



**COUNCIL MEETING
JUNE 16, 2025
6:30 P.M.**

ORDER OF BUSINESS

1. PLEDGE TO FLAG
2. INVOCATION
3. APPROVAL OF AGENDA
4. CONSENT AGENDA ITEMS
5. 1st OPEN FORUM
6. REGULAR BUSINESS:
 - a. MAYOR FLETA BYRD
 - b. TOWN ADMINISTRATOR'S REPORT - Leighanna Worley
 - i. Town of Wilson's Mills Internal Social Media **POLICY**
 - c. FINANCE DEPARTMENT - Sherry Hudson
 - i. 2024-2025 Audit Contract
 - ii. **ORDINANCE** to Amend Budget for Fiscal Year 2024-2025 - Budget Amendment #2 - Sewer and Master Plan
 - iii. **ORDINANCE** to Amend Budget for Fiscal Year 2024-2025 - Budget Amendment #4 - General Fund
 - d. COUNCILMEMBER COMMENTS
7. 2nd OPEN FORUM
8. ADJOURNMENT

TOWN OF WILSON'S MILLS
TOWN COUNCIL MEETING
May 19, 2025

PRESENT: Mayor Fleta Byrd, Mayor Pro-tem JC Triplett, Councilmembers David McGowan, Carolyn Dobbin, Tim Brown, and Randy Jernigan.

OTHERS PRESENT: Town Administrator Leighanna Worley, Town Clerk Emily Matthews, and Attorney Brian Pridgen of Cauley Pridgen.

CONVOCATION: Mayor Byrd declared a quorum present and called the meeting to order at 6:30pm.

PLEDGE Mayor Byrd led the pledge of allegiance to the flag.

INVOCATION: Councilmember Tim Brown gave the invocation.

APPROVAL OF AGENDA: Mayor Byrd added the following agenda item: Closed Session pursuant to N.C.G.S. 143-318.11(a)(6) "personnel..."

A motion was made by Councilmember David McGowan and seconded by Councilmember Randy Jernigan to approve the agenda as amended. Motion carried unanimously.

APPROVAL OF MINUTES: Mayor Byrd asked for any comments or corrections to the minutes for the Regular Town Council Meeting for April 21, 2025.

Regular Town Council Meeting- April 21, 2025: A motion was made by Councilmember David McGowan and seconded by Councilmember Carolyn Dobbin to approve the Regular Town Council Meeting Minutes for April 21, 2025, as presented. Motion carried unanimously.

Work Session Minutes - April 28, 2025: Mayor Byrd asked for any comments or corrections to the minutes for the Work Session for April 28, 2025.

A motion was made by Mayor Pro-Tem JC Triplett and seconded by Councilmember Carolyn Dobbin to approve the Work Session Minutes for April 28, 2025, as presented. Motion carried unanimously.

PUBLIC HEARING: Mayor Byrd opened the public hearing at 6:33pm.

Ordinance to Approve Funds and Raise Revenue – Fiscal Year 2025-2026: Town Administrator Leighanna Worley read the following budget message:

"In accordance with N.C.G.S. 159, the Local Government and Fiscal Control Act, I am pleased to present to you a balanced Recommended Budget for the fiscal year July 1, 2025 to June 30, 2026. This budget has been assembled with the premises of ensuring that the budgeted funds are spent for public purposes in accordance with the North Carolina Constitution Article V, Section 2(1), which states that "the power of taxation shall be exercised in a just and equitable manner, for public purposes only, and shall never be surrendered, suspended or contracted away." The Town's revenue forecasting philosophy has always been conservative and will continue for this fiscal year due to the ongoing uncertainty of local, state, and national economic trends. This budget document contains the recommended tax rate, revenue and expenditures estimations, and fee schedules.

The proposed Fiscal Year 2025-2026 Budget is \$4,394,221.00 and anything can be added or deleted at the pleasure of the Council. Budget needs and assessments were first discussed at the Budget Session which was publicly

noticed and held on March 20, 2025, and in following sessions of the Town Council. A public hearing is set to be held for the budget on May 19, 2025 at 6:30 PM.

In 2024-2025, the Town collected approximately \$1,579,952.00 in property tax. Johnston County just performed a revaluation this year. The average increase from that revaluation across the county was 70%. Wilson's Mills is a rapidly growing town, and we are working to maintain the needs of the town infrastructure and services, along with keeping up with the additional influx of people and homes. The Town of Wilson's Mills will collect an estimated \$2,828,210.00 in the coming year – due in part by the revaluation, but also by additional tax revenue from homes added during our growth. Because of this Town Administration does not recommend a revenue neutral tax rate. The Town of Wilson's Mills would have a tax rate of \$0.28 per \$100 valuation at revenue neutral which would cause the Town to DECREASE it's current services due to inflation on costs and services already in place.

The average of all of the town's and county's proposed tax rates in Johnston County is \$0.50; therefore the Wilson's Mills proposed tax rate totaling \$0.50 continues to be average in the County and is the same rate as FY24-25.

REVENUES*

Property & Vehicle Taxes

The Property Tax base is estimated by the Johnston County Tax Office to produce \$2,828,210 in revenue based on a 99% collection rate.

The Prior Year Tax collection estimates are based on previous years' collections as well as discoveries and collection rates. We have estimated a collection of \$600 for prior years' taxes. This amount is lower than the fiscal year 2024-2025 and is based on our excellent 99% collection rate. Penalties and interest are based on prior year collections and is estimated at \$3,100.

Vehicle Tax estimates are based on the information from Johnston County Tax Office remain the same as our current year at \$208,000.

The property tax, prior year collections, penalties and interest, and vehicle taxes generate approximately 55% of all General Fund Revenues.

Shared State and Local Revenues

According to estimates from the North Carolina League of Municipalities, Wilson's Mills' share of the Johnston County sales tax will generate about \$725,000 or 18% of General Fund Revenues.

Other Significant Revenues

Utility Franchise Taxes, which includes electric power, piped natural gas, cable television, and telecommunications taxes, are expected to generate \$117,300 or 3% of the total General Fund revenues.

In addition to the sources of revenue discussed above, the Town is also expected to realize a number of other significant revenues accounting for 22% of total General Fund revenues including collected fees.

The Town also expects to receive grants totaling \$60,500 or 2%.

Miscellaneous and Departmental Fees

It is recommended that the Fee Schedule for the fiscal year 2024-2025 be continued by Council to adhere to the anticipated budget revenue; however, staff is reviewing the current fees and will likely present to Council a request to increase those fees sometime during the Fiscal Year 2025-2026.

General Fund Appropriation

There are no appropriated fund balance amounts estimated to be used for fiscal year 2025-2026; however, our leftover ARPA funds were designated to be used as Revenue Replacement and since those funds have not been utilized in this fiscal year, we are estimating to use about \$177,774 in FY2526.

*EXPENDITURES**

Basic Expenditures Authorized by Department

The following expenditures have been appropriated in relation to our revenues.

GENERAL FUND	
General Government	\$ 678,990.00
Administration	\$ 617,742.00
Police	\$2,151,212.00
Public Works	\$ 551,366.00
Planning	\$ 292,911.00
Parks & Events	\$ 102,000.00
TOTAL	\$4,394,221.00

STAFF: The budget reflects the following new positions and their perspective departments:

1. Five full-time police officers starting in July 2025
2. One full-time SRO starting in April 2026
3. A new pre-hire program for BLET cadets (2 for FY25-26)
4. One full-time Human Resources Director in Administration

SALARY: This budget includes a tired salary grade adjustment for all departments based on a 12.5% increase to bring the starting salary of police officers to the average of \$51,650 in Johnston County.

BENEFITS: The Town has moved it's health and life benefits to The Laymon Group broker with BCBSNC and Delta coverages. The rates for the new companies remain the same as the current year.

The Town Council reviewed the proposed budget in 3 work sessions where changes in revenues and expenditures were directed. The financial investments identified in the budget are designed to address the following Town Council goals:

- Administration Personnel
- Public Safety Personnel
- Salary Adjustments for recruitment and retention of all personnel
- Increased Community events for Parks and Events
- Software to streamline work processes in both Police & Planning Departments
- Equipment to increase production and lower rental fees in Public Works
- Additional funds to continue research of the Town Water & Sewer infrastructure stability and future maintenance

This proposed FY 2025-2026 Budget was available at Town Hall for a minimum of ten days (and has been available since April 25, 2025) and a Public Hearing called for May 19, 2025 at 6:30pm has been published twice in *The News & Observer* as well as notices posted on the Town's web page, and at Town Hall since April 25, 2025.

I would like to express my sincere appreciation to the staff for their support in preparing this budget. Without their help, it would not have been possible to finish this budget. They have spent a great deal of time working to ensure the tax dollars of the citizens of Wilson's Mills are spent correctly. Additionally, I would like to acknowledge the Mayor and the Town Council for their support and leadership throughout the work sessions held to develop this budget."

Ms. Worley said the spreadsheet Council received at tonight's meeting is the most updated budget spreadsheet. She said she updated the property tax number based on the most updated scroll received. She also added a grant line and updated the increased state employee retirement rate.

Councilmember Brown said he is not comfortable with all the increases in this budget. He said he looked into other salaries in the County and we seem to be in line with other towns at this time.

Councilmember Jernigan said he agrees with Councilmember Brown and said as a resident his property taxes have doubled which is concerning. He feels the longtime residents are being ran out of town. He said he wanted to see a revenue neutral budget. Ms. Worley said she did prepare a revenue neutral budget with a tax rate of .28 but it resulted in a deficit of \$498,208 even after removing all wish list items and the 6 new positions proposed.

Mayor Pro-tem Triplett said he agrees with Councilmember Brown and Councilmember Jernigan but also understands we cannot be revenue neutral. He asked for an update on other municipalities that are lowering their tax rate. Ms. Worley said we are one of 3 municipalities in the county that are keeping their current tax rate. She said 6 municipalities are decreasing taxes but increasing utilities rates.

Councilmember Brown said Council has been generous to police officers in the past and if we add 6 more officers we will be at 18 officers which is close to Town of Selma's department of 24 officers. Councilmember Brown suggested approving

a partial budget. Attorney Brian Pridgen said that could cause issues with the Local Government Commission.

Kenny Jones of 601 Swift Creek Road asked if we have looked into how growth in town will effect the budget. Mayor Byrd said yes that was taken into consideration and it is reflected in the budget.

Mayor Byrd said there are a lot of people coming into town and they want services such as utilities and trash. She also said the area in which our officers have to cover is large and we need more officers so there can be more than one officer on duty. She said if we get commercial properties in town we wouldn't have enough officers to cover the areas effectively. Mayor Byrd also said the new items and the additional staff in the budget are needed. She said we need to move forward rather than moving backwards.

Mayor Byrd closed the public hearing at 7:04pm.

A motion was made by Councilmember David McGowan and seconded by Mayor Pro-tem JC Triplett to adopt the following Ordinance to Approve Funds and Raise Revenue – Fiscal Year 2025-2026. Voting in favor of the motion were Mayor Pro-tem JC Triplett, Councilmembers David McGowan and Carolyn Dobbin. Voting in opposition were Councilmembers Randy Jernigan and Tim Brown. Motion carried 3 to 2.

**TOWN OF WILSON'S MILLS
BUDGET ORDINANCE
FISCAL YEAR 2025-2026**

**AN ORDINANCE TO APPROPRIATE FUNDS AND RAISE REVENUE
FOR THE FISCAL YEAR BEGINNING JULY 1, 2025, AND ENDING
JUNE 30, 2026**

BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF WILSON'S MILLS, NORTH CAROLINA, MEETING IN REGULAR SESSION, THAT: the following anticipated Fund Revenues and Departmental Expenditures, together with certain fees and charges schedules and with certain restrictions and authorizations are hereby appropriated and approved for the operation of the Town Government and its activities for the Fiscal Year beginning July 1, 2025 and ending June 30, 2026.

SECTION I. GENERAL FUND

A. REVENUES ANTICIPATED:

Current Year Ad Valorem Taxes	\$2,828,210.00
Prior Year Ad Valorem Taxes	\$600.00
Motor Vehicle Tax	\$208,000.00
Tax Penalties & Interest	\$3,100.00
Festivals & Events	\$2,500.00
Utility Franchise Taxes	\$117,300.00
Court Facility Fees	\$3,686.00
Ticket and Violation Fees	\$5,550.00
Local Government Sales Tax	\$725,000.00
Sales Tax Refund	\$40,000.00
Beer & Wine	\$15,050.00
Powell Bill Street Grant	\$95,176.00

ABC Board Local	\$10,400.00
Interest Income	\$3,600.00
Fees Collected – Planning Dept.	\$90,000.00
Fees Collected – Police Dept.	\$275.00
Misc Collections/Pet Fees	\$7,500.00
Revenue Replacement	\$177,774.00
Grants	\$60,500.00
Fund Balance (General Fund)	\$0.00
Fund Balance (Powell Bill)	\$0.00
TOTAL	\$4,394,221.00

B. EXPENDITURES AUTHORIZED BY DEPARTMENT:

Governing Body	\$678,990.00
Administration	\$617,742.00
Police	\$2,151,212.00
Public Works	\$551,366.00
Planning & Zoning	\$292,911.00
Events	\$102,000.00
Transfers to Other Funds	\$0.00
TOTAL	\$4,394,221.00

SECTION II. WATER AND SEWER FUND**A. REVENUES ANTICIPATED:**

Sewer Charges	\$7,500.00
Late Fees	\$500.00
Johnston County Public Utilities	\$168,000.00
Interest Earned	\$0.00
Transfer In – General Fund	\$0.00
TOTAL	\$176,000.00

B. EXPENDITURES AUTHORIZED:

Professional Services	\$14,590.00
Dept./Office/Misc. Supplies	\$1,000.00
Postage	\$500.00
USDA Sewer Loan “A” – Principal	\$65,000.00
USDA Sewer Loan “A” – Interest	\$79,475.00
USDA Sewer Loan “B” – Principal	\$6,000.00
USDA Sewer Loan “B” – Interest	\$9,435.00
TOTAL	\$176,000.00

SECTION III. LEVY OF TAXES

There is hereby levied for Fiscal Year 2025-2026 an ad valorem tax rate of \$0.50 per one hundred dollars (\$100.00) valuation of taxable property as listed for taxes as of July 1, 2025 for the purpose of raising the revenue from current taxes as set forth in the foregoing estimate of revenues, and in order to finance the foregoing applicable appropriations.

SECTION IV. SPECIAL AUTHORIZATION – BUDGET OFFICER

- A. The Financial Officer is authorized to transfer funds between line items for expenditures within departmental budgets.
- B. Proposed changes from one departmental budget to another departmental budget must be approved by the Town Council of the Town of Wilson's Mills.

SECTION V. UTILIZATION OF FINANCIAL OFFICER / MAYOR

This Ordinance shall be the bases of the Financial Plan for the Town of Wilson's Mills municipal government during the 2025-2026 Fiscal Year. The Financial Officer shall administer the Budget and he/she shall ensure that operating officials are provided guidance and sufficient detail to implement their appropriate portion of the budget.

The Administrative Department shall establish and maintain all records which are in accordance with this Budget Ordinance and the appropriate Statutes of North Carolina.

Copies of the Ordinance and any relevant fee schedule shall be maintained in the office of the Town Clerk of the Town of Wilson's Mills and shall be made available for public inspection.

Ordinance to
Amend Zoning –
Wilson Company
LLC – Parcel
17K08026J:

Mayor Byrd opened the public hearing at 7:06pm.

Planning Director Wendy Oldham said in December 2019 the Unified Development Ordinance was adopted and this property was zoned mixed use and single family residential 2. She said it should've been zoned industrial due to the nature of the business on the property. She also said there were 4 parcels at the beginning of the rezone process but they have since been recombined to 1 parcel at the owner's request.

Mrs. Oldham said it is the recommendation of the Planning Department to approve the rezone.

Kenny Jones of 601 Swift Creek Road said when he looked up the property the parcel ID was 17K08026C and it is showing as being zoned residential. Mr. Jones said he has 5 residences that backed up to the property and feels the rezone of the property will decrease his property value. He also thinks the property is a hazard.

Councilmember David McGowan suggested placing a buffer around the property in order to block the view of the business from Mr. Jones' properties.

Attorney Pridgen said that the UDO may have conditions related to this rezone such as adding a buffer but the Council cannot add any conditions since this is not a conditional rezone.

Councilmember Brown asked if we are sure the zoning is correct and Mrs. Oldham said she has checked in GIS and the current zoning is correct.

Mayor Pro-tem Triplett asked if the business were to decide to use the excess property in the future could the Town place restrictions on what they could use the property for. Mrs. Oldham said if it is zoned industrial we would not be able to place restrictions unless the use of the property required a Special Use Permit. Attorney Pridgen said it is important for the Council to consider not just the current

use of the property but also any allowed use that could occur in the future with it being rezoned industrial.

Linda Uzzle of 510 Main Street is also concerned about the evaluation of the property and said she objected.

Councilmember David McGowan asked if there is a possibility of a lawsuit if Council were to deny the rezone and Attorney Pridgen said that would be best discussed in Closed Session.

Mayor Byrd closed the public hearing at 7:46pm.

A motion was made by Mayor Pro-tem JC Triplett and seconded by Councilmember Randy Jernigan to adopt the following Ordinance to Amend Zoning – Wilson Company LLC – Parcel 17K08026J from mixed use and single family residential to industrial which is reasonable and consistent with the UDO of the Town of Wilson's Mills. Voting in favor of the motion was Mayor Pro-tem JC Triplett, Councilmembers Carolyn Dobbin, Randy Jernigan, and David McGowan. Voting in opposition was Councilmember Tim Brown. Motion carried unanimously.

**AN ORDINANCE AMENDING THE WILSON'S MILLS ZONING
ORDINANCE**

**PROPERTY OWNED BY
WILSON COMPANY, LLC
3.96 ACRES LOCATED AT 688 MAIN STREET FROM
MIXED USE (MU) AND SINGLE FAMILY RESIDENTIAL (SFR-2)
TO INDUSTRIAL (IND)**

WHEREAS, a petition has been received from Wilson Company, LLC to rezone a 3.96-acre tract of land from MU (Mixed Use) and SFR-2 (Single Family Residential) to IND (Industrial) ; and

WHEREAS, the required newspaper notices have been given, adjacent property owners notified, the recommendation from the Wilson's Mills Planning Board received, and a public hearing held at a Regular Meeting on May 19, 2025 with members of the public soliciting input on the matter.

NOW THEREFORE, BE IT ORDAINED BY THE TOWN COUNCIL of the Town of Wilson's Mills that:

Section 1.

The Zoning Ordinance of the Town of Wilson's Mills is amended to change the following area from MU (Mixed Use) and SFR-2 (Single Family Residential) to IND (Industrial), and to amend the Wilson's Mills Zoning Map to show the area change:

BEGINNING at an iron pin, set in the northern right of way line of Main Street (SR 1910), said point being the southeast corner of Parcel #17K08026J, and thence the following courses and distances: N 36° 37' 48" E 119.07 feet; N 36° 37' 48" E 241.66 feet; N 25° 9' 58" W 218.05 feet; N 36° 57' 27" E 220.08 feet; N 55° 22' 56" W 252.10

feet; S 36° 27' 54" W 351.11 feet; S 48° 50' 54" E 47.40 feet; S 53° 21' 03" E 105.93 feet; S 52° 16' 57" E 56.38 feet; S 52° 40' 06" E 29.79 feet; S 37° 04' 21" W 197.75 feet; S 37° 04' 21" W 120.64 feet; S 52° 24' 58" E 20.00 feet; S 53° 05' 39" E 110.22 feet; S 53° 46' 54" E 74.73 feet to the point and place of BEGINNING;

As shown more particularly on a plat map entitled "Recombination Survey for Wilson Company LLC" by On the Level Land Surveying, PLLC, dated March 3, 2025.

Section 2. All laws and clauses in conflict with this Ordinance Amendment are hereby repealed.

Section 3. This Ordinance Amendment shall be effective immediately upon adoption.

Ordinance to Extend
Corporate Limits –
Strickland Road
Developers, LLC –
Parcel ID
17J07022A:

Mayor Byrd opened the public hearing at 7:48pm.

Rob Bailey with R&R Development Group addressed Council and asked if there were in questions regarding the annexation. Mayor Byrd asked if it is still planned to put an entrance on Swift Creek Road. Mr. Bailey said yes, that will be the main entrance, there will also be a turning lane as well as guardrails placed at the street crossing.

Councilmember Brown expressed concerns about traffic in that area due to the hill on the road and expressed concerns of car accidents due to lack of visibility.

Mayor Byrd asked if there will be another entrance on Strickland Road and Mr. Bailey said yes.

Mr. Bailey said his company could suggest a speed reduction in that area to hopefully eliminate the risk of any accidents.

Mayor Byrd closed the public hearing at 7:56pm.

A motion was made by Mayor Pro-tem JC Triplett and seconded by Councilmember Randy Jernigan to adopt the following Ordinance to Extend Corporate Limits – Strickland Road Developers, LLC – Parcel ID 17J07022A. Motion carried unanimously.

TOWM #205

AN ORDINANCE TO EXTEND THE CORPORATE LIMITS OF THE TOWN OF WILSON'S MILLS, NORTH CAROLINA

WHEREAS, the Town of Wilson's Mills Town Council has adopted a resolution under G.S. 160A-31 stating its intent to annex the area described below; and

WHEREAS, a public hearing on the question of this annexation was held at the Wilson's Mills Elementary School Cafeteria, 4654 Wilson's Mills Road, Wilson's Mills, North Carolina at 6:30 p.m. on May 19, 2025 after due notice by the Johnstonian News on May 7th and May 14th, 2025 and

WHEREAS, the Town of Wilson's Mills Town Council finds that the proposed annexation meets the requirements of G.S. 160A-31.

NOW, THEREFORE, BE IT ORDAINED by the Town Council of the Town of Wilson's Mills, North Carolina that:

Section 1. By virtue of the authority granted by G.S. 160A-31, the following described contiguous property owned by J Farms, LLC is hereby annexed and made part of the Town of Wilson's Mills, as of May 19, 2025.

Beginning at a 5/8" Iron Pipe found 0.2 feet below the existing ground in the eastern Right of Way of Strickland Road (N.C.S.R. 1907); Thence, S 88° 14' 07" W for a distance of 30.72 feet to found mag nail in the centerline of Strickland Road (N.C.S.R. 1907); Thence following the centerline of Strickland Road (N.C.S.R. 1907) the following courses; N 06° 30' 50" W for a distance of 60.82 feet to a found mag nail; Thence, N 02° 54' 19" W for a distance of 507.86 feet to a found mag nail; Thence, N 02° 58' 39" W for a distance of 144.92 feet to a found mag nail; Thence, N 00° 25' 19" E for a distance of 144.77 feet to a found mag nail; Thence, N 07° 46' 21" E for a distance of 44.26 feet to a found mag nail; Thence, N 10° 36' 35" E for a distance of 51.35 feet to a found mag nail; Thence, N 12° 31' 01" E for a distance of 38.05 feet to a found mag nail; Thence, N 12° 36' 27" E for a distance of 102.30 feet to a found mag nail; Thence, N 12° 49' 08" E for a distance of 64.12 feet to a found mag nail; Thence, N 13° 11' 12" E for a distance of 95.66 feet to a found mag nail; Thence, N 12° 53' 58" E for a distance of 99.97 feet to a found mag nail; Thence, N 12° 20' 54" E for a distance of 100.00 feet to a found mag nail; Thence, N 10° 00' 59" E for a distance of 50.01 feet to a found mag nail; Thence, N 06° 39' 21" E for a distance of 49.98 feet to a found mag nail; Thence, N 02° 37' 10" E for a distance of 49.97 feet to a found mag nail; Thence, N 01° 45' 28" W for a distance of 50.04 feet to a found mag nail; Thence, N 06° 25' 50" W for a distance of 50.07 feet to a found mag nail; Thence, N 12° 07' 14" W for a distance of 49.99 feet to a found mag nail; Thence, N 16° 23' 09" W for a distance of 21.67 feet to a found mag nail; Thence, S 89° 04' 56" E for a distance of 31.50 feet to a 5/8" Iron Pipe found flush with the existing ground in the eastern Right of Way of Strickland Road (N.C.S.R. 1907); Thence, S 89° 04' 56" E for a distance of 782.04 feet to a 3/4" Iron Pipe found 0.7 feet above the existing ground on the east side of the creek; Thence with said creek for the following courses; S 58° 12' 57" W for a distance of 60.61 feet to a 5/8" Iron Pipe found 0.2 feet above the existing ground on the east side of the creek bank; Thence,

S 15° 58' 43" E for a distance of 91.64 feet to a 5/8" Iron Pipe found 0.4 feet above the existing ground on the east side of the creek bank; Thence, S 50° 15' 22" E for a distance of 124.91 feet to a 5/8" Iron Pipe found 0.3 feet above the existing ground on the east side of the creek bank; Thence, S 17° 33' 16" W for a distance of 98.00 feet to a 5/8" Iron Pipe found 0.2 feet above the existing ground on the east side of the creek bank; Thence, S 01° 20' 10" E for a distance of 86.34 feet to a 5/8" Iron Pipe found 0.3 feet above the existing ground on the east side of the creek bank; Thence, N 84° 20' 51" W for a distance of 101.96 feet to a 5/8" Iron Pipe found 0.3 feet above the existing ground on the east side of the creek bank; Thence, S 30° 00' 47" W for a distance of 111.24 feet to a 5/8" Iron Pipe found 0.3 feet above the existing ground on the east side of the creek bank; Thence, S 35° 28' 58" E for a distance of 70.23 feet to a 5/8" Iron Pipe found 0.2 feet above the existing ground on the east side of the creek bank; Thence, S 12° 27' 46" W for a distance of 35.95 feet to a 5/8" Iron Pipe found 0.4 feet above the existing ground on the east side of the creek bank; Thence, S 68° 19' 42" E for a distance of 23.14 feet to a bent 5/8" Iron Pipe found 0.6 feet above the existing ground on the east side of the creek bank; Thence, S 19° 12' 37" W for a distance of 36.92 feet to a 5/8" Iron Pipe found 0.2 feet above the existing ground on the east side of the creek bank; Thence, S 27° 55' 58" E for a distance of 112.12 feet to a 5/8" Iron Pipe found 0.1 feet above the existing ground on the east side of the creek bank; Thence, S 72° 29' 21" E for a distance of 57.29 feet to a 5/8" Iron Pipe found 0.1 feet above the existing ground on the east side of the creek bank; Thence, S 54° 03' 11" E for a distance of 249.15 feet to a 5/8" Iron Pipe found 0.3 feet above the existing ground on the east side of the creek bank; Thence, S 77° 16' 40" E for a distance of 68.16 feet to a 5/8" Iron Pipe found 0.1 feet above the existing ground on the east side of the creek bank; Thence, S 21° 56' 59" E for a distance of 35.70 feet to a 5/8" Iron Pipe found 0.3 feet above the existing ground on the east side of the creek bank; Thence, S 62° 55' 33" W for a distance of 29.99 feet to a 5/8" Iron Pipe found 0.4 feet above the existing ground on the east side of the creek bank; Thence, S 43° 39' 18" E for a distance of 54.22 feet to a 5/8" Iron Pipe found 0.3 feet above the existing ground on the east side of the creek bank; Thence, S 41° 26' 11" W for a distance of 43.52 feet to a 5/8" Iron Pipe found 0.3 feet above the existing ground on the east side of the creek bank; Thence, S 01° 14' 27" W for a distance of 34.08 feet to a 5/8" Iron Pipe found 0.8 feet above the existing ground on the east side of the creek bank; Thence, N 88° 25' 33" E for a distance of 34.33 feet to a 5/8" Iron Pipe found 0.2 feet above the existing ground on the east side of the creek bank; Thence, S 14° 12' 34" W for a distance of 54.24 feet to a 5/8" Iron Pipe found 0.2 feet above the existing ground on the east side of the creek bank; Thence, S 43° 37' 36" E for a distance of 72.05 feet to a 5/8" Iron Pipe found 0.2 feet above the existing ground on the east side of the creek bank; Thence, S 51° 44' 45" E for a distance of 52.02 feet to a 5/8" Iron Pipe found 1.3 feet above the existing ground on the east side of the creek bank; Thence leaving said creek S 00° 59' 55" E for a distance of 254.54 feet to a cotton spindle found in the centerline of Swift Creek Road (N.C.S.R.

1501); Thence, S 41° 44' 30" W for a distance of 391.28 feet to a cotton spindle found in the centerline of Swift Creek Road (N.C.S.R. 1501); Thence leaving said centerline, S 88° 21' 03" W for a distance of 41.13 feet to a 5/8" Iron Rebar with a cap found 0.4 feet below the existing ground, being the western Right of Way of Swift Creek Road (N.C.S.R. 1501); Thence, S 88° 21' 03" W for a distance of 404.83 feet to a 5/8" Iron Pipe found 0.2 feet above the existing grade; Thence S 88° 21' 26" W a distance of 569.70 feet to a 5/8" Iron Pipe found 0.2 feet below the existing grade in the eastern Right of Way of Strickland Road (N.C.S.R. 1907), being the point and place of beginning containing 1,818,815 square feet, 41.754 acres.

Section 2. The Mayor of the Town of Wilson's Mills shall cause to be recorded in the office of the Register of Deeds of Johnston County, and in the office of the Secretary of State at Raleigh, North Carolina, an accurate map of the annexed property, along with a certified copy of this ordinance. Such a map shall also be delivered to the Johnston County Board of Elections, as required by G.S. 163-288.1.

1st OPEN FORUM

Mayor Byrd opened the 1st Public Forum at 7:57pm.

With no one wishing to speak, Mayor Byrd closed the 1st Open Forum at 7:58pm.

RECESS:

Mayor Byrd Called for a 5 minute recess at 7:59pm.

CALL TO ORDER:

Mayor Byrd called the meeting back to order at 8:05pm.

REGULAR BUSINESS

MAYOR FLETA BYRD:

Mayor Byrd said she and Town Administrator Worley attended the North Carolina League of Municipalities conference earlier this month. They learned what other municipalities are doing as far as zoning in their areas. She asked Planning Director Oldham if there have been any updates regarding the House and Senate bills discussed at last month's meeting.

Mrs. Oldham said as of today only one bill has moved forward to the House from the Senate and it is the one that would eliminate Extra Territorial Jurisdiction (ETJs).

The Johnston County Mayors have a meeting this month to review things with the county regarding water and sewer and Mayor Byrd said she will update accordingly.

**TOWN
ADMINISTRATOR'S
REPORT – Leighanna
Worley:**

Ms. Worley said the map for parcel 05105021E owned by CCF Gordon Road, LLC is in Council's packets and the owners have requested to be annexed into the town.

**Resolution Directing
the Clerk to
Investigate Petition
of Annexation –
CCF Gordon Road,
LLC - Parcel ID
05105021E**

A motion was made by Councilmember Randy Jernigan and seconded by Councilmember Carolyn Dobbin to accept the following Resolution Directing the Clerk to Investigate Petition of Annexation – CCF Gordon Road, LLC - Parcel ID 05105021E. Motion carried unanimously.

RESOLUTION DIRECTING THE CLERK TO INVESTIGATE

A PETITION RECEIVED UNDER G.S. 160A-31

WHEREAS, a petition requesting annexation of 1 parcel described in said petition was received by the Town Clerk; and

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

WHEREAS, the Town Council of the Town of Wilson's Mills deems it advisable to proceed in response to this request for annexation.

NOW, THEREFORE, BE IT RESOLVED by the Town Council of the Town of Wilson's Mills that:

The Town Clerk was hereby directed at the May 19, 2025 Council Meeting to investigate the sufficiency of the above-described petition and to certify at the May 2025 meeting to Town Council the result of her investigation.

Certificate of
Sufficiency - CCF
Gordon Road, LLC
- Parcel ID
05105021E:

Town Administrator Worley presented the Certificate of Sufficiency signed by Town Clerk Emily Matthews.

Resolution Fixing
Date of Public
Hearing on
Annexation - CCF
Gordon Road, LLC
- Parcel ID
05105021E:

A motion was made by Councilmember Tim Brown and seconded by Councilmember Randy Jernigan to adopt the following resolution and call a public hearing for June 16, 2025 at 6:30pm at Wilson's Mills Elementary School regarding the annexation of Parcel ID 05105021E. Motion carried unanimously.

**RESOLUTION FIXING DATE OF PUBLIC HEARING ON QUESTION
OF ANNEXATION PURSUANT TO G.S. 160A-58.2**

WHEREAS, a petition requesting annexation of the contiguous area described herein has been received; and

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

WHEREAS, certification by the Town Clerk as to the sufficiency of the petition has been made.

NOW, THEREFORE, BE IT RESOLVED by the Town Council of the Town of Wilson's Mills, North Carolina that:

Section 1. A public hearing on the question of annexation of the contiguous area described herein will be held at the Wilson's Mills Elementary School Cafeteria, 4654 Wilson's Mills Road, Wilson's Mills, North Carolina, at 6:30 p.m. on June 16, 2025.

Section 2. The area proposed for annexation is described as follows and can be identified as Parcel ID 05I05021E:

Being all of that parcel of land now or formerly of CCF Gordon Road, LLC (NCPIN: 167700-36-7507) as described in deed book 5910 at page 782, and shown as tract 4 in plat book 99 at page 347 of the Johnston County Register of Deeds, lying in Clayton Township, Johnston County, North Carolina and being more particularly described as follows: Beginning at a concrete monument found on the northeastern corner of the herein described parcel and the eastern right of way of Wise Road, said monument being the true point of beginning and having North Carolina state plain coordinates of N: 676,824.39' and E: 2,173,900.57'; thence, continuing with said right of way, S13°51'54"W a distance of 240.89 feet to a concrete monument found; thence, continuing with said right of way, S11°54'40"W a distance of 267.41 feet to a ¾" iron pipe set; thence, continuing with said right of way, along a curve to the left, having a radius of 1,345.93 feet, a chord of 240.74 feet bearing S02°55'49"W and an arc length of 241.06 feet to a ¾" iron pipe set; thence, leaving said right of way, N62°11'45"W a distance of 43.59 feet to a ¾" iron pipe set; thence, N69°58'24"W a distance of 47.44 feet to a ¾" iron pipe set; thence, S83°31'55"W a distance of 34.55 feet to a ¾" iron pipe set on the eastern right of way of U.S. Highway 70; thence with said right of way, N10°31'48"W a distance of 740.28 feet to a concrete monument found; thence, continuing with said right of way, N34°32'09"E a distance of 100.72 feet to a ¾" iron pipe set on the southern right of way of Gordon Road; thence, with the southern right of way of Gordon Road, S86°42'20"E a distance of 225.66 feet to a ¾" iron pipe set; thence, continuing with said right of way, S45°18'51"E a distance of 134.44 feet to the point of beginning; The described parcel contains 194,145 square feet or 4.46 acres, more or less.

The property described hereon is subject to all easements, rights-of-way and restrictions of record.

Section 3. Notice of the public hearing shall be published once in the Johnstonian News, a newspaper having general circulation in the Town of Wilson's Mills, at least ten (10) days prior to the date of the public hearing.

OTHER:

Ms. Worley said the mulch for the Dog Park will arrive tomorrow. She said the fence at the Dog Park is finished and a concrete slab has been poured to make it ADA accessible.

Councilmember McGowan asked when the signage for the Dog Park will be finished and when the dedication will take place. Ms. Worley said the sign is being bid out right now and after it is complete the dedication will be planned.

Ms. Worley said she has contacted the new owners of JD's Country Store located at the intersection of Wilson's Mills Road and Fire Department Road to discuss placing a median across the entrance which would create a T intersection. She said it is now owned by a corporation and our DOT representative is planning to contact them to talk about the possibility of creating the T intersection.

Ms. Worley said the renovations on the Council chambers will begin next Tuesday and final inspections should be done by November.

**COUNCILMEMBER
COMMENTS:**

Councilmember Brown asked if we have received any updates regarding placing a traffic light at Swift Creek Road and I-42 interchange. Ms. Worley said she hasn't heard anything yet but she will follow up with them.

2nd OPEN FORUM

Mayor Byrd opened the 2nd Public Forum at 8:21pm.

With no one wishing to speak, Mayor Byrd closed the 2nd Open Forum at 8:22pm.

GO IN

A motion was made by Mayor Pro-tem JC Triplett and seconded by Councilmember David McGowan to go into Closed Session at 8:22pm pursuant to N.C.G.S. 143-318.11(a)(6) "personnel..." Motion carried unanimously.

Come Out

A motion was made by Mayor Pro-tem JC Triplett and seconded by Councilmember Tim Brown to come out of Closed Session at 8:34pm. Motion carried unanimously.

ADJOURN:

A motion was made by Councilmember David McGowan and seconded by Mayor Pro-tem JC Triplett to adjourn. Motion carried unanimously.

The meeting adjourned at 8:34pm.

FLETA A. BYRD, Mayor

ATTEST:

EMILY MATTHEWS, CMC
Town Clerk

Memo

Date: June 16, 2025
To: Mayor Byrd and Town Council Members
From: Wendy Oldham, Planning Director
RE: Public Hearing for Annexation of Parcel ID 05I05021E

The public hearing for annexation that was scheduled to be held, June 16, 2025, can not be held due to public notice requirements not being met. Please postpone the public hearing to July 21, 2025.

Please make a motion to postpone the public hearing for Annexation of Parcel ID 05I05021E to July 21, 2025 at 6:30 p.m. during the regularly scheduled Town Council meeting at Wilson's Mills Elementary School Cafeteria at 4654 Wilson's Mills Road, Wilson's Mills, NC.

Respectfully,

Wendy Oldham, CZO

Request for Council Action

Agenda Item 6b(i)

TO: MAYOR FLETA BYRD AND TOWN COUNCILMEMBERS
FROM: LEIGHANNA WORLEY, TOWN ADMINISTRATOR
DATE: JUNE 16, 2025
RE: WILSON'S MILLS SOCIAL MEDIA POLICIES

Attached for your review and consideration are two social media policies.

The first is a policy on internal social media that addresses the appropriate use, content, and management of Town-operated social media accounts and clarifies responsibilities for employees' personal social media use related to public issues.

The second is a policy on public social media that addresses the appropriate use, content, and management of official Town Social media platforms.

Attorney Du Sablon has reviewed these policies for legal requirements and adherence.

ATTACHMENTS:

Town of Wilson's Mills Internal Social Media Policy
Town of Wilson's Mills Public Social Media Policy

ACTION(S) REQUESTED:

1. Vote to adopt, deny, or table the Town of Wilson's Mills Internal Social Media Policy
2. Vote to adopt, deny, or table the Town of Wilson's Mills Public Social Media Policy



Town of Wilson's Mills Internal Social Media Policy

Purpose

The Town of Wilson's Mills uses social media to share information, increase government transparency, and engage with residents, businesses, and visitors. This policy governs the appropriate use, content, and management of Town-operated social media accounts and clarifies responsibilities for employees' personal social media use related to public issues.

Scope

This policy applies to:

- All Town-managed social media accounts.
- All Town employees, contractors, elected and appointed officials who create, contribute to, or manage Town-sponsored social media content.
- Town employees and officials maintaining personal accounts who comment on matters related to public business.

Definitions

Official Social Media Account: A social media account authorized by the Town to represent the Town, its departments, or programs in an official capacity.

Personal Social Media Account: Any private, individually maintained social media account not created, authorized, or managed by the Town.

Designation of Official Social Media Accounts

All official accounts must be approved by the Town Clerk or the designated Communications Officer before creation. Official accounts must clearly identify themselves as representing the Town (e.g., "Town of Wilson's Mills Public Works Department"). Account credentials must be provided to the Town Clerk and stored securely. Only authorized personnel may post content.

Content posted to official social media accounts should pertain to Town business, and should be timely, relevant, and professional. Content posted to official social media accounts shall not include confidential information, including personnel information, content that promotes, fosters, or perpetrates discrimination based on any protected characteristic, copyrighted material (without permission), profane/racist/sexist/derogatory comments, partisan political views, or commercial endorsements or spam.

Public Records and Legal Compliance

All social media content is subject to the North Carolina Public Records Law and applicable records retention schedules. Content may be archived periodically, including posts, comments, messages, and metadata. Social media activity must comply with applicable laws including ADA, copyright, and data privacy regulations.

Comment Policy

Town-operated social media sites are designated as limited public forums. The Town reserves the right to remove comments or content that include, but are not limited to, the following:

- Comments unrelated to Town business or outside the jurisdiction of the Town.
- Profane, obscene, or sexually explicit language or content.
- Content that promotes, fosters, or perpetuates hate speech or discrimination on the basis of race, creed, color, age, religion, gender, marital status with regard to public assistance, national origin, physical or mental disability, or sexual orientation, or any other protected class of people.
- Threats of violence or personal attacks against any individual or group.
- Content that promotes illegal activity or endangers public safety.
- Spam or repetitive posts, including those by the same user.
- Solicitations, advertisements, or endorsements of commercial products/services, including content that contains gratuitous links (links or references to other relevant governmental webpages or official government sites are acceptable).
- Content promoting political candidates, campaigns, or ballot measures.
- Information that infringes on copyrights or trademarks.
- Confidential, proprietary, or protected personal information.

Disclaimer: Opinions and comments posted by users do not reflect the views of the Town of Wilson's Mills or its employees.

Employee Use of Personal Social Media

Employees and officials must avoid the appearance of speaking on behalf of the Town on personal accounts unless expressly authorized by the Town Clerk or the designated Communications Officer, and any such Town-authorized content posted to a personal

account shall include a statement indicating that it is being made on behalf of the Town and has been approved by the Town. Except as stated above, when otherwise discussing matters of public concern related to the Town on a personal account, employees and officials must include a disclaimer substantially as follows:

"The views expressed on this account are my own and do not reflect the official position of the Town of Wilson's Mills."

Personal accounts must avoid use of official Town logos, seals, or titles in a way that suggests Town endorsement without authorization. Employees may not use their official position to promote or endorse products, causes, or political candidates on personal accounts. Personal use of social media during work hours should be limited and not interfere with official duties.

Account Creation and Management

Only authorized individuals may create or manage official Town accounts. Login credentials must be securely stored and shared only with authorized personnel. Inactive accounts may be removed or archived by the Town for recordkeeping purposes. Town employees authorized to represent the Town on Town-operated social media accounts must do so professionally, ethically, and in accordance with this policy.

Crisis Communication

During emergencies, the Town's social media accounts may serve as official channels for timely updates and instructions. Only designated personnel may post updates through official social media accounts. All crisis communication should be timely, accurate, and coordinated through the Town Clerk or Communications Officer.

Violations

Failure to comply with this policy may result in corrective action, including disciplinary measures up to and including termination, in accordance with Town personnel policies.

Contact

Questions regarding this policy or the operation of official social media platforms should be directed to the Town Clerk's Office at ematthews@wilsonsmillsnc.org.



Town of Wilson's Mills Public Social Media Policy

The Town of Wilson's Mills uses social media to share information, increase government transparency, and engage with residents, businesses, and visitors. This policy establishes the appropriate use, content, and management of official Town social media platforms.

All social media content is subject to the North Carolina Public Records Law and applicable records retention schedules. Content may be archived periodically, including posts, comments, messages, and metadata. Social media activity must comply with applicable laws including ADA, copyright, and data privacy regulations.

This is a moderated online discussion site and not a public forum. The Town reserves the right to remove comments or content that include, but are not limited to, the following:

1. Comments unrelated to Town business or outside the jurisdiction of the Town.
2. Profane, obscene, or sexually explicit language or content.
3. Content that promotes, fosters, or perpetuates hate speech or discrimination on the basis of race, creed, color, age, religion, gender, marital status with regard to public assistance, national origin, physical or mental disability, or sexual orientation, or any other protected class of people.
4. Threats of violence or personal attacks against any individual or group.
5. Content that promotes illegal activity or endangers public safety.
6. Spam or repetitive posts, including those by the same user.
7. Solicitations, advertisements, or endorsements of commercial products/services, including content that contains gratuitous links (links or references to other relevant governmental webpages or official government sites are acceptable).
8. Content promoting political candidates, campaigns, or ballot measures.
9. Information that infringes on copyrights or trademarks.
10. Confidential, proprietary, or protected personal information.

Please note that comments or opinions posted by visitors are not endorsed by the Town of Wilson's Mills and do not reflect the views of the Town of Wilson's Mills, its officers or employees. For questions regarding this policy or the operation of official social media platforms, please contact the Town Clerk's Office at ematthews@wilsonsmillsnc.org.

Request for Council Action

Agenda Item(s) 6c(i)

TO: MAYOR FLETA BYRD AND TOWN COUNCILMEMBERS
FROM: SHERRY L. HUDSON, FINANCE OFFICER
DATE: JUNE 16, 2025
RE: 2024-2025 Audit Contract

Attached for your consideration is the 2024-2025 Audit Contract for the Town of Wilson's Mills.

ATTACHMENTS:

2024-2025 Audit Contract

ACTION REQUESTED:

Approve OR deny

The	Governing Board Town Council
of	Primary Government Unit Town of Wilson's Mills
and	Discretely Presented Component Unit (DPCU) (if applicable)

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

and	Auditor Name Sharpe Patel PLLC
	Auditor Address 5510 Six Forks Road, Suite 140 Raleigh, NC 27609

Hereinafter referred to as Auditor

for	Fiscal Year Ending 06/30/25	Date Audit Will Be Submitted to LGC 12/31/25
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Must be within six months of FYE

hereby agree as follows:

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

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

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

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

3. If an entity is determined to be a component of another government as defined by the group audit standards, the entity's auditor shall make a good faith effort to comply in a timely manner with the requests of the group auditor in accordance with AU-6 §600.41 - §600.42.

4. This contract contemplates an unmodified opinion being rendered. If during the process of conducting the audit, the Auditor determines that it will not be possible to render an unmodified opinion on the financial statements of the unit, the Auditor shall contact the LGC Staff to discuss the circumstances leading to that conclusion as soon as is practical and before the final report is issued. The audit shall include such tests of the accounting records and such other auditing procedures as are considered by the Auditor to be necessary in the circumstances. Any limitations or restrictions in scope which would lead to a qualification should be fully explained in an attachment to this contract.

5. If this audit engagement is subject to the standards for audit as defined in *Government Auditing Standards*, 2018 revision, issued by the Comptroller General of the United States, then by accepting this engagement, the Auditor warrants that he/she has met the requirements for a peer review and continuing education as specified in *Government Auditing Standards*. The Auditor agrees to provide a copy of the most recent peer review report to the Governmental Unit(s) and the Secretary of the LGC prior to the execution of an audit contract. Subsequent submissions of the report are required only upon report expiration or upon auditor's receipt of an updated peer review report. If the audit firm received a peer review rating other than pass, the Auditor shall not contract with the Governmental Unit(s) without first contacting the Secretary of the LGC for a peer review analysis that may result in additional contractual requirements.

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

6. It is agreed that time is of the essence in this contract. All audits are to be performed and the report of audit submitted to LGC Staff within six months of fiscal year end. If it becomes necessary to amend the audit fee or the date that the audit report will be submitted to the LGC, an amended contract along with a written explanation of the change shall be submitted to the Secretary of the LGC for approval.

7. It is agreed that GAAS include a review of the Governmental Unit's (Units') systems of internal control and accounting as same relate to accountability of funds and adherence to budget and law requirements applicable thereto; that the Auditor shall make a written report, which may or may not be a part of the written report of audit, to the Governing Board setting forth his/her findings, together with his recommendations for improvement. That written report shall include all matters defined as "significant deficiencies and material weaknesses" in AU-C 265 of the *AICPA Professional Standards (Clarified)*. The Auditor shall file a copy of that report with the Secretary of the LGC.

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

8. All local government and public authority contracts for audit or audit-related work require the approval of the Secretary of the LGC. This includes annual or special audits, agreed upon procedures related to internal controls, bookkeeping or other assistance necessary to prepare the Governmental Unit's records for audit, financial statement preparation, any finance-related investigations, or any other audit-related work in the State of North Carolina. Approval is also required for the Alternative Compliance Examination Engagement for auditing the Coronavirus State and Local Fiscal Recovery Funds expenditures as allowed by US Treasury. Approval is not required on audit contracts and invoices for system improvements and similar services of a non-auditing nature.
9. Invoices for services rendered under these contracts shall not be paid by the Governmental Unit(s) until the invoice has been approved by the Secretary of the LGC. This also includes any progress billings [G.S. 159-34 and 115C-447]. All invoices for audit work shall be submitted in PDF format to the Secretary of the LGC for approval. The invoice marked 'approved' with approval date shall be returned to the Auditor to present to the Governmental Unit(s) for payment. This paragraph is not applicable to contracts for audits of hospitals.
10. In consideration of the satisfactory performance of the provisions of this contract, the Governmental Unit(s) shall pay to the Auditor, upon approval by the Secretary of the LGC if required, the fee, which includes any costs the Auditor may incur from work paper or peer reviews or any other quality assurance program required by third parties (federal and state grantor and oversight agencies or other organizations) as required under the Federal and State Single Audit Acts. This does not include fees for any pre-issuance reviews that may be required by the NC Association of CPAs (NCACPA) Peer Review Committee or NC State Board of CPA Examiners (see Item 13).
11. If the Governmental Unit(s) has/have outstanding revenue bonds, the Auditor shall submit to LGC Staff, either in the notes to the audited financial statements or as a separate report, a calculation demonstrating compliance with the revenue bond rate covenant. Additionally, the Auditor shall submit to LGC Staff simultaneously with the Governmental Unit's (Units') audited financial statements any other bond compliance statements or additional reports required by the authorizing bond documents, unless otherwise specified in the bond documents.
12. After completing the audit, the Auditor shall submit to the Governing Board a written report of audit. This report shall include, but not be limited to, the following information: (a) Management's Discussion and Analysis, (b) the financial statements and notes of the Governmental Unit(s) and all of its component units prepared in accordance with GAAP, (c) supplementary information requested by the Governmental Unit(s) or required for full disclosure under the law, and (d) the Auditor's opinion on the material presented. The Auditor shall furnish the required number of copies of the report of audit to the Governing Board upon completion.
13. If the audit firm is required by the NC State Board, the NCACPA Peer Review Committee, or the Secretary of the LGC to have a pre-issuance review of its audit work, there shall be a statement in the engagement letter indicating the pre-issuance review requirement. There also shall be a statement that the Governmental Unit(s) shall not be billed for the pre-issuance review. The pre-issuance review shall be performed prior to the completed audit being submitted to LGC Staff. The pre-issuance review report shall accompany the audit report upon submission to LGC Staff.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

FEES FOR AUDIT SERVICES

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

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

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

Name:

Title and Unit / Company:

Email Address:

Sherry Hudson

Finance Officer / Wilson's Mills

shudson@wilsonmillsnc.org

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

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

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


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

Primary Government Unit	Town of Wilson's Mills
Audit Fee (financial and compliance if applicable)	\$ 11,692.00
Fee per Major Program (if not included above)	\$
Additional Fees Not Included Above (if applicable):	
Financial Statement Preparation (incl. notes and RSI)	\$ 2,000.00
All Other Non-Attest Services	\$
TOTAL AMOUNT NOT TO EXCEED	\$ 13,692

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

SIGNATURE PAGE

AUDIT FIRM

Audit Firm*	
Sharpe Patel PLLC	
Authorized Firm Representative (typed or printed)*	Signature*
Jay E. Sharpe, CPA, CFE	
Date*	Email Address*
06/04/25	jay@sp.cpa

GOVERNMENTAL UNIT

Governmental Unit*	
Town of Wilson's Mills	
Date Governing Board Approved Audit Contract* (Enter date in box to right)	
Mayor/Chairperson (typed or printed)*	Signature*
Date	Email Address*

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

GOVERNMENTAL UNIT – PRE-AUDIT CERTIFICATE

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

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

Sum Obligated by This Transaction:	\$ 13,692
Primary Governmental Unit Finance Officer* (typed or printed)	Signature*
Date of Pre-Audit Certificate*	Email Address*

SIGNATURE PAGE – DPCU
(complete only if applicable)

DISCRETELY PRESENTED COMPONENT UNIT

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

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

DPCU – PRE-AUDIT CERTIFICATE

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

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

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

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

PRINT

Request for Council Action

Agenda Item(s) 6c(ii)

TO: MAYOR FLETA BYRD AND TOWN COUNCILMEMBERS
FROM: SHERRY L. HUDSON, FINANCE OFFICER
DATE: JUNE 16, 2025
RE: Budget Amendment #2

Attached for your consideration is Budget Amendment #2 for the Town of Wilson's Mills Sewer and Master Plan Budgets.

ATTACHMENTS:

Budget Amendment #2

ACTION REQUESTED:

Approve, deny, or table Sewer and Master Plan Budgets Amendment #2 for the Town of Wilson's Mills

**AN ORDINANCE TO AMEND
AN ORDINANCE TO APPROPRIATE FUNDS
FOR THE FISCAL YEAR BEGINNING JULY 1, 2024
AND ENDING JUNE 30, 2025**

TOWN OF WILSON'S MILLS
FY 24-25 BUDGET AMENDMENT #2

BE IT ORDAINED by the Town Council of the Town of Wilson's Mills, County of Johnston, State of North Carolina, and meeting in regular session this 16th day of June 2025 that the Town Budget adopted on June 17, 2024, for **FY 2024-2025** is hereby amended and adopted.

Section I. That the following Revenue items in the Sewer Fund Budget be **DECREASED** by the following amounts:

SEWER FUND	REVENUES	DECREASE	INCREASE
<u>Account No.</u>	<u>Line Item</u>	<u>Amount</u>	<u>Amount</u>
30-3900-911	JoCo Public Utilities	\$360.00	
		\$360.00	\$0.00

Section II That the following Expenditure item in the Sewer Fund Budget be **DECREASED** by the following amount:

SEWER FUND	EXPENSES	INCREASE	DECREASE
	<u>Line Item</u>	-	
	Sewer	-	
30-7140-199	Professional Services	\$0.00	\$360.00
	TOTAL	\$0.00	\$360.00

Section III. That the following Revenue items in the Master Plan Budget be **INCREASED** by the following amounts:

MASTER PLAN	REVENUES	DECREASE	INCREASE
<u>Account No.</u>	<u>Line Item</u>	<u>Amount</u>	<u>Amount</u>
70-3831-000	Interest		\$83,097.00

Section IV. That the following Expenditure items in the Master Plan Fund be INCREASED and DECREASED by the following amount:

MASTER PLAN	EXPENSES	INCREASE	DECREASE
<u>Account No.</u>	<u>Line Item</u>		
	MASTER PLAN		
70-4001-359	Contract Services	\$200,000.00	
70-4001-550	Capital Outlay Expenses	\$0.00	\$116,903.00
	TOTAL	\$0.00	\$116,903.00

Adopted this 16th Day of June 2025

Fleta A. Byrd Mayor

ATTEST:

Emily A. Matthews, CMC, Town Clerk

Request for Council Action

Agenda Item(s) 6c(iii)

TO: MAYOR FLETA BYRD AND TOWN COUNCILMEMBERS
FROM: SHERRY L. HUDSON, FINANCEOFFICER
DATE: June 16, 2025
RE: Budget Amendment #4

Attached for your consideration is Budget Amendment #4 for the Town of Wilson's Mills General Fund.

ATTACHMENTS:

Budget Amendment #4

ACTION REQUESTED:

Approve, deny, or table Budget Amendment #4 for the Town of Wilson's Mills General Fund.

**AN ORDINANCE TO AMEND
AN ORDINANCE TO APPROPRIATE FUNDS
FOR THE FISCAL YEAR BEGINNING JULY 1, 2024
AND ENDING JUNE 30, 2025**

TOWN OF WILSON'S MILLS
FY 24-25 BUDGET AMENDMENT #4

BE IT ORDAINED by the Town Council of the Town of Wilson's Mills, County of Johnston, State of North Carolina, and meeting in Regular Session this 16th day of June 2025 that the Town Budget adopted on June 14, 20274, for FY 2024-2025 is hereby amended and adopted.

Section I. That the following Revenue items in the General Fund Budget be **DECREASED** and/or **INCREASED** by the following amounts:

GENERAL FUND	REVENUES	DECREASE	INCREASE
<u>Account No.</u>	<u>Line Item</u>	<u>Amount</u>	<u>Amount</u>
10-3100-120	Vehicle Tax	\$24,500.00	-
10-3100-170	Penalties & Int. on Taxes	\$1,000.00	
10-3198-110	Ad Valorem Prior	\$500.00	
10-3199-110	Ad Valorem Current	\$13,500.00	
10-3231-310	Sales & Use Tax		\$15,000.00
10-3231-312	Motor Fuel Tax		\$8,800.00
10-3322-310	Beer & Wine Taxes	\$3,378.00	
10-3322-310	ABC Board - Local		\$1,033.00
10-3324-310	Electric Tax		\$20,000.00
10-3324-311	Tele Tax	\$50.00	
10-3324-312	Video Tax	\$300.00	
10-3431-431	Ticket & Violation Fees	\$300.00	
		\$43,258.00	\$44,833.00

Section II. That the following Expenditure items in the General Fund Budget be **INCREASED** and/or **DECREASED** by the following amounts:

<u>Account No.</u>	<u>Line Item</u>	INCREASE	DECREASE
-	Governing Board	<u>Amount</u>	<u>Amount</u>
10-4110-181	Salaries & Wages	\$650.00	
10-4110-181	FICA	\$275.00	
10-4110-552	Capital Outlay-Projects		\$20,000.00
10-4110-693	Emp./Vol. Appreciation	\$1,061.00	
10-4110-192	Legal Fees	\$4,000.00	
	Administration		
10-4120-121	Salaries & Wages	\$3,000.00	

10-4120-126	Salaries Part Time	\$84.00	
10-4120-181	FICA	\$3,000.00	
10-4120-398	Drug Testing	\$55.00	
	Police		
10-4310-126	Salaries - Part Time	\$10,000.00	
10-4310-213	Vest Expenses	\$500.00	
10-4310-251	Gas & Oil		\$13,000.00
10-4310-260	Dept. Supplies	\$5,000.00	
10-4310-353	Vehicle Maint.	\$5,000.00	
	Public Works		
10-4410-126	Salaries - Part Time	\$1,000.00	
10-4410-212	Uniforms	\$1,000.00	
10-4410-395	Employee Training	\$850.00	
	Planning & Zoning		
10-4910-199	Professional Services		\$10,000.00
10-4910-353	Vehicle Maint.	\$1,200.00	
10-4910-359	Contracted Services		\$17,633.00
10-4910-370	Advertising	\$62.00	
	Park & Events		
10-6120-693	Festivals / Events	\$201.00	
10-6120-992	PW Comm. Park	\$25,000	
		\$61,938.00	\$60,633.00

+\$ 44,833.00

-\$ 43,528.00

+\$ 60,633.00

-\$ 61,938.00

0.00

Adopted this 16th Day of June 2025

Fleta A. Byrd, Mayor

ATTEST:

Emily Matthews, CMC, Town Clerk

