accounts Payable Specialist
FICA Expenses	\$42,819	\$29,582	\$ 37,806.40	7.65% of salaries is FICA expense
Health Insurance	\$56,000	\$37,000	\$ 53,528.60	Health, Dental, Vision, Life, AD
Retirement Expenses	\$71,925	\$52,590	\$ 70,917.89	14.35% of salaries is retirement. Increased from 12.85% per NC
401(K) Retirement	\$27,986	\$19,334	\$ 24,710.07	5.0% 401K match
Unemployment Benefits	\$750	\$2,500		No change from FY22
Professional Services	\$120,000	\$125,429	\$ 140,000.00	Legal, Audit, NCLM , Southern Software Support , Misc. Engineering,
Engineering Review and Inspections	\$425,000	\$812,121	\$ 600,898.44	Review and Inspections to on-call engineers
Telephone & Postage	\$18,000	\$18,500	\$ 18,500.00	VOIP Phones, Cell Phones, Postage, tablet service
Electric Utilities	\$13,600	\$14,000	\$ 21,000.00	Utilities for City Hall
Travel & Training	\$31,500	\$25,000	\$ 30,000.00	Professional Development:CZO; City Vision ; Clerk; NCLM; NCCCMA ; ICMA Annual ; Planning ; GIS; Southern Software ; Finance ; Tuition Reimbursement Program; Clerk Academy; UNCISO; Leadership Gaston \$600
Main. & Repairs - Bldg	\$16,200	\$18,000	\$ 30,000.00	
Main. & Repairs - Equip	\$7,422	\$8,000	\$ 8,000.00	General maintenance (HVAC, etc.)
Election Expenses	\$4,750	\$4,800	\$ 4,800.00	Per Gaston County Board of Elections
Checking Acct	\$6,550	\$6,000	\$ 8,000.00	Bank Fees
Advertising	\$6,500	\$6,500	\$ 6,500.00	Gaston Gazette Legal Fees
Supplies	\$32,000	\$28,371	\$ 45,000.00	Office supplies, new copier lease (\$2,484),
Auto Fuel	\$2,750	\$800	\$ 800.00	Bronco
Lowell Boys and Girls Club	\$0	\$0		

Beautification	\$5,500	\$10,000	\$ 10,000.00	banners, flowers, downtown improvements
Fire Protection				Moved to Public Safety
Christmas Decorations	\$6,000	\$6,000	\$ 6,000.00	X-mas trees, Christmas décor and repair
Zoning Board	\$5,100	\$4,000	\$ 4,000.00	Payment to Board Members for Attendance; Training Planning Board \$3,000
Code Enforcement	\$9,000	\$9,000	\$ 9,000.00	Inspection Fees / Title Searches / Minimum Housing
LCC/Master Planning Committee	\$12,500	\$12,500	\$ 12,500.00	Façade Grant(s) and other Projects
Rental Expense	\$9,000	\$7,140	\$ 7,140.00	McCord Park
Contracted Services	\$141,578	\$125,000	\$ 150,000.00	Architecture, Civil/Plans/Environmental, IT (\$29,580), IT Cyber Security Compliance (\$7,632) CodeRed (\$2,400k), Cleaning (\$8.7k), Archive Social (\$4,188), Polimorphic (\$1,800), C.D.S. (\$4k)etc.), Website (\$1,800), Misc. Comm Software (\$420),
Tax Collection Fees	\$15,000	\$22,000	\$ 25,000.00	Cost for Gaston County to Collect Taxes *Increase per Gaston County
Dues & Subscriptions	\$14,000	\$14,500	\$ 20,000.00	UNC SOG (\$550), Centralina, MPO, Montcross, GBA, Civic Orgs, ICMA, NCCCM, CZO, etc.
Insurance & Bonds	\$13,671	\$16,000	\$ 18,000.00	Estimated workers comp & prop/liability
Miscellaneous Expenses	\$10,000	\$10,000	\$ 10,000.00	Volunteer dinner, Employee Appreciation, Other Misc
Capital Outlay - Equip				
Capital Outlay-Building				
Bike/Ped Master Plan				
Home Grant-COG				
Grant Match-Parks				
Principal Maturities	\$3,422	\$3,421	\$ 3,521.64	Vehicle for Code Enforcement, stormwater, planning (70%)
Interest on Debt	\$410	\$341	\$ 240.70	
				Contingency
Transfer to CIF			\$ 300,000.00	
EDA Repayment	\$25,305.00	\$509,305	\$ 509,305.00	Newell/Npoint Economic Development Agreement Grant
Totals	\$2,245,908	\$2,376,363	\$ 2,711,310.08	

Account Number	Public Safety					
		FY 23	FY 2023-2024	FY 2024-2025	FY 2025-2026	
	Line Item Description	Budget	Budget	Budget	Proposed Budget	Explanations/Comments
10-5100-0200	Police Salaries	\$625,473	\$728,047	\$721,905	\$ 759,953.00	Salaries
10-5100-0500	FICA Expenses	\$47,849	\$55,696	\$55,226	\$ 58,136.40	7.65% of salaries is FICA expense
10-5100-0800	401(K) Retirement Expense	\$31,274	\$36,402	\$36,095	\$ 37,997.65	5.0% 401K match
10-5100-0600	Health Insurance	\$135,000	\$122,934	\$99,876	\$ 115,046.60	Health, Dental, Vision, Life, AD
						16.08% of salaries is retirement for LEO; increase from 14.10% per NC
10-5100-0700	Retirement Expenses	\$81,562	\$102,655	\$109,008	\$ 122,200.44	
10-5100-1100	Telephone & Postage	\$11,000	\$11,000	\$11,550	\$ 21,000.00	3 phones, aircards
10-5100-1300	Electric Utilities Expense	\$6,000	\$6,000	\$11,300	\$ 11,300.00	Utilities for Office, *Added Fiber \$400*12=\$4,800
						Training and meal reimbursement / Tuition reimbursement 4k, Specialized Training
10-5100-1400	Travel & Training	\$5,500	\$12,500	\$12,000	\$ 12,000.00	
10-5100-1500	Main & Repairs - Bldg	\$1,000	\$1,000	\$1,000	\$ 1,000.00	Maintenance for Building
10-5100-1600	Main & Repairs - Equip	\$2,279	\$2,500	\$2,500	\$ 2,500.00	Copier Contract, Hand Held & In Car Radios, Radars +5% anticipated increase from Motorola maintenance. +5% anticipated increase.
10-5100-1700	Main & Repairs - Autos	\$15,300	\$14,650	\$16,005	\$ 15,000.00	Vehicle Maintenance
10-5100-3100	Automotive Supplies / Fuel	\$37,000	\$44,334	\$43,648	\$ 45,000.00	Wex contract for 11 officers; carwash
10-5100-3300	Departmental Supplies	\$26,839	\$26,500	\$25,000	\$ 25,000.00	Office Supplies/copier/ammo/misc IT supplies
10-5100-3600	Police Uniforms	\$9,085	\$8,575	\$9,000	\$ 9,000.00	Replace 4 vests due to expire, Uniforms, Boots, Duty Gear
						Cleaning Contract \$3,900; Verizon Connect (GPS for vehicles)\$3,432; \$33,134.84 payment to Gaston County and Gastonia for RMS, \$2,782 Southern?; City Fire?, \$700
10-5100-4500	Contracted Services	\$11,200	\$35,630	\$43,949	\$ 44,000.00	
10-5100-5300	Dues & Subscriptions	\$850	\$850	\$2,250	\$ 2,250.00	DCI Fee \$150 per car, Gaston County Law Enforcement Assoc, Chief memberships
10-5100-5400	Insurance & Bonds	\$26,000	\$13,671	\$14,500	\$ 14,500.00	Estimated workers comp & prop/liability
10-5100-5700	Miscellaneous Expenses	\$4,500	\$3,500	\$5,500	\$ 5,000.00	National Night Out and Miscellaneous expenses, Recruitment Program
10-5100-5800	Asset Forfeiture	\$500				
10-5100-7400	Capital Outlay	\$5,374	\$45,067	\$5,578	\$ 43,485.00	\$5373.92 for body cams through fy25-26 \$60,000 3 new vehicles
						Generator (\$2,431), Police Radios (\$12,826), Police Vehicles (\$12,066), Police Computers (\$6,646.96) Enterprise (\$20,351) 3 police vehicles for 2 new positions (\$23,643)+ 2024 debt (\$25,250.17)
10-5100-8100	Principal Maturities	\$77,964	\$51,919	\$85,085	\$ 53,348.00	
						Generator (\$165), Police Radios (\$512), Police Vehicles (\$623), Police Computers (\$426.51), 3 police vehicles for 2 new positions (\$1,788), 2024 interest (\$4,708.61)
10-5100-8200	Interest on Debt	\$3,515	\$1,786	\$5,908	\$ 4,362.91	
10-5100-4600	Fire Protection					* County Fire District began FY 23
	Totals	\$1,165,063	\$1,325,215	\$1,316,883	\$ 1,402,080.01	

Streets				
	FY 2023-2024	FY 2024-2025	FY 2025-2026	
Line Item Description	Budget	Budget	Proposed Budget	Explanation/Comments
Salaries and wages	\$106,540	\$148,806	\$ 164,147.25	Salaries & Wages
FICA Expenses	8,150	11,384	\$ 12,557.26	Employer FICA (7.65% of wages)
Health Insurance	\$19,849	\$29,644	\$ 32,145.00	Health, Dental, Vision, Life, AD
Retirement Expenses	\$13,690	\$20,238	\$ 23,555.13	14.35% of salaries is retirement. Increase from 12.85% per NC
401(K) Retirement	\$5,327	\$7,440	\$ 8,207.36	5% of salaries is 401(K) expense
Professional Services				
Utilities	54,600	58,000	\$ 81,700.00	Utilities, Streetlights
Travel & Training	\$500	\$500	\$ 1,000.00	Training; NCDOA Pest License
Maint & Repairs-Building	\$1,500	\$1,500	\$ 1,500.00	Repair, Misc.
Maint & Repairs-Equipment	\$11,550	\$11,550	\$ 13,000.00	Mower maintenance, misc. equipment maintenance
Maint & Repairs-Trucks	\$8,000	\$8,000	\$ 8,000.00	Reg repairs, wash
Automotive Supplies/Fuel	\$15,500	17,500.00	\$ 17,500.00	Fuel increase and auto supplies
Departmental Supplies	\$16,000	\$16,000	\$ 12,000.00	Signage, Materials, etc
Uniforms	\$3,980	\$1,600	\$ 2,000.00	Uniform contract; 5% increase uniform*
Contracted Services	\$15,000	\$18,000	\$ 15,000.00	Includes Verizon Connect tablets, tablet service, crosswalks, striping/markings*
Insurance & Bonds	\$13,671	\$13,800	\$ 14,500.00	NCLM*
Miscellaneous	\$1,000	\$1,000	\$ 1,000.00	
Capital Outlay-Improvement				
Capital Outlay-Equipment				
Principal Maturities	\$22,033	\$10,830	\$ 11,086.30	2019 Chevy 1500 paid in full in 2024,F-750 Dump Truck (\$6750.26), 2023 Capital (\$2025.38), need 2024 Capital
Interest	\$1,295	\$900	\$ 643.87	F-750 Dump Truck (\$315.03), 2023 Capital (\$201.80), need 2024 capital
Totals	318,186	376,692	\$ 419,542.18	

Powell Bill				
	FY 23	FY 2023-2024	FY 2024-2025	FY 2025-2026
Line Item Description	Budget	Budget	Budget	Proposed Budget
Professional Services	2,000	2,000	2,000	\$ 2,000.00
Departmental Supplies	3,000	3,000	3,000	\$ 1,000.00
Sidewalks	46,000	44,090	15,000	\$ 15,000.00
Contracted Maintenance	35,000	45,000	20,000	\$ 102,000.00
Miscellaneous				
Cap. Outlay - Other Imp.				
Cap. Outlay - Equipment		\$5,910		
City Signs	2,000			
Transfer to Capital Project			60,000	
Totals	88,000	100,000	100,000	\$ 120,000.00

Sanitation				
	FY 2023-2024	FY 2024-2025	FY 2025-2026	
Line Item Description	Budget	Budget	Proposed Budget	Explanations/Comments
Sanitation Salaries	\$123,000	\$131,860	\$ 153,854.00	Salaries & Wages
FICA Expenses	\$9,410	\$10,087	\$ 11,769.83	Employer FICA (7.65% of wages)
Health Insurance	\$23,215	\$21,755	\$ 24,395.00	Health, Dental, Vision, Life, AD
Retirement	\$15,806	\$17,933	\$ 22,078.05	14.35% of salaries retirement. Increased from 12.85% per NC
401K	\$6,150	\$6,593	\$ 7,692.70	5.0% 401K match (recycling not included here - PT)
Main. & Repairs	\$18,000	\$18,000	\$ 40,000.00	Maintenance to Trash Truck, Tires twice per year
Automotive/Fuel	\$12,000	\$14,000	\$ 19,000.00	Fuel for Trash Truck
Departmental Supplies	\$7,700	\$7,500	\$ 10,397.82	General Supplies, new roll carts for new dev.
Recycling/Contract Svcs	\$30,000	\$31,500	\$ 28,000.00	Recycling Costs are 28-30k *
Landfill Tipping Fees	\$52,500	\$62,000	\$ 65,000.00	Cost of Landfill Disposal; 5% Increase Proposed by GC
Insurance & Bonds	\$13,671	\$13,500	\$ 14,500.00	Estimated workers comp & prop/liability
Miscellaneous	\$500	\$500	\$ 500.00	Small Miscellaneous Uncatagorized Expenses
Capital Outlay				
Principal Maturities	\$31,926	\$32,437	\$ 32,955.98	New Trash Truck Payment
Interest on Debt	\$1,756	\$1,245	\$ 726.66	Interest paid on trash truck
Totals	\$345,634	\$368,911	\$ 430,870.04	

Parks & Recreation				
	FY 2023-2024	FY 2024-2025	FY 2025-2026	
Line Item Description	Budget	Budget	Proposed Budget	Explanations/Comments
Salaries	102,730.00	101,658.70	\$ 115,000.00	1 full-time position and 2 PT Maintenance Tech position up to 20 hrs each
FICA	7,858.85	7,776.89	\$ 8,797.50	7.65% of salaries is FICA expense
Health Insurance	8,463.60	8,463.60	\$ 9,477.60	Health, Dental, Vision, Life, AD
Retirement	13,200.81	13,825.58	\$ 16,502.50	14.35% of salaries is retirement
401(K)	5,136.50	5,082.94	\$ 5,750.00	5.0% 401K match
Telephone & Postage	3,400.00	4,570.00	\$ 4,500.00	Cell Phone (\$720) / VOIP Line (\$2,340) and postage/misc. \$349
CC Telephone & Postage				
Utilities Harold Rankin	5,000.00	6,100.00	\$ 7,500.00	Utilities at Recreation Facilities
Utilities Community Center	5,000.00	4,400.00	\$ 4,400.00	Utilities at Community Center, Security
Utilities Recreation Center		22,395.00	\$ 22,000.00	New Dominion, Duke (\$4,500), AT&T, Fire Monitoring/Security
Travel & Training	5,000.00	3,000.00	\$ 3,000.00	Conferences (\$2,000), Training, Memberships (NCRPA \$205, NCFE \$156)
Main.& Repairs	16,600.00	16,600.00	\$ 16,000.00	Field Surfacing (4k), Fire Ant Treatment (1600), Mulch (3K,) Misc, Repairs (5K)
Main.& Repairs CC	5,000.00	5,000.00	\$ 5,000.00	Community Center Repairs misc;
Main.& Repairs RC			\$ 20,000.00	Ext. Doors, Painting, office flooring.
P&R Vehicle Repairs		250.00	\$ 250.00	
Automotive Fuel*Change to Auto Exp	750.00	800.00	\$ 600.00	Fuel for Truck and Reimbursement money to Staff in the event truck is in use
Supplies	5,000.00	11,700.00	\$ 5,500.00	Field Chalk, staff shirts, Basic Office Supplies,
Athletics	9,000.00	-	\$ 15,000.00	Stack Sports Fees, Uniforms for 3 seasons, League Fees, Umpire Fees, baseball Equipment - Removed due to YMCA
Special Events	40,000.00	42,000.00	\$ 50,000.00	Community Events, *increased cost for food
P&R Contracted Services			\$ 5,000.00	
Contracted Services-CC Center	5,800.00	19,300.00	\$ 5,000.00	
Contracted Services-Rec Center			\$ 15,000.00	
Insurance & Bonds	13,671.00	\$13,671	\$ 15,000.00	Estimated workers comp & prop/liability
Capital Outlay				Parks and Recreation Vehicle debt service
Principal Maturities	4,981.40	5,096.31	\$ 5,245.56	Ford Ranger Principal
Interest on Debt	596.06	507.78	\$ 358.53	Ford Ranger Interest
Totals	257,188.22	292,197.80	\$ 354,881.69	

Water/Sewer Utility Fund Revenues					
	FY 23	FY 2023-2024	FY 2024-2025	FY 2025-2026	
Line Item Description	Budget	Budget	Budget	Proposed Budget	Explanations/Comments
Interest-Investments	5	\$5	\$30,000	\$ 50,000.00	Increased interest yield*
Interest/Dividend Reinvest. - NCCMT				\$ 3,000.00	
Water AIA Grant - AIA-D-0267				\$ -	
FY 2021 Water AIA Grant				\$ -	
SRP-W-ARP-0301 Wastewater Pre-Con				\$ -	
Loan Proceeds		\$0			
Miscellaneous Income	18,000	\$21,000	\$204,400	\$ 70,000.00	Debt Setoff; Meter Set Fee (\$350*292
Water Revenue	852,026	\$850,104	\$947,866	\$ 976,302.09	increase of 5% and 4% increase for growth
Sewer Revenue	662,676	\$665,380	\$741,898	\$ 765,268.00	increase of 5% and 4% increase for growth
Water Tap Fees	5,000	\$5,500	\$5,000	\$ 5,000.00	Based on 5 taps (\$1000 per tap
Sewer Tap Fees	6,875	\$6,720	\$6,875	\$ 8,000.00	Based on 5 taps (\$1375 per tap)
System Development Fee-Water	27,000	\$32,400	\$315,360	\$ 108,000.00	(\$540 per home) 292
System Development Fee-Sewer	95,500	\$114,600	\$1,115,440	\$ 382,000.00	(\$1910 per home) 292
Delinquent Fees & Late Charges	15,000	\$42,000	\$50,000	\$ 50,000.00	Reconnects and Late Fees
Activation Fee	10,000	\$18,000	\$22,500	\$ 15,000.00	New Customer Activation Fee
Fund Balance Appropriated					
Sale of Fixed Assets	4000				
Totals	1,696,082	1,755,709	3,439,340	\$ 2,432,570.09	

Wastewater					
Line Item Description	FY 23	FY 2023-2024	FY 2024-2025	FY 2025-2026	Explanation/Comments
	Budget	Budget	Budget	Proposed Budget	
Professional Services	\$ 10,000	\$ 10,000	\$10,000	\$125,000	Engineering
Telephone and Internet	\$ 800	\$ 800	\$1,000	\$1,000	Land Line, Fax, Internet, Mix Network (1)
Electric Utilities	\$ 40,000	\$ 40,000	\$40,000	\$65,000	Looked at Current Year Duke Billing
Maint-Buildings & Grounds	\$ 69,967	\$ 62,092	\$81,956	\$82,000	Maint update
Maint & Repair-Equipment	\$ 10,000	\$ 10,000	\$15,000	\$25,000	WWTP Repairs
Chemical Supplies	\$ 40,000	\$ 40,000	\$47,500	\$60,000	Chemicals
Departmental Supplies	\$ 9,000	\$ 9,000	\$10,000	\$10,000	Bluebook Purchases
Contract Services- Operations	\$ 55,180	\$ 55,180	\$62,000	\$62,000	Plant Operator
Sampling and Analysis	\$ 48,000	\$ 48,000	\$52,400	\$65,000	K&W Labs Increased sampling cost
Sludge Disposal	\$ 45,000	\$ 45,000	\$45,000	\$70,000	EMA Pump and Haul plus Republic Services Dumpsters
Contract Maintenance	\$ 40,000	\$ 40,000	\$40,000	\$50,000	Kemp Inc, Snyder Tech, Piedmont Chlorinator, Fortech, LB Electric, Kemp Inc (dry-bed maintenance)
Dues and Subscriptions	\$ 1,500	\$ 1,500	\$1,820	\$3,000	Required Dues to State NCDEQ
Miscellaneous	\$ 1,000	\$ 1,000	\$1,000	\$1,000	Misc
Insurance & Bonds	\$ 3,000	\$ 3,000	\$3,000	\$3,000	Estimated workers comp & prop/liability
Capital Outlay					
Principal on Debt	\$ 8,851	\$9,054	\$9,259	\$9,000	(\$8,851) WWTP Pump
Interest on Debt	\$ 562	\$361	\$157	\$200	WWTP Pump (\$562)
Totals	\$ 382,860	\$ 374,988	\$ 420,092	\$631,200	

Water and Sewer					
	FY 23	FY 2023-2024	FY 2024-2025	FY 2025-2026	
Line Item Description	Budget	Budget	Budget	Proposed Budget	Explanation/Comments
Salaries	\$301,900	\$343,204	\$333,735	\$352,281	5 FT Employees @100%
FICA	\$23,095	\$26,255	\$25,531	\$26,949	7.65% of salaries is FICA expense
Health Insurance	\$66,000	\$54,984	\$53,962	\$61,899	Health, Dental, Vision, Life, AD, Health Assessment
Retirement	\$36,530	\$44,102	\$45,388	\$50,552	14.35% of salaries is retirement. Increase from 12.85%
401(K)	\$15,095	\$17,160	\$16,687	\$17,614	5.0% 401K match
Professional Services	\$40,000	\$40,000	\$22,000	\$121,294	Inspections Engineering
Telephone & Postage	\$7,000	\$11,000	\$18,000	\$21,000	Postage Water Bills & Cell Phones and Desk Phones (50% of postage due to SW, add tablets and service) Increase in Postage
Electric Utilities	\$20,000		\$18,000	\$22,000	For all facilities i.e. lift stations
Travel & Training	\$2,000	\$3,000	\$3,000	\$3,000	Water and Sewer Certification classes and testing
Main. & Repairs - Equip	\$30,000	\$30,000	\$20,000	50,000.00	In-House and outsource repairs / Lift Stations
Main. & Repairs Trucks			\$10,000	\$10,000	
Checking Acct Expense	\$1,500	\$1,500	\$3,900	\$3,900	Bank Fees
Automotive Suplies (Fuel)	\$18,500	\$18,500	\$15,000	\$15,000	Wex fuel Contract
Supplies	\$40,000	\$50,000	\$99,777	\$99,777	Repair parts, supplies and tools; Water meters parts increase offset by SW materials being expensed to that fund
Uniforms	\$3,000	\$3,000	\$3,000	\$3,000	Uniform Contract
Contracted Services	\$82,224	\$75,000	\$156,426	\$156,426	Outsourced repairs, Lift Station Pump and Haul; Mueller \$18,915; Sentryx
Water Purchase	\$460,000	\$475,000	\$542,380	\$569,499	Water purchased from TRU, 5% TRU increase,
Sewer Treatment	\$85,000	\$85,000	\$72,000	\$80,000	Fair Street Lift Station - TRU, 5% increase TRU
Dues & Subscriptions	\$2,800	\$3,250	\$3,100	\$3,100	NCRWA,WPCSOCC,AWWA,DWR
Insurance & Bonds	\$12,895	\$20,506	\$21,000	\$35,000	Estimated workers comp & prop/liability
Misc Expenses			\$3,500	\$3,500	Violations/Fines from spills
USE SDF for system wide repairs and expansion			\$1,430,800		
Capital Outlay-Equipment	\$8,400	\$13,716	\$25,081		2023 F-650 Dump Truck (\$17,249.28 principal) and (\$4208.28 \$0 interest)
Prin. Maturities	\$39,494	\$47,261	57,213.04	\$76,566	2019 3500-Paid in full; Push Cam (\$1272.68); Jet Vac (\$6474.25); Water Meters (\$20276.90); Backhoe loader (\$7456.09); 2023 Capital (\$7607.62); 2024 Capital (\$15152.79)-. Total \$58240.33
Interest on Debt	\$17,789	\$18,283	19,768.78	\$21,655	Push Cam (\$28.06); Jet Vac (\$248.59); Water meters (\$15782.96); Backhoe loader (\$317.07); 2023 Capital (\$757.99); 2024 Capital (\$2825.67)-see note in email. Total
Contingency					
Totals	\$1,313,222	\$1,380,721	\$3,019,248	\$1,804,012	

Water Meters for new devel Base \$316.23 ea.
at 2% per year

FY 2024
FY 2025
FY 2026
FY 2027
FY 2028

Stormwater					
Acct Description	FY 23	FY 2023-2024	FY 2024-2025	FY 2025-2026	Explanations/Comments
	Budget	Budget	Budget	Proposed Budget	
Salaries	\$ 170,630	\$ 209,573	\$ 103,345	\$ 115,000.00	Salaries & Wages
FICA	\$ 13,053	\$ 16,032	\$ 7,906	\$ 8,797.50	Employer FICA (7.65% of wages)
Health Insurance	\$ 40,000	\$ 34,894	\$16,232	\$ 15,456.00	Health, Dental, Vision, Life, AD
Retirement	\$ 20,646	\$ 26,930	\$ 14,055	\$ 16,502.50	13.6% of salaries is retirement. Increase from 12.10%
401(K)	\$ 8,532	\$ 10,479	\$ 5,167	\$ 5,750.00	5% of salaries is 401(K) expense
Professional Services	\$ 32,302	\$ 5,000	\$ 30,426	\$ 30,426.00	Engineering, Mapping of infrastructure/outfalls, SWMP/CIP; BRIC App
Telephone & Postage	\$ 5,000	\$ 7,000	\$ 9,325	\$ 6,500.00	BMP #'s 5 Utility Mailers, No. 6 Target Audiences, No. 8, etc., Utility bills*update description and verify with USPS
Travel & Training	\$ 3,100	\$ 1,000	\$ 1,000	\$ 999.67	Swater Finance and Budgeting, Other training and travel; \$260 SCM*
Main. & Repairs	\$ 15,774	\$ 24,122	\$ 21,007	\$ 17,000.00	Grates, Pipes, Boxes, Repairs; In house repairs
Checking Acct Expense	\$ 1,500	\$ 250	\$ 50	\$ 100.00	BB&T Fees for Utility Fund
Automotive Supplies (Fuel)	\$ 4,000	\$ 2,000	\$ 800	\$ 800.00	Auto fuel; (Using 35% of PW Fuel*)
Supplies	\$ 10,501	\$ 10,500	\$ 9,500	\$ 10,000.00	10 Spill Kits (\$550), Educational Materials, Promo materials for events*
Contracted Services	\$ 25,000	\$ 14,000	\$ 8,002	\$ 8,000.00	monthly misc. Verizon allocation
Dues & Subscriptions	\$ 2,169	\$ 2,250	\$ 1,650	\$ 2,000.00	Permit Fee (\$860) and Regional SW Partnership Dues (\$825)
Insurance & Bonds		\$ 6,835	\$ 9,000	\$ 9,000.00	WC and Prop Liability
Capital Outlay	\$ 2,220	\$ 12,043		\$ -	33% of Trailer \$892.08, 25% Mini Excavator \$3,345.31, Hydraulic Excavator 50% cost \$7,805.71
Prin. Maturities	\$ 36,081	\$ 38,721	46,110.00	\$ 46,880.47	Leaf Vac 100% (\$14,506.69), Backhoe 50% (\$7456.09), F-750 Dump Truck 40% (\$4,500.17), Jet Vac 40% (\$4,316), Push Cam 50% (\$1272.68) Bronco?, +\$13,320.81 for 2024 debt, \$1,764.50 for 2023 debt
Interest on Debt	\$ 2,481	\$ 2,145	\$ 3,746	\$ 2,650.36	Leaf Vac (\$557.03), Backhoe 50% (\$317.07), F-750 Dump Truck 40% (\$210), Jet Vac 40% (\$166), Push Cam 50% (\$28.06) Bronco?, \$2,484.04 for 2024 interest, (\$175.81) for 2023 interest
Anticipated Fund Balance Transfer					
Totals	\$ 392,989	\$ 423,774	\$ 287,320	\$ 295,862.50	

Stormwater Utility Fund Revenues

Line Item Description	FY 2023-2024 Budget	FY 2024-2025 Budget	Fy2025-2026 Budget
Fees		287,120.00	\$ 295,662.50
Fund Balance Appropriated	27,703.35		
Stormwater Merchandise	500.00	200.00	\$ 200.00
Totals		\$ 287,320.00	\$ 295,862.50

WATER RATES		
RESIDENTIAL	<u>Inside City Limits</u>	<u>Outside City Limits</u>
Minimum 1,500 Gallons	\$12.37 \$12.74	\$24.74 \$25.57
Per 1,000 Gallons after Minimum	\$9.50 \$ 9.79	\$19.00 \$19.57
COMMERCIAL		
Minimum 1,500 Gallons	\$17.30 \$17.82	\$34.59 \$35.63
Per 1,000 Gallons after Minimum	\$12.57 \$12.95	\$25.15 \$25.91
IRRIGATION		
Per 1,000 Gallons	\$7.81 \$8.04	\$7.81 \$8.04
SEWER RATES		
RESIDENTIAL	<u>Inside City Limits</u>	<u>Outside City Limits</u>
Minimum 1,500 Gallons	\$13.42 \$13.82	\$26.82 \$27.63
Per 1,000 Gallons after Minimum	\$7.91 \$8.15	\$15.84 \$16.32
COMMERCIAL		
Minimum 1,500 Gallons	\$18.77 \$19.33	\$29.19 \$30.10
Per 1,000 Gallons after Minimum	\$10.09 \$10.39	\$16.47 \$16.96
SEWER CUSTOMER ONLY		
Per 1,000 Gallons	\$13.68 \$14.10	\$13.68 \$14.10
SEPTIC SEWER - Minimum \$4.84		
Per 1,000 Gallons	\$2.94	\$2.94
SYSTEM DEVELOPMENT FEE (SDF)		
No System Development Fees for Fire Protection Meters		
Water Tap Size	Water Fee	Sewer Fee
¾ in	\$540.00	\$1,910.00
1 in	\$1,350.00	\$4,775.00

1.5 in	\$2,700.00	\$9,550.00
2 in	\$4,320.00	\$15,280.00
3 in	\$8,640.00	\$30,560.00
4 in	\$13,500.00	\$47,750.00
6 in	\$27,000.00	\$95,500.00
8 in	\$43,200.00	\$152,800.00
10 in	\$62,100.00	\$219,650.00
12 in	\$121,500.00	\$429,750.00

WATER TAP FEES / SEWER TAP FEES / METER SET FEE / IRRIGATION METER / BACKFLOW		
WATER TAP FEES		
WATER TAP SIZE	<u>Inside City Limits</u>	<u>Outside City Limits</u>
¾ in	\$1,000.00	\$1,375.00
1 in	\$1,750.00	\$2,250.00
1.5 in	\$2,500.00	\$3,000.00
2 in	\$3,250.00	\$3,750.00
SEWER TAP FEES		
SEWER TAP SIZE	<u>Inside City Limits</u>	<u>Outside City Limits</u>
4 in	\$1,250.00	\$1,680.00
6 in	\$1,800.00	\$2,280.00
8 in	\$3,600.00	\$4,200.00

METER SET FEE	
\$350.00 for 3/4 inch meter; larger sized meters will be quoted upon request	
IRRIGATION METER	
\$600.00 for 3/4 inch meter; \$1,000 for 1 inch meter; \$1,200 for 1.5 inch meter	
BACKFLOW TESTING ADMIN FEE	
\$75.00	

GARBAGE COLLECTION CHARGES	
RESIDENTIAL	
Roll Cart (1)	\$12.00
Each Additional Roll Cart	\$8.00
COMMERCIAL	
Roll Cart (1)	\$22.00
Each Additional Roll Cart	\$22.00
BULK ITEMS CHARGES	
Electronics Curbside Collection (per item)	\$25.00
White Goods/Appliances Collection (per item)	\$25.00
Tires ON RIM (per tire)	\$8.00
Tires OFF RIM (per tire)	\$5.00
Excess Household Trash, Less than or Equal to 100lbs.	\$15.00

Excess Household Trash, Greater than 101-299lbs.	\$25.00
Excess Household Trash, Greater than 300lbs.	Work will require heavy equipment removal and will be billed according to equipment costs

STORMWATER CHARGES (BILLED MONTHLY)	
Residential Stormwater Charge	\$4.75
Non-Residential Stormwater Charge	\$4.75 PER 2,827 square feet of impervious surface

MISCELLANEOUS UTILITY SERVICE CHARGES	
New Account Activation Fee	\$50.00
Deposit (<i>Waived for homeowners - but must show proof of ownership</i>)	\$150.00
Penalty / Late Fee - If not paid by due date on bill	\$5.00
Returned Check Fee	\$30.00
Delinquent Service Charge (<i>Scheduled for Cut-Off</i>)	\$50.00
Water Meter Calibration Request (<i>Defective meter replaced free of charge</i>)	\$10.00
Replacement Meter (<i>Found to be damaged by customer</i>)	\$350.00
Copies (<i>per sheet</i>)	\$0.25

PLANNING AND ZONING FEES ***Where construction begins without the appropriate permits in place, permit cost shall be doubled.***	
RESIDENTIAL ZONING PERMITS	
New Home Construction (Single, Two-Family structures and mobile homes)	\$125.00
Single Family Attached / Multi-Family (condo, apartments, townhomes, etc.)	\$100.00 Per Dwelling Unit
Per Dwelling Unit	\$50.00
Home Additions/Expansions and Accessory Structures (including solar panels)	\$50.00
Internal Up-Fit/Remodel (no expansion)	\$25.00

Demolition (residence and/or accessory structures)	\$25.00
As-Built Foundation Survey Review	\$45.00
NON-RESIDENTIAL ZONING PERMITS	
Change of Use	\$100.00
Internal Up-Fit/Remodel (no expansion, re-roof)	\$100.00
Accessory Structures (including solar panels)	\$200.00
Demolition (building and/or accessory structures)	\$100.00
As-Built Foundation Survey Review	\$45.00
New Construction (including additions to existing buildings) - Up to 5,000 sq ft	\$250.00
New Construction (including additions to existing buildings) - 5,001 sq ft - 10,000 sq ft	\$350.00
New Construction (including additions to existing buildings) - Over 10,000 sq ft	\$450.00
Sign Permits	\$100.00
Permanent Sign	\$100.00
Outdoor Advertising Sign (Billboard)	\$200.00
Temporary Sign	\$25.00
Zoning Verification Letter	\$100.00
Home Occupation Permit	\$75.00
Temporary Use Permit	\$75.00
Telecommunication Tower Permit	
New	\$5,500.00
Co-Location	\$300.00
PUBLIC HEARING APPLICATIONS	
Zoning Map Amendment - General	\$800.00 + Per Acre Charge + Advertising Cost
Per Acre Charge	\$35.00
Advertising Cost	\$250.00
Zoning Map Amendment -Conditional	\$2,000.00 + Per Acre Charge + Advertising Cost
Per Acre Charge	\$35.00
Advertising Cost	\$250.00

Text Amendment	\$550.00 + Advertising Cost
Advertising Cost	\$250.00
Master Sign Plan Application	\$500.00 + Advertising Cost
Advertising Cost	\$250.00
Development Agreement	\$5,000.00 + Advertising Cost
Advertising Cost	\$250.00
Permanent Closing of Public Streets and Alleys	\$2,000.00
Annexation - voluntary	\$500.00 + Per Acre Charge + Advertising Cost
Per Acre Charge	\$40.00
Advertising Cost	\$250.00
Special Use Permit / Conditional Use Permit	\$600.00 + Per Acre Charge + Advertising Cost
Per Acre Charge	\$40.00
Advertising Cost	\$250.00
Variance	\$450.00 + Per Acre Charge + Advertising Cost
Per Acre Charge	\$40.00
Advertising Cost	\$250.00
Appeals	\$350.00
SUBDIVISION REVIEW & INSPECTIONS Pre-Submittal Meeting - Payment required prior to meeting.	
Pre-Submittal Meeting - Sketch plat review (1 acre or less)	\$100.00
Pre-Submittal Meeting - Sketch plat review (greater than 1 acre)	\$200.00 + Per Dwelling Unit Charge
Per Dwelling Unit Charge	\$5.00
PRELIMINARY PLAT REVIEW	
(0-50 lots) / Proposed - Less than 24 Lots	\$760.00
(51+ lots) / Proposed - 24 or More lots	\$3,000.00
Per lot charge over 100 lots	\$60.00
PRELIMINARY PLAT RESUBMISSION	
Proposed: Initial fee covers 3 reviews. 4th Resubmittal	75% of initial review fee
FINAL PLAT REVIEW	
Major Subdivision	\$500.00 + Per Lot Charge

Minor Subdivision	\$250.00 + Per Lot Charge
Per Lot Charge	\$25.00
Letter of Credit/Bond/Performance Guarantee Review	\$500.00
Time Extension for Plat Approval	\$500.00
Plan Review and Construction Administration Fees Fees apply to Subdivisions and Site Plans. *** If a fourth (4th) review is required, 75% of the initial Plan Review will be charged.***	
PLAN REVIEW Payment due prior to plan review.	
Roadway Plan (public and/or private)	\$2.70 per linear foot of street centerline
Parking/Loading Areas (including access/driveways)	\$0.15 per square foot
Storm Drainage	\$3.00 per linear of street centerline
Water Lines	\$1.80 per linear foot pipe
Sewer Lines	\$2.40 per linear foot pipe
Stormwater Quality and/or Stormwater Detention Facilities	\$10,500.00 per plan or per subdivision
Revisions To Approved Plan (RTAP)	\$75.00 per page
CONSTRUCTION ADMINISTRATION & INSPECTIONS Due Prior to the issuance of stamped/approved plans to the applicant.	
Roadway Plan (public and/or private)	\$10.00 per linear foot of street centerline
Storm Drainage	\$10.00 per linear of street centerline
Water Lines	\$6.00 per linear foot pipe
Sewer Lines	\$7.00 per linear foot pipe
Stormwater Quality and/or Stormwater Detention Facilities	\$31,000.00 per plan or per subdivision
UTILITY ALLOCATION AND EXTENSION REVIEW FEE Payment due prior to plan review	
Preliminary Capacity Assurance Review (PCAR) Greater than 5,000 gpd	\$400.00
Full Capacity Assurance Review (FCAR) Greater than 5,000 gpd	\$1,000.00
Preliminary Capacity Assurance Review (PCAR) 5,000 gpd or less	\$250.00
Full Capacity Assurance Review (FCAR) 5,000 gpd or less	\$400.00
ZONING SITE PLAN & CONSTRUCTION REVIEW Payment due prior to plan review	
Pre-submittal Meeting Sketch Plan Review and Consultation	\$200.00 Per Dwelling Unit Fee (if applicable)
Per Dwelling Unit Fee	\$5.00

Site Plan Review	\$500.00 Per Acre Fee
Per Acre Fee	\$25.00
Recombination/Exempt/Easement Plats	\$100.00
Driveway Cut Permit	
Residential	\$25.00
All other	\$50.00
New Development Street Signage	The City of Lowell will provide street signage for new development at cost PLUS twenty-five percent (25%)

RENTAL FEES	
Community Center	
Residents	\$30.00/hour (minimum 4 hours) User Fee + \$100 Deposit (Cash)
Non-residents	\$45.00/hour (minimum 4 hours) + \$100 Deposit (Cash)
Harold Rankin Park Picnic Shelter	
Residents	\$20.00 (4 Hour increments)
Non-residents	\$30.00 (4 Hour increments)
Harold Rankin Park Field Rental	
Residents	\$10.00 \$15.00
Non-residents	\$15.00 \$20.00
Truck Rental	
Must have an active water account. Charge subject to weight and specifications.	\$67.47 – Minimum charge

PARKS & RECREATION	
Youth Athletics Registration	
Residents	\$50.00
Non-residents	\$75.00



Regular City Council Meeting

B. I85 Betterments

Meeting	Agenda Group
Tuesday, June 10, 2025, 6:00 PM	New Business Item: 6B.
Reference File	Presented By

To: Tyler Cobb, Interim City Manager

From: Tyler Cobb, Interim City Manager

Date:6/10/25

Re: I 85 Betterments

Attachments

[Draft Municipal Agreement - Lowell - Exhibit A Draft Alt5 - No Poles and Land - 22 May 25.pdf](#)

**Betterments without Black Powder Coated Metal Poles and Mast Arms
and Interchange Landscaping**

EXHIBIT A1 – Alt 5

Additional Work – I-5719B / U-5800			
Betterment Description	Quantity	Cost to Municipality	NCDOT Participation
<ul style="list-style-type: none"> • Interchange Improvements <ul style="list-style-type: none"> ○ I-85 / NC 7 (McAdenville Road/Main Street) (Exit 23) 	1	\$456,500.00	309,872.20
Total Cost		\$456,500.00	309,872.20

EXHIBIT A2 – Alt 5

Additional Work – I-5719C			
Betterment Description	Quantity	Cost to Municipality	NCDOT Participation
<ul style="list-style-type: none"> • Overpass Improvements <ul style="list-style-type: none"> ○ SR 2213 (Groves Street) over I-85 	1	\$283,250.00	192,270.10
Total Cost		\$283,250.00	192,270.10

EXHIBIT A3 – Alt 5

Additional Work – I-5719A & U-6044			
Betterment Description	Quantity	Cost to Municipality	NCDOT Participation
<ul style="list-style-type: none"> Overpass Improvements <ul style="list-style-type: none"> SR 2339 (South Church Street) over I-85 	1	\$283,250.00	192,270.10
<ul style="list-style-type: none"> Interchange Improvements – Existing Bridge <ul style="list-style-type: none"> I-85 / SR 2329 (South Main Street) (Exit 22) 	1	\$5,000.00	3,394.00
<ul style="list-style-type: none"> Roundabout Center Island Landscaping Betterments (10 ft. wide stamped/stained concrete cap, plantings, irrigation, and underdrains) <ul style="list-style-type: none"> I-85 / SR 2329 (South Main Street) Ramp / Loop A I-85 / SR 2329 (South Main Street) Ramp / Loop D 	2	\$197,000.00	133,723.60
Total Cost		\$485,250.00	329,387.70

EXHIBIT A4 – Alt 5

Total Additional Work	
Description	Cost to Municipality
Additional Work – I-5719B / U-5800 Total Cost	\$ 456,500.00
Additional Work – I-5719C Total Cost	\$ 283,250.00
Additional Work – I-5719A & U-6044 Total Cost	\$ 485,250.00
Combined Total Cost	\$1,225,000.00
ESCALATION (4% / YEAR COMPOUNDED FOR 3 YEARS) - I-5719A & U-6044	+ \$ 60,590.26
Department Participation	- \$ 831,530.00
Cost to Municipality	\$ 454,060.26



Regular City Council Meeting

C. Consideration of Budget Amendment #15

Meeting	Agenda Group
Tuesday, June 10, 2025, 6:00 PM	New Business Item: 6C.
Reference File	Presented By

To: Tyler Cobb, Interim City Manager

From: Lisa Nolen, Finance Director

Date: 06/04/2025

Re: Consideration of Budget Amendment #15

This Budget Amendment is to receive funds from Interlocal Risk Financing Fund of NC for the second totaled 2019 Dodge Charger with vehicle identification number 2C3CDXKT6KH749633. These funds, along with the funds from the other totaled 2019 Dodge Charger, were used to purchase one of the 2025 Ford PI vehicles for the Police.

Attachments

[Budget Amendment #15 FY 2024-2025.pdf](#)

City Of Lowell
Budget Amendment #15
Budget Ordinance FY 24-25

BE IT ORDAINED by the City Council of the City of Lowell, North Carolina, that the following amendment be made to the annual budget ordinance for the fiscal year ending June 30, 2025:

Section 1: To amend the General Fund, estimated revenues are to be changed as follows:

General Fund:

Revenues:

	<u>Decrease</u>	<u>Increase</u>
10-3350-8500 Insurance Proceeds		\$27,457.50

This will result in an increase of \$27,457.50 in Insurance Proceeds revenues, bringing the revenues budgeted for FY 24-25 from \$27,710.50 to \$55,168.00.

Section 2: To amend the General Fund, the appropriations are to be changed as follows:

General Fund:

Expenses:

	<u>Decrease</u>	<u>Increase</u>
10-5100-7400 Capital Outlay-Police		\$26,250.00
10-5100-1700 Main. & Repairs-Autos		\$ 1,207.50

This amendment will result in an increase of \$26,250.00 in the Public Safety Department appropriations for Capital Outlay-Police in FY 24-25 from \$32,938.50 to \$59,188.50. This will result in an increase of \$1,207.50 in the Public Safety Department appropriations for Maintenance & Repairs-Autos from \$16,005.00 to \$17,212.50.

This amendment is to receive funds from Interlocal Risk Financing Fund of NC for the totaled 2019 Dodge Charger.

Section 3: Copies of this budget amendment shall be furnished to the Clerk of the City Council, and to the Budget Officer and the Finance Officer for their direction.

Adopted this _____ day of June 2025.

Mayor

Attest:

City Clerk



Regular City Council Meeting

D. Consideration of Budget Amendment #16

Meeting	Agenda Group
Tuesday, June 10, 2025, 6:00 PM	New Business Item: 6D.
Reference File	Presented By

To: Tyler Cobb, Interim City Manager

From: Lisa Nolen, Finance Director

Date: 06/04/2025

Re: Consideration of Budget Amendment #16

The attached Budget Amendment #16 is to move funds to the Community Investment Fund. These funds represent 4.5 cents of the property tax rate for the Community Investment Fund as per the FY 2024-2025 Budget Ordinance and per Resolution #07-2023.

Attachments

[Budget Amendment #16 FY 2024-2025.pdf](#)

**City Of Lowell
Budget Amendment #16
Budget Ordinance FY 24-25**

BE IT ORDAINED by the City Council of the City of Lowell, North Carolina, that the following amendment be made to the annual budget ordinance for the fiscal year ending June 30, 2025:

Section 1: To amend the Community Investment Fund, estimated revenues are to be changed as follows:

**Community Investment Fund:
Revenues:**

	<u>Decrease</u>	<u>Increase</u>
41-3990-9500 Transfer from General Fund		\$298,480.60

This will result in an increase of \$298,480.60 in CIF revenues.

Section 2: To amend the Community Investment Fund, the appropriations are to be changed as follows:

**Community Investment Fund:
Expenses:**

	<u>Decrease</u>	<u>Increase</u>
41-8100-0400 Professional Services- CIF		\$298,480.60

This will result in an increase of \$298,480.60 in CIF expenses.

This amendment is to transfer funds to the Community Investment Fund (CIF) per the FY 2024-2025 Budget Ordinance.

Section 3: Copies of this budget amendment shall be furnished to the Clerk of the City Council, and to the Budget Officer and the Finance Officer for their direction.

Adopted this _____ day of June 2025.

Mayor

Attest:

City Clerk



Regular City Council Meeting

E. Consideration of Budget Amendment #17

Meeting	Agenda Group
Tuesday, June 10, 2025, 6:00 PM	New Business Item: 6E.
Reference File	Presented By

To: Tyler Cobb, Interim City Manager

From: Lisa Nolen, Finance Director

Date: 06/04/2025

Re: Consideration of Budget Amendment #17

The attached Budget Amendment #17 is to receive additional Powell Bill funds and additional interest earned on Powell Bill funds from the budgeted amounts.

Attachments

[Budget Amendment #17 FY 2024-2025.pdf](#)

City Of Lowell
Budget Amendment #17
Budget Ordinance FY 24-25

BE IT ORDAINED by the City Council of the City of Lowell, North Carolina, that the following amendment be made to the annual budget ordinance for the fiscal year ending June 30, 2025:

Section 1: To amend the General Fund, the estimated revenues are to be changed as follows:

General Fund:

Revenues:

	<u>Decrease</u>	<u>Increase</u>
10-3430-0000 Powell Bill (Streets)		\$25,640.00
10-3290-0100 Interest Earned Powell Bill		\$31,100.00

This will result in an increase of \$25,640.00 in Powell Bill revenues and an increase of \$31,100.00 in Interest Earned Powell Bill revenues, bringing the Powell Bill revenues budgeted for FY 24-25 from \$100,000.00 to \$125,640.00 and bringing the Interest Earned Powell Bill revenues from \$0 to \$31,100.00.

Section 2: To amend the General Fund, the appropriations are to be changed as follows:

General Fund:

Expenses:

	<u>Decrease</u>	<u>Increase</u>
10-4510-4500 Powell Bill Contracted Maintenance		\$50,000.00
10-4510-7500 Powell Bill Capital Outlay-City Signs		\$ 6,740.00

This amendment will result in an increase of \$50,000.00 in the Powell Bill Contracted Maintenance appropriations for FY 24-25 from \$20,000.00 to \$70,000.00. This amendment will also result in an increase of \$6,740.00 in Powell Bill Capital Outlay-City Signs appropriations for FY 24-25 from \$0 to \$6,740.00.

This amendment is to receive funds from Powell Bill and Interest Earned Powell Bill.

Section 3: Copies of this budget amendment shall be furnished to the Clerk of the City Council, and to the Budget Officer and the Finance Officer for their direction.

Adopted this _____ day of June 2025.

Attest:

Mayor

City Clerk



Regular City Council Meeting

F. Consideration of Budget Amendment #18

Meeting	Agenda Group
Tuesday, June 10, 2025, 6:00 PM	New Business Item: 6F.
Reference File	Presented By

To: Tyler Cobb, Interim City Manager

From: Lisa Nolen, Finance Director

Date: 06/04/2025

Re: Consideration of Budget Amendment #18

Please see the attached Budget Amendment #18 to increase the revenues in the General Fund due to the actual revenue received being higher than the budgeted amounts. These funds were allocated over the departments in the General Fund to have a balanced budget.

Attachments

[Budget Amendment #18 FY 2024-2025.pdf](#)

City Of Lowell
Budget Amendment #18
Budget Ordinance FY 24-25

BE IT ORDAINED by the City Council of the City of Lowell, North Carolina, that the following amendment be made to the annual budget ordinance for the fiscal year ending June 30, 2025:

Section 1: To amend the General Fund, the estimated revenues are to be changed as follows:

General Fund:
Revenues:

ACCOUNT NUMBER	ACCOUNT NAME	DECREASE	INCREASE	BUDGETED AMOUNT FROM	BUDGETED AMOUNT TO
10-3010-2025	AD VALREM TAX - BUDGET YEAR 2025		\$ 1,000.00	\$ 2,354,207.13	\$ 2,355,207.13
10-3290-0000	MRS INTEREST-INVESTMENTS		\$ 17,000.00	\$ 150,000.00	\$ 167,000.00
10-3370-0000	UTILITIES FRANCHISE TAX		\$ 60,000.00	\$ 210,000.00	\$ 270,000.00
10-3450-0000	LOCAL GOV. SALES TAX		\$ 212,000.00	\$ 850,000.00	\$ 1,062,000.00
10-3550-0000	ZONING PERMITS		\$ 10,000.00	\$ 15,000.00	\$ 25,000.00

Section 2: To amend the General Fund, the appropriations are to be changed as follows:

General Fund:
Expenses:

ACCOUNT NUMBER	ACCOUNT NAME	DECREASE	INCREASE	BUDGETED AMOUNT FROM	BUDGETED AMOUNT TO
10-4100-1300	UTILITIES EXPENSE		\$ 16,000.00	\$ 20,133.49	\$ 36,133.49
10-4100-5400	INSURANCE & BONDS		\$ 3,000.00	\$ 16,000.00	\$ 19,000.00
10-5100-0200	POLICE SALARIES		\$ 11,000.00	\$ 721,905.00	\$ 732,905.00
10-5100-0300	POLICE ADMIN SALARY		\$ 11,000.00	\$ -	\$ 11,000.00
10-5100-0600	HEALTH INSURANCE		\$ 31,000.00	\$ 99,876.00	\$ 130,876.00
10-5100-1100	TELEPHONE & POSTAGE		\$ 21,000.00	\$ 11,550.00	\$ 32,550.00
10-5100-1700	MAIN. & REPAIRS - AUTOS		\$ 21,000.00	\$ 17,212.50	\$ 38,212.50
10-5100-3100	AUTOMOTIVE SUPPLIES		\$ 11,000.00	\$ 43,648.00	\$ 54,648.00
10-5100-7400	CAPITAL OUTLAY-EQUIP		\$ 26,000.00	\$ 59,188.50	\$ 85,188.50
10-5600-0200	STREETS SALARIES		\$ 6,000.00	\$ 148,806.12	\$ 154,806.12
10-5600-0600	HEALTH INSURANCE		\$ 11,000.00	\$ 29,644.00	\$ 40,644.00
10-5600-1300	UTILITIES (POWER & GAS)		\$ 31,000.00	\$ 58,000.00	\$ 89,000.00
10-5600-1400	TRAVEL & TRAINING		\$ 2,000.00	\$ 500.00	\$ 2,500.00
10-5600-1600	MAIN & REPAIRS - EQUIP		\$ 5,000.00	\$ 11,550.00	\$ 16,550.00
10-5600-1700	MAIN. & REPAIRS-TRUCKS		\$ 5,000.00	\$ 8,000.00	\$ 13,000.00
10-5600-3600	STREET UNIFORMS		\$ 4,000.00	\$ 1,600.00	\$ 5,600.00
10-5800-0200	SANITATION SALARIES		\$ 5,000.00	\$ 131,860.00	\$ 136,860.00
10-5800-0600	HEALTH INSURANCE		\$ 7,000.00	\$ 21,755.00	\$ 28,755.00
10-5800-1100	TELEPHONE & POSTAGE		\$ 2,000.00	\$ -	\$ 2,000.00
10-5800-1700	MAIN. & REPAIRS - TRUCKS		\$ 3,000.00	\$ 58,000.00	\$ 61,000.00
10-5800-3100	AUTOMOTIVE SUPPLIES		\$ 10,000.00	\$ 14,000.00	\$ 24,000.00
10-5800-3300	DEPARTMENTAL SUPPLIES		\$ 3,000.00	\$ 7,500.00	\$ 10,500.00
10-6120-0200	PARKS & REC-SALARIES		\$ 2,000.00	\$ 101,658.70	\$ 103,658.70
10-6120-0600	P&R HEALTH INSURANCE		\$ 1,500.00	\$ 8,463.60	\$ 9,963.60
10-6120-1101	CC-TELEPHONE & POSTAGE		\$ 1,500.00	\$ -	\$ 1,500.00
10-6120-1300	P&R-UTILITIES		\$ 2,000.00	\$ 6,100.00	\$ 8,100.00
10-6120-1301	CC-UTILITIES EXPENSE		\$ 2,000.00	\$ 4,400.00	\$ 6,400.00

ACCOUNT NUMBER	ACCOUNT NAME	DECREASE	INCREASE	BUDGETED AMOUNT FROM	BUDGETED AMOUNT TO
10-6120-1502	MAINT & REPAIR-BLDG/GRD - REC CENTER		\$ 5,000.00	\$ -	\$ 5,000.00
10-6120-3301	CC-DEPARTMENTAL SUPPLIES		\$ 2,000.00	\$ -	\$ 2,000.00
10-6120-3309	RECREATION-ATHLETICS		\$ 5,000.00	\$ -	\$ 5,000.00
10-6120-3310	SPECIAL EVENTS		\$ 5,000.00	\$ 42,000.00	\$ 47,000.00
10-6120-4500	P&R CONTRACTED SERVICES		\$ 3,000.00	\$ -	\$ 3,000.00
10-6120-4501	CONTRACTED SERVICES-COMM CTR		\$ 10,000.00	\$ 19,300.00	\$ 29,300.00
10-6120-4502	CONTRACTED SERVICES-REC CENTER		\$ 10,000.00	\$ -	\$ 10,000.00
10-6120-5400	INSURANCE		\$ 3,000.00	\$ 13,671.00	\$ 16,671.00
10-6120-7400	CAPITAL OUTLAY-EQUIP		\$ 3,000.00	\$ 1,650.00	\$ 4,650.00

Section 3: Copies of this budget amendment shall be furnished to the Clerk of the City Council, and to the Budget Officer and the Finance Officer for their direction.

Adopted this _____ day of June 2025.

Mayor

Attest:

City Clerk



Regular City Council Meeting

G. Consideration of Budget Amendment #19

Meeting	Agenda Group
Tuesday, June 10, 2025, 6:00 PM	New Business Item: 6G.
Reference File	Presented By

To: Tyler Cobb, Interim City Manager

From:

Date: 6/5/25

Re: Consideration of Budget Amendment #19

Please see the attached Budget Amendment #19 to increase the revenues in the Water/Sewer Fund due to the actual revenue received being higher than the budgeted amounts. These funds were allocated over the departments in the Water/Sewer Fund to have a balanced budget.

Attachments

[Budget Amendment #19 FY 2024-2025.pdf](#)

City Of Lowell
Budget Amendment #19
Budget Ordinance FY 24-25

BE IT ORDAINED by the City Council of the City of Lowell, North Carolina, that the following amendment be made to the annual budget ordinance for the fiscal year ending June 30, 2025:

Section 1: To amend the Water/Sewer Fund, estimated revenues are to be changed as follows:

Water/Sewer Fund:
Revenue:

ACCOUNT NUMBER	ACCOUNT NAME	DECREASE	INCREASE	BUDGETED AMOUNT FROM	BUDGETED AMOUNT TO
30-3290-0000	MRS INTEREST-INVESTMENTS		\$ 100,000.00	\$ 30,000.00	\$ 130,000.00
30-3290-3000	INTEREST/DIVIDEND REINVEST-NCCMT		\$ 12,000.00	\$ -	\$ 12,000.00
30-3750-0000	DELINQUENT FEES & LATE CHGS		\$ 8,000.00	\$ 50,000.00	\$ 50,000.00

Section 2: To amend the Water/Sewer Fund, the appropriations are to be changed as follows:

Water/Sewer Fund:
Expenses:

ACCOUNT NUMBER	ACCOUNT NAME	DECREASE	INCREASE	BUDGETED AMOUNT FROM	BUDGETED AMOUNT TO
30-8100-0200	WATER & SEWER SALARIES		\$ 30,000.00	\$ 333,735.00	\$ 363,735.00
30-8100-0600	HEALTH INSURANCE		\$ 13,000.00	\$ 53,961.68	\$ 66,961.68
30-8100-1300	UTILITIES EXPENSE		\$ 4,200.00	\$ 18,000.00	\$ 22,200.00
30-8100-1400	TRAVEL & TRAINING		\$ 130.00	\$ 3,000.00	\$ 3,130.00
30-8100-1600	MAIN & REPAIRS - EQUIP		\$ 5,000.00	\$ 20,000.00	\$ 25,000.00
30-8100-3600	WATER & SEWER UNIFORMS		\$ 600.00	\$ 3,000.00	\$ 3,600.00
30-8200-0400	WWTP-PROFESSIONAL SERVICES		\$ 56,000.00	\$ 58,514.50	\$ 114,514.50
30-8200-1300	WWTP-ELECTRIC UTILITIES		\$ 7,670.00	\$ 40,000.00	\$ 47,670.00
30-8200-4503	WWTP-SLUDGE DISPOSAL		\$ 3,400.00	\$ 45,000.00	\$ 48,400.00

Section 3: Copies of this budget amendment shall be furnished to the Clerk of the City Council, and to the Budget Officer and the Finance Officer for their direction.

Adopted this _____ day of June 2025.

Mayor

Attest:

City Clerk



Regular City Council Meeting

H. Consideration of Budget Amendment #20

Meeting	Agenda Group
Tuesday, June 10, 2025, 6:00 PM	New Business Item: 6H.
Reference File	Presented By

To: Tyler Cobb, Interim City Manager

From:

Date: 6/5/2025

Re: Consideration of Budget Amendment #20

Please see the attached Budget Amendment #20 to increase the Interest Income revenue in the Stormwater Fund due to the actual revenue being higher than the budgeted amount. These funds were allocated to Stormwater expenditures to have a balanced budget.

Attachments

[Budget Amendment #20 FY 2024-2025.pdf](#)

City Of Lowell
Budget Amendment #20
Budget Ordinance FY 24-25

BE IT ORDAINED by the City Council of the City of Lowell, North Carolina, that the following amendment be made to the annual budget ordinance for the fiscal year ending June 30, 2025:

Section 1: To amend the Stormwater Fund, estimated revenues are to be changed as follows:

Stormwater Fund:

Revenue:

	<u>Decrease</u>	<u>Increase</u>
90-3290-0000 MRS Interest-Investments		\$10,000.00

This will result in an increase of \$10,000.00 in the Stormwater Fund interest income estimated revenues, bringing the revenues budgeted for FY 24-25 from \$0 to \$10,000.00.

Section 2: To amend the Stormwater Fund, the appropriations are to be changed as follows:

Stormwater Fund:

Expenses:

	<u>Decrease</u>	<u>Increase</u>
90-9000-1900 Checking Account Expense		\$ 5,000.00
90-9000-5300 Dues & Subscriptions		\$ 5,000.00

This amendment will result in an increase of \$5,000.00 in the Stormwater appropriations for Checking Account Expense in FY 24-25 from \$500.00 to \$5,500.00 and an increase of \$5,000.00 in the Stormwater appropriations for Dues & Subscriptions in FY 24-25 from \$3,000.00 to \$8,000.00.

This amendment is to receive interest earned on City funds.

Section 3: Copies of this budget amendment shall be furnished to the Clerk of the City Council, and to the Budget Officer and the Finance Officer for their direction.

Adopted this _____ day of June 2025.

Mayor

Attest:

City Clerk



Regular City Council Meeting

I. Consideration to Approve the Audit Contract for the Fiscal Year ending June 30, 2025

Meeting	Agenda Group
Tuesday, June 10, 2025, 6:00 PM	New Business Item: 6I.
Reference File	Presented By

To: Tyler Cobb, Interim City Manager

From:

Date: 6/5/25

Re: Consideration to Approve the Audit Contract for the Fiscal year ending June 30, 2025

Please see the attached Audit Contract for approval for the Fiscal Year ending June 30, 2025.

Attachments

[FY 23-FY 25 Signed Audit Contract.pdf](#)

[Audit Contract for FY ending June 30, 2025.pdf](#)

January 16, 2023

P.O. Box 2379
109 W. Third Ave.
Gastonia, NC 28053
704.864.8311
704.864.1716 (FAX)

City of Lowell
100 W. First Street
Lowell, North Carolina 28098

We are pleased to submit this proposal in response to the City's request. It is our understanding that the City would like a three year proposal for an audit performed in accordance with generally accepted auditing standards as required by the American Institute of Certified Public Accountants and Governmental Auditing Standards. The contracts resulting from this will be for the June 30, 2023 fiscal year and the two subsequent years thereafter. Our fees for the financial audit for the fiscal years ending June 30, 2023 through June 30, 2025 are estimated as follows:

June 30, 2023--\$42,700 (Single Audit will be required)

June 30, 2024--\$36,500

June 30, 2025--\$37,900

For the years ended June 30, 2024 and 2025, the proposed fees do not include an estimate of costs associated with a Single Audit in accordance with Governmental Auditing Standards. For those two years, if a Single Audit is required, the actual fees would be greater than those proposed above.

We appreciate the opportunity to be of service to the City of Lowell and believe this letter accurately summarizes the terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign and return it to us.

Very truly yours,

BUTLER & STOWE

Sheila O. Thornton

Sheila O. Thornton, CPA
Managing Partner

RESPONSE:

This letter correctly sets forth the understanding of the City of Lowell.

By: *John Attorneys*

Title: *City Manager*

Date: *3/14/2023*

The	Governing Board
of	City Council
and	Primary Government Unit
	City of Lowell
	Discretely Presented Component Unit (DPCU) (if applicable)
	N/A

Primary Government Unit, together with DPCU (if applicable), hereinafter referred to as Governmental Unit(s)

and	Auditor Name
	Butler & Stowe
	Auditor Address
	Post Office Box 2379, Gastonia, North Carolina 28053-2379

Hereinafter referred to as Auditor

for	Fiscal Year Ending	Date Audit Will Be Submitted to LGC
	06/30/25	12/31/25

Must be within six months of FYE

hereby agree as follows:

1. The Auditor shall audit all statements and disclosures required by U.S. generally accepted auditing standards (GAAS) and additional required legal statements and disclosures of all funds and/or divisions of the Governmental Unit(s). The non-major combining, and individual fund statements and schedules shall be subjected to the auditing procedures applied in the audit of the basic financial statements and an opinion shall be rendered in relation to (as applicable) the governmental activities, the business-type activities, the aggregate DPCUs, each major governmental and enterprise fund, and the aggregate remaining fund information (non-major government and enterprise funds, the internal service fund type, and the fiduciary fund types). The basic financial statements shall include budgetary comparison information in a budgetary comparison statement, rather than as RSI, for the General Fund and any annually budgeted Special Revenue funds.

2. At a minimum, the Auditor shall conduct the audit and render the report in accordance with GAAS. If the Governmental Unit expended \$100,000 or more in combined Federal and State financial assistance during the reporting period, the Auditor shall perform the audit in accordance with *Government Auditing Standards* (GAGAS). The Governmental Unit is subject to federal single audit requirements in accordance with Title 2 US Code of Federal Regulations Part 200 *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards*, Subpart F (*Uniform Guidance*) and the State Single Audit Implementation Act. Currently the threshold is \$750,000 for a federal single audit and \$500,000 for a State Single Audit. This audit and all associated audit documentation may be subject to review by Federal and State agencies in accordance with Federal and State laws, including the staffs of the Office of State Auditor (OSA) and the Local Government Commission (LGC). If the audit requires a federal single audit in accordance with the Uniform Guidance (§200.501) the Auditor and Governmental Unit(s) should discuss, in advance of the execution of this contract, the responsibility for submission of the audit and the accompanying data collection form to the Federal Audit Clearinghouse as required under the Uniform Guidance (§200.512) to ensure proper submission.

Effective for audits of fiscal years beginning on or after June 30, 2023, the LGC will allow auditors to consider whether a unit qualifies as a State low-risk auditee. Please refer to "Discussion of Single Audits in North Carolina" on the LGC's website for more information.

If the audit and Auditor communication are found in this review to be substandard, the results of the review may be forwarded to the North Carolina State Board of CPA Examiners (NC State Board).

3. If an entity is determined to be a component of another government as defined by the group audit standards, the entity's auditor shall make a good faith effort to comply in a timely manner with the requests of the group auditor in accordance with AU-6 §600.41 - §600.42.
4. This contract contemplates an unmodified opinion being rendered. If during the process of conducting the audit, the Auditor determines that it will not be possible to render an unmodified opinion on the financial statements of the unit, the Auditor shall contact the LGC Staff to discuss the circumstances leading to that conclusion as soon as is practical and before the final report is issued. The audit shall include such tests of the accounting records and such other auditing procedures as are considered by the Auditor to be necessary in the circumstances. Any limitations or restrictions in scope which would lead to a qualification should be fully explained in an attachment to this contract.
5. If this audit engagement is subject to the standards for audit as defined in *Government Auditing Standards*, 2018 revision, issued by the Comptroller General of the United States, then by accepting this engagement, the Auditor warrants that he/she has met the requirements for a peer review and continuing education as specified in *Government Auditing Standards*. The Auditor agrees to provide a copy of the most recent peer review report to the Governmental Unit(s) and the Secretary of the LGC prior to the execution of an audit contract. Subsequent submissions of the report are required only upon report expiration or upon auditor's receipt of an updated peer review report. If the audit firm received a peer review rating other than pass, the Auditor shall not contract with the Governmental Unit(s) without first contacting the Secretary of the LGC for a peer review analysis that may result in additional contractual requirements.

If the audit engagement is not subject to *Government Auditing Standards* or if financial statements are not prepared in accordance with U.S. generally accepted accounting principles (GAAP) and fail to include all disclosures required by GAAP, the Auditor shall provide an explanation as to why in an attachment to this contract or in an amendment.

6. It is agreed that time is of the essence in this contract. All audits are to be performed and the report of audit submitted to LGC Staff within six months of fiscal year end. If it becomes necessary to amend the audit fee or the date that the audit report will be submitted to the LGC, an amended contract along with a written explanation of the change shall be submitted to the Secretary of the LGC for approval.
7. It is agreed that GAAS include a review of the Governmental Unit's (Units') systems of internal control and accounting as same relate to accountability of funds and adherence to budget and law requirements applicable thereto; that the Auditor shall make a written report, which may or may not be a part of the written report of audit, to the Governing Board setting forth his/her findings, together with his recommendations for improvement. That written report shall include all matters defined as "significant deficiencies and material weaknesses" in AU-C 265 of the *AICPA Professional Standards (Clarified)*. The Auditor shall file a copy of that report with the Secretary of the LGC.

For GAAS or *Government Auditing Standards* audits, if an auditor issues an AU-C §260 report, commonly referred to as "Governance Letter," LGC staff does not require the report to be submitted unless the auditor cites significant findings or issues from the audit, as defined in AU-C §260.12 - .14. This would include issues such as difficulties encountered during the audit, significant or unusual transactions, uncorrected misstatements, matters that are difficult or contentious reviewed with those charged with governance, and other significant matters. If matters identified during the audit were required to be reported as described in AU-C §260.12-.14 and were communicated in a method other than an AU-C §260 letter, the written documentation must be submitted.

8. All local government and public authority contracts for audit or audit-related work require the approval of the Secretary of the LGC. This includes annual or special audits, agreed upon procedures related to internal controls, bookkeeping or other assistance necessary to prepare the Governmental Unit's records for audit, financial statement preparation, any finance-related investigations, or any other audit-related work in the State of North Carolina. Approval is also required for the Alternative Compliance Examination Engagement for auditing the Coronavirus State and Local Fiscal Recovery Funds expenditures as allowed by US Treasury. Approval is not required on audit contracts and invoices for system improvements and similar services of a non-auditing nature.

9. Invoices for services rendered under these contracts shall not be paid by the Governmental Unit(s) until the invoice has been approved by the Secretary of the LGC. This also includes any progress billings [G.S. 159-34 and 115C-447]. All invoices for audit work shall be submitted in PDF format to the Secretary of the LGC for approval. The invoice marked 'approved' with approval date shall be returned to the Auditor to present to the Governmental Unit(s) for payment. This paragraph is not applicable to contracts for audits of hospitals.

10. In consideration of the satisfactory performance of the provisions of this contract, the Governmental Unit(s) shall pay to the Auditor, upon approval by the Secretary of the LGC if required, the fee, which includes any costs the Auditor may incur from work paper or peer reviews or any other quality assurance program required by third parties (federal and state grantor and oversight agencies or other organizations) as required under the Federal and State Single Audit Acts. This does not include fees for any pre-issuance reviews that may be required by the NC Association of CPAs (NCACPA) Peer Review Committee or NC State Board of CPA Examiners (see Item 13).

11. If the Governmental Unit(s) has/have outstanding revenue bonds, the Auditor shall submit to LGC Staff, either in the notes to the audited financial statements or as a separate report, a calculation demonstrating compliance with the revenue bond rate covenant. Additionally, the Auditor shall submit to LGC Staff simultaneously with the Governmental Unit's (Units') audited financial statements any other bond compliance statements or additional reports required by the authorizing bond documents, unless otherwise specified in the bond documents.

12. After completing the audit, the Auditor shall submit to the Governing Board a written report of audit. This report shall include, but not be limited to, the following information: (a) Management's Discussion and Analysis, (b) the financial statements and notes of the Governmental Unit(s) and all of its component units prepared in accordance with GAAP, (c) supplementary information requested by the Governmental Unit(s) or required for full disclosure under the law, and (d) the Auditor's opinion on the material presented. The Auditor shall furnish the required number of copies of the report of audit to the Governing Board upon completion.

13. If the audit firm is required by the NC State Board, the NCACPA Peer Review Committee, or the Secretary of the LGC to have a pre-issuance review of its audit work, there shall be a statement in the engagement letter indicating the pre-issuance review requirement. There also shall be a statement that the Governmental Unit(s) shall not be billed for the pre-issuance review. The pre-issuance review shall be performed prior to the completed audit being submitted to LGC Staff. The pre-issuance review report shall accompany the audit report upon submission to LGC Staff.

14. The Auditor shall submit the report of audit in PDF format to LGC Staff. For audits of units other than hospitals, the audit report should be submitted when (or prior to) submitting the final invoice for services rendered. The report of audit, as filed with the Secretary of the LGC, becomes a matter of public record for inspection, review and copy in the offices of the LGC by any interested parties. Any subsequent revisions to these reports shall be sent to the Secretary of the LGC. These audited financial statements, excluding the Auditors' opinion, may be used in the preparation of official statements for debt offerings by municipal bond rating services to fulfill secondary market disclosure requirements of the Securities and Exchange Commission and for other lawful purposes of the Governmental Unit(s) without requiring consent of the Auditor. If the LGC Staff determines that corrections need to be made to the Governmental Unit's (Units') financial statements and/or the compliance section, those corrections shall be provided within three business days of notification unless another deadline is agreed to by LGC Staff.
15. Should circumstances disclosed by the audit call for a more detailed investigation by the Auditor than necessary under ordinary circumstances, the Auditor shall inform the Governing Board in writing of the need for such additional investigation and the additional compensation required therefore. Upon approval by the Secretary of the LGC, this contract may be modified or amended to include the increased time, compensation, or both as may be agreed upon by the Governing Board and the Auditor.
16. If an approved contract needs to be modified or amended for any reason, the change shall be made in writing and pre-audited if the change includes a change in audit fee (pre-audit requirement does not apply to hospitals). This amended contract shall be completed in full, including a written explanation of the change, signed and dated by all original parties to the contract. It shall then be submitted to the Secretary of the LGC for approval. No change to the audit contract shall be effective unless approved by the Secretary of the LGC.
17. A copy of the engagement letter, issued by the Auditor and signed by both the Auditor and the Governmental Unit(s), shall be attached to this contract, and except for fees, work, and terms not related to audit services, shall be incorporated by reference as if fully set forth herein as part of this contract. In case of conflict between the terms of the engagement letter and the terms of this contract, the terms of this contract shall take precedence. Engagement letter terms that conflict with the contract are deemed to be void unless the conflicting terms of this contract are specifically deleted in Item 30 of this contract. Engagement letters containing indemnification clauses shall not be accepted by LGC Staff.
18. Special provisions should be limited. Please list any special provisions in an attachment.
19. A separate contract should not be made for each division to be audited or report to be submitted. If a DPCU is subject to the audit requirements detailed in the Local Government Budget and Fiscal Control Act and a separate audit report is issued, a separate audit contract is required. If a separate report is not to be issued and the DPCU is included in the primary government audit, the DPCU shall be named along with the primary government on this audit contract. DPCU Board approval date, signatures from the DPCU Board chairman and finance officer also shall be included on this contract.
20. The contract shall be executed, pre-audited (pre-audit requirement does not apply to hospitals), and physically signed by all parties including Governmental Unit(s) and the Auditor, then submitted in PDF format to the Secretary of the LGC.
21. The contract is not valid until it is approved by the Secretary of the LGC. The staff of the LGC shall notify the Governmental Unit and Auditor of contract approval by email. The audit should not be started before the contract is approved.
22. Retention of Client Records: Auditors are subject to the NC State Board of CPA Examiners' Retention of Client Records Rule 21 NCAC 08N .0305 as it relates to the provision of audit and other attest services, as well as non-attest services. Clients and former clients should be familiar with the requirements of this rule prior to requesting the return of records.

23. This contract may be terminated at any time by mutual consent and agreement of the Governmental Unit(s) and the Auditor, provided that (a) the consent to terminate is in writing and signed by both parties, (b) the parties have agreed on the fee amount which shall be paid to the Auditor (if applicable), and (c) no termination shall be effective until approved in writing by the Secretary of the LGC.

24. The Governmental Unit's (Units') failure or forbearance to enforce, or waiver of, any right or an event of breach or default on one occasion or instance shall not constitute the waiver of such right, breach or default on any subsequent occasion or instance.

25. There are no other agreements between the parties hereto and no other agreements relative hereto that shall be enforceable unless entered into in accordance with the procedure set out herein and approved by the Secretary of the LGC.

26. E-Verify. Auditor shall comply with the requirements of NCGS Chapter 64 Article 2. Further, if Auditor utilizes any subcontractor(s), Auditor shall require such subcontractor(s) to comply with the requirements of NCGS Chapter 64, Article 2.

27. **Applicable to audits with fiscal year ends of June 30, 2020 and later.** For all non-attest services, the Auditor shall adhere to the independence rules of the AICPA Professional Code of Conduct and *Government Auditing Standards, 2018 Revision* (as applicable). Preparing financial statements in their entirety shall be deemed a "significant threat" requiring the Auditor to apply safeguards sufficient to reduce the threat to an acceptable level. If the Auditor cannot reduce the threats to an acceptable level, the Auditor cannot complete the audit. If the Auditor is able to reduce the threats to an acceptable level, the documentation of this determination, including the safeguards applied, must be included in the audit workpapers.

All non-attest service(s) being performed by the Auditor that are necessary to perform the audit must be identified and included in this contract. The Governmental Unit shall designate an individual with the suitable skills, knowledge, and/or experience (SKE) necessary to oversee the services and accept responsibility for the results of the services performed. If the Auditor is able to identify an individual with the appropriate SKE, s/he must document and include in the audit workpapers how he/she reached that conclusion. If the Auditor determines that an individual with the appropriate SKE cannot be identified, the Auditor cannot perform both the non-attest service(s) and the audit. See "Fees for Audit Services" page of this contract to disclose the person identified as having the appropriate SKE for the Governmental Unit.

28. **Applicable to audits with fiscal year ends of June 30, 2021 and later.** The auditor shall present the audited financial statements including any compliance reports to the government unit's governing body or audit committee in an official meeting in open session as soon as the audited financial statements are available but not later than 45 days after the submission of the audit report to the Secretary. The auditor's presentation to the government unit's governing body or audit committee shall include:

- a) the description of each finding, including all material weaknesses and significant deficiencies, as found by the auditor, and any other issues related to the internal controls or fiscal health of the government unit as disclosed in the management letter, the Single Audit or Yellow Book reports, or any other communications from the auditor regarding internal controls as required by current auditing standards set by the Accounting Standards Board or its successor;
- b) the status of the prior year audit findings;
- c) the values of Financial Performance Indicators based on information presented in the audited financial statements; and
- d) notification to the governing body that the governing body shall develop a "Response to the Auditor's Findings, Recommendations, and Fiscal Matters," if required under 20 NCAC 03 .0508.

29. Information based on the audited financial statements shall be submitted to the Secretary for the purpose of identifying Financial Performance Indicators and Financial Performance Indicators of Concern. See 20 NCAC 03 .0502(c)(6).

30. All of the above paragraphs are understood and shall apply to this contract, except the following numbered paragraphs shall be deleted (See Item 17 for clarification).

31. The process for submitting contracts, audit reports and invoices is subject to change. Auditors and units should use the submission process and instructions in effect at the time of submission. Refer to the N.C. Department of State Treasurer website at <https://www.nctreasurer.com/state-and-local-government-finance-division/local-government-commission/submitting-your-audit>

32. All communications regarding audit contract requests for modification or official approvals will be sent to the email addresses provided on the signature pages that follow.

33. Modifications to the language and terms contained in this contract form (LGC-205) are not allowed.

FEES FOR AUDIT SERVICES

1. For all non-attest services, the Auditor shall adhere to the independence rules of the AICPA Professional Code of Conduct (as applicable) and *Government Auditing Standards, 2018 Revision*. Refer to Item 27 of this contract for specific requirements. The following information must be provided by the Auditor; contracts presented to the LGC without this information will be not be approved.

Financial statements were prepared by: ☒ Auditor ☐ Governmental Unit ☐ Third Party

If applicable: Individual at Governmental Unit designated to have the suitable skills, knowledge, and/or experience (SKE) necessary to oversee the non-attest services and accept responsibility for the results of these services:

Name:

Title and Unit / Company:

Email Address:

Lisa Nolen

Finance Officer

lnolen@lowellinc.com

OR Not Applicable ☐ (Identification of SKE Individual on the LGC-205 Contract is not applicable for GAAS-only audits or audits with FYEs prior to June 30, 2020.)

2. Fees may not be included in this contract for work performed on Annual Financial Information Reports (AFIRs), Form 990s, or other services not associated with audit fees and costs. Such fees may be included in the engagement letter but may not be included in this contract or in any invoices requiring approval of the LGC. See Items 8 and 13 for details on other allowable and excluded fees.

3. The audit fee information included in the table below for both the Primary Government Fees and the DPCU Fees (if applicable) should be reported as a specific dollar amount of audit fees for the year under this contract. If any language other than an amount is included here, the contract will be returned to the audit form for correction.

4. Prior to the submission of the completed audited financial report and applicable compliance reports subject to this contract, or to an amendment to this contract (if required) the Auditor may submit interim invoices for approval for services rendered under this contract to the Secretary of the LGC, not to exceed 75% of the billings for the unit's last annual audit that was submitted to the Secretary of the LGC. All invoices for services rendered in an audit engagement as defined in 20 NCAC .0503 shall be submitted to the Commission for approval before any payment is made. Payment before approval is a violation of law. (This paragraph not applicable to contracts and invoices associated with audits of hospitals).

Primary Government Unit	City of Lowell
Audit Fee (financial and compliance if applicable)	\$ 39,680.00
Fee per Major Program (if not included above)	\$
Additional Fees Not Included Above (if applicable):	
Financial Statement Preparation (incl. notes and RSI)	\$ 5,520.00
All Other Non-Attest Services	\$
TOTAL AMOUNT NOT TO EXCEED	\$ 45,200.00

Discretely Presented Component Unit	N/A
Audit Fee (financial and compliance if applicable)	\$
Fee per Major Program (if not included above)	\$
Additional Fees Not Included Above (if applicable):	
Financial Statement Preparation (incl. notes and RSI)	\$
All Other Non-Attest Services	\$
TOTAL AMOUNT NOT TO EXCEED	\$

SIGNATURE PAGE

AUDIT FIRM

Audit Firm* Butler & Stowe	
Authorized Firm Representative (typed or printed)* Sheila O. Thornton, CPA	Signature* <i>Sheila O. Thornton, CPA</i>
Date* 5/13/2025	Email Address* sthornton@butlerstowe.com

GOVERNMENTAL UNIT

Governmental Unit* City of Lowell	
Date Governing Board Approved Audit Contract* (Enter date in box to right)	
Mayor/Chairperson (typed or printed)* Larry Simonds	Signature*
Date	Email Address* lsimonds@lowellnc.com

Chair of Audit Committee (typed or printed, or "NA") N/A	Signature
Date	Email Address

GOVERNMENTAL UNIT – PRE-AUDIT CERTIFICATE

Required by G.S. 159-28(a1) or G.S. 115C-441(a1). Not applicable to hospital contracts.

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

Sum Obligated by This Transaction:	\$
Primary Governmental Unit Finance Officer* (typed or printed) Lisa Nolen	Signature*
Date of Pre-Audit Certificate*	Email Address* lnolen@lowellnc.com

SIGNATURE PAGE – DPCU
(complete only if applicable)

DISCRETELY PRESENTED COMPONENT UNIT

DPCU*	
N/A	
Date DPCU Governing Board Approved Audit Contract* (Enter date in box to right)	
DPCU Chairperson (typed or printed)*	Signature*
Date*	Email Address*

Chair of Audit Committee (typed or printed, or "NA")	Signature
Date	Email Address

DPCU – PRE-AUDIT CERTIFICATE

Required by G.S. 159-28(a1) or G.S. 115C-441(a1). Not applicable to hospital contracts.

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

Sum Obligated by this Transaction:	\$
DPCU Finance Officer (typed or printed)*	Signature*
Date of Pre-Audit Certificate*	Email Address*

Remember to print this form, and obtain all
required signatures prior to submission.

PRINT



Regular City Council Meeting

J. Discussion to Change Voting Precinct Location

Meeting	Agenda Group
Tuesday, June 10, 2025, 6:00 PM	New Business Item: 6J.
Reference File	Presented By

To: Tyler Cobb, Interim City Manager

From:

Date: 6-5-25

Re: Changing Voting Precinct Location

A request was made in April 2025 by Thomas Gillespie to consider changing the voter precinct from the Presbyterian Church Activity and Family Center at 207 E. First St to the Lowell Recreation Center located at 715 N. Main St. Mr. Gillespie stated the Presbyterian Church does not allow the distribution of political literature and stated there is not adequate parking at the church for the voting needs. It has been requested that council discuss the opportunity to move the location as the change needs to be submitted to the Electoral Board by the end of July.



Regular City Council Meeting

A. Pursuant to NCGS 143-318.11(5) and (6): To establish the amount of compensation and other material terms of an employment contract or proposed employment contract. To consider the qualifications, competence, performance, character, fitness, conditions of appointment, or conditions of initial employment of an individual public officer.

Meeting	Agenda Group
Tuesday, June 10, 2025, 6:00 PM	Closed Session Item: 8A.
Reference File	Presented By

To:

From:

Date:

Re:

placeholder for info here...