



**COUNCIL MEETING
NOVEMBER 17, 2025
6:30 P.M.**

ORDER OF BUSINESS

- 1. PLEDGE TO FLAG**
- 2. INVOCATION**
- 3. APPROVAL OF AGENDA**
- 4. CONSENT AGENDA ITEMS**
- 5. PUBLIC HEARINGS**
 - i. ORDINANCE to Extend Corporate Limits - Gordon Road - Parcel ID 05I05021E (continuing until January 21, 2026)
 - ii. ORDINANCE to Amend Zoning - Gordon Road - Parcel ID 05I05021E (continuing until January 21, 2026)
 - iii Town of Wilson's Mills Strategic Plan
- 6. 1st OPEN FORUM**
- 7. REGULAR BUSINESS:**
 - a. MAYOR FLETA BYRD
 - b. TOWN ADMINISTRATOR - Leighanna Worley
 - i. Council Approval of the 2026 Holiday Schedule
 - ii. Council Approval of the 2026 Dates and Times for Council and Planning Board Meetings
 - c. FINANCE OFFICER - Sherry Hudson
 - i. Review of Fund Balance Policy
 - d. COUNCILMEMBER COMMENTS
- 8. 2nd OPEN FORUM**
- 9. CLOSED SESSION - 143-318.11a(2)**

"...consult with attorney..."
- 10. ADJOURNMENT**

TOWN OF WILSON'S MILLS
TOWN COUNCIL MEETING
September 15, 2025

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

OTHERS PRESENT: Town Administrator Leighanna Worley, and Town Clerk Emily Matthews.

ABSENT Councilmember Randy Jernigan 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: Planning Director Wendy Oldham gave the invocation.

APPROVAL OF AGENDA: Mayor Byrd changed the purpose of the Closed Session to economic development and personnel rather than consult with attorney.

A motion was made by Councilmember David McGowan and seconded by Councilmember Carolyn Dobbin to approve the agenda as amended.

Councilmember Brown asked why we won't be able to consult with the Town Attorney tonight and Town Administrator Worley said Town Attorney Du Sablon was unable to attend tonight's meeting.

With a motion on the table, motion carried unanimously.

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

A motion was made by Councilmember Tim Brown and seconded by Councilmember Carolyn Dobbin to approve the consent agenda items. Motion carried unanimously.

PUBLIC HEARING: Mayor explained that the applicant for the annexation has asked to continue the public hearing until next month.

ORDINANCE to Extend Corporate Limits - Gordon Road - Parcel ID 05105021E: A motion was made by Councilmember David McGowan and seconded by Councilmember Tim Brown to continue the public hearing for the annexation of Parcel ID 05105021E until October 20, 2025, at 6:30pm. Motion carried unanimously.

ORDINANCE to Amend Zoning - Gordon Road - Parcel ID 05105021E: Mayor explained that the applicant for the rezone has asked to continue the public hearing until next month.

A motion was made by Councilmember Tim Brown and seconded by Councilmember Carolyn Dobbin to continue the public hearing for the rezone of Parcel ID 05105021E until October 20, 2025, at 6:30pm. Motion carried unanimously.

1st OPEN FORUM Mayor Byrd opened the 1st Public Forum at 6:35pm.

With no one wishing to speak, Mayor Byrd closed the 1st Open Forum at 6:36pm.

REGULAR BUSINESS

MAYOR FLETA BYRD:

Mayor Byrd thanked everyone that was able to come to the dedication ceremony for the Caren M. Triplett Dog Park yesterday.

Mayor Byrd said she attended the meeting with Central Pines recently on behalf of Councilmember David McGowan. She said she enjoyed meeting other attendees, and it was a great meeting.

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

Town Administrator Worley gave updates on the intersection off I-42. She said she filled out paperwork with Duke Energy and they are getting more information back to us for designs and costs for us to install the lights at those two intersections. She also said she met with the manager of JD's Country Store and the manager said he felt like the owners of the property would be in support of a traffic device at the intersection of Wilson's Mills Road and Fire Department Road. She said the next step would be getting a resolution done to send to Department of Transportation.

In reference to the Town Hall Campus Master Plan, Ms. Worley said she has spoken with a couple of architects regarding the design of the Veteran's Memorial and the sign for the front of Town Hall. She said she will provide further updates at Council's Work Session next week.

PD Draft contract

Josh Bennett of Moseley Architects referenced the information in Council's packets which included the draft contract for design services. He said there is also a proposal included in the packets based on relevant projects recently completed by Moseley. He said he has worked with our attorney and all comments have been incorporated. He said Moseley is willing to amend the proposal based on the wants and needs of Council. He has also spoken with Ms. Worley about the need for a Campus Master Plan.

Councilmember McGowan asked about concrete soil that is listed in the contract. Josh said the Geotech will suggest soil amendments in the case of bad soil and concrete soil is one of those suggested amendments.

Councilmember McGowan said he was impressed that the contract stayed within budget and asked how it was possible for Moseley to stay within the budget. Mr. Bennett said he and his team know what the current market conditions and prices are and they plan based on those conditions. He discussed the difference between design bid and CMAR. He said CMAR has a contingency built in whereas design build requires for change orders to come out of pocket.

Councilmember Brown asked what the disadvantage is to design build. Josh said he likes design build because you control quality a little more and contractor is chosen based on qualifications. He said there is an upfront fee so you may pay a little more.

Councilmember McGowan asked about ongoing litigation issues listed in the packet. Mr. Bennett said an litigation is on the end of the other party involved. He also said some litigation isn't tied to the project itself but rather tied to other things.

Councilmember Brown asked if tonight's vote is approving the design rather than the construction. Mr. Bennett said yes, we can take the approved designs

to whichever contractor we choose. He also said drawings require a certain level of interpretation and the services provided by Moseley would run through construction. He said they would also work with the contractor to make sure the building is being built in accordance to the plans.

Mayor Byrd asked if this is within our budget and Ms. Worley said yes, the cost of the design is budgeted for.

Councilmember Brown asked what the turnaround time would be and Mr. Bennett said around 6 months.

Councilmember McGowan asked how often we would be updated and Mr. Bennett said Council can be updated as often as they would like and Ms. Worley said the frequency of the updates would depend on the progress being made on the project.

Mayor Byrd reminded Council that this is for the design only and not for the construction.

Councilmember Brown asked how much the grant is for and Ms. Worley said the cost of this design would be included in the 3 million dollar grant we received for the Town Hall Campus.

A motion was made by Councilmember David McGowan and second by Mayor Pro-tem JC Triplett to accept the contract from Moseley designs in the amount of \$552,329.00 as presented with markups from the attorney.

Councilmember Brown said he appreciated Mr. Bennett coming to speak to council but expressed concerns about the price.

With a motion on the table, voting in favor of the motion was Mayor Pro-tem JC Triplett, and Councilmembers David McGowan and Carolyn Dobbins. Voting in opposition of the motion was Councilmember Tim Brown,. Motion carried 3 to 1.

**Discussion About
Nuisance
Abatement:**

Ms. Worley said Town Attorney Du Sablon was unable to be at the meeting due to a family emergency and the discussion will need to be tabled until the October 20th meeting.

A motion was made by Councilmember David McGowan and seconded by Councilmember Tim Brown to table the discussion of Nuisance Abatement until Council's October 20, 2025 meeting. Motion carried unanimously.

**Award Bid for Dog
Park Shelter:**

Mayor said we have received 2 bids for the shelter at the Dog Park and referenced the bids in Council's packets. One bid was for a total of \$8,500.00 from NC Property Works and the other was from Cox Hauling and Grading for a total of \$9,500.00.

A motion was made by Councilmember David McGowan and seconded by Mayor Pro-tem JC Triplett to award the bid for the construction of the Dog Park shelter to NC Property Works LLC in the amount of \$8,500.00. Motion carried unanimously.

**COUNCILMEMBER
COMMENTS:**

Councilmember David McGowan expressed concerns about current events and how they affect the nation as well as small towns like Wilson's Mills.

Councilmember Tim Brown asked for updates on the Council Chambers and Ms. Worley said the construction is still on schedule and a lot of progress is happening inside. She said appliances and furniture have been ordered. Councilmember Tim Brown asked about the projected completion date and Ms. Worley said we are hoping to be able to hold our December meeting in there.

Councilmember Brown said we need to pray for each other in the nation and the citizens of the country and also pray we show love and compassion for each other. He said even when we disagree we can work together and pray for one another.

Mayor said she is thankful to have a council that has learned to work together to get to the final product.

2nd OPEN FORUM

Mayor Byrd opened the 2nd Public Forum at 7:29pm.

With no one wishing to speak, Mayor Byrd closed the 2nd Open Forum at 7:30pm.

**MOTION TO GO INTO
CLOSED SESSION:**

A motion was made by Councilmember David McGowan and seconded by Councilmember Carolyn Dobbin to go into Closed Session at 7:30pm pursuant to N.C.G.S. 143-318.11(a)(3) "...consult with attorney..." Councilmember McGowan amended his motion to invite Planning Director Wendy Oldham into the Closed Session for first portion. Motion carried unanimously.

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

A motion was made by Councilmember Tim Brown and seconded by Councilmember David McGowan to come out of Closed Session at 8:45pm. Motion carried unanimously.

ADJOURN:

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

The meeting adjourned at 8:45pm.

FLETA A. BYRD, Mayor

ATTEST:

EMILY MATTHEWS, CMC
Town Clerk

TOWN OF WILSON'S MILLS
WORK SESSION MEETING
September 22, 2025

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

OTHERS PRESENT: Town Administrator Leighanna Worley, Town Clerk Emily Matthews, Public Works Director Patrick Moore, Planning Director Wendy Oldham, and Police Chief AZ Williams.

CONVOCATION: Mayor Byrd declared a quorum present and called the meeting to order at 5:02pm.

Departmental Reports Mayor Byrd said the Community Yard Sale this past Saturday was a success. Councilmember McGowan said he was impressed with the Events report. Councilmember McGowan asked about changing the Community Day event to Founders Day instead and Ms. Worley said that decision will be made hopefully by next year's event.

Finance Officer Sherry Hudson referenced the finance report and said all finances are on target for this time of year. Mayor Byrd asked if all the Dog Park funds have been spent and Ms. Worley said there are plans for the funds but they have not been pulled from the budget yet.

Planning Director Wendy Oldham referenced the Planning Department report and asked if there were any questions. Councilmember Carolyn Dobbins asked where Middle Branch Road is located and Mrs. Oldham said it is near Greater Vision Worship Center and Highway 70. Councilmember McGowan asked when we will be able to discuss the change to the Unified Development Ordinance. Ms. Worley said the next conversation about the UDO needs to be with Town Attorney Du Sablon but he was unable to be at the regular meeting last Monday so we will plan to discuss it at the October regular meeting.

Arrival of Councilmember Councilmember Tim Brown arrived at 5:06pm.

Councilmember Brown asked if we were able to find out about burning ordinances in town. Mrs. Oldham said we are still in the process of getting the Unified Development Ordinance (UDO) re-typed. She said the current UDO we have is an encrypted file so we are having to retype it and then we can go in and make necessary changes. Ms. Worley mentioned that the UDO was completed by N-Focus and they are the ones that encrypted the file. She also noted that N-Focus copied and pasted our UDO together from another town.

Mayor Byrd asked for updates on Willis Crossing and Mrs. Oldham said she hasn't heard from the developer in a while. She said the developer has reached out to Public Works Director Patrick Moore recently about the street signs in Willis Crossing. She said they have recently gotten the power supply back in the area where it needs to be and she is hoping that is the reason there has been a delay in updates.

Human Resource Director Jenny Martin referenced her report in Council's packets. Councilmember McGowan asked if there is anything new in the Human Resources department and Ms. Martin said she recently signed up

for Catapult which includes her Human Resources membership as well as other services that will benefit the town. She also said we currently use FastMed for Worker's Compensation but we recently setup drug testing and physicals with them as well. She said we are also now setup with FMRT Group and they are known for their police background checks. Councilmember Brown asked if there is anything we are looking into to have psychological checks periodically done for officers. Ms. Martin said she is looking into an employee Assistance Program (EAP) which would be for all employees. The program would offer crisis management as well if needed for particular situations with officers. She is also working with Town Attorney Du Sablon and Events Coordinator Peter Vantine to start background checks for volunteers. She said background checks will be done for employees as well.

Councilmember McGowan asked about tree removal and when that was approved. Public Works Director Patrick Moore said it was approved in this year's budget. Mayor Byrd asked if the roots have been removed yet and Mr. Moore said no but they should be removed in the next few weeks.

Councilmember McGowan asked Chief Williams if the Police Department will be going back to Dodge Chargers as their vehicles of choice and Chief said no. Mayor Byrd asked about the 3 vehicles that are listed as being out of commission and Chief Williams said they are out due to mechanical issues. He said equipment and communications have been removed from 2 of the 3 vehicles. Once it is removed from the third vehicle and they are all de-stripped, we can surplus them. Ms. Worley mentioned that due to all of this we will need to make an unplanned vehicle purchase midyear.

TOWN ADMINISTRATOR –

**Discussion of
Equipment Donation to
Rugby Club:**

Town Administrator Worley explained that our old John Deere mower no longer serves our needs, and we wouldn't profit very much by selling it so we would like to donate it to the Rugby Club for use on their fields at the park. Public Works Director Patrick Moore confirmed that we no longer use the mower. It was the consensus of Council to donate the John Deere mower to the Clayton Rugby Club.

Ms. Worley said the Rugby Club recently asked if they can include the Town's logo on the sleeve of their new uniforms. She showed Council an example of the rugby uniforms with the Town logo on the sleeve. Councilmember Brown asked if Ms. Worley can ask about members of Council purchasing Rugby Club jersey to show their support.

**Merger and Feasibility
Grant Information:**

Town Administrator Worley said the Mayors in Johnston County have been meeting about a possible water and sewer authority within the county. She said the Town of Selma Mayor and Manager found out about a grant called North Carolina Merger and Regionalization Feasibility (MRF) which offers up to \$50,000 in funding per participating community. She said she called last week about all the details such as who would handle the grant and administer it. Our participation would allow us to remain at the table during discussion regarding water and sewer authority. She said the Town of Princeton would more than likely handle the administration of the grant because their systems are the most distressed at this time. Bolten and Mink would assist with the application and the total application cost would be \$5,000 and it would be split between participating communities. There would be additional fees if an engineering firm is chosen to administer the grant. The timeline as of right now allows for the grant to be awarded in spring of 2026. What is needed from us is an acknowledgement letter saying we want

to be included in this application process. She said if there is a fee for administering the grant, it will be discussed at a meeting to decide whether or not we want to hire someone to handle it. Councilmember McGowan asked what the downside of our participation is. Ms. Worley said the downside would be us putting money into the process and then not benefiting from it but she thinks it would benefit us because we would still be included in any conversation moving forward. Mayor Byrd agreed and said we want to make sure we are still involved in these conversations. Ms. Worley said this would be different from what the County did a couple years ago and would pick up where the Mayors Association left off with their study with Central Pines concerning a water and sewer authority. She further explained the operations of an authority. She said there would be one application for the grant and Town of Princeton would be the one awarded the grant but there would be stipulations saying all the applicants are to be included in receiving the grant funds. It was the consensus of Council to move forward with the application.

**Review of Campus
Master Plan 9/5
Discussions:**

Ms. Worley said regarding the sign design for the front of Town Hall, she is meeting tomorrow with the company that is doing the new construction and she plans to talk to them about designing the town hall sign for the front.

She said Moseley Architects, who is doing the design for the Police Department, have done comprehensive plans. She asked if Council wants to amend their contract with them and let them do a comprehensive plan for us while they are working on the Police Department design. Mayor Byrd asked how much it would cost and Ms. Worley said she is unsure but hopefully less than \$10,000.

After further discussion it was the consensus of Council for Ms. Worley to talk to Moseley architects about amending our contract with them and have the final cost brought back to Council for a vote to approve or deny.

**Initial Strategic Plan
Items for October
Workshop:**

Ms. Worley said after the Strategic Planning Workshop on October 8th and 9th she would like for Council to meet with the Department Heads to discuss the draft plan they will receive at the end of the workshop. She said the department heads are looking at the current Strategic Plan and will have suggestions to give to Council before their workshop.

After discussing several dates it was the consensus of Council that they meet with the Department Heads to discuss the Strategic plan on October 23rd at 3pm at Wilson's Mills Advent Christian Church.

**MOTION TO GO INTO
CLOSED SESSION:**

A motion was made by Mayor Pro-tem JC Triplett and second by Councilmember Randy Jernigan to go into Closed Session at 5:52pm pursuant to ??? and invite Planning Director Oldham into the 1st portion of the Closed Session of the first portion of the Closed Session. Motion carried unanimously.

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

A motion was made by Councilmember Tim Brown and seconded by Councilmember David McGowan to come out of Closed Session at 6:45pm. Motion carried unanimously.

ADJOURN:

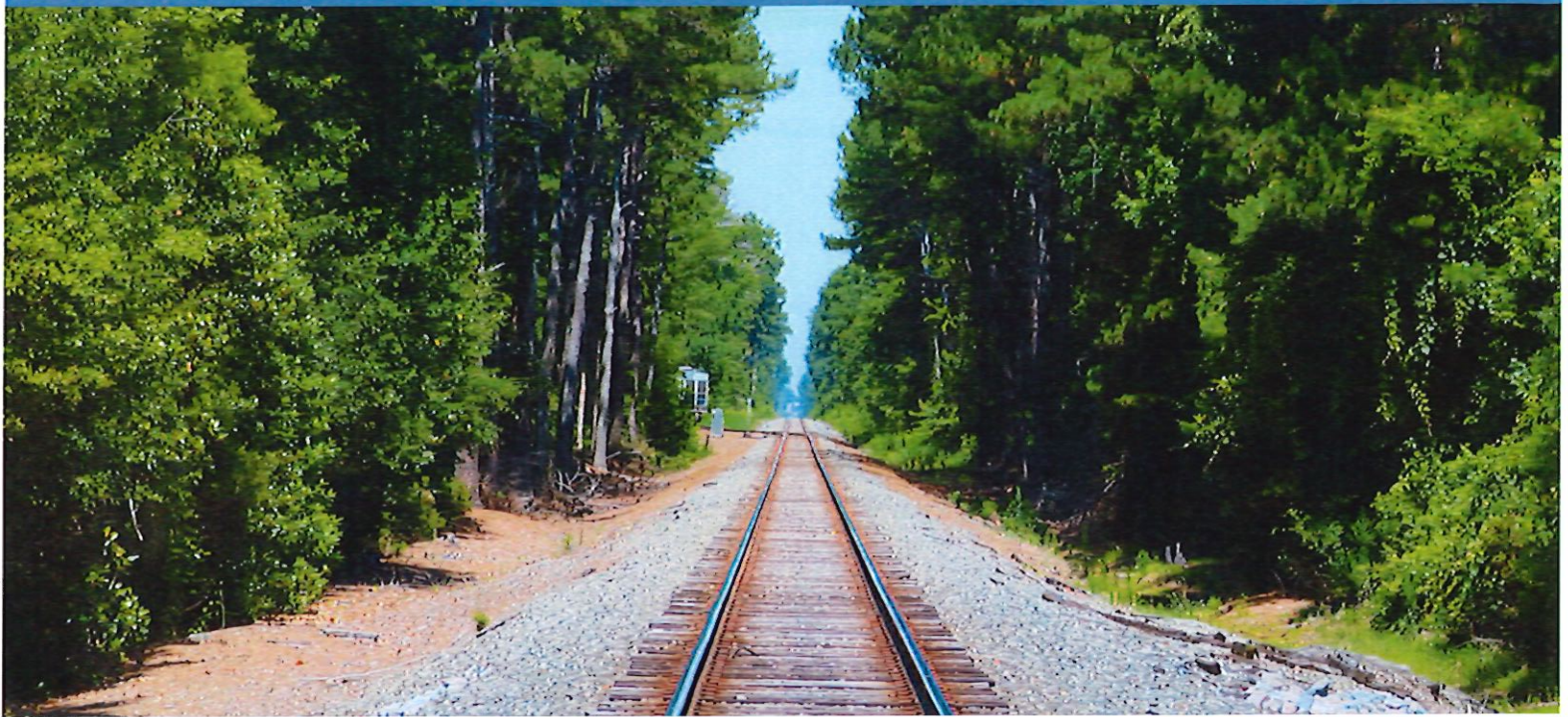
A motion was made by Mayor Pro-tem JC Triplett and seconded by Councilmember Carolyn Dobbin to adjourn. Motion carried unanimously.

The meeting adjourned at 6:45pm.

FLETA A. BYRD, Mayor

ATTEST:

EMILY MATTHEWS, CMC
Town Clerk



Town of Wilson's Mills

STRATEGIC PLAN REPORT

Fiscal Years 2025/26 – 2030/31



Town of Wilson's Mills

STRATEGIC PLAN INTRODUCTION

On October 8 and 9, 2025, in a Strategic Planning Workshop led by the North Carolina League of Municipalities, Mayor Fleta Board led a team of Council, pending Council, and Administrative Officials as they developed a draft Strategic Plan that is incorporated within this Report.

During this 2-day workshop, the municipal team reviewed options, using a League Template, and selected and customized 4 priority focus areas, 2 objectives for each focus area, and 2 initiatives, or action items, for each objective. This amounted to 16 strategic actions that the Town would plan to accomplish over the 5-year planning period of this Strategic Plan.

Following the workshop, the draft Strategic Plan was further reviewed by the full Town Council, Planning Board, and administrative staff, allowing further customization and review of how best to sequence the Plan initiatives based on factors such as budget requirements, community desires, and allocation of personnel.

The Town Council of the Town of Wilson's Mills provides the vision and leadership for the Town's strategic planning efforts. On _____ 2025, the Council approved the adoption of the Town's Strategic Plan covering the Fiscal Years 2025-26 – 2030-31.

This Strategic Plan will guide the work of the Town as it responds to the needs and opportunities that the Town Council has identified as priorities for the next five years. In this report, the Plan describes the areas of strategic emphasis for which the Town's efforts and resources will be targeted in order to have the greatest impact on the four key focus areas to be pursued over the life of the plan.

In choosing the Plan's major focus areas and the specific objectives and initiatives for each, the Council acknowledges that work efforts will also continue to take place on various other strategic issues for the Town. However, for purposes of formal accountability, tracking and reporting, the specific strategic plans identified in this Plan were chosen as the major goal areas for the Town.

Finally, it should be noted that successful efforts on this Plan will entail cooperative work by the Town Council, the Planning Board, the Town's management and staff, the community, and stakeholders for the Town. It is the intent of the Council and staff of the Town to maintain and update a performance report that will address progress on the Strategic Plan and make any necessary adjustments to the Plan that are deemed necessary each year.



Vision Statement

*A vibrant community of vision, opportunity, and growth
that everyone is proud to call home!*

The Town's Four Major Strategic Focus Areas:

1. **Safe, Vibrant and Healthy Community.** Promote an environment where our residents feel safe and enjoy access to community opportunities and amenities.
2. **Economic Development.** Encourage business opportunities that support our community by providing desired products and services, promotion of employment opportunities and increased livability for existing and new residents.
3. **Safe, Reliable, and Sustainable Utility Services.** Maintain quality utility services by proper planning, support, and funding of necessary operating and capital components, and by pursuing partnerships and other regional opportunities when available.
4. **Transportation.** Maintain reliable and safe transportation options for town residents, including those involving pedestrians, cyclists, automobiles, and other transportation means.



Strategic Objectives and Initiatives for Each Focus Area:

1. Connected, Vibrant and Healthy Community.

Objective 1: Support an active lifestyle for our residents by providing vital Parks and Recreational opportunities.

- **Initiative 1.1.1:** Conduct public workshops to identify desired Parks and Recreational programs and facilities not currently offered, along with estimated costs.
- **Initiative 1.1.2:** Prioritize desired projects and identify or seek funding options, including governmental and private grants, sponsorships, and volunteer efforts.

Objective 2: Cultivate partnerships with local human service agencies, non-profit organizations, and other community institutions to support the needs of our residents.

- **Initiative 1.2.1:** Involve residents in focus groups and other engagement efforts to better understand local service needs and community-driven ideas.
- **Initiative 1.2.2:** Offer multi-lingual resources to help all residents access surveys and questionnaires and about existing information about public park services .

2. Economic Development

Objective 1: Plan for Town amenities that are attractive and necessary to economic development.

- **Initiative 2.1.1:** Visually show visitors and newcomers what the Town has to offer in its plans by way of signs, banners, and other effective marketing tools.
- **Initiative 2.1.2:** Pursue funding options, including grants and savings, to pay for needed capital improvements.

Objective 2: Promote the unique character of the community with information about our natural resources, historical background, proximity to interstates and metropolitan areas to attract business growth.

- **Initiative 2.2.1:** Inventory all community assets and evaluate how they could be further utilized to attract economic development to the town.
- **Initiative 2.2.2:** Meet with key developers to review opportunities for private investments utilizing community assets (new shops and/or restaurants in an historical area, tourism or other ventures along natural resource places, etc.)



3. Reliable and Equitable Access to Utility Services

Objective 1: Strengthen partnerships and agreements with counties and neighboring towns to ensure consistent and sustainable utility access.

- **Initiative 3.1.1:** Review and update interlocal utility agreements to ensure terms are current, equitable, and account for projected growth within town limits and ETJ (extraterritorial jurisdiction).
- **Initiative 3.1.2:** Establish a Utility Coordination Committee with representatives from the town, county, and partner municipalities to meet as needed and proactively address service issues, expansion plans, and infrastructure maintenance .

Objective 2: Plan for long-term infrastructure development that supports growth and ensures service access for all citizens.

- **Initiative 3.2.1:** Develop a Utility Master Plan that maps existing service boundaries, identifies underserved areas, and outlines phased expansion strategies aligned with the town's land use and growth plans.
- **Initiative 3.2.2:** Pursue funding and grants for utility infrastructure improvements and extensions – especially targeting low- to moderate-income areas or regions currently dependent on private wells and septic systems.

4. Interconnectivity

Objective 1: Improve connectivity and growth of neighborhood and areas in town by investing in streets and sidewalk infrastructure.

- **Initiative 4.1.1:** Develop a multi-year capital improvement plan for streets and sidewalk infrastructure projects, including expected funding sources to potentially include Powell Bill revenue, General Fund transfers, and long-term debt.
- **Initiative 4.1.2:** Coordinate with NCDOT and property owners to plan and implement infrastructure improvements – such as sidewalks, crosswalks, and roadway upgrades – that support growth, improve mobility, and strengthen connections between residential areas and the downtown core.

Objective 2: Enhance active lifestyle practices in the community by improving active transportation modes such as walking and cycling.

- **Initiative 4.2.1:** Collaborate with local businesses to provide bike parking options throughout the defined areas on the plan throughout the Town.
- **Initiative 4.2.2:** Illustrate in the Town's website and other media sources how the town provides access to active transportation modes that enhance community experiences.

Request for Council Action

Agenda Items 7b(i-ii)

TO: MAYOR FLETA BYRD AND TOWN COUNCILMEMBERS
FROM: LEIGHANNA WORLEY, TOWN ADMINISTRATOR
DATE: NOVEMBER 17, 2025
RE: 2026 MEETING & HOLIDAY SCHEDULES

Attached for your consideration are the proposed 2026 holidays and the 2026 Town Council and Planning Board meeting dates.

All holidays follow the State of NC's schedule and all meetings are as usual – Council on the 3rd Mondays, Work Sessions and Planning Board on the 4th Mondays.

ATTACHMENTS:

- 1) 2026 Holiday Schedule
- 2) 2026 Council & Planning Board meeting schedules

ACTION REQUESTED:

- 1) Vote to adopt, deny, or table the 2026 Holiday Schedule.
- 2) Vote to adopt, deny, or table the 2026 Council & Planning Board meeting schedules.

Town of Wilson's Mills

Post Office Box 448
4083 Wilson's Mills Road
Wilson's Mills, NC 27593
(919) 938-3885 - office
(919) 938-1121 - fax

2026 Holiday Schedule

2026 New Year's Day	Thursday, January 1
Martin Luther King, Jr. Day	Monday, January 19
Good Friday	Friday, April 3
Memorial Day	Monday, May 25
Independence Day	Friday, July 3
Labor Day	Monday, September 7
Veteran's Day	Wednesday, November 11
Thanksgiving	Thursday, November 26 Friday, November 27
Christmas	Thurs-Fri., December 24-25 Monday December 28

2027 New Year's Day	Friday, January 1
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Town of Wilson's Mills

Post Office Box 448
 4083 Wilson's Mills Road
 Wilson's Mills, NC 27593
 (919) 938-3885-Office
 (919) 938-1121-Fax

2026 Holiday Schedule

2026 New Year's Day Thursday, January 1
 Martin Luther King Jr. Day Monday, January 19
 Good Friday Friday, April 3
 Memorial Day Monday, May 25
 Independence Day Friday, July 3
 Labor Day Monday, September 7
 Veteran's Day Wednesday, November 11
 Thanksgiving Thursday, November 26
 Friday, November 27
 Christmas Thurs.-Fri., December 24-25
 Monday December 28

 2026 New Year's Day Thursday, January 1

Meeting Schedule

<u>Town Council</u>	<u>Council Work Sessions</u>	<u>Planning Board</u>
(Third Monday)	(Fourth Monday)	(Fourth Monday)
<u>**Meetings at 6:30pm**</u>	<u>**Work sessions at 5:00pm**</u>	<u>**Meetings at 7:00pm**</u>
Tuesday, January 20	Monday, January 26	Monday, January 26
Monday, February 16	Monday, February 23	Monday, February 23
Monday, March 16	Monday, March 23	Monday, March 23
Monday, April 20	Monday, April 27	Monday, April 27
Monday, May 18	Tuesday, May 26	Tuesday, May 26
Monday, June 15	Monday, June 22	Monday, June 22
Monday, July 20	Monday, July 27	Monday, July 27
Monday, August 17	Monday, August 24	Monday, August 24
Monday, September 21	Monday, September 28	Monday, September 28
Monday, October 19	Monday, October 26	Monday, October 26
Monday, November 16	Monday, November 23	Monday, November 23
Monday, December 21	Tuesday, December 29	Tuesday December 29



TOWN OF WILSON'S MILLS

4083 Wilson's Mills Road – P. O. Box 448 – Wilson's Mills, NC 27593

Voice: 919-938-3885 – Fax: 919-938-1121

Website: www.wilsonsmillsnc.org

October 22, 2025

To: Mayor Fleeta Byrd
Mayor Pro Tem J. C. Triplett
Councilmember Carolyn Dobbin
Councilmember David McGowan
Councilmember Randy Jernigan
Councilmember Tim Brown

Re: Review of Town's Fund Balance Policy

The Town Council approved the Fund Balance Policy on September 19, 2022.

It states in the policy that the goal of the fund balance would be to set the minimum of thirty-five (35%) of the annual operating budget. Below are the percentages since 2018.

2018 – 59.99%

2019 – 67.44%

2020 – 90.84%

2021 – 91.84%

2022 – 49.28%

2023 – 26.54% - Bought Town Hall. Auditor Jay Sharpe stated that he expected the fund balance to drop.

2024 – 45.20%

Attached is the Fund Balance policy for your review.

Town of Wilson's Mills

Fund Balance Policy

SECTION 1. Purpose

The Town of Wilson's Mills establishes a Fund Balance Policy for the purpose of improving and maintaining fiscal responsibility as required under the Local Government Budget and Fiscal Control Act, NC General Statute Chapter 150. This policy defines the level of Available Fund Balance and establishes guidelines for preserving an adequate fund balance in the Town of Wilson's Mills General Fund in order to sustain financial stability and to provide prudent management of the Town's financial reserves.

SECTION 2. Definitions

General fund is the primary fund used by a governmental entity. The fund is used to record all resource inflows and outflows that are not associated with special purpose funds. The activities being paid for through the general fund constitute the core administrative and operational tasks of the government entity. Since the bulk of all resources flow through the general fund, it is most critical to maintain control over the expenditures from it.

Fund Balance is a measurement of available financial resources and is the difference between total assets and total liabilities in each fund.

An accounting distinction is made between the portions of governmental fund balance that is spendable and non-spendable. Government Accounting Standards Board (GASB) Statement 54 distinguishes fund balance classified based on the relative strength of the constraints that control the purposes for which specified amounts can be spent. Beginning with the most restrictive constraints, fund balance amounts will be reported in the following five categories:

- a. **Non-spendable** fund balance – includes amounts that are not in a spendable form or are required to be maintained intact. Examples include inventory and prepaid items.
- b. **Restricted** fund balance – includes amounts that can be used only for specific purposes determined by a formal action of the Town Council. Commitments may be changed or lifted only by the Town Council taking the same formal action that imposed the commitment originally.
- c. **Committed** fund balance – includes amounts that can be used only for specific purposes determined by a formal action of Town Council. Commitments may be changed or lifted only by Town Council taking the same formal action that imposed the commitment originally.

- d. **Assigned** fund balance – comprises amounts intended to be used by the Town for specific purposes. Intent can be expressed by Town Council through the approval of a budget appropriation.
- e. **Unassigned** fund balance – is the residual classification of the General Fund and includes all amounts not contained in other classification.

SECTION 3. Objectives

1. The Town's management and Council recognize that it is essential to maintain adequate available fund balance to mitigate financial risk that can occur from unforeseen revenue fluctuations, unanticipated expenditures, and similar circumstances.
2. The fund balance also provides cash flow liquidity for the Town's operations and increases potential for investment income.
3. Ample fund balance enhances short term and long-term financial credit by helping to achieve the highest credit and bond ratings possible to provide the Town the ability to borrow at the lowest possible rate.
4. A fund balance policy promotes long-term financial stability by establishing clear and consistent guidelines.
5. Adequate available fund balance will provide funding flexibility during unanticipated emergencies and natural disasters.

SECTION 4. Guidelines

1. The Town commits to maintaining reserves required by law, ordinance, and/or bond covenants.
2. The North Carolina Local Government Commission (LGC) is charged with overseeing the fiscal health of North Carolina cities and counties and recommends that a minimum of at least eight percent (8%) of annual budgeted expenditures be maintained for available fund balance for the purposes of cash flow. They further recommend that local governments maintain adequate funds. Their meaning of adequate is an available fund balance that can meet operating needs, cash-flow shortfalls, and unforeseen needs and to take advantage of unexpected opportunities.
3. Town Council hereby establishes a goal for percent available fund balance for the General Fund to be at a minimum of thirty-five (35%) of the annual operating budget. The Town will adjust this goal as appropriate based upon the recommendation from the LGC, modifications in North Carolina law, and potential changes in the Town's financial outlook. This percentage will cover approximately 4 months of budgeted General Fund expenditures. General Fund expenditures include total expenditures and debt service.

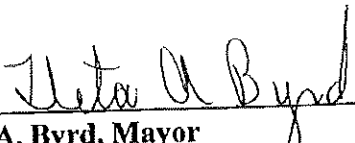
4. Council may appropriate fund balances that will reduce available fund balance below the percentage established above for the purposes of a declared fiscal emergency or other such global purpose as to protect the long-term fiscal security of the Town. In such circumstances the Town Administrator will create a plan for Council's approval to restore the available fund balances to the policy level within 36 months from the date of appropriation. If restoration cannot be accomplished within such time period without severe hardship to the Town, then Council will establish a different but appropriate time period.

SECTION 5. Expenditure of Funds

1. Under North Carolina General Statute § 159-18 the Town is authorized to establish and maintain a capital reserve for any purpose for which bonds may be issued and use for capital projects. The Town of Wilson's may vote to either establish or fund an existing capital reserve fund annually.
2. Available fund balance above the Town's goal should be considered, through the annual budget process, as a funding source for capital needs funded with pay-as-you-go capital. Appropriations outside the annual budget will generally be limited to:
 - a. Expenditures to support or facilitate projects that generate new revenues or cost savings in excess of the investments within established time frames
 - b. Interim partial year funding for new programs that are needed before the next fiscal year
 - c. Cost related to unanticipated workload in the current fiscal year that cannot be addressed with budgeted resources
 - d. Prudent supplemental funding for existing capital projects that require additional resources before the next fiscal year in order to fund unanticipated costs, avoid excessive delays, or improve service levels.

This Policy is hereby adopted the 19th day of September 2022.

ATTEST:


Fleta A. Byrd, Mayor


Leighanna Worley, MMC