



## City of Lowell

### Council Meeting Agenda

August 15th, 2023, 6:00 PM  
City Hall  
101 W. First Street  
Lowell, North Carolina 28098

Est. Duration: 1 hr 55 min

**\*\* Revised \*\***

#### 1: General

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

#### 2: Approval of Minutes

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- 2A. Approval of Minutes 7-11-2023

#### 3: Special Presentation

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*No Items*

#### 4: Consent Agenda

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- 4A. Parks and Recreation Report
- 4B. Police Report
- 4C. Public Works Report
- 4D. Utility Customer Service-Billing Report
- 4E. GIS Report
- 4F. Planning Report
- 4G. Finance Report

#### 5: Unfinished Business

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*No Items*

#### 6: New Business

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- 6A. Proposed amendment to Policy for Managing Utility Allocation and Extensions  
Text amendment to more clearly define the fees that are due once a Full Capacity Assurance Review (FCAR) has been granted by City Council.
- 6B. Amendment to FY2023-2024 Adopted Rates, Fees, and Charges  
Staff clarification edit to the Construction Administration & Inspection section of the FY 2023-2023 Adopted Rates, Fees, and Charges and to the Final Plat Review section.
- 6C. Consideration of Finance Proposals for FY 2024 Capital Expenditures
- 6D. Discussion of Room Occupancy and Tourism Development Tax and Establishing The Lowell Tourism Development Authority
- 6E. Selection of Environmental Consultant(s) for City of Lowell Brownfield Project

## **7: Reports / Discussions**

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7A. City Attorney Report

7B. City Manager Report

7C. Mayor and City Council General Discussion

## **8: Closed Session**

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*No Items*

## **9: Adjournment**

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9A. Meeting Adjournment

Signature:



Regular City Council Meeting Memorandum

Prepared By:

Approval of Minutes 7-11-2023

Meeting	Agenda Group	
August 15th, 2023, 6:00 PM	Approval of Minutes	Item: A
Reference File	Presented By	

Approval of Minutes for Regular City Council Meeting held on July 11, 2023

**\*\*The Following Document is a draft of the minutes and not the official approved minutes\*\***

## **Minutes for the Regular City Council Meeting meeting**

101 W. First Street, Lowell, North Carolina, 28098.

July 11th, 2023, 6:00 PM - July 11th, 2023, 7:20 PM

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

### **1. General**

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1A. Call To Order - 6:00 PM

1B. Invocation / Pledge of Allegiance - 6:01 PM

Invocation/Pledge of Allegiance was lead by Councilmember Gillespie.

1C. Adoption of Agenda for this Meeting - 6:02 PM

Councilmember Fulbright made a motion to accept the agenda, seconded by Councilmember Gillespie. The vote was unanimously in favor.

1D. Public Comments - 6:03 PM

There were no public comments

### **2. Approval of Minutes**

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2A. Approval of January 26, 2023 Budget Retreat Minutes - 6:03 PM

Councilmember Fulbright made a motion to accept the minutes, seconded by Councilmember Gillespie. The vote was unanimously in favor.

2B. Approval of February 10, 2023 Budget Retreat Minutes - 6:03 PM

Councilmember Fulbright made a motion to accept the minutes, seconded by Councilmember Gillespie. The vote was unanimously in favor.

2C. Approval of Minutes 6-13-2023 - 6:03 PM

Councilmember Fulbright made a motion to accept the minutes, seconded by Councilmember Gillespie. The vote was unanimously in favor.

### **3. Special Presentation**

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3A. Swearing in Ceremony for Police Officer Luke Murphy - 6:04 PM

Chief Moore presented the newest Police Officer, Luke Murphy, to the City of Lowell. Officer Murphy was then given the Oath of Office by the City Clerk, Cheryl Ramsey.

### **4. Consent Agenda**

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4A. Consent Agenda - 6:07 PM

4B. Finance Report - 6:07 PM

4C. Customer Service and Billing Report - 6:07 PM

4D. Parks and Recreation Report - 6:07 PM

4E. Public Works Report - 6:07 PM

4F. Police Report - 6:07 PM

4G. Planning Report - 6:07 PM

4H. GIS Report - 6:07 PM

### **5. Unfinished Business**

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5A. Public Hearing - Lowell Development Ordinance Text Amendment - 6:10 PM

Request to amend Section 8.4-10 (E), Industrial District (IND), General Standards and Specifications to reduce the Corner Lot Side Street setback.

Councilmember Funderburk made a motion to enter into Public Hearing, seconded by Councilmember Fulbright.

The vote was unanimously in favor.

Joe Gates presented to discuss a text amendment of the Lowell Development Ordinance (LDO) ZTA23-04 in a request to reduce the corner lot side street setback in the Industrial District. On June 6, 2023, the Planning Board voted unanimously in favor of this proposed text. The amendment was advertised by staff in compliance with the LDO and State requirements. He stated this is a staff initiated request after reviewing the code to ensure what was

originally adopted is still acceptable for developers. Staff initiated the request to maximize land utilization, improve accessibility, optimize infrastructure, encourage infill and new development, increase development potential and encourage job creation and economic growth. The proposed amendment is to reduce the corner lot size street setback from 80 feet to 40 feet.

Councilmember Funderburk asked if this would be city-wide? Mr. Gates said yes, for the entire Industrial zoning district. With no further questions from council or members of the public, Councilmember Funderburk made a motion to close the public hearing, seconded by Councilmember Fulbright. The vote was unanimously in favor. Councilmember Funderburk then made a motion to approve Lowell Development text amendment ZTA23-04 consistent with the comprehensive plan, seconded by Councilmember Fulbright. The vote was unanimously in favor.

## **6. New Business**

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6A. Selection of Erosion and Sedimentation Control Contractor for 1602 N. Main Street Demolition Project - 6:18 PM  
Presented by Scott Attaway. He stated that LaBella Engineering assisted the City with creating an Erosion Control Plan for the the city owned property at 1602 N. Main St. This plan was approved by NCDEQ and the city solicited several companies to bid proposals to install sediment and erosion control measures. He stated it was intended to bring the awarding bid to council last month, but there were not enough qualified bidders. Trifecta Services Company, who is also doing the demolition, provided a bid of \$496,577.87 which is within our engineer's estimate and staff recommends proceeding with Trifecta Services. Mr. Attaway noted that the agenda packet has the final itemized quantities and unit pricing for material that will have to be used provided by the engineers for councilmembers to review. Also in the packet is a Recommendation of Award from LaBella stating that this [bid amount] is in line with what they have anticipated this to cost along with their engineering costs. The City would pay this with the SCIF grant received from the State. Councilmember Funderburk asked if there has been a date set for the demolition? Mr. Attaway said we are looking to sign the latest revised contract this week. She then asked how long will it take? Mr. Attaway said they will be meeting with them and the State and will share with Councilmembers when he has an update. He listed September 1 as the start date when he updated the SCIF grant. With no other questions, Councilmember Gillespie made a motion to award the bid to Trifecta Company for the Erosion and Sedimentation Control contractor for 1602 N. Main Street for the demolition project. It was seconded by Councilmember Funderburk. The vote was unanimously in favor.

Councilmember Funderburk asked if there has been a name for this area yet? Mr. Attaway said we can bring in someone to assist in that or get the citizens involved. Councilmember Funderburk thinks it would be nice if the citizens were involved. Councilmember Fulbright agreed, maybe with a competition where people submit names and they [Council] vote on it. Mr. Attaway said our Lead for NC Fellows starts in August and that is a project we can get her, Emiyah, to work on.

6B. To Move the August 8, 2023 Meeting to August 15, 2023 - 6:23 PM

Councilmember Fulbright made a motion that we move next months meeting from August 8th to August 15th, seconded by Councilmember Funderburk. The vote was unanimously in favor.

6C. Preliminary Capacity Assurance Review (PCAR) Application - Spencer Ridge Subdivision - 6:24 PM

File # PCAR2023-03 Spencer Ridge (former Pulte Homes project): Applicant is seeking Preliminary Capacity Assurance Review for their proposed subdivision.

Presented by Joe Gates. He stated they have received a request for the Preliminary Capacity Assurance Review (PCAR) for the Spencer Ridge subdivision, formally known as Pulte or Spencer Mountain Project. On July 6, 2023, the Planning and Zoning Board voted unanimously to recommend approval of the application to City Council. The request comes from Lennar Carolinas, LLC to extend City of Lowell water and sewer from its existing location in Lowell Spencer Mountain Road located north of George Poston Park. The property is currently SFR-4 conditional zoned and in 2022, council approved the development of 422 single family home lots on approximately 223 acres, They have reduced the homes to 407 and expecting to use 97,440 gallons in wastewater per day and 162,400 gallons of water per day. The agenda packet includes the application and a letters from our engineers LaBella Associates and the Public Works Director informing the city that Lowell has the capacity to handle these amounts and are in support of this proposed project. He said we look at our capacities monthly to see how much flow is going through the wastewater treatment plant to ensure this.

Councilmember Funderburk asked if they [Lennar Carolinas] are paying for everything, like construction, for the development. Mr. Gates said yes. He said for the size of the project, the development agreement is a legal binding agreement to tie down other aspects of the agreement. Councilmember Gillespie asked if this company will be doing the same thing that Pulte was supposed to do. Mr. Gates said yes, they have the same requirements. Councilmember Fulbright asked since we are doing these homes and scheduled to do more, how far away are we from where the city would be in a problematic area [for capacity]. Mr. Gates said we look at the gallons per day as opposed to the number of homes. As of today, we are at 29% capacity and we have room to grow. The magic number is 80%. Mr. Attaway added the 80% threshold is when the State says the city begin engineering and make plans for expanding or regionalizing to another authority. We have a grant for that, where we have turned in the budget and scope for that project to engineer plans to do the regionalization. Beginning August 1, we will be sending documentation to DEQ. Again, we get a monthly eDMR (Electronic Discharge Monitoring Report) report to see how much is going through the plant and monitor our usage. We used the CDBG-I grant on the westside of town to assist in patching lines up. We have looked at the homes flows and projects to ensure there are no strains on our system. At 90% you have to begin construction on the capacity projects. He will discuss an update on a grant applied for later in the meeting.

With no further questions, Councilmember Fulbright made a motion that we accept this Spencer Ridge subdivision PCAR application, seconded by Councilmember Gillespie. The vote was unanimously in favor.

**6D. Preliminary Capacity Assurance Review (PCAR) Application - Willow Creek Meadows Subdivision - 6:37 PM**

File # PCAR2023-04 Willow Creek Meadows (former Lowell Townhome project) : Applicant is seeking a Preliminary Capacity Assurance Review for their proposed subdivision.

Presented by Joe Gates. Scott Attaway began and stated this is a similar scenario as the previous agenda item. He mentioned that the capacity estimate for water is 71,600 gallons per day (GPD) and sewer is 32,220 GPD. Two Rivers was consulted as this flow will go to the Fair Street metering location on the sewer side and they have stated they have the capability to accept the additional sewer volume for the proposed project. This is a request to extend City of Lowell water and sewer from its existing location in Groves Street and Ford Drive into their proposed development known as Willow Creek Meadows. Joe Gates suggested council review the engineer's [LaBella] letter where they stated based on current water and sewer system capacities, flow projections for known proposed connections and planned Capital Improvements, the City of Lowell appears to have water and sewer capacity to serve the proposed project. With no questions or comments, Councilmember Funderburk made a motion to approve Willow Creek Meadows subdivision File # PCAR2023-24, seconded by Councilmember Fulbright. The vote was unanimously in favor.

**6E. Selection of On-Call Engineer(s) and Architect(s) - 6:40 PM**

Presented by Scott Attaway. Staff advertised Request for Qualifications (RFQ) for On-Call Engineers and Architectural Design Services on June 6, 2023 that were due to the city on July 7, 2023. It is for a three year contract. One of the reasons why city staff felt the need to have this contract in place is because we didn't know where we stood with the previous on-call contract that was put into place before he began working for the City. He was unable to find documentation denoting when or how that contract was procured. In hiring architects or engineering firms for projects funded by federal or state grants, they need to make sure it was procured correctly. This was advertised in the Gazette, on the HUB site, the IPS site, the City Website, and in the City Hall lobby. On June 28th, we published an addendum #1 on the city website answering any questions received from interested consultant firms.

Mr. Attaway then had councilmembers view a spreadsheet of a scoring matrix with engineers firms recommended for approval are highlighted in yellow (see attached). They may also have architectural services within their organization. Seven areas were listed for the firms to consider in their bids where they could elect to submit one or multiple categories in a single statement of Qualifications: 1. Public Water Distribution, 2. Sanitary Sewer Collections, 3. Transportation, 4. Water Resources, 5. Administrative, 6. Funding (grant applications), and 7. Facility Design. Mr. Attaway then went into more detail about the matrix formed to help decide the firms that were awarded the bid.

Councilmember Funderburk asked if it costs the city to have a three year contract. Mr. Attaway said no. We would engage with these firms and choose one of them from every time we have a project. We would generate a letter

for the type of work we want them to participate in. They would accept it, sign it and send back a fee schedule of what that would cost. Councilmember Funderburk then asked if there were any specific grants they would be helping with? Mr. Attaway said there isn't anything specific yet but just from recent history, we've applied for about a million dollars for Parks and Recreation funding so we can use one of these consultants for that. We applied for the \$400,000 sewer grant which we did receive and also the construction grant, which looks like they will work with us on that with a revolving loan. He will touch on that more in the Manager comments. There is no fiscal impact unless you select them [Engineering or Architectural firms] for a project.

Councilmember Gillespie noted that WithersRavenel, LaBella, and McGill all have the same rating. He asked how will the different companies be selected if they have the same rating? Mr. Attaway said staff (four staff and the City Attorney) is recommending that the city approves everyone in yellow and gray [on the spreadsheet]. He also stated there are six metrics into how each company was scored. Councilmember Fulbright asked for confirmation that we will be signing a three year contract with everyone in yellow? Mr. Attaway said yes, yellow or gray. She added that we will go to the list and select out of the yellow or gray for the company with the most expertise, correct? Mr. Attaway said yes, this whole process is based on who is the most qualified. With no further questions, Councilmember Gillespie made a motion based on the City staff recommendations that we choose those listed in yellow and grey, which will be LaBella, Withers Ravenel, McGill, Creech, Gavel and Dorn, Land Design, Gensler, LBJ Engineering, and C Design. It was seconded by Councilmember Funderburk. The vote was unanimously in favor.

## **7. Reports / Discussions**

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7A. City Manager Report - 6:49 PM

Presented by Scott Attaway:

1. Demolition Contract update - Looking to sign a contract this week or maybe next week and get started out there no later than September 1.
2. Banking update - Lisa Nolen is working to transition the city to First Horizon. Some accounts are already open and she will be working on a few more. They had a meeting with their leadership team and feel really good about the move for the city.
3. Sewer Spill - The was on one of the aerial sewer lines adjacent to the South Fork River. He got a call from Thomas [Shrewsbury] late on June 26. Subcontractors, Pioneer Utilities, were called in to help make repairs. The City of Dallas and Two Rivers were also called for parts to help make the repair. Two Rivers did some testing to make sure the water was ok before the July 4th holiday. Will have to do more permanent repairs to the piers there that is holding up a pipe as it currently held in place temporarily.
4. Staffing update - We are going through interviews right now for some positions and working on job descriptions for others. We are receiving good qualified candidates for the positions.
5. Community Center update - we are looking to install cabinets next week, followed by flooring. Painting has been done and plumbers and electricians has been ensuring things are up to code. After the cabinets are done, then comes flooring and appliances. We hope to have that done by September 1st in order to start renting it out again. The exterior of the building is moving along as well with a hold up in the window orders and sashes because they are unique dimensions and they have to be made. Ceiling fans on the two porches are also being added.
6. Miscellaneous:
  - a. Travel and Tourism Board Creation - In approximately 2007, the General Assembly granted the City of Lowell to have a hotel occupancy tax. We have never had a hotel here so there has never been a pressing issue but we are seeing more and more houses come up as short term rentals or AirBnB's. Right now, they pay taxes like a hotel occupancy tax, which goes to the municipality and the county. Because we do not have a board set up, ours is going to the County. He is only aware of a couple houses in Lowell that have short term rentals at the moment but he believes that number is growing and becoming steadily more occupied; therefore, the taxes need to be held by the city. He said we are working getting a set of by-laws together to bring to you to establish a travel and tourism

board that will be a citizen appointed board and some other experts like someone from the Gaston County Tourism Center for example. He will have more updates in the next couple of months.

b. Received information yesterday from our engineers that helped up with the application for the \$7.9 million for the City of Lowell interconnection with Two Rivers utilities at the Waste Water Treatment Plant. They are approving a CWSRF loan to the city in this amount with a principle forgiveness of \$500,000. That is all the information he has on this right now and will let council know when he does. He said this is a step in the right direction. We have still requested from the State and Federal government assistance with that. He had a call with Senator Overcash last week and he said he is still working on that. The State budget hasn't been adopted yet but Senator Overcash did let him know that he had \$150,000 in discretionary funds that he was sending the City of Lowell now for the interior of the Community Center. We would be able to use the funds for the first floor.

#### 7B. City Attorney Report - 6:56 PM

John Russell updated council on the CDBG-NR grant and the homes. He stated the City Clerk, Ms. Ramsey coordinated the three remaining closings on the CDBG grant individual home improvement loans. This was a grant that the city received about two and a half years ago to assist low income homeowners with repairs to their properties. They have to sign loan documentation that they will live in the home and not rent it out, pay taxes, and maintain the property. As long as continue to comply, the amount they received will decline over an eight year period. This result is home property values in the neighborhood would increase and the City would benefit in completing the project for the community. This is no cost to the city. WithersRavenel are the coordinators and the City Clerk has been working with the individual homeowners. The homes closings were all held last week. Councilmember Funderburk asked if he said they had to stay in the home for eight years. Mr. Russell said yes; however, if there is a death it can still continue if there is a direct descendant that lives there and they qualify by virtue of income with the program.

#### 7C. Mayor and City Council General Discussion - 6:58 PM

1. Councilmember Funderburk - She said she briefly spoke with Mr. Attaway about Duke Power and them replacing the power poles all the way down McAdenville Rd and she didn't know if he had time to look into, instead of keeping the banners, which look great, she is suggesting keeping those for the holiday season and put up Christmas banners. She thinks we could look at that again since the replacement cost was \$5,000 per pole but now we can look at that again and put a nice big banner. She is thinking we could do that now since Christmas will be here in a couple months. Mr. Attaway believes she is correct and it appears we have the correct height correct that we did not have on the shorter poles. He said Thomas Shrewsbury is looking into that with our electrician and checking the height situation too. She also asked if we had an update on Sam Mitchem's flag. Mr. Attaway said we still don't have all the correct dates.
2. Councilmember Gillespie thanked the Mayor, current council along with former members, Ken Ervin and Shane Robinson for working on getting that old Crompton and Knowles building demolished. He said it's taken a while but sometimes life is not a sprint but a marathon. He thanked Scott and this council for that marathon. He thinks the citizens will be really happy with the result of this area. He also added that the corner of S Main St and Kenworth Ave needs to work on the extreme over growth and looks bad. If Lowell, at exit 22, is going to be a gateway, then we really need to back up what we say. Lastly, he mentioned to Mr. Shrewsbury that at around 200 S. Main St, a sidewalk has a high incline and needs to be recemented or repaired as it is a trip hazard.
3. Mayor Railey stated that the new logo signs entering the city looks really good and looks cleaner. She also thanked everyone for coming out tonight and offering their input.

Mayor Railey suggested a 5 minute break before closed session. Councilmember Funderburk made a motion to have a five minute break, seconded by Councilmember Fulbright. The vote was unanimously in favor. The break began at 7:04 and councilmembers reconvened at 7:12pm.

## 8. Closed Session

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#### 8A. To Discuss the Acquisition of Real Property Pursuant to NCGS 143-318.11(a)(5) - 7:12 PM



Councilmember made a motion to go into closed session to discuss the acquisition of Real Property pursuant to NCGS 143-318.11(a)(5), seconded by Councilmember Funderburk. The vote was unanimously in favor. Councilmember Funderburk made a motion to go out of closed session, seconded by Councilmember Gillespie. The vote was unanimously in favor.

## **9. Adjournment**

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9A. Meeting Adjournment - 7:20 PM

Councilmember Funderburk made a motion to adjourn, seconded by Councilmember Gillespie. The meeting adjourned at 7:38pm.



# City of Lowell

## Regular City Council Meeting Memorandum

Prepared By: Cristy Cummings

### Parks and Recreation Report

Meeting	Agenda Group	
August 15th, 2023, 6:00 PM	Consent Agenda	Item: B
Reference File	Presented By	

**To: Scott Attaway, City Manager**

**From: Cristy Cummings, Parks and Recreation Director**

**Date: August 2, 2023**

**Re: Monthly Parks and Recreation Report**

#### Athletics:

- Opened soccer registration
- Creation and distribution of information flyers to community boards, daycares, and posting in strategic locations around town
  - included both soccer registration and August community events
- Promoting soccer registration through social media
  - Answering parent questions

#### General:

- Picked up trash
- Dragged baseball fields
- Communications with McAdenville Dolphins on field rentals
- Attended Safety Committee meeting
- Attended Department Head meeting
- Attended City Council meeting
- Cleaning bathrooms
- Updating letterboard at Harold Rankin Park
- Coding invoices, updating department budget spreadsheet
- Creating social media content
- Attended South Fork Collective meeting virtually

#### Events:

- Advertising and finalizing details for July Music in the Park
  - Advertising across multiple social media outlets and websites
  - Coordinating vendors for artisan market, purchasing supplies
  - Cancellation due to high chance of storms in the weather forecast
    - Notification to staff, musicians, vendors, and the public
- Assisted Stormwater with Pop-Up Park Clean-up at Harold Rankin Park
- Rescheduled Kid's Bike Rodeo/Kid's Bike Helmet Giveaway from this past March to August 31
- Rescheduled July's Music in the Park with Garrett Huffman to the evening of the Tree Lighting Ceremony
- Opened registration for Senior Lunch & Learn, verified details with Lowell PD for topic presentation
  - Creation of artwork, creation of event listing on website and on facebook
- Communications with local organizations on date for Trucks in the Parks
- Communications with vendors for August 19 Health Fair
- Communications with vendors and submitting check requests for Lowell PD's National Night Out on August 1
- Attended meeting with local municipalities in Gaston County regarding community events
- Hosted Pop-up Tie-Dye Family Fun event at McCord Family Park

- Promoting, day of coordination, instruction to participants



Music in the Park Featuring Stateline Crossing  
Nacho Business Food Truck  
Frios Gourmet Popsicles  
Catawba Riverkeeper  
Artisan Vendors  
August 12, 2023



Senior Lunch & Learn  
August 17, 2023



Community Health Fair  
August 19, 2023



Kid's Bike Rodeo  
August 31, 2023



# City of Lowell

## Regular City Council Meeting Memorandum

Prepared By: Jeff Harrison

### Police Report

Meeting	Agenda Group	
August 15th, 2023, 6:00 PM	Consent Agenda	Item: C
Reference File	Presented By	

**To: Scott Attaway, City Manager**

**From: Carl Moore, Police Chief; Jeff Harrison Assistant Police Chief**

**Date: August 2, 2023**

**Re: Monthly police report**

July 2023 set a record for the Lowell Police Department with 1,011 calls logged. That is more calls than ever recorded in a month for the LPD. There are 2 reasons the volume went up this month. One was special checks, administration asked officers to step up the checks since it is a very good way to document proactive crime prevention. The second is the addition of the administrative assistant. Officer Tinoco is working as the Police Departments Administrative assistant and is serving very well in that role. She is documenting in our records management system all calls requiring action by herself or one of the officers. The call volume increase is a great example showing exactly how much work the administrative assistant has relieved from police administration and patrol alike. The administrative assistant has proven to be invaluable in the day-to-day function of our department.

Officers conducted 93 traffic stops and issued 75 citations for violations from those stops. Officers made 12 misdemeanor arrests and charged an additional 7 felonies in July. Also, with each of these arrests, multiple crime reports were made in July. Officer Tinoco looks over each report (including crash reports) and checks them for accuracy, she will help the officers with any corrections needed and make sure our reports are completed professionally. Report approval was previously a duty of the road Sergeants and with the administrative assistant helping with this, the road Sergeants have been freed to be on patrol more hours of their shift.

Chief Moore made the promotions necessary for the restructuring of the LPD administration. Chief Moore promoted Administrative Sergeant Hoffman to Captain, Captain Harrison was moved to Assistant Chief. These moves align the ranks of Assistant Chief Harrison and Captain Hoffman with the duties and responsibilities they have been performing.

The K-9 program is moving along as expected and some of the equipment has been ordered. The animal will be purchased from Ronin Dog Training, LLC. Administration along with Officer Stamey will be going to their Tennessee facility soon to see a demonstration of animals chosen to fit our needs as well as the handling style of Officer Stamey. After a specific animal is chosen, Officer Stamey will attend a 3-week course where he will bond and train with the K-9 officer. Upon returning from the training the animal and Officer Stamey will be a road worthy team and will be in service immediately. The equipment has been ordered to convert one of the Ford patrol vehicles to a kennel car and as soon as the equipment has been installed the program will be able to move forward.

The LPD switch to New World RMS is underway and the needed computer hardware has been quoted. The conversion to the program will be a long process but the needed steps are being taken and the project is on track.

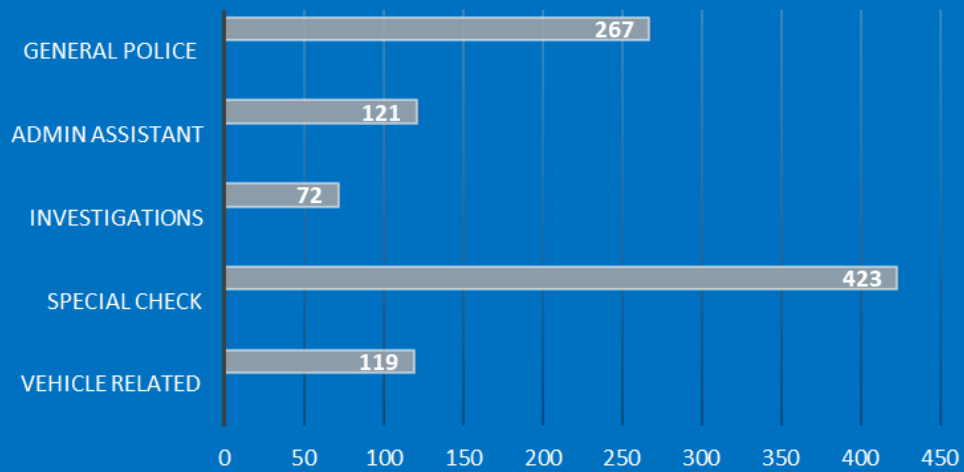
### JULY CALLS BY YEAR

2021- 511

2022- 563

2023- 1011

## JULY CALLS BY TYPE





**To:** Scott Attaway, City Manager

**From:** Thomas Shrewsbury, Public Works

**Date:** August 1, 2023

**Re:** Monthly Report

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- City staff worked to put a plan in place to repair the 16-inch sewer line that broke a few weeks ago. We have been meeting with contractors and getting prices to build new permanent pillars.
- Water dept staff continue setting meters at new addresses in the River Heights Development. They have been installing as fast as they can get addresses assigned.
- Staff has installed four water taps and four sewer taps for the Mill St townhomes. Four more services are scheduled to be installed in August to complete the project.
- City staff installed new water and sewer service for a new home on Tenant Street.
- Water Department staff repaired the following leaks:
  - 2-inch line on S. Church Street
  - 2-inch line on Groves Street
  - 2-inch line on Avondale Rd.
  - 1-inch line on Cobb Street
- Crews removed two water taps on n. Church St in preparation of the new Aberdeen Ext. Road being constructed. Staff have been working closely with contractors on this project to prevent damage to Lowell utilities while constructing the road and installing storm drainage.
- Street Department crews have been trying to catch up on mowing and bushhogging the edge of the road at unmaintained properties throughout the community. Right of Way mowing and tree trimming will be a priority through the month of August.







Utility Customer Service-Billing Report

Meeting	Agenda Group	
August 15th, 2023, 6:00 PM	Consent Agenda	Item: D
Reference File	Presented By	

To: Scott Attaway, City Manager

From: Sue Lowe, Customer Service-Billing Manager

Date: August 7, 2023

Re: Monthly Customer Service-Billing Report

- Opened utility billing accounts and initiated various new meter installations for River Heights Subdivision.
- Opened utility billing accounts and initiated new meter installations for 8 townhomes on Mill Street.
- Participated in ongoing meetings, revisions, and implementation of new Polimorphic system for UB payments, processed customer cash, check, and credit card payments, new customer applications and customer terminations, website forms, customer ACH authorizations, project management processes and payments for miscellaneous items, such as zoning permits, development fees, park and shelter rentals, etc.
- Processed disconnection of services on Thursday, July 27th, for customers with delinquent balances.
- Scanning daily collection reports to the S: Drive for Finance Director, after Account Tech completes Daily Collections spreadsheets.
- Training, as needed, with Water Works and Mueller for conversion to the updated Mueller/Sentryx Infrastructure Network System. Worked with Water Works and Southern Software to ensure billing file is compatible with Sentryx. Troubleshooting issues to improve operations in MiNet digital system and equipment in the field. Monitoring meter alerts in Minet.
- Continue to train Accounting Tech in all areas of operations and billing, including all daily, weekly, and monthly responsibilities. Processed read files in Minet, reviewed files and readings, posted usage routes, processed billing reports, processed and printed bills, counted bills and transferred information to required postal forms, and mailed bills at the post office by the required mailing date. Working monthly with Planning/Zoning/Code Enforcement Director on updating addresses and ownership information for processing Stormwater Management billing each month for occupied and non-occupied properties.
- Working with Planning and Zoning Director on adding new street addresses to Southern Software and MiNet system, so we can install meters at future development homes. Working with Public Works Director and Code Enforcement on billing for code enforcement invoices.
- All other responsibilities include gathering readings and processing billing, posting payments, producing daily collection reports for the Finance Director, producing daily credit card reports and transfers of funds to customer accounts, processing pool fill adjustments and leak adjustments for customers as needed, posting monthly ACH payments to customer accounts and producing reports for Finance Director, answering phones, compiling NSF letters to customers for Finance Director, processing work orders for second and third roll carts requested by customers, assisting customers with their various needs, ordering office supplies for all departments including the police dept, and assisting all City depts with clerical duties as requested of me.



# City of Lowell

## Regular City Council Meeting Memorandum

Prepared By: Todd Stroupe

### GIS Report

Meeting	Agenda Group	
August 15th, 2023, 6:00 PM	Consent Agenda	Item: F
Reference File	Presented By	

**To: Scott Attaway, City Manager**

**From: Todd Stroupe, GIS Analyst**

**Date: August 9, 2023**

**Re: City of Lowell Geographic Information System (GIS) Updates**

### GIS and Mapping.

- Generated map for water outage social media post.
- Generated George Poston Park Impervious Surface Areas map.
- Digitized planned sidewalk locations from Lowell's Pedestrian and Bicycle Plan.
- Provided Pedestrian and Bicycle Plan and recommendation GIS data to GCLMPO.
- Created Excel spreadsheets and reference map for Lead Copper Inventory.
- Developed ArcGIS Online Sidewalk Repair and Replacement Inventory (see map).

### Other Tasks and Assignments

- Worked with staff to complete annual demographic information surveys.
- Submitted potential community revitalization project for School of Government class.

### Meetings and Events

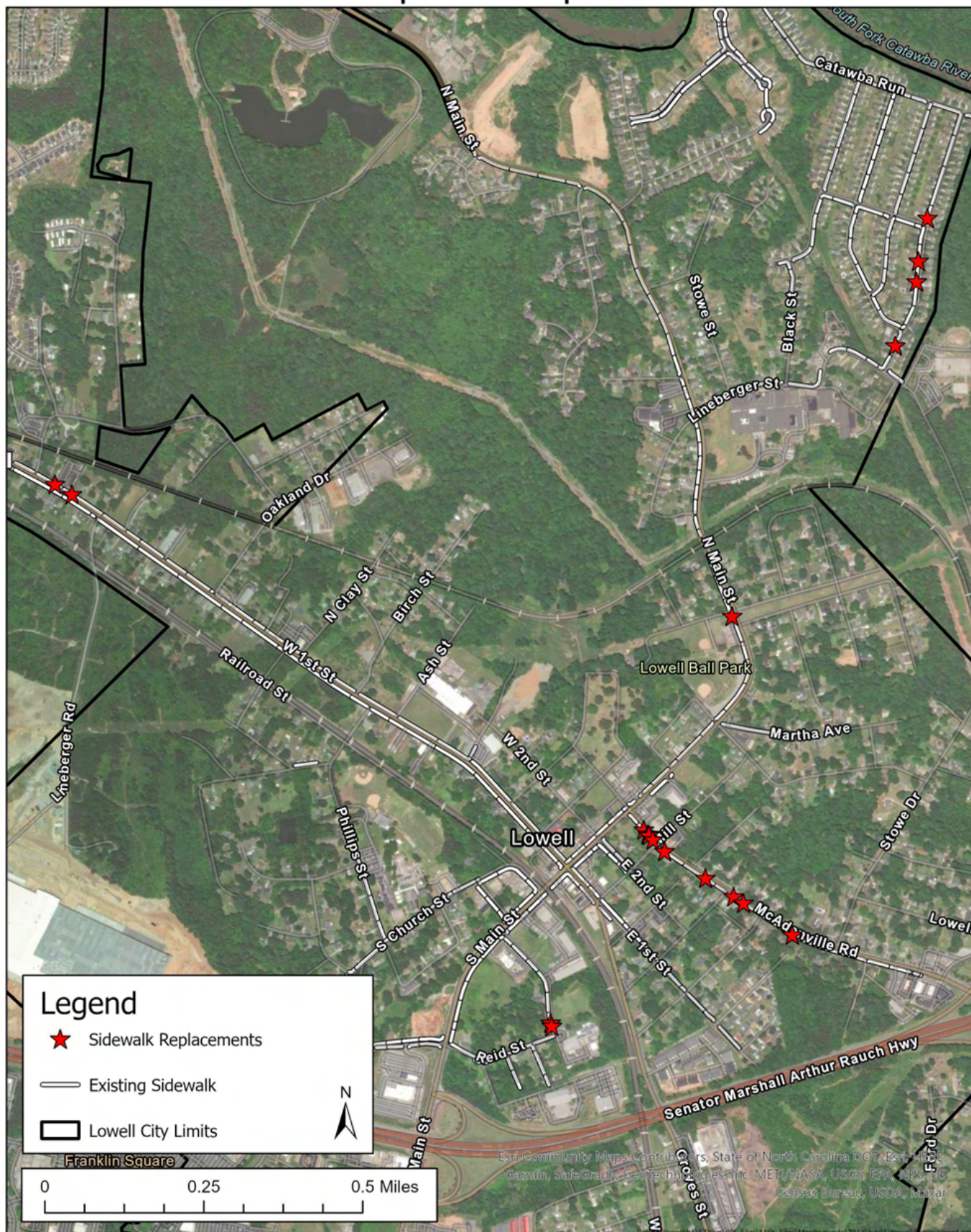
- Attended July Planning Board meeting.
- Attended July City Council meeting.
- Attended July Department Head Meeting
- Attended review and scoring of RFQ's for engineering and other services.
- Attended GCLMPO meeting.
- Attended Annual Safety OSHA Training.
- Attended WOW Wednesday Stormwater Webinar.

### Stormwater

- Participated in Stormwater Administration interviews.
- Participated in George Poston Pop-Up Park Clean-up.
- Worked with staff to finalize and submit the 2023 (Permit Year 2) MS4 Self-Assessment.
- Generated City of Lowell Stormwater MS4 utility maps (22 x 34 and 8.5 x 11 sizes).
- Reinspected Lauren Woods storm drains with new Stormwater Administrator.



## Recent Sidewalk Repair & Replacement Locations



This map is a graphic representation and should only be used for illustrative purposes. Map prepared by the City of Lowell with GIS data provided by Gaston County GIS



# City of Lowell

## Regular City Council Meeting Memorandum

Prepared By: Joe Gates

### Planning Report

Meeting	Agenda Group	
August 15th, 2023, 6:00 PM	Consent Agenda	Item: F
Reference File	Presented By	

**To: Scott Attaway, City Manager**  
**From: Joe Gates, Planning Director**  
**Date: Wednesday, August 9th, 2023**  
**Re: Monthly Department Update**

### Code Enforcement:

#### Nonresidential Building Maintenance

- Corner of First and N. Main Street
  - Property owner has completed painting of trim and windows.

#### Public Nuisance Complaints

- Sent 11 Notices of Violation for various nuisance issues throughout the city. Mostly for high grass and junk in the yards.

### Zoning:

- Issued 9 zoning permits in July.
- Completed 2 final inspections for residential permits
- Attended onsite meeting at Panther Laundromat with staff and owner to discuss closeout procedures and expectations.
- Met with FitView Wellness to discuss a site plan idea and the development process.

### Planning:

- Created agenda and meeting packet for August Planning Board Meeting.
- Attend monthly GCamp Meeting.
- Planning Board Meeting was held on August 1st and included Review of Utility Allocation and Extension Policy amendments being proposed by staff and the beginning of new training sessions for the Lowell Planning & Zoning Board presented by staff on various topics and scenarios concerning the LDO.
- 3 Recombination plats under review.
- First round of construction drawing are under review for Willow Creek Meadows (Groves Street Townhomes) project.
- First round review of the preliminary plat is underway for the Spencer Ridge (former Pulte) homes project.
- Final Inspection for Panther Laundromat is expected to come in August.
- Held interviews for newly created Planner position. Candidate has been selected and the offer was accepted. Target starting date for new employee is Monday, August 21st, 2023.

### Stormwater:

- Worked with staff to finalize and submit the 2023 (Permit Year 2) MS4 Self-Assessment.
- Participated in interview process for Stormwater Administrator. Jamie Watkins was selected for this position and started employment with the City of Lowell on Monday, July 31st, 2023. Jamie has already completed several tasks in her first few days of employment. She will begin her own separate monthly report going forward that will be included in the City Council consent agendas



- Met onsite at 510 W First Street with property owner and Gaston County Soil & Erosion Control to discuss recent land clearing and grading operations at this location. 30-Day notice given to owner by Gaston County to stabilize site and provide approved ground cover to mitigate erosion.
- Participated in Policy and Advocacy Subcommittee Meeting.
- Participated in South Fork Collective Quarterly meeting.

#### **Other**

- Attended monthly department head meeting.
- Attended Polimorphic Monthly update meeting.
- Attended Lowell Planning and Zoning Board meeting.
- Attend July City Council Meeting
- Participated in review and scoring of RFQ's for engineering and other services.
- Polimorphic (software vendor) will be in town for 5-6 weeks working with Lowell staff to solve workflow issues and assist with other process matters.
- Assisted the Village of Marvin in their search for a new Public Works Director by participating in a candidate assessment organized by Centralina.
- Participated in OSHA safety training at City Hall.
- Attended Gaston Business Association East meeting in Mt. Holly
- Applied for and obtained Leadership Gaston training opportunity for the 2023 semester provided by the Gaston Business Association.
- Attended Financial Planning /Pension Presentation at City Hall for staff presented by Bo Cauble.



Finance Report

Meeting	Agenda Group	
August 15th, 2023, 6:00 PM	Consent Agenda	Item: G
Reference File	Presented By	

**To: Scott Attaway, City Manager**

**From: Lisa Nolen, Finance Director**

**Date: August 9, 2023**

**Re: Finance Update**

Attend Department Head meetings and Council meeting.

Attended Cash Management and Investment of Public Funds at UNC School of Government on July 31, 2023 through August 2, 2023. Currently attending Fundamental Supervisory Practices.

Assist Utility Billing Department with processes in Polimorphic and provide assistance when needed for staff absences.

Working with First Horizon to get bank accounts set-up, completed checks for test and sent to First Horizon. Moving funds from old bank to First Horizon. Completing training for bank website. There are a few more tasks that need to be completed before we can fully transition to First Horizon. My goal is to have the transition complete by the end of August.

Create accrual spreadsheet for FY 2023 accruals and post in Southern Software. Complete other tasks needed for year end.

Reviewing, advising corrections needed, and signing off on timesheets for City Clerk/HR Director. Entering cash receipts and cash disbursements in Southern Software. Posting all payroll related draft payments and draft payment for Planning Board stipends. Processing and paying bills weekly via check and online. Using allocation spreadsheets for corresponding bills to allocate expenses to correct expense account. Collecting receipts from staff, breaking out charges to code to correct expense item, and posting all Visa and Lowe's credit card charges. Issuing purchase orders as needed for staff. Reconciling bank accounts. Completing other tasks as needed.

City of Lowell, North Carolina  
FY 2023 Expense Dashboard  
6/30/2023

Department	Budget	YTD thru 6/30/2023	Budget Remaining	Percent Remaining	Percent of FY23 Remaining
<b>General Fund</b>					
Administration	996,649.00	814,034.00	182,615.00	18%	0%
Public Safety	1,165,063.00	1,043,270.32	121,792.68	10%	0%
Public Works-Streets	381,147.65	223,957.71	157,189.94	41%	0%
Sanitation	334,202.00	327,412.99	6,789.01	2%	0%
Parks & Rec	315,260.00	259,965.81	55,294.19	18%	0%
Powell Bill	88,000.00	36,002.39	51,997.61	59%	0%
<b>Total</b>	<b>3,280,321.65</b>	<b>2,704,643.22</b>	<b>575,678.43</b>	<b>18%</b>	<b>0%</b>
<b>Water/Sewer Fund</b>					
Water/Sewer	1,313,222.00	1,266,127.94	47,094.06	4%	0%
Wastewater Treatment	382,860.00	272,563.02	110,296.98	29%	0%
<b>Total</b>	<b>1,696,082.00</b>	<b>1,538,690.96</b>	<b>157,391.04</b>	<b>9%</b>	<b>0%</b>
<b>Stormwater Fund</b>					
Stormwater	392,919.00	260,303.45	132,615.55	34%	0%
<b>Total</b>	<b>392,919.00</b>	<b>260,303.45</b>	<b>132,615.55</b>	<b>34%</b>	<b>0%</b>

Notes:  
None

City of Lowell, North Carolina  
FY 2023 Revenue Dashboard  
6/30/2023

Type	Budget	YTD thru 6/30/2023	Budget Remaining	Percent Remaining	Percent of FY23 Remaining
<b>Funds</b>					
General Fund	3,280,321.65	3,853,705.35	(573,383.70)	-17%	0%
Water/Sewer Fund	1,696,082.00	1,689,969.55	6,112.45	0%	0%
Stormwater Fund	392,919.00	397,327.63	(4,408.63)	-1%	0%
<b>Total</b>	<b>5,369,322.65</b>	<b>5,941,002.53</b>	<b>(571,679.88)</b>	<b>-11%</b>	<b>0%</b>

Notes:  
None



# City of Lowell

## Regular City Council Meeting Memorandum

Prepared By: Joe Gates

### Proposed amendment to Policy for Managing Utility Allocation and Extensions

Text amendment to more clearly define the fees that are due once a Full Capacity Assurance Review (FCAR) has been granted by City Council.

Meeting	Agenda Group	
August 15th, 2023, 6:00 PM	New Business	Item: A
Reference File	Presented By	

**To: Scott Attaway, City Manager**

**From: Joe Gates, Planning Director**

**Date: Wednesday, August 9, 2023**

**Re: Amendment to the Reservation Process for the City of Lowell Policy for Managing Utility Allocations & Extensions, Subsection II.E and F**

Staff is proposing an amendment to the City of Lowell Policy for Managing Utility Allocations & Extensions to more clearly define which fees must be paid at the time a Full Capacity Assurance Review (FCAR) is granted. After the FCAR application is reviewed and approved by City Council, the policy requires that "tap fees" must be paid within 45-days of the allocation being granted. Failure to do so would result in the revocation of the allocation. Historically, the City of Lowell interpreted this section to include all fees associated with development of the water and sewer infrastructure since not all developments use the Public works Department for the installation of the water and sewer taps and other items such as system development fees and meter fees would be invoiced as needed to meet the particular circumstances of the development and the capacity of the Public Works Department to meet the demand needed by the developer.

Staff has attached the proposed changes to this policy section that would add **system development fees, meter set fees and any other fees deemed applicable at the time of allocation as determined by the Public Works Director** to Subsection II, Sections E and F. This amendment clarifies what staff has already be doing in practice clearly lays out the expectations to the applicant requesting allocation of water and sewer.



City of Lowell  
Policy for Managing Utility Allocations & Extensions

Council for final decision at the next regularly scheduled City Council meeting.

- E. Utility allocations granted under this policy shall require the requestor to post the tap fees, system development fees, meter set fees, and any other fees deemed applicable by the Public Works Director within forty-five (45) days of the date the allocation/Full Capacity Assurance Review (FCAR) is granted. Failure to pay the ~~tap~~ applicable fees within this period may result in revocation of the allocation.

1. All utility allocations approved by the City shall be effective for a period of twenty-four (24) months. Projects possessing an allocation must start construction within the time shown on the project schedule prepared and submitted by the developer or customer.
2. Upon request by the applicant and at the discretion of the City Manager, an allocation may be extended for a twelve (12) month period.
4. At the final expiration date for an unused allocation the City shall rescind the allocation and retain sixty percent (60%) of the applicable fees paid to the City.
5. Authority of the distributing of utility allocations in association with the City's utility services is held exclusively by the City of Lowell. Utility allocations shall not be redistributed to a third party.
6. Relinquishment of allocated utilities shall be in accordance with Subsection II.E of this policy.

- F. An allocation holder may relinquish capacity back to the City subject to the following policies for reimbursement of fees paid:
1. If a project is unsuccessful in obtaining any required City or County permit or approval or any State permit or approval, and the allocation holder relinquishes capacity back to the City within ninety (90) days of the date the allocation is granted, the full amount paid on ~~utility tap~~ applicable fees shall be reimbursed without penalty or other withholding by the City.
  2. If a project is successful in obtaining all required City, County and State approvals and agrees to relinquish the total capacity allocation

City of Lowell  
Policy for Managing Utility Allocations & Extensions

granted back to the City within ninety (90) days following receipt of final permit approval from the City, then the total amount of the ~~utility capacity~~ **applicable** fees paid to the City shall be returned without penalty or other withholding by the City.

3. If a project is unsuccessful in obtaining any required City or County permit or approval or any State permit or approval and holds an allocation for ninety (90) or more days, but relinquishes back to the City the full amount of allocation within fewer than six (6) months beyond the scheduled date for start of construction, then twenty percent (20%) of the total ~~utility tap~~ **applicable** fees shall be retained by the City and the remaining amount shall be returned to the applicant.
4. If a project is successful in obtaining all required City, County and State approvals and holds an allocation for ninety (90) or more days following receipt of final permit approval from the City, but relinquishes back to the City the full amount of allocation within fewer than six (6) months beyond the scheduled date for start of construction, then twenty percent (20%) of the total ~~utility tap~~ **applicable** fees shall be retained by the City and the remaining amount shall be returned to the applicant.
5. If a project is or is not successful in obtaining all required City, County and State approvals and the allocation holder agrees to relinquish the total capacity allocation granted back to the City after six (6) months beyond the scheduled date for start of construction, but within twelve (12) months beyond the scheduled date for start of construction, then thirty percent (30%) of the total ~~utility tap~~ **applicable** fees shall be retained by the City and the remaining amount shall be returned to the applicant.
6. If a project is or is not successful in obtaining all required City, County and State approvals and the allocation holder agrees to relinquish the total capacity allocation granted back to the City after twelve (12) months beyond the scheduled date for start of construction, but within eighteen (18) months beyond the scheduled date for start of construction, then forty percent (40%) of the total ~~utility tap~~ **applicable** fees shall be retained by the City and the remaining amount shall be returned to the applicant.
7. If a project is or is not successful in obtaining all required City, County and State approvals and the allocation holder agrees to relinquish the

City of Lowell  
Policy for Managing Utility Allocations & Extensions

total capacity allocation granted back to the City after eighteen (18) months beyond the scheduled date for start of construction, but within twenty-four (24) months beyond the scheduled date for start of construction, then fifty percent (50%) of the total ~~utility tap~~ applicable fees shall be retained by the City and the remaining amount shall be returned to the applicant.

8. If a project is or is not successful in obtaining all required City, County and State approvals and has not demonstrated significant construction advancement in the proposed project within twenty-four (24) months beyond the scheduled date for start of construction, then the City shall rescind the allocation and retain sixty percent (60%) of the applicable fees paid to the City and the remaining amount shall be returned to the applicant.

F. Granting of a utility allocation does not imply or confer approval of any other applications or reviews as may be required by City Ordinance or policy and does not imply or create any vested right per G.S 160D-108.

G. If the City of Lowell approves an allocation for utility capacity for a project and a permit for such project is ultimately denied by the North Carolina Department of Environmental Quality, its successors or other responsible regulatory agency, then the City of Lowell shall bear no liability for any costs incurred by the applicant, nor bear further responsibility in the matter. In such cases, applicable ~~utility access~~ fees, if previously collected, shall be returned as provided in Section 1 Subsection II.E.



**City of Lowell**  
**Regular City Council Meeting Memorandum**

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Prepared By: Joe Gates

**Amendment to FY2023-2024 Adopted Rates, Fees, and Charges**

Staff clarification edit to the Construction Administration & Inspection section of the FY 2023-2023 Adopted Rates, Fees, and Charges and to the Final Plat Review section.

Meeting	Agenda Group	
August 15th, 2023, 6:00 PM	New Business	Item: B
Reference File	Presented By	

**To: Scott Attaway, City Manager**

**From: Joe Gates, Planning Director**

**Date: Wednesday, August 9, 2023**

**Re: Amendment to Construction Administration/Inspection section of the adopted Fee Schedule for FY2023-2024.**

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*Staff has identified a need to make a clarification in the fee schedule to describe how we handle situations where the developer has already started the construction inspection process under the previous fee schedule. Staff is requesting that language be added to the current fee schedule that would allow developments already in the inspection phase prior to the adoption of the FY 2023-2024 Fee Schedule to remain under the that billing process for the remaining time of the project. Approving this amendment will alleviate confusion in the billing process and ensure billing for these services is maintained and transparent. The previous fee schedule (FY2022-2023) stated that "City Engineering and Construction Inspection Costs would be billed monthly for the duration of the project." Staff has attached an amendment that would add this language into to the adopted fee schedule for FY 2023-2024, but only for scenario described above.*

**CONSTRUCTION ADMINISTRATION & INSPECTIONS**

Payment due Prior to the issuance of stamped/approved plans to the applicant. More than two (2) failed inspections will result in additional fees being charged to the developer as stated in the Failed Inspection Notice. Final plats will not be reviewed until all Failed Inspection fees have been paid to the City of Lowell.

Construction inspections that began prior to the adoption of this Fee Schedule will continue to be billed monthly Construction Inspection for the duration of their project(s).

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



# City of Lowell

## Regular City Council Meeting Memorandum

Prepared By: Scott Attaway

### Consideration of Finance Proposals for FY 2024 Capital Expenditures

Meeting	Agenda Group
August 15th, 2023, 6:00 PM	New Business Item: C
Reference File	Presented By

**To: Scott Attaway, City Manager**

**From: Lisa Nolen, Finance Director**

**Date: August 10, 2023**

**Re: Consideration of Finance Proposals for FY 2024 Capital Expenditures**

The equipment needed to be financed is the FY 2024 budgeted capital expenditures from the General Fund, Powell Bill Fund, Stormwater Fund, and Water and Sewer Enterprise Fund. A spreadsheet is included that describes this equipment relative to the useful life and the proposed term of financing. Also included is the information included from the budget documents.

Staff advertised a Request for Proposal (RFP) for financing capital expenditures of the FY 2024 Budget in the Gaston Gazette. Staff also direct solicited four (4) financial institutions. We received a proposal from United Financial and First Horizon.

Attached are the proposals from United Financial and First Horizon.

The proposal from United Financial has an annual percentage rate of 4.24% with fifty-nine (59) monthly payments of \$5,385.38. The proposal from First Horizon has an annual percentage rate of 4.843% with fifty-nine (59) monthly payments of \$5,463.87. The proposal from First Horizon also has the option of semi-annual and/or annual payments.

Staff recommends we proceed with the finance proposal from United Financial.

GENERAL FUND	New Capital Expenses					Annual Payment	Terms
	Cost	Priority	FY	Useful Life	Explanation		
2 Police Cruiser	\$105,500.00	High	23/24	5 years	2 Vehicles	23,528.65	5 years
Police K-9 officer (animal)	\$7,500.00	High	23/24	8 years	Puppy to be trained as K-9 officer	Pay Go	Pay Go
Computer (14), switch, firewall, token, etc, IT for PD (New World)	\$38,850.00	High	23/24	5 years	Police computer/IT/RMS needs	8,664.34	5 years
<b>TOTAL</b>	<b>\$144,350.00</b>						

<b>Powell</b>							
Mini Excavator	\$22,500.00	High	23/24	8 years	Street/Sidewalk Repairs	5,017.96	5 years
Equipment Hauler/Trailer	\$4,000.00	High	23/24	5 years	Move Equipment	892.08	5 years
<b>TOTAL</b>	<b>\$26,500.00</b>					<b>38,103.03</b>	

STORMWATER FUND	New Capital Expenses					Annual Payment	Terms
	Cost	Priority	FY	Useful Life	Explanation		
Hydraulic Excavator (split with WS 50%)	\$35,000.00	High	23/24	8 years	Stormwater Maintenance	7,805.71	5 years
Mini Excavator	\$15,000.00	High	23/24	8 years	Stormwater Repair Equipment	\$3,345.31	5 years
Equipment Hauler/Trailer	\$4,000.00	High	23/24	5 years	Move Equipment	892.08	5 years
<b>TOTAL</b>	<b>\$54,000.00</b>					<b>12,043.10</b>	

WATERSEWER FUND	New Capital Expenses					Annual Payment	Terms
	Cost	Priority	FY	Useful Life	Explanation		
Hydraulic Excavator (split with SW 50%)	\$35,000.00	High	23/24	8 years	Potholing for Lead Copper Inventory, valve cleaning	7,805.71	5 years
Mini Excavator	\$22,500.00	High	23/24	8 years	WS Repair Equipment; Lead Copper Inventory	5,017.96	5 years
Equipment Hauler/Trailer	\$4,000.00	High	23/24	5 years	Move Equipment	892.08	5 years
<b>TOTAL</b>	<b>\$61,500.00</b>					<b>13,715.75</b>	

<b>Grand Total</b>	<b>\$286,350.00</b>					<b>\$63,861.88</b>	
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## CAPITAL EXPENDITURES

New or expanded expenditures are carefully evaluated and need to be viewed as an investment to the City of Lowell. We must ask ourselves, is this the best use of scarce resources? Can we do it another way? Are we willing to decrease service delivery to offset the lack of equipment? Staff will continue to provide an excellent level of service with the addition of needed capital investments.

The total of all capital needs is \$286,350 in the proposed FY 2023-2024 Budget. The General Fund Accounts for \$144,350 (50%), the Powell Bill Fund accounts for \$26,500 (9%) the Stormwater Fund accounts for \$54,000 (19%), and the Water/Sewer Fund accounts for \$61,500 (22%) of the proposed capital expenditures.

Within the General Fund, there are needs of 2 police cruisers, a K-9 dog for Police Department (using pay-go, not financing), implementation of the New World Public Safety RMS platform and relevant IT hardware, and a portion of a mini excavator with hauling trailer.

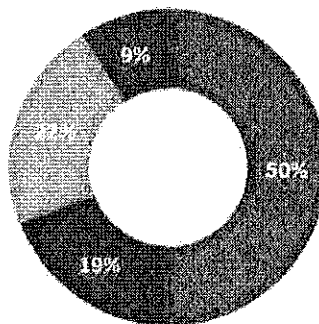
Stormwater capital expenditures include portions of the above mini excavator, equipment hauler, and hydraulic excavator. These tools will be used for stormwater infrastructure maintenance and repair.

The Water and Sewer Fund contains the same equipment as the Stormwater fund that is being split between the departments.

Powell Bill splits the mini excavator and equipment hauler with Stormwater and Water/Sewer to make repairs to sidewalk and minor road improvements.

### CAPITAL EXPENDITURES BY FUND

■ General Fund ■ Stormwater Fund ■ Water Sewer Fund ■ Powell Fund



**Mission Statement**  
*The City of Lowell delivers excellent public services through transparent leadership and community engagement.*



**Core Values**  
*Integrity, Inclusiveness, Transparency, Fairness, Accountability, & Compassion*





## United Financial

A Division of HomeTrust Bank

876 Brevard Rd  
Asheville, NC 28806

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July 24, 2023

City of Lowell, NC  
101 W 1st Street  
Lowell, NC 28089

ATT: Scott Attaway, City Manager

Re: Finance proposal for: *The purchase of vehicles and other capital expenditures as referenced in the RFP dated July 14, 2023 in the amount of \$286,350.00.*

Dear Scott,

As per your request, we are enclosing under same cover our proposal for the above captioned transaction. This transaction is structured with fifty-nine (59) monthly payments of \$5,385.38. This transaction is calculated at an annual percentage rate of 4.24%.

There are no closing costs or origination fees related to the transaction.

The collateral for the transaction will be determined in good faith between the city and the bank.

The bank agrees with normal Specifications (such as non-allocation and substitution language). While the transaction does not have a pre-payment penalty, the Concluding Payment is calculated at 102.5% of the outstanding balance if the transaction is repaid in advance.

The bank can fund the proceeds into a HomeTrust Bank Escrow/Project account to satisfy fully funding requirements to avoid any rate change potential. There would be no fee on the account and interest would be paid to the account based on our current market rates for the account type.

If you have any questions or need additional information, please contact me at your convenience. Thank you for the opportunity to provide this proposal to you.

Very truly yours,

John M. Tench  
Senior Vice President

---

Phone 828-684-5643  
Fax 828-684-5616



July 24, 2023

City of Lowell, NC  
101 W. 1<sup>st</sup> Street  
Lowell, NC 28098

ATT: Scott Attaway, City Manager

**Proposal for Acquisition & Finance of:** Vehicles and capital expenditures as referenced in RFP issued July 14, 2023 in the amount of \$286,350.00.

Dear Scott,

As a follow-up to your recent request for a proposal regarding the above referenced transaction, United Financial is pleased to offer a finance proposal as follows:

<b>LESSOR:</b>	United Financial, <i>A Division of HomeTrust Bank</i>
<b>LESSEE:</b>	City of Lowell, NC
<b>COLLATERAL:</b>	To be determined in good faith between the city and the bank.
<b>AMOUNT:</b>	Up to \$286,350.00
<b>START DATE:</b>	Immediately upon funding
<b>TERM:</b>	59 Months
<b>PAYMENTS:</b>	<p>Lease payments will consist of fifty-nine (59) monthly payments (in arrears) of \$5,385.38 comprised of principal and interest.</p> <p>Terms will be held for six months from the date of the proposal (also subject to Expiration and Acceptance terms below).</p>
<b>EXPIRATION:</b>	Lease payment terms quoted herein are subject to transaction being documented by 10/01/2023.
<b>LEGAL TITLE:</b>	Legal Title to the Equipment during the Lease Term shall vest in the Lessee with Lessor perfecting a first security interest through Equipment Title, UCC, or other filing instruments as may be required by law.
<b>NET LEASE:</b>	The Lease will be a net lease, under which all cost and responsibility of maintenance, insurance, taxes and other items of a similar nature shall be for the account of Lessee.

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**Phone 828-684-5643**  
**Fax 828-684-5616**

**INSURANCE:** Lessee shall provide evidence of insurance coverage at the time of delivery of the Equipment, in accordance with the provisions of the Lease.

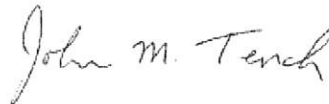
**FINANCIALS:** Lessee shall furnish Lessor with its last three, (3) fiscal years financial statements and its latest interim financial statements, plus such other pertinent information as Lessor may reasonably request.

**APPROVAL:** Closing of the transaction(s) described herein, and the implementation hereof is expressly conditioned upon approval of Lessor's Senior Loan Committee, the receipt, review and acceptance of properly executed documentation acceptable to Lessor, and the absence of any material adverse change in Lessee's financial condition prior to deliver and acceptance of the Equipment.

**ACCEPTANCE:** Lessee acknowledges that the terms and conditions of this proposal are satisfactory and that upon execution hereof by Lessee this proposal shall constitute a valid and binding obligation of Lessee. As further condition to Lessor's approval hereof, Lessee must acknowledge its acceptance of this proposal by signing below in the space provided and returning it to the Lessor by 09/01/2023.

If you determine that this finance structure meets the needs of your organization, please have the appropriate officer indicate the chosen option, place their signature at the bottom of this page, and return it to us via fax, email or US Postal Service. Upon receipt of the signed proposal, we will be in touch with you to make provision for documenting the finance. Thank you for the opportunity to submit this proposal letter for your review and approval. Should you have any questions or comments regarding the terms and conditions, or if we can be of any further assistance to you, please do not hesitate to call.

Sincerely,



John M. Tench  
Senior Vice President  
Director of Municipal Finance

**ACCEPTED BY:**

**SIGNATURE:** \_\_\_\_\_

**NAME:** \_\_\_\_\_ **TITLE:** \_\_\_\_\_ **DATE:** \_\_\_\_\_

## REPAYMENT SCHEDULE B

Compound Period: Monthly

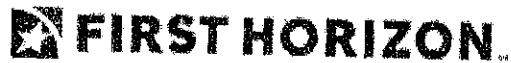
Nominal Annual Rate: 4.240%

## AMORTIZATION SCHEDULE - Normal Amortization, 360 Day Year

	Date	Payment	Interest	Principal	Concluding Payment
Loan	10/1/2023			\$ 286,350.00	
1	11/1/2023	\$ 5,385.38	\$ 1,011.77	\$ 4,373.61	\$ 289,025.80
2	12/1/2023	\$ 5,385.38	\$ 996.32	\$ 4,389.06	\$ 284,527.01
3	1/1/2024	\$ 5,385.38	\$ 980.81	\$ 4,404.57	\$ 280,012.33
4	2/1/2024	\$ 5,385.38	\$ 965.25	\$ 4,420.13	\$ 275,481.70
5	3/1/2024	\$ 5,385.38	\$ 949.63	\$ 4,435.75	\$ 270,935.05
6	4/1/2024	\$ 5,385.38	\$ 933.95	\$ 4,451.43	\$ 266,372.34
7	5/1/2024	\$ 5,385.38	\$ 918.23	\$ 4,467.15	\$ 261,793.51
8	6/1/2024	\$ 5,385.38	\$ 902.44	\$ 4,482.94	\$ 257,198.49
9	7/1/2024	\$ 5,385.38	\$ 886.60	\$ 4,498.78	\$ 252,587.24
10	8/1/2024	\$ 5,385.38	\$ 870.71	\$ 4,514.67	\$ 247,959.71
11	9/1/2024	\$ 5,385.38	\$ 854.76	\$ 4,530.62	\$ 243,315.82
12	10/1/2024	\$ 5,385.38	\$ 838.75	\$ 4,546.63	\$ 238,655.53
13	11/1/2024	\$ 5,385.38	\$ 822.68	\$ 4,562.70	\$ 233,978.76
14	12/1/2024	\$ 5,385.38	\$ 806.56	\$ 4,578.82	\$ 229,285.47
15	1/1/2025	\$ 5,385.38	\$ 790.38	\$ 4,595.00	\$ 224,575.59
16	2/1/2025	\$ 5,385.38	\$ 774.15	\$ 4,611.23	\$ 219,849.08
17	3/1/2025	\$ 5,385.38	\$ 757.85	\$ 4,627.53	\$ 215,105.86
18	4/1/2025	\$ 5,385.38	\$ 741.50	\$ 4,643.88	\$ 210,345.89
19	5/1/2025	\$ 5,385.38	\$ 725.09	\$ 4,660.29	\$ 205,569.09
20	6/1/2025	\$ 5,385.38	\$ 708.63	\$ 4,676.75	\$ 200,775.42
21	7/1/2025	\$ 5,385.38	\$ 692.10	\$ 4,693.28	\$ 195,964.81
22	8/1/2025	\$ 5,385.38	\$ 675.52	\$ 4,709.86	\$ 191,137.20
23	9/1/2025	\$ 5,385.38	\$ 658.88	\$ 4,726.50	\$ 186,292.54
24	10/1/2025	\$ 5,385.38	\$ 642.18	\$ 4,743.20	\$ 181,430.76
25	11/1/2025	\$ 5,385.38	\$ 625.42	\$ 4,759.96	\$ 176,551.80
26	12/1/2025	\$ 5,385.38	\$ 608.60	\$ 4,776.78	\$ 171,655.60
27	1/1/2026	\$ 5,385.38	\$ 591.72	\$ 4,793.66	\$ 166,742.10
28	2/1/2026	\$ 5,385.38	\$ 574.79	\$ 4,810.59	\$ 161,811.25
29	3/1/2026	\$ 5,385.38	\$ 557.79	\$ 4,827.59	\$ 156,862.97
30	4/1/2026	\$ 5,385.38	\$ 540.73	\$ 4,844.65	\$ 151,897.20
31	5/1/2026	\$ 5,385.38	\$ 523.61	\$ 4,861.77	\$ 146,913.89
32	6/1/2026	\$ 5,385.38	\$ 506.43	\$ 4,878.95	\$ 141,912.96
33	7/1/2026	\$ 5,385.38	\$ 489.20	\$ 4,896.18	\$ 136,894.38
34	8/1/2026	\$ 5,385.38	\$ 471.90	\$ 4,913.48	\$ 131,858.06

35	9/1/2026	\$	5,385.38	\$	454.54	\$	4,930.84	\$	126,803.95
36	10/1/2026	\$	5,385.38	\$	437.11	\$	4,948.27	\$	121,731.97
37	11/1/2026	\$	5,385.38	\$	419.63	\$	4,965.75	\$	116,642.08
38	12/1/2026	\$	5,385.38	\$	402.08	\$	4,983.30	\$	111,534.20
39	1/1/2027	\$	5,385.38	\$	384.48	\$	5,000.90	\$	106,408.27
40	2/1/2027	\$	5,385.38	\$	366.81	\$	5,018.57	\$	101,264.24
41	3/1/2027	\$	5,385.38	\$	349.07	\$	5,036.31	\$	96,102.02
42	4/1/2027	\$	5,385.38	\$	331.28	\$	5,054.10	\$	90,921.57
43	5/1/2027	\$	5,385.38	\$	313.42	\$	5,071.96	\$	85,722.81
44	6/1/2027	\$	5,385.38	\$	295.50	\$	5,089.88	\$	80,505.68
45	7/1/2027	\$	5,385.38	\$	277.52	\$	5,107.86	\$	75,270.13
46	8/1/2027	\$	5,385.38	\$	259.47	\$	5,125.91	\$	70,016.07
47	9/1/2027	\$	5,385.38	\$	241.36	\$	5,144.02	\$	64,743.45
48	10/1/2027	\$	5,385.38	\$	223.18	\$	5,162.20	\$	59,452.19
49	11/1/2027	\$	5,385.38	\$	204.94	\$	5,180.44	\$	54,142.24
50	12/1/2027	\$	5,385.38	\$	186.64	\$	5,198.74	\$	48,813.53
51	1/1/2028	\$	5,385.38	\$	168.27	\$	5,217.11	\$	43,466.00
52	2/1/2028	\$	5,385.38	\$	149.83	\$	5,235.55	\$	38,099.56
53	3/1/2028	\$	5,385.38	\$	131.34	\$	5,254.04	\$	32,714.17
54	4/1/2028	\$	5,385.38	\$	112.77	\$	5,272.61	\$	27,309.74
55	5/1/2028	\$	5,385.38	\$	94.14	\$	5,291.24	\$	21,886.22
56	6/1/2028	\$	5,385.38	\$	75.45	\$	5,309.93	\$	16,443.54
57	7/1/2028	\$	5,385.38	\$	56.68	\$	5,328.70	\$	10,981.62
58	8/1/2028	\$	5,385.38	\$	37.86	\$	5,347.52	\$	5,500.42
59	9/1/2028	\$	5,385.38	\$	19.12	\$	5,366.26	\$	-
Grand Totals			\$ 317,737.42		\$ 31,387.42		\$ 286,350.00		

Last interest amount increased by 0.16 due to rounding.



July 28, 2023

City of Lowell, North Carolina  
Attn: Scott Attaway  
101 West First Street  
Lowell, NC 28098  
Request for Proposal

First Horizon TE1, LLC, a subsidiary of First Horizon Bank is pleased to offer the following indicative rate and loan proposal in response to Request for Proposal dated July 14, 2023 for equipment installment financing.

**Borrower:** The City of Lowell, North Carolina

**Purpose:** Loan proceeds shall be used to finance vehicles and capital equipment purchases

**Loan Amount:** \$286,350

**Collateral:** Name of Municipality obligations under this installment financing agreement will be secured by a security interest in all of the purchase being financed as negotiated

**Interest Rate:** 4.843%, Fixed Rate, Bank Qualified, Tax-Exempt, interest accrual method 30/360

**Term:** 59 months

**Repayment:** Options for monthly, semi-annual or annual payments of principal and interest. See Exhibit A for sample debt service schedules.

**Prepayment Penalty:** None

**Loan Fee:** None

**Documentation Preparation Fee:** No Bank closing fees. Closing documents must be attorney prepared and approved by the Bank. Legal Fees not to exceed \$2,500.

**Expiration:** Expiration of this proposal is October 1, 2023. Acceptance of this proposal shall be delivered to the bank on or before August 22, 2023.

**Tax Exempt Status:** The interest rate quoted in this commitment is based on the Borrower under this commitment being Bank Qualified as a small issuer and therefore must qualify as a small user under Section 265 of the IRS Code of 1986. A change in this status that impacts the ability of the Bank to treat the interest earned from this loan as tax exempt will allow the Bank to recalculate the interest rate. A change in applicable tax laws may cause this rate to change.

**Financial Information:** During the term of the Loan, the Borrower's fiscal year end audited financial statements, must be submitted to the Bank within 270 days of Borrower's fiscal year end. The Borrower shall also submit such additional financial information as may be reasonably requested by the Bank.

**First Horizon Bank**



**Other Conditions:** The installment financing agreement will not contain a non-substitution clause and there will be a non-appropriation clause in the agreement. The installment financing agreement shall be governed by the State of North Carolina.

**Additional Requirements:** The terms and conditions of the loan set forth herein are not intended to be exhaustive as to the provisions that will actually appear in the loan documents. Rather, the terms and conditions set forth herein are the key terms relating to the amount, term, interest rate, repayment, and collateralization of the Loan and the use of Loan proceeds. Additional provisions will be of the type typically contained in Bank's commercial loan documents and will be designed to insure the maximum protection of the Bank both in the making of the Loan, the management of the Loan through its term, and repayment of the Loan. The Borrower shall satisfy all such other terms and conditions as Bank deems necessary to ensure the proper documentation of the Loan and compliance with all laws and regulations applicable to Bank and Borrower.

On behalf of the First Horizon, we appreciate this opportunity to expand our banking relationship with you. We value your business and appreciate the opportunity to serve you. If you have any questions regarding this proposal, please give me a call.

Sincerely,

First Horizon TE1, LLC

By: First Horizon Bank, its Attorney-in-Fact, with full power of substitution

By: 

Name: John S. Natale

Title: SVP, Gastonia Market Leader

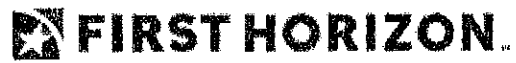
Accepted this \_\_\_\_ day of

City of Lowell, North Carolina

By: \_\_\_\_\_

Title: \_\_\_\_\_

First Horizon Bank



## Exhibit A: Sample Debt Service Schedules

In order on the subsequent pages:

- 1) Monthly debt service (2 pages)
- 2) Semi-annual debt service (1 page)
- 3) Annual debt service (1 page)



# AMORTIZATION SCHEDULE

Principal	Loan Date	Maturity	Loan No	Call / Coll	Account	Officer	Initials
\$286,350.00	08-01-2023	07-01-2028	0000615639	04A0 / VEHC			
References in the boxes above are for Lender's use only and do not limit the applicability of this document to any particular loan or item. Any item above containing "*****" has been omitted due to text length limitations.							

**Borrower:** CITY OF LOWELL  
101 W 1ST ST  
LOWELL, NC 28098

**Lender:** First Horizon Bank  
Charlotte Suburbs Commercial  
4725 Piedmont Row Drive, Suite 400  
Charlotte, NC 28210

Disbursement Date: August 1, 2023  
Interest Rate: 4.843

Repayment Schedule: Installment  
Calculation Method: 30 /360 U.S. Rule

Payment Number	Payment Date	Payment Amount	Interest Paid	Principal Paid	Remaining Balance
1	09-01-2023	5,463.87	1,155.66	4,308.21	282,041.79
2	10-01-2023	5,463.87	1,138.27	4,325.60	277,716.19
3	11-01-2023	5,463.87	1,120.82	4,343.05	273,373.14
4	12-01-2023	5,463.87	1,103.28	4,360.59	269,012.55
<b>2023 TOTALS:</b>		<b>21,855.48</b>	<b>4,518.03</b>	<b>17,337.45</b>	
5	01-01-2024	5,463.87	1,085.69	4,378.18	264,634.37
6	02-01-2024	5,463.87	1,068.02	4,395.85	260,238.52
7	03-01-2024	5,463.87	1,050.28	4,413.59	255,824.93
8	04-01-2024	5,463.87	1,032.47	4,431.40	251,393.53
9	05-01-2024	5,463.87	1,014.58	4,449.29	246,944.24
10	06-01-2024	5,463.87	996.63	4,467.24	242,477.00
11	07-01-2024	5,463.87	978.60	4,485.27	237,991.73
12	08-01-2024	5,463.87	960.49	4,503.38	233,488.35
13	09-01-2024	5,463.87	942.32	4,521.55	228,966.80
14	10-01-2024	5,463.87	924.07	4,539.80	224,427.00
15	11-01-2024	5,463.87	905.75	4,558.12	219,868.88
16	12-01-2024	5,463.87	887.36	4,576.51	215,292.37
<b>2024 TOTALS:</b>		<b>65,566.44</b>	<b>11,846.26</b>	<b>53,720.18</b>	
17	01-01-2025	5,463.87	868.88	4,594.99	210,697.38
18	02-01-2025	5,463.87	850.34	4,613.53	206,083.85
19	03-01-2025	5,463.87	831.72	4,632.15	201,451.70
20	04-01-2025	5,463.87	813.03	4,650.84	196,800.86
21	05-01-2025	5,463.87	794.25	4,669.62	192,131.24
22	06-01-2025	5,463.87	775.41	4,688.46	187,442.78
23	07-01-2025	5,463.87	756.49	4,707.38	182,735.40
24	08-01-2025	5,463.87	737.49	4,726.38	178,009.02
25	09-01-2025	5,463.87	718.41	4,745.46	173,263.56
26	10-01-2025	5,463.87	699.27	4,764.60	168,498.96
27	11-01-2025	5,463.87	680.03	4,783.84	163,715.12
28	12-01-2025	5,463.87	660.73	4,803.14	158,911.98
<b>2025 TOTALS:</b>		<b>65,566.44</b>	<b>9,186.05</b>	<b>56,380.39</b>	
29	01-01-2026	5,463.87	641.34	4,822.53	154,089.45
30	02-01-2026	5,463.87	621.88	4,841.99	149,247.46
31	03-01-2026	5,463.87	602.34	4,861.53	144,385.93
32	04-01-2026	5,463.87	582.71	4,881.16	139,504.77
33	05-01-2026	5,463.87	563.02	4,900.85	134,603.92
34	06-01-2026	5,463.87	543.24	4,920.63	129,683.29
35	07-01-2026	5,463.87	523.38	4,940.49	124,742.80
36	08-01-2026	5,463.87	503.44	4,960.43	119,782.37
37	09-01-2026	5,463.87	483.42	4,980.45	114,801.92
38	10-01-2026	5,463.87	463.32	5,000.55	109,801.37
39	11-01-2026	5,463.87	443.14	5,020.73	104,780.64
40	12-01-2026	5,463.87	422.88	5,040.99	99,739.65
<b>2026 TOTALS:</b>		<b>65,566.44</b>	<b>6,394.11</b>	<b>59,172.33</b>	
41	01-01-2027	5,463.87	402.53	5,061.34	94,678.31
42	02-01-2027	5,463.87	382.11	5,081.76	89,596.55
43	03-01-2027	5,463.87	361.60	5,102.27	84,494.28
44	04-01-2027	5,463.87	341.00	5,122.87	79,371.41
45	05-01-2027	5,463.87	320.33	5,143.54	74,227.87
46	06-01-2027	5,463.87	299.57	5,164.30	69,063.57
47	07-01-2027	5,463.87	278.73	5,185.14	63,878.43
48	08-01-2027	5,463.87	257.80	5,206.07	58,672.36
49	09-01-2027	5,463.87	236.80	5,227.07	53,445.29
50	10-01-2027	5,463.87	215.69	5,248.18	48,197.11
51	11-01-2027	5,463.87	194.52	5,269.35	42,927.76
52	12-01-2027	5,463.87	173.25	5,290.62	37,637.14

**AMORTIZATION SCHEDULE  
(Continued)**

Loan No: 0000615639

Page 2

<b>2027 TOTALS:</b>		<b>65,566.44</b>	<b>3,463.93</b>	<b>62,102.51</b>	
53	01-01-2028	5,463.87	151.89	5,311.98	32,325.16
54	02-01-2028	5,463.87	130.46	5,333.41	26,991.75
55	03-01-2028	5,463.87	108.94	5,354.93	21,636.82
56	04-01-2028	5,463.87	87.32	5,376.55	16,260.27
57	05-01-2028	5,463.87	65.62	5,398.25	10,862.02
58	06-01-2028	5,463.87	43.84	5,420.03	5,441.99
59	07-01-2028	5,463.95	21.96	5,441.99	0.00
<b>2028 TOTALS:</b>		<b>38,247.17</b>	<b>610.03</b>	<b>37,637.14</b>	
<b>TOTALS:</b>		<b>322,368.41</b>	<b>36,018.41</b>	<b>286,350.00</b>	

**NOTICE:** This is an estimated loan amortization schedule. Actual amounts may vary if payments are made on different dates or in different amounts.

# AMORTIZATION SCHEDULE

Principal	Loan Date	Maturity	Loan No	Call / Coll	Account	Officer	Initials
\$286,350.00	08-01-2023	08-01-2028	0000615639	04A0 / VEHC			
References in the boxes above are for Lender's use only and do not limit the applicability of this document to any particular loan or item. Any item above containing "*****" has been omitted due to text length limitations.							

**Borrower:** CITY OF LOWELL  
101 W 1ST ST  
LOWELL, NC 28098

**Lender:** First Horizon Bank  
Charlotte Suburbs Commercial  
4725 Piedmont Row Drive, Suite 400  
Charlotte, NC 28210

Disbursement Date: August 1, 2023  
Interest Rate: 4.843

Repayment Schedule: Installment  
Calculation Method: 30 /360 U.S. Rule

Payment Number	Payment Date	Payment Amount	Interest Paid	Principal Paid	Remaining Balance
1	02-01-2024	32,585.42	6,933.96	25,651.46	260,698.54
2	08-01-2024	32,585.42	6,312.82	26,272.60	234,425.94
<b>2024 TOTALS:</b>		<b>65,170.84</b>	<b>13,246.78</b>	<b>51,924.06</b>	
3	02-01-2025	32,585.42	5,676.62	26,908.80	207,517.14
4	08-01-2025	32,585.42	5,025.03	27,560.39	179,956.75
<b>2025 TOTALS:</b>		<b>65,170.84</b>	<b>10,701.65</b>	<b>54,469.19</b>	
5	02-01-2026	32,585.42	4,357.65	28,227.77	151,728.98
6	08-01-2026	32,585.42	3,674.12	28,911.30	122,817.68
<b>2026 TOTALS:</b>		<b>65,170.84</b>	<b>8,031.77</b>	<b>57,139.07</b>	
7	02-01-2027	32,585.42	2,974.03	29,611.39	93,206.29
8	08-01-2027	32,585.42	2,256.99	30,328.43	62,877.86
<b>2027 TOTALS:</b>		<b>65,170.84</b>	<b>5,231.02</b>	<b>59,939.82</b>	
9	02-01-2028	32,585.42	1,522.58	31,062.84	31,815.02
10	08-01-2028	32,585.43	770.41	31,815.02	0.00
<b>2028 TOTALS:</b>		<b>65,170.85</b>	<b>2,292.99</b>	<b>62,877.86</b>	
<b>TOTALS:</b>		<b>325,854.21</b>	<b>39,504.21</b>	<b>286,350.00</b>	

**NOTICE:** This is an estimated loan amortization schedule. Actual amounts may vary if payments are made on different dates or in different amounts.

# AMORTIZATION SCHEDULE

Principal	Loan Date	Maturity	Loan No	Call / Coll	Account	Officer	Initials
\$286,350.00	08-01-2023	08-01-2028	0000615639	04A0 / VEHC			
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**Borrower:** CITY OF LOWELL  
101 W 1ST ST  
LOWELL, NC 28098

**Lender:** First Horizon Bank  
Charlotte Suburbs Commercial  
4725 Piedmont Row Drive, Suite 400  
Charlotte, NC 28210

**Disbursement Date:** August 1, 2023  
**Interest Rate:** 4.843

**Repayment Schedule:** Installment  
**Calculation Method:** 30 /360 U.S. Rule

Payment Number	Payment Date	Payment Amount	Interest Paid	Principal Paid	Remaining Balance
1	08-01-2024	65,852.85	13,867.93	51,984.92	234,365.08
2	08-01-2025	65,852.85	11,350.30	54,502.55	179,862.53
3	08-01-2026	65,852.85	8,710.74	57,142.11	122,720.42
4	08-01-2027	65,852.85	5,943.35	59,909.50	62,810.92
5	08-01-2028	65,852.85	3,041.93	62,810.92	0.00
<b>TOTALS:</b>		<b>329,264.25</b>	<b>42,914.25</b>	<b>286,350.00</b>	

**NOTICE:** This is an estimated loan amortization schedule. Actual amounts may vary if payments are made on different dates or in different amounts.



# City of Lowell

## Regular City Council Meeting Memorandum

Prepared By: Scott Attaway

### Discussion of Room Occupancy and Tourism Development Tax and Establishing The Lowell Tourism Development Authority

Meeting	Agenda Group	
August 15th, 2023, 6:00 PM	New Business	Item: D
Reference File	Presented By	

**To: Lowell Mayor and City Council**

**From: Scott Attaway, City Manager**

**Date: 8/11/2023**

**Re: Discussion of Room Occupancy and Tourism Development Tax and Establishing The Lowell Tourism Development Authority**

In 2009, Session Law 2009-429, Senate Bill 80, was approved that granted the City of Lowell the authority to establish a Travel and Tourism Development Board in association with occupancy tax. Because Lowell has yet to have a hotel or other lodging development occur, the City has never formed a Travel and Tourism Development Board.

With the knowledge that there are a few short term rentals in the City limits, staff recommends proceeding with creating this Board and the relative bylaws in order to capture the occupancy tax for funding the approved uses of funds per S.L. 2009-429.

I am including a draft of those bylaws and below is an example of the members of the Board. This item is for discussion to guide staff in creating draft bylaws and membership requirements.

Membership example:

This Authority shall consist of a Five (5) voting member Board of Directors ("Board") who shall be appointed by, serve terms, and represent organizations or business market segments consistent with the following:

- 1.) Ex officio: Mayor of City of Lowell, by office, and successor in title thereto
  - 2.) Ex officio: City Manager of City of Lowell, by office, and successor in title thereto
  - 3.) 2-Year Term: Appointed by Lowell City Council and representing the Lodging industry
  - 4.) 3-Year Term: Appointed by Lowell City Council and representing then Lodging industry;
- and
- 5.) 3-Year Term: Appointed by Lowell City Council and representing travel, promotions, destination marketing.

Vacancies occurring for reasons other than the expiration of terms shall be filled as they occur for the remainder of the unexpired term. The Lowell Mayor and City Manager shall serve only so long as they hold such positions.



## **LOWELL TOURISM DEVELOPMENT AUTHORITY BYLAWS**

**ARTICLE I: Name.** The name of this Authority shall be the Lowell Tourism Development Authority.

**ARTICLE II: Authorization.** The Authority shall be established under the authority of North Carolina Senate Bill 80, as ratified in the 2009 Session of the North Carolina General Assembly.

**ARTICLE III: Purpose.** The purpose of the Authority is to promote tourism in Lowell and enhance the destination.

**ARTICLE IV: Membership.**

Section 1. The Authority shall consist of five (5) voting members who shall be appointed by, serve terms, and represent organizations or business market segments consistent with the following:

- 1) Ex-officio: Mayor of City of Lowell, by office, and successor in title thereto
- 2) Ex-officio: City Manager of City of Lowell, by office, and successor in title thereto
- 3) 2-Year Term: Appointed by Lowell City Council and representing the lodging, restaurant, and hospitality industry
- 4) 3-Year Term: Appointed by Lowell City Council and representing the lodging, restaurant, and hospitality industry; and
- 5) 3-Year Term: Appointed by Lowell City Council and representing travel, promotions, destination marketing.

Section 2. Vacancies occurring for reasons other than the expiration of terms shall be filled as they occur for the remainder of the unexpired term. The Lowell Mayor and City Manager shall serve only so long as they hold such positions.

Section 4. All members shall serve without compensation. Reasonable travel expenses incident to the business of the Authority may be allowed if approved by the Authority and if said expenses do not violate the restrictions as set out below.

**ARTICLE V: Officers.**

Section 1. The Board may, each year, at the first regularly scheduled Board meeting following the Commencement of the City's fiscal-year, recommend from among its members a Chairman and Vice-Chairman to serve or that fiscal-year. The City Council

shall, each year, appoint the Chairman and Vice-Chairman of the Board. The Vice-Chairman shall fulfill all duties of the Chairman in his/her absence.

Section 2. The Finance Director for the City of Lowell will serve, ex-officio, as the Finance Officer of the Authority.

**ARTICLE VI: Meetings.** The Authority shall meet not less than two times per fiscal year at such established times, intervals, and locations the Board shall determine appropriate.

**ARTICLE VII: Reports.** The Authority shall report, not less than two times per fiscal year including at the close of each fiscal year, to the City Council an accounting of its receipts and expenditures for the preceding quarter and for the fiscal year, in such detail as the City Council may require.

**ARTICLE VIII: Amendments.** These bylaws may be amended at any meeting of the Authority by a majority of those members present, provided the Authority members have been notified of proposed amendment not less than five days prior to the scheduled meeting. The adoption of and amendments to these bylaws is subject to the review of the Lowell City Council.

ADOPTED this the \_\_\_\_\_ day of \_\_\_\_\_ of \_\_\_\_\_.

\_\_\_\_\_  
Chairman

**GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2009**

**SESSION LAW 2009-429  
SENATE BILL 80**

AN ACT TO AUTHORIZE THE CITIES OF JACKSONVILLE, LENOIR, LOWELL,  
AND MOUNT HOLLY AND THE TOWNS OF CRAMERTON,  
MCADENVILLE, AND RANLO TO LEVY A ROOM OCCUPANCY AND  
TOURISM DEVELOPMENT TAX.

The General Assembly of North Carolina enacts:

**PART I. JACKSONVILLE OCCUPANCY TAX.**

**SECTION 1.1.** Occupancy tax. - (a) Authorization and Scope. - The Jacksonville City Council may levy a room occupancy tax of up to three percent (3%) of the gross receipts derived from the rental of any room, lodging, or accommodation furnished by a hotel, motel, inn, tourist camp, or similar place within the city that is subject to sales tax imposed by the State under G.S. 105-164.4(a)(3). This tax is in addition to any State or local sales tax. This tax does not apply to accommodations furnished by nonprofit charitable, educational, or religious organizations when furnished in furtherance of their nonprofit purpose.

**SECTION 1.1.(b)** Administration. - A tax levied under this section shall be levied, administered, collected, and repealed as provided in G.S. 160A-215. The penalties provided in G.S. 160A-215 apply to a tax levied under this section.

**SECTION 1.1.(c)** Definitions. - The following definitions apply in this act:

- (1) Net proceeds. - Gross proceeds less the cost to the city of administering and collecting the tax, as determined by the finance officer, not to exceed three percent (3%) of the first five hundred thousand dollars (\$500,000) of gross proceeds collected each year and one percent (1%) of the remaining gross proceeds collected each year.
- (2) Promote travel and tourism. - To advertise or market an area or activity, publish and distribute pamphlets and other materials, conduct market research, or engage in similar promotional activities that attract tourists or business travelers to the area. The term includes administrative expenses incurred in engaging in the listed activities.



- (3) Tourism-related expenditures. - Expenditures that, in the judgment of the Jacksonville Tourism Development Authority, are designed to increase the use of lodging facilities, meeting facilities, or convention facilities in the city or to attract tourists or business travelers to the city. The term includes tourism-related capital expenditures.

**SECTION 1.1.(d)** Distribution and Use of Tax Revenue. - The City of Jacksonville shall, on a quarterly basis, remit the net proceeds of the occupancy tax to the Jacksonville Tourism Development Authority. The Authority shall use at least two-thirds of the funds remitted to it under this subsection to promote travel and tourism in Jacksonville and shall use the remainder for tourism-related expenditures.

**SECTION 1.2.** Tourism Development Authority. - (a) Appointment and Membership. - When the City Council adopts a resolution levying a room occupancy tax under this act, it shall also adopt a resolution creating the Jacksonville Tourism Development Authority, which shall be a public authority under the Local Government Budget and Fiscal Control Act. The resolution shall provide for the membership of the Authority, including the members' terms of office, and for the filling of vacancies on the Authority. At least one-third of the members shall be individuals who are affiliated with businesses that collect the tax in the city, and at least one-half of the members shall be individuals who are currently active in the promotion of travel and tourism in the city. The Jacksonville City Council shall designate one member of the Authority as chair and shall determine the compensation, if any, to be paid to members of the Authority.

The Authority shall meet at the call of the chair and shall adopt rules of procedure to govern its meetings. The Finance Officer for Jacksonville shall be the ex officio finance officer of the Authority.

**SECTION 1.2.(b)** Duties. - The Authority shall expend the net proceeds of the tax levied under this act for the purposes provided in Section 1.1 of this act. The Authority shall promote travel, tourism, and conventions in the city, sponsor tourist-related events and activities in the city, and finance tourist-related capital projects in the city.

**SECTION 1.2.(c)** Reports. - The Authority shall report quarterly and at the close of the fiscal year to the Jacksonville City Council on its receipts and expenditures for the preceding quarter and for the year in such detail as the City Council may require.

## **PART II. CRAMERTON OCCUPANCY TAX.**

**SECTION 2.1.** Occupancy tax. - (a) Authorization and Scope. - The Cramerton Town Council may levy a room occupancy tax of up to three percent (3%) of the gross receipts derived from the rental of any room, lodging, or accommodation furnished by a hotel, motel, inn, tourist camp, or similar place within the town that is subject to sales tax imposed by the State under G.S. 105-164.4(a)(3). This tax is in addition to any State or local sales tax. This tax does not apply to accommodations

furnished by nonprofit charitable, educational, or religious organizations when furnished in furtherance of their nonprofit purpose.

**SECTION 2.1.(b) Administration.** - A tax levied under this section shall be levied, administered, collected, and repealed as provided in G.S. 160A-215. The penalties provided in G.S. 160A-215 apply to a tax levied under this section.

**SECTION 2.1.(c) Definitions.** - The following definitions apply in this act:

- (1) Net proceeds. - Gross proceeds less the cost to the town of administering and collecting the tax, as determined by the finance officer, not to exceed three percent (3%) of the first five hundred thousand dollars (\$500,000) of gross proceeds collected each year and one percent (1%) of the remaining gross proceeds collected each year.
- (2) Promote travel and tourism. - To advertise or market an area or activity, publish and distribute pamphlets and other materials, conduct market research, or engage in similar promotional activities that attract tourists or business travelers to the area. The term includes administrative expenses incurred in engaging in the listed activities.
- (3) Tourism-related expenditures. - Expenditures that, in the judgment of the Cramerton Tourism Development Authority, are designed to increase the use of lodging facilities, meeting facilities, or convention facilities in the town or to attract tourists or business travelers to the town. The term includes tourism-related capital expenditures.

**SECTION 2.1.(d) Distribution and Use of Tax Revenue.** - The Town of Cramerton shall, on a quarterly basis, remit the net proceeds of the occupancy tax to the Cramerton Tourism Development Authority. The Authority shall use at least two-thirds of the funds remitted to it under this subsection to promote travel and tourism in Cramerton and shall use the remainder for tourism-related expenditures.

**SECTION 2.2. Tourism Development Authority.** - (a) Appointment and Membership. - When the Town Council adopts a resolution levying a room occupancy tax under this act, it shall also adopt a resolution creating the Cramerton Tourism Development Authority, which shall be a public authority under the Local Government Budget and Fiscal Control Act. The resolution shall provide for the membership of the Authority, including the members' terms of office, and for the filling of vacancies on the Authority. At least one-third of the members shall be individuals who are affiliated with businesses that collect the tax in the town, and at least one-half of the members shall be individuals who are currently active in the promotion of travel and tourism in the town. The Cramerton Town Council shall designate one member of the Authority as chair and shall determine the compensation, if any, to be paid to members of the Authority.

The Authority shall meet at the call of the chair and shall adopt rules of procedure to govern its meetings. The Finance Officer for Cramerton shall be the ex officio finance officer of the Authority.

**SECTION 2.2.(b) Duties.** - The Authority shall expend the net proceeds of the tax levied under this act for the purposes provided in Section 2.1 of this act. The Authority shall promote travel, tourism, and conventions in the town, sponsor tourist-related events and activities in the town, and finance tourist-related capital projects in the town.

**SECTION 2.2.(c) Reports.** - The Authority shall report quarterly and at the close of the fiscal year to the Cramerton Town Council on its receipts and expenditures for the preceding quarter and for the year in such detail as the Town Council may require.

### **PART III. LOWELL OCCUPANCY TAX.**

**SECTION 3.1. Occupancy tax.** - (a) Authorization and Scope. - The Lowell City Council may levy a room occupancy tax of up to three percent (3%) of the gross receipts derived from the rental of any room, lodging, or accommodation furnished by a hotel, motel, inn, tourist camp, or similar place within the city that is subject to sales tax imposed by the State under G.S. 105-164.4(a)(3). This tax is in addition to any State or local sales tax. This tax does not apply to accommodations furnished by nonprofit charitable, educational, or religious organizations when furnished in furtherance of their nonprofit purpose.

**SECTION 3.1.(b) Administration.** - A tax levied under this section shall be levied, administered, collected, and repealed as provided in G.S. 160A-215. The penalties provided in G.S. 160A-215 apply to a tax levied under this section.

**SECTION 3.1.(c) Definitions.** - The following definitions apply in this act:

- (1) Net proceeds. - Gross proceeds less the cost to the city of administering and collecting the tax, as determined by the finance officer, not to exceed three percent (3%) of the first five hundred thousand dollars (\$500,000) of gross proceeds collected each year and one percent (1%) of the remaining gross proceeds collected each year.
- (2) Promote travel and tourism. - To advertise or market an area or activity, publish and distribute pamphlets and other materials, conduct market research, or engage in similar promotional activities that attract tourists or business travelers to the area. The term includes administrative expenses incurred in engaging in the listed activities.
- (3) Tourism-related expenditures. - Expenditures that, in the judgment of the Lowell Tourism Development Authority, are designed to increase the use of lodging facilities, meeting facilities, or convention facilities in the city or to attract tourists or business travelers to the city. The term includes tourism-related capital expenditures.

**SECTION 3.1.(d) Distribution and Use of Tax Revenue.** - The City of Lowell shall, on a quarterly basis, remit the net proceeds of the occupancy tax to the Lowell Tourism Development Authority. The Authority shall use at least two-thirds of

the funds remitted to it under this subsection to promote travel and tourism in Lowell and shall use the remainder for tourism-related expenditures.

**SECTION 3.2.** Tourism Development Authority. - (a) Appointment and Membership. - When the City Council adopts a resolution levying a room occupancy tax under this act, it shall also adopt a resolution creating the Lowell Tourism Development Authority, which shall be a public authority under the Local Government Budget and Fiscal Control Act. The resolution shall provide for the membership of the Authority, including the members' terms of office, and for the filling of vacancies on the Authority. At least one-third of the members shall be individuals who are affiliated with businesses that collect the tax in the city, and at least one-half of the members shall be individuals who are currently active in the promotion of travel and tourism in the city. The Lowell City Council shall designate one member of the Authority as chair and shall determine the compensation, if any, to be paid to members of the Authority.

The Authority shall meet at the call of the chair and shall adopt rules of procedure to govern its meetings. The Finance Officer for Lowell shall be the ex officio finance officer of the Authority.

**SECTION 3.2.(b)** Duties. - The Authority shall expend the net proceeds of the tax levied under this act for the purposes provided in Section 3.1 of this act. The Authority shall promote travel, tourism, and conventions in the city, sponsor tourist-related events and activities in the city, and finance tourist-related capital projects in the city.

**SECTION 3.2.(c)** Reports. - The Authority shall report quarterly and at the close of the fiscal year to the Lowell City Council on its receipts and expenditures for the preceding quarter and for the year in such detail as the City Council may require.

#### **PART IV. MCADENVILLE OCCUPANCY TAX.**

**SECTION 4.1.** Occupancy tax. - (a) Authorization and Scope. - The McAdenville Town Council may levy a room occupancy tax of up to three percent (3%) of the gross receipts derived from the rental of any room, lodging, or accommodation furnished by a hotel, motel, inn, tourist camp, or similar place within the town that is subject to sales tax imposed by the State under G.S. 105-164.4(a)(3). This tax is in addition to any State or local sales tax. This tax does not apply to accommodations furnished by nonprofit charitable, educational, or religious organizations when furnished in furtherance of their nonprofit purpose.

**SECTION 4.1.(b)** Administration. - A tax levied under this section shall be levied, administered, collected, and repealed as provided in G.S. 160A-215. The penalties provided in G.S. 160A-215 apply to a tax levied under this section.

**SECTION 4.1.(c)** Definitions. - The following definitions apply in this act:

- (1) Net proceeds. - Gross proceeds less the cost to the town of administering and collecting the tax, as determined by the finance officer, not to exceed three percent (3%) of the first five hundred

thousand dollars (\$500,000) of gross proceeds collected each year and one percent (1%) of the remaining gross proceeds collected each year.

- (2) Promote travel and tourism. - To advertise or market an area or activity, publish and distribute pamphlets and other materials, conduct market research, or engage in similar promotional activities that attract tourists or business travelers to the area. The term includes administrative expenses incurred in engaging in the listed activities.
- (3) Tourism-related expenditures. - Expenditures that, in the judgment of the McAdenville Tourism Development Authority, are designed to increase the use of lodging facilities, meeting facilities, or convention facilities in the town or to attract tourists or business travelers to the town. The term includes tourism-related capital expenditures.

**SECTION 4.1.(d)** Distribution and Use of Tax Revenue. - The Town of McAdenville shall, on a quarterly basis, remit the net proceeds of the occupancy tax to the McAdenville Tourism Development Authority. The Authority shall use at least two-thirds of the funds remitted to it under this subsection to promote travel and tourism in McAdenville and shall use the remainder for tourism-related expenditures.

**SECTION 4.2.** Tourism Development Authority. - (a) Appointment and Membership. - When the Town Council adopts a resolution levying a room occupancy tax under this act, it shall also adopt a resolution creating the McAdenville Tourism Development Authority, which shall be a public authority under the Local Government Budget and Fiscal Control Act. The resolution shall provide for the membership of the Authority, including the members' terms of office, and for the filling of vacancies on the Authority. At least one-third of the members shall be individuals who are affiliated with businesses that collect the tax in the town, and at least one-half of the members shall be individuals who are currently active in the promotion of travel and tourism in the town. The McAdenville Town Council shall designate one member of the Authority as chair and shall determine the compensation, if any, to be paid to members of the Authority.

The Authority shall meet at the call of the chair and shall adopt rules of procedure to govern its meetings. The Finance Officer for McAdenville shall be the ex officio finance officer of the Authority.

**SECTION 4.2.(b)** Duties. - The Authority shall expend the net proceeds of the tax levied under this act for the purposes provided in Section 4.1 of this act. The Authority shall promote travel, tourism, and conventions in the town, sponsor tourist-related events and activities in the town, and finance tourist-related capital projects in the town.

**SECTION 4.2.(c)** Reports. - The Authority shall report quarterly and at the close of the fiscal year to the McAdenville Town Council on its receipts and expenditures for the preceding quarter and for the year in such detail as the Town Council may require.

## **PART V. MOUNT HOLLY OCCUPANCY TAX.**

**SECTION 5.1.** Occupancy tax. - (a) Authorization and Scope. - The Mount Holly City Council may levy a room occupancy tax of up to three percent (3%) of the gross receipts derived from the rental of any room, lodging, or accommodation furnished by a hotel, motel, inn, tourist camp, or similar place within the city that is subject to sales tax imposed by the State under G.S. 105-164.4(a)(3). This tax is in addition to any State or local sales tax. This tax does not apply to accommodations furnished by nonprofit charitable, educational, or religious organizations when furnished in furtherance of their nonprofit purpose.

**SECTION 5.1.(b)** Administration. - A tax levied under this section shall be levied, administered, collected, and repealed as provided in G.S. 160A-215. The penalties provided in G.S. 160A-215 apply to a tax levied under this section.

**SECTION 5.1.(c)** Definitions. - The following definitions apply in this act:

- (1) Net proceeds. - Gross proceeds less the cost to the city of administering and collecting the tax, as determined by the finance officer, not to exceed three percent (3%) of the first five hundred thousand dollars (\$500,000) of gross proceeds collected each year and one percent (1%) of the remaining gross proceeds collected each year.
- (2) Promote travel and tourism. - To advertise or market an area or activity, publish and distribute pamphlets and other materials, conduct market research, or engage in similar promotional activities that attract tourists or business travelers to the area. The term includes administrative expenses incurred in engaging in the listed activities.
- (3) Tourism-related expenditures. - Expenditures that, in the judgment of the Mount Holly Tourism Development Authority, are designed to increase the use of lodging facilities, meeting facilities, or convention facilities in the city or to attract tourists or business travelers to the city. The term includes tourism-related capital expenditures.

**SECTION 5.1.(d)** Distribution and Use of Tax Revenue. - The City of Mount Holly shall, on a quarterly basis, remit the net proceeds of the occupancy tax to the Mount Holly Tourism Development Authority. The Authority shall use at least two-thirds of the funds remitted to it under this subsection to promote travel and tourism in Mount Holly and shall use the remainder for tourism-related expenditures.

**SECTION 5.2.** Tourism Development Authority. - (a) Appointment and Membership. - When the City Council adopts a resolution levying a room occupancy tax under this act, it shall also adopt a resolution creating the Mount Holly Tourism Development Authority, which shall be a public authority under the Local Government Budget and Fiscal Control Act. The resolution shall provide for the membership of the Authority, including the members' terms of office, and for the filling of vacancies on the Authority. At least one-third of the members shall be individuals who are affiliated

with businesses that collect the tax in the city, and at least one-half of the members shall be individuals who are currently active in the promotion of travel and tourism in the city. The Mount Holly City Council shall designate one member of the Authority as chair and shall determine the compensation, if any, to be paid to members of the Authority.

The Authority shall meet at the call of the chair and shall adopt rules of procedure to govern its meetings. The Finance Officer for Mount Holly shall be the ex officio finance officer of the Authority.

**SECTION 5.2.(b) Duties.** - The Authority shall expend the net proceeds of the tax levied under this act for the purposes provided in Section 5.1 of this act. The Authority shall promote travel, tourism, and conventions in the city, sponsor tourist-related events and activities in the city, and finance tourist-related capital projects in the city.

**SECTION 5.2.(c) Reports.** - The Authority shall report quarterly and at the close of the fiscal year to the Mount Holly City Council on its receipts and expenditures for the preceding quarter and for the year in such detail as the City Council may require.

## **PART VI. RANLO OCCUPANCY TAX.**

**SECTION 6.1. Occupancy tax.** - (a) Authorization and Scope. - The Ranlo Town Council may levy a room occupancy tax of up to three percent (3%) of the gross receipts derived from the rental of any room, lodging, or accommodation furnished by a hotel, motel, inn, tourist camp, or similar place within the town that is subject to sales tax imposed by the State under G.S. 105-164.4(a)(3). This tax is in addition to any State or local sales tax. This tax does not apply to accommodations furnished by nonprofit charitable, educational, or religious organizations when furnished in furtherance of their nonprofit purpose.

**SECTION 6.1.(b) Administration.** - A tax levied under this section shall be levied, administered, collected, and repealed as provided in G.S. 160A-215. The penalties provided in G.S. 160A-215 apply to a tax levied under this section.

**SECTION 6.1.(c) Definitions.** - The following definitions apply in this act:

- (1) Net proceeds. - Gross proceeds less the cost to the town of administering and collecting the tax, as determined by the finance officer, not to exceed three percent (3%) of the first five hundred thousand dollars (\$500,000) of gross proceeds collected each year and one percent (1%) of the remaining gross proceeds collected each year.
- (2) Promote travel and tourism. - To advertise or market an area or activity, publish and distribute pamphlets and other materials, conduct market research, or engage in similar promotional activities that attract tourists or business travelers to the area. The term includes administrative expenses incurred in engaging in the listed activities.

- (3) Tourism-related expenditures. - Expenditures that, in the judgment of the Ranlo Tourism Development Authority, are designed to increase the use of lodging facilities, meeting facilities, or convention facilities in the town or to attract tourists or business travelers to the town. The term includes tourism-related capital expenditures.

**SECTION 6.1.(d)** Distribution and Use of Tax Revenue. - The Town of Ranlo shall, on a quarterly basis, remit the net proceeds of the occupancy tax to the Ranlo Tourism Development Authority. The Authority shall use at least two-thirds of the funds remitted to it under this subsection to promote travel and tourism in Ranlo and shall use the remainder for tourism-related expenditures.

**SECTION 6.2.** Tourism Development Authority. - (a) Appointment and Membership. - When the Town Council adopts a resolution levying a room occupancy tax under this act, it shall also adopt a resolution creating the Ranlo Tourism Development Authority, which shall be a public authority under the Local Government Budget and Fiscal Control Act. The resolution shall provide for the membership of the Authority, including the members' terms of office, and for the filling of vacancies on the Authority. At least one-third of the members shall be individuals who are affiliated with businesses that collect the tax in the town, and at least one-half of the members shall be individuals who are currently active in the promotion of travel and tourism in the town. The Ranlo Town Council shall designate one member of the Authority as chair and shall determine the compensation, if any, to be paid to members of the Authority.

The Authority shall meet at the call of the chair and shall adopt rules of procedure to govern its meetings. The Finance Officer for Ranlo shall be the ex officio finance officer of the Authority.

**SECTION 6.2.(b)** Duties. - The Authority shall expend the net proceeds of the tax levied under this act for the purposes provided in Section 6.1 of this act. The Authority shall promote travel, tourism, and conventions in the town, sponsor tourist-related events and activities in the town, and finance tourist-related capital projects in the town.

**SECTION 6.2.(c)** Reports. - The Authority shall report quarterly and at the close of the fiscal year to the Ranlo Town Council on its receipts and expenditures for the preceding quarter and for the year in such detail as the Town Council may require.

## **PART VII. LENOIR OCCUPANCY TAX.**

**SECTION 7.1.** Occupancy tax. - (a) Authorization and Scope. - The Lenoir City Council may levy a room occupancy tax of up to three percent (3%) of the gross receipts derived from the rental of any room, lodging, or accommodation furnished by a hotel or a motel only within the city that is subject to sales tax imposed by the State under G.S. 105-164.4(a)(3). This tax is in addition to any State or local sales tax. This



tax does not apply to accommodations furnished by nonprofit charitable, educational, or religious organizations when furnished in furtherance of their nonprofit purpose.

**SECTION 7.1.(b) Administration.** - A tax levied under this section shall be levied, administered, collected, and repealed as provided in G.S. 160A-215. The penalties provided in G.S. 160A-215 apply to a tax levied under this section.

**SECTION 7.1.(c) Definitions.** - The following definitions apply in this act:

- (1) Net proceeds. - Gross proceeds less the cost to the city of administering and collecting the tax, as determined by the finance officer, not to exceed three percent (3%) of the first five hundred thousand dollars (\$500,000) of gross proceeds collected each year and one percent (1%) of the remaining gross proceeds collected each year.
- (2) Promote travel and tourism. - To advertise or market an area or activity, publish and distribute pamphlets and other materials, conduct market research, or engage in similar promotional activities that attract tourists or business travelers to the area. The term includes administrative expenses incurred in engaging in the listed activities.
- (3) Tourism-related expenditures. - Expenditures that, in the judgment of the Lenoir Tourism Development Authority, are designed to increase the use of lodging facilities, meeting facilities, or convention facilities in the city or to attract tourists or business travelers to the city. The term includes tourism-related capital expenditures.

**SECTION 7.1.(d) Distribution and Use of Tax Revenue.** - The City of Lenoir shall, on a quarterly basis, remit the net proceeds of the occupancy tax to the Lenoir Tourism Development Authority. The Authority shall use at least two-thirds of the funds remitted to it under this subsection to promote travel and tourism in Lenoir and shall use the remainder for tourism-related expenditures.

**SECTION 7.2. Tourism Development Authority.** - (a) Appointment and Membership. - When the City Council adopts a resolution levying a room occupancy tax under this act, it shall also adopt a resolution creating the Lenoir Tourism Development Authority, which shall be a public authority under the Local Government Budget and Fiscal Control Act. The resolution shall provide for the membership of the Authority, including the members' terms of office, and for the filling of vacancies on the Authority. At least one-third of the members shall be individuals who are affiliated with businesses that collect the tax in the city, and at least one-half of the members shall be individuals who are currently active in the promotion of travel and tourism in the city. The Lenoir City Council shall designate one member of the Authority as chair, and all members of the Authority shall serve without compensation.

The Authority shall meet at the call of the chair and shall adopt rules of procedure to govern its meetings. The Finance Officer for Lenoir shall be the ex officio finance officer of the Authority.

**SECTION 7.2.(b) Duties.** - The Authority shall expend the net proceeds of the tax levied under this act for the purposes provided in Section 7.1 of this act. The Authority shall promote travel, tourism, and conventions in the city, sponsor tourist-related events and activities in the city, and finance tourist-related capital projects in the city.

**SECTION 7.2.(c) Reports.** - The Authority shall report quarterly and at the close of the fiscal year to the Lenoir City Council on its receipts and expenditures for the preceding quarter and for the year in such detail as the City Council may require.

## **PART VIII. UNIFORM PROVISIONS.**

**SECTION 8.** G.S. 160A-215(g), as amended by S.L. 2009-169 and S.L. 2009-291, reads as rewritten:

"(g) This section applies only to Beech Mountain District W, to the Cities of Belmont, Conover, Eden, Elizabeth City, Gastonia, Goldsboro, Greensboro, Hickory, High Point, Jacksonville, Kings Mountain, Lenoir, Lexington, Lincolnton, Lowell, Lumberton, Monroe, Mount Airy, Mount Holly, Reidsville, Roanoke Rapids, Shelby, Statesville, Washington, and Wilmington, to the Towns of Ahoskie, Beech Mountain, Benson, Blowing Rock, Boiling Springs, Boone, Burgaw, Carolina Beach, Carrboro, Cramerton, Dallas, Dobson, Elkin, Franklin, Jonesville, Kenly, Kure Beach, Leland, McAdenville, Mooresville, North Topsail Beach, Pilot Mountain, Ranlo, Selma, Smithfield, St. Pauls, Troutman, Tryon, West Jefferson, Wilkesboro, Wrightsville Beach, Yadkinville, and Yanceyville, and to the municipalities in Avery and Brunswick Counties."

## **PART IX. EFFECTIVE DATE.**

**SECTION 9.** This act is effective when it becomes law.

In the General Assembly read three times and ratified this the 6<sup>th</sup> day of August, 2009.

s/ Marc Basnight  
President Pro Tempore of the Senate

s/ Joe Hackney  
Speaker of the House of Representatives



# City of Lowell

## Regular City Council Meeting Memorandum

Prepared By: Scott Attaway

### Selection of Environmental Consultant(s) for City of Lowell Brownfield Project

Meeting	Agenda Group
August 15th, 2023, 6:00 PM	New Business Item: E
Reference File	Presented By

**To: Lowell Mayor and City Council**

**From: Scott Attaway, City Manager**

**Date: 8/11/2023**

**Re: Selection of Environmental Consultant(s) for City of Lowell Brownfield Project**

Staff advertised a Brownfields Request for Qualifications on July 26, 2023 for consultants to provide environmental consulting for the City's Brownfield Project.

Staff will provide a list of those firms that submitted qualifications and a scoring matrix to the City Council by Tuesday August 15, 2023, for your review and approval during the City Council meeting.