THE ERWIN BOARD OF COMMISSIONERS
JUNE 2026 SPECIAL CALLED MEETING
TUESDAY, JUNE 30, 2026 @ 6:00 P.M.
ERWIN MUNICIPAL BUILDING BOARDROOM

AGENDA

1. **MEETING CALLED TO ORDER**
   A. Invocation
   B. Pledge of Allegiance

2. **APPROVAL OF AGENDA**

3. **OLD BUSINESS**
   A. Proposed Fiscal Year 2026-2027 Budget

4. **ADJOURNMENT**

ERWIN BOARD OF COMMISSIONERS

SPECIAL CALLED MEETING MINUTES

JUNE 30, 2026

ERWIN, NORTH CAROLINA

The Board of Commissioners for the Town of Erwin, with Mayor Randy Baker presiding, reconvened its June 29, 2026 Special Called Meeting in the Erwin Municipal Building Board Room on Tuesday, June 30, 2026, at 6:00 P.M. in Erwin, North Carolina.

Board Members present were Mayor Randy Baker, Mayor Pro Tem Ricky Blackmon, and Commissioners Timothy Marbell, David Nelson. Charles Byrd, and Alvester McKoy.

Board Member absent was Commissioner William Turnage.

Town Manager Snow Bowden, Town Clerk Lauren Evans, and Finance Director Linda Williams.

Mayor Baker reconvened the meeting at 6:00 P.M.

NEW BUSINESS

Proposed Fiscal Year 2026-2027 Budget

Town Manager Snow Bowden stated that the Board tabled the budget discussion the night prior to wait and see what would happen with Senate Bill 474. It passed the second reading, but it was still on the calendar in the Senate and the House. There were no updates on when Senate Bill 474 would be voted on a third time. Harnett County adopted their budget the same day but planned to revisit their tax rate the following Monday. If Senate Bill 474 became law, Harnett County did intend to change their tax rate pursuant to the NCGS 159-15 process, which he also recommended the Erwin Town Board do as well. The Budget must be passed by midnight in order to operate.

Commissioner Byrd made a motion to approve Fiscal Year 2026-2027 Budget per Town Manager Snow Bowden's recommendation and was seconded by Commissioner Nelson. **The Board voted unanimously.**

ADJOURNMENT

Commissioner Blackmon made a motion to adjourn at 6:02 PM and was seconded by Commissioner Byrd. **The Board voted unanimously.**

MINUTES RECORDED AND TYPED BY

LAUREN EVANS TOWN CLERK

ATTEST:

Randy Baker, Mayor

Lauren Evans, NCCMC, Town Clerk

Erwin Board of Commissioners

REQUEST FOR CONSIDERATION

To: The Honorable Mayor and Board of Commissioners

From: Snow Bowden, Town Manager

Date: June 30, 2026

Subject: Proposed Fiscal Year 2026-2027

The Town has conducted the required public hearing for the proposed FY 2026-27 budget. Consideration of the budget has been delayed as long as practicable to allow additional time for potential action on North Carolina Senate Bill 474 and to assess any resulting impacts on the Town's financial planning.

As of the date of this memorandum, Harnett County has not yet adopted its proposed budget. County approval is currently scheduled for June 30, 2026. The Town is awaiting final adoption of the County budget to ensure that the correct fire tax rate is incorporated into the Town of Erwin FY 2026-27 Budget Ordinance.

TOWN OF ERWIN

APPROVED

FISCAL YEAR 2026–2027 BUDGET

Adopted by the Town Board June 30, 2026

Fiscal Year: July 1, 2026 – June 30, 2027

TOWN OF ERWIN
P.O. Box 459 · Erwin, NC 28339
Ph: 910-897-5140 · Fax: 910-897-5543
www.erwin-nc.org

BUDGET ORDINANCE
TOWN OF ERWIN FY 2026-2027

BE IT ORDAINED by the Board of Commissioners of the Town of Erwin, North Carolina, that the following revenues and expenditures, together with certain restrictions and authorizations, are hereby adopted.

The following amounts are hereby appropriated for the operations of the Town government and its activities for the fiscal year beginning July 1, 2026 and ending June 30, 2027, as per detailed funds;

GENERAL FUND REVENUES

IT IS ESTIMATED THAT THE FOLLOWING REVENUES WILL BE AVAILABLE IN THE GENERAL FUND FOR THE FISCAL YEAR BEGINNING JULY 1, 2026 AND ENDING JUNE 30, 2027:

AD VALOREM TAXES (CURRENT YEAR)	$1,879,109.00
AD VALOREM TAXES (MOTOR VEHICLES)	$271,616.00
SALES AND USE TAX	$1,199,265.00
SANITATION FEES	$457,854.00
OTHER STATE-COLLECTED REVENUES	$237,074.00
ERWIN FIRE AND RESCUE SALARY REIMBURSEMENT	$1,109,559.00
FIRE DESIGNATED TAXES	$470,748.00
STORMWATER UTILITY FEES	$65,000.00
POWELL BILL FUNDS	$160,000.00
TRANSFER FROM OTHER FUNDS	$0.00
FUND BALANCE APPROPRIATED	$34,367.00
UNAPPROPRIATED POWELL BILL FUND	$320,000.00
OTHER	$492,379.00
TOTAL GENERAL FUND REVENUES	$6,697,241.00

GENERAL FUND EXPENDITURES

THE FOLLOWING AMOUNTS ARE HEREBY APPROPRIATED IN THE GENERAL FUND FOR THE OPERATION OF THE MUNICIPAL GOVERNMENT FOR THE FISCAL YEAR BEGINNING JULY 1, 2026 AND ENDING JUNE 30, 2027:

GOVERNING BOARD	$32,815.00
ADMINISTRATION	$490,679.00
NON-DEPARTMENTAL	$554,376.00
INSPECTIONS/CODE ENFORCEMENT	$275,531.00
POWELL BILL- STREETS	$485,000.00
POLICE	$1,623,424.00
POLICE (SRO)	$89,352.00
FIRE (ERWIN FIRE AND RESCUE)	$1,109,559.00
FIRE (CONTRACTED)	$470,748.00
PUBLIC WORKS- ADMINISTRATION	$172,005.00
PUBLIC WORKS- STREETS	$523,890.00
PUBLIC WORKS- SANITATION	$332,575.00
PUBLIC WORKS- STORMWATER	$65,500.00
PARKS AND RECREATION	$452,787.00
COMMUNITY CENTER	$19,000.00
TOTAL GENERAL FUND EXPENDITURES	$6,697,241.00

GROUP HEALTH RESERVE FUND REVENUES

IT IS ESTIMATED THAT THE FOLLOWING REVENUES WILL BE AVAILABLE IN THE GROUP HEALTH RESERVE FUND FOR THE FISCAL YEAR BEGINNING JULY 1, 2026, AND ENDING JUNE 30, 2027:

TRANSFER FROM GENERAL FUND: $15,000.00

GROUP HEALTH RESERVE FUND EXPENDITURES

THE FOLLOWING AMOUNTS ARE HEREBY APPROPRIATED IN THE GROUP HEALTH RESERVE FUND FOR THE OPERATION OF THE MUNICIPAL GOVERNMENT FOR THE FISCAL YEAR BEGINNING JULY 1, 2026, AND ENDING JUNE 30, 2027:

TOTAL GROUP HEALTH RESERVE EXPENDITURES: $15,000.00

POWELL BILL FUND REVENUES

IT IS ESTIMATED THAT THE FOLLOWING REVENUES WILL BE AVAILABLE IN THE POWELL BILL FUND FOR THE FISCAL YEAR BEGINNING JULY 1, 2026, AND ENDING JUNE 30, 2027:

TOTAL POWELL BILL FUND REVENUES: $320,000

POWELL BILL FUND EXPENDITURES

THE FOLLOWING AMOUNTS ARE HEREBY APPROPRIATED IN THE POWELL BILL FUND FOR THE OPERATION OF THE MUNICIPAL GOVERNMENT FOR THE FISCAL YEAR BEGINNING JULY 1, 2026 AND ENDING JUNE 30, 2027:

TRANSFER TO GENERAL FUND: $320,000

TOTAL POWELL BILL FUND RESERVE EXPENDITURES: $320,000.00

PRIEBE FUND REVENUES

IT IS ESTIMATED THAT THE FOLLOWING REVENUES WILL BE AVAILABLE IN THE PRIEBE FUND FOR THE FISCAL YEAR BEGINNING JULY 1, 2026, AND ENDING JUNE 30, 2027:

TOTAL PRIEBE FUND REVENUES: $10,000

PRIEBE FUND EXPENDITURES

THE FOLLOWING AMOUNTS ARE HEREBY APPROPRIATED IN THE PRIEBE FUND FOR IMPROVEMENTS AT AL WOODALL PARK AND/OR EXPENDITURES TO COVER THE COSTS OF TRAVELING FOR TEAMS THAT MAKE THE ALL-STAR TOURNAMENT FOR THE FISCAL YEAR BEGINNING JULY 1, 2026, AND ENDING JUNE 30, 2027:

TOTAL PRIEBE FUND EXPENDITURES: $10,000

TAX LEVY

THERE IS HEREBY LEVIED A TAX RATE OF $0.67 ON EACH $100 PROPERTY VALUATION AS LISTED FOR TAXES AS OF JANUARY 1, 2025, ON THE TAX RECORDS OF HARNETT COUNTY. THIS INCLUDES $.55 TAX RATE FOR GENERAL SERVICES AND A $0.12 TAX RATE FOR FIRE PROTECTION SERVICES.

FEE SCHEDULE

The attached fee schedule, formally the Town of Erwin Fee Schedule for FY 2026-2027, is adopted as part of the annual operating budget, setting fees for various Town services and permits.

JOB CLASSIFICATION AND GRADE SCHEDULE

The attached job classification and grade schedule, formally the Town of Erwin Job Classification and Grade 2026-2027, is adopted as part of the annual operating budget, setting the number of positions and grade (rate of pay) for each job classification within each Town Department.

SPECIAL AUTHORIZATION- BUDGET OFFICER

The budget is approved as a departmental budget, and the budget officer shall be authorized to reallocate departmental allocations among the various objects of expenditure, as he/she believes necessary. The budget officer shall be authorized to effect interdepartmental transfers in the same fund, not to exceed five percent of the appropriated monies for the department where the allocation is being reduced. Notations of all such transfers shall be made to the Board at the next succeeding Board meeting.

RESTRICTIONS- BUDGET OFFICER

The interfund transfer of monies shall be accomplished by Board authorization only. The utilization of any contingency appropriation shall be accomplished by Board authorization only.

ADOPTION

Copies of the budget ordinance shall be furnished to all appropriate officials of the municipality and kept on file for proper recordation of receipts and disbursement of funds.

ADOPTED by the Board of Commissioners of the Town of Erwin, this 30th day of June 2026.

Randy L. Baker
Mayor

ATTEST:

Lauren Evans NCCMC
Town Clerk

APPENDIX A:

Pending Potential Action on North Carolina Senate Bill 474

PROPERTY TAX SUMMARY 2026 Revaluation

REAL PROPERTY

$457,249,822 X .50 (tax rate)/100= $2,286,249 X .9935% (tax collection rate): $2,271,389

VEHICLES

$47,988,694 X .50/100= $239,943

FIRE DEPARTMENT

REAL PROPERTY

$457,249,822 X .105 (tax rate)/100= $480,112 X .9935% (tax collection rate): $476,992

VEHICLES

$47,988,694 X .105/100= $50,388

TOWN OF ERWIN
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BUDGET ORDINANCE
TOWN OF ERWIN FY 2026-2027

BE IT ORDAINED by the Board of Commissioners of the Town of Erwin, North Carolina, that the following revenues and expenditures, together with certain restrictions and authorizations, are hereby adopted.

The following amounts are hereby appropriated for the operations of the Town government and its activities for the fiscal year beginning July 1, 2026 and ending June 30, 2027, as per detailed fund;

GENERAL FUND REVENUES

IT IS ESTIMATED THAT THE FOLLOWING REVENUES WILL BE AVAILABLE IN THE GENERAL FUND FOR THE FISCAL YEAR BEGINNING JULY 1, 2026, AND ENDING JUNE 30, 2027:

AD VALOREM TAXES (CURRENT YEAR)	$2,271,389.00
AD VALOREM TAXES (MOTOR VEHICLES)	$239,943.00
SALES AND USE TAX	$1,194,498.00
SANITATION FEES	$457,854.00
OTHER STATE-COLLECTED REVENUES	$236,400.00
ERWIN FIRE AND RESCUE SALARY REIMBURSEMENT	$1,566,048.00
FIRE DESIGNATED TAXES	$528,880.00
STORMWATER UTILITY FEES	$65,000.00
POWELL BILL FUNDS	$160,000.00
UNAPPROPRIATED POWELL BILL FUND	$325,000.00
OTHER	$486,649.00
TOTAL GENERAL FUND REVENUES	$7,531,661.00

GENERAL FUND EXPENDITURES

THE FOLLOWING AMOUNTS ARE HEREBY APPROPRIATED IN THE GENERAL FUND FOR THE OPERATION OF THE MUNICIPAL GOVERNMENT FOR THE FISCAL YEAR BEGINNING JULY 1, 2026 AND ENDING JUNE 30, 2027:

GOVERNING BOARD	$32,815.00
ADMINISTRATION	$511,677.00
NON-DEPARTMENTAL	$554,364.00
INSPECTIONS/CODE ENFORCEMENT	$278,238.00
POWELL BILL- STREETS	$485,000.00
POLICE	$2,078,685.00
POLICE (SRO)	$92,381.00
FIRE (ERWIN FIRE AND RESCUE)	$1,156,048.00
FIRE (CONTRACTED)	$528,880.00
PUBLIC WORKS- ADMINISTRATION	$175,850.00
PUBLIC WORKS- STREETS	$690,126.00
PUBLIC WORKS- SANITATION	$331,750.00
PUBLIC WORKS- STORMWATER	$65,000.00
PARKS AND RECREATION	$513,847.00
COMMUNITY CENTER	$37,000.00
TOTAL GENERAL FUND EXPENDITURES	$7,531,661.00

GROUP HEALTH RESERVE FUND REVENUES

IT IS ESTIMATED THAT THE FOLLOWING REVENUES WILL BE AVAILABLE IN THE GROUP HEALTH RESERVE FUND FOR THE FISCAL YEAR BEGINNING JULY 1, 2026, AND ENDING JUNE 30, 2027:

TRANSFER FROM GENERAL FUND: $15,000.00

GROUP HEALTH RESERVE FUND EXPENDITURES

THE FOLLOWING AMOUNTS ARE HEREBY APPROPRIATED IN THE GROUP HEALTH RESERVE FUND FOR THE OPERATION OF THE MUNICIPAL GOVERNMENT FOR THE FISCAL YEAR BEGINNING JULY 1, 2026, AND ENDING JUNE 30, 2027:

TOTAL GROUP HEALTH RESERVE EXPENDITURES: $15,000.00

POWELL BILL FUND REVENUES

IT IS ESTIMATED THAT THE FOLLOWING REVENUES WILL BE AVAILABLE IN THE POWELL BILL FUND FOR THE FISCAL YEAR BEGINNING JULY 1, 2026, AND ENDING JUNE 30, 2027:

TOTAL POWELL BILL FUND REVENUES: $325,000

POWELL BILL FUND EXPENDITURES

THE FOLLOWING AMOUNTS ARE HEREBY APPROPRIATED IN THE POWELL BILL FUND FOR THE OPERATION OF THE MUNICIPAL GOVERNMENT FOR THE FISCAL YEAR BEGINNING JULY 1, 2026 AND ENDING JUNE 30, 2027:

TRANSFER TO GENERAL FUND: $325,000

TOTAL POWELL BILL FUND RESERVE EXPENDITURES: $325,000.00

PRIEBE FUND REVENUES

IT IS ESTIMATED THAT THE FOLLOWING REVENUES WILL BE AVAILABLE IN THE PRIEBE FUND FOR THE FISCAL YEAR BEGINNING JULY 1, 2026, AND ENDING JUNE 30, 2027:

TOTAL PRIEBE FUND REVENUES: $10,000

PRIEBE FUND EXPENDITURES

THE FOLLOWING AMOUNTS ARE HEREBY APPROPRIATED IN THE PRIEBE FUND FOR IMPROVEMENTS AT AL WOODALL PARK AND/OR EXPENDITURES TO COVER THE COSTS OF TRAVELING FOR TEAMS THAT MAKE THE ALL-STAR TOURNAMENT FOR THE FISCAL YEAR BEGINNING JULY 1, 2026, AND ENDING JUNE 30, 2027:

TOTAL PRIEBE FUND EXPENDITURES: $10,000

REVENUE NEUTRAL TAX STATEMENT:

PURSUANT TO NORTH CAROLINA GENERAL STATUTE § 159-11(E), THE BUDGET OFFICER IS REQUIRED TO INCLUDE IN THE PROPOSED BUDGET A STATEMENT OF THE REVENUE-NEUTRAL PROPERTY TAX RATE FOLLOWING A GENERAL REAPPRAISAL OF REAL PROPERTY.

THE REVENUE-NEUTRAL TAX RATE IS DEFINED AS THE RATE ESTIMATED TO GENERATE REVENUE FOR THE UPCOMING FISCAL YEAR EQUAL TO THE AMOUNT THAT WOULD HAVE BEEN PRODUCED BY THE CURRENT TAX RATE IF NO REAPPRAISAL HAD OCCURRED. THE CALCULATION ALSO INCLUDES THE STATUTORY GROWTH FACTOR ASSOCIATED WITH IMPROVEMENTS TO THE TAX BASE SINCE THE PRIOR REAPPRAISAL.

THE CURRENT PROPERTY TAX RATE IS $.50 PER $100 VALUATION. THE CALCULATED REVENUE-NEUTRAL TAX RATE FOR FY 2026-2027 IS $.37 PER $100 VALUATION.

THE PROPOSED BUDGET RECOMMENDS A PROPERTY TAX RATE OF $.50 PER $100 VALUATION, WHICH IS $.13 CENTS ABOVE THE REVENUE-NEUTRAL RATE.

ADOPTION OF THE PROPOSED TAX RATE WOULD GENERATE APPROXIMATELY $625,708 IN ADDITIONAL REVENUE COMPARED TO THE REVENUE-NEUTRAL RATE.

TAX LEVY

THERE IS HEREBY LEVIED A TAX RATE OF $0.605 ON EACH $100 PROPERTY VALUATION AS LISTED FOR TAXES AS OF JANUARY 1, 2026, ON THE TAX RECORDS OF HARNETT COUNTY. THIS INCLUDES $.50 TAX RATE FOR GENERAL SERVICES AND A $0.105 TAX RATE FOR FIRE PROTECTION SERVICES.

FEE SCHEDULE

THE ATTACHED FEE SCHEDULE, FORMALLY THE TOWN OF ERWIN FEE SCHEDULE FOR FY 2026-2027, IS ADOPTED AS PART OF THE ANNUAL OPERATING BUDGET, SETTING FEES FOR VARIOUS TOWN SERVICES AND PERMITS.

JOB CLASSIFICATION AND GRADE SCHEDULE

THE ATTACHED JOB CLASSIFICATION AND GRADE SCHEDULE, FORMALLY TOWN OF ERWIN JOB CLASSIFICATION AND GRADE 2026-2027, IS ADOPTED AS PART OF THE ANNUAL OPERATING BUDGET, SETTING THE NUMBER OF POSITIONS AND GRADE (RATE OF PAY) FOR EACH JOB CLASSIFICATION WITHIN EACH TOWN DEPARTMENT.

SPECIAL AUTHORIZATION- BUDGET OFFICER

THE BUDGET IS APPROVED AS A DEPARTMENTAL BUDGET, AND THE BUDGET OFFICER SHALL BE AUTHORIZED TO REALLOCATE DEPARTMENTAL ALLOCATIONS AMONG THE VARIOUS OBJECTS OF EXPENDITURE, AS HE/SHE BELIEVES NECESSARY. THE BUDGET OFFICER SHALL BE AUTHORIZED TO EFFECT INTERDEPARTMENTAL TRANSFERS IN THE SAME FUND, NOT TO EXCEED FIVE PERCENT OF THE APPROPRIATED MONIES FOR THE DEPARTMENT WHERE THE ALLOCATION IS BEING REDUCED. NOTATIONS OF ALL SUCH TRANSFERS SHALL BE MADE TO THE BOARD AT THE NEXT SUCCEEDING BOARD MEETING.

RESTRICTIONS- BUDGET OFFICER

THE INTERFUND TRANSFER OF MONIES SHALL BE ACCOMPLISHED BY BOARD AUTHORIZATION ONLY. THE UTILIZATION OF ANY CONTINGENCY APPROPRIATION SHALL BE ACCOMPLISHED BY BOARD AUTHORIZATION ONLY.

ADOPTION

Copies of the budget ordinance shall be furnished to all appropriate officials of the municipality and kept on file for proper recordation of receipts and disbursement of funds.

ADOPTED by the Board of Commissioners of the Town of Erwin, this 30th day of June 2026.

Randy L. Baker
Mayor

ATTEST:

Lauren Evans
Town Clerk