City of High Shoals
Regular City Council Meeting Agenda
September 8, 2026

I. **Call to Order**
II. **Invocation**
III. **Pledge of Allegiance**
IV. **Approval of Agenda**
V. **Approval of Minutes**

Citizens' comments/concerns: The City of High Shoals City Council offers citizens the opportunity for public expression pursuant to NCGS 160A-81.1. Comments are limited to 3–5 minutes per speaker.

Good of the Order: Time set aside for members to offer comments or observations about the organization and its work without formal motion.

VI. Departmental Reports:

- Police Report-Gaston County
- Financial-Dennis Cash
    - CHECKING 1: $
    - CHECKING 2: $
    - SAVINGS: $
    - CAP MGMT: $
    - TOTAL: $
- Cemetery-Denese Cook
- Water/Sewer-Bo Rhyne
- Streets/Maintenance/Sanitation-Kathy Rhyne
- Parks/Recreation-Bobby Vassey
    - Yard of the Month:– 217 School Street---Patricia Todd
- Vehicles- Tim Eidson
- Administration/Mayor Report-PJ Rathbone

Council Comments / Announcements

VII. **New Business:**

- **Capital Project Ordinance: Public Works Facility Acquisition Project**

- **Discussion and Consideration of Fall Festival Date Change**

VIII. **Motion to Adjourn**

Fund Or Attrib	Type	Acct Num	Acct Name	Budget	YTD	Variance	Prcnt
Fund Or Attrib: 10 GENERAL FUND							
Type: Revenues							
10 GENERAL FUN	Revenues	10-3010-0000	Taxes Ad Valorem CY	$330,000.00	$23,215.07	($306,784.93)	7.03%
10 GENERAL FUN	Revenues	10-3020-0000	Taxes - Ad Valorem - Prior	$25,000.00	$18,007.32	($6,992.68)	72.03%
10 GENERAL FUN	Revenues	10-3025-0000	Taxes - Tag Fee	$23,000.00	$6,934.41	($16,065.59)	30.15%
10 GENERAL FUN	Revenues	10-3250-0000	App Fees (was priv license)	$2,400.00	$560.00	($1,840.00)	23.33%
10 GENERAL FUN	Revenues	10-3290-0000	Interest On Checking	$400.00	$63.05	($336.95)	15.76%
10 GENERAL FUN	Revenues	10-3292-0000	Interest on Capital Management	$7,700.00	$1,655.36	($6,044.64)	21.50%
10 GENERAL FUN	Revenues	10-3293-5000	INTEREST ON POWELL BILL ACCT CORRECTED	$25.00	$1.51	($23.49)	6.04%
10 GENERAL FUN	Revenues	10-3294-0000	CAP MGMT_DEBT SETOFF	$0.00	$317.90	$317.90	0.00%
10 GENERAL FUN	Revenues	10-3330-0000	Grant Funds	$0.00	$40.00	$40.00	0.00%
10 GENERAL FUN	Revenues	10-3341-0000	Copies/Faxes/Notary Income	$100.00	$20.00	($80.00)	20.00%
10 GENERAL FUN	Revenues	10-3342-0000	City Hall Rental	$1,000.00	$0.00	($1,000.00)	0.00%
10 GENERAL FUN	Revenues	10-3350-0000	Alcohol/Beverage	$3,000.00	$0.00	($3,000.00)	0.00%
10 GENERAL FUN	Revenues	10-3370-0000	Franchise Tax	$28,000.00	$0.00	($28,000.00)	0.00%
10 GENERAL FUN	Revenues	10-3430-0000	Powell Bill	$30,000.00	$0.00	($30,000.00)	0.00%
10 GENERAL FUN	Revenues	10-3450-0000	Local Option Sales Tax (NC Sales &Use Tax Distrib.	$88,000.00	$16,613.76	($71,386.24)	18.88%
10 GENERAL FUN	Revenues	10-3455-0000	Gaston County Sales Tax	$16,092.00	$3,955.28	($12,136.72)	24.58%
10 GENERAL FUN	Revenues	10-3560-0000	Park Rental Income	$3,000.00	$630.00	($2,370.00)	21.00%
10 GENERAL FUN	Revenues	10-3670-0000	Sales Tax Refund	$6,000.00	$0.00	($6,000.00)	0.00%
10 GENERAL FUN	Revenues	10-3680-0000	Gas Tax Refund	$1,500.00	$123.41	($1,376.59)	8.23%
10 GENERAL FUN	Revenues	10-3710-0000	Cemetery Plots Income	$2,000.00	$1,000.00	($1,000.00)	50.00%
10 GENERAL FUN	Revenues	10-3720-0000	Code Violation Fee (Was Zoning Vio Fee)	$1,500.00	$2,263.82	$763.82	150.92%
10 GENERAL FUN	Revenues	10-3730-0000	Solid Waste Disposal Tax	$515.00	$118.37	($396.63)	22.98%
10 GENERAL FUN	Revenues	10-3740-0000	Sanitation User Fee	$93,500.00	$16,260.98	($77,239.02)	17.39%
10 GENERAL FUN	Revenues	10-3742-0000	SANITATION SURPLUS SALES	$10,000.00	$0.00	($10,000.00)	0.00%
10 GENERAL FUN	Revenues	10-3745-0000	Dump Truck Rental (was recycling income)	$515.00	$147.28	($367.72)	28.60%
10 GENERAL FUN	Revenues	10-3810-0000	Sale Of Surplus Property	$3,000.00	$0.00	($3,000.00)	0.00%
10 GENERAL FUN	Revenues	10-3990-0000	Fund Balance Appropriation	$128,000.00	$0.00	($128,000.00)	0.00%
				$804,247.00	$91,927.52	($712,319.48)	11%
Type: Expenses							
10 GENERAL FUN	Expenses	10-4200-8020	Salaries	$130,000.00	$25,658.41	$104,341.59	19.74%
10 GENERAL FUN	Expenses	10-4200-8030	Mayor And Council	$60,600.00	$8,100.00	$52,500.00	13.37%
10 GENERAL FUN	Expenses	10-4200-8040	Professional Services	$6,500.00	$0.00	$6,500.00	0.00%
10 GENERAL FUN	Expenses	10-4200-8050	Social Security	$11,818.00	$2,018.64	$9,799.36	17.08%
10 GENERAL FUN	Expenses	10-4200-8060	Health Ins.	$38,000.00	$6,549.42	$31,450.58	17.24%
10 GENERAL FUN	Expenses	10-4200-8070	Medicare	$2,764.00	$472.13	$2,291.87	17.08%
10 GENERAL FUN	Expenses	10-4200-8090	Unemployment Ins	$1,000.00	$0.00	$1,000.00	0.00%

Fund Or Attrib	Type	Acct Num	Acct Name	Budget	YTD	Variance	Prcnt
10 GENERAL FUN	Expenses	10-4200-8110	Telephone & Postage	$6,000.00	$793.52	$5,206.48	13.23%
10 GENERAL FUN	Expenses	10-4200-8120	Public Notices-Printing	$500.00	$110.27	$389.73	22.05%
10 GENERAL FUN	Expenses	10-4200-8130	Utilities	$6,000.00	$927.85	$5,072.15	15.46%
10 GENERAL FUN	Expenses	10-4200-8140	Travel Expenses	$15,000.00	$3,649.55	$11,350.45	24.33%
10 GENERAL FUN	Expenses	10-4200-8142	Education/Schools	$6,000.00	$615.00	$5,385.00	10.25%
10 GENERAL FUN	Expenses	10-4200-8160	Maintenance Equipment	$1,500.00	$105.63	$1,394.37	7.04%
10 GENERAL FUN	Expenses	10-4200-8330	Departmental Supplies	$4,000.00	$888.65	$3,111.35	22.22%
10 GENERAL FUN	Expenses	10-4200-8370	Loan Payment	$19,162.50	$8,762.50	$10,400.00	45.73%
10 GENERAL FUN	Expenses	10-4200-8450	Contracted Services	$15,500.00	$1,139.73	$14,360.27	7.35%
10 GENERAL FUN	Expenses	10-4200-8530	Dues & Subscriptions	$4,000.00	$3,466.70	$533.30	86.67%
10 GENERAL FUN	Expenses	10-4200-8540	Insurance & Bonding	$32,175.00	$25,044.98	$7,130.02	77.84%
10 GENERAL FUN	Expenses	10-4200-8570	Miscellaneous	$800.00	$0.00	$800.00	0.00%
10 GENERAL FUN	Expenses	10-4200-8610	IT ANNUAL SUPPORT	$16,000.00	$3,323.25	$12,676.75	20.77%
10 GENERAL FUN	Expenses	10-4200-8620	MS LICENSING	$2,000.00	$0.00	$2,000.00	0.00%
10 GENERAL FUN	Expenses	10-4200-8640	OFFICE EQUIPMENT	$4,000.00	$0.00	$4,000.00	0.00%
10 GENERAL FUN	Expenses	10-4200-8650	HEY GOV/TOWN WEB/SOFTWARE	$10,000.00	$8,650.00	$1,350.00	86.50%
10 GENERAL FUN	Expenses	10-4200-8700	CODE ENFORCEMENT-MINIMUM HOUSING	$10,000.00	$466.95	$9,533.05	4.67%
10 GENERAL FUN	Expenses	10-4200-8710	Capital Outlay Building	$15,000.00	$0.00	$15,000.00	0.00%
10 GENERAL FUN	Expenses	10-4200-8740	Capital Outlay---PUBLIC WORKS DEPT	$28,902.00	$0.00	$28,902.00	0.00%
10 GENERAL FUN	Expenses	10-4200-8990	Contingency	$15,000.00	$0.00	$15,000.00	0.00%
10 GENERAL FUN	Expenses	10-5600-8020	Salaries	$49,920.00	$5,647.99	$44,272.01	11.31%
10 GENERAL FUN	Expenses	10-5600-8050	Social Security	$3,096.00	$350.20	$2,745.80	11.31%
10 GENERAL FUN	Expenses	10-5600-8070	Medicare	$724.00	$81.89	$642.11	11.31%
10 GENERAL FUN	Expenses	10-5600-8130	Utilities	$17,000.00	$3,035.57	$13,964.43	17.86%
10 GENERAL FUN	Expenses	10-5600-8160	Maintenance Equipment	$6,000.00	$239.16	$5,760.84	3.99%
10 GENERAL FUN	Expenses	10-5600-8170	Maintenance Truck	$2,000.00	$152.18	$1,847.82	7.61%
10 GENERAL FUN	Expenses	10-5600-8310	FUEL/GAS	$6,000.00	$1,645.18	$4,354.82	27.42%
10 GENERAL FUN	Expenses	10-5600-8330	Departmental Supplies	$9,000.00	$525.11	$8,474.89	5.83%
10 GENERAL FUN	Expenses	10-5600-8450	Contracted Services	$5,668.00	$4,689.73	$978.27	82.74%
10 GENERAL FUN	Expenses	10-5600-8460	GASTON CO LANDFILL (YARD WASTE)	$1,500.00	$167.28	$1,332.72	11.15%
10 GENERAL FUN	Expenses	10-5600-8740	Capital Outlay	$1,500.00	$0.00	$1,500.00	0.00%
10 GENERAL FUN	Expenses	10-5600-8750	Capital Lease	$19,162.50	$0.00	$19,162.50	0.00%
10 GENERAL FUN	Expenses	10-5600-8990	Contingency	$10,000.00	$0.00	$10,000.00	0.00%
10 GENERAL FUN	Expenses	10-5700-8730	Capital Outlay- Equipment	$2,767.12	$1,820.66	$946.46	65.80%
10 GENERAL FUN	Expenses	10-5700-8731	LEASE PAYMENTS-WELLS FARGO (POWELL)	$15,569.28	$2,594.88	$12,974.40	16.67%
10 GENERAL FUN	Expenses	10-5700-8732	LEASE PAYMENTS-JD FINANCIAL (POWELL)	$11,688.60	$910.33	$10,778.27	7.79%
10 GENERAL FUN	Expenses	10-5800-8020	Sanitation Salaries	$30,000.00	$4,268.51	$25,731.49	14.23%

Fund Or Attrib	Type	Acct Num	Acct Name	Budget	YTD	Variance	Prcnt
10 GENERAL FUN	Expenses	10-5800-8050	Social Security	$1,866.00	$264.64	$1,601.36	14.18%
10 GENERAL FUN	Expenses	10-5800-8070	Medicare	$437.00	$61.86	$375.14	14.16%
10 GENERAL FUN	Expenses	10-5800-8170	Maintenance Truck including tires	$15,000.00	$7,342.34	$7,657.66	48.95%
10 GENERAL FUN	Expenses	10-5800-8310	FUEL/GAS	$8,450.00	$1,125.09	$7,324.91	13.31%
10 GENERAL FUN	Expenses	10-5800-8330	Departmental Supplies	$300.00	$0.00	$300.00	0.00%
10 GENERAL FUN	Expenses	10-5800-8450	GC Landfill (Dumping charges)	$14,000.00	$2,535.07	$11,464.93	18.11%
10 GENERAL FUN	Expenses	10-5800-8530	Fees	$300.00	$0.00	$300.00	0.00%
10 GENERAL FUN	Expenses	10-5800-8570	Miscellaneous	$33,662.00	$0.00	$33,662.00	0.00%
10 GENERAL FUN	Expenses	10-6200-8020	Salaries	$17,042.00	$2,798.15	$14,243.85	16.42%
10 GENERAL FUN	Expenses	10-6200-8050	FICA	$1,056.00	$173.49	$882.51	16.43%
10 GENERAL FUN	Expenses	10-6200-8070	Medicare	$247.00	$40.56	$206.44	16.42%
10 GENERAL FUN	Expenses	10-6200-8130	Utilities	$7,920.00	$1,149.68	$6,770.32	14.52%
10 GENERAL FUN	Expenses	10-6200-8160	Maintenance	$0.00	$66.25	($66.25)	0.00%
10 GENERAL FUN	Expenses	10-6200-8330	Departmental Supplies	$4,000.00	$167.93	$3,832.07	4.20%
10 GENERAL FUN	Expenses	10-6200-8450	Contracted Services	$4,000.00	$1,539.00	$2,461.00	38.48%
10 GENERAL FUN	Expenses	10-6200-8570	Sponsored Events	$1,500.00	$0.00	$1,500.00	0.00%
10 GENERAL FUN	Expenses	10-6200-8600	MILL PROPERTY	$10,000.00	$1,487.69	$8,512.31	14.88%
10 GENERAL FUN	Expenses	10-6200-8740	Prepaid Park Maintenance	$3,000.00	$0.00	$3,000.00	0.00%
10 GENERAL FUN	Expenses	10-6400-8020	Salaries	$16,952.00	$1,707.28	$15,244.72	10.07%
10 GENERAL FUN	Expenses	10-6400-8050	Social Security	$1,052.00	$105.85	$946.15	10.06%
10 GENERAL FUN	Expenses	10-6400-8070	Medicare	$246.00	$24.77	$221.23	10.07%
10 GENERAL FUN	Expenses	10-6400-8160	Maintenance	$300.00	$23.99	$276.01	8.00%
10 GENERAL FUN	Expenses	10-6400-8450	Contracted Services	$6,600.00	$1,200.00	$5,400.00	18.18%
10 GENERAL FUN	Expenses	10-6400-8990	Contingency	$2,500.00	$0.00	$2,500.00	0.00%
				$804,247.00	$148,685.49	$655,561.51	18%
				$1,608,494.00	$240,613.01	$1,367,880.99	15%
Fund Or Attrib: 30 WATER & SEWER							
Type: Revenues							
30 WATER & SEW	Revenues	30-3710-0000	Water Charges	$140,000.00	$33,389.64	($106,610.36)	23.85%
30 WATER & SEW	Revenues	30-3715-0000	Water Taps	$3,200.00	$6,400.00	$3,200.00	200.00%
30 WATER & SEW	Revenues	30-3720-0000	Sewer Charges	$140,000.00	$26,968.11	($113,031.89)	19.26%
30 WATER & SEW	Revenues	30-3725-0000	Sewer Taps	$3,200.00	$6,400.00	$3,200.00	200.00%
30 WATER & SEW	Revenues	30-3740-0000	Returned Check Fees	$30.00	$60.00	$30.00	200.00%
30 WATER & SEW	Revenues	30-3746-0000	PURCHASE OF WATER FROM SMALL BUSINESS (TO	$150.00	$0.00	($150.00)	0.00%
30 WATER & SEW	Revenues	30-3750-0000	Reconnect & Late Fees	$3,500.00	$976.86	($2,523.14)	27.91%
30 WATER & SEW	Revenues	30-3755-0000	BROKEN METER - REPLACEMENT	$650.00	$0.00	($650.00)	0.00%
30 WATER & SEW	Revenues	30-3990-0000	Fund Bal Appro.	$10,000.00	$0.00	($10,000.00)	0.00%

Fund Or Attrib	Type	Acct Num	Acct Name	Budget	YTD	Variance	Prcnt
				$300,730.00	$74,194.61	($226,535.39)	25%
Type: Expenses							
30 WATER & SEW	Expenses	30-8100-8020	Salaries	$31,000.28	$5,566.93	$25,433.35	17.96%
30 WATER & SEW	Expenses	30-8100-8040	Professional Services	$100.00	$0.00	$100.00	0.00%
30 WATER & SEW	Expenses	30-8100-8050	Social Security	$1,900.00	$345.16	$1,554.84	18.17%
30 WATER & SEW	Expenses	30-8100-8070	Medicare	$450.44	$80.72	$369.72	17.92%
30 WATER & SEW	Expenses	30-8100-8110	Telephone & Postage	$2,500.00	$0.00	$2,500.00	0.00%
30 WATER & SEW	Expenses	30-8100-8140	Travel	$1,500.00	$0.00	$1,500.00	0.00%
30 WATER & SEW	Expenses	30-8100-8160	Maintenance Equipment	$500.00	$0.00	$500.00	0.00%
30 WATER & SEW	Expenses	30-8100-8310	FUEL/GAS	$3,000.00	$286.03	$2,713.97	9.53%
30 WATER & SEW	Expenses	30-8100-8330	Chemicals & Supplies	$29,000.00	$23,470.94	$5,529.06	80.93%
30 WATER & SEW	Expenses	30-8100-8450	Contracted Services	$10,000.00	$447.04	$9,552.96	4.47%
30 WATER & SEW	Expenses	30-8100-8500	Water Purchase	$50,000.00	$4,342.28	$45,657.72	8.68%
30 WATER & SEW	Expenses	30-8100-8540	Dues & Fees	$1,800.00	$0.00	$1,800.00	0.00%
30 WATER & SEW	Expenses	30-8100-8600	Water Lines	$779.28	$0.00	$779.28	0.00%
30 WATER & SEW	Expenses	30-8100-8610	SOUTHERN SOFTWARE	$5,000.00	$0.00	$5,000.00	0.00%
30 WATER & SEW	Expenses	30-8100-8990	Contingency	$10,000.00	$0.00	$10,000.00	0.00%
30 WATER & SEW	Expenses	30-8200-8020	Salaries	$25,000.00	$1,148.16	$23,851.84	4.59%
30 WATER & SEW	Expenses	30-8200-8050	Social Security	$1,460.00	$71.19	$1,388.81	4.88%
30 WATER & SEW	Expenses	30-8200-8070	Medicare	$357.00	$16.64	$340.36	4.66%
30 WATER & SEW	Expenses	30-8200-8110	Telephone & Postage	$1,002.00	$0.00	$1,002.00	0.00%
30 WATER & SEW	Expenses	30-8200-8130	Utilities	$5,500.00	$613.65	$4,886.35	11.16%
30 WATER & SEW	Expenses	30-8200-8142	Education/ Schools	$1,000.00	$401.00	$599.00	40.10%
30 WATER & SEW	Expenses	30-8200-8160	Maintenance Equipment	$550.00	$0.00	$550.00	0.00%
30 WATER & SEW	Expenses	30-8200-8310	FUEL/GAS	$3,020.00	$0.00	$3,020.00	0.00%
30 WATER & SEW	Expenses	30-8200-8330	Chemicals & Supplies	$5,000.00	$1,230.57	$3,769.43	24.61%
30 WATER & SEW	Expenses	30-8200-8450	Contracted Services	$32,001.00	$6,453.44	$25,547.56	20.17%
30 WATER & SEW	Expenses	30-8200-8500	SEWER PURCHASE	$60,000.00	$14,113.62	$45,886.38	23.52%
30 WATER & SEW	Expenses	30-8200-8700	Sewer Lines	$310.00	$0.00	$310.00	0.00%
30 WATER & SEW	Expenses	30-8200-8990	Contingency	$18,000.00	$0.00	$18,000.00	0.00%
				$300,730.00	$58,587.37	$242,142.63	19%
				$601,460.00	$132,781.98	$468,678.02	22%

CITY OF HIGH SHOALS, NORTH CAROLINA

CAPITAL PROJECT ORDINANCE

PUBLIC WORKS FACILITY ACQUISITION PROJECT

Ordinance No. 9082026

WHEREAS, the City Council of the City of High Shoals, North Carolina (the "City") has determined that acquisition of the real property and existing building located at 110 Thompkins Street, High Shoals, North Carolina, for use as a Public Works facility is necessary and expedient for the efficient operation of the City's Public Works and related municipal functions; and

WHEREAS, the property will provide dedicated space for the storage and protection of City-owned vehicles, equipment, water and sewer materials, supplies and inventory, and will provide office and operational space for Public Works and water and sewer functions; and

WHEREAS, the negotiated purchase price for the property is $300,000, and the property has been independently appraised at $309,000; and

WHEREAS, the City intends to finance the acquisition through an installment financing agreement authorized by N.C.G.S. § 160A-20, subject to approval by the North Carolina Local Government Commission and completion of all required legal and financing documentation; and

WHEREAS, N.C.G.S. § 159-13.2 authorizes a local government to budget for a capital project by project ordinance, and N.C.G.S. § 159-26(b)(6) requires a capital project fund to account for the proceeds of debt instruments and other resources used for the capital project;

NOW, THEREFORE, BE IT ORDAINED by the City Council of the City of High Shoals, North Carolina, as follows:

Section 1. Project Authorized. The City hereby authorizes the Public Works Facility Acquisition Project (the "Project"), consisting of the acquisition of the real property and existing building located at 110 Thompkins Street, High Shoals, North Carolina, for use as a City Public Works facility and related municipal purposes.

Section 2. Estimated Project Revenues. The following revenue is estimated to be available to finance the Project:

Revenue Source	**Amount**
Installment Financing Proceeds	$300,000.00
TOTAL ESTIMATED REVENUES	$300,000.00

Section 3. Project Appropriations. The following appropriation is hereby made for the Project:

Project Expenditure	**Amount**
Acquisition of Public Works Facility	$300,000.00
TOTAL APPROPRIATIONS	$300,000.00

Section 4. Balanced Project Ordinance. Estimated revenues available for the Project equal appropriations for the Project in the amount of $300,000.00. This ordinance is therefore balanced for the life of the Project as required by N.C.G.S. § 159-13.2.

Section 5. Capital Project Fund. The Finance Officer is directed to establish and maintain a Capital Project Fund for the Project in accordance with N.C.G.S. § 159-26(b)(6), and to account for the installment financing proceeds and Project expenditures in that fund.

Section 6. Administration. The Finance Officer is authorized to make the accounting entries and establish the accounts necessary to administer the Project consistent with this ordinance, the financing documents, and applicable law. Any change in the total estimated revenues or appropriations for the Project shall be presented to the City Council for amendment of this ordinance as required by law.

Section 7. Ancillary Costs. Any title insurance, legal, recording, closing, or other ancillary costs associated with the acquisition that are not included in the $300,000.00 installment financing proceeds shall be separately appropriated by the City before expenditure, and this ordinance shall be amended if such costs are to be accounted for within the Capital Project Fund.

Section 8. Filing. A copy of this ordinance shall be entered in the minutes of the City Council. Within five days after adoption, copies shall be filed with the City Finance Officer, Budget Officer, and City Clerk in accordance with N.C.G.S. § 159-13.2(d).

Section 9. Effective Date. This Capital Project Ordinance shall become effective upon adoption.

ADOPTED this 8th day of September, 2026.

____

P.J. Rathbone, Mayor

ATTEST:

____

Brandi Strange, City Clerk

Suggested motion for the minutes: Motion to adopt Ordinance No. 9082026, the Capital Project Ordinance for the Public Works Facility Acquisition Project, establishing a $300,000 capital project budget funded by installment financing proceeds.