

Agenda

Town of Fairview



Agenda May 12, 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 April Draft Minutes *(No April Meeting)*
 - 5.D. Planning Board March and April Draft Minutes *(Accepted as Information)*
 - 5.E. Approve Council Minutes for Retreat on February 7, 2026
 - 5.F. Approve Council Minutes for March 10, and April 14, 2026
- 6. Public Comments**

Agenda

7. Presentations:

8. Items of Business:

8.A. **Next Chapter Learning Services Update** - Lisa Thomas, Milani Henry, Mathias Henry

8.B. **Discuss 2026-2027 Proposed Budget** --- Darrell Baucom

8.C. **Update on Contract with Benesh** --- See Attachment

8.D. **Proposed Legislative Update** --- Committee Recommendation

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 April 30, 2026

	Apr 30, 26	Apr 30, 25
ASSETS		
Current Assets		
Checking/Savings		
First National Bank	68,733.87	437,715.79
Total Checking/Savings	68,733.87	437,715.79
Other Current Assets		
Franchise Tax Receivable	29,239.48	29,370.52
Investments		
Investments NCCMT	526,560.77	507,820.21
Total Investments	526,560.77	507,820.21
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	-439.26	-654.26
Taxes receivable - motor veh	1,414.17	1,350.31
Total Other Current Assets	567,687.15	552,149.90
Total Current Assets	636,421.02	989,865.69
Fixed Assets		
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
Total Fixed Assets	2,115,950.92	1,890,228.31
TOTAL ASSETS	2,752,371.94	2,880,094.00
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
Accounts Payable	16,166.12	12,450.61
Total Accounts Payable	16,166.12	12,450.61
Other Current Liabilities		
Accrued payroll	8,104.25	7,939.35
Deferred revenue - ad valorem	59.93	1,571.66
Payroll Liabilities	174.65	135.94
Prepaid taxes	0.00	27.03
Security deposit - rental house	1,450.00	1,450.00
Total Other Current Liabilities	9,788.83	11,123.98
Total Current Liabilities	25,954.95	23,574.59
Long Term Liabilities		
Cumulative rent reserve	46,901.50	26,701.50
Note payable on park land	360,000.00	360,000.00
Total Long Term Liabilities	406,901.50	386,701.50
Total Liabilities	432,856.45	410,276.09
Equity		
Allocated equity rent reserve	-46,901.50	-26,701.50
Amount to be provided for LTD	-360,000.00	-360,000.00
Equity		

Town of Fairview
Balance Sheet
As of April 30, 2026

	<u>Apr 30, 26</u>	<u>Apr 30, 25</u>
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>-122,324.38</u>	<u>-106,208.44</u>
Total Equity	<u>2,319,515.49</u>	<u>2,469,817.91</u>
TOTAL LIABILITIES & EQUITY	<u><u>2,752,371.94</u></u>	<u><u>2,880,094.00</u></u>

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

Ordinary Income/Expense	<u>Operating</u>	Budget	Actual Fav to Budget
Income			
Ad Valorem taxes	189,452.78	179,000.00	10,452.78
Alcoholic beverage		17,000.00	-17,000.00
Donation	11,730.62	0.00	11,730.62
Festival income - vendors, etc	1,005.00	0.00	1,005.00
Fund balance appropriated		90,112.00	-90,112.00
Interest on delinquent taxes	673.70		673.70
Investment income	15,445.46	17,500.00	-2,054.54
Motor vehicle taxes	13,842.37	15,000.00	-1,157.63
Rent reserve for park capital items	16,537.20	17,500.00	-962.80
Sales and use tax	50,035.24	60,000.00	-9,964.76
Summer camp fees	2,980.00		2,980.00
Utility Franchise taxes	93,925.64	128,250.00	-34,324.36
Zoning fees	12,675.00	15,000.00	-2,325.00
Total Income	<u>408,303.01</u>	539,362.00	-131,058.99
Expense			
Advertising and Promotion	343.28	1,000.00	656.72
Audit fees	11,700.00	11,400.00	-300.00
Bank Service Charges	600.00	500.00	-100.00
Capital Outlay - Office Reno	18,734.51		
Capital outlay - Park		21,000.00	21,000.00
Capital outlay - Park 2		0.00	0.00
Debt repayment	54,040.00	54,040.00	0.00
Dues and Subscriptions	6,363.00	6,500.00	137.00
Elections expense	4,644.65	5,000.00	355.35
Festival expense	25,821.28	17,500.00	-8,321.28
Grants	500.00	3,000.00	2,500.00
Insurance Expense	10,230.29	11,000.00	769.71
Internet and website	14,263.27	10,000.00	-4,263.27
Legal fees	45,863.16	15,000.00	-30,863.16
Miscellaneous Expense	306.70	2,000.00	1,693.30
Office expense	28,348.55	37,000.00	8,651.45
Office utilities	4,901.79	9,000.00	4,098.21
Park Maintenance	39,355.35	50,000.00	10,644.65
Park Utilities	6,220.72	8,000.00	1,779.28
Payroll Expenses	164,793.93	108,776.00	-56,017.93
Payroll Taxes		16,004.00	16,004.00
Planning and zoning		60,000.00	60,000.00
Postage	11.35	0.00	-11.35
Professional Fees	1,461.00	7,500.00	6,039.00
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

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

	<u>Operating</u>	<u>Budget</u>	<u>to Budget</u>
Tax collection fees	2,638.40	3,000.00	361.60
Telephone Expense	545.42	1,000.00	454.58
Training expense		500.00	500.00
Travel expense	14.00	0.00	-14.00
Zoning administration	8,065.25	10,000.00	1,934.75
Zoning code update	22,400.00	22,400.00	0.00
Total Expense	<u>472,165.90</u>	<u>539,362.00</u>	67,196.10
Net Ordinary Income	<u>-63,862.89</u>	0.00	-63,862.89
Net Income	<u><u>-63,862.89</u></u>		

Town of Fairview Transactions by Account

As of April 30, 2026

Type	Date	Num	Adj	Name	Memo	Clr	Debit	Credit	Balance
First National Bank									114,954.38
Deposit	03/31/2026				Deposit	X	500.00		115,454.38
Deposit	03/31/2026				Deposit	X	400.00		115,854.38
Deposit	03/31/2026				Deposit	X	575.00		116,429.38
Check	03/31/2026				Service Charge	X		80.00	116,349.38
Deposit	03/31/2026				Interest	X	25.02		116,374.40
Check	04/01/2026		Draft	Spectrum	Telephone, internet, etc.	X		259.62	116,114.78
Deposit	04/08/2026				Deposit	X	75.00		116,189.78
Check	04/07/2026		Draft	Waste Management	Waste services	X		149.99	116,039.79
Check	04/08/2026		Draft	Duke Energy	Storage	X		45.65	115,994.14
Deposit	04/09/2026				Deposit	X	100.00		116,094.14
Deposit	04/10/2026				Deposit	X	1,305.00		117,399.14
Deposit	04/10/2026				Deposit	X	400.00		117,799.14
Deposit	04/13/2026				Deposit	X	2,682.63		120,481.77
Liability Check	04/13/2026			QuickBooks Payroll Service	Created by Payroll Service ...	X		975.14	119,506.63
Bill Pmt -Check	04/13/2026			CompuNetwork		X		2,589.43	116,917.20
Bill Pmt -Check	04/13/2026			Cox Law Firm, PLLC		X		5,950.00	110,967.20
Bill Pmt -Check	04/13/2026			N Focus		X		11,638.75	99,328.45
Bill Pmt -Check	04/13/2026			PMC Plumbing & Home Imp	Plumbing hot water heaters ...	X		1,075.00	98,253.45
Bill Pmt -Check	04/13/2026			Taylor's Landscaping Servic...	Lawn mowing, etc.	X		3,758.33	94,495.12
Liability Check	04/14/2026			QuickBooks Payroll Service	Created by Payroll Service ...	X		13,443.96	81,051.16
Paycheck	04/14/2026	DD1123		Teresa Gregorius	Direct Deposit	X	0.00		81,051.16
Bill Pmt -Check	04/14/2026	105044		Anticimex Carolinas LLC	Pest control	X		150.94	80,900.22
Bill Pmt -Check	04/14/2026	105045		Brian Minor	Festival	X		200.00	80,700.22
Bill Pmt -Check	04/14/2026	105046		City of Charlotte	CRTPO cost sharing	X		1,461.00	79,239.22
Bill Pmt -Check	04/14/2026	105047		CRC Printing	Name plates, etc	X		52.64	79,186.58
Bill Pmt -Check	04/14/2026	105048		Ed Humphries	Telephone reimbursement	X		30.00	79,156.58
Bill Pmt -Check	04/14/2026	105049		FNB Commercial Credit Card	Credit card statement	X		4,094.84	75,061.74
Bill Pmt -Check	04/14/2026	105050		Gary Wilfong	Office reimbursement	X		21.43	75,040.31
Bill Pmt -Check	04/14/2026	105051		Grier Donaldson	Festival	X		48.00	74,992.31
Bill Pmt -Check	04/14/2026	105052		Interlocal Risk Financing	deductible on Macon Lawsuit	X		4,948.50	70,043.81
Bill Pmt -Check	04/14/2026	105053		N Focus	March code enforcement	X		424.00	69,619.81
Bill Pmt -Check	04/14/2026	105054		Piedmont Flowers	Office	X		106.75	69,513.06
Bill Pmt -Check	04/14/2026	105055		Robbins & Associates	Bond of Jim King, land admi...	X		100.00	69,413.06
Bill Pmt -Check	04/14/2026	105056		Somers Electric Company Inc.	Water heaters for bathroom...	X		2,412.55	67,000.51
Bill Pmt -Check	04/14/2026	105057		Todd Donaldson	Festival	X		48.00	66,952.51
Deposit	04/14/2026				Deposit	X	75.00		67,027.51
Check	04/14/2026	105058		Jim King	reimburse for office expenses	X		126.78	66,900.73
Paycheck	04/15/2026	DD1118		Michael L. Starnes	Direct Deposit	X	0.00		66,900.73
Paycheck	04/15/2026	DD1106		Alexander L Karakosta	Direct Deposit	X	0.00		66,900.73
Paycheck	04/15/2026	DD1107		Darrell H. Baucom	Direct Deposit	X	0.00		66,900.73
Paycheck	04/15/2026	DD1108		David M Link	Direct Deposit	X	0.00		66,900.73
Paycheck	04/15/2026	DD1109		Doug Buchanan	Direct Deposit	X	0.00		66,900.73
Paycheck	04/15/2026	DD1110		Edward D Humphries	Direct Deposit	X	0.00		66,900.73
Paycheck	04/15/2026	DD1111		Freddie D Rogers	Direct Deposit	X	0.00		66,900.73
Paycheck	04/15/2026	DD1112		Gary H Wilfong	Direct Deposit	X	0.00		66,900.73
Paycheck	04/15/2026	DD1113		Gary M Medlin	Direct Deposit	X	0.00		66,900.73
Paycheck	04/15/2026	DD1114		James D King	Direct Deposit	X	0.00		66,900.73
Paycheck	04/15/2026	DD1115		John A Biggers, Jr.	Direct Deposit	X	0.00		66,900.73
Paycheck	04/15/2026	DD1116		Joshua H Presley	Direct Deposit	X	0.00		66,900.73
Paycheck	04/15/2026	DD1117		Kerry K Price	Direct Deposit	X	0.00		66,900.73
Paycheck	04/15/2026	DD1119		Patricia H. Kindley	Direct Deposit	X	0.00		66,900.73
Paycheck	04/15/2026	DD1120		Sharon M Clontz	Direct Deposit	X	0.00		66,900.73
Paycheck	04/15/2026	DD1121		Spencer L Thomas	Direct Deposit	X	0.00		66,900.73
Paycheck	04/15/2026	DD1122		Tania Hernandez Virgili	Direct Deposit	X	0.00		66,900.73
Deposit	04/15/2026				Deposit	X	4,460.56		71,361.29
Liability Check	04/15/2026	To Print		IRS	55-0789092	X		5,025.66	66,335.63
Liability Check	04/15/2026	To Print		NC Dept of Revenue	600391020	X		505.00	65,830.63
Check	04/16/2026	105059		Beverly Black	Refund on park rent payment	X		75.00	65,755.63
Check	04/17/2026	Draft		Duke Energy	Office	X		314.29	65,441.34
Check	04/17/2026	Draft		Duke Energy	Park	X		589.64	64,851.70
Deposit	04/20/2026				Deposit	X	1,630.78		66,482.48
Deposit	04/20/2026				Deposit	X	75.00		66,557.48
Check	04/21/2026		Draft	Verizon Wireless	Initial phone bill for Jim King	X		120.59	66,436.89
Deposit	04/21/2026				Deposit	X	125.00		66,561.89
Deposit	04/23/2026				Deposit	X	75.00		66,636.89
Deposit	04/26/2026				Deposit	X	75.00		66,711.89
Deposit	04/27/2026				Deposit	X	1,305.00		68,016.89
Deposit	04/29/2026				Deposit	X	75.00		68,091.89
Deposit	04/30/2026				Deposit	X	200.00		68,291.89
General Journal	04/30/2026				Correction of bank misposting	X	500.00		68,791.89
Check	04/30/2026				Service Charge	X		80.00	68,711.89
Deposit	04/30/2026				Interest	X	21.98		68,733.87
Total First National Bank							14,680.97	60,901.48	68,733.87
TOTAL							14,680.97	60,901.48	68,733.87

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

Type	Date	Num	Adj	Name	Memo	Cir	Debit	Credit	Balance
Office expense									
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 Credit C...	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 Landscaping Ser...	Normal		525.00		1,350.63
Check	08/06/2025	Draft		Waste Management			118.79		1,469.42
Bill	08/12/2025	25259		Brown Creek Graphics LLC	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 LLC	Pest control		150.94		2,367.71
Bill	09/02/2025	1841		Taylor's Landscaping Ser...	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 (meeting)		64.02		3,056.73
Bill	09/09/2025	4760		FNB Commercial Credit C...	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 Register of ...	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 Air C...	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 Landscaping Ser...	Mowing		525.00		4,161.83
Check	10/07/2025	Draft		Waste Management			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 Credit C...	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 LLC	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 Landscaping Ser...	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 Credit C...	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	AR173524		Vision Office Systems, Inc.	Copier repair		186.81		7,511.29
Bill	12/02/2025	1859		Taylor's Landscaping Ser...	Mowing, etc.		525.00		8,036.29
Bill	12/02/2025	12-01		PMC Plumbing & Home Imp	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			149.99		8,661.28
Check	12/10/2025	Bill pay		Anticimex Carolinas LLC	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 Credit C...	Credit card payment		219.98		9,032.20
Bill	12/12/2025	34426		Byrum Heating & AC, Inc.	HVAC repair for meeting room		429.67		9,461.87
Bill	12/16/2025	AR174231		Vision Office Systems, Inc.	Toner		772.84		10,234.71
Bill	12/17/2025	34552		Byrum Heating & AC, Inc.	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 Landscaping Ser...			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			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 software co...		2,238.11		17,277.90
Bill	01/13/2026	4760		FNB Commercial Credit C...	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 Register of ...			25.00		18,454.20
Bill	02/04/2026	1872		Taylor's Landscaping Ser...	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 Credit C...	Credit card bill		346.25		19,775.44
Bill	02/17/2026	4623229		Anticimex Carolinas LLC	Pest control		150.94		19,926.38
Bill	02/17/2026	26159		Brown Creek Graphics LLC	Decals		128.40		20,054.78
Bill	02/18/2026	02182026		Gary Wilfong_	Reimburse for office expenses		396.58		20,451.36
Bill	02/27/2026	1885		Taylor's Landscaping Ser...	Lawn care		525.00		20,976.36
Bill	03/03/2026	03032026		Taylor Stegall	Cleaning		100.00		21,076.36
Check	03/10/2026	105042		FNB Commercial Credit C...	payment on credit card		1,047.18		22,123.54
Check	03/10/2026	Draft		Waste Management			149.99		22,273.53
Check	03/16/2026	Draft		Duke Energy	Office		810.38		23,083.91
Bill	03/19/2026	03192026		Gary Wilfong_	Sam's Club reimbursement				23,083.91
Bill	03/24/2026	03242026		Gary Wilfong_	Office reimbursement		21.43		23,105.34
Bill	03/31/2026	5095		Somers Electric Company...	Water heaters for bathrooms, etc		2,412.55		25,517.89
Bill	04/05/2026	2026-008		PMC Plumbing & Home Imp	Plumbing hot water heaters for ...		1,075.00		26,592.89
Bill	04/06/2026	1887		Taylor's Landscaping Ser...	Lawn mowing, etc.		525.00		27,117.89
Check	04/07/2026	Draft		Waste Management	Waste services		149.99		27,267.88
Bill	04/09/2026	4783014		Anticimex Carolinas LLC	Pest control		150.94		27,418.82
Bill	04/14/2026	04142026		CRC Printing	Name plates, etc		52.64		27,471.46
Bill	04/14/2026	04142026		FNB Commercial Credit C...	Credit card statement		490.17		27,961.63
Check	04/14/2026	105058		Jim King_	reimburse for office expenses		126.78		28,088.41
Bill	04/16/2026	37213		Byrum Heating & AC, Inc.	Office repairs to HVAC		207.50		28,295.91
Bill	04/16/2026	04162026		Ed Humphries_	Name plates		52.64		28,348.55
Total Office expense							28,348.55	0.00	28,348.55
TOTAL							28,348.55	0.00	28,348.55

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

Type	Date	Num	Adj	Name	Memo	Clr	Debit	Credit	Balance
Festival expense									
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 Credit C...	Credit card payment		126.00		144.95
Bill	08/06/2025	BO 253...		Swank Motion Pictures Inc.	Widescreen DVD		380.00		524.95
Check	08/13/2025	104958		Mandi Malone	Summer camp instruction		7,400.00		7,924.95
Bill	08/25/2025	51358101		Big Dave's Inflatables LLC	Rental of inflatables		1,350.00		9,274.95
Bill	09/06/2025	52017375		Big Dave's Inflatables LLC	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 Antique Tra...	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 Credit C...	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 Credit C...	Payment on credit card bill		858.14		15,332.13
Bill	12/09/2025	12092025		Todd Donaldson	Festical expenses and work		250.09		15,582.22
Bill	12/09/2025	12092025		Big Dave's Inflatables LLC	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 Credit C...	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 Credit C...	Dec cc bill		972.29		21,754.18
Check	02/10/2026	105029		FNB Commercial Credit C...	Credit card bill		226.85		21,981.03
Bill	03/24/2026	03242026		Jeff Campagna	Spring fling event		386.00		22,367.03
Bill	04/14/2026	04142026		Todd Donaldson	Festival		48.00		22,415.03
Bill	04/14/2026	04142026		Grier Donaldson	Festival		48.00		22,463.03
Bill	04/14/2026	04142026		Brian Minor	Festival		200.00		22,663.03
Bill	04/14/2026	04142026		FNB Commercial Credit C...	Credit card statement		3,158.25		25,821.28
Total Festival expense							25,821.28	0.00	25,821.28
TOTAL							25,821.28	0.00	25,821.28

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

Type	Date	Num	Adj	Name	Memo	Clr	Debit	Credit	Balance
Park Maintenance									
Bill	08/01/2025	4760		FNB Commercial Credit Card	Credit card payment		1,143.22		1,143.22
Bill	08/06/2025	1824		Taylor's Landscaping Service...	Mowing office and park		2,933.33		4,076.55
Bill	08/06/2025	1824		Taylor's Landscaping Service...	Bushhog field		400.00		4,476.55
Bill	08/06/2025	1824		Taylor's Landscaping Service...	Mow VFD area		500.00		4,976.55
Bill	09/02/2025	1841		Taylor's Landscaping Service...	Monthly lawn maintenance		3,333.33		8,309.88
Bill	09/09/2025	4760		FNB Commercial Credit Card	Payment on credit card		2,674.89		10,984.77
Bill	10/02/2025	1845		Taylor's Landscaping Service...	Mowing		3,633.33		14,618.10
Check	10/15/2025	Bill pay		PMC Plumbing & Home Imp	Install water line to existin...		1,600.00		16,218.10
Bill	11/03/2025	1856		Taylor's Landscaping Service...	Lawn maintenance		3,233.33		19,451.43
Check	11/11/2025	104997		FNB Commercial Credit Card	Payment on credit card bill		80.02		19,531.45
Bill	12/02/2025	1859		Taylor's Landscaping Service...	Mowing, etc.		3,033.33		22,564.78
Check	12/11/2025	Bill pay		AMLDCO Inc.	Backflow prevention in P...		209.90		22,774.68
Check	12/11/2025	Bill Pay		FNB Commercial Credit Card	Credit card payment		138.06		22,912.74
Bill	01/05/2026	1870		Taylor's Landscaping Service...			2,933.33		25,846.07
Bill	01/13/2026	4760		FNB Commercial Credit Card	Payment of December cc...		613.71		26,459.78
Bill	01/29/2026	01292...		Michael Starnes_	Walmart - Park maintena...		35.61		26,495.39
Bill	02/04/2026	1872		Taylor's Landscaping Service...	Mowing		2,933.33		29,428.72
Check	02/10/2026	105029		FNB Commercial Credit Card	Credit card bill		117.45		29,546.17
Bill	02/27/2026	1885		Taylor's Landscaping Service...	Lawn care		2,933.33		32,479.50
Bill	02/27/2026	15735		Love Well & Pump Supply LLC	Pond pump		1,988.04		34,467.54
Check	03/10/2026	105040		Gary H Wilfong	expense reimbursement		213.43		34,680.97
Check	03/10/2026	105041		Michael Starnes_	expense reimbursement		91.82		34,772.79
Check	03/10/2026	105042		FNB Commercial Credit Card	payment on credit card		212.81		34,985.60
Bill	04/06/2026	1887		Taylor's Landscaping Service...	Lawn mowing, etc.		3,233.33		38,218.93
Bill	04/14/2026	04142...		FNB Commercial Credit Card	Credit card statement		446.42		38,665.35
Bill	04/28/2026	163842		Team Turf	Park fertilizer		690.00		39,355.35
Total Park Maintenance							39,355.35	0.00	39,355.35
TOTAL							39,355.35	0.00	39,355.35



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

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

The following Planning Board members were present: Doug Buchanan, Sharon Clontz, Mike Medlin, Fred Rogers, Josh Presley, Alex Karakosta, and Natalie Smith (Alt.).

Absent: Christie Black, Rodney Stephens

Others present: Jim King, Town Administrator, Ed Humphries, Land Use Administrator and Spencer Cox, Administrative Assistant

Chairman Buchanan called the meeting to order and conducted roll call. The board welcomed new member Natalie Smith, who was introduced as an addition to the board following Alex's promotion to regular voting status. Bill Thomas had resigned from his position.

2. Public Comments

3. Items of Business:

3.A. Continue Discussion on Land Use Plan. Will Receive Comp Plan to Review

Michael Harvey, the town's planner with NFocus, presented the comprehensive land use master plan draft document. Before beginning his presentation, Chairman Buchanan inquired about federal legislation regarding housing that could potentially reduce the power of zoning.

Michael Harvey explained there are several bills at the federal level designed to establish federal minimum policies on housing classifications. While these don't currently mandate allowing multifamily in single-family zones, they aim to ensure uniformity between communities. He noted that North Carolina's comprehensive watershed policy, which establishes density limits based on watershed designations, has complicated state-level efforts. Mr. Harvey mentioned the home builders lobby's influence both in Raleigh and Washington pushing this agenda, but indicated there wasn't immediate cause for concern while advising the board to keep track of developments.

Michael Harvey presented the draft comprehensive plan, highlighting key community profile statistics from the US Census Bureau and American Community Survey. He noted the town's median household income of approximately \$3,000 higher than Union County and above the state average, with lower poverty rates than both the county and state. The community has 59 total public schools in Union County with one school in Fairview's jurisdiction.

Mr. Harvey presented survey results beginning on page 38, summarizing what residents value most about Fairview: its slow-paced and quiet nature, small town feel, family-friendly atmosphere with low crime

rates, and sense of community. Notably, 78 percent of respondents said there was nothing they disliked about their community, which Mr. Harvey characterized as "a little rare."

For future wishes, residents wanted to retain residential development and maintain the residential community character, with some identifying needs for more recreational opportunities, restaurants, and improved appearance. Regarding fears, over 80 percent expressed concern about loss of small town appeal, with too much commercial development being a distant second at over 60 percent. The overwhelming priority moving forward was to "retain our character."

Michael Harvey outlined several key policy goals based on community input and staff discussions:

Infrastructure Maintenance and Enhancement: The plan establishes three guiding principles: First, Fairview will not assume responsibility for developing water treatment or wastewater systems due to cost and environmental constraints, preferring regional partnerships. Second, development will rely predominantly on individual wells and septic systems, encouraging low-density development consistent with community desires. Third, the town will not develop its own public works department, requiring subdivisions to work with the Department of Transportation for road maintenance rather than expecting the town to assume responsibility.

Storm Water Management: The town will continue relying on North Carolina's stormwater program rather than assuming that responsibility, though the UDO will establish appropriate thresholds for developers working with the state.

Pedestrian Access: While the town will plan comprehensively for potential sidewalks and bicycle lanes, especially connecting with Fairview Park and adjacent communities, maintenance responsibility will remain developer-driven rather than town-managed.

Michael Harvey emphasized that any project inconsistent with the comprehensive plan would not be promoted by the town. The plan directs growth to areas identified as serving community needs while preserving existing commercial areas. He stressed that applicants must go through the legitimate public hearing process for zoning changes, and development activity must be consistent with the comprehensive plan.

The plan identifies attracting business and improving downtown as a goal, with land use regulations promoting downtown development. However, Mr. Harvey clarified that if someone proposed a ten-story building requiring water and sewer extensions, the town's response would be that such proposals are inconsistent with other comp plan goals and policies.

Mr. Harvey presented maps on pages 74-76 showing potential areas for further study, including existing employment/manufacturing zones and commercial development near 601 and Brief Road. He specifically requested board feedback on whether these areas should be considered as nodes for additional expansion, noting the town's previous position against mass commercial development along 601. He also mentioned an intersection at East Highway 218 that staff had identified as potentially dangerous for development.

The plan addresses fostering local craft businesses through home occupations and encouraging reasonable commercial activities meeting home occupation standards. It includes goals for providing more natural areas and recreational opportunities through a master park and recreation plan.

Mr. Harvey explained the plan's approach to data centers, noting they would be specifically listed in the ordinance table as not allowed in any district. He described the infrastructure challenges data centers present, requiring large amounts of power and water, and the complications they can create for communities not adequately planned for them.

Board members asked several questions during the presentation. Fred Rogers inquired about data centers, leading to Harvey's explanation of their prohibition. There was discussion about the federal housing legislation and its potential impacts.

Regarding the maps and color coding, Chairman Buchanan asked about the green areas, in which Harvey explained represented either farm or environmentally sensitive areas from Union County GIS data.

Ed Humphries discussed intersection safety concerns and suggested increasing curb cut separations beyond DOT requirements to encourage internal connectivity, though Mr. Harvey noted DOT typically maintains authority over their roads.

The conversation addressed package treatment plants, with Chairman Buchanan asking about requiring bonds for maintenance throughout development life. Mr. Harvey indicated he would need to research state administrative code requirements but noted the challenges with bonding regulations that now only allow 125 percent performance guarantees and accept lines of credit rather than cash bonds.

Mr. Harvey concluded by emphasizing this was the starting point for board feedback, noting he had put something on paper that achieved much of what they were looking for but needed their help to ensure he was representing their interests properly.

Mr. Harvey assigned the board to read the 88-page document and provide feedback, with particular focus on pages 74-76 regarding growth areas. He emphasized that this document would guide all future land use decisions and serve as the foundation for the Unified Development Ordinance.

4. Approval of Minutes:

Fred Rogers made a motion to approve the February 17, 2026 minutes. Mike Medlin seconded the motion. Board members Buchanan, Clontz, Medlin, Presley, Rogers, Karakosta, Smith (Alt), voted yes (7-0).

5. Adjournment

Respectfully submitted,

Spencer Cox
Administrative Assistant

Doug Buchanan
Chairman

Approved this _____ day of _____ 2026



**Town of Fairview
Planning Board Meeting
April 21, 2026**

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

The following Planning Board members were present: Doug Buchanan, Sharon Clontz, Fred Rogers, Josh Presley, and Natalie Smith (Alt.).

Absent: Christie Black, Rodney Stephens, Mike Medlin, Alex Karakosta

Others present: Jim King, Town Administrator, and Spencer Cox, Administrative Assistant

Chairman Buchanan called the meeting to order and conducted roll call.

2. Items of Business:

2.A. Continue Discussion on Land Use Plan.

Michael Harvey emphasized that the comprehensive plan represents the community's vision rather than his own recommendations, stating "this is your plan. This is not Michael's vision for what you all should be." He highlighted key policy positions established in the plan, including that the Town would not assume responsibility for solving regional water and sewer issues, which would be handled at a regional level to avoid placing the financial burden on Fairview alone.

The plan establishes that higher intensity land uses and residential density would only be permitted in areas specifically identified on the future land use map and only where public water and sewer are available. Mr. Harvey stressed that the town would not be pre-zoning properties but would operate in a "reactionary mode," requiring property owners to initiate rezoning requests and demonstrate compliance with the comprehensive plan.

Board member Fred Rogers expressed strong concerns about including any provisions for high-density housing, arguing that the community's soils and infrastructure cannot support such development. Mr. Rogers advocated for maintaining the current 40,000 square foot minimum lot requirement, stating "we need to stick to our plan of our 40 and 1 to 4 family" development patterns.

Mr. Harvey explained his rationale for including limited high-density provisions, citing potential legal challenges regarding exclusionary zoning practices. Mr. Harvey referenced a current federal lawsuit by the NAACP against another community that prohibited all higher intensity housing, noting concerns about communities being perceived as exclusionary toward minorities. Mr. Harvey acknowledged the philosophical difference with Mr. Rogers but emphasized the importance of planning for potential state mandates requiring density provisions.

Natalie Smith questioned whether the limited survey participation (77 responses out of 3,400 residents) provided sufficient community input to justify planning decisions. Mr. Harvey responded that while more participation would be preferable, state statute does not mandate specific participation levels, and the process has been appropriately open to public involvement.

Mr. Harvey addressed concerns about discrimination issues and the balance between community preferences and legal requirements. He explained that the comprehensive plan includes sufficient policies and conditions to allow the board to deny inappropriate development while providing legal protections against claims of exclusionary practices.

The discussion included consideration of designating areas for "continued study" regarding higher density development, allowing the town to identify potential areas without committing to immediate rezoning. This approach would provide flexibility while maintaining community control over development decisions.

2.B. Discuss Subdivision Rules

Michael Harvey provided an overview of proposed updates to the subdivision ordinance, noting that the current regulations span only five pages and lack comprehensive development standards. The proposed revisions would establish detailed requirements for block design, right-of-way specifications, and suitable property development standards.

Key changes include requiring compliance with all applicable local, state, and federal requirements before any subdivision can be used or occupied. This encompasses zoning compliance, flood damage prevention ordinance adherence, viable septic and well locations, and environmental protections including consideration of the rare hill slitter mussel habitat that Mr. Rogers mentioned.

The updated ordinance would prohibit sale or transfer of lots until final plat approval, while acknowledging state law provisions allowing pre-sale contracts with approved preliminary plats. Mr. Harvey expressed concerns about pre-sale arrangements but noted that state law supersedes local preferences in this area.

The proposal includes provisions for voluntary agricultural districts (VADs), recognizing the community's commitment to preserving agricultural areas. These districts provide tax credits and conservation protections while requiring notification to nearby property owners about potential agricultural nuisances, as farms have special protections under state law.

Technical requirements would include permanent reference points established according to state board standards, phased subdivision procedures, and performance guarantee provisions. Mr. Harvey explained that state law provides developers the right to post bonds for required improvements rather than completing all work upfront, and communities cannot dictate the form of these guarantees.

Maintenance requirements would clearly define responsibilities, with developers initially responsible for all improvements, transitioning to homeowners associations after developer departure. Roads would only be accepted by the Department of Transportation after meeting density and construction standards, with some subdivisions requiring decades before qualifying for state maintenance.

The ordinance addresses suitability of land for development, explicitly prohibiting subdivision in flood hazard areas and requiring septic and well evaluations for all projects. Drainage and topography considerations would prevent excessive site disturbance, while lot orientation and block design standards would ensure orderly development patterns.

Road construction standards would require 50-foot rights-of-way for most developments, with private road options limited to projects under 21 lots. All public roads must meet DOT engineering specifications, with certificates of construction required to verify proper installation.

Mr. Harvey noted upcoming revisions to signage regulations to ensure content neutrality following recent U.S. Supreme Court decisions. The Reed v. Gilbert case requires that sign regulations focus on size, location, and number rather than content, though subsequent decisions have created some confusion about determining on-site versus off-site advertising purposes.

Board member Doug Buchanan raised questions about sight distance requirements at intersections, which Mr. Harvey confirmed would be addressed in separate chapters and would meet current DOT standards that relate stopping distances to road speeds.

Discussion included tree preservation concerns, with Mr. Harvey explaining that comprehensive tree ordinances require special state enabling legislation. The proposed standards would include landscape requirements for parking areas and buffer zones while avoiding the extensive administrative burden of programs like Charlotte's forestry department oversight.

Mr. Harvey concluded by requesting continued review of subdivision materials and announcing that upcoming chapters addressing signage, landscaping, and parking would be available within weeks. The next meeting would focus exclusively on the comprehensive plan and future land use map before finalizing the Unified Development Ordinance.

3. Approval of Minutes:

Sharon Clontz made a motion to approve the March 17, 2026 minutes. Fred Rogers seconded the motion. Board members Buchanan, Clontz, Presley, Rogers, Smith (Alt.) voted yes (5-0).

4. Public Comments: None

5. Adjournment

Respectfully submitted,

Spencer Cox
Town Clerk

Doug Buchanan
Chairman

Approved this _____ day of _____ 2026

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 (.02 Cent)
- 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 Humphries and Teresa Gregorius 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.

Mr. Humphries 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

Mr. Humphries 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. 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 1st and Spencer starting as Town Clerk on April 1st.

Teresa Gregorius
Town Clerk

Gary Wilfong
Mayor

Approved this _____ day of _____ 2026

Town of Fairview



**Town of Fairview
Regular Council Meeting
March 10, 2026 @ 6:30 pm**

1. Call the meeting to order: ---Mayor Wilfong

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

Others present: Darrell Baucom, Financial Officer; Ed Humphries, Land Use Administrator; Jim King, Town Administrator; Teresa Gregorius, Town Clerk and Spencer Cox, Administrative Assistant

2. Invocation

3. Pledge of Allegiance

4. Agenda Changes/Approval of Agenda

Mayor Wilfong announced that there was an agenda change to be addressed. Teresa Gregorius explained that Jon Wood had sent a contract that the Mayor wanted the Council to review. She noted that the Council had already approved this contract at their retreat, deciding to accept items 1 and 3 of the proposal. The contract simply needed the Mayor's signature, and she requested that the Council approve the contract and give authorization for the Mayor to sign it.

Patricia Kindley made a motion to approve the agenda as amended. David Link seconded the motion. Council members Biggers, Kindley, Link and Price voted yes (4-0).

5. Approval of Consent Agenda:

5.A. Financial and Tax Reports--- *Report Accepted as Information*

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 2026 Audit Contract with JB Watson & Co., PLLC and Authorize Mayor Wilfong to Sign

Kerry Price made a motion to approve the consent agenda. Patricia Kindley seconded the motion. Council members Biggers, Kindley, Link and Price voted yes (4-0).

6. Public Comments: None

7. Presentations: None

8. Items of Business:

8.A. Approve Fairview Planning Board Application

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

Teresa Gregorius explained that Bill Thomas had resigned from the Planning Board, and his term was not set to expire until September 28th. The town had asked the alternates on the Planning Board if they would like to move up to full membership, and Alex Karakosta had agreed. This created a need to fill the alternate position with Natalie Smith, who had submitted an application the previous year expressing interest in serving on a town committee.

Mrs. Gregorius clarified that Alex's move from alternate to full member was automatic per town policy and did not require a separate motion. The Mayor confirmed this understanding before proceeding with the appointment.

Patricia Kindley made a motion to approve Natalie Smith as an alternate to the Planning Board with her term expiring September 2028. David Link seconded the motion. Council members Biggers, Kindley, Link and Price voted yes (4-0).

8.B. Approve Budget Amendment 1

Finance Officer Darrell Baucom explained that Budget Amendment #1 addressed expenses discussed at the Council retreat. The amendment covered planning and design expenses for the amphitheater project, as well as additional salary costs for training Jim King and Spencer Cox as they replace Teresa Gregorius and Ed Humphries. The funding would come from the appropriate fund balance, essentially taking money from savings.

Councilman John Biggers expressed concern about the town's fund balance, noting that \$54,000 was being taken from savings. Darrell Baucom confirmed this would

leave approximately \$450,000 in reserves, while the recommended minimum is \$200,000. There was discussion about the need to closely monitor spending versus income, given the reduced buffer. Darrell Baucom noted that a 2-cent tax increase would help and acknowledged the importance of being careful with expenditures.

David Link made a motion to accept the budget amendment #1 as presented by Darrell Baucom to cover expenses for additional training and other costs associated with the park. Kerry Price seconded the motion. Council members Biggers, Kindley, Link and Price voted yes (4-0).

8.C. Discuss Benesch Amphitheater Work Proposal

During the discussion, there was also conversation about an agenda change item regarding a contract with Benesh (an engineering firm). Teresa Gregorius explained that the Council had discussed this contract at their retreat and had decided to proceed with items 1 and 3 of Benesh's proposal. The contract was for design and bidding services for the amphitheater project.

Mayor Wilfong provided context about the upcoming Too Much Sylvia concert on June 12th, explaining that the amphitheater would not be ready in time. The town had worked with the band to use the picnic shelter as a stage instead, which would require moving picnic tables and renting a generator for power. This arrangement would give the town more time to complete the amphitheater project while still hosting the event. There was extensive discussion about the costs and approach for the amphitheater project. Council members noted that the Benesh contract was for approximately \$20,900 to handle design, bidding, and construction management. Mayor Wilfong mentioned the amphitheater kit costs around \$70,000, plus permitting fees of about \$3,000. He also discussed potential local assistance from Fernando, who had offered to donate labor for steel construction and provide steel at cost through his connections.

Council members expressed some concern about spending \$20,900 on design work without knowing the final construction costs, but ultimately agreed that the professional approach through Benesh was the most prudent path forward. There was discussion about the risks of using non-licensed contractors versus going through a formal bidding process with qualified general contractors.

John Biggers moved to approve the contract for \$20,900 and authorize the Mayor to sign it. David Link seconded the motion. Council members Biggers, Kindley, Link and Price voted yes (4-0).

9. Council Comments:

Council members discussed several upcoming events and projects. Mayor Wilfong updated the Council on the county parks and recreation department's offer to install a story trail at the park, with the town providing materials and the county providing labor. He also discussed Unionville's upcoming 250th birthday celebration on June 27th, mentioning his efforts to arrange flyovers for the event, including contacts with private aircraft owners.

Mayor Wilfong reminded everyone about the Easter celebration planned for March 28th at the park and mentioned Unionville's celebration budget of approximately \$50,000 for their event.

John Biggers mentioned planning another community fishing event at the park, similar to the previous year's successful event hosted by a local church. The event would be free to the public with hot dogs and prizes for tagged fish. There was also discussion about fundraising ideas, including selling memorial bricks similar to successful programs at other locations.

Spencer Cox reminded everyone about the upcoming Spring Fling at the park on March 28th.

10. Adjournment

Patricia Kindley made a motion to adjourn. David Link seconded the motion. Council members Biggers, Kindley, Link and Price voted yes (4-0).

Respectfully submitted,

Teresa Gregorius
Town Clerk

Gary Wilfong
Mayor

Approved this _____ day of _____, 2026

Town of Fairview



**Town of Fairview
Regular Town Council Meeting
April 14, 2026 @ 6:30 pm**

Meeting will be in the Fairview Town Hall Meeting Room

1. Call the meeting to order: ---Mayor Wilfong

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

Others present: Darrell Baucom, Financial Officer; Jim King, Town Administrator and Spencer Cox, Administrative Assistant

2. **Mayor Wilfong** reported that all council members were absent, and no town business could be considered without a quorum. All business on the April agenda will be placed on the May 12th agenda.
3. **Adjournment** – Mayor Wilfong adjourned the meeting.

Respectfully submitted,

Teresa Gregorius
Town Clerk

Gary Wilfong
Mayor

Next Chapter Learning Services Update

Next Chapter Learning Service and Town Hall 2026 – 2027 Calendar

August 2026						
Sun	Mon	Tue	Wed	Thur	Fri	Sat
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

September 2026						
Sun	Mon	Tue	Wed	Thurs	Fri	Sat
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

October 2026						
Sun	Mon	Tue	Wed	Thur	Fri	Sat
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

November 2026						
Sun	Mon	Tue	Wed	Thur	Fri	Sat
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

December 2026						
Sun	Mon	Tue	Wed	Thur	Fri	Sat
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

January 2027						
Sun	Mon	Tue	Wed	Thur	Fri	Sat
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

February 2027						
Sun	Mon	Tue	Wed	Thur	Fri	Sat
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28						

March 2027						
Sun	Mon	Tue	Wed	Thur	Fri	Sat
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

April 2027						
Sun	Mon	Tue	Wed	Thur	Fri	Sat
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

May 2027						
Sun	Mon	Tue	Wed	Thur	Fri	Sat
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

June 2027						
Sun	Mon	Tue	Wed	Thur	Fri	Sat
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

July 2027						
Sun	Mon	Tue	Wed	Thur	Fri	Sat
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

	Town Hall Closed – No Classes
	School Holidays – No Classes
	Next Chapter Learning 2:45-3:45, 4:00-5:00, 5:15-6:00
	Next Chapter Learning 2:45-3:45, 4:00-5:00, 5:15-6:00, 6:15-7:15
★	First and Last day of Tutoring

Discuss 2026-2027 Proposed Budget

Town of Fairview
Profit & Loss Budget Overview
 July 2026 through June 2027

	Jul '26 - Jun 27
Ordinary Income/Expense	
Income	
Ad Valorem taxes	375,000.00
Alcoholic beverage	14,000.00
Fund balance appropriated	140,730.00
Investment income	15,000.00
Motor vehicle taxes	34,000.00
Rent reserve	18,500.00
Sales and use tax	61,000.00
Utility Franchise taxes	128,500.00
Zoning fees	15,000.00
Total Income	801,730.00
Expense	
Advertising and Promotion	1,000.00
Audit fees	13,000.00
Bank Service Charges	750.00
Capital outlay - Park	250,000.00
Debt repayment	52,480.00
Dues and Subscriptions	7,000.00
Festival expense	31,000.00
Grants	2,500.00
Insurance Expense	12,500.00
Internet and website	10,000.00
Legal fees	40,000.00
Miscellaneous Expense	2,000.00
Office expense	35,000.00
Office utilities	7,500.00
Park Maintenance	55,000.00
Park Utilities	9,000.00
Payroll Expenses	100,000.00
Payroll taxes	15,500.00
Planning and zoning	62,000.00
Professional Fees	2,500.00
Rental house repairs, etc	1,000.00
Salaries - Park	41,000.00
Solid Waste Manage cost share	8,000.00
Tax collection fees	6,000.00
Telephone Expense	1,000.00
Training expense	1,000.00
Zoning administration	10,000.00
Zoning code update	25,000.00
Total Expense	801,730.00
Net Ordinary Income	0.00
Net Income	0.00

Town of Fairview
Fiscal Year 2026-27 Budget
Assumptions and Explanations

Revenue

Ad valorem: based upon projected real and personal property values of \$955,832,718 from Union County using 98% collection rate for ad valorem taxes at \$.04 per hundred assessment rate. Used \$375,000.

Alcoholic Beverage tax: Used the amount collected for 12 months ended April 30, 2026. NCLM projects relatively flat growth in this revenue category. Used \$14,000.

Fund balance appropriated: amount needed to cover budgeted expenses over amount projected for revenues; used 140,730.

Investment income: Based on \$500,000 balance at NC Capital Management Trust at a 3.0% rate. Used \$15,000.

Motor Vehicle taxes: based upon estimated value of 84,521,053 and using 100% collection rates at \$.04 per hundred assessment rate. Used \$34,000.

Rent Reserve: Combination of house rental, park rental and land rental income to be used for future capital expenditures in the Park. Recent 12 month revenue amount is \$18,817. Used 18,500 for 26-27 budget.

Sales and use tax: NC League estimates 3.1% growth for 26-27. Current year income is approximately \$60,000; used \$61,000 for 26-27 budget.

Franchise taxes: NC League estimates negative growth for 26-27. Based on current year trends of \$130,500, I used \$128,500 reflecting negative growth as projected by NCLM.

Zoning fees: based upon trends from 25-26; used \$15,000, which is the same recent 12 month actual total.

Expenses

Advertising: Used \$1,000 for advertising for special meetings.

Audit fees: Used JB Watson's estimated audit fee plus additional estimated accounting charges; used \$13,000.

Bank service charges: used \$750, reflecting higher recent charges.

Debt repayment: Repayment of debt to the Haiglers in January 2027 for land purchase note. Used \$52,480.

Capital outlay for park improvements: Open to discussion; used \$250,000.

Dues and subscriptions: School of Govt Foundation – 550 - NC League of Municipalities – 5,180 (Current year plus slight increase); Union County Chamber of Commerce – 500; Association of Municipal Clerks – 80; NC Mayor's Association – 200; Miscellaneous 120; Used \$7,000 for 26-27.

Elections expense: No elections in tax year 26-27.

Festival expense: Used \$31,000 for annual amount, which is slightly more than recent 12 month actual of 30,600.

Grants: Used \$2,500 as an estimate of contributions to organizations.

Liability insurance: Property and Casualty insurance is projected to increase 8% due to storms and rising costs of repairs; bonding premium of \$500 and workers comp premium of \$1,200. Recent 12 month actual is 11,200; used 12,500 as budget for 26-27

Internet and website expense: Monthly email, server hosting, annual amount = \$4,200; Time Warner phone and internet, annual = \$3,000; Website charge = \$2,150; Domain name renewal = \$400; recent 12 month actual is 17,930, which reflects purchase and set up of computers that is nonrecurring; used 10,000 as 26-27 budget.

Legal fees: Very hard to project as the 12 month actual is approximately \$52,000 due to Macon legal matters; used \$40,000 as projection for 26-27.

Miscellaneous: Various unclassified expenses; Used \$2,000.

Office expense: Recent 12 month actual is 31,200; large item is landscape maintenance of about \$7,500; Used 35,000.

Office utilities: Used 7,500, based upon recent 12 month actual of 6,142.

Park Maintenance: Used \$55,000, based upon recent 12 month actual of 49,838.

Park Utilities: Used \$9,000 based upon recent 12 month actual of 8,071.

Payroll expenses: Based upon salary for new Town Clerk and using 5.50% rate of increase for staff per NCLM salary survey for 26-27. Increased per diem rates for mayor and council to \$225 and \$175, respectively. Used 100,000.

Payroll taxes: Total salaries at 7.65% rate for employer taxes. Used \$15,500 for 26-27

Planning and zoning: Salary broken out separately for Jim; used 62,000.

Professional fees: Retreat expense for Council, plus other minor expenses of \$1,500; Used \$2,500.

Rental house repairs: used \$1,000 for estimated costs of repairs; .

Salaries – Park; salary broken out separately for Michael Starnes and Tania. Used \$41,000.

Solid Waste Management: Used budgeted amount of \$8,000 as recommended by Union County Waste Management.

Tax Collection fees: based upon 1.5% of ad valorem taxes and motor vehicle taxes. Used \$6,000.

Telephone: estimated \$1000. Recent 12 month actual is 677

Training and education fees: used \$1,000 for training classes for new town clerk..

Zoning administration: Estimated fees for zoning enforcement to N-Focus. Used \$10,000 as amount spent recently has been 8,438.

Zoning code update: payments to N-Focus in 26-27 for the development of Unified Development Ordinance and Land Use Plan; used \$25,000

Management's Discussion and Analysis
Town of Fairview, North Carolina

Government-wide Financial Analysis

TOWN OF FAIRVIEW
NET POSITION
FIGURE 2

	Governmental Activities	
	2025	2024
Current and other assets	\$ 967,949	\$ 1,096,357
Capital assets, net	<u>2,115,951</u>	<u>1,890,228</u>
Total assets	<u>3,083,900</u>	<u>2,986,585</u>
Current and other liabilities	240,708	29,516
Long-term liabilities outstanding:		
Due within one year	40,000	40,000
Due after one year	320,000	360,000
Deferred inflows of resources	<u>-</u>	<u>27</u>
Total liabilities and deferred inflows of resources	<u>600,708</u>	<u>429,543</u>
Net position:		
Net investment in capital assets	1,755,951	1,490,228
Restricted	105,699	405,066
Unrestricted	<u>621,542</u>	<u>661,748</u>
Total net position	<u>\$ 2,483,192</u>	<u>\$ 2,557,042</u>

As noted earlier, net position may serve over time as one useful indicator of a government's financial condition. The assets and deferred outflows of resources of Town of Fairview exceeded liabilities and deferred inflows of resources by \$2,483,192 as of June 30, 2025. The Town's net position decreased by \$73,850 for the fiscal year ended June 30, 2025. \$1,755,951 or 70.7% reflects the Town's net investment in capital assets (e.g. land, buildings, machinery, and equipment) less any related debt still outstanding that was issued to acquire those items. Town of Fairview uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. An additional portion of Town of Fairview's net position \$105,699 or 4.3% represents resources that are subject to external restrictions on how they may be used. The remaining balance of \$621,542 or 25.0% is unrestricted.

One particular aspect of Town of Fairview's financial operations positively influenced the total unrestricted net position:

- Investment earnings were higher due to higher interest rates related to shifting funds to the NC Capital Management Trust.

Town of Fairview
Profit & Loss Budget vs. Actual
 July 2025 through June 2026

Ordinary Income/Expense	Jul '25 - Jun 26	Budget	\$ Over Budget
Income			
Ad Valorem taxes	189,452.78	179,000.00	10,452.78
Alcoholic beverage	0.00	17,000.00	-17,000.00
Donation	11,730.62		
Festival income - vendors, etc.	1,005.00	0.00	1,005.00
Fund balance appropriated	0.00	90,112.00	-90,112.00
Interest income on SCIF Grant	9.47		
Interest on delinquent taxes	673.70		
Investment income	15,423.48	17,500.00	-2,076.52
Motor vehicle taxes	13,842.37	15,000.00	-1,157.63
Rent reserve	15,232.20	17,500.00	-2,267.80
Sales and use tax	50,035.24	60,000.00	-9,964.76
Summer camp fee	2,980.00		
Utility Franchise taxes	93,925.64	128,250.00	-34,324.36
Zoning fees	12,675.00	15,000.00	-2,325.00
Total Income	406,985.50	539,362.00	-132,376.50
Expense			
Advertising and Promotion	343.28	1,000.00	-656.72
Audit fees	11,700.00	11,400.00	300.00
Bank Service Charges	520.00	500.00	20.00
Capital Outlay - Office Reno	18,734.51		
Capital outlay - Park	5,410.49	21,000.00	-15,589.51
Capital Outlay - SCIF, Park	53,170.47		
Debt repayment	54,040.00	54,040.00	0.00
Dues and Subscriptions	6,363.00	6,500.00	-137.00
Elections expense	4,644.65	5,000.00	-355.35
Festival expense	25,821.28	17,500.00	8,321.28
Grants	500.00	3,000.00	-2,500.00
Insurance Expense	10,230.29	11,000.00	-769.71
Internet and website	14,263.27	10,000.00	4,263.27
Legal fees	45,753.16	15,000.00	30,753.16
Miscellaneous Expense	306.70	2,000.00	-1,693.30
Office expense	28,198.56	37,000.00	-8,801.44
Office utilities	4,901.79	9,000.00	-4,098.21
Park Maintenance	39,355.35	50,000.00	-10,644.65
Park Utilities	6,220.72	8,000.00	-1,779.28
Payroll Expenses	164,793.93	108,776.00	56,017.93
Payroll taxes	0.00	16,004.00	-16,004.00
Planning and zoning	0.00	60,000.00	-60,000.00
Postage and Delivery	11.35		
Professional Fees	1,461.00	7,500.00	-6,039.00
Rental house repairs, etc	0.00	2,500.00	-2,500.00
Salaries - Park	0.00	37,742.00	-37,742.00
Solid Waste Manage cost share	0.00	8,000.00	-8,000.00
Tax collection fees	2,638.40	3,000.00	-361.60
Telephone Expense	545.42	1,000.00	-454.58
Training expense	0.00	500.00	-500.00
Travel Expense	14.00		
Zoning administration	8,065.25	10,000.00	-1,934.75
Zoning code update	22,400.00	22,400.00	0.00
Total Expense	530,406.87	539,362.00	-8,955.13
Net Ordinary Income	-123,421.37	0.00	-123,421.37

Town of Fairview
Profit & Loss
 May 2025 through April 2026

10:27 AM
 05/01/26
 Accrual Basis

	May 25	Jun 25	Jul 25	Aug 25	Sep 25	Oct 25	Nov 25	Dec 25	Jan 26	Feb 26	Mar 26	Apr 26	TOTAL
Ordinary Income/Expense													
Income													
Ad Valorem taxes	364.01	984.32	1,024.51	197.07	10,711.15	15,549.21	11,055.50	65,903.35	45,629.45	30,760.02	5,911.96	2,610.56	190,801.11
Alcoholic beverage	14,332.01	0.00	0.00	0.00	0.00	0.00	0.00	1,230.62	0.00	0.00	10,500.00	0.00	14,332.01
Donation	846.45	0.00	0.00	40.00	125.00	60.00	780.00	0.00	0.00	0.00	0.00	0.00	1,030.00
Festival income - vendors, etc.	0.00	25.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	73.05
Interest income on Park 2 grant	43.32	29.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	94.57
Interest income on SCIF Grant	48.62	36.48	9.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.57
Interest on delinquent taxes	32.85	-4.11	24.31	32.02	16.85	28.68	13.56	23.81	69.07	174.64	177.45	113.31	702.47
Investment income	1,861.18	1,800.35	1,864.04	1,870.62	1,792.05	1,805.71	1,685.87	1,685.98	1,627.55	1,459.01	1,612.65	0.00	19,065.01
Motor vehicle taxes	1,480.67	1,415.07	1,423.87	1,553.29	1,297.75	1,448.00	1,294.33	0.00	2,489.82	1,395.27	1,299.87	1,640.17	16,738.11
Rent reserve	1,980.00	1,605.00	350.00	2,910.00	1,680.00	1,455.00	75.00	4,087.20	0.00	75.00	2,910.00	1,680.00	18,817.20
Sales and use tax	4,362.80	5,650.97	4,939.91	4,948.06	5,111.79	4,934.85	4,952.40	5,022.02	5,048.19	5,138.54	5,478.92	4,460.56	60,049.01
Sales and use tax refund	2,074.00	1,473.00	0.00	3,000.00	0.00	0.00	0.00	0.00	60.00	-80.00	0.00	0.00	6,527.00
Summer camp fee	0.00	36,517.86	0.00	0.00	29,239.48	0.00	0.00	34,803.59	0.00	0.00	29,882.57	0.00	130,443.50
Utility Franchise taxes	1,075.00	625.00	900.00	1,325.00	1,275.00	1,800.00	2,025.00	1,250.00	0.00	1,550.00	1,725.00	825.00	14,375.00
Zoning fees	28,500.94	50,158.67	10,556.11	15,876.06	51,249.07	27,181.45	21,881.66	114,016.57	54,924.08	40,472.48	59,498.42	11,329.60	485,645.11
Total Income													
Expense													
Advertising and Promotion	0.00	62.19	119.40	0.00	119.40	0.00	0.00	0.00	0.00	104.48	0.00	0.00	405.47
Audit fees	0.00	0.00	0.00	0.00	0.00	0.00	11,700.00	0.00	0.00	0.00	0.00	0.00	11,700.00
Bank Service Charges	10.00	0.00	0.00	0.00	70.00	70.00	70.00	70.00	80.00	80.00	80.00	0.00	530.00
Capital Outlay - Office Reno	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,734.51	0.00	0.00	18,734.51
Capital outlay - Park	0.00	1,848.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,848.00
Capital outlay - rental house	0.00	10,017.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,410.49	7,258.49
Capital Outlay - SCIF, Park	0.00	81,672.84	16,924.40	14,024.97	51.10	22,170.00	0.00	0.00	0.00	0.00	0.00	0.00	10,017.25
Capital Outlay, SCIF, Park 2	32,537.38	118,118.12	0.00	0.00	0.00	0.00	0.00	0.00	54,040.00	0.00	0.00	0.00	134,843.31
Debt repayment	0.00	-15,600.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	150,655.50
Dues and Subscriptions	0.00	0.00	5,918.00	0.00	0.00	0.00	0.00	0.00	500.00	0.00	-55.00	0.00	38,440.00
Electrons expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,644.65	0.00	0.00	0.00	0.00	6,363.00
Festival expense	4,683.46	88.92	18.95	9,256.00	597.80	3,351.24	2,108.14	5,314.37	1,107.68	226.85	386.00	3,454.25	4,644.65
Grants	0.00	0.00	0.00	500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30,593.66
Insurance Expense	0.00	966.00	0.00	0.00	93.00	0.00	375.00	0.00	100.00	104.29	0.00	100.00	500.00
Interest Expense	611.58	3,055.51	2,400.00	961.58	611.58	611.58	3,233.95	376.78	626.78	626.78	651.67	4,262.57	15,600.00
Internet and website	1,654.00	4,478.00	0.00	2,475.00	2,806.43	660.00	7,990.00	8,658.28	3,998.45	4,887.10	8,327.90	5,950.00	17,930.36
Legal fees	0.00	0.00	0.00	199.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	106.75	51,885.16
Miscellaneous Expense	2,070.62	964.62	422.54	1,945.17	1,269.12	1,820.28	2,054.18	3,805.79	7,137.12	2,522.16	4,541.53	2,680.67	30,670.00
Office expense	522.10	718.76	493.23	625.23	438.57	103.07	419.61	313.49	646.65	748.94	798.71	314.29	31,233.80
Office utilities	4,251.07	6,232.44	0.00	4,976.55	6,008.22	5,233.33	3,313.35	3,381.29	3,582.65	7,972.15	518.06	4,369.75	61,426.65
Park Maintenance	746.61	1,103.75	444.82	675.99	562.85	562.85	584.38	0.00	637.53	714.44	1,421.05	635.29	49,838.86
Park Utilities	13,711.44	-89,740.57	15,460.50	15,781.51	14,545.79	16,815.62	16,094.84	17,520.96	15,901.70	15,439.81	17,234.13	19,998.87	80,711.08
Payroll Expenses	0.00	11,369.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	88,764.80
Payroll taxes	0.00	57,251.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,369.66
Planning and Delivery	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	57,251.64
Postage and Delivery	0.00	0.00	0.00	0.00	0.00	11.35	0.00	0.00	0.00	0.00	0.00	0.00	11.35
Professional Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,461.00	0.00	1,461.00
Salaries - Park	0.00	34,611.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	34,611.20
Solid Waste Manage cost share	8,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,000.00
Tax collection fees	32.94	5.79	25.24	28.97	155.98	222.69	165.20	825.68	626.49	415.93	105.02	67.60	2,677.13
Telephone fees	87.74	43.87	43.87	43.87	43.87	43.87	43.87	43.87	43.87	43.87	43.87	43.87	438.86
Travel Expense	0.00	0.00	14.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14.00
Zoning administration	0.00	373.33	704.27	551.82	940.66	383.71	0.00	455.20	2,707.03	1,898.55	424.00	0.00	8,438.58
Zoning code update	0.00	0.00	5,600.00	0.00	0.00	5,600.00	0.00	0.00	5,600.00	0.00	0.00	5,600.00	22,400.00
Total Expense													
Net Ordinary Income	68,918.94	243,241.32	58,033.22	-36,070.55	22,993.58	-30,492.34	-26,270.86	66,606.21	-42,411.87	-14,047.39	23,560.48	-41,771.52	-386,922.02

2025 Tax Rate Increase Information

.02 % tax rate (Per \$100 Value)		<u>Taxes Received per Year</u>
		\$179,000
EXAMPLES of .02%		
<u>Tax Value</u>	<u>Tax</u>	
\$100,000	\$20	
\$300,000	\$60	
\$500,000	\$100	
\$1,000,000	\$200	

.03 % tax rate (Per \$100 Value)		<u>Taxes Received per Year</u>
		\$268,500
EXAMPLES of .03%		
<u>Tax Value</u>	<u>Tax</u>	
\$100,000	\$30	
\$300,000	\$90	
\$500,000	\$150	
\$1,000,000	\$300	

.04 % tax rate (Per \$100 Value)		<u>Taxes Received per Year</u>
		\$358,000
EXAMPLES of .04%		
<u>Tax Value</u>	<u>Tax</u>	
\$100,000	\$40	
\$300,000	\$120	
\$500,000	\$200	
\$1,000,000	\$400	

used .04 rate
for tax rate for
26-27; recommended
by Council on
2-7-26 at 39
retreat

To: Town of Fairview
From: Vann Harrell, Tax Administrator
Date: April 2, 2026
Re: Taxable value estimates for FY2026-2027

Below are the taxable value estimates for fiscal year 2026 – 2027. The property value report was run on March 25, 2026 and is used for real property taxable value for only. Personal property, public service company, and registered motor vehicle taxable values are from the 2025 TR-2 report filed in February of 2026. Updated public service property taxable value is provided annually in the fall by the NC Department of Revenue.

Total taxable value is market value minus estimated appeal loss, known exemptions, exclusions, and/or deferment. The total value represents the value that is taxable by the taxing authority.

Please be advised, taxable value estimates are based on what has been processed up to the date of the report. Taxable values will change before tax bills are sent out due to data processing, appeals, new exemptions, exclusions, and deferments.

Property Type	Estimated Value
Real Property Value	881,773,078 (1)
Personal Property Value	32,506,964 (1)
Registered Motor Vehicle	84,521,053
Public Service Company	41,552,676 (1)

(1) = 955,832,718
 * .04
 *.98 Colled
 374,686
 use 375,000

*.04
 33,808
 use 34,000.

40



1 EXECUTIVE SUMMARY

This document summarizes and analyzes state-collected taxes distributed to local governments by the N.C. Department of Revenue (DOR) and provides a forecast of these revenue sources for the remainder of the current fiscal year (2025-26) and the upcoming fiscal year (2026-27). Statewide projections for each tax revenue source are summarized in the table below and explained later in this document.

Please read through this entire report, including the cautionary note below, for important caveats and context related to each of the League's projections.

Revenue Source	Projected Change from FY24-25 to FY25-26	Projected Change from FY FY25-26 to FY26-27
Sales and Use Tax	+3.40%	+3.10% *
Electricity Sales Tax	-2.50%	+0.85%
Piped Natural Gas Sales Tax	+11.00%	+5.00%
Telecommunications Sales Tax	-0.50%	-3.25%
Local Video Programming Tax	-9.75%	-6.75%
Solid Waste Disposal Tax	+7.50%	+3.25%
Alcoholic Beverages Tax	-2.00%	+0.75%

More information on the recent legislative history and distribution formulas for each tax described in this report can be found in our [Basis of Distribution Memo](#). The League also publishes quarterly revenue reports, which summarize state-collected local revenues as they are distributed throughout the year. All annual projections and quarterly reports can be found on the [NCLM State-Collected Revenue Projections](#) page of our website.

1.1 CAUTIONARY NOTE

Estimates included in this document should be used only as a rough guide in preparing your Fiscal Year 2026-27 proposed budget. Estimates should be modified as necessary to fit your local situation, your community's actual trends, and your own assumptions about the effects of various economic and political factors. Revenue estimates are always subject to error and may fluctuate widely based on unpredictable factors such as weather conditions, policy changes, or, as we have seen in recent years, pandemics and international conflicts. Our goal is to provide municipalities with a reasonable projection of where state-collected revenues are heading based on available information and guidance from subject-matter experts.

CONTRACT TO AUDIT ACCOUNTS

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:

Name: Title and Unit / Company: Email Address:

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).

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

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

STATE OF NORTH CAROLINA
LOCAL GOVERNMENT COMMISSION
ANNUAL PRINCIPAL AND INTEREST REQUIREMENTS

Run Date: 4/23/2026

TOWN OF FAIRVIEW NON GENERAL OBLIGATION

2026-27

UNIT

Fiscal Year

DATE OF ISSUE	DESCRIPTION	Outstanding at July 1	DUE	PRINCIPAL	INTEREST
11/27/2018	LAND ACQUISITION	\$ 320,000.00	01/01/27	\$ 40,000.00	\$ 12,480.00
Totals		320,000.00		40,000.00	12,480.00
				Total Bond Principal and Interest Requirements: 52,480.00	

Town of Fairview	Jim	Darrell	Spencer	Michael Starnes	Tania for Cleaning	Town Council	Planning Board	Total
Payroll expense for 26-27	4,786.67	2,500.00	3,595.00	23.17	828.60	925.00	500.00	13,135.27
Monthly salary/stipend								
Hourly rate				100.00				
Average number of hours per month				2,317.00				
Estimated monthly pay				27,804.00				
Estimated annual pay	57,440.04	30,000.00	43,140.00	27,804.00	9,943.20	11,100.00	6,000.00	185,427.24
Adjusted for attendance at 80%							4,800.00	
Adjusted for no meeting dates 10/12							4,000.00	
Matching IRA payments	4,000.00		4,000.00					
Estimated annual salary/stipends	61,440.04	30,000.00	47,140.00	27,804.00	9,943.20	11,100.00	4,000.00	191,427.24
Percentage increase per NCLM study		5.50%		5.50%	5.50%			
Salary increase	0.00	1,650.00	0.00	1,529.22	546.88			3,726.10
Estimated salary for 26-27	61,440.04	31,650.00	47,140.00	29,333.22	10,490.08	11,100.00	4,000.00	195,153.34
Employer tax rate								0.0765
Estimated employer payroll taxes								14,929.23

I did not provide a salary increase for Jim or Spencer, since they were recently hired to their positions. Town Council; increase Mayor from 210 to 225 per month and councilmen from 160 to 175.

The anticipated cost-of-living adjustments (COLA) and merit increases for FY 2026-2027 are significant for many organizations.

COLA Overview

- Approximately 91% of respondents plan to provide COLA and/or merit increases in their upcoming budgets.
- The statewide average COLA among governments offering increases is around 3.1%.

Merit Increases

- About 45% of entities plan to offer both COLA and merit increases, with a combined total of approximately 5.5%.
- In a survey, 58% of respondents indicated plans for merit increases in their FY25 budgets.

Future Projections

- The trend shows a slight increase in the percentage of organizations planning for COLA compared to previous years, indicating a growing recognition of the need for adjustments.

This data reflects the ongoing efforts by various entities to address inflation and reward employee performance effectively.

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Compensation package for Administrator

Salary	\$ 53,000 (land use administrator, code enforcement, administrative duties)
Vacation	Four work Days (two weeks)
Match IRA	\$ 4,000
Insurance	\$ 4,440
Total annual	\$ 61,440

① = 57,440

4786.67 monthly

Compensation package for Clerk

Started 4/7/26

Salary	840 hours @ \$30	\$25,200	(1)
Vacation	Four workdays (two weeks)		
Match IRA		\$ 4,000	
Insurance	\$370 X 12	\$ 4,440	(1)
Events/Meetings		<u>\$13,500</u>	(1)
Total Annual		\$47,140	

Discuss Update on Benesch Contract

Teresa Gregorius

From: Wood, Jon <JWood@benesch.com>
Sent: Tuesday, March 31, 2026 9:09 AM
To: Ed Humphries
Cc: Teresa Gregorius
Subject: RE: Fairview Park Amphitheater - Next Phases Work Order

Good morning, Ed,

As an update on the next two tasks for the amphitheater:

- Task 1 – Site Electrical Design
 - QCE, our electrical engineering sub, is underway and should have us drawings in 3-4 weeks.
 - Can you provide us a list of 4-5 electrical contractors you think would be interested in bidding on the work?
- Task 2 – Stage Shelter Structure
 - First step is for the Town to register through Sourcwell (free of charge) at <https://www.sourcwell-mn.gov/> to get an account number for the contract. 877-585-9706
 - Once registered, please send me the account number.
 - From there, Carolina Recreation & Design (CRD), our structure sub, will work with Benesch & Town of Fairview on the shelter design (based on Oak Island) and pricing. When the Town ready to buy, CRD will do the billing and provide Poligon's (shelter manufacturer) Sourcwell number and match that with the Town's account number. We should be able to determine manufacture and installation schedule after that is all completed.
 - Benesch will start on the design of the short height screen wall at the back of the stage to hide the electrical panels. This might be something that the Town could contract with Rushing to complete the wall install.

Jon Wood, PLA
Senior Project Manager

jwood@benesch.com
direct: 704-943-3185 mobile: 704-562-8279 office: 704-521-9880



From: Ed Humphries <ehumphries@fairviewnc.gov>
Sent: Thursday, March 12, 2026 1:40 PM
To: Wood, Jon <JWood@benesch.com>
Subject: RE: Fairview Park Amphitheater - Next Phases Work Order

Approved contract

Will send

Ed Humphries

Town of Fairview
Land Use Administrator
7516 Concord Highway
Monroe NC 28110
704.564.3412
ehumphries@fairviewnc.gov



From: Wood, Jon <JWood@benesch.com>
Sent: Thursday, March 12, 2026 8:31 AM
To: Ed Humphries <ehumphries@fairviewnc.gov>
Subject: RE: Fairview Park Amphitheater - Next Phases Work Order

Morning Ed,

What was the outcome Tuesday evening?

Jon Wood, PLA
Senior Project Manager

jwood@benesch.com
direct: 704-943-3185 mobile: 704-562-8279 office: 704-521-9880



From: Wood, Jon <JWood@benesch.com>
Sent: Tuesday, March 10, 2026 4:02 PM
To: Ed Humphries <ehumphries@fairviewnc.gov>
Subject: Fairview Park Amphitheater - Next Phases Work Order

Ed,

Please find attached work authorization #3 for engineering services related to the next phase at the Fairview Park Amphitheater: Task 1) Site Electrical Design, Task 2) Stage Shelter Structure.

Please sign and return and I'll get it signed on our end for execution, so that I can get the subs underway.

Thanks,

Jon Wood, PLA
Senior Project Manager

jwood@benesch.com

direct: 704-943-3185 mobile: 704-562-8279 office: 704-521-9880
2359 Perimeter Pointe Parkway, Suite 350, Charlotte, NC 28208



Celebrating
OUR LEGACY



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by **PORTERCORP**
 PORTERCORP, 4240 N. 138th AVE., HOLLAND, MI 49424
 www.poligon.com 616-399-1963

Poligon Product Specification Form

PROJECT NAME: _____
 PROJECT LOCATION: _____
 CUSTOMER NAME: _____
 E-MAIL: _____
 COMPANY: _____
 ADDRESS: _____
 ADDRESS 2: _____
 CITY: _____
 STATE: _____ ZIP: _____
 PHONE: _____ FAX: _____
 SEISMIC DESIGN: _____ BLDG CODE: _____

STANDARD WITH THIS BUILDING:

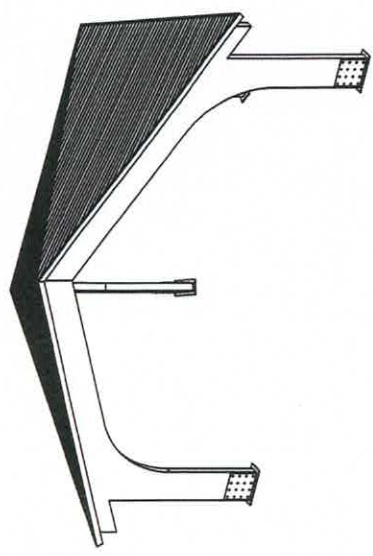
- Treated gluelam wooden columns
- Wooden trusses and purlins
- Structural steel, hot dip galvanized connection plates
- Hot dipped galvanized structural fasteners
- 2X6 SYP tongue and groove primary roof
- Asphalt shingles with felt and trim - Shingle color: _____
- Pre-drilled plates and gluelams
- Surface mount columns
- 6:12 pitch
- 12'-0" under eave height
- 30 PSF snow load
- 120 MPH wind load

SELECT MODIFICATIONS TO A STANDARD:

See website for multi-rib roof color choices and wood stain choices: www.poligon.com

- Kynar Multi-rib metal roof instead of asphalt shingles - Roof color: _____
- Stained tongue and groove roof - Stain choice: _____
- Stained columns and trusses - Stain choice: _____
- Increase snow load: _____
- Increase wind load: _____
- Modify under tension member height (12' max): _____
- Substitute surface mount for embedded column

Wood Amphitheater [WLL]



Standard Sizes Available

- WLL-40
- WLL-50

Sheet Index

COVER SHEET / ORDER FORM
ELEVATION VIEWS
STRUCTURAL FRAME
ANCHOR LAYOUT

See website for multi-rib roof color choices and wood stain choices.
www.poligon.com

SHELTER MODEL:
WOOD BANDSHELL 40
 WLL-40

SCALE: 1:100	REV. LEVEL: A	DATE: 9/27/2011
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poligon[®]
 PARK ARCHITECTURE

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by **PORTERCORP**
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 www.poligon.com 616-399-1963

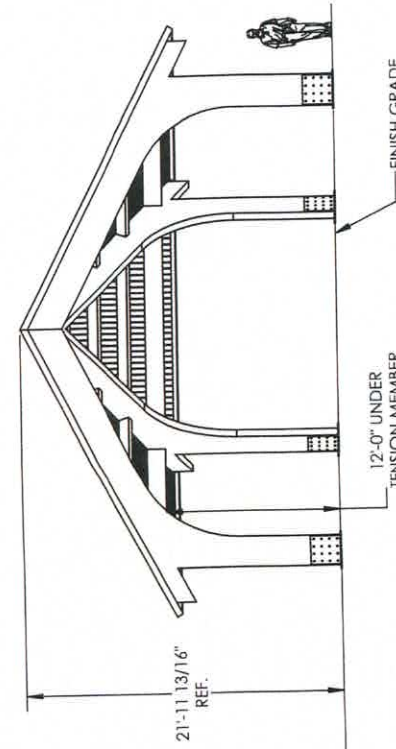
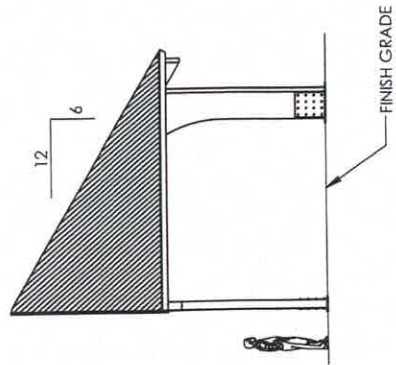
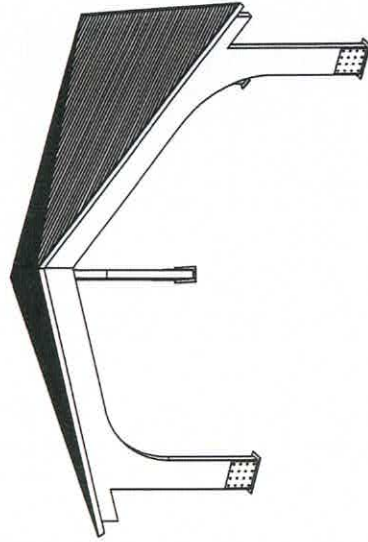
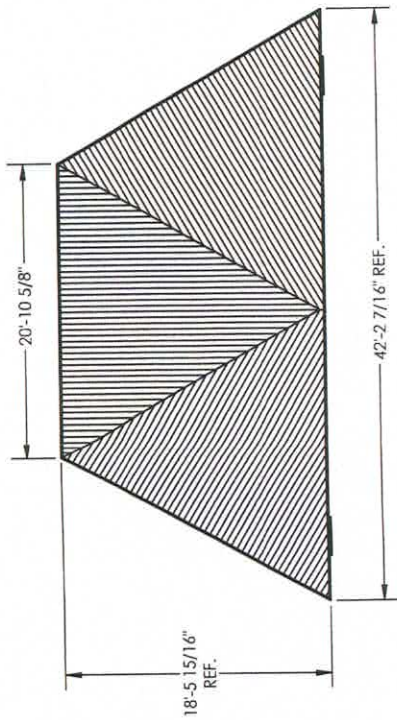
SHEET **COVER SHEET**

Copyright law protect the style and visual appearance of the structure while patents may protect other parts of the design.

NOTE: THIS IS A

PLANNING LEVEL DRAWING.

THE STRUCTURE SHOWN IS SUBJECT TO Ongoing DESIGN REVIEW AND UPDATE. EXPECT SOME CHANGES TO MATERIAL SIZES AND GENERAL DIMENSIONS. ONLY USE DRAWINGS PROVIDED WITH ENGINEERED STRUCTURES FOR CONSTRUCTION.

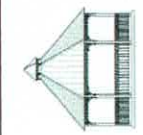


SHELTER MODEL:
WOOD BANDSHELL 40
WLL-40

SCALE: 1:100

REV LEVEL: A

DATE: 9/27/2011



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PARK ARCHITECTURE

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by **PORTERCORP**

PORTERCORP, 4240 N. 134th AVE., HOLLAND, MI 49424
www.poligon.com 616-399-1963

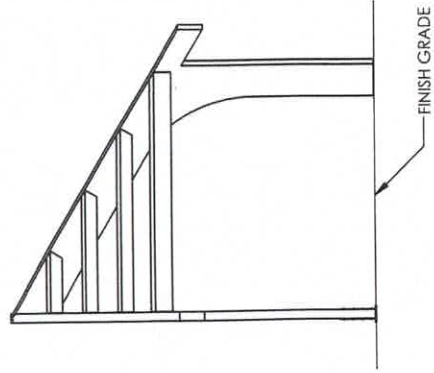
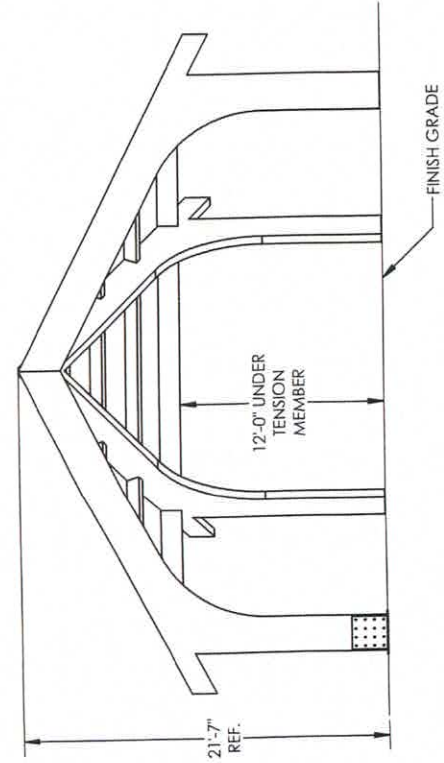
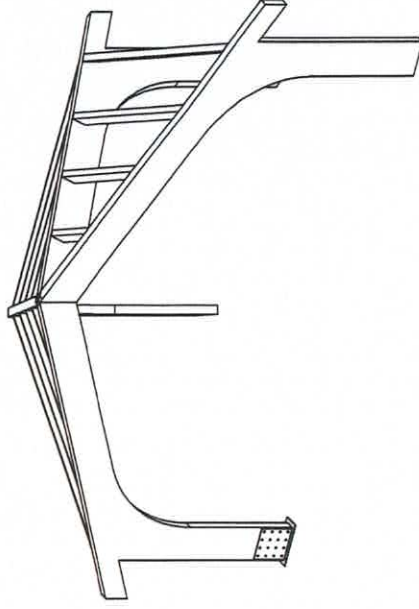
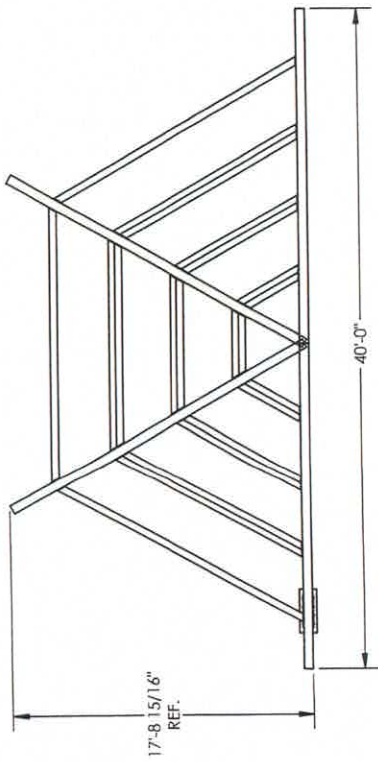
SHEET
ELEVATION VIEWS

Copyright laws protect the style and visual appearance of the structure while patents may protect other parts of the design.

NOTE: THIS IS A

PLANNING LEVEL DRAWING.

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SHELTER MODEL:
WOOD BANDSHELL 40
WLL-40

SCALE: 1/85

REV. LEVEL: A

DATE: 9/27/2011



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by **PORTERCORP**

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www.poligon.com 616-399-1963

SHEET

FRAME VIEWS

Copyright laws protect the style and visual appearance of the structure while patents may protect other parts of the design.

54

NOTE: THIS IS A

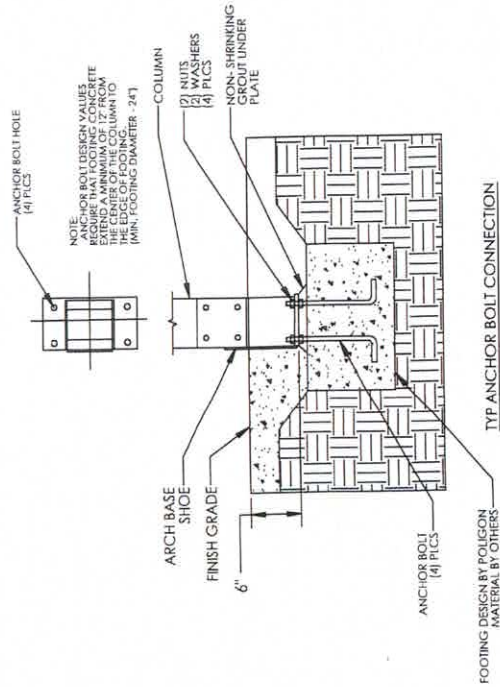
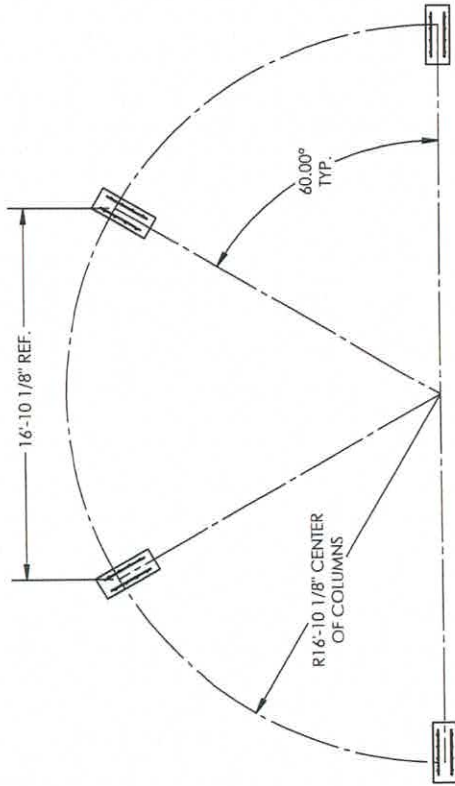
PLANNING LEVEL DRAWING.

THE STRUCTURE SHOWN IS SUBJECT TO ON-GOING DESIGN REVIEW AND UPDATE. EXPECT SOME CHANGES TO MATERIAL SIZES AND GENERAL DIMENSIONS. ONLY USE DRAWINGS PROVIDED WITH ENGINEERED STRUCTURES FOR CONSTRUCTION.

REFER TO ANCHOR AND FOOTING DOWNLOAD SHEETS FOR GENERAL INFORMATION ON BOTH ANCHOR ATTACHMENT AND TYPICAL FOOTING TYPES. ANCHOR ATTACHMENT AND FOOTING DESIGNS ARE SITE AND SITUATION SPECIFIC AND ARE INTEGRAL TO THE FINAL SHELTER DESIGN.

DO NOT POUR FOOTING OR INSTALL ANCHOR BOLTS WITHOUT JOB SPECIFIC ANCHOR AND FOOTING DESIGN DRAWINGS.

ALL POLYGON COLUMN ANCHORING SYSTEMS ARE OSHA COMPLIANT.



SHELTER MODEL:
WOOD BANDSHELL 40
WLL-40

SCALE: 1:65

REV. LEVEL: A

DATE: 9/27/2011



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PARK ARCHITECTURE

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SHEET
COLUMN LAYOUT

Copyright laws protect the style and visual appearance of the structure while patents may protect other parts of the design.



Discuss Proposed Legislative Bill



HOUSE BILL 432: Property Tax Relief Study.

2025-2026 General Assembly

Committee:	House Finance. If favorable, re-refer to Rules, Calendar, and Operations of the House	Date:	April 15, 2025
Introduced by:	Reps. Echevarria, Winslow, N. Jackson, Dixon	Prepared by:	Trina Griffin
Analysis of:	PCS to First Edition H432-CSSVf-5		Staff Attorney

OVERVIEW: *The Proposed Committee Substitute for House Bill 432 directs the Revenue Laws Study Committee to examine the current property tax relief programs and consider other property tax reforms to determine whether any modifications should be made to reduce the property tax burden on certain homeowners. The Committee must report its findings and recommendations to the 2026 Regular Session of the General Assembly.*

BILL ANALYSIS: The PCS for House Bill 432 deletes the original contents of the bill and substitutes a study provision that directs the Revenue Laws Study Committee to do the following:

- Examine the following property tax relief programs currently available for certain homeowners:
 - Elderly or disabled property tax homestead exclusion
 - Property tax homestead circuit breaker
 - Disabled veteran property tax homestead exclusion
- Evaluate options that could provide additional property tax relief under those programs, such as increasing the exclusion amounts, increasing the income threshold, or modifying the definition of income; with respect to the circuit breaker program, modifying the deferred tax obligation or the age and disability requirements, or tying the income limit to a percentage of area median income.
- Consider mechanisms that would expand property tax relief to homeowners more broadly such as limiting year-to-year property tax increases and valuation growth, providing homeowners with alternative payment plans, or implementing methods, such as annual statistical adjustments, to capture year-over-year property valuation changes to minimize the impact of reappraisals.
- Examine the uniformity requirement in Article V, Section 2 of the North Carolina Constitution and evaluate whether to amend the North Carolina Constitution to allow counties the option of making one or more of these changes at the local level.
- Consider the positive and negative impacts on local government ad valorem tax revenues of providing additional property tax relief and whether the State should reimburse local governments or provide local governments with additional revenue-generating authority to backfill lost revenue due to enhanced property tax relief. As part of this consideration, the Committee may seek input from the North Carolina Association of County Commissioners or the North Carolina League of Municipalities.
- Review property tax relief programs in other states.

To the extent the Committee undertakes this study, it must report its findings and make any legislative recommendations, to the 2026 Regular Session of General Assembly.

EFFECTIVE DATE: This act would be effective when it becomes law.

Kara McCraw
Director



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Legislative Analysis
Division
919-733-2578

NC Legislators Representing Union County, NC

For the **2025–2026 session** of the North Carolina General Assembly, Union County is represented by the following legislators North Carolina General Assembly :

North Carolina House of Representatives

- **Dean Arp** – Republican, District 69
- **Mark Brody** – Republican, District 55
- **David Willis** – Republican, District 68

North Carolina Senate

- **David W. Craven, Jr.** – Republican, District 29
- **Todd Johnson** – Republican, District 35

These representatives serve Union County residents in the state legislature, with House members handling local and state policy matters and Senate members focusing on broader state legislation. You can contact them via the NC General Assembly's official site or their individual legislative pages for more information. Union County Chamber