

TOWN OF WILSON'S MILLS
TOWN COUNCIL MEETING
June 15, 2026

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

OTHERS PRESENT: Town Administrator Leighanna Worley, Town Clerk Emily Matthews, and Town Attorney Gabriel Du Sablon.

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: Mayor Byrd gave the invocation.

APPROVAL OF AGENDA: Mayor Byrd asked for approval of the agenda.

A motion was made by Councilmember David McGowan and seconded by Councilmember Carolyn Dobbin to approve the agenda as presented. Motion carried unanimously.

APPROVAL OF CONSENT AGENDA: Mayor Byrd said she has spoken with Town Clerk Emily Matthews about spelling errors in the minutes and Ms. Matthews said they will be corrected before she and Mayor Byrd sign them.

A motion was made by Councilmember Daivid McGowan and seconded by Councilmember Doris Riley to approve the consent agenda items pending the necessary amendments. Motion carried unanimously.

PUBLIC HEARING: Mayor Byrd opened the public hearing at 6:32pm.

Budget Message:

Town Manager Leighanna Worley read the following budget message:

“Mayor Fleta Byrd and Wilson's Mills Town Council,

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, 2026, to June 30, 2027. 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 2026-2027 Budget is \$4,918,776.00 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 23, 2026, and in following sessions of the Town

Council. A public hearing is set to be held for the budget on June 15, 2026, at 6:30 PM.

In 2025-2026, the Town collected approximately \$2,885,475.00 in property tax. Wilson's Mills continues to be 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 \$3,357,351.00 in ad valorem taxes in the coming year. This is mainly due to additional tax revenue from homes added during our growth this past year. Because of this, Town Management recommends a proposed tax rate totaling \$0.50, which continues to be average in the County and is the same rate as Fiscal Year 2025-2026.

*REVENUES**

Property & Vehicle Taxes

The Property Tax base is estimated by the Johnston County Tax Office to produce \$3,357,351 in revenue based on the latest tax scroll dated June 1, 2026, and at 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 \$500 for prior years' taxes. This amount is lower than the fiscal year 2025-2026 and is based on Johnston County's excellent 99% collection rate. Penalties and interest are based on prior year collections and is estimated at \$1,700.

Vehicle Tax estimates are based on the information from Johnston County Tax Office and an average of year-to-date revenues, and are increased slightly this year to \$222,500, up from \$208,000 in Fiscal Year 2025-2026.

The property tax, prior year collections, penalties and interest, and vehicle taxes generate approximately 73% of all General Fund Revenues. Last year these revenues generated only around 55% of all General Fund Revenues due to the addition of state ARPA money still being shown in Revenues. These ARPA funds were and are a portion of the Town's unrestricted fund balance; therefore, those fund balance totals will not be budgeted as Revenue this year, as the Town intends to work to build it's fund balance totals for upcoming projects and savings.

In addition to the ARPA funds from last year, Sales Tax refunds and Motor Fuel Tax refunds will not be reflected as revenue in the Fiscal Year 2026–2027 budget. These line items are classified as accounts receivable, meaning the expenses are paid upfront and later reimbursed through the accounting system.

Shared State and Local Revenues

According to estimates from the North Carolina League of Municipalities, Wilson's Mills' share of the Johnston County sales & use tax will generate about \$810,000 or 16% 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 \$81,518 or 2% of the total General Fund revenues.

The Town intends to appropriate \$40,000 in Powell Bill Fund Balance to add to the state's estimated \$90,000 in distributions for this fiscal year. This total of \$130,000 in Powell Bill Fund revenue and fund balance will be used for specific projects for town-owned streets and represents approximately 3% of the general fund budget.

The Town also expects to receive grants totaling \$126,000 or 3%.

In addition to the sources of revenue discussed above, the Town is also expected to realize other revenues, accounting for 3% of total General Fund revenues including beer and wine taxes and collected fees.

Miscellaneous and Departmental Fees

Staff will present for Council's review and approval an updated Fee Schedule for Fiscal Year 2026-2027 that includes some increases approved during the Fiscal Year 2025-2026, as well as Beer and Wine Licenses for malt beverages and wine within the town limits.

General Fund Appropriation

There are no general fund balance amounts appropriated to be used for Fiscal Year 2026-2027.

EXPENDITURES***Basic Expenditures Authorized by Department**

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

GENERAL FUND	
General Government	\$1,087,876.00
Administration	\$ 735,611.00
Police	\$2,093,467.00
Public Works	\$ 561,444.00
Planning	\$ 368,878.00
Parks & Events	\$ 71,500.00
TOTAL	\$4,918,776.00

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

1. One full-time Lieutenant position in the Police Department starting after July 2026
2. One additional full-time School Resource Officer in the Police Department for the new Wilson's Mills High School opening with a

limited capacity in the Fall of 2026

SALARY: This budget includes a tiered salary-grade adjustment for all departments based on comparable towns in and around Johnston County. There is no set percentage increase, as these grade scales have been adjusted based on comparisons made. Positions in each grade have been calculated based on newly approved education and experience criteria for each department.

BENEFITS: The Town is continuing its health and life benefits with The Laymon Group broker with BCBSNC and Delta coverages. We have received new rates with these companies that vary by coverage, so the increase percentage budgeted for each department is 10% across the board. The specific new rate increases are as follows:

- **Health:** a 9.5% increase
- **Dental:** an 8.51% increase
- **Vision:** 0% increase
- **Basic Life, AD&D, and Voluntary Term Life:** 0% increase

All of these new rates are a very favorable outcome compared to an average of 25% across the market this year.

Additional employee benefits this year include a Town match of up to 5% of each employee's own 401(k) contribution, as well as enhanced employee appreciation and service year recognition awards.

The Fiscal Year 2026–2027 budget also reflects the Town's continued commitment to implementing the goals and timelines established within the 2026–2031 Strategic Plan. Key initiatives planned for this fiscal year include the following:

- Updating the Town's current Comprehensive Plan and Future Land Use Map to better guide growth and development decisions.
- Creating a comprehensive Master Utility Plan to support long-term infrastructure planning.
- Updating the current Master Park Plan. In updating the Master Park Plan this will also position the Town more competitively for future grant opportunities aimed at park improvements and recreational enhancements for residents.

The Town Council reviewed the proposed budget in 5 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:

- Support employee retention and recruitment through strategic salary adjustments.

- Maintain adequate police staffing levels to continue providing quality public safety services.
- Advance priorities and initiatives identified in the 2026–2031 Strategic Plan.
- Utilize additional Powell Bill revenues and available fund balance to improve maintenance and long-term care of Town-owned streets.
- Replenish amounts in the Town's overall General Fund Balance with the use of Contingency

I would like to express my sincere appreciation to the staff for their support during the preparation of 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."

With no one else wishing to speak, Mayor Byrd closed the public hearing at 6:53pm.

**Town of Wilson's
Mills Budget
Ordinance for Fiscal
Year 2026-2027:**

Councilmember Brown asked if the new full-time lieutenant would stop the need for part-time supervisors. Ms. Worley said yes, once the vacancy for lieutenant is filled. Councilmember McGowan asked what the Fund Balance percentage will be now that it will be replenished as part of the budget. Ms. Worley said we will not know for sure until the audit is completed. Ms. Worley noted changes to revenue and therefore changes with expenditure. She said we have received their final scroll on June 1st and that caused the ad valorem levy to be at \$3,357,351 which is \$30,000 less than originally budgeted. The beer and wine taxes were also decreased. The tax collection line also went down due to the ad valorem decreasing. Contingency also went down due to those changes. Ms. Worley said the salary line in the Police Department have increased due to vacancies. She said it was best to project salaries in the midrange to account for new hires education and experience. Due to the salary line item changing, the FICA and retirement totals changed as well. The budget for a storage building in the Events Department was decreased from \$30,000 to \$15,000. Ms. Worley said rather than a permanent building they are planning for a smaller building that will use solar rather than electricity.

Councilmember Brown thanked Ms. Worley and Finance Director Connie Lassiter for their work on the budget. Ms. Worley reviewed the language in the budget ordinance that changed due to her title changing from Administrator to Manager.

A motion was made by Councilmember David McGowan and seconded by Councilmember Doris Riley to adopt the following Town of Wilson's Mills Budget Ordinance for Fiscal Year 2026-2027. Motion carried unanimously.

**TOWN OF WILSON'S MILLS
BUDGET ORDINANCE
FISCAL YEAR 2026-2027**

**AN ORDINANCE TO APPROPRIATE FUNDS AND RAISE REVENUE
FOR THE FISCAL YEAR BEGINNING JULY 1, 2026, AND ENDING
JUNE 30, 2027**

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, 2026 and ending June 30, 2027.

SECTION I. GENERAL FUND

A. REVENUES ANTICIPATED:

Current Year Ad Valorem Taxes	\$3,357,351.00
Prior Year Ad Valorem Taxes	\$500.00
Motor Vehicle Tax	\$222,500.00
Tax Penalties & Interest	\$1,700.00
Festivals & Events	\$3,500.00
Utility Franchise Taxes	\$81,518.00
School Resource Officers – JCPS	\$126,000.00
Court Facility Fees	\$1,800.00
Ticket and Violation Fees	\$1,500.00
Local Government Sales Tax	\$810,392.00
Beer & Wine	\$12,250.00
Powell Bill Street Grant	\$90,000.00
ABC Board Local	\$10,125.00
Interest Income	\$2,000.00
Fees Collected – Planning Dept.	\$150,000.00
Fees Collected – Police Dept.	\$140.00
Misc. Collections	\$6,900.00
Pet Fees	\$600.00
Fund Balance (General Fund)	\$0.00
Fund Balance (Powell Bill)	\$40,000.00
TOTAL	\$4,918,776.00

B. EXPENDITURES AUTHORIZED BY DEPARTMENT:

Governing Body	\$1,087,876.00
Administration	\$735,611.00
Police	\$2,093,467.00
Public Works	\$561,444.00
Planning & Zoning	\$368,878.00
Events	\$71,500.00
Transfers to Other Funds	\$0.00
TOTAL	\$4,918,776.00

SECTION II. WATER AND SEWER FUND

A. REVENUES ANTICIPATED:

Sewer Charges	\$7,000.00
Late Fees	\$1,400.00
Johnston County Public Utilities	\$171,600.00
TOTAL	\$180,000.00

B. EXPENDITURES AUTHORIZED:

Professional Services	\$18,590.00
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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	\$180,000.00

SECTION III. LEVY OF TAXES

There is hereby levied for Fiscal Year 2026-2027 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, 2026, for the purpose of raising the revenue from current taxes as set forth in the foregoing estimate of revenues, and to finance the foregoing applicable appropriations.

SECTION IV. SPECIAL AUTHORIZATIONS

The Town Manager, as Budget Officer, under the North Carolina Budget and Fiscal Control Act, is authorized to direct transfers of appropriations as contained herein under the following conditions:

- A. The Budget Officer may approve transfers between line-item expenditures within any department without limitation. This transfer shall be recorded as an Intradepartmental Budget Adjustment. All Intradepartmental Budget Adjustments over five thousand dollars (\$5,000) shall be reported to the Town Council at the first regular meeting after the adjustment has occurred.
- B. The Budget Officer may approve transfers of amounts between departments, including contingency appropriations, within the same fund without limitation. This transfer shall be recorded as an Interdepartmental Budget Adjustment. All Interdepartmental Budget Adjustments over five thousand dollars (\$5,000) shall be reported to the Town Council at the first regular meeting after the adjustment has occurred.
- C. The Budget Officer may not transfer any amounts between funds, except as approved by the Town Council by a Budget Ordinance Amendment.

SECTION V. UTILIZATION OF THE BUDGET ORDINANCE

This ordinance shall be the basis of the financial plan for the Town of Wilson’s Mills beginning July 1, 2026, and ending June 30, 2027. The Budget Officer shall administer the budget and shall ensure that operating officials are provided with guidance and sufficient details to implement their appropriate portion of the budget. The Finance Department shall establish and maintain all records which are in consonance with this ordinance, and the appropriate statutes of the State of North Carolina. Copies of this ordinance shall be furnished to the Finance Director for direction in the disbursement of the Town’s funds and to the Town Clerk for the purpose of public inspection.

**Adoption of Fiscal
Year 20206-2027 Fee
Schedule:**

Ms. Worley said there were changes to the fee schedule recently in the Planning Department but there are other changes that need to be changed due to the new budget. A beer and wine licensing fee has been added under the administration department. She said we do not have many business in town that require the license but as we continue to grow it will be more applicable.

A motion was made by Councilmember Doris Riley and seconded by Mayor Pro-tem JC Triplett to adopt the amended Town of Wilson's Mills Fee Schedule. Motion carried unanimously.

1st OPEN FORUM

Mayor Byrd opened the 1st Public Forum at 6:58pm.

Jason Moore, Wilson's Mills Fire Chief, updated council on ongoing changes in the fire districts. He noted while the Fire Department is not incorporated as a part of the town, he wanted to update Council on the current happenings.

With no one wishing to speak, Mayor Byrd closed the 1st Open Forum at 7:12pm.

REGULAR BUSINESS

MAYOR FLETA BYRD:

Proclamation
Celebrating the 250th
Anniversary of the
United States of
America:

Mayor Byrd read the following proclamation:

**PROCLAMATION CELEBRATING THE 250TH ANNIVERSARY
OF THE UNITED STATES OF AMERICA**

WHEREAS, July 4, 2026, marks the 250th anniversary of the signing of the Declaration of Independence and the founding of the United States of America; and

WHEREAS, the America 250 semi-quincentennial represents a monumental opportunity to reflect on our nation's rich history, honor the diverse stories and sacrifices of the people who shaped it, and look forward toward a shared future of liberty and justice for all; and

WHEREAS, the State of North Carolina played a vital and historic role in the journey toward American independence, leading the nation with early actions of courage and self-determination; and

WHEREAS, local communities are the bedrock of our nation's character, and the residents of Wilson's Mills have contributed significantly to the civic, economic, and cultural fabric of our region and country; and

WHEREAS, this historic milestone encourages all citizens to engage in educational programs, community service, and commemorative events that promote a deeper understanding of our foundational principles and strengthen our civic institutions;

NOW, THEREFORE, Fleta A. Byrd, Mayor of the Town of Wilson's Mills, hereby proclaims the year 2026 as the

250th Anniversary of the United States of America

and encourages all residents to participate in activities and events that celebrate our nation's history and heritage.

OTHER:

Mayor Byrd said she and members of staff recently toured Wilson's Mills High School. She said it has come together and almost ready for students to start in the fall.

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

**Utility Service
Agreement Between
Wilson's Mills and
Johnston County:**

Ms. Worley said the utility service agreement and maps in Council's packet were sent to them via email on June 8th. The agreement and maps are also on the agenda of the County Commissioners tonight for approval. Ms. Worley said appendix B shows the utility service boundary, not new boundaries for the town. The agreement states we will work with the county based on criteria and process in the agreement if we are approached by a development that needs infrastructure. Ms. Worley asked Council to keep in mind we are getting ready to start conversations about an annexation agreement with the Town of Clayton, Town of Smithfield, and Town of Selma. She said some of the areas might be serviced by one of the other towns rather than the County. Mayor Byrd said the wording in the agreement is finally the way it needs to be. Councilmember McGowan asked if Council should wait to vote on the agreement until we hear if the County has passed the agreement or makes changes. Ms. Worley said if the County does make changes, the changes would have to come back to Council for approval.

A motion was made by Councilmember Tim Brown and seconded by Councilmember Carolyn Dobbin to approve the Utility Service Agreement between Wilson's Mills and Johnston County. Motion carried unanimously.

**Manager
Comments/Updates:**

Ms. Worley said Requests for Proposals were sent out for the design and construction for the sign to be placed at the front of Town Hall. She said the deadline for submittals is June 18th and she has received one so far.

Regarding the traffic at the intersection of Wilson's Mills Road and Fore Department Road, Ms. Worley said a traffic counter was placed at the intersection. She said the intersection scored 11 out of 50 on the DOT criteria and therefore the score is not high enough for a traffic device at the intersection. She said DOT is a reactive department rather than proactive and they are more concerned about the number of fatalities at the intersection more than the traffic. She said the traffic devices at other intersections in town were paid for by developers. Councilmember Brown said he was upset the counters were placed when the Elementary School was not in session. Ms. Worley said in their emails to her the DOT representatives addressed that but they are more concerned with fatalities rather than traffic volume. She said she will continue to talk to our representative at their bimonthly meetings. She said at their July meeting council should have a resolution regarding this to send to DOT and our state representatives. Councilmember Brown said he is concerned about the busses that will be going to and from the new high school. Ms. Worley said our DOT representatives stated the County was advised to not build a high school in the location it is.

**FINANCE DIRECTOR –
Connie Lassiter:**

**Contract to Audit
Accounts –
Thompson, Price,
Adams & Co, P.A.:**

Mayor Byrd said at their May 18th meeting Council voted to award the audit contract to Thompson, Price, Adams & Co. Mrs. Lassiter said the audit contract in Council's packets is a formality to solidify the agreement with the Auditor.

A motion was made by Mayor Pro-tem JC Triplett and seconded by Councilmember David McGowan to approve the Audit Contract with Thompson, Price, Adams & Co. Motion carried unanimously.

**Resolution
Authorizing Town of
Wilson's Mills to
Engage in Electronic
Payments:**

Mayor Byrd asked if we are currently accepting electronic payments and Mrs. Lassiter said yes but the resolution will get us in compliance with state regulations. This will offer an extra layer of protection for purchasing that can't be pre-audited such as purchases with credit cards. She said more compliance measures will be coming in the future.

A motion was made by Mayor Pro-tem JC Triplett and seconded by Councilmember Tim Brown to approve the following Resolution Authorizing Town of Wilson's Mills to Engage in Electronic Payments. Motion carried unanimously.

**RESOLUTION AUTHORIZING TOWN OF WILSON'S MILLS
TO ENGAGE IN ELECTRONIC PAYMENTS**

WHEREAS, it is the desire of the Town Council that the Town of Wilson's Mills is authorized to engage in electronic payments as defined by G.S. 159-28; and

WHEREAS, it is the responsibility of the Finance Officer to adopt a written policy outlining procedures for pre-auditing obligations that will be incurred by electronic payments as required by NC Administrative Code 20 NCAC 03 .0409; and

WHEREAS, it is the responsibility of the Finance Officer to adopt a written policy outlining procedures for disbursing public funds by electronic transaction as required by NC Administrative Code 20 NCAC 03 .0410;

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

Section 1. Authorizes the Town of Wilson's Mills to engage in electronic payments as defined by G.S. 159-28 or G.S. 115C-441; and

Section 2. Authorizes the Finance Officer to adopt a written policy outlining procedures for pre-auditing obligations that will be incurred by electronic payments as required by NC Administrative Code 20 NCAC 03 .0409; and

Section 3. Authorizes the Finance Officer to adopt a written policy outlining procedures for disbursing public funds by electronic transactions as required by NC Administrative Code 20 NCAC 03 .0410; and

Section 4. This resolution shall take effect upon approval by the Town Council.

**COUNCILMEMBER
COMMENTS:**

Councilmember Brown asked when mile markers will be placed on I-42 because they currently say Highway 70. Ms. Worley said she will ask our DOT representatives at her August meeting with them.

Councilmember Brown asked if we are on track with the Strategic Plan Council worked on a few months ago. Ms. Worley said yes, 3 of the items in the

Strategic Plan are budgeted for in the coming fiscal year.

Councilmember McGowan asked where we are on the punch list related to the Council Chambers project. Ms. Worley said there are a couple items that are still outstanding, but the contractor is trying to get them fixed and then we can hopefully close out the project.

2nd OPEN FORUM

Mayor Byrd opened the 2nd Public Forum at 7:57pm.

Kimetha Fulwood with Johnston County Public Health updated Council on programs offered by the Health Department including a lifestyle class and chronic pain self-management class. She also updated on required vaccines for upcoming 7th and 12th graders. She passed out informational packets for Council and staff. Council thanked Ms. Fulwood for the updates.

With no one else wishing to speak, Mayor Byrd closed the 2nd Open Forum at 8:01pm.

**MOTION TO GO INTO
CLOSED SESSION:**

A motion was made by Councilmember David McGowan and seconded by Councilmember Doris Riley to go into Closed Session at 8:01pm pursuant to N.C.G.S. 143-318.11(a)(3) "...consult with attorney..." Motion carried unanimously.

RECESS:

Mayor Byrd called for a 15 minute recess before the Closed Session.

**MOTION TO COME
OUT OF CLOSED
SESSION:**

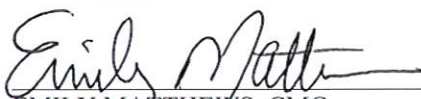
A motion was made by Councilmember David McGowan and seconded by Councilmember Tim Brown to come out of Closed Session at 9:01pm and stated Planning Director Wendy Oldham was present for the Closed Session. Motion carried unanimously.

ADJOURN:

A motion was made by Councilmember David McGowan and seconded by Councilmember Doris Riley to adjourn. Motion carried unanimously.

The meeting adjourned at 9:01pm.




EMILY MATTHEWS, CMC
Town Clerk


JC TRIPLETT, Mayor Pro-tem