

## Agenda

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# *Town of Fairview*



**Agenda**  
**March 10, 2026 @ 6:30 pm**

*Meeting will be in the Fairview Town Hall Meeting Room*

*Live Stream the meeting on YouTube.com, search: Town of Fairview NC - Council*

- 1. Call the meeting to order: --- Mayor Wilfong**
- 2. Invocation**
- 3. Pledge of Allegiance**
- 4. Agenda Changes**
  - 4.A. Approval of Agenda
- 5. Approval of Consent Agenda:**
  - 5.A. Financial and Tax Reports--- *Report Accepted as Information (including Pending Bills documentation provided at meeting)*
  - 5.B. Land Use Report---*Report Accepted as Information*
  - 5.C. Fairview Park Facility February Draft Minutes *(No February Meeting)*
  - 5.D. Planning Board February Draft Minutes *(Accepted as Information)*
  - 5.E. Approve Council Minutes for February 9, 2026
  - 5.F. Approve 202 Audit Contract with JB Watson & Co., PLLC and Authorize Mayor Wilfong to Sign
- 6. Public Comments**

# Agenda

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## 7. Presentations:

## 8. Items of Business:

### 8.A. Approve Fairview Planning Board Application --- Teresa Gregorius

Appoint Natalie Smith (application in packet) for an alternate vacancy on the Planning Board with term to expire September 2028

### 8.B. Approve Budget Amendment 1 --- Darrell Baucom

## 9. Council Comments:

## 10. Adjournment

AS A COURTESY, PLEASE TURN CELL PHONES OFF WHILE MEETING IS IN PROGRESS

**\*\* Public Comments are limited to 3 minutes \*\***

*Public can address the Council on any issue other than the following:*

- ❖ *Public Hearing items*
- ❖ *Matters which concern the candidacy of any person seeking public office, including the candidacy of the person addressing the Council.*

# Consent Agenda

A consent agenda is an effective means of managing the length of a meeting. It is normally made up of routine items that are not controversial in nature and upon which no further discussion is anticipated. Action on the consent agenda usually occurs early in the meeting with all items listed being approved by one motion and vote.

If any member of the governing body feels the need to discuss one or more of the items more fully, the item may be removed from the consent agenda and placed on the regular agenda.

**Town of Fairview**  
**Balance Sheet**  
 As of February 28, 2026

	Feb 28, 26	Feb 28, 25
<b>ASSETS</b>		
<b>Current Assets</b>		
Checking/Savings		
First National Bank	109,973.84	471,414.45
<b>Total Checking/Savings</b>	<b>109,973.84</b>	<b>471,414.45</b>
<b>Other Current Assets</b>		
Franchise Tax Receivable	29,239.48	29,370.52
Investments		
Investments NCCMT	523,534.02	504,251.09
<b>Total Investments</b>	<b>523,534.02</b>	<b>504,251.09</b>
Other receivables	0.00	-10,000.00
Prepaid assets	0.00	3,201.00
Sales Tax Receivable	9,887.97	9,490.46
Taxes receivable	1,024.02	1,571.66
Taxes receivable - ad valorem	-439.17	-600.41
Taxes receivable - motor veh	1,414.17	1,350.31
<b>Total Other Current Assets</b>	<b>564,660.49</b>	<b>538,634.63</b>
<b>Total Current Assets</b>	<b>674,634.33</b>	<b>1,010,049.08</b>
<b>Fixed Assets</b>		
Accumulated Depreciation	-841,618.08	-726,892.15
Building and Improvements	1,476,987.55	1,425,017.90
Computer Equipment	8,962.00	8,962.00
Construction in Progress	276,696.91	42,615.27
Furniture and Equipment	1,698.00	1,698.00
Land	739,289.94	734,289.94
Land improvements	92,733.00	75,870.00
Park equipment	201,247.76	191,230.76
Rental House	159,953.84	137,436.59
<b>Total Fixed Assets</b>	<b>2,115,950.92</b>	<b>1,890,228.31</b>
<b>TOTAL ASSETS</b>	<b>2,790,585.25</b>	<b>2,900,277.39</b>
<b>LIABILITIES &amp; EQUITY</b>		
<b>Liabilities</b>		
<b>Current Liabilities</b>		
Accounts Payable		
Accounts Payable	14,075.64	17,338.08
<b>Total Accounts Payable</b>	<b>14,075.64</b>	<b>17,338.08</b>
<b>Other Current Liabilities</b>		
Accrued payroll	8,104.25	7,939.35
Deferred revenue - ad valorem	0.00	1,571.66
Payroll Liabilities	90.18	92.02
Prepaid taxes	0.00	27.03
Security deposit - rental house	1,450.00	1,450.00
<b>Total Other Current Liabilities</b>	<b>9,644.43</b>	<b>11,080.06</b>
<b>Total Current Liabilities</b>	<b>23,720.07</b>	<b>28,418.14</b>
<b>Long Term Liabilities</b>		
Cumulative rent reserve	46,901.50	26,701.50
Note payable on park land	360,000.00	360,000.00
<b>Total Long Term Liabilities</b>	<b>406,901.50</b>	<b>386,701.50</b>
<b>Total Liabilities</b>	<b>430,621.57</b>	<b>415,119.64</b>
<b>Equity</b>		
Allocated equity rent reserve	-46,901.50	-26,701.50
Amount to be provided for LTD	-360,000.00	-360,000.00

9:48 AM

03/05/26

Accrual Basis

**Town of Fairview**  
**Balance Sheet**  
As of February 28, 2026

	<u>Feb 28, 26</u>	<u>Feb 28, 25</u>
Equity		
Fixed assets	2,115,950.92	1,890,228.31
Total Fund Balance	<u>1,207,568.00</u>	<u>1,207,568.00</u>
Total Equity	3,323,518.92	3,097,796.31
Retained Earnings	-474,777.55	-135,068.46
Net Income	<u>-81,876.19</u>	<u>-90,868.60</u>
Total Equity	<u>2,359,963.68</u>	<u>2,485,157.75</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><b>2,790,585.25</b></u>	<u><b>2,900,277.39</b></u>

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Town of Fairview  
 Operating Actual vs Budget  
 Year ended 06/30/26

	<u>Operating</u>	Budget	Actual Fav to Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
Ad Valorem taxes	180,930.26	179,000.00	1,930.26
Alcoholic beverage		17,000.00	-17,000.00
Donation	1,230.62	0.00	1,230.62
Festival income - vendors, etc	1,005.00	0.00	1,005.00
Fund balance appropriated		36,612.00	-36,612.00
Interest on delinquent taxes	382.94		382.94
Investment income	12,371.71	17,500.00	-5,128.29
Motor vehicle taxes	10,902.33	15,000.00	-4,097.67
Rent reserve for park capital items	10,642.20	17,500.00	-6,857.80
Sales and use tax	40,095.76	60,000.00	-19,904.24
Summer camp fees	2,980.00		2,980.00
Utility Franchise taxes	64,043.07	128,250.00	-64,206.93
Zoning fees	10,125.00	15,000.00	-4,875.00
<b>Total Income</b>	<u>334,708.89</u>	485,862.00	-151,153.11
<b>Expense</b>			
Advertising and Promotion	343.28	1,000.00	656.72
Audit fees	11,700.00	11,400.00	-300.00
Bank Service Charges	440.00	500.00	60.00
Capital outlay - Park		0.00	0.00
Capital outlay - Park 2		0.00	0.00
Debt repayment	54,040.00	54,040.00	0.00
Dues and Subscriptions	6,418.00	6,500.00	82.00
Elections expense	4,644.65	5,000.00	355.35
Festival expense	21,981.03	17,500.00	-4,481.03
Grants	500.00	3,000.00	2,500.00
Insurance Expense	10,130.29	11,000.00	869.71
Internet and website	9,349.03	10,000.00	650.97
Legal fees	34,854.66	15,000.00	-19,854.66
Miscellaneous Expense	199.95	2,000.00	1,800.05
Office expense	20,976.36	37,000.00	16,023.64
Office utilities	3,788.79	9,000.00	5,211.21
Park Maintenance	34,467.54	50,000.00	15,532.46
Park Utilities	4,164.38	8,000.00	3,835.62
Payroll Expenses	127,560.93	78,776.00	-48,784.93
Payroll Taxes		13,504.00	13,504.00
Planning and zoning		60,000.00	60,000.00
Postage	11.35	0.00	-11.35
Professional Fees		7,500.00	7,500.00
Rental house repairs, etc		2,500.00	2,500.00
Salaries - Park		37,742.00	37,742.00
Solid Waste Manage cost share		8,000.00	8,000.00
Tax collection fees	2,465.78	3,000.00	534.22

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Town of Fairview  
Operating Actual vs Budget  
Year ended 06/30/26

	<u>Operating</u>	<u>Budget</u>	<u>to Budget</u>
Telephone Expense	350.96	1,000.00	649.04
Training expense		500.00	500.00
Travel expense	14.00	0.00	-14.00
Zoning administration	7,202.50	10,000.00	2,797.50
Zoning code update	11,200.00	22,400.00	11,200.00
<b>Total Expense</b>	<u>366,803.48</u>	<u>485,862.00</u>	119,058.52
<b>Net Ordinary Income</b>	<u>-32,094.59</u>	0.00	-32,094.59
<b>Net Income</b>	<u><u>-32,094.59</u></u>		

## Town of Fairview Transactions by Account As of February 28, 2026

Type	Date	Num	Name	Memo	Debit	Credit	Balance
<b>First National Bank</b>							
Check	02/03/2026	Draft	Duke Energy	Storage building			103,322.35
Deposit	02/04/2026			Deposit		46.28	103,276.07
Liability Check	02/06/2026	To Print	IRS	55-0789092	30,545.07		133,821.14
Liability Check	02/06/2026	To Print	NC Dept of Revenue_	600391020		4,181.50	129,639.64
Deposit	02/06/2026			Deposit		371.00	129,268.64
Check	02/06/2026	Draft	Waste Management	Garbage	30.00		129,298.64
Check	02/06/2026	Bill pay	Taylor Stegall	Cleaning		149.99	129,148.65
Liability Check	02/09/2026		QuickBooks Payroll S...	Created by Payroll Service on 0...		200.00	128,948.65
Deposit	02/09/2026			Deposit		10,863.26	118,085.39
Bill Pmt -Check	02/10/2026		CompuNetwork	Website and email hosting	30.00		118,115.39
Bill Pmt -Check	02/10/2026		Cox Law Firm, PLLC	Mostly Macon		376.78	117,738.61
Bill Pmt -Check	02/10/2026		Taylor's Landscaping ...	Mowing		2,771.50	114,967.11
Paycheck	02/10/2026	DD1082	Lisa S Thomas	Direct Deposit		3,458.33	111,508.78
Paycheck	02/10/2026	DD1083	Michael L Starnes	Direct Deposit	0.00		111,508.78
Paycheck	02/10/2026	DD1085	Spencer L Thomas	Direct Deposit	0.00		111,508.78
Paycheck	02/10/2026	DD1087	Teresa Gregorius	Direct Deposit	0.00		111,508.78
Paycheck	02/10/2026	DD1076	Darrell H. Baucom	Direct Deposit	0.00		111,508.78
Paycheck	02/10/2026	DD1077	David M Link	Direct Deposit	0.00		111,508.78
Paycheck	02/10/2026	DD1078	Edward D Humphries	Direct Deposit	0.00		111,508.78
Paycheck	02/10/2026	DD1079	Gary H Wilfong	Direct Deposit	0.00		111,508.78
Paycheck	02/10/2026	DD1080	John A Biggers, Jr.	Direct Deposit	0.00		111,508.78
Paycheck	02/10/2026	DD1081	Kerry K Price	Direct Deposit	0.00		111,508.78
Paycheck	02/10/2026	DD1084	Patricia H. Kindley	Direct Deposit	0.00		111,508.78
Paycheck	02/10/2026	DD1086	Tania Hernandez Virgili	Direct Deposit	0.00		111,508.78
Bill Pmt -Check	02/10/2026	105024	Ed Humphries_	Reimburse telephone		43.87	111,464.91
Bill Pmt -Check	02/10/2026	105025	RLI Surety Bond	Land Use admin bond		100.00	111,364.91
Bill Pmt -Check	02/10/2026	105026	Taylor Stegall			200.00	111,164.91
Bill Pmt -Check	02/10/2026	105027	Lee's Carpet Inc.	Carpet community room		2,947.72	108,217.19
Check	02/10/2026	105028	Lancaster News, Pag...	Public hearing		104.48	108,112.71
Check	02/10/2026	105029	FNB Commercial Cre...	Credit card bill		690.55	107,422.16
Check	02/10/2026	105030	Interlocal Risk Financ...	Deductible on Macon insurance...		2,115.60	105,306.56
Check	02/10/2026	105031	N Focus	code enforcement and expenses		1,459.81	103,846.75
Deposit	02/12/2026			Deposit	5,138.54		108,985.29
Deposit	02/13/2026			Deposit	950.00		109,935.29
Deposit	02/17/2026			Deposit	500.00		110,435.29
Check	02/19/2026	105032	Johnny Herring	Reimbursement for zoning		100.00	110,335.29
Check	02/19/2026	105033	Hali Brown	Refund on summer camp		140.00	110,195.29
Bill Pmt -Check	02/19/2026	105034	Anticimex Carolinas L...	Pest control		150.94	110,044.35
Deposit	02/19/2026			Deposit	200.00		110,244.35
Check	02/19/2026	Draft	Duke Energy	Office utilities		597.22	109,647.13
Check	02/19/2026	Draft	Duke Energy	Park		579.46	109,067.67
Check	02/22/2026	Draft	Spectrum			250.00	108,817.67
Deposit	02/23/2026			Deposit	1,381.70		110,199.37
Check	02/25/2026	Draft	Union County Public ...	Park water		134.96	110,064.39
Check	02/25/2026	Draft	Union County Public ...	Office water		105.44	109,958.95
Deposit	02/25/2026			Deposit	75.00		110,033.95
Check	02/28/2026			Service Charge		80.00	109,953.95
Deposit	02/28/2026			Interest	19.89		109,973.84
Total First National Bank					38,870.20	32,218.71	109,973.84
<b>TOTAL</b>					<b>38,870.20</b>	<b>32,218.71</b>	<b>109,973.84</b>

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## Town of Fairview Transaction Detail By Account July 2025 through June 2026

Type	Date	Num	Adj	Name	Memo	Debit	Cr...	Balance
<b>Office expense</b>								
Bill	07/07/2025	07072025		Taylor Stegall	Cleaning	100.00		100.00
Check	07/08/2025	Draft		Waste Management	Garbage pick up	118.79		218.79
Bill	07/22/2025	07222025		Gary Wilfong_	Vacuum cleaner for office	203.75		422.54
Bill	08/01/2025	4760		FNB Commercial Cr...	Credit card payment	303.09		725.63
Bill	08/05/2025	08052025		Taylor Stegall	Cleaning	100.00		825.63
Bill	08/06/2025	1824		Taylor's Landscapin...	Normal	525.00		1,350.63
Check	08/06/2025	Draft		Waste Management	Garbage	118.79		1,469.42
Bill	08/12/2025	25259		Brown Creek Graphi...	Signage for utility building	647.35		2,116.77
Bill	08/19/2025	08192025		Taylor Stegall	Cleaning	100.00		2,216.77
Bill	08/19/2025	4135454		Anticimex Carolinas...	Pest control	150.94		2,367.71
Bill	09/02/2025	1841		Taylor's Landscapin...	Monthly lawn maintenance	525.00		2,892.71
Bill	09/02/2025	09022025		Taylor Stegall	cleaning	100.00		2,992.71
Bill	09/09/2025	09092025		Gary Wilfong_	Fairview open house (mee...	64.02		3,056.73
Bill	09/09/2025	4760		FNB Commercial Cr...	Amazon prime	16.00		3,072.73
Check	09/09/2025	Draft		Waste Management	Garbage	118.79		3,191.52
Check	09/11/2025	104979		Union County Regis...	Pamela Rowell	26.00		3,217.52
Bill	09/15/2025	09152025		Taylor Stegall	Cleaning	100.00		3,317.52
Bill	09/16/2025	PR30732		Love Plumbing and ...	Office repairs	219.31		3,536.83
Bill	09/30/2025	09302025		Taylor Stegall	Cleaning	100.00		3,636.83
Bill	10/02/2025	1845		Taylor's Landscapin...	Mowing	525.00		4,161.83
Check	10/07/2025	Draft		Waste Management	Garbage	118.79		4,280.62
Bill	10/09/2025	10092025		Ed Humphries_	Office supplies	48.81		4,329.43
Check	10/14/2025	104989		FNB Commercial Cr...	Credit card payment	776.74		5,106.17
Bill	10/14/2025	10142025		Taylor Stegall	Cleaning	100.00		5,206.17
Check	10/15/2025	Bill Pay		Anticimex Carolinas...	Pest Control	150.94		5,357.11
Bill	10/28/2025	10282025		Taylor Stegall	Cleaning	100.00		5,457.11
Bill	11/03/2025	1856		Taylor's Landscapin...	Lawn maintenance	525.00		5,982.11
Check	11/06/2025	Draft		Waste Management	Garbage	149.99		6,132.10
Check	11/11/2025	104997		FNB Commercial Cr...	Payment on credit card bill	992.38		7,124.48
Bill	11/11/2025	11112025		Taylor Stegall	Cleaning	100.00		7,224.48
Bill	11/25/2025	11252025		Taylor Stegall	Cleaning	100.00		7,324.48
Bill	11/25/2025	AR1735...		Vision Office Syste...	Copier repair	186.81		7,511.29
Bill	12/02/2025	1859		Taylor's Landscapin...	Mowing, etc.	525.00		8,036.29
Bill	12/02/2025	12-01		PMC Plumbing & H...	Urinal repair	375.00		8,411.29
Check	12/09/2025	105008		Taylor Stegall	Cleaning 12/09	100.00		8,511.29
Check	12/09/2025	Draft		Waste Management	Garbage	149.99		8,661.28
Check	12/10/2025	Bill pay		Anticimex Carolinas...	Pest control	150.94		8,812.22
Check	12/11/2025	Bill pay		AMLDCO Inc.	Backflow prevention in Park	0.00		8,812.22
Check	12/11/2025	Bill Pay		FNB Commercial Cr...	Credit card payment	219.98		9,032.20
Bill	12/12/2025	34426		Byrum Heating & A...	HVAC repair for meeting r...	429.67		9,461.87
Bill	12/16/2025	AR1742...		Vision Office Syste...	Toner	772.84		10,234.71
Bill	12/17/2025	34552		Byrum Heating & A...	HVAC Repair	982.37		11,217.08
Bill	12/20/2025	12202025		Taylor Stegall	Cleaning	100.00		11,317.08
Bill	01/05/2026	1870		Taylor's Landscapin...	Cleaning	525.00		11,842.08
Bill	01/06/2026	01062026		Taylor Stegall	Cleaning	100.00		11,942.08
Check	01/06/2026	Draft		Waste Management	Garbage	149.99		12,092.07
Bill	01/06/2026	01062026		Lee's Carpet Inc.	Carpet community room	2,947.72		15,039.79
Bill	01/13/2026	01132026		Darrell H. Baucom_	Reimbursement for softwa...	2,238.11		17,277.90
Bill	01/13/2026	4760		FNB Commercial Cr...	Dec cc bill	1,050.30		18,328.20
Bill	01/20/2026	01202026		Taylor Stegall	Office clean	100.00		18,428.20
Bill	01/22/2026	01202026		Union County Regis...		26.00		18,454.20
Bill	02/04/2026	1872		Taylor's Landscapin...	Mowing	525.00		18,979.20
Check	02/06/2026	Draft		Waste Management	Garbage	149.99		19,129.19
Check	02/06/2026	Bill pay		Taylor Stegall	Cleaning	200.00		19,329.19
Bill	02/07/2026	02072026		Taylor Stegall	Cleaning	100.00		19,429.19
Check	02/10/2026	105029		FNB Commercial Cr...	Credit card bill	346.25		19,775.44
Bill	02/17/2026	4623229		Anticimex Carolinas...	Pest control	150.94		19,926.38
Bill	02/17/2026	26159		Brown Creek Graphi...	Decals	128.40		20,054.78
Bill	02/18/2026	02182026		Gary Wilfong_	Reimburse for office expe...	396.58		20,451.36
Bill	02/27/2026	1885		Taylor's Landscapin...	Lawn care	525.00		20,976.36
Total Office expense						20,976.36	0.00	20,976.36
<b>TOTAL</b>						<b>20,976.36</b>	<b>0.00</b>	<b>20,976.36</b>

**Town of Fairview**  
**Transaction Detail By Account**  
 July 2025 through June 2026

Type	Date	Num	Adj	Name	Memo	Debit	Cre...	Balance
<b>Festival expense</b>								
Bill	07/13/2025	07132025		Gayle Brock	Food for Music in the Park band	18.95		18.95
Bill	08/01/2025	4760		FNB Commercial Cre...	Credit card payment	126.00		144.95
Bill	08/06/2025	BO 25357...		Swank Motion Pictur...	Widescreen DVD	380.00		524.95
Check	08/13/2025	104958		Mandi Maione	Summer camp instruction	7,400.00		7,924.95
Bill	08/25/2025	51358101		Big Dave's Inflatable...	Rental of inflatables	1,350.00		9,274.95
Bill	09/06/2025	52017375		Big Dave's Inflatable...	Rental for 09/06/25	555.10		9,830.05
Check	09/09/2025	104978		Signs Now	advertising	42.70		9,872.75
Bill	10/14/2025	10142025		Todd Donaldson	Festival; driving tractors	120.00		9,992.75
Bill	10/14/2025	10142025		Union County Antiqu...	Donation for Festival help	300.00		10,292.75
Bill	10/14/2025	10142025		Brian Minor	Fall Festival and parking	2,300.00		12,592.75
Check	10/14/2025	104989		FNB Commercial Cre...	Credit card payment	631.24		13,223.99
Bill	11/10/2025	1186528		Briolive	June 12, 2026 festival	1,250.00		14,473.99
Check	11/11/2025	104997		FNB Commercial Cre...	Payment on credit card bill	858.14		15,332.13
Bill	12/09/2025	12092025		Todd Donaldson	Festival expenses and work	250.09		15,582.22
Bill	12/09/2025	12092025		Big Dave's Inflatable...	Festival	341.60		15,923.82
Bill	12/09/2025	12092025		Carlton Brock	Festival work	110.00		16,033.82
Bill	12/09/2025	12092025		Jeff Campagna	Festival Santa	275.00		16,308.82
Bill	12/09/2025	12092025		Ronald Thomas	Festival work and expenses	901.00		17,209.82
Check	12/11/2025	Bill Pay		FNB Commercial Cre...	Credit card payment	1,724.12		18,933.94
Bill	12/11/2025	12112025		Brian Minor	Festival work	750.00		19,683.94
Bill	12/11/2025	12112025		Ronald Thomas	Remainder of festival work	740.00		20,423.94
Bill	12/11/2025	12112025		Allison Plyler	Expense reimbursement	222.56		20,646.50
Bill	01/06/2026	01062026		Traci Price Ferguson	Reimbursement	135.39		20,781.89
Bill	01/13/2026	4760		FNB Commercial Cre...	Dec cc bill	972.29		21,754.18
Check	02/10/2026	105029		FNB Commercial Cre...	Credit card bill	226.85		21,981.03
Total Festival expense						21,981.03	0.00	21,981.03
<b>TOTAL</b>						<b>21,981.03</b>	<b>0.00</b>	<b>21,981.03</b>

9:57 AM

03/05/26

Accrual Basis

**Town of Fairview**  
**Transaction Detail By Account**  
 July 2025 through June 2026

Type	Date	Num	Adj	Name	Memo	Debit	Credit	Balance
<b>Park Maintenance</b>								
Bill	08/01/2025	4760		FNB Commercial Credit ...	Credit card payment	1,143.22		1,143.22
Bill	08/06/2025	1824		Taylor's Landscaping Ser...	Mowing office and park	2,933.33		4,076.55
Bill	08/06/2025	1824		Taylor's Landscaping Ser...	Bushhog field	400.00		4,476.55
Bill	08/06/2025	1824		Taylor's Landscaping Ser...	Mow VFD area	500.00		4,976.55
Bill	09/02/2025	1841		Taylor's Landscaping Ser...	Monthly lawn mainten...	3,333.33		8,309.88
Bill	09/09/2025	4760		FNB Commercial Credit ...	Payment on credit card	2,674.89		10,984.77
Bill	10/02/2025	1845		Taylor's Landscaping Ser...	Mowing	3,633.33		14,618.10
Check	10/15/2025	Bill pay		PMC Plumbing & Home I...	Install water line to exi...	1,600.00		16,218.10
Bill	11/03/2025	1856		Taylor's Landscaping Ser...	Lawn maintenance	3,233.33		19,451.43
Check	11/11/2025	104997		FNB Commercial Credit ...	Payment on credit car...	80.02		19,531.45
Bill	12/02/2025	1859		Taylor's Landscaping Ser...	Mowing, etc.	3,033.33		22,564.78
Check	12/11/2025	Bill pay		AMLDCO Inc.	Backflow prevention in...	208.90		22,774.68
Check	12/11/2025	Bill pay		FNB Commercial Credit ...	Credit card payment	138.06		22,912.74
Bill	01/05/2026	1870		Taylor's Landscaping Ser...		2,933.33		25,846.07
Bill	01/13/2026	4760		FNB Commercial Credit ...	Payment of December...	613.71		26,459.78
Bill	01/29/2026	01292...		Michael Starnes_	Walmart - Park mainte...	35.61		26,495.39
Bill	02/04/2026	1872		Taylor's Landscaping Ser...	Mowing	2,933.33		29,428.72
Check	02/10/2026	105029		FNB Commercial Credit ...	Credit card bill	117.45		29,546.17
Bill	02/27/2026	1885		Taylor's Landscaping Ser...	Lawn care	2,933.33		32,479.50
Bill	02/27/2026	15735		Love Well & Pump Suppl...	Pond pump	1,988.04		34,467.54
Total Park Maintenance						34,467.54	0.00	34,467.54
<b>TOTAL</b>						<b>34,467.54</b>	<b>0.00</b>	<b>34,467.54</b>

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**Town of Fairview  
Planning Board Meeting  
February 17, 2026**

**1. Roll Call and Determination of Quorum --- Chairman Buchanan**

The following Planning Board members were present: Chrisie Black, Doug Buchanan, Mike Medlin, Fred Rogers, Bill Thomas. Absent: Sharon Clontz, Josh Presley, Rodney Stephens (Alt.) and Alex Karakosta (Alt.).

Others present: Ed Humphries, Land Use Administrator; Teresa Gregorius, Town Clerk and Spencer Thomas Cox, Administrative Assistant

Before proceeding with the agenda, Ed introduced Jim King and Spencer Thomas, who were recently appointed as the new Land Use Administrator and Town Clerk, respectively. Ed announced that he and Teresa would be retiring at the end of the fiscal year (June 30, 2026). Jim King introduced himself, noting his 28 years of land use planning experience, including 11 years with Union County. The Board welcomed both appointees, with Ed mentioning that a retirement party was scheduled for June.

**2. Public Comments:** None

**3. Items of Business:**

**3.A. Continue Discussion of UDO: Articles 4 and 5, TOPU for Fairview Options 1 and 2**

Michael Harvey presented the final version of Article 4, which consolidates land use standards, setbacks, minimum compromises, and district definitions that were previously spread across three different chapters. He explained that the goal was to centralize this information for easier reference.

Michael presented two options for the table of permitted uses:

Option 1: Groups land uses by category (agricultural, recreation, etc.) with definitions, example uses, and exceptions listed for each category. This approach provides staff with concrete direction on what is considered in each category and reduces guesswork in classifying new uses like "escape rooms."

Option 2: An expanded version of the current table that includes more specific land uses, creating a longer but more explicit listing.

After discussion, the Board indicated a preference for Option 1, as members felt it would provide more flexibility and be easier to administer while remaining understandable to the public.

The second major decision point concerned special use permits (SUPs). Michael explained that staff had asked about potentially eliminating the SUP process entirely. He explained that special use permits currently require quasi-judicial hearings where:

- Applicants must provide material evidence proving they meet all standards
- Decisions must be based on evidence, not personal opinions
- The process is often cumbersome for all involved

Jim King noted that he preferred the legislative process (rezoning) over quasi-judicial proceedings, as it gives the Board more flexibility in decision-making and provides the public more meaningful input. He explained that the legislative process allows the Board to reference the land use plan when making decisions.

Ed noted that the quasi-judicial process is often confusing to elected officials and the public, who may not understand the evidentiary requirements.

The Board reached consensus to eliminate special uses and replace them with clearly defined standards for permitted uses. Michael emphasized that current permitted uses (including those that currently require SUPs) would remain permitted, but with staff verifying compliance with specific development standards rather than through the quasi-judicial process.

Michael also discussed how specific uses like data centers and petroleum storage would be handled in the updated ordinance, noting that some land uses currently allowed with SUPs would be preserved but with clear standards. He indicated that adult establishments would remain allowed in industrial districts with appropriate setbacks from sensitive uses, as required by state law.

The Board discussed concerns about high-density development, with members expressing interest in increasing requirements for such developments when they eventually come to Fairview, particularly after water and sewer infrastructure is extended to the area.

Michael committed to updating the draft ordinance to reflect the Board's consensus and making it available electronically through Dropbox for review. He mentioned he would also begin work on Article 6 (general development standards) and the floodplain ordinance.

**4. Approval of Minutes:**

Mike Medlin made a motion to approve December 16, 2025 minutes. Fred Rogers seconded the motion. Board members Black, Buchanan, Medlin, Thomas, Rogers voted yes (5-0).

**5. Adjournment**

Chairman Buchanan adjourned the meeting.

Respectfully submitted,

\_\_\_\_\_  
Teresa Gregorius  
Town Clerk

\_\_\_\_\_  
Doug Buchanan  
Chairman

Approved this \_\_\_\_\_ day of \_\_\_\_\_ 2026

DRAFT

# *Town of Fairview*



**Town of Fairview  
Council Retreat  
February 7, 2026 @ 8:00 am**

*Meeting will be in the Fairview Town Hall office*

The following Council members were present: Mayor Gary Wilfong, John Biggers, Patricia Kindley, David Link and Kerry Price

Others present: Ed Humphries, Land Use Administrator; Teresa Gregorius, Town Clerk, Spencer Thomas, Administrative Assistant, Darrell Baucom, Finance Officer, Lisa Thomas, Assistant, Jim King, Administrator Applicant

Mayor Wilfong welcomed everyone

## **REVIEW 2025:**

- Retirement schedule for Ed and Teresa – Ongoing Discussion
- Use of old fire department
- Future Park plans – Ongoing Discussion
- Tax increase for “Park” expenses (.01Cent)
- Events/Festivals for coming years – Ongoing Discussion
- Parking for Town Hall -- Completed
- Update UDO (Land Use Ordinance) – Ongoing Discussion
- Deer Hunting in Park -- Completed
- Hudson Brothers property -- Completed
- Brief Road @ Hwy. 601 – Traffic Signal – In Process
- Hwy. 218 @ Fairview Indian Trail Rd. – In Process

## **DISCUSSION OF 2026 ITEMS**

### **Park**

Gary Wilfong reported on progress with the park development, noting that the county Parks and Recreation Department has completed work on the trail, creating a 1.5-mile loop trail at no cost to the town. Additionally, the county has donated a 2007 Ford pickup truck and a 60-inch zero-radius turn lawnmower to the town.

Regarding the Story Walk project that Patricia has been working on, Gary explained that the county has offered to install it if the town provides the materials. The county will put in posts wherever the town determines is appropriate.

The Council discussed the next phases of park development as outlined by Jon Wood. Three next phases were identified: extending power to the stage, expanding parking, and designing an amphitheater structure/shell. Considerable discussion centered around which phase should be prioritized.

The Council determined that the comprehensive design services would include not just drawings but also managing the bid process and construction oversight.

Kerry Price made a motion to approve a budget amendment to hire Benesch to combine the proposed Task 1 (electrical) and Task 3 (stage shelter structure) into a Phase 1 design in the amount of \$20,900, and that they provide Benesch with the suggested amphitheater design that the Town Council recommended and that he work directly with Fernando Majai. David Link seconded the motion. Council members Biggers, Kindley, Link and Price voted yes (4-0).

#### **Tax Increase**

Darrell Baucom presented information about the town's financial situation and the potential need for a tax increase. The town has had a 2-cent tax rate since its establishment in 2002, approximately 24 years ago. The town had budgeted to spend \$35,000 from its fund balance this year, but has already spent that amount, with the audit reporting a reduction of \$73,000 in the fund balance.

Darrell explained that the town's total fund balance as of last June was approximately \$534,000, with a floor of \$200,000 that should not be touched. This leaves about \$300,000 that could potentially be spent on projects. There was discussion about possibly increasing the floor to \$300,000, which would leave about \$200,000 for project spending.

The Council discussed the possibility of increasing the tax rate from 2 cents to 4 cents, which would generate an additional \$179,000 annually for the town. This would equate to approximately an additional \$100 per year for a resident with a \$500,000 home. Council members noted that this would be the first tax increase in 24 years and would help fund ongoing park development and other town needs without continuing to deplete the fund balance.

John Biggers moved to have Darrell Baucom develop a budget that includes a 2-cent tax increase for 2026-2027. David Link seconded the motion. Council members Biggers, Kindley, Link and Price voted yes (4-0).

## **Park/Town Events for 2026**

Lisa Thomas and Spencer Thomas presented plans for town events and festivals for the coming years. Lisa explained that they want to utilize the Town Hall more effectively as many people in the community don't realize it exists. The planned events include:

- Spring Fling on March 28th (instead of an Easter egg hunt, it will feature the Easter bunny, a petting zoo, and possibly candy dropped by a drone)
- A spring yard sale on May 16th
- Four different summer camp weeks
- A concert scheduled for June 12th (although this may be canceled due to stage issues)
- Movie night in September
- Winter festival in December
- Other potential events including a CPR class, an adoption day with the Humane Society, and a dental event with Miracle Dentistry are in the works

Lisa also discussed her tutoring program which has grown significantly. The program now has 9 teachers including a speech therapist, serving approximately 40 children. The tutoring takes place at the Town Hall in a room that has been renovated with carpet and paint, though it still needs heating and air conditioning which would cost approximately \$15,000.

The Council discussed the possibility of expanding the tutoring program and using more rooms in the Town Hall building. Ed suggested including a line item in the budget for improving the other two available rooms to allow for expansion.

## **Retirement of Ed and Teresa**

Ed and Teresa announced their retirement plans, requesting to be paid through June 30th. They recommended Jim King and Spencer Thomas for their positions. Ed noted that he has been with the town for about 17 years and described it as the best job he's ever had. Ed outlined a transition plan, suggesting that if the Council selects Jim and Spencer, they could approve the hiring at the upcoming Council meeting on Tuesday with a suggested compensation package. The mayor, Teresa, and Ed would work with the new hires on transition dates, with Jim potentially starting March 1st and Spencer starting April 1st, creating some overlap through June 30th.

## **Other Topics**

Ed informed the Council about a code enforcement issue with a Russian property owner who has cleared 29 acres off Clontz Long Road and brought in junk cars, trailers, and trucks, and is building an outdoor recreation building without permits. Ed has sent a letter giving the owner 60 days to remove the vehicles and obtain proper permits.

The Council briefly discussed Councilman Biggers' attendance issues due to increased work travel, with the consensus being that his contributions when present and his communication when absent are valuable to the Council.

David Link made a motion to go into closed session to discuss personnel. Patricia Kindley seconded the motion. Council members Biggers, Kindley, Link and Price voted yes (4-0).

**CLOSED SESSION**

Upon returning to open session, it was determined that the Council would vote on hiring Jim and Spencer at the February Council meeting, with Jim potentially starting as Town Administrator on March 1<sup>st</sup> and Spencer starting as Town Clerk on April 1<sup>st</sup>.

\_\_\_\_\_  
Teresa Gregorius  
Town Clerk

\_\_\_\_\_  
Gary Wilfong  
Mayor

Approved this \_\_\_\_\_ day of \_\_\_\_\_, 2026

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The	Governing Board Town Council
of	Primary Government Unit Town of Fairview, NC
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 J.B. Watson & Co., P.L.L.C.
	Auditor Address PO Box 341; Wadesboro, NC 28170

Hereinafter referred to as Auditor

for	Fiscal Year Ending 06/30/26	Date Audit Will Be Submitted to LGC 12/31/26
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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. Auditing Standards – AICPA (Clarified)," referred to as 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). Budgetary comparison information shall be prepared in accordance with applicable GASB standards. Budget-to-actual comparisons at the level of the legally adopted budget ordinance shall be presented as required supplementary information and shall not be included in the basic financial statements. Any other budgetary comparison information shall be presented only as supplementary information for funds required to be budgeted under NCGS Chapter 159, Article 3.

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 *Generally Accepted 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 \$1,000,000 for federal and state single audits, or such other threshold as applicable for the fiscal year under 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 staff 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 (form SF-FAC) to the Federal Audit Clearinghouse as required under the Uniform Guidance (§200.512) to ensure proper submission.

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).

29. Information based on the audited financial statements shall be submitted to the Secretary of the LGC through the LGC's LOGOS system, including completion of the Data Input Report (DIR). Submission is not complete and shall not be accepted by the LGC until the Finance Officer has reviewed and certified the DIR in accordance with Paragraph 14 of this contract.

30. All of the above paragraphs are understood and shall apply to this contract, except the following numbered paragraphs shall be deleted (See Paragraph 17 for clarification). **#26**

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. **Applicable to audits with fiscal year ends of June 30, 2025, and later.** The Unit authorizes the LGC to grant access to the LGC's LOGOS system, including the Data Input Report (DIR), to employees of the contracted audit firm who are associated with and acting on behalf of the firm for purposes of performing audit and reporting services under this contract. Such access shall be limited to the scope necessary to perform contracted services and shall not relieve the Auditor or the Unit of their respective responsibilities under this contract.

34. Changes or edits to the text of this contract form are not permitted, except for the Secretary's authority to revise or update this contract form pursuant to LGC Rule 20 NCAC 03. 0502.

**For contracts with an anticipated audit submission date exceeding six months after fiscal year end, please use this space to explain the reason for the late submission, as required by Paragraph 6 of this contract form:**

FEEES 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 Paragraph 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: The individual at the 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:

<b>Name:</b>	<b>Title and Unit / Company:</b>	<b>Email Address:</b>
Darrell H. Baucom, CPA	Finance Officer	dbaucom@fairviewnc.gov

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 Paragraphs 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 firm 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 Rule 20 NCAC .0503 shall be submitted to the Secretary of the LGC 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).

<b>Primary Government Unit</b>	Town of Fairview, NC	
Audit Fee (financial and compliance if applicable)	\$	6,500
Fee per Major Program (if not included above)	\$	
<b>Additional Fees Not Included Above (if applicable):</b>		
Financial Statement Preparation (incl. notes and RSI)	\$	3,675
All Other Non-Attest Services	\$	155/hour
<b>TOTAL AMOUNT NOT TO EXCEED</b>	\$	13,000

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

SIGNATURE PAGE

AUDIT FIRM

Audit Firm* J.B. Watson & Co., P.L.L.C.	
Authorized Firm Representative (typed or printed)* Deneal H. Bennett, CPA	Signature* <i>Deneal H. Bennett, CPA</i>
Date* 03/10/26	Email Address* dbennett@jbandco.com

GOVERNMENTAL UNIT

Governmental Unit* Town of Fairview, NC	
Date Governing Board Approved Audit Contract* (Enter date in box to right)	03/10/26
Mayor/Chairperson (typed or printed)* Gary Wilfong, Mayor	Signature*
Date 03/10/26	Email Address* gwilfong@fairviewnc.gov

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

GOVERNMENTAL UNIT – PREAUDIT CERTIFICATE

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

*This instrument has been preaudited 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:	\$ 13,000
Primary Governmental Unit Finance Officer* (typed or printed) Darrell H. Baucom, CPA	Signature*
Date of Preaudit Certificate* 03/10/26	Email Address* dbaucom@fairviewnc.gov

Our fee for these services will be \$10,175 (\$6,500 audit fee and \$3,675 financial statement services), charges not to exceed \$3,650 per major program for an audit in accordance with Uniform Guidance (if applicable), and \$155 per hour for any non-attest services (including year-end bookkeeping). Based upon your preliminary estimates, we do not anticipate an audit in accordance with Uniform Guidance. This estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, we will keep you informed of any problems we encounter, and our fees will be adjusted accordingly. Any increase in fee will require an amendment to the audit contract (LGC-205).

Contract to Audit Accounts (LGC-205) for audits subject to *Government Auditing Standards* requires we provide you with a copy of our most recent peer review report. Our 2025 peer review report has been provided to you and the Secretary of the LGC previously.

### **Reporting**

We will issue a written report upon completion of our audit of Town of Fairview's financial statements. Our report will be addressed to the governing board of Town of Fairview. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditors' report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

We appreciate the opportunity to be of service to Town of Fairview and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

Very truly yours,



J.B. Watson & Co., P.L.L.C.

**RESPONSE:**

This letter correctly sets forth the understanding of Town of Fairview.

Management signature: \_\_\_\_\_

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

Date: \_\_\_\_\_

Governance signature: \_\_\_\_\_

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

Date: \_\_\_\_\_

# Approve Planning Board Alternate



# TOWN OF FAIRVIEW

Nomination for appointment to:  
(check one)

- Planning Board
- Fairview Park Facility Committee
- Fairview Park Event Committee
- Social Media Committee

Name: Natalie C. W. Smith Date: May 21, 2025

Home Address: 816 Old Dutch Rd. W., Indian Trail, NC 28079 08252014A

Work Address: 800 E. Morehead St., Charlotte, NC 28202

Home Phone: 704-770-1632 Work Phone: \_\_\_\_\_

Email Address: nwsmith217@gmail.com

Please list any government or non-profit board, committee or commission on which you currently serve: None

Please list any particular experience or education which you feel qualifies you for the position: CPA with experience in real estate transactions. Family owns land in Fairview on Hopewell Church Rd. Husband and I were both born, raised, and lived as adults in Stallings/Mint Hill area where our families still live.

Faithful attendance at board meetings is a requirement. Would you be able to commit to this requirement? Yes

Board, Committee or Commission appointments require that the individual be a current Town of Fairview resident.

I have been a resident of the Town of Fairview for 2.5 years.

Signature of Applicant

*Natalie C. W. Smith*  
Please return this form to:

Town Clerk  
Town of Fairview  
7516 Concord Highway  
Monroe NC 28110  
tgregorius@fairviewnc.gov

# **Approve Budget Amendment 1**

**The Town of Fairview**  
**AN ORDINANCE TO AMEND THE**  
**OPERATING BUDGET FOR FISCAL YEAR 2025-26**  
**BUDGET AMENDMENT 1**

**WHEREAS**, an ordinance establishing an annual budget for the Town of Fairview for the 2025-26 fiscal year has been prepared and approved by the Town Council in conformance with North Carolina General Statute 159-8; and

**WHEREAS**, North Carolina General Statute 159-15 provides for the amendment of the budget ordinance by the Town Council as determined appropriate; and

**WHEREAS**, an amendment to the budget ordinance for fiscal year 2025-26 is needed to reflect certain alterations to the authorized revenues and expenditures of the General Fund since the beginning of the budget year:

**NOW, THEREFORE, BE IT ORDAINED** by the Town Council for the Town of Fairview at this meeting of the Town Council held on March 10, 2026 that the following amendments be made to the operating budget ordinance for fiscal year 2025-26:

**SECTION 1. GENERAL FUND**

	<b>FROM</b>	<b>TO</b>
TOTAL ANTICIPATED REVENUES (see attached detail)	\$ 485,862	\$539,362
TOTAL ANTICIPATED EXPENSES (see attached detail)	\$ 485,862	\$539,362,

Ordinance adopted this 10<sup>th</sup> day of March, 2026.

\_\_\_\_\_  
Gary Wilfong, Mayor

Attest:

\_\_\_\_\_  
Clerk

**Town of Fairview**  
**Profit & Loss Budget Overview**  
 July 2025 through June 2026

	Jul '25 - Jun 26
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
Ad Valorem taxes	179,000.00
Alcoholic beverage	17,000.00
Festival income - vendors, etc.	0.00
Fund balance appropriated	90,112.00
Investment income	17,500.00
Motor vehicle taxes	15,000.00
Rent reserve	17,500.00
Sales and use tax	60,000.00
Utility Franchise taxes	128,250.00
Zoning fees	15,000.00
<b>Total Income</b>	<b>539,362.00</b>
<b>Expense</b>	
Advertising and Promotion	1,000.00
Audit fees	11,400.00
Bank Service Charges	500.00
Capital outlay - Park	21,000.00
Debt repayment	54,040.00
Dues and Subscriptions	6,500.00
Elections expense	5,000.00
Festival expense	17,500.00
Grants	3,000.00
Insurance Expense	11,000.00
Internet and website	10,000.00
Legal fees	15,000.00
Miscellaneous Expense	2,000.00
Office expense	37,000.00
Office utilities	9,000.00
Park Maintenance	50,000.00
Park Utilities	8,000.00
Payroll Expenses	108,776.00
Payroll taxes	16,004.00
Planning and zoning	60,000.00
Professional Fees	7,500.00
Rental house repairs, etc	2,500.00
Salaries - Park	37,742.00
Solid Waste Manage cost share	8,000.00
Tax collection fees	3,000.00
Telephone Expense	1,000.00
Training expense	500.00
Zoning administration	10,000.00
Zoning code update	22,400.00
<b>Total Expense</b>	<b>539,362.00</b>
<b>Net Ordinary Income</b>	<b>0.00</b>
<b>Net Income</b>	<b>0.00</b>

Town of Fairview  
Budget Amendments  
Year Ended June 30, 2026

	Budget	Budget	Revised	Comments
	Jul 25 to Jun 26	Amend 1	Budget	
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
Ad Valorem taxes	179,000.00		179,000.00	
Alcoholic beverage	17,000.00		17,000.00	
Donations			0.00	
Fund balance appropriated	36,612.00	53,500.00	90,112.00	
Investment income	17,500.00		17,500.00	
Miscellaneous income			0.00	
Motor vehicle taxes	15,000.00		15,000.00	
Rent reserve for park capital items	17,500.00		17,500.00	
Sales and use tax	60,000.00		60,000.00	
Utility Franchise taxes	128,250.00		128,250.00	
Zoning fees	15,000.00		15,000.00	
<b>Total Income</b>	<b>485,862.00</b>	<b>53,500.00</b>	<b>539,362.00</b>	
<b>Expense</b>				
Advertising and Promotion	1,000.00		1,000.00	
Audit fees	11,400.00		11,400.00	
Bank Service Charges	500.00		500.00	
Capital outlay - Office renovation			0.00	
Capital Outlay - Park	0.00	21,000.00	21,000.00	Amphitheater design expenses
Capital Outlay - Rental house			0.00	
Debt repayment	54,040.00		54,040.00	
Dues and Subscriptions	6,500.00		6,500.00	
Elections expense	5,000.00		5,000.00	
Festival expense	17,500.00		17,500.00	
Grants	3,000.00		3,000.00	
Insurance Expense	11,000.00		11,000.00	
Internet and website	10,000.00		10,000.00	
Legal fees	15,000.00		15,000.00	
Miscellaneous Expense	2,000.00		2,000.00	
Office expense	37,000.00		37,000.00	
Office utilities	9,000.00		9,000.00	
Park Maintenance	50,000.00		50,000.00	
Park Utilities	8,000.00		8,000.00	
Payroll Expenses	78,776.00	11,000.00	89,776.00	Double salary for training
Payroll Taxes	13,504.00	2,500.00	16,004.00	Taxes on additional salaries
Planning and zoning	60,000.00	19,000.00	79,000.00	Double salary for training
Professional Fees	7,500.00		7,500.00	
Rental house repairs, etc	2,500.00		2,500.00	
Salaries - Park	37,742.00		37,742.00	
Solid Waste Manage cost share	8,000.00		8,000.00	
Tax collection fees	3,000.00		3,000.00	
Telephone Expense	1,000.00		1,000.00	
Training expense	500.00		500.00	
Zoning administration	10,000.00		10,000.00	
Zoning code update	22,400.00			
<b>Total Expense</b>	<b>485,862.00</b>	<b>53,500.00</b>	<b>539,362.00</b>	
<b>Net Ordinary Income</b>	<b>0.00</b>		<b>0.00</b>	
<b>Net Income</b>				