

**THE ERWIN BOARD OF COMMISSIONERS
APRIL 2026 REGULAR WORKSHOP
MONDAY, APRIL 27, 2026 @ 6:00 P.M.
ERWIN MUNICIPAL BUILDING BOARDROOM**

AGENDA

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

- 2. AGENDA ADJUSTMENTS /APPROVAL OF AGENDA**

- 3. NEW BUSINESS**
 - A. ADA Transition Plan Policies **(Page 2)**
 - B. Auditor Engagement Letter and Contract **(Page 2)**
 - C. BOA 2026-07 **(Page 2)**
 - D. Mobile Stage **(Page 2)**
 - E. Data Centers and Crypto Mines Text Amendment **(Page 2)**
 - F. Lots Accessible through Unimproved Roads Text Amendment Update **(Page 31)**
 - G. Public Service Recognition Week **(Page 31)**

- 4. GOVERNING COMMENTS**

- 5. ADJOURNMENT**

Erwin Board of Commissioners

REQUEST FOR CONSIDERATION

To: The Honorable Mayor and Board of Commissioners

From: Snow Bowden, Town Manager

Date: April 27, 2026

Subject: ADA Transition Plan Policies

The Town of Erwin needs to adopt a few new policies that will be included in our ADA Transition Plan. The new policies will address how the plan is implemented and how we address and ADA issues that are brought to our attention. The policies that have been prepared are standard policies. The new policies do lay out a clear set of guidelines to follow with any ADA issues that are brought to our attention. They are listed below:

1. Town of Erwin ADA Grievance Policy and Procedures
2. Town of Erwin ADA Compliance Policy
3. Town of Erwin ADA Section 504 Policy Statement

The policies will need to be approved and included in our ADA Transition Plan before we can finalize and adopt the plan. Ideally, we would like to have them placed under the Consent Agenda at our May Town Board meeting (before the ADA Transition Plan presentation).

We will be presenting the ADA Transition Plan at our May Town Board meeting. We do not have to hold a public hearing for this presentation. But we do have to allow for comments and/or questions after the presentation.

Town of Erwin

ADA GRIEVANCE POLICY AND PROCEDURES

Section 1. Policy

It is the policy of the Town to provide a just procedure for the presentation, consideration, and disposition of grievances of citizens or other non-employees. The purpose of this policy is to outline a grievance procedure and to assure the public that a response to their complaints and grievances will be prompt and fair.

Section 2. Definition

ADA – Collectively the Americans with Disabilities Act and the Americans with Disabilities Act Amendment Act

Grievance – A grievance is a claim or complaint of a citizen or customer of the Town, or member of the public against the Town or any of its officials or employees, including, but not limited to, claims or complaints alleging discrimination, harassment, retaliation, improper or unlawful activity, Title VI civil rights discrimination, ADA accessibility issues, failure to provide services, or access to services, violations of Town policies, excessive or improper imposition of fees.

Title VI – Title VI of the Civil Rights Act of 1964

Section 3. Purposes of the Grievance Procedure

The purposes of the grievance procedure include, but are not limited to:

- (a) Providing the public with a procedure by which their complaints can be considered promptly and fairly;
- (b) Promoting better understanding of the Town’s policies, practices, and procedures;
- (c) Increasing confidence that Town services are being delivered in accordance with established, fair, and uniform policies and procedures;
- (d) Encouraging conflicts to be resolved between the Town and the public in order to foster good relationships; and
- (e) Creating an environment free of continuing conflicts, disagreements, and negative feelings about the Town or its leaders in order to allow for better public relations and provision of municipal services.

Section 4. Procedure

When a member of the public has a grievance, the following successive steps are to be taken unless otherwise provided. The number of calendar days indicated for each step should be considered the maximum, unless otherwise provided, and every effort should be made to expedite the process. However, the time limits set forth may be extended by mutual consent. The last step initiated by the aggrieved person shall be considered to be the step at which the grievance is resolved. In all cases the Town Manager's decision shall be the final decision.

- I. **Informal Resolution** – Prior to the submission of a formal grievance, the aggrieved person and Town employee should meet to discuss the problem and seek to resolve it informally. Either the aggrieved person or Town employee may involve the respective Department Head as a resource to help resolve the grievance.
- II. **Formal Resolution** – If an informal resolution is not achieved then the following procedures shall be utilized with written documentation made at each step. For grievances involving ADA or Title VI civil rights issues, the respective coordinators will serve as the Department Head in the following steps (see Sections 5 and 6 below).
 - a. **Step 1** – If no resolution to the grievance is reached informally, the aggrieved person who wishes to pursue a grievance shall present the grievance to the appropriate Department Head in writing. The Department Head shall respond to the grievance within 10 calendar days after receipt of the grievance. The Department Head should, and is encouraged to, consult with any employee of the Town in order to reach a correct, impartial, fair and equitable determination or decision concerning the grievance. Any employee consulted by the Department Head is required to cooperate to the fullest extent possible. The response shall explain the position of the Town and offer options for substantive resolution of the complaint.
 - b. **Step 2** – If the grievance is not resolved to the satisfaction of the citizen at the end of Step 1, the aggrieved person may appeal, in writing, to the Town Manager within 10 calendar days after receipt of the response from Step 1. The Town Manager shall meet with the aggrieved person to discuss the complaint and possible resolutions. Within 10 calendar days of the meeting the Town Manager will respond in writing with a final resolution of the complaint.

Town of Erwin ADA Grievance Policy and Procedures

The Town reserves the option, but not the requirement, to obtain a neutral outside party to provide mediation between the aggrieved person and the Town. Such parties might consist of attorneys trained in mediation, mediators, or other parties appropriate to the situation.

In all cases the Town Manager's decision shall be the final decision. The Town Manager shall notify the Mayor and Town Council of any impending legal action.

Section 5. Grievances Related to the Americans with Disabilities Act (ADA) or Title VI Civil Rights Discrimination

Complaints concerning discrimination on the basis of disability in the provision of services, activities, programs, or benefits by the Town should be sent to the ADA Coordinator who shall serve as the Department Head in the formal grievance steps set out herein if an informal resolution cannot be reached. Where appropriate, responses and resolutions shall be provided in a format that is accessible to the aggrieved person.

Complaints concerning discrimination on the basis of race, color, national origin, sex, age, or disability, in the provision of services, activities, programs, or benefits by the Town should be sent to the Civil Rights Coordinator who shall serve as the Department Head in the formal grievance steps set out herein if an informal resolution cannot be reached.

Section 6. Contact Information for Submitting Grievances

The following contact information can be used to submit a grievance:

<u>GENERAL GRIEVANCES</u>	<u>ADA GRIEVANCES</u>	<u>TITLE VI CIVIL RIGHTS GRIEVANCES</u>
Town Manager PO Box 459 Erwin, NC 28339 (910) 591-4200 townmanager@erwin-nc.org	ADA Coordinator PO Box 459 Erwin, NC 28339 (910) 591-4200 townmanager@erwin-nc.org	Civil Rights Coordinator PO Box 459 Erwin, NC 28339 (910) 591-4200 townmanager@erwin-nc.org

Section 7. Adoption and Effective Date

This policy has been amended and restated by Town Council, is effective immediately, and shall be in full force and effect until such time as it is amended or repealed.

ADOPTED BY the Erwin Board of Town Commissioners on the 7th day of May, 2026.

DRAFT

Section 1. Purpose and Objectives

It is the policy of the Town to afford equal employment opportunity to all qualified individuals with disabilities as defined in the Americans with Disabilities Act (ADA) and the Americans with Disabilities Act Amendment Act (ADAAA) in all employment-related decisions. As part of this policy, the Town will work to seek reasonable accommodations for applicants in the employment process, qualified employees with disabilities and for applicants with disabilities who have been offered employment.

The Town has long recognized that its employees are its most valuable asset. Accordingly, it is Town policy to support employees and candidates affected by mental or physical impairments, which may limit their opportunities to be productive. It is the Town's intent to provide support and assistance, consistent with the Americans with Disabilities Act and business demands, within reason, to qualified individuals who are disabled. As appropriate, the Town will attempt to eliminate barriers to employment in order to afford all individuals opportunities to pursue available employment to the extent of their abilities and talents.

The cooperation of all employees is expected and necessary to make this policy a reality. Employees with questions about this policy, reasonable accommodation, or who feel they have been treated unfairly because of a disability, perceived disability, or record of a disability should contact the ADA Coordinator as designated in this policy.

In addition to assuring compliance with the ADA in its employment practices, it is the policy of the Town to prohibit discrimination against qualified individuals with disabilities on the basis of disability in the Town's provision of services, programs and activities.

Section 2. Definitions

ADA – Includes collectively the Americans with Disabilities Act of 1990 and the Americans with Disabilities Act Amendment Act of 2008, and any subsequent amendments thereto.

Communicable disease – An illness due to an infectious agent or its toxic products which is transmitted directly or indirectly to a person from infected person or animal through the agency of an intermediate animal, host or vector, or through the inanimate environment, pursuant to NCGS 130A-133(1). The term shall include but is not limited to: acquired autoimmune deficiency syndrome (“AIDS”), AIDS-related complex, human immunodeficiency virus (“HIV”) infection, hepatitis A, B, or C, and tuberculosis.

Direct threat to safety – A significant risk to the health or safety of the individual or others that cannot be eliminated by reasonable accommodation.

Disability – A person is “disabled” under this policy if that person has a physical or mental impairment that substantially limits him or her in one or more major life activities.

Essential job function – The basic job duties that an employee must be able to perform in his or her assigned job, with or without reasonable accommodation. Factors to be considered in determining if a function is essential include:

- (a) whether the reason the position exists is to perform that function,
- (b) the number of other employees available to perform that function or among whom the performance of the function can be distributed,
- (c) the degree of expertise or skill required to perform the function,
- (d) the time spent performing a function, and
- (e) the consequences of not requiring that an employee perform a function.

Qualified individual with a disability – An employee or candidate with a disability who has the necessary skill, education, experience, and other job-related requirements to perform the essential functions of a position with or without a “reasonable accommodation.”

Reasonable accommodation –

Reasonable accommodation is any modification or adjustment to a job, job schedule or the work environment that will enable a qualified candidate or employee with a disability to participate in the application process or to perform essential job functions, or enjoy other benefits of employment without imposing an undue hardship on the Town or imposing a direct threat of safety to the individual or others in the workplace.

Examples of reasonable accommodation may include modifying existing facilities used by employees readily accessible to and usable by an individual with a disability; restructuring a job; modifying work schedules; acquiring or modifying equipment; providing qualified readers or interpreters; or appropriately modifying examinations, training, or other programs.

Reasonable accommodation may also include reassigning a current employee to a vacant position for which the individual is qualified if the person is unable to do the original job because of a disability even with an accommodation and no other accommodations exist. However, there is no obligation to find or create a position as an accommodation. The Town is not required to lower quality or quantity standards as an accommodation, nor is it obligated to provide personal use items such as glasses or hearing aids. The Town is not required to reallocate essential job functions of a job as a reasonable accommodation.

Undue hardship – The point at which an accommodation would be unduly costly, extensive, substantial or disruptive, or would fundamentally alter the nature or operation of the business.

Section 3. ADA Coordinator

The Town has designated the Town Manager, or designee, to handle issues related to the ADA. All requests for reasonable accommodation, auxiliary communication aids and services, alternative accessible formats for notices, policies, and other information, as well as complaints regarding the Town’s ADA program should be directed to the ADA Coordinator as follows:

ADA Coordinator
Erwin Town Hall
100 West F Street
Erwin, NC 28339
910-591-4200

townmanager@erwin-nc.org

Section 4. Complaint Procedures

Complaints of alleged discrimination on the basis of disability by the Town may be filed by job applicants, employees, and former employees, by using the grievance procedures set forth in Article X of the Town’s Personnel Policy. Members of the general public who feel that they have been discriminated against on the basis of disability may utilize the Grievance Policy and Procedures adopted by Town Council to file a disability related discrimination complaint.

The grievance procedures shall be distributed to members of the general public upon request for persons with disabilities. Any complaints relating to the ADA shall be considered confidential and kept separate from an employee’s personnel file.

Section 5. No Retaliation

Individuals who oppose any act or practice that is unlawful under any title of the ADA, or who make a charge, testify, assist, or participate in any investigation, proceedings, or hearing under the ADA will not be retaliated against, nor will they be coerced, intimidated, threatened, or interfered with in the exercise or enjoyment of any ADA right. Job applicants or employees who may have a friend, associate, or family member with a disability are also covered by this ADA nondiscrimination policy pursuant to the ADA.

Section 6. Communicable Diseases

The Town shall not exclude from employment, participation in programs, or receipt of services individuals with communicable diseases or a related condition unless a determination is made by the Town Manager that such individual presents a direct threat or significant risk of substantial harm to the health or safety of the individual or others that cannot be eliminated or reduced by reasonable accommodation. It is the policy of the Town to consider the employment status or

participation of an individual with a communicable disease on an individual case-by-case basis and in accordance with the ADA.

Section 7. Confidentiality of Medical Records

All information obtained by the Town regarding an applicant's or employee's disability, medical condition, request for reasonable accommodation, or workers' compensation shall be maintained on separate forms and in medical files which are separate from the regular personnel files. All medical files and records will be treated as confidential.

Access to medical information shall be given for the following reasons only:

1. To supervisors who may be told only about work restrictions for an applicant or employee;
2. To first aid and safety officials where emergency treatment might be required;
3. To government officials charged with enforcement of disability laws, including the ADA; and
4. Human Resources staff and legal counsel on an as-needed basis.

Section 8. Reasonable Accommodation

It is the policy of the Town to provide reasonable modifications or adjustments to services, programs, or activities, to avoid discrimination on the basis of disability, unless the modification would result in a fundamental alteration or would impose an undue financial or administrative burden. The Town will make all reasonable efforts to provide appropriate services and aids so that people with disabilities receive effective communication.

The Town will make reasonable accommodations whenever necessary for all qualified employees or candidates for employment with disabilities (as defined by applicable law), provided that:

1. The individual is otherwise qualified to safely perform the essential job functions of the job, and
2. Such accommodation does not impose undue hardship on the Town

Where a job or work assignment is subject to health or medical standards required for assignments or deployments in support of the military, this policy does not require employment of an employee or candidate who cannot satisfy those standards.

- A. Requesting an Accommodation – Employee** – If an employee has a disability that requires an accommodation in order to perform the essential functions of his or her job, or otherwise enjoy the benefits and privileges of employments, he or she must initiate a request for accommodation by contacting his or her direct supervisor, the Human

Resources Officer, or Town Manager, and identify an adjustment or change at work that is needed because of a disability.

B. Requesting an Accommodation – Candidate – If a candidate for employment has a disability that requires an accommodation in order to apply for a job, he or she must initiate the request for accommodation by contacting Human Resources Officer or Town Manager and identifying an adjustment or change in the application or system that is needed because of a disability.

C. Participation in the Interactive Process –

- i. An employee seeking an accommodation under this policy will engage in an interactive dialogue (the “interactive process”) with his or her supervisory, department head, and Human Resources Officer, to identify an accommodation that will allow the employee to perform the essential functions of the job effectively or engage in other benefits and privileges of employment that are enjoyed by similarly situated employees without disabilities.
- ii. If the Town is able to accommodate the request as a result of the interactive process, without the need for supporting medical documentation or other information, the employee does not need to proceed with any further steps outlined in this process.
- iii. The ADA Coordinator has the responsibility to secure a final decision about questions regarding the implementation of an accommodation related to whether the medical condition is a qualifying disability under the ADA. In the event that additional medical information is needed to determine what accommodations may be necessary the ADA Coordinator will secure a release of medical information from the employee in order to obtain the medical information that is needed to make such a determination.
- iv. The employee must cooperate with Human Resources in submitting necessary medical documentation and/or providing a release of medical information that permits HR to communicate with the employee’s health care provider(s). The employee must return all forms and responsive information within 15 days of the request. Processing the request for accommodation may not proceed until all required forms have been completed and returned to Human Resources.
- v. HR will review the completed request for accommodation forms received from the employee and/or the employee’s health care provider. If the information provided is incomplete or requires further clarification, HR may request additional information from the employee or his or her health care provider.

D. Determination – If, based on medical and other information provided by the employee and/or his or her health care provider, the employee is determined to be a qualified individual with a disability, the ADA Coordinator will notify the employee, supervisor, department head and Town Manager. The ADA Coordinator will work with the employee and the department head to identify and discuss reasonable accommodations that will

enable the employee to perform the essential functions of the job or to participate in the same benefits and privileges of employment enjoyed by similarly situated employees without benefits. In instances where there is no reasonable accommodation that enables the employee to perform the essential functions of the job, including unpaid leave and assignment to a vacant position, the employee may be terminated.

- E. Responsibilities – Employees/Candidates-** Employees and candidates with a disability that interferes with their ability to apply for a job, perform their essential job functions or otherwise enjoy the benefits and privileges of employment that are available to other similarly situated employees without disabilities, and who desire an accommodation, must follow the process set forth above. The employee or candidate who requests an accommodation has the responsibility to submit all required documentation on a timely basis and to remain engaged in the interactive process with the Town while a determination is being made. It is the employee’s responsibility to work with his or her supervisor/department head, ADA Coordinator and qualified health care professional to review and complete all forms required. Any failure by the employee to supply the Town with all relevant and requested medical information or to otherwise meaningfully cooperate in the interactive process may result in the Town’s denial of an accommodation or delay in the process.
- F. Responsibilities – Management-** The Town Manager and all department heads are responsible for ensuring that all employees under their supervision are fully aware of the Town’s reasonable accommodation policy and equal employment opportunity and non-discrimination policy. When an employee requests an accommodation, supervisors and department heads must participate in the interactive process with the employee to determine if a reasonable accommodation can be made, with or without seeking additional information about the employee’s medical condition.
- a.** If the ADA Coordinator determines that an employee’s medical condition is a qualifying disability under the ADA, supervisors and department heads must continue to work with the employee to identify existing reasonable accommodations that will enable the employee to perform the essential functions of his or her job.
- G. Responsibilities – ADA Coordinator-** The ADA Coordinator is responsible for determining whether an individual is entitled to an accommodation under the terms of this policy, assisting in the interactive process to identify reasonable accommodations as necessary, and informing employees of their rights and obligations pursuant to this policy. The ADA Coordinator is responsible for ensuring appropriate confidentiality of employees’ and candidates’ medical information, consistent with Town policy and state and federal law.

Section 9. Violations

Any employee found to be in violation of this policy will be subject to prompt disciplinary action under the Town's Personnel Policy, up to and including dismissal.

Section 10. Adoption and Effective Date

This policy has been amended and restated by Town Council, is effective immediately, and shall be in full force and effect until such time as it is amended or repealed.

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AMERICANS WITH DISABILITIES ACT/SECTION 504 POLICY STATEMENT

The Town of Erwin (hereinafter referred to as the Town) prohibits discrimination on the basis of a disability with respect to all terms and conditions of employment and access to its activities, programs, and services. Any interference, coercion, restraint, retaliation, or reprisal of any person alleging disability discrimination is prohibited.

For the purposes of this policy, an individual with a disability is defined as any person who:

1. Has a physical or mental impairment that substantially limits one or more major life activities;
2. Has a record of such an impairment; or
3. Is regarded as having such impairment.

The Town is committed to:

- Providing reasonable accommodation for an individual with a disability to participate in employment, activities, programs, and services and has established procedures to allow persons with a disability to request reasonable accommodation;
- Providing access to persons using its facilities, buildings, and town-maintained roads, sidewalks, and crosswalks; and
- Ensuring that communications with applicants, participants, beneficiaries, members of the public, and companions with disabilities are as effective as communications with others. Auxiliary aids/services shall be provided upon request to individuals with a disability, such as sign language interpreters, readers, braille, and large print text.

The Town has an ADA Coordinator, Snow Bowden, who can answer ADA-related questions and handle reasonable accommodation requests as well as provide information on established procedures for filing a complaint alleging discrimination on the basis of a disability. The ADA Coordinator can be contacted at (910) 591-4200, through email at townmanager@erwin-nc.org, or by regular mail at the PO Box 459 Erwin, NC 28339. Any questions or comments concerning this policy should be referred to the ADA Coordinator.

Erwin Board of Commissioners

REQUEST FOR CONSIDERATION

To: The Honorable Mayor and Board of Commissioners

From: Snow Bowden, Town Manager

Date: April 27, 2026

Subject: Auditor Engagement Letter and Contract

At our last Town Board meeting workshop, we reviewed the proposals that were submitted to the RFP that we issued for auditing services. The Town selected the proposal that was submitted Thompson, Price, Scott, Adams & Co., PA. We have included two documents that we need to approve at our May Town Board meeting to finalize this process.

- Contract to audit accounts
- FY 25-26 Budget engagement letter

The	Governing Board
of	Primary Government Unit
and	Discretely Presented Component Unit (DPCU) (if applicable)

Primary Government Unit, together with DPCU (if applicable), hereinafter referred to as Governmental Unit(s)

and	Auditor Name
	Auditor Address

Hereinafter referred to as Auditor

for	Fiscal Year Ending	Date Audit Will Be Submitted to LGC
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Must be within six months of FYE

hereby agree as follows:

1. The Auditor shall audit all statements and disclosures required by “U.S. Auditing Standards – AICPA (Clarified),” referred to as generally accepted auditing standards (GAAS) and additional required legal statements and disclosures of all funds and/or divisions of the Governmental Unit(s). The non-major combining, and individual fund statements and schedules shall be subjected to the auditing procedures applied in the audit of the basic financial statements and an opinion shall be rendered in relation to (as applicable) the governmental activities, the business-type activities, the aggregate DPCUs, each major governmental and enterprise fund, and the aggregate remaining fund information (non-major government and enterprise funds, the internal service fund type, and the fiduciary fund types). Budgetary comparison information shall be prepared in accordance with applicable GASB standards. Budget-to-actual comparisons at the level of the legally adopted budget ordinance shall be presented as required supplementary information and shall not be included in the basic financial statements. Any other budgetary comparison information shall be presented only as supplementary information for funds required to be budgeted under NCGS Chapter 159, Article 3.

2. At a minimum, the Auditor shall conduct the audit and render the report in accordance with GAAS. If the Governmental Unit expended \$100,000 or more in combined Federal and State financial assistance during the reporting period, the Auditor shall perform the audit in accordance with *Generally Accepted Government Auditing Standards* (GAGAS). The Governmental Unit is subject to federal single audit requirements in accordance with Title 2 US Code of Federal Regulations Part 200 *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards*, Subpart F (*Uniform Guidance*) and the State Single Audit Implementation Act. Currently the threshold is \$1,000,000 for federal and state single audits, or such other threshold as applicable for the fiscal year under audit. This audit and all associated audit documentation may be subject to review by federal and State agencies in accordance with federal and State laws, including the staff of the Office of State Auditor (OSA) and the Local Government Commission (LGC). If the audit requires a federal single audit in accordance with the Uniform Guidance (§200.501) the Auditor and Governmental Unit(s) should discuss, in advance of the execution of this contract, the responsibility for submission of the audit and the accompanying data collection form (form SF-FAC) to the Federal Audit Clearinghouse as required under the Uniform Guidance (§200.512) to ensure proper submission.

If the audit and Auditor communication are found in this review to be substandard, the results of the review may be forwarded to the North Carolina State Board of CPA Examiners (NC State Board).

3. If an entity is determined to be a component of another government as defined by the group audit standards, the entity's auditor shall make a good faith effort to comply in a timely manner with the requests of the group auditor in accordance with AU-6 §600.41 - §600.42.
4. This contract contemplates an unmodified opinion being rendered. If during the process of conducting the audit, the Auditor determines that it will not be possible to render an unmodified opinion on the financial statements of the unit, the Auditor shall contact the LGC Staff to discuss the circumstances leading to that conclusion as soon as is practical and before the final report is issued. The audit shall include such tests of the accounting records and such other auditing procedures as are considered by the Auditor to be necessary in the circumstances. Any limitations or restrictions in scope which would lead to a qualification should be fully explained in an attachment to this contract.
5. If this audit engagement is subject to the standards for audit as defined in *Government Auditing Standards* (2018 revision or subsequent revisions, as applicable) issued by the Comptroller General of the United States, then by accepting this engagement, the Auditor warrants that he or she has met the requirements for a peer review and continuing education as specified in *Government Auditing Standards*. The Auditor agrees to provide a copy of the most recent peer review report to the Governmental Unit(s) and to the Secretary of the LGC prior to the execution of an audit contract. Subsequent submissions of the report are required only upon report expiration or upon the Auditor's receipt of an updated peer review report. If the audit firm receives a peer review rating other than pass, the Auditor shall not contract with the Governmental Unit(s) without first contacting the Secretary of the LGC for a peer review analysis that may result in additional contractual requirements.

If the audit engagement is not subject to *Government Auditing Standards* or if financial statements are not prepared in accordance with U.S. generally accepted accounting principles (GAAP) and fail to include all disclosures required by GAAP, the Auditor shall provide an explanation as to why in an attachment to this contract or in an amendment.

6. It is agreed that time is of the essence in this contract. All audits are to be performed, and the report of audit submitted to LGC Staff, within six months of fiscal year end. At the time of the execution of this contract, if the parties know that the anticipated submission date of the audit exceeds six months after fiscal year end, a written explanation shall be provided to the Secretary of the LGC on this contract form (see the space provided on Page 7). If it becomes necessary to amend the audit fee or the date that the audit report will be submitted to the LGC, an amended contract along with a written explanation of the change shall be submitted to the Secretary of the LGC for approval.
7. It is agreed that GAAS include a review of the Governmental Unit's (Units') systems of internal control and accounting as they relate to accountability of funds and adherence to budget and law requirements applicable thereto; that the Auditor shall make a written report, which may or may not be a part of the written report of audit, to the Governing Board setting forth the Auditor's findings, together with his or her recommendations for improvement. That written report shall include all matters determined to be "significant deficiencies and material weaknesses" in accordance with AU-C §265 "Communicating Internal Control Related Matters Identified in an Audit" of GAAS. The Auditor shall file a copy of that report with the Secretary of the LGC.

For GAAS or *Government Auditing Standards* audits, if an Auditor issues an AU-C §260 report, "Auditor's Communication With Those Charged With Governance," commonly referred to as a "Governance Letter," LGC staff does not require the report to be submitted unless the Auditor cites significant findings or issues from the audit, as defined in AU-C §260 paragraphs 12 - 14. This would include issues such as difficulties encountered during the audit, significant or unusual transactions, uncorrected misstatements, matters that are difficult or contentious for which the Auditor consulted outside the engagement team and, in the Auditor's judgment, are significant and relevant to those charged with governance, and other findings or issues that the Auditor believes are significant and relevant. If matters identified during the audit were required to be reported as described in AU-C §260 paragraphs 12 - 14 and were communicated in a method other than an AU-C §260 letter, the written documentation must be submitted.

8. All local government and public authority contracts for audit or audit-related work require the approval of the Secretary of the LGC. This includes annual or special audits, agreed upon procedures related to internal controls, bookkeeping or other assistance necessary to prepare the Governmental Unit's records for audit, financial statement preparation, any finance-related investigations, or any other audit-related work in the State of North Carolina. Approval is also required for the Alternative Compliance Examination Engagement for auditing the Coronavirus State and Local Fiscal Recovery Funds expenditures as allowed by US Treasury. Approval is not required on audit contracts and invoices for system improvements and similar services of a non-auditing nature.
9. Invoices for services rendered under these contracts shall not be paid by the Governmental Unit(s) until the invoice has been approved by the Secretary of the LGC. This also includes any progress billings [G.S. 159-34 and 115C-447]. All invoices for audit work shall be submitted in PDF format to the Secretary of the LGC for approval. The invoice marked 'approved' with approval date shall be returned to the Auditor to present to the Governmental Unit(s) for payment. This paragraph is not applicable to contracts for audits of hospitals.
10. In consideration of the satisfactory performance of the provisions of this contract, the Governmental Unit(s) shall pay to the Auditor, upon approval by the Secretary of the LGC if required, the fee, which includes any costs the Auditor may incur from work paper or peer reviews or any other quality assurance program required by third parties (federal and state grantor and oversight agencies or other organizations) as required under the Federal Single Audit Act and the State Single Audit Act. This does not include fees for any pre-issuance reviews that may be required by the North Carolina Association of Certified Public Accountants (NCACPA) Peer Review Committee or North Carolina State Board of CPA Examiners (see Paragraph 13).
11. If the Governmental Unit(s) has/have outstanding revenue bonds, the Auditor shall submit to LGC Staff, either in the notes to the audited financial statements or as a separate report, a calculation demonstrating compliance with the revenue bond rate covenant. Additionally, the Auditor shall submit to LGC Staff simultaneously with the Governmental Unit's (Units') audited financial statements any other bond compliance statements or additional reports required by the authorizing bond documents, unless otherwise specified in the bond documents.
12. After completing the audit, the Auditor shall submit to the Governing Board a written report of audit. This report shall include, but not be limited to, the following information: (a) Management's Discussion and Analysis, (b) the financial statements and notes of the Governmental Unit(s) and all of its component units prepared in accordance with GAAP, (c) supplementary information requested by the Governmental Unit(s) or required for full disclosure under the law, and (d) the Auditor's opinion on the material presented. The Auditor shall furnish the required number of copies of the report of audit to the Governing Board upon completion.
13. If the audit firm is required by the Secretary of the Local Government Commission to obtain a pre-issuance review or take corrective action as a result of peer review findings or quality control deficiencies, such corrective action shall be consistent with the authority and requirements of the North Carolina State Board of Certified Public Accountant Examiners, the AICPA Peer Review Program, and established Local Government Commission practice, including the use of report addenda or other remedial measures, as appropriate.

14. In accordance with G.S. 159-34, the Finance Officer of the Unit is responsible for filing the audited financial statements with the Secretary of the Local Government Commission.

The Auditor may upload the audit report and related documents through the LGC's electronic submission system; however, submission shall not be deemed complete until the Finance Officer has reviewed and certified the submission.

The Auditor, Finance Officer, other Unit staff member designated by the Finance Officer, or a third party approved by the Unit may enter all Data Input Report information except the information on the "transmittal doc info" tab. The "transmittal doc info" tab must be completed by the Auditor.

The Finance Officer shall review, approve, and certify the accuracy and completeness of the Data Input Report (DIR) in the LGC's LOGOS system prior to LGC review, regardless of whether the DIR is prepared by the Auditor or the Unit.

Finance Officer certification is required for any corrected or revised submissions.

Finance Officer certification of the DIR shall be completed in a timely manner following notification that the DIR is ready for review and within time frames prescribed by the LGC. Failure to complete certification in a timely manner may result in the audit being considered late due to unit action rather than auditor performance.

The Auditor shall conduct the audit in accordance with generally accepted auditing standards and shall ensure that the financial statements are prepared in accordance with generally accepted accounting principles as of the fiscal year end. Budget-to-actual comparisons at the level of the legally adopted budget ordinance shall be presented in required supplementary information, separate from the basic financial statements, and shall not be included in the audit opinion. The Auditor shall confirm that such information reconciles to the financial statements and is consistent with applicable accounting guidance and any LGC reporting requirements.

The Finance Officer shall certify in a timely manner that all data inputted in LOGOS used for preparation of the financial statements and required supplementary information is complete and accurate.

For audits of units other than hospitals, the audit report should be submitted when (or prior to) submitting the final invoice for services rendered. The report of audit, as filed with the Secretary of the LGC, becomes a matter of public record for inspection, review and copy in the offices of the LGC by any interested parties. Any subsequent revisions to these reports shall be sent to the Secretary of the LGC. These audited financial statements, excluding the Auditors' opinion, may be used in the preparation of official statements for debt offerings by municipal bond rating services to fulfill secondary market disclosure requirements of the Securities and Exchange Commission and for other lawful purposes of the Governmental Unit(s) without requiring consent of the Auditor. If the LGC Staff determines that corrections need to be made to the Governmental Unit's (Units') financial statements and/or the compliance section, those corrections shall be provided within three business days of notification unless another deadline is agreed to by LGC Staff.

15. Should circumstances disclosed by the audit call for a more detailed investigation by the Auditor than necessary under ordinary circumstances, the Auditor shall inform the Governing Board in writing of the need for such additional investigation and the additional compensation required therefore. Upon approval by the Secretary of the LGC, this contract may be modified or amended to include the increased time, compensation, or both as may be agreed upon by the Governing Board and the Auditor.
16. If an approved contract needs to be modified or amended for any reason, the change shall be made in writing and preaudited if the change includes a change in audit fee (preaudit requirement does not apply to hospitals). This amended contract shall be completed in full, including a written explanation of the change, signed and dated by all original parties to the contract. It shall then be submitted to the Secretary of the LGC for approval. No change to the audit contract shall be effective unless approved by the Secretary of the LGC.
17. A copy of the engagement letter, issued by the Auditor and signed by both the Auditor and the Governmental Unit(s), shall be attached to this contract, and except for fees, work, and terms not related to audit services, shall be incorporated by reference as if fully set forth herein as part of this contract. In case of conflict between the terms of the engagement letter and the terms of this contract, the terms of this contract shall take precedence. Engagement letter terms that conflict with the contract are deemed to be void unless the conflicting terms of this contract are specifically deleted in Paragraph 30 of this contract. Engagement letters containing indemnification clauses shall not be accepted by LGC Staff.
18. Special provisions should be limited. Please list any special provisions in an attachment.
19. A separate contract should not be made for each division to be audited or report to be submitted. If a DPCU is subject to the audit requirements detailed in The Local Government Budget and Fiscal Control Act and a separate audit report is issued, a separate audit contract is required. If a separate report is not to be issued and the DPCU is included in the primary government audit, the DPCU shall be named along with the primary government on this audit contract. DPCU Board approval date, signatures from the DPCU Board chairman and Finance Officer also shall be included on this contract.
20. The contract shall be executed, preaudited (preaudit requirement does not apply to hospitals) and physically signed by all parties including Governmental Unit(s) and the Auditor, then submitted in PDF format to the Secretary of the LGC.
21. The contract is not valid until it is approved by the Secretary of the LGC. The staff of the LGC shall notify the Governmental Unit and Auditor of contract approval by email. The audit should not be started before the contract is approved.
22. Retention of Client Records: Auditors are subject to the NC State Board of CPA Examiners' Retention of Client Records Rule 21 NCAC 08N .0305 as it relates to the provision of audit and other attest services, as well as non-attest services. Clients and former clients should be familiar with the requirements of this rule prior to requesting the return of records.

23. This contract may be terminated at any time by mutual consent and agreement of the Governmental Unit(s) and the Auditor, provided that (a) the consent to terminate is in writing and signed by both parties, (b) the parties have agreed on the fee amount which shall be paid to the Auditor (if applicable), and (c) no termination shall be effective until approved in writing by the Secretary of the LGC.

24. The Governmental Unit's (Units') failure or forbearance to enforce, or waiver of, any right or an event of breach or default on one occasion or instance shall not constitute the waiver of such right, breach or default on any subsequent occasion or instance.

25. There are no other agreements between the parties hereto and no other agreements relative hereto that shall be enforceable unless entered into in accordance with the procedure set out herein and approved by the Secretary of the LGC.

26. E-Verify. The Auditor shall comply with the requirements of NCGS Chapter 64 Article 2. Further, if the Auditor utilizes any subcontractor(s), Auditor shall require such subcontractor(s) to comply with the requirements of NCGS Chapter 64, Article 2.

27. For all non-attest services, the Auditor shall adhere to the independence rules of the AICPA Professional Code of Conduct and *Government Auditing Standards, 2018 or 2024 Revision* (as applicable). Preparing financial statements in their entirety shall be deemed a "significant threat" requiring the Auditor to apply safeguards sufficient to reduce the threat to an acceptable level. If the Auditor cannot reduce the threats to an acceptable level, the Auditor cannot complete the audit. If the Auditor is able to reduce the threats to an acceptable level, the documentation of this determination, including the safeguards applied, must be included in the audit workpapers.

All non-attest service(s) being performed by the Auditor that are necessary to perform the audit must be identified and included in this contract. The Governmental Unit shall designate an individual with the suitable skills, knowledge, and/or experience (SKE) necessary to oversee the services and accept responsibility for the results of the services performed. If the Auditor is able to identify an individual with the appropriate SKE, the Auditor must document and include in the audit workpapers how the Auditor reached that conclusion. If the Auditor determines that an individual with the appropriate SKE cannot be identified, the Auditor cannot perform both the non-attest service(s) and the audit. See "Fees for Audit Services" page of this contract to disclose the person identified as having the appropriate SKE for the Governmental Unit.

28. **Applicable to audits with fiscal year ends of June 30, 2021 and later.** The Auditor shall present the audited financial statements including any compliance reports to the Government Unit's Governing Board or audit committee in an official meeting in open session as soon as the audited financial statements are available but not later than 45 days after the submission of the audit report to the Secretary of the LGC. The Auditor's presentation to the Governing Board or audit committee shall include:

- a) the description of each finding, including all material weaknesses and significant deficiencies, as found by the Auditor, and any other issues related to the internal controls or fiscal health of the Government Unit as disclosed in the management letter, the Single Audit or Yellow Book reports, or any other communications from the Auditor regarding internal controls as required by current auditing standards;
- b) the status of the prior year audit findings;
- c) the values of Financial Performance Indicators based on information presented in the audited financial statements; and
- d) notification to the Governing Board that the Governing Board shall develop a "Response to the Auditor's Findings, Recommendations, and Fiscal Matters," if required under Rule 20 NCAC 03 .0508.

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

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

31. The process for submitting contracts, audit reports and invoices is subject to change. Auditors and Units should use the submission process and instructions in effect at the time of submission. Refer to the N.C. Department of State Treasurer website at <https://www.nctreasurer.com/state-and-local-government-finance-division/local-government-commission/submitting-your-audit>.

32. All communications regarding audit contract requests for modification or official approvals will be sent to the email addresses provided on the signature pages that follow.

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

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

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

SIGNATURE PAGE

AUDIT FIRM

Audit Firm*	
Authorized Firm Representative (typed or printed)*	Signature* <i>Bryon Scott</i>
Date*	Email Address

GOVERNMENTAL UNIT

Governmental Unit*	
Date Governing Board Approved Audit Contract* (Enter date in box to right)	
Mayor/Chairperson (typed or printed)*	Signature*
Date	Email Address*

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

GOVERNMENTAL UNIT – PREAUDIT CERTIFICATE

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

This instrument has been preaudited in the manner required by The Local Government Budget and Fiscal Control Act or by The School Budget and Fiscal Control Act.

Sum Obligated by This Transaction:	\$
Primary Governmental Unit Finance Officer* (typed or printed)	Signature*
Date of Preaudit Certificate*	Email Address*

**SIGNATURE PAGE – DPCU
(complete only if applicable)**

DISCRETELY PRESENTED COMPONENT UNIT

DPCU*	
Date DPCU Governing Board Approved Audit Contract* (Enter date in box to right)	
DPCU Chairperson (typed or printed)*	Signature*
Date*	Email Address*

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

DPCU – PREAUDIT CERTIFICATE

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

This instrument has been preaudited in the manner required by The Local Government Budget and Fiscal Control Act or by The School Budget and Fiscal Control Act.

Sum Obligated by this Transaction:	\$
DPCU Finance Officer (typed or printed)*	Signature*
Date of Preaudit Certificate*	Email Address*

Remember to print this form, and obtain all required signatures prior to submission.



Thompson, Price, Scott, Adams & Co., P.A.
Post Office Box 1690
Elizabethtown, North Carolina 28337
Telephone (910) 862-8129
Fax (910) 862-8120

R. Bryon Scott, CPA
Gregory S. Adams, CPA
Alan W. Thompson, CPA

April 17, 2026

To Mayor and Town Council

Town of Erwin, NC

We are pleased to confirm our understanding of the services we are to provide Town of Erwin for the year ended June 30, 2026.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements of Town of Erwin as of and for the year ended June 30, 2026. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Town of Erwin's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Town of Erwin's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis.
- 2) Net Pension Asset/Liability RSI
- 3) OPEB

We have also been engaged to report on supplementary information other than RSI that accompanies Town of Erwin's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor's report on the financial statements:

- 1) Budgetary Comparison Statements
- 2) Combining Statements
- 3) Individual Fund Statements
- 4) Supporting Schedules

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP; and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in aggregate, they would influence the judgement of a reasonable user made based on the financial statements.

The objectives also include reporting on internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which would have a material effect on the financial statements in accordance with *Government Auditing Standards*.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of your accounting records of Town of Erwin and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgement and maintain professional skepticism throughout our audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste and abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We have identified the following significant risk(s) of material misstatement as part of our audit planning:

[According to GAAS, significant risks include management override of controls, and GAAS presumes that revenue recognition is a significant risk. Accordingly, we have considered these as significant risks. This includes all revenue collected by any employee throughout the fee collection process.]

We may from time to time, and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Our audit of financial statements does not relieve you of your responsibilities.

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Town of Erwin's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Other Services

We will also assist in preparing the financial statements and related notes of Town of Erwin in conformity with accounting principles generally accepted in the United States of America based on information provided by you. In addition, we will assist in preparing cash to accrual adjustments using information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities relating to the financial statements and related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes, and cash to accrual adjustments, and that you have reviewed and approved the financial statements and related notes, and cash to accrual adjustments prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them. If management is not able, then an outside consultant will be retained to assist the Town.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with accounting principles generally accepted in the United States of America, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and *Government Auditing Standards*.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements that we report.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with accounting principles generally accepted in the United States of America (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from these audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

Other Services

We will also assist in preparing the financial statements and related notes of Town of Erwin in conformity with accounting principles generally accepted in the United States of America based on information provided by you. In addition, we will assist in preparing cash to accrual adjustments using information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities relating to the financial statements and related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes, and cash to accrual adjustments, and that you have reviewed and approved the financial statements and related notes, and cash to accrual adjustments prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them. If management is not able, then an outside consultant will be retained to assist the Town.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our reports to the Town; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Thompson, Price, Scott, Adams & Co., PA and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to any Federal or State Agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Thompson, Price, Scott, Adams & Co., PA personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by any Federal or State Agency. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

R. Bryon Scott is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit on approximately June 1, 2026 and to issue our reports no later than December 31, 2026.

Our fee for these services is stated in the LGC approved contract. Any additional work out of the normal scope of the audit will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.). Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

Reporting

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

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will state (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The report will also state the report is not suitable for any other purpose. If during our audit we become aware that Town of Erwin is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted standards and the standards for financial audited contained in *Government Auditing Standards* may not satisfy the relevant, legal, regulatory, or contractual requirements.

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

Very truly yours,

Thompson, Price, Scott, Adams & Co., PA

Thompson, Price, Scott, Adams & Co., PA

RESPONSE:

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

Management signature: _____
Title: _____
Date: _____

Governance signature: _____
Title: _____
Date: _____

Erwin Board of Commissioners

REQUEST FOR CONSIDERATION

To: The Honorable Mayor and Board of Commissioners

From: Snow Bowden, Town Manager

Date: April 27, 2026

Subject: BOA 2026-007

Town Staff has prepared a proposed budget amendment that will increase several expenditures in the Fire Department budget (staff). The proposed budget amendment increases line items for salaries, overtime, group insurance, retirement, and 401K. There are no proposed salary increases included in this request. This budget amendment is necessary to prevent any budget violations at the end of the fiscal year.

The proposed budget amendment includes increasing the Erwin Fire and Rescue reimbursement revenue line in the same amount as the expenditure increases.

Attachments:

- BOA 2026-007

BUDGET ORDINANCE AMENDMENT

BOA 2026 – 07

FISCAL YEAR 2025-2026

BE IT ORDAINED by the Governing Board of the Town of Erwin, North Carolina that the following amendments are made to the annual budget ordinance for the fiscal year ending June 30, 2026.

Section 1. This Budget Ordinance Amendment seeks to Increase Revenues and Increase Expenditures by \$232,700. This amendment is to budget for an increase in Fire Department Salary and Benefit expenditures as well as the Fire Department Salary & Benefits Reimbursement revenue.

Section 2. To amend the General Fund: The Revenues are to be changed as follows:

Account	Description	Current Approp.	Increase/Decrease	Amended Appropriation
10-3350-007	Fire Salary Reimb	\$585,950	\$232,700	\$818,650

Section 3. To amend the General Fund: The Expenditures are to be changed as follows:

Account	Description	Current Approp.	Increase/Decrease	Amended Appropriation
10-5200-020	Fire - Salaries	\$225,600	(+) 91,500	\$317,100
10-5200-021	Fire - Overtime	\$ 176,000	(+) 76,250	\$252,250
10-5200-050	Fire - FICA	\$ 30,815	(+) 11,750	\$ 42,565
10-5200-060	Fire – Group Insurance	\$ 75,595	(+) 18,300	\$ 93,895
10-5200-070	Fire – Retirement	\$ 54,400	(+) 26,500	\$ 80,900
10-5200-071	Fire – 401K	\$ 20,140	(+) 8,400	\$ 28,540

Section 4. Copies of this budget amendment shall be furnished to the Clerk, the Governing Board, the Budget Officer and the Finance Director for their direction.

Adopted this 7th day of May 2026.

Randy L. Baker, Mayor

ATTEST:

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: April 27, 2026

Subject: Mobile Stage

I have investigated the potential options for the Town of Erwin to purchase a mobile stage that we could purchase to use for mostly concerts and other events in Erwin. I am sure there are more options out there, but I have not been able to find many other options at this time.

The best option that I have found now is through a co-op HGAC Buy (Helping Governments Across the Country Buy). This is a similar co-op to Sourcewell. The Town has used Sourcewell in the past with success. I could not find any mobile stages on Sourcewell.

HGAC Buy is a government procurement service that helps ensure that we are purchasing equipment at a price that has already been through a competitive procurement bidding process. Basically, this helps us purchase items at a contract price for items that there is not already a state contract price for.

The primary use we want a stage for is for concerts/live bands, so our best bet is concert series stage. The concert series does come with the required engineering certifications (included in this packet). There are three different stage sizes to consider in this packet.

There are additional upgrades that we can consider but we do not need them at this time. For live music the band is going to bring their own sound equipment.

Attachments:

- Front Row Mobile Stages 4500
- Engineer letter

FrontRow MOBILE STAGES 4500



Shown with Optional Features

US8978311B1

Provide attractive, rugged, covered, commercial level event staging in a fraction of the time and labor traditionally required for comparable outdoor remote site staging.

Century's FR4500 series of mobile stages feature an innovative operating system, with hydraulic actuation, that sets up quickly and easily, eliminating the time and personnel required for conventional portable and mobile stage systems.

Select a stage size along with the desired optional features to tailor a stage that best serves your current event requirements, while allowing for future growth, and expanding your capabilities.

With a FR4500 outdoor mobile stage, you enjoy increased:

- **Capability**
- **Capacity**
- **Flexibility**
- **Utility**

And, in addition to saving you money, a front row stage can return money to your program through rental income, thus increasing utilization and paying its way.

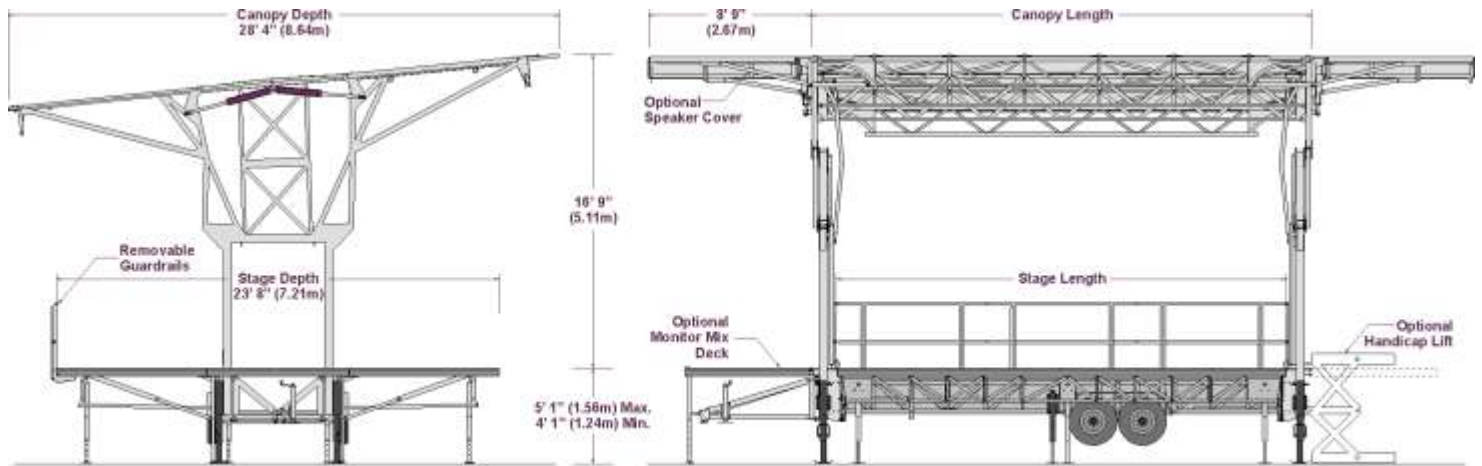
Capable of accommodating a wide range of outdoor events and activities, a FrontRow mobile stage can support the performance requirements for the whole community.

FrontRow
CONCERT
MOBILE STAGES



June 2020

Century Industries



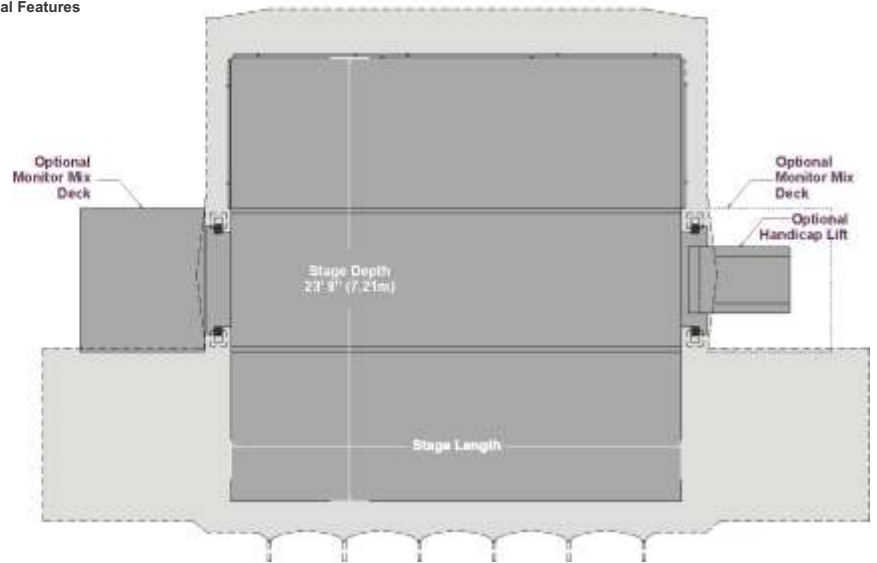
Illustrated with Optional Features

FrontRow 4500
Mobile Concert Stages



www.centuryindustries.com
(800)248-3371

Engineer Certified



FrontRow Mobile Concert Stage Standard Features

- **Self-contained hydraulic system** - with remote control, deep-cycle battery, and battery charger for fast, easy, one-person operation.
- **Powered roof canopy** - full coverage roof extends beyond the deck edges. Aluminum support structure is covered by rugged vinyl coated polyester fabric.
- **Powered stage deck** - all-weather folding stage decks form 24ft (7.32m) deep stage.
- **Heavy-duty tandem-axle suspension** - equalizer system allows towing over curbs and uneven ground. Electric brakes on all wheels.
- **Pintle towing coupler** - rugged lunette ring coupler (optional hitches available) mounted on folding towing hitch.
- **Heavy-duty tongue jack** - crank jack mount on towing tongue
- **Rugged main frame** - welded aluminum and steel backbone frame.
- **Crank leveling/support jacks** - heavy-duty frame mounted jacks provide stage leveling.
- **Deck support truss** - folding decks are supported by welded aluminum leveling trusses for accurate expedited set up.
- **Enclosed mechanical compartment** - welded aluminum compartment protects system components.
- **Breaker panel** - 220V 125 amp capacity load center routes electrical power for stage.
- **LED interior lights** - frame mounted 120V lights illuminate the stage roof and stage deck area.
- **Stairs** - aluminum treadplate stair with enclosed risers and handrails - attach to stage deck perimeter.
- **DOT required** - LED signal, marker lights, reflectors, and license light, with 12VDC connector cable.
- **Engineered** - independent engineer structural certification.

MODEL	STAGE DECK	TOW LENGTH	EMPTY WEIGHT	PRICE
FR4524	24' X 24' (7.32 x 7.32m)	34' (10.36m)	10,000lbs (4536kg)	\$105,566
FR4532	24' X 32' (7.32 x 9.75m)	42' (12.80m)	11,400lbs (5171kg)	\$132,526
FR4540	24' X 40' (7.32 x 12.19m)	50' (15.24m)	13,000lbs (5897kg)	\$159,487

Weather

FLY BAY END DOORS - mounted at stage left and stage right, movable panels pivot from closed & locked position through 90 degrees. Open, hinged panels increase the covered roof area by 16 ft., provide covered hanging speaker support panels at ends of stage, and permit loading access when stage deck and canopy are closed.

Welded aluminum structure construction with all-weather vinyl cover. When closed, hinged fly bays enclose stage ends during transport and storage.

90950 \$4,637

WINDWALL - attaches to roof canopy behind truss #4. Provides weather protection and a visual backdrop for the rear and both sides of the concert stage. Wall fabric is weatherproof and fire retardant. Designed for quick installation hand tools are not required. Fabric is reinforced with 1-1/8" wide x 2.5mm thick PVC coated white. Webbing is woven through aluminum brackets used to bolt fabric assembly to aluminum structure. Perimeter edge of fabric has weldable hook-and-loop Velcro to fasten edges to canopy perimeter. Windwall features **Quick-Release** protection system to address wind gusts and high wind speeds.

- FR4524 - 24 ft Rear 90944 \$8,288
- FR4532 - 32 ft Rear 90945 \$9,376
- FR4540 - 40 ft Rear 90946 \$10,418
- 8ft Side Windwalls - (1) pair Left and Right 90961 \$1,084
- Flaired Corner Extenders - (1) pair 90959 \$3,750

ANEMOMETER HARDWARE - easily monitor wind speeds by attaching your anemometer to the stage with this hardware package.

90952 \$361

Stage Deck

MONITOR MIX PLATFORM - Monitor mix/guitar-world platform conveniently hinged from main-stage deck for ready deployment, stage left or stage right. Includes gas strut assist for one-person operation. 100 #/ft sq rated platform, each approximately 8ft x 8ft with weather-resistant 3/4" MDO with renewable top surface texture, includes adjustable outboard legs and perimeter rail for attachment of stairs, additional stage sections and stage accessories.

90947 \$2,621

Note: (1) One Monitor Mix platform possible when ordering powered ADA Lift platform option.

PORTABLE 4' X 8' OUTDOOR EXTENSION SECTIONS - constructed of weather-resistant 3/4" MDO with renewable top surface texture. Each section shall be framed with a rust-free heavy-duty extruded 4" high aluminum channel. Sections shall attach to each other, to stage deck perimeter, and shall accommodate portable stairs. Freestanding extension sections are supported by four (4) adjustable legs, permitting height adjustment or accommodation of uneven ground. All (4) four legs are not required when sections are attached. Each leg has both fine and coarse height adjustment. Includes three (3) connector clamps per section. Price each

90921 \$1,224

ADDITIONAL STAIRS - 36" w welded aluminum diamond-plate stairs for lighter weight and rust-free corrosion resistance. Adjustable footpads at the bottom of stairs accommodate uneven ground. Stairs shall attach to portable stage sections and around main stage deck. Equipped with (2) removable aluminum handrails. Stairs shall have fully enclosed risers between treads. Price (1) set

10208 \$1,137

EQUIPMENT LOADING RAMP - lightweight aluminum loading ramp that attaches to the stage perimeter. 12'L x 35"W

90920 \$2,016

REMOVABLE STAGE DECK ALUMINUM GUARDRAILS - clamp-on guardrails attach to stage deck or extension section perimeter. Protection provided by two (2) all-weather aluminum rails per section, top rail 42" above deck.

- 4 foot long guardrail - ea. 90407 \$808
- 8ft foot long guardrail - ea. 90408 \$1,100

Stage Deck	8' X 8' DRUM RISER - shall be constructed of weather-resistant ¾" MDO with renewable top surface texture, framed with a rust-free heavy-duty extruded 4" high aluminum channel. Assembles from (2) sections to permit storage. Free-standing riser is supported by six (6) legs with non-marking pads. Includes two (2) connector clamps.	90449	\$2,061
	DECK-MOUNTED TIE DOWNS – Concealed tie-downs are flush mounted in center stage deck. Cargo straps hook to tie-down chains to secure cargo during transport. Six (6) tie-downs can be installed on FR4524 and FR4532 model stages. Up to eight (8) tie-down can be installed on FR4540 model stages. Price set of six (6)	11003	\$696
Operation	HYDRAULIC LEVELING/SUPPORT SYSTEM – upgrade standard corner leveling jacks to push-button hydraulic actuation with four (4) corner mounted 17,500 lb. capacity (each) jacks controlled by the remote control pendant. Provides fast, effortless stage leveling and height adjustment. Jacks shall be capable of adjusting stage deck height from 48" to 61". Each jack shall have a high flotation 10" x 10" foot.	90546	\$9,014
	POWERED TONGUE JACK – hydraulically powered hitch-mounted tongue jack assists tow vehicle connection.	84447	\$2,154
	ALUMINUM STORAGE LOCKER - provides secure storage for equipment in a frame mounted 42"L x 14"H x 14"D welded aluminum storage box. Each storage compartment is equipped with lockable door. Note: stages can accommodate multiple storage lockers.	10237	\$650
	CARGO BAY STORAGE – Built into rear end of stage, below-deck enclosure with door shall provide storage space for cargo or up to four optional stage sections.	90986	\$1,570
Towing	FIFTH-WHEEL HITCH -galvanized steel "gooseneck" hitch allows stage to be towed by road tractor or truck bed hitch. Stage hitch is equipped with adjustable king pin coupler or adjustable 2-5/16" ball coupler. Articulated stage hitch pivots horizontally, then folds close to stage. Option reduces overall set up stage length and allows optional stage sections or folding monitor mix platform to be used over hitch area. Hitch does not obstruct stage deck, and is hidden from view during performances.	70126	\$3,993
	FIFTH-WHEEL READY HITCH HARDWARE - fifth-wheel hitch attachment hardware installed for future fifth-wheel hitch conversion.	70127	\$1,257
	MOUNTED SPARE TIRE - spare 235/75R 17.5 tire with rim and frame mounted bracket.	TIR1512	\$1,084
ADA Options	48" HANDICAP ACCESS LIFT - mounts on the stage end to provide handicap wheelchair access to the stage deck. Lift is hydraulically operated controlled by a remote pendant on a 6' cord. Lift platform is 48" long x 35" wide, with a non-skid surface. Lift folds inside mobile stage body during transport. 660 lbs lift capacity. Operates at 48" deck height.	10209	\$8,959
	61" HANDICAP ACCESS LIFT - mounts on the stage deck side to provide wheelchair access to the stage deck. Lift is hydraulically operated controlled by a remote pendant on a 6' cord. Lift platform is 53" long x 31" wide, with a non-skid surface. Lift folds inside mobile stage main frame during transport. 750 lbs lift capacity. Operates at 61" deck height.	90951	\$12,505

ELECTRICAL UPGRADE PACKAGE #1 - Receptacle and breaker panel capacity upgrade, includes **Standard Electrical Package** plus the following:

- Four (4) 120VAC/20 amp duplex receptacles (1) mounted in each canopy truss at hitch end, each receptacle on individual circuit.
- Two (2) LED up-lights for illumination of underside of optional flybay panels. Lights are wired to LED canopy LED up-light circuit.
- Power cord, upgrade to 50' 6/4 W.

42205 \$3,222

ELECTRIC RECEPTACLE - additional 120VAC electric receptacle. Price each

40030 \$206

220V/200amp BREAKER PANEL (UpGrade) - Single phase, 3-pole 4 wire, 16 circuits, 6 single pole breakers, copper bus, 120/240 Volts ac. 22,000 interrupting capacity. Suitable for use for larger bands with sound equipment. Replaces the standard 110v/60hz Electrical System.

51007 \$1,273

EXTERIOR LED FLOOD LIGHTS - provides light for safety and working during set up and tear-down. Lights have a shock-absorbing weatherproof body that will not rust, dent, or scratch. Lights are fully adjustable for aiming. 12VDC/3.2 Amps. Switch controlled, self-contained operation provides light when stage is not connected to an AC power source. Lights are mounted on stage curbside and hitch end to allow safe nighttime loading and towing hook-up. Set of (2) lights

90929 \$495

SOLAR BATTERY CHARGER - solar battery charger/conditioner helps to maintain batteries at full charge and in good condition.

91106 \$765

**(2) Two needed with Hydraulic Package #90546*

7,000 WATT ENCLOSED GENERATOR PACKAGE - gasoline fueled generator is fully enclosed in a locking frame mounted exterior compartment with sound proofing for extra quiet operation. Includes hour meter, electric start, and fuel tank. Built-in generator is always on board when needed and does not need to be lifted on and off stage deck. **Powers 42018 & 42019 lighting packages.**

51002 \$10,199

8,000 WATT ENCLOSED DIESEL GENERATOR - 120V/240V 66.6 Amp 60Hz diesel powered, air cooled generator is frame mounted under stage deck. Generator is mounted on a 4 point focalized isolators to virtually eliminate vibration. Includes hour meter, electric start and fuel tank. Sound: Lower than National Park Service Sound Level Limitations (60 dB(A) at 50 ft). Can be used in National Parks.

51005 \$11,283

12,000 WATT ENCLOSED DIESEL GENERATOR - 120V/240V 60Hz diesel powered, air-cooled generator is frame mounted under stage deck. Generator is mounted on a 4 point focalized vibration isolators to virtually eliminate vibration. Includes hour meter, electric start and fuel tank.

51006 \$15,901

Professional Package #1

PRO-1 PROFESSIONAL LED LIGHTING PACKAGE - Versatile (8) LED fixture lighting system visually enhances and balances your performances. Rugged outdoor-rated LED light fixtures attach to stage canopy light support bars. Flexible mounting options allow custom placement. Programable DMX Control Console. Control up to 192 DMX channels, Control up to 12 separate intelligent lights with up to 16 DMX channels per fixture. Record up to 6 programmable chases with separate fade times and step speeds. DMX-512, 3 pin XLR signal. Built-in Microphone for chase step activation. DC 9V-12V

- **(8) Outdoor rated 7P (RGBAW UV) LED PAR fixtures**, automated programs, pulse and strobe effects, XLR 3-Pin DMX input and output, Power Twist Tr1 IP65 current input/output, 100 - 240 V at 50/60 Hz, Max power consumption: 64W. Black diecast aluminum housing, 19.5" L x 10.08" W x 6.37" H, 7.5 lbs. Ea.
- **(8) Fixture clamps** for 50mm Tubing, Max Load Capacity 100kgs - 220 lbs. TUV Approved.
- **(7) 5ft DMX Cables** IP65 Rated 3-Pin DMX XLR Cable
- **(2) 50ft DMX Cables** IP65 Rated 3-Pin DMX XLR Cable
- **(7) 5ft Power Cables** IP65 Rated 3-Pin DMX XLR Cable
- **(8) Steel Safety cables** 24-inch Steel Cable, 60 lbs/25kg. weight rating.

42018 \$6,956

Professional Package #2

PRO-2 PROFESSIONAL LED LIGHTING PACKAGE - Versatile (16) LED fixture lighting system visually enhances and balances your performances. Rugged outdoor-rated LED light fixtures attach to stage canopy light support bars. Flexible mounting options allow custom placement. Programmable DMX Control Console. 12 Fixtures x 32 DMX Channels, 240 programmable scenes, 8 channel faders x 4 channel banks. Individual speed and fade time faders, 12 programmable chases, Tap Sync button, Built-in microphone, Fog machine input and trigger button, blackout button. 12 vdc AT 500 mA.

- **(16) Outdoor rated 12 x 12 W (RGBAW UV) LED PAR fixtures**, automated programs, 6 DMX Modes: 6, 6+, 9, 9+, 10 & 12-channel. 63 built-in Color Macros, pulse and strobe effects, XLR 3-Pin DMX input and output, Power Twist Tr1 IP65 current input/output, 100 - 240 V at 50/60 Hz, Max power consumption: 64W. Black diecast aluminum housing, 11.75" L x 7.85" W x 10.5" H, 10.5 lbs. Ea.
- **(16) Fixture clamps** for 50mm Tubing, Max Load Capacity 100kgs - 220 lbs. TUV Approved.
- **(15) 5ft DMX Cables** IP65 Rated 3-Pin DMX XLR Cable
- **(2) 50ft DMX Cables** IP65 Rated 3-Pin DMX XLR Cable
- **(15) 5ft Power Cables** IP65 Rated 3-Pin DMX XLR Cable
- **(16) Steel Safety cables** 24-inch Steel Cable, 60 lbs/25kg. weight rating.

42019 \$12,191

LIGHT FIXTURE MOUNTING BAR - Reduce on-site set up time and labor by pre-mounting and wiring light fixtures. 6ft long light bar with (2) dual wrap-around clamps quickly attaches to 2" canopy truss pipes. Simply attach pre-assembled light bar to canopy truss and connect main power and data cables. (1) 6ft bar with two (2) clamps.

42016 \$528

FIXED LIGHT FIXTURE MOUNTING BAR - full-length 2" dia. aluminum pipe mounted to rear roof structure to attach hanging lights.

42017 \$911

PRO-SOUND SYSTEM #1 - Component audio system includes:

- (1) 12-Channel sound mixing console
- (2) 225 Watt Speakers
- (2) 50' speaker cables
- (2) Speaker stands with bags
- (2) Microphones
- (2) Microphone stands with telescoping boom
- (4) 50' microphone cables

41110 \$3,452

PRO-SOUND SYSTEM #2 - Component audio system includes:

- (1) 16-Channel sound mixing console
- (2) 400 Watt Speakers
- (2) 50' speaker cables
- (4) Microphone stands
- (4) Microphones
- (6) 50' microphone cables

41111 \$5,323

PRO-SOUND SYSTEM #3 - Component audio system includes:

- (1) 24-Channel sound mixing console
- (1) CD player with USB input
- (4) 600 Watt Speakers
- (4) Tripod speaker stands
- (2) 25' & 50' speaker cables
- (2) Microphone stands
- (2) Microphones
- (2) 50' microphone cables

41112 \$8,954

COMPACT TOURING SOUND SYSTEM #4 - Component audio system includes:

- (1) 16-Channel mixing console
- (2) Active speaker system with compact 2000W powered column-array speaker and 15" subwoofer module
- (2) Cardioid microphone
- (2) Tripod mic stand with boom
- (4) cables
- (2) array speaker and subwoofer transport cases

41113 \$18,746

LIVE VENUE SOUND SYSTEM #5 - Component audio system includes:

- (1) 16-Channel mixing console
- Active speaker system with (4) suspended two-way speakers with 900W amplifier and (4) 18" subwoofer module with 1000W digital amplifier.
- (2) Cardioid microphone
- (2) Tripod mic stand with boom
- (6) cables
- (8) array speaker and subwoofer transport cases

41114 \$22,817

TELESCOPE SPEAKER BEAMS – two (2) roof-mounted hanging speaker beams pull out 24" to each side of roof canopy. Beams can support up to 800lbs of speakers each. Beams telescope into canopy for transport and storage.

90957 \$907

9' x 16' MOVIE SCREEN - electric/motorized screen is ideal for outdoor stage theater applications and commercial presentations. It is designed for ceiling installation. Motor in-the-roller design ensures a silent operation and the front access panel of the case allows easy access. Electric screen offers preset adjustable limit switches to automatically stop the screen at the desired viewing level. Available in both 110 and 220 volt models. Includes standard control module level, 3-button wall switch with box and cover plate. **(Movie Projector not included)*

42010 \$5,175

Appearance

DECORATIVE STAGE SKIRT - enclosing lower portion of fold-down stage deck, includes: Boucle skirt constructed of 100% synthetic fiber for maximum weather ability, mildew resistance, soil resistance, easy care and handling. Skirt shall be fire retardant. Skirt is heavily weighted with 3/16" link zinc plated coated chain to prevent excessive swaying. Skirt color shall be owner's choice.

Price per foot	56060	\$37
24ft Long Skirt Extension	56060-24	\$888
72ft Long Skirt Extension	56060-72	\$2,664

EXTERIOR GRAPHICS UPGRADE - custom graphics, logos and signage on vinyl stage windwalls and trailer sides to promote your organization.

Standard	70002	\$3,989
Upgrade	70002	\$7,078
Premium	70002	\$9,570

UV CLEAR COAT - protective UV inhibitor coating applied after canopy fabrication over exterior surface and graphics for additional weather resilience.

90451	\$1,579
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Promotional Banners

CUSTOM PRINTED VERTICAL MESH BANNERS - custom printed in full color on vinyl mesh material to promote your community or advertising sponsorship. Up to 90" wide banners can be hung from fly bay speaker roof in front of speakers. Banners may also be hung from hanging pipes elsewhere on stage. Custom size and type of banners with custom graphics available. (1) Pair 72" wide x 196" tall

90935	\$1,558
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VERTICAL BANNER LOWER BARS - bottom attachment bars for securing bottom edge of hanging vertical banners. Bars attach to front edge of stage deck. Set of two (2) bars.

91122	\$434
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PRINTED MARQUEE MESH BANNER - custom printed in full color on vinyl mesh material to promote your community or advertising sponsorship. 42" high banner is mounted above front edge of stage roof for maximum visibility. Includes mounting structure and hardware. Removes for transport. Custom sized with custom graphics.

91111	\$2,990
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PRINTED BACKDROP MESH BANNER - custom printed graphics in full color on vinyl mesh material to promote your community or advertising sponsorship. 123" High mesh banner attaches to roof canopy behind truss #4 to top of guardrail for maximum visibility. Banner grommets are symmetrical in both directions. Removes for transport.

91134	\$3,774
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MARQUEE SUPPORT HARDWARE PACKAGE - mounting structure and hardware for banners up to 42" tall. Removes and stores for transport.

91102	\$1,543
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FLYBAY MARQUEE EXTENSION SUPPORT HARDWARE - additional banner support hardware to extend marquee banner over both flybays (optional).

90987	\$691
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MARQUEE BANNER LIGHT - LED lighting illuminates horizontal marquee banner during evening events. LED lights attach to and extend beyond front edge of roof canopy.

90990	\$2,300
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LED COMPARTMENT LIGHTS - mounted inside stage to provide light for working or loading during night hours. Switch controlled light has high and low light settings. Self contained operation provides light when stage is not plugged into AC power source. 12VDC/.59/1.34 amps. Set of (2) lights

40029

\$159

FR LIGHT PKG. #1 – LED Par 64-36 - features Qty. (16)?? high-power red, green and blue LEDs that produce a bright, narrow beam that cuts through fog and is ideal when a concentrated light is needed.

- **7-channel DMX-512 LED PAR cans**
- **3-channel: RGB control, 7-channel: RGB, macros, run/strobe speed, automatic/sound, dimmers.**
- **Static colors and RGB color mixing with or without DMX controller.**
- **Built-in automated programs via master/slave or DMX with variable speed.**
- **Built-in sound activated programs via master/slave or DMX.**
- **Pulse effect with adjustable speed.**
- **High-power, 1W (350mA) LEDs**
- **Additional power output: max 10 units @ 120V**
- **Double-bracket yoke doubles as floor stand**
- **MOBILE LIGHT CONSOLE** - features a compact and lightweight unit that connects to your laptop or i-pad to produce a fully featured moving light control system. Many shows have become 'festival tours' where the only things to be freighted around are the band, designers and flexible control systems. Live playbacks, solo and flash buttons, user programmable buttons and attribute controllers enable fast and accurate show programming in a flight friendly package catering to the needs of our ever changing industry.
- **APPLE IPAD 2 WI-FI + 3G 64 GB - APPLE IOS 4 1 GHZ** – White or Black

42150

\$16,241

EXTERIOR GRAPHICS PREMIUM UPGRADE - custom graphics, logos and signage on vinyl stage windwalls and trailer sides to promote your organization.

FR4524

FR4524-G3

\$6,556

FR4532

FR4532-G3

\$8,258

FR4540

FR4540-G3

\$9,761

Professional LED Lighting Pkg. #1 LED lighting system includes:

- (1) Programmable DMX light control console
- (8) Tri-color LED wash lights
- (8) Fixture clamps
- (8) Safety cables
- Power connection cables
- Data connection cables
- (1) 50' 3-pin DMX cable

40214

\$6,898

Professional LED Lighting Pkg. #2 LED lighting system includes:

- (1) Programmable DMX light control console
- (16) Tri-color LED wash lights
- (16) Fixture clamps
- (16) Safety cables
- Power connection cables
- Data connection cables
- (1) 50' 3-pin DMX cable

40215

\$12,185

MONITOR PLATFORM WEATHER COVER / ADA LIFT WEATHER COVER - provides weather protection coverage for either the ADA lift or the Monitor Mix station. Fabric is weatherproof and fire retardant. It is quickly installed and must not require hand tools. (1) Platform

Note: Available on both options. Must be used in conjunction with Fly Bay/End Door option.

90943

\$1,890



February 7, 2020

schaefer

CONNECT

Century Industries
299 Prather LN; PO Box C
Sellersburg, IN 47172

Re: Century FR4524, FR4532, FR4540
Schaefer Project Number: 1916.49

Schaefer has reviewed the structural design of the Century Industries mobile stage units, FR4524, FR4532, and FR4540. The review and analysis covers stages built after January 1, 2020. Review was based on drawings and details provided to Schaefer on April 16, 2019 and October 4, 2019.

The design of the stages was based on IBC 2015/2018, which is based on ASCE 7-10, as well as design criteria from ASCE 37-14 and ANSI E1.21 for temporary structure loading.

Specific live loading and wind loading for each of the roof models is presented in this letter. The stage deck for each model is rated for 150 psf live load.

For reference in this letter, the following terms are defined as follows:

Flybays-optional weather covers at the downstage left and downstage right areas of the stage containing support lugs for speakers.

Windwalls-optional full-length curtain or drape or scrim that hangs from the rear (upstage) Truss-4 plus curtains/drapes/scrim that enclose each end of stage.

Ballast-any weight (concrete/water/sand/equipment) added to the stage or tied to the stage to provide stability or resistance to lateral loading.

Anchor- any positive attachment between the stage or ratchet straps/guy wires attached to the stage and the supporting grade (concrete/asphalt/grass/etc). Anchors are provided to resist lateral

schaefer-inc.com
537 East Pete Rose Way, Suite 400
Cincinnati, Ohio 45202
800.542.3302

schaefer

wind forces and provide supplemental increase to the rated wind loads as discussed in this letter. Anchor loading is provided in this letter at the locations denoted.

LIVE LOADS

For all models (FR4540, FR4532, and FR4524), the total allowable live load for each canopy truss is as follows:

Truss 1 (Downstage/Audience side full length): 1600 lbs

Truss 2 (Downstage middle full length): 1600 lbs

Truss 3 (Upstage middle full length): 1600 lbs

Truss 4 (Upstage/Back of house side full length): 2000 lbs

Flybay (Stage Right and Left): 1600 lbs maximum each flybay. Main lug: 1600 lbs; Front and Rear Lugs: 500 lbs. Total combined load on the three lugs shall not exceed 1600 lbs.

Canopy Arm (Stage Right and Left): 1600 lbs maximum at an individual lug. Main lug: 1600 lbs; Front Lug: 500 lbs. Total combined load on the two lugs shall not exceed 1600 lbs.

All loading is assumed to be hung directly from panel points of trusses, and bridling between trusses is not permitted.

WIND LOADS

ANSI E1.21 dictates two different wind conditions at which a roof system and its components should be reviewed for wind speeds. The first is the speed at which the system is fully erected and all wind panels are in place. These wind panels are intended to be removed quickly to reduce the amount of wind applied to the structure. The second speed is the design wind speed, based on length of exposure.

Since the roof system is erected for less than 6 weeks, the design wind speed is 75% of the code required wind speed (90 mph service, 115 mph ultimate, 3-second gust). The design wind speed for temporary structures erected less than 6 weeks is 67.5 mph, service (86 mph ultimate). The stage is reviewed at this speed without temporary scrim or wind walls in place.

Per the High Wind Action Plan, the stage is reviewed with wind walls and temporary scrim in place up to 40 mph. The High Wind Action Plan provides a method for safely removing the wind walls and temporary scrim to ensure the system can safely resist code required loading. The high wind action plan also denotes speeds at which rigging should be lowered to the deck so that it cannot swing freely and damage the structure or injure any personnel who have remained on the stage structure.

schaefer

The FR4500 series stage structures have been evaluated for exposure B winds, in typical topography (Kz=1.0). Individual installations and events should be evaluated by a qualified professional to ensure that the loading conditions match the design criteria for each site.

Wind criteria for each of the stage models are provided for the following criteria:

Code Required Speeds: 67.5 mph (0.75*90) Service; 86 mph (0.75*115) Ultimate; High Wind Action Plan Speeds: 40 mph (Removal of wind walls, etc). Wind speeds when erected between 6 weeks and one year are 72 mph (0.8*90) Service; 92 mph (0.8*115) Ultimate.

High Wind Action Plan Loading			
	FR4524	FR4532	FR4540
No Flybays, With Wind Walls	40 mph	40 mph	40 mph
With Flybays, With Wind walls	40 mph	40 mph	40 mph
Loading without wind walls is not provided in this condition as the rigging load and wind walls should be lowered to the deck per the HWAP when winds reach or are expected to reach the HWAP speed.			
Open Condition: No Live Load, No Ballast or Anchors (Erected less than 6 weeks)			
	FR4524	FR4532	FR4540
No Flybays, No Wind Walls	67.5 mph	65 mph	60 mph
With Flybays, No Wind walls	60 mph	58 mph	55 mph
Loading with wind walls is not provided in this condition as the wind walls should be removed when winds reach or are expected to reach the HWAP speed.			
Open Condition: No Live Load, Stage Anchored or Ballasted (Erected less than 6 weeks)			
	FR4524	FR4532	FR4540
No Flybays, With Wind Walls	67.5 mph	67.5 mph	67.5 mph
With Flybays, With Wind walls	67.5 mph	67.5 mph	67.5 mph
Loading with wind walls is not provided in this condition as the wind walls should be removed when winds reach or are expected to reach the HWAP speed. See next page for required ballast amounts.			
Open Condition: No Live Load, Stage Anchored or Ballasted (Erected less than one year)			
	FR4524	FR4532	FR4540
No Flybays, With Wind Walls	72 mph	72 mph	72 mph
With Flybays, With Wind walls	72 mph	72 mph	72 mph
Loading with wind walls is not provided in this condition as the wind walls should be removed when winds reach or are expected to reach the HWAP speed. See next page for required ballast amounts.			

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As noted in condition 3, the stage can be anchored to the supporting grade via ballast or fasteners (earth anchors, mechanical fasteners, etc designed by a qualified professional) to provide additional resistance to lateral loads. Each stage should be anchored at four locations each side, where required, to meet the code required wind rating (67.5 mph). The ballast should be attached to the provided points via guy wires or ratchet straps rated for twice the ballast or anchor amounts. Service anchor loads match the ballast amounts noted.

Erection Less than 6 weeks (67.5 mph design speed requirement):

Model FR4540: 1500# Ballast at each of four anchor points at the four main frame support jacks.

Model FR4532: 1000# Ballast at each of four anchor points at the four main frame support jacks.

Model FR4524: 500# Ballast at each of four anchor points at the four main frame support jacks.

Erection Less than one year (72 mph design speed requirement):

Model FR4540: 2000# Ballast at each of four anchor points at the four main frame support jacks.

Model FR4532: 1500# Ballast at each of four anchor points at the four main frame support jacks.

Model FR4524: 1000# Ballast at each of four anchor points at the four main frame support jacks.

Information regarding stages placed in Hurricane regions during Hurricane season is available upon request.

All speeds and conditions previously discussed are based on the stage models being properly erected, pinned, and secured per Century Industries requirements.

The stage models must be set-up, maintained, and operated by trained technicians per the provided documentation from Century Industries. Users must follow the procedures explained in the user manual and monitor weather conditions per the user manual and the provided High Wind Action Plan.

The ability of the existing grade/venue to support the provided loading must be verified by a qualified professional. Bearing conditions (soil, pavement, etc) are unique to each site and must be evaluated for each installation/event. Schaefer has not provided any review of the existing grade/venue for the provided loading.

The equipment must have been inspected in the last 24 months by a competent authority for the loading conditions previously described to be valid. Each stage should be reviewed before and after every event for damage or critical defects. Damage should be repaired, approved, and documented by a qualified professional.

Schaefer has not reviewed any rigging elements or the attachment of any rigging elements to the stage structures. The design of rigging elements and their attachment to the stage structure should be reviewed by

schaefer

a qualified professional. This document is not site specific and shall not be construed as a document to be used for permit.

Do not hesitate to contact Schaefer should you have any questions regarding this review letter or require further information.

Sincerely,



Michael J. Merz, P.E.
Project Manager



Nathan R. Walsman, P.E. (IN)
Principal

Erwin Board of Commissioners

REQUEST FOR CONSIDERATION

To: The Honorable Mayor and Board of Commissioners

From: Snow Bowden, Town Manager

Date: April 27, 2026

Subject: Data Centers and Crypto Mines Text Amendment

Town Staff has prepared a proposed text amendment to our Town Code that addresses “Data Centers and Crypto Mines”. Data Centers/Crypto Mines have been around for several years in other areas but with the exponential growth in the use of Artificial Intelligence (AI) across the country there is a need for more data centers/crypto mines. Currently, Data Centers/Crypto Mines are not addressed anywhere in our Town Code. The proposed text amendment that was prepared by Town Staff is a proactive approach to be ready for any future request involving data centers/crypto mines.

There are several municipalities and counties in our surrounding area that have started to issue temporary moratoriums on data center/crypto mines so they can get rules and regulations put into place. We have not had any phone calls or any requests to place a data center in the Town of Erwin or in our ETJ

The proposed text amendment includes a definition of “Data Centers/Crypto Mines” and it does include “Data Centers/ Crypto Mines” as a Special Use in our M-1 Zoning District (Industrial). There are additional regulations that Data Centers/Crypto Mines must follow that are included in the proposed text amendment as well. The additional regulations that are proposed in the text amendment are in line with what surrounding municipalities have implemented based on our research.

The proposed text amendment was recommended for approval by the Erwin Planning Board.

Attachments:

- Proposed text amendment
- Statement of Consistency from Planning Board
- Planning Board minutes
- Additional resources

Proposed Special Use to be Added to 36-312:

- Data Centers / Crypto Mines (see Article XV for exact regulations)

Proposed Definition to be Added to 36-24:

- Data Centers / Crypto Mines means a facility containing a grouping of computer servers and associated equipment and systems used for the remote storage, processing, mining, or distribution of data, crypto, or cryptocurrency.

Proposed Regulation to be Added to 36-447:

- Data Centers / Crypto Mines standards shall be as followed:
 - A pre-construction sound study shall be conducted at the property before the special use application is submitted, showing the current noise levels of the property and the potential noise level of the property post-construction of said development. In no case shall a data center/crypto mine exceed 55 decibels at any time of day, as measured at the property lines.
 - Prior to the application being submitted, the applicant shall meet with utility providers in order to confirm that there are sufficient utilities to support said center/mine's operations. Said confirmation shall be in written form, provided by the applicable utility. (EX: Harnett Regional Water, Progress/Duke Energy, South River Electric)
 - The center's/mine's operations must be completely enclosed within a building.
 - No portion of a center/mine structure or accessory building shall be located closer than 100 feet from any lot line. In addition, there shall be a minimum of 500 feet between any center/mine or accessory building and an existing residential structure. As well as no portion of a center/mine shall be closer than 1,000 feet from any existing school, day-care, hospital, or nursing home.
 - There shall not be more than 1 center/mine within a 1.5 mile radius of another center/mine.
 - Said height of center/mine shall not exceed the height limitations specified within Sec. 36-313.
 - Under no circumstances shall there be lighting aimed above 35ft of grade, nor shall there be any lighting fixtures within 50ft of a residentially zoned district. For additional requirements, see Article XVII.
 - A 6ft chain-linked fence with opaque slats shall be erected to entirely screen the view of the development from all adjacent properties and right-of-way/access easement for the purpose of public safety and to avoid unwanted persons from entering the property.
 - When adjacent to a residentially zoned property, there shall be a buffer yard that is 30ft in width placed at the property line with a minimum of 4 trees per 1000 square feet, and 14 shrubs per 1000 square feet. 100% of plantings shall be evergreen. All plants shall be evenly spaced as much as possible to avoid areas that lack sufficient screening.

- When adjacent to any commercially or industrially zoned property, there shall be a buffer yard that is 20ft in width placed at the property line with a minimum of 2 trees per 1000 square feet, and 8 shrubs per 1000 square feet. At least 50% of all plants shall be evergreen. All plants shall be evenly spaced as much as possible to avoid areas that lack sufficient screening.
- When adjacent to the right-of-way or access easement, there shall be a buffer yard that is 10ft in width, placed 20ft within the right-of-way or access easement with a minimum of 4 shade trees per 100 linear feet, and 20 shrubs per 100 linear feet. At least 50% of all plants shall be evergreen. All plants shall be evenly spaced to provide for a uniform appearance at the frontage of the center/mine.
- The parking requirement for said centers/mines shall be the same as that required of wholesale/commercial storage as specified within Sec. 36-524(e)(2).
 - Said parking area shall be landscaped as specified within Sec 36-436 (13).
- All utility, mechanical, and trash areas shall be screened as specified within Sec.36-436 (12).
- All shrubs shall be a minimum of 3 feet at planting. All trees shall be a minimum of 6 feet at planting.
- If another section of the ordinance contradicts this section, the more strict regulation shall apply.

Statement of Consistency

The proposed text amendment is compatible with all of the Town of Erwin's regulatory documents. According to Erwin's 2023 Land Use Plan and Erwin's Code of Ordinances, the proposed text amendment would ensure that Erwin has clear guidelines and regulations for data centers/crypto mines if one wishes to construct in Erwin or its planning jurisdiction.

PLANNING BOARD
MEETING MINUTES
MONDAY, NOVEMBER 17th, 2025
ERWIN, NORTH CAROLINA

The Town of Erwin Planning Board held its regular meeting in the Erwin Municipal Building Board Room 100 West F Street, Erwin NC on Monday, November 17th, 2025, at 7:00 PM.

Board members present were Vice Chairperson Jim Hartman, In-Town Board Members Marsha Woodard, Rebecca Kelly, Michael Jackson, Grace Watts, and Kathryn Moore, and Out-of-Town Board Member Howard Godwin.

Board member absent was Chairperson Member Nicholas Skatell. Also absent were In-Town Alternates Dean Downing and Karen Beitar.

Staff members present were Town Manager Snow Bowden, Town Planner Dylan Eure, and Deputy Clerk Katelan Blount.

Vice Chairperson Jim Hartman called the meeting to order at 7:00 PM.

Board Member Kathryn Moore gave the invocation.

Board Member Marsha Woodard led the Pledge of Allegiance.

CONSENT ITEMS

Board Member Kathryn Moore made a motion to approve the minutes of October 20th, 2025, and was seconded by Howard Godwin. **The Board voted unanimously.**

OLD BUSINESS

Updates:

Town Planner Dylan Eure informed the Board that the rezonings for both Walter Drive and E Jackson Blvd were both approved in November at the Board of Commissioners meeting. Once the minutes are approved, the updates will go to Harnett County GIS.

NEW BUSINESS

Data Centers and Crypto Mines Text Amendment

Town Planner Dylan Eure informed the Board that this amendment is not because we've had a request to put a Crypto Mine in Erwin, but rather to have an ordinance that outlines the process clearly so that if there are requests, there is a process to follow. Some items required would be that it would only be allowed within M1 District, a sound study would be required, there would be requirements for noise buffers, and limits on the number of data centers or crypto mines within a certain area.

MINUTES CONTINUED FROM NOVEMBER 17th, 2025

Board Member Marsha Woodard asked if this would be similar to a solar farm, which was confirmed by Town Planner Dylan Eure.

Board Member Michael Jackson asked if that was due to the increase in utilities and infrastructure.

Town Planner Dylan Eure confirmed that yes, there is a very large increase in water usage, but also an increase in noise in the area. There would be requirements for the applicant for the noise studies before the application would be accepted.

Board Member Howard Godwin made a motion to approve the text amendment, which was seconded by Marsha Woodard. **The Board voted unanimously.**

Vice Chairperson Jim Hartman asked the Board to read the Statement of Consistency.

Board Member Marsha Woodard read the following Statement of Consistency:

“The proposed text amendment is compatible with all of the Town of Erwin’s regulatory documents. According to Erwin’s 2023 Land Use Plan, and Erwin’s Code of Ordinances, the proposed text amendment would ensure that Erwin has clear guidelines and regulations for data centers and crypto mines, should one to construct in Erwin or its planning jurisdiction.

Therefore, it is recommended that this text amendment be **approved.**”

Board member Howard Godwin made a motion in the affirmative, which was seconded by Kathryn Moore. **The Board voted unanimously.**

Lots Accessible through Unimproved Roads Text Amendment

Town Planner Dylan Eure informed the Board that this is a proposed text amendment to Chapter 36, Article XV, entitled General Provisions, within a reserved section between Sec. 36-446 and Sec. 36-453, to allow the development of parcels that have previously been platted with unimproved access points, as well as requiring improvements to occur to said access points. The reasoning for this amendment is to allow orderly development while ensuring adequate access ways to parcels previously platted before Erwin’s incorporation.

Town Planner Dylan Eure showed an example of a property that this would affect, located at Antioch Church Road and Bate Road. He explained that this would require an aggregate base to prevent ruts, not just a mud or dirt path. Many jurisdictions require paving; Erwin’s regulations wouldn’t be that strict. This would also be only for new lots, not for grandfathered, platted, old lots.

This would fall under the developer for new lots, or anyone building a primary structure on a lot. There would be no requirement if there was an unimproved lot bought and sold. This mostly affects lots in the ETJ.

Board Member Howard Godwin made a motion to approve the rezoning request, which was seconded by Rebecca Kelly. **The Board voted 5-1 (Michael Jackson).**

Vice Chairperson Jim Hartman asked the Board to read the Statement of Consistency.

MINUTES CONTINUED FROM NOVEMBER 17th, 2025

Board Member Rebecca Kelly read the following Statement of Consistency:

“The proposed text amendment is compatible with all of the Town of Erwin’s regulatory documents, according to Erwin’s 2023 Land Use Plan and Erwin’s Code of Ordinances. This amendment would best provide regulation for lots wishing to develop on unimproved roadways.

Therefore, it is recommended that this amendment be **approved.**”

Board member Howard Godwin made a motion in the affirmative, which was seconded by Kathryn Moore. **The Board voted 5-1 (Michael Jackson).**

ADJOURNMENT

Board Member Howard Godwin made a motion to adjourn the meeting at 7:18 P.M. and was seconded by Kathryn Moore. **Motion unanimously approved.**

**Minutes recorded and typed by
Katelan Blount, Deputy Town Clerk**

A handwritten signature in black ink, appearing to be 'N. Skatell', written over a horizontal line.

**Nicholas Skatell
Chairperson**

A handwritten signature in black ink, appearing to be 'Katelan Blount', written over a horizontal line.

**Katelan Blount
Deputy Town Clerk**

Statement of Consistency

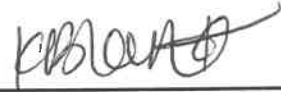
Data Centers and Crypto Mines Text Amendment

The proposed text amendment is compatible with all of the Town of Erwin's regulatory documents. According to Erwin's 2023 Land Use Plan and Erwin's Code of Ordinances, the proposed text amendment would ensure that Erwin has clear guidelines and regulations for data centers & crypto mines should one wish to construct in Erwin or its planning jurisdiction.

Therefore, it is recommended that this text amendment **be approved**.



Jim Hartman
Vice Chairperson



Katelan Blount
Deputy Town Clerk

Data Center Zoning Compilation: North Carolina

Zoning Ordinances that Address Data Centers:

Buncombe County, NC [Zoning Ordinance](#) (November, 2024)

Edgecombe County, NC [Unified Development Ordinance](#) (November, 2025)

Madison County, NC [Land Use Ordinance](#) (May, 2025)

Albermarle County, VA [Zoning Ordinance](#) (October, 2025)

Loudoun County, VA [Zoning Ordinance](#) (December, 2023)

York County, VA [Zoning Ordinance](#) (June, 2025)

Missoula County, MT [Zoning Regulations](#) (September, 2023) (cryptocurrency mining)

Data Center-Specific Zoning Provisions:

General

- Define data centers
 - Ex: Edgecombe County, NC defines a data center as “[a] commercial operation designed to house and operate computer servers, data storage equipment, and associated networking and telecommunications systems, together with the supporting infrastructure necessary for their continuous operation. Supporting infrastructure may include electrical service and distribution equipment, backup power supplies (such as batteries or emergency generators), cooling systems, fire suppression, and security systems.” Unified Development Ordinance § 8.4.
- Allow in certain zoning districts only
 - Ex: Madison County, NC allows small data centers (less than 10,000 square feet of servers) in commercial districts and any size data center in industrial districts. Land Use Ordinance §§ 3.6.8, 3.6.9.
- Require a special use permit to construct
 - Ex: Madison County, NC requires a proposed data center acquire a Special Use Permit. Land Use Ordinance §§ 3.6.8, 3.6.9, 8.12.
- Require transparent reporting of energy, water, and wastewater use, and system capacity for such uses
 - Ex: York County, VA requires data center applications, and every five years thereafter, to be accompanied by letters from the electric and water utility providers confirming that there is sufficient capacity to serve the data center and specifying the amount of energy and water the data center will use at full capacity. Zoning Ordinance § 24.1-489.1(a).
- Construction ban

- Ex: Buncombe County, NC prohibits cryptocurrency mining operations in the county. Zoning Ordinance § 78-581.

Energy

- Require or encourage renewable energy use
 - Ex: Edgecombe County, NC states that “[u]tilization of electricity generated from a renewable energy source, such as wind or solar, are strongly encouraged.” Unified Development Ordinance § 4.3.30(I)(2).
 - Ex: Missoula, MT requires cryptocurrency mining operations to develop or purchase new renewable energy to offset 100 percent of the electricity consumed by the operation. Zoning Regulations § 5.10(B)(1).
- Limit use of diesel generators for back-up/emergency power only
 - Ex: Loudoun County, VA requires that a data center located adjacent to residential development may use generators only for back-up/emergency power needs. Zoning Ordinance § 4.06.02(D)(8)(c).

Water

- Prohibit use of groundwater
 - Ex: York County, VA prohibits the use of wells for a data center’s water supply. Zoning Ordinance § 24.1-489.1(b).
- Limit potable water used for cooling
 - Ex: Albermarle County, VA requires data center cooling systems to be either a closed loop or recycled water system. Zoning Ordinance § 18-5.1.65(B)(2).

Air

- Limit backup generator testing windows, days, and times
 - Ex: Buncombe County, NC prohibits generators from undergoing maintenance or testing between the hours of 8:00 p.m. and 8:00 a.m. Zoning Ordinance § 78-678(6)(d).
 - Ex: York County, VA allows testing of generators Monday-Friday, 5:00 p.m. to 8:00 p.m., for a maximum of 1 hour per week. Zoning Ordinance § 24.1-489.1(d)(4).

Noise

- Require a noise study
 - Ex: Madison County, NC requires a data center’s permit application to include a noise study that describes the anticipated noise level of the facility and any proposed mitigation efforts such as sound walls, baffles, ventilation, silencers, separation, etc. Land Use Ordinance § 8.12.4.3.

- Ex: Buncombe County, NC requires a proposed data center to conduct a pre-construction sound study at the property to establish a noise baseline that cannot be exceeded by the data center and all associated equipment. Zoning Ordinance § 78-678(6)(a).
- Limit sound emitted
 - Ex: Buncombe County, NC prohibits noise from data centers from exceeding 55 decibels (A-weighted) at any time of the day, measured from the property lines. Zoning Ordinance § 78-678(6)(a).

Siting/appearance

- Require setbacks and buffers
 - Ex: Edgecombe County, NC requires a setback of 100 feet from the lot line for all data center structures, of 500 feet from any lot line shared with a residential zoning district for principal data center buildings, and of 1,000 feet from any existing or approved school or day care. Unified Development Ordinance § 4.3.30(D).
 - Ex: York County, VA requires all data center developments to be surrounded by a 50 feet wide perimeter buffer, landscaped with evenly landscaped vegetation. Zoning Ordinance § 24.1-489.1(f).
- Limit building height
 - Ex: Madison County, NC prohibits data center structures above 35 feet high. Land Use Ordinance § 8.12.2.
- Require lighting
 - Ex: Edgecombe County, NC prohibits building mounted lighting from projecting above the top of the building, parking lot lighting above a height of 30 feet from grade, and lighting within 50 feet of a residential zoning district above a height of 15 feet from grade. Unified Development Ordinance § 4.3.30(G).
- Limit view of building, equipment, and other structures
 - Buncombe County, NC requires that a data center's operations are completely enclosed in a building and that data centers within the Commercial Service zoning district must conceal mechanical operations from all road frontages using solid architectural screening or commercial landscaping buffers. Zoning Ordinance § 78-678(6)(b), (e).

Erwin Board of Commissioners

REQUEST FOR CONSIDERATION

To: The Honorable Mayor and Board of Commissioners

From: Snow Bowden, Town Manager

Date: April 27, 2026

Subject: Lots Accessible through Unimproved Roads Text Amendment Update

We held a public hearing at our April Town Board meeting for a proposed text amendment to our Town Code that addresses unimproved roads/easements. The proposed text amendment was tabled for further discussion at our May Town Board meeting. I wanted to present this proposed text amendment at this meeting to ask any questions that you might have, so I can be better prepared at our May meeting.

The proposed text amendment would help address a few issues that we are facing with a few individual parcels of land that are in our Extra-Territorial Jurisdiction (ETJ). This proposed text amendment addresses subdivisions that are already recorded and on file with the Harnett County Register of Deeds. The proposed amendment addresses roads/easements that were recorded on a subdivision plat at the time of recording, but they were never installed at the time of development. Most of the recorded unopened roads/easements do not meet the current standards that are in our Town Code. This proposal would help allow for the easier development of these lots without the need for a variance, and it will ensure proper development for the future.

Attachments:

- Planning Board approved minutes
- Planning Board Statement of Consistency
- Proposed text amendment
- Harnett County GIS image example of an unopened road (John Street)

PLANNING BOARD
MEETING MINUTES
MONDAY, NOVEMBER 17th, 2025
ERWIN, NORTH CAROLINA

The Town of Erwin Planning Board held its regular meeting in the Erwin Municipal Building Board Room 100 West F Street, Erwin NC on Monday, November 17th, 2025, at 7:00 PM.

Board members present were Vice Chairperson Jim Hartman, In-Town Board Members Marsha Woodard, Rebecca Kelly, Michael Jackson, Grace Watts, and Kathryn Moore, and Out-of-Town Board Member Howard Godwin.

Board member absent was Chairperson Member Nicholas Skatell. Also absent were In-Town Alternates Dean Downing and Karen Beitar.

Staff members present were Town Manager Snow Bowden, Town Planner Dylan Eure, and Deputy Clerk Katelan Blount.

Vice Chairperson Jim Hartman called the meeting to order at 7:00 PM.

Board Member Kathryn Moore gave the invocation.

Board Member Marsha Woodard led the Pledge of Allegiance.

CONSENT ITEMS

Board Member Kathryn Moore made a motion to approve the minutes of October 20th, 2025, and was seconded by Howard Godwin. **The Board voted unanimously.**

OLD BUSINESS

Updates:

Town Planner Dylan Eure informed the Board that the rezonings for both Walter Drive and E Jackson Blvd were both approved in November at the Board of Commissioners meeting. Once the minutes are approved, the updates will go to Harnett County GIS.

NEW BUSINESS

Data Centers and Crypto Mines Text Amendment

Town Planner Dylan Eure informed the Board that this amendment is not because we've had a request to put a Crypto Mine in Erwin, but rather to have an ordinance that outlines the process clearly so that if there are requests, there is a process to follow. Some items required would be that it would only be allowed within M1 District, a sound study would be required, there would be requirements for noise buffers, and limits on the number of data centers or crypto mines within a certain area.

MINUTES CONTINUED FROM NOVEMBER 17th, 2025

Board Member Marsha Woodard asked if this would be similar to a solar farm, which was confirmed by Town Planner Dylan Eure.

Board Member Michael Jackson asked if that was due to the increase in utilities and infrastructure.

Town Planner Dylan Eure confirmed that yes, there is a very large increase in water usage, but also an increase in noise in the area. There would be requirements for the applicant for the noise studies before the application would be accepted.

Board Member Howard Godwin made a motion to approve the text amendment, which was seconded by Marsha Woodard. **The Board voted unanimously.**

Vice Chairperson Jim Hartman asked the Board to read the Statement of Consistency.

Board Member Marsha Woodard read the following Statement of Consistency:

“The proposed text amendment is compatible with all of the Town of Erwin’s regulatory documents. According to Erwin’s 2023 Land Use Plan, and Erwin’s Code of Ordinances, the proposed text amendment would ensure that Erwin has clear guidelines and regulations for data centers and crypto mines, should one to construct in Erwin or its planning jurisdiction.

Therefore, it is recommended that this text amendment be **approved.**”

Board member Howard Godwin made a motion in the affirmative, which was seconded by Kathryn Moore. **The Board voted unanimously.**

Lots Accessible through Unimproved Roads Text Amendment

Town Planner Dylan Eure informed the Board that this is a proposed text amendment to Chapter 36, Article XV, entitled General Provisions, within a reserved section between Sec. 36-446 and Sec. 36-453, to allow the development of parcels that have previously been platted with unimproved access points, as well as requiring improvements to occur to said access points. The reasoning for this amendment is to allow orderly development while ensuring adequate access ways to parcels previously platted before Erwin’s incorporation.

Town Planner Dylan Eure showed an example of a property that this would affect, located at Antioch Church Road and Bate Road. He explained that this would require an aggregate base to prevent ruts, not just a mud or dirt path. Many jurisdictions require paving; Erwin’s regulations wouldn’t be that strict. This would also be only for new lots, not for grandfathered, platted, old lots.

This would fall under the developer for new lots, or anyone building a primary structure on a lot. There would be no requirement if there was an unimproved lot bought and sold. This mostly affects lots in the ETJ.

Board Member Howard Godwin made a motion to approve the rezoning request, which was seconded by Rebecca Kelly. **The Board voted 5-1 (Michael Jackson).**

Vice Chairperson Jim Hartman asked the Board to read the Statement of Consistency.

MINUTES CONTINUED FROM NOVEMBER 17th, 2025

Board Member Rebecca Kelly read the following Statement of Consistency:

“The proposed text amendment is compatible with all of the Town of Erwin’s regulatory documents, according to Erwin’s 2023 Land Use Plan and Erwin’s Code of Ordinances. This amendment would best provide regulation for lots wishing to develop on unimproved roadways.

Therefore, it is recommended that this amendment be **approved.**”

Board member Howard Godwin made a motion in the affirmative, which was seconded by Kathryn Moore. **The Board voted 5-1 (Michael Jackson).**

ADJOURNMENT

Board Member Howard Godwin made a motion to adjourn the meeting at 7:18 P.M. and was seconded by Kathryn Moore. **Motion unanimously approved.**

**Minutes recorded and typed by
Katelan Blount, Deputy Town Clerk**

A handwritten signature in black ink, appearing to be 'N. Skatell', written over a horizontal line.

**Nicholas Skatell
Chairperson**

A handwritten signature in black ink, appearing to be 'Katelan Blount', written over a horizontal line.

**Katelan Blount
Deputy Town Clerk**


Statement of Consistency

Lots Accessible through Unimproved Roads Text Amendment

The proposed text amendment is compatible with all of the Town of Erwin's regulatory documents, according to Erwin's 2023 Land Use Plan and Erwin's Code of Ordinances. This amendment would best provide regulation for lots wishing to develop on unimproved roadways.

Therefore, it is recommended that this text amendment **be approved**.


Jim Hartman
Vice Chairperson


Katelan Blount
Deputy Town Clerk

Proposed Amendment to be included within Sections 36-446:

Lots Accessed Via Existing Unimproved Streets

In the event that already platted parcels abut an unimproved street, road, or access way without public dedication, the property shall be allowed without a variance to develop on the condition that the parcel meets the current dimensional requirements, setbacks, and height limitations of the zoning district. For access, a 22-foot-wide access way shall be installed, which shall be composed of a minimum of 3 inches of aggregate base and shall reach the farthest property line abutting the said unimproved access way, road, or street. Upon the final zoning inspection of the developing property, the zoning administrator shall ensure that the improved access way has been installed before the issuance of final zoning approval/certificate of occupancy.

In the event that an already platted single parcel abuts an unimproved street, road, or access way without public dedication, the property shall be allowed without a variance to develop on the condition that the parcel meets the current dimensional requirements, setbacks, and height limitations of the zoning district. For access, a 10-foot-wide access way shall be installed, which shall be composed of a minimum of 3 inches of aggregate base and shall reach the farthest property line abutting the said unimproved access way, road, or street. Upon the final zoning inspection of the developing property, the zoning administrator shall ensure that the improved access way has been installed before the issuance of final zoning approval/certificate of occupancy.

Statement of Consistency

The proposed text amendment is compatible with all of the Town of Erwin's regulatory documents, according to Erwin's 2023 Land Use Plan and Erwin's Code of Ordinances. This amendment would best provide regulation for lots wishing to develop on unimproved roadways. It is recommended that this text amendment be **approved**.

JACKSON VILLA

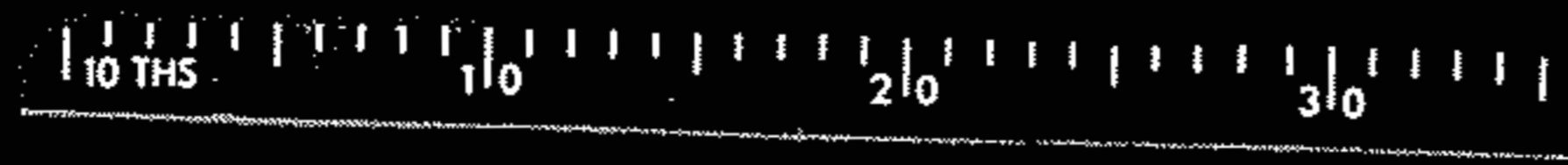
1 MI. SOUTH OF ERWIN, N.C.

COY LUCAS, OWNER

1 IN. = 80 FT. OCTOBER 20 1947

W. J. LAMBERT Reg. Sur.

Benson, N. C.



F. M. MOYE, SELLING AGENT
GOLDSBORO, N. C.

NORTH CAROLINA
JOHNSTON COUNTY

I hereby certify that the map hereon was prepared by me from a survey made Oct. 1947 by me; that the same is correct to the best of my knowledge and belief.
This Oct 22 1947.

W. J. Lambert





Personally appeared before me W. J. Lambert and acknowledged the execution of the above certificate. Witness my hand and Notarial seal, this October 22 1947.

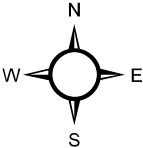
W. J. Lambert
NOTARY PUBLIC

my commission Expires 7/9/49





-  County Boundary
-  Address Numbers
-  Road Centerlines
-  Parcels



Erwin Board of Commissioners

REQUEST FOR CONSIDERATION

To: The Honorable Mayor and Board of Commissioners

From: Snow Bowden, Town Manager

Date: April 27, 2026

Subject: Public Service Recognition Week

Public Service Recognition Week is May 3-9, 2026. We are very fortunate here to have a team of dedicated public servants that provide indispensable services to the residents of Erwin. Our employees are our biggest asset. We have prepared a proclamation for your consideration to approve at our May Town Board meeting to recognize and support all of our employees.

Attachments:

- Proclamation for Public Service Recognition Week 2026



TOWN OF ERWIN

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

TOWN OF ERWIN PROCLAIMS MAY 3-9, 2026 AS PUBLIC SERVICE RECOGNITION WEEK 2025-2026----007

Mayor
Randy L. Baker
Mayor Pro Tem
Ricky W. Blackmon
Commissioners
Alvester L. McKoy
Timothy D. Marbell
Charles L. Byrd
David L. Nelson
William R. Turnage

WHEREAS, Public servants support the people of the Town of Erwin every day across our community. They do the work that keeps our town moving forward; and

WHEREAS, Public employees uphold an oath to serve others and provide critical services; and

WHEREAS, Many public servants, including teachers, law enforcement officials, health care professionals, and others, put the well-being of our people before their own to create a better future for our community; and

WHEREAS, Career civil servants carry out the most fundamental purpose of government—to ensure public safety and represent the public interest in addressing social, economic, and political challenges; and

WHEREAS, Without these public employees at every level, continuity would be impossible;

NOW, THEREFORE, the Mayor and Board of Commissioners of the Town of Erwin, do hereby announce, proclaim, and set the Town seal hereto, that May 3–9, 2026, is Public Service Recognition Week in Erwin, North Carolina.

DULY ADOPTED, this the 7th day of May 2026.

ATTEST:

Randy Baker
Mayor

Lauren Evans, NCCMC
Town ClerkService