



**TOWN OF AYDEN
GOVERNING BOARD MEETING
AGENDA**

March 10, 2025 - 6:30 PM
District Courtroom – 2nd Floor of Town Hall – 4144 West Avenue

- I. CALL TO ORDER
 - A. Call to order
 - B. Roll Call
 - C. Welcome Visitors/Protocol for Public Comment
 - D. Invocation
 - E. Pledge of Allegiance
 - F. Approval of the Agenda
- II. PUBLIC COMMENTS
- III. PRESENTATIONS
 - A. FY24 Financial Audit- Thompson, Price, Scott, Adams & Co. Marsha Hall, Page 3
 - B. NC Public Power Retail Customer Survey Marsha Hall, Page 161
 - C. Financial Health and Rate Considerations of the Town of Ayden Water/Sewer System Marsha Hall, Page 163
- IV. PUBLIC HEARING
 - A. Zoning Map Amendment - Hardee Family Holdings, LLC Stephen Smith, Page 164
- V. CONSENT AGENDA
 - A. Minutes from the 02/10/2025 Regular Governing Board Meeting. Page 180
- VI. ACTION ITEMS
 - A. Review/Approval of HR-001: Substance Use, Abuse, and Testing Policy Scott Howard, Page 278
 - B. Review/Approve the AD-002: Town Vehicle Use Policy (Non-LEO) Rev 03.10.2025 Scott Howard, Page 288
 - C. Powell Bill Street Improvements Stephen Smith, Page 291
 - D. Voluntary Agricultural District Stephen Smith, Page 301
 - E. Update By-Laws for Arts & Recreation Commission Thomas Duncan, Page 310
 - F. Review/Approve Appointment Application for the Library Board Rachelle Mondovich, Page 311

G. Residential and Business Customer Utility Deposits

Scott Howard, Page 313

H. Review/Approve the COI Revisions to the AD-001: Rental and Use of Town Properties and Facilities Policy

Scott Howard, Page 317

VII. ITEMS FOR DISCUSSION

VIII. INFORMATION

A. Staff Departmental Reports

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IX. BOARD MEMBER COMMENTS

X. CLOSED SESSION

XI. ADJOURNMENT



Town of Ayden North Carolina

Governing Board of Ayden
Meeting Date: March 10, 2025
Meeting Time: 6:30 PM

Agenda Item

FY24 Financial Audit- Thompson, Price, Scott, Adams & Co.

Item Explanation

Audit of Financial Statements

Staff Comments

Action Requested

*Fiscal Year 2024 - Data Input Workbook incorporates the
Unit Data from Audit Worksheet, TD Info Completed by Auditor Worksheet, Performance
Indicators Print Worksheet*

The data collected in the Data Input Workbook is used for reporting purposes. This self-reported data is used in: (1) determining units placed on the Unit Assistance List (2) calculation of Financial Indicators of Concern (3) Statistical Memos (4) internal reports used for audit review analysis. Other state agencies and other governmental entities are provided with data that they use for their purposes on a recurring basis such as the Department of Environmental Quality and the UNC, School of Government, Environmental Finance Center.

As of the publication date of this workbook, prior year self-reported numbers may not been received by the LGC staff, please contact LGC staff at lgcaudit@nctreasurer.com to have the prior year's numbers populated on this worksheet. Please include in email subject "Prior Year Financial Data."

Data Input Workbook - This workbook combines the Unit Data from Audit Worksheet, the TD Info Completed by Auditor (formerly the Transmittal Document) and the Performance Indicator Print Worksheet. The Unit Data from Audit Worksheet and the TD Info Completed Auditor Worksheet provides the information that populates the Performance Indicator Print Worksheet.

Unit Data from Audit Worksheet - The self-reported data provided in this worksheet is used by staff as the primary tool to determine a unit of government's fiscal health as well as providing information to the North Carolina Legislature, North Carolina Budget and the Governor's Office and other state agencies. The North Carolina League of Municipalities and North Carolina Association of County Commissioners also use this information to advocate before the Executive, Legislative and Judicial branches of State Government on behalf of local governments. Accuracy in completion of data is important for your local government.

TD Info Completed by Auditor Worksheet - The auditor-prepared data provided in this worksheet will summarize findings and provide fiscal information to assist in populating the performance indicators.

Performance Indicators Print - The self-reported financial data and TD information populates the Performance Indicators Worksheet. These performance indicators are key ratios and trends the Fiscal Management Division of the State Treasurer's Office has monitored for decades. We created this Performance Indicator Worksheet to make these fiscal measures available to Auditors and Local Governments before submittal of the audit to the Fiscal Management Division. If the Unit of Government crosses a certain threshold the performance indicator result will turn red and the unit will have to prepare a "Response to the Auditor's Findings, Recommendations, and Fiscal Matter uses" that address each of the Performance Indicators that are red. Your Auditor will provide you a copy of these performance indicators when the audit is presented to the Governing Board. The Department will have Response Preparation Guidance posted on our website to help units prepare their required responses.

Important Notes to the Preparer

All information provided is self-reported by the units of local government. The staff of the State and Local Government Fiscal Management Section does NOT recalculate and is not responsible for incorrectly reported amounts.

The Unit Data from Audit Worksheet contains edits that will display error messages if these edit tests are not passed. Please make sure that your worksheet is error free. The worksheet may be returned to the unit to correct any errors that have not been resolved.

Data documenting the unit's compliance with General Statute 159-25 is captured in account numbers 947, 948, 949, 950, and 952

The data provided in the *Unit Data from Audit Worksheet* still requires a certification by the Finance Officer that is located at the end of the worksheet in account numbers 960, 962, 964, 966, and 968.

The *Resubmission Form* provides instructions for reissuing audit reports and modifying data input workbooks. See the "Resubmitting Audit Reports and Data" section of our website (link below) for detailed instructions and a matrix of the documents to include in a resubmission

<https://www.nctreasurer.com/links/state-and-local-government-finance/lgc/local-fiscal-management/annual-audit/submitting-your>

Links to Websites that provide financial data and ratios for Municipalities and Counties

Water Sewer Dashboard

<https://efc.sog.unc.edu/resource/north-carolina-water-and-wastewater-rates-dashboard/>

NC County and Municipal Financial Information

<https://www.nctreasurer.com/slg/lfm/financial-analysis/Pages/Analysis-by-Population.aspx>

Instructions for the Unit Data from Audit Worksheet

The Unit Data from Audit Worksheet must be completed using audited financial statements and submitted with the audit report to the Local Government Commission. This worksheet is designed so that each unit should be able to complete it in less than an hour, once they have a completed audit report. Units can always choose to outsource the completion of this worksheet but it must be verified by the finance officer located **at the end** of the worksheet. The worksheet must be **submitted with the unit's audit report**.

The worksheet is organized based on how the audit report is laid out. Titles on this worksheet appear in highlighted colors and correspond to various exhibits, statements, notes and schedules where the requested amounts should be found. We have also provided the previous year's data in column E so that you can reference last year's amounts to aid in the completion of the worksheet. **Please record the numbers in the shaded column F. Please enter all numbers as positive** unless specifically stated otherwise in the description of the amount requested.

The worksheet requests information for every possible service we collect data on; however, you only need to complete sections that apply to your unit. For example, the Water Sewer, Electric and OPEB sections may be skipped if you do not have these funds or benefits. The Water Sewer Questions are only for Water Sewer Funds that are operating as a proprietary fund. Also, please note that all numbers on the financial statements will not be entered on this worksheet, as we are only requesting information used in the communications described above.

If you have any questions, please call 919-814-4299 or email at LGCAudit@nctreasurer.com

Important Notes to the Auditor

The TD Info Completed by Auditor Worksheet is to be filled out using the completed audit report for the fiscal year 2024.

Please remember the original 2024 audit report submission cannot be processed unless we receive the following:

- PDF file of the Audit Report named "Unit Name 2024 Audit"***
- PDF file of all communication letters from the auditor to the unit named "Unit Name 2024 comm #1", "Unit Name 2024 comm #2", etc.***
- Excel file named "Unit Name 2024 Data Input Workbook"***

We cannot complete our review process when "protection" is placed on the submitted documents.

The questions to the 2024 TD Info Completed by Auditor tab assist our team in routing the audit report through our review process. Please answer all questions before submitting the Data Input Workbook to the portal. Incomplete TD Info Completed by Auditor tabs will be returned and may delay invoice processing.

If the 2024 Unit Data from Audit worksheet or the Performance Indicators Print spreadsheet is not populated with prior year's financial data for the unit of government, please email the data input workbook at lgcaudit@nctreasurer.com. We will email you the updated Data Input Workbook with the prior years' financial data ..

If you are submitting the audit report for a prior year, please follow the instructions in the last section below.

Location of Documents for the 2024 Audit Submission Process

The Data Input Workbook can be accessed at the NC Treasurer's website from the "Data Input Workbook" section(see link below). Instructions, Forms, and other Audit Links can be found there under the "Submitting Audit Reports" and "Resubmitting Audit Reports and Data" sections.

<https://www.nctreasurer.com/links/state-and-local-government-finance/lgc/local-fiscal-management/annual-audit/submitting-your-0>

Instructions for Audits with a Fiscal Year Ending Earlier than June 30, 2024

If you are performing an audit for a year earlier than June 30, 2024, please email LGCAudit@nctreasurer.com, as you will need to use the appropriate transmittal and data input document for that time period.

	A	B	C	D	E	F
5	Acct #	How Data is used	Statement	Description of Requested Amount from Audited Financial Statements	2023	2024
9	333	Cash & Tax Memo, Dashboard	Net Position-Governmental Activities	<u>All unrestricted Cash and investments.</u> Exclude: restricted cash cash held by a third party.	1,786,007	1,776,935
10	500	Cash & Tax Memo	Net Position-Governmental Activities	<u>All restricted Cash and investments</u>	1,217,505	1,042,429
11	385	Error Detection	Net Position-Governmental Activities	<u>Total Assets and deferred outflows</u>	10,007,326	9,472,594
12	575	General Info used to evaluate health of unit	Net Position-Governmental Activities	<u>Record any positive Internal balances on the net position statements that appear in the Asset Section of the Net Position Statement</u>	0	0
13	576	General Info used to evaluate health of unit	Net Position-Governmental Activities	<u>Record any negative Internal balances on the net position statements that appear in the Asset Section of the Net Position Statement.</u> Enter as a positive	0	0
14	626	Dashboard; Determination of Fiscal Health	Net Position-Governmental Activities	<u>Total Current liabilities (as reported on Statement of Net Position)</u> Include: Current liabilities including current portion of long-term debt. Deferred inflows should not be included in Current Liabilities	1,149,145	964,584
15	627	Determination of Fiscal Health	Net Position-Governmental Activities	Please enter any bond anticipation notes that are classified as current liabilities and included in account 626 above (amounts entered should agree to the current amount included in the changes to long-term debt note)	0	0
16	628	Determination of Fiscal Health	Net Position-Governmental Activities	Please enter any compensated absences that are classified as current liabilities and included in account 626 above (amounts entered should agree to the current amount included in the changes to long-term debt note)	119,459	149,107
17	629	Determination of Fiscal Health	Net Position-Governmental Activities	Please enter any pension liabilities that are classified as current liabilities and included in account 626 above (amounts entered should agree to the current amount included in the changes to long-term debt note)	0	0
18	630	Determination of Fiscal Health	Net Position-Governmental Activities	Please enter any current liabilities that are payable from restricted assets and included in account 626 above	0	0
19	631	Determination of Fiscal Health	Net Position-Governmental Activities	Please enter any OPEB liabilities that are classified as current liabilities and included in account 626 above (amounts entered should agree to the current amount included in the changes to long-term debt note)	0	0

	A	B	C	D	E	F
5	Acct #	How Data is used	Statement	Description of Requested Amount from Audited Financial Statements	2023	2024
20	632	Determination of Fiscal Health	Net Position-Governmental Activities	Please enter any landfill closure/postclosure liabilities that are classified as current liabilities and included in account 626 above (amounts entered should agree to the current amount included in the changes to long-term debt note)	0	0
21	338	Dashboard	Net Position-Governmental Activities	Total Liabilities and total deferred inflows	5,685,159	5,179,629
22	335	Dashboard	Net Position-Governmental Activities	Unearned revenues that were included in current liabilities in your audit report or entered in acct # 626 above. Exclude - unearned revenues that are listed in deferred inflows.	513,177	416,112
23	252	Dashboard	Net Position-Governmental Activities	Total Net investment in capital assets	3,452,969	3,531,450
24	253	Dashboard	Net Position-Governmental Activities	Total Net Position, Restricted	1,949,818	2,028,533
25	254	Dashboard	Net Position-Governmental Activities	Total Net Position, Unrestricted - enter negative unrestricted net position as a negative)	(1,080,620)	(1,267,018)
26	Government Wide Statements-Net Position-Business Activities Column					
27	502	Cash & Tax Memo	Net Position-Business Activities	All unrestricted Cash and investments. Exclude restricted cash and cash held by a third party.	5,122,443	5,663,492
28	503	Cash & Tax Memo	Net Position-Business Activities	All restricted Cash and investments	532,974	658,515
29	Government Wide Statements - Statement of Activities - Governmental Activities Column					
30	344	Dashboard	Statement of Activities - Governmental	Total Interest expense on Long-Term Debt	26,741	17,849
31	388	Error Detection	Statement of Activities - Governmental	Total Expenses	6,346,675	6,963,664
32	339	Dashboard	Statement of Activities - Governmental	Charges for services	1,121,746	1,350,422
33	504	Dashboard	Statement of Activities - Governmental	Operating grants and contributions	523,188	292,507
34	505	Dashboard	Statement of Activities - Governmental	Capital grants and contributions	533,507	528,517

	A	B	C	D	E	F
5	Acct #	How Data is used	Statement	Description of Requested Amount from Audited Financial Statements	2023	2024
35	341	Dashboard	Statement of Activities - Governmental	Total General revenues <u>Exclude:</u> transfers-in or out, special items, extraordinary amounts	3,924,446	4,062,669
36	386	Dashboard	Statement of Activities - Governmental	Total Transfers in (Preference is that transfers-in are not netted against transfers-out)	365,092	700,347
37	387	Error Detection	Statement of Activities - Governmental	Total Transfers out (Preference is that transfers-in are not netted against transfers-out)	0	0
38	389	Error Detection	Statement of Activities - Governmental	Total Special and Extraordinary items. (Amounts that increase net position are recorded as positive and amounts that decrease net position are recorded as negative)	0	0
39	255	Dashboard	Statement of Activities - Governmental	Total Change in net position - (Increase in net position is recorded as a positive and a decrease in net position is recorded as a negative)	121,304	(29,202)
40	376	Dashboard	Statement of Activities - Governmental	Any adjustment to beginning net position including rounding, prior period adjustments and restatements. (Increases to net position are positive; decreases to net position are negative)	0	0
41	597	Reporting	Statement of Activities (all governmental and business funds)	Amount of interest income and investment income recognized as revenue in your audit report for all governmental and proprietary funds. In the past we have asked you to adjust this number, but this year we would like the number as it appears on your Statement of Activities without adjustment.	241,761	413,621
42	Government Wide Statements - Statement of Activities - Business Type Activities Column					
43	592	Review Summary	Statement of Activities - Business Activities	Total Change in net position Business Type (Increase in net position is recorded as a positive and a decrease in net position is recorded as a negative)	1,111,726	2,757,704
44	591	Review Summary	Statement of Activities - Business Activities	Total Expenses - Exclude Transfers	16,612,879	17,464,631
45	Fund Statements - General Fund Balance Sheet					
46	506	Cash & Tax Memo, UAL Determination, Financial Performance Indicator	General Fund-Balance Sheet	All unrestricted cash and investments. <u>Exclude</u> restricted cash and cash held by a third party.	1,702,382	1,548,684

	A	B	C	D	E	F
	Acct #	How Data is used	Statement	Description of Requested Amount from Audited Financial Statements	2023	2024
5						
47	536	Cash & Tax Memo, UAL Determination, Financial Performance Indicator	General Fund-Balance Sheet	All restricted cash and investments	183,018	288,217
48	586	Review Summary	General Fund-Balance Sheet	Advance To: Interfund loan receivable-portion of repayment plan longer than 12 months	0	0
49	379	Error Detection	General Fund-Balance Sheet	Total Assets and deferred outflows	3,552,897	3,384,141
50	368	Data Collection	General Fund-Balance Sheet	Total Liabilities payable from restricted assets (only complete if this is listed in your financial statements for the general fund and the auditor has listed the cash to be used to pay the liabilities as restricted)	0	0
51	4	Cash & Tax Memo, UAL Determination, Financial Performance Indicator	General Fund-Balance Sheet	Current Liabilities (as reported on the Balance Sheet) Exclude all deferred inflows. Include advance from(long-term portion of interfund loans)	326,424	241,450
52	5	Cash & Tax Memo, UAL Determination, Financial Performance Indicator	General Fund-Balance Sheet	General fund deferred inflows derived from cash receipts. Prepaid taxes is a common item listed. Deferred inflows on the face of the statements can include cash and non-cash. You may have to refer to the note disclosure where the cash and non-cash is broken out.	0	0
53	380	Error Detection	General Fund-Balance Sheet	Total Deferred inflows not derived from cash receipts. Deferred inflows on the face of the statements can include cash and non-cash. You may have to refer to the note disclosure where the cash and non-cash is broken out.	565,118	422,075
54	391	Review Summary - FBA	General Fund-Balance Sheet	Fund balance, Restricted for Stabilization by State Statute	1,011,493	1,127,465
55	7	Review Summary - FBA	General Fund-Balance Sheet	Fund balance, Nonspendable- inventory/prepays/etc.	90,886	0
56	11	Review Summary - FBA, UAL Determination, Financial Performance Indicator	General Fund-Balance Sheet	Fund balance, Restricted for Streets (unspent Powell Bill balance). You may have to refer to the note disclosure where restricted fund balance is described.	183,018	288,217
57	645	Determination of Fiscal Health	General Fund-Balance Sheet	Fund balance, Assigned (total of all assigned components)	0	0
58	646	Determination of Fiscal Health	General Fund-Balance Sheet	Fund Balance, Unassigned	1,375,958	1,304,934

	A	B	C	D	E	F
	Acct #	How Data is used	Statement	Description of Requested Amount from Audited Financial Statements	2023	2024
5						
59	9	Error Detection, UAL Determination, Financial Performance Indicator	General Fund-Balance Sheet	Total Fund balance (enter fund deficits as negative)	2,661,355	2,720,616
60	540	Review Summary	General Fund - Budget Actual Statement	Amount of the General Fund Balance appropriated in next year's budget. As reported on the General Fund Balance Sheet.	0	0
61	1052	Review Summary	General Fund-Rev, Exp. Change in Fund Balance	Mark to Market unrealized losses in the General Fund. (enter as a negative number)	0	0
62	General Fund Only - Statement of Revenue, Expenditures and Changes in Fund Balance					
63	984	Finance Performance Indicator	General Fund - Budget Actual Statement	Amount of Ad valorem tax collected (including motor vehicle and prior years) reported on budget actual statement	1,670,542	1,809,624
64	985	Finance Performance Indicator	General Fund - Budget Actual Statement	Amount of Ad valorem tax budgeted (including motor vehicle and prior years) reported on budget actual statement	1,719,088	1,735,305
65	369	Dashboard	General Fund-Rev, Exp. Change in Fund Balance	Total Intergovernmental revenue Include restricted and unrestricted revenues	2,275,067	2,325,283
66	16	Dashboard, Electric Memo	General Fund-Rev, Exp. Change in Fund Balance	Total revenues	5,112,768	5,433,085
67	370	Dashboard	General Fund-Rev, Exp. Change in Fund Balance	Debt service expenditures. Include principal, interest paid, and bond/debt issuance costs on long-term debt	255,521	232,737
68	532	Cash & Tax Memo, UAL Determination, Financial Performance Indicator	General Fund-Rev, Exp. Change in Fund Balance	Total expenditures Exclude expenditures in the "other financing sources (uses)" section.	6,026,781	6,119,171
69	1050	Review Summary, UAL Determination, Financial Performance Indicator	General Fund-Rev, Exp. Change in Fund Balance	Amount expended for Powell Bill expenditures in the General Fund	27,588	76,200
70	17	Error Detection	General Fund-Rev, Exp. Change in Fund Balance	Total Transfers in (Preference is that transfers-in are not netted against transfers-out)	365,092	700,347
71	20	Cash & Tax Memo, UAL Determination, Financial Performance Indicator	General Fund-Rev, Exp. Change in Fund Balance	Total Transfers out (Preference is that transfers-in are not netted against transfers-out)	0	0
72	533	Cash & Tax Memo, UAL Determination, Financial Performance Indicator	General Fund-Rev, Exp. Change in Fund Balance	Total Proceeds from all long-term debt issuances Exclude proceeds from refundings	417,998	0

	A	B	C	D	E	F
5	Acct #	How Data is used	Statement	Description of Requested Amount from Audited Financial Statements	2023	2024
73	508	Cash & Tax Memo, UAL Determination, Financial Performance Indicator	General Fund-Rev, Exp. Change in Fund Balance	Debt Refunding - Net refunding proceeds against debt payoff and if positive place results on this line.	0	0
74	509	Cash & Tax Memo, UAL Determination, Financial Performance Indicator	General Fund-Rev, Exp. Change in Fund Balance	Debt Refunding - Net refunding proceeds against debt payoff and if negative place results on this line.	0	0
75	22	Error Detection	General Fund-Rev, Exp. Change in Fund Balance	All other items on this statement that were not included in total revenues, total expenditures, transfers in or out, or proceeds from long-term debt above.	92,637	45,000
76	23	Error Detection	General Fund-Rev, Exp. Change in Fund Balance	Change in fund balance - (Increase in Fund balance is recorded as a positive and a decrease in fund balance is recorded as a negative)	(38,286)	59,261
77	590	Fiscal Review, UAL Determination, Financial Performance Indicator		If you appropriated General Fund Balance in your 2024 budget and your "change in fund balance": (account # 23 above) is negative , please select from the drop down box in column F either "operations" or "capital", whichever best describes what the fund balance was used for. Briefly describe in column G to the right what the fund balance was used for.		N/A
78	507	Error Detection	General Fund-Rev, Exp. Change in Fund Balance	Any adjustment to beginning fund balance including rounding, prior period adjustments and restatements. (Amounts that increase fund balance are recorded as positive and amounts that decrease fund balance are recorded as negative)	0	0
79	647	Determination of Fiscal Health, UAL Determination, Financial Performance Indicator	Debt Service Fund	Please enter the Total Fund Balance for any Debt Service Funds from the Budgeted to Actual statement	0	0
80	Statement of Revenue, Expenditures and Changes in Fund Balance - Governmental Funds - All Governmental Funds					
81	171	Information	Fund Statements - all Governmental Funds	Debt service expenditures from all governmental funds. Include principal, interest paid, and debt issuance costs on long-term debt.	255,521	232,737
82	Statement of Net Position - Water and Sewer Operations - If unit maintains separate funds please combine all water, sewer, and wastewater funds into one activity for purposes of this worksheet. Exclude stormwater funds. Only fill out this section if receiving operating revenues or paying operating expenditures. Eliminate internal balances within this activity group.					
83						
84						

	A	B	C	D	E	F
5	Acct #	How Data is used	Statement	Description of Requested Amount from Audited Financial Statements	2023	2024
	596	Water Sewer Memo		Indicate if your water/sewer system: 50 - Became Operational 51 - Ceased Operations 52 - No Change Select from drop down.	52	52
85						
86	80	Water Sewer Dashboard, UAL Determination, Financial Performance Indicator	Water Sewer Net Position Statement	Unrestricted Cash and investments Exclude restricted cash and/or restricted investments.	1,134,672	1,554,370
87	81	Water Sewer Memo, Water Sewer Dashboard	Water Sewer Net Position Statement	Customer accounts receivable (net of allowance accounts). Include both billed and unbilled amounts.	494,865	587,033
88	579	Review Summary, Financial Performance Indicator	Water Sewer Net Position Statement	Water Sewer - Advance To: Interfund loan receivable-portion of repayment plan longer than 12 months	0	0
89	510	Water Sewer Dashboard, UAL Determination, Financial Performance Indicator	Water Sewer Net Position Statement	Amount of Inventories and Prepaid expenses in current assets	196,522	162,042
90	654	Water Sewer Dashboard, Financial Performance Indicator	Water Sewer Net Position Statement	Total Current assets as listed on the WS Net Position Statement.	18,136,485	2,597,145
91	655	Water Sewer Dashboard, Financial Performance Indicator	Water Sewer Net Position Statement	WS-Any current assets that are restricted (Cash, Accounts Rec., etc..) and included in account 654 above	293,700	293,700
92	381	Water Sewer Dashboard	Water Sewer Net Position Statement	Total Assets and deferred outflows	18,432,372	19,967,801
93	578	Review Summary, Financial Performance Indicator	Water Sewer Net Position Statement	Water Sewer - Advance From: Interfund loan Payable-portion of repayment plan longer than 12 months	0	0
94	633	Dashboard; Determination of Fiscal Health, Financial Performance Indicator	Water Sewer Net Position Statement	Current liabilities (as reported on the Statement of Fund Net Position) Include: Current liabilities including current portion of long-term debt. Deferred inflows should not be included in Current Liabilities Enter as positive	1,122,216	493,262
95	634	Determination of Fiscal Health, Financial Performance Indicator	Water Sewer Net Position Statement	Please enter any bond anticipation notes that are classified as current liabilities and included in account 633 above (amounts entered should agree to the current amount included in the changes to long-term debt note) Enter as positive	0	0

	A	B	C	D	E	F
5	Acct #	How Data is used	Statement	Description of Requested Amount from Audited Financial Statements	2023	2024
96	635	Determination of Fiscal Health, Financial Performance Indicator	Water Sewer Net Position Statement	Please enter any compensated absences that are classified as current liabilities and included in account 633 above (amounts entered should agree to the current amount included in the changes to long-term debt note) Enter as positive	10,533	14,694
97	636	Determination of Fiscal Health, Financial Performance Indicator	Water Sewer Net Position Statement	Please enter any pension liabilities that are classified as current liabilities and included in account 633 above (amounts entered should agree to the current amount included in the changes to long-term debt note) Enter as positive	0	0
98	637	Determination of Fiscal Health, Financial Performance Indicator	Water Sewer Net Position Statement	Please enter any current liabilities that are payable from restricted assets and included in account 633 above. Enter as positive	0	0
99	638	Determination of Fiscal Health, Financial Performance Indicator	Water Sewer Net Position Statement	Please enter any OPEB liabilities that are classified as current liabilities and included in account 633 above (amounts entered should agree to the current amount included in the changes to long-term debt note) Enter as positive	0	0
100	383	Water Sewer Memo, Water Sewer Dashboard	Water Sewer Net Position Statement	Unearned revenue (arising from cash receipts) that were included in Current Liabilities in the question in account 633 above. Enter as positive	0	0
101	349	Water Sewer Memo, Water Sewer Dashboard	Water Sewer Net Position Statement	Total Liabilities and deferred inflows	9,481,230	8,104,527
102	375	Water Sewer Memo, Water Sewer Dashboard	Water Sewer Net Position Statement	Total Net position, Unrestricted - enter negative unrestricted net position as a negative	896,220	1,961,492
103	83	Water Sewer Memo, Dashboard, Water Sewer Dashboard	Water Sewer Net Position Statement	Total Net position	8,951,142	11,863,274
104	Statement of Net Position - Electric Fund					
105	90	Electric Memo, Dashboard, Financial Performance Indicator	Electric Fund Net Position Statement	All Unrestricted Cash and Investments. Exclude any restricted cash and investments.	3,869,343	3,916,767
106	91	Electric Memo	Electric Fund Net Position Statement	Customer accounts receivable (net of allowance accounts) Include billed and unbilled amounts	1,277,305	1,525,961

	A	B	C	D	E	F
5	Acct #	How Data is used	Statement	Description of Requested Amount from Audited Financial Statements	2023	2024
107	581	Review Summary; Electric Memo, Financial Performance Indicator	Electric Fund Net Position Statement	Electric Fund - Advance To: Interfund loan receivable-portion of repayment plan longer than 12 months	0	0
108	511	Review Summary; Electric Memo, Financial Performance Indicator	Electric Fund Net Position Statement	Amount of inventories and prepaids	270,794	1,457,441
109	657	Review Summary; Electric Memo, Financial Performance Indicator	Electric Fund Net Position Statement	Total Current assets as listed on the Electric Net Position Statement.	5,656,716	7,264,984
110	658	Review Summary; Electric Memo, Financial Performance Indicator	Electric Fund Net Position Statement	Electric-Any current assets that are restricted (Cash, Accounts Rec., etc..) and included in account 657 above	239,274	364,815
111	382	Error Detection	Electric Fund Net Position Statement	Total Assets and deferred outflows	9,243,403	10,304,908
112	360	Dashboard	Electric Fund Net Position Statement	Total liabilities and total deferred inflows	3,032,043	3,126,022
113	580	Review Summary; Electric Memo, Financial Performance Indicator	Electric Fund Net Position Statement	Electric Fund - Advance From: Interfund loans payable-portion of repayment plan longer than 12 months	0	0
114	639	Dashboard; Determination of Fiscal Health, Financial Performance Indicator	Electric Fund Net Position Statement	Current liabilities (as reported on the Statement of Fund Net Position) Include: Current liabilities including current portion of long-term debt. Deferred inflows should not be included in Current Liabilities Enter as a positive	1,283,574	1,591,158
115	640	Determination of Fiscal Health, Financial Performance Indicator	Electric Fund Net Position Statement	Please enter any bond anticipation notes that are classified as current liabilities and included in account 639 above (amounts entered should agree to the current amount included in the changes to long-term debt note) Enter as a positive	0	0
116	641	Determination of Fiscal Health, Financial Performance Indicator	Electric Fund Net Position Statement	Please enter any compensated absences that are classified as current liabilities and included in account 639 above (amounts entered should agree to the current amount included in the changes to long-term debt note) Enter as a positive	31,219	54,150
117	642	Determination of Fiscal Health, Financial Performance Indicator	Electric Fund Net Position Statement	Please enter any pension liabilities that are classified as current liabilities and included account in 639 above (amounts entered should agree to the current amount included in the changes to long-term debt note) Enter as a positive	0	0

	A	B	C	D	E	F
5	Acct #	How Data is used	Statement	Description of Requested Amount from Audited Financial Statements	2023	2024
118	643	Determination of Fiscal Health, Financial Performance Indicator	Electric Fund Net Position Statement	Please enter any current liabilities that are payable from restricted assets and included in account 639 above. Enter as a positive	239,274	364,815
119	644	Determination of Fiscal Health, Financial Performance Indicator	Electric Fund Net Position Statement	Please enter any OPEB liabilities that are classified as current liabilities and included in account 639 above (amounts entered should agree to the current amount included in the changes to long-term debt note) Enter as a positive	0	0
120	384	Electric Memo, Dashboard	Electric Fund Net Position Statement	Unearned revenue (arising from cash receipts) that were included in Current Liabilities in account 639 above. Enter as a positive	0	0
121	361	Dashboard	Electric Fund Net Position Statement	Total net position, unrestricted - Amount of negative unrestricted net position should be entered as a negative amount and the amount of positive unrestricted net position should be entered as a positive amount.	4,008,564	5,289,026
122	362	Dashboard	Electric Fund Net Position Statement	Total net position	6,211,360	7,178,886
123	Statement of Revenues, Expenses, and Changes in Fund Net Position					
124	Water and Sewer Operations - If unit maintains separate funds please combine all water, sewer, and wastewater funds into one activity for purposes of this worksheet. Exclude stormwater funds. Only fill out this section if receiving operating revenues or paying operating expenditures. Eliminate transfers within this activity group.					
125	88	Water Sewer Memo, Dashboard, Water Sewer Dashboard	Water Sewer Revenue, Expenses & Changes in Fund Net Position	Charges for services. Exclude tap, capacity fees and other misc. income .	4,130,718	4,558,992
126	84	Water Sewer Dashboard, UAL Determination, Financial Performance Indicator	Water Sewer Revenue, Expenses & Changes in Fund Net Position	Total Operating revenues	4,130,718	4,558,992
127	49	Water Sewer Dashboard, UAL Determination, Financial Performance Indicator	Water Sewer Revenue, Expenses & Changes in Fund Net Position	Depreciation and amortization expense	586,068	645,047
128	85	Water Sewer Dashboard, UAL Determination, Financial Performance Indicator	Water Sewer Revenue, Expenses & Changes in Fund Net Position	Total Operating expenses	3,427,245	3,479,641
129	89	Water Sewer Dashboard, UAL Determination, Financial Performance Indicator	Water Sewer Revenue, Expenses & Changes in Fund Net Position	Interest expense	228,132	180,131

	A	B	C	D	E	F
5	Acct #	How Data is used	Statement	Description of Requested Amount from Audited Financial Statements	2023	2024
130	350	Dashboard	Water Sewer Revenue, Expenses & Changes in Fund Net Position	<u>Total all non-operating revenues</u> Exclude Capital contributions.	465,698	365,651
131	351	Water Sewer Dashboard, UAL Determination, Financial Performance Indicator	Water Sewer Revenue, Expenses & Changes in Fund Net Position	<u>Total all non-operating expenses.</u> Include any negative special, extraordinary, or capital contribution.	228,132	180,131
132	191	Water Sewer Memo	Water Sewer Revenue, Expenses & Changes in Fund Net Position	Capital contributions. Only include positive capital contributions. Negative capital contributions should be included with 'Total all non-operating expenses.'	0	1,647,261
133	1053	Performance Indicator	Water & Sewer Revenue, Expenses & Changes in Fund Net Position	Mark to Market unrealized losses in the Water and Sewer Fund. (enter as a negative number)	0	0
134	352	Dashboard, Water Sewer Memo	Water Sewer Revenue, Expenses & Changes in Fund Net Position	<u>Total Transfers in - all funds (operating and capital)</u>	0	0
135	986	UAL Determination, Financial Performance Indicator	Water Sewer Revenue, Expenses & Changes in Fund Net Position	<u>Of the transfers-in above in acct # 352, list amount of transfers-in that were used to support Water Sewer operations (exclude capital transfers)</u>	0	0
136	353	Dashboard, Water Sewer Memo	Water Sewer Revenue, Expenses & Changes in Fund Net Position	<u>Total Transfers out</u>	0	0
137	50	Water Sewer Memo, Water Sewer Dashboard, Dashboard	Water Sewer Revenue, Expenses & Changes in Fund Net Position	<u>Change in net position</u> - Increase in net position is recorded as a positive and a (Decrease) in net position is recorded as a negative.	941,039	2,912,132
138	377	Dashboard, Water Sewer Memo	Water Sewer Revenue, Expenses & Changes in Fund Net Position	<u>Increases or (decreases) to beginning water sewer net position due to rounding, prior period adjustments and restatements.</u> Increase amounts to beginning net position should be entered as a positive amount and (decreases) should be entered as a negative amount.	0	0
139	537	Review Summary	Water Sewer Revenue, Expenses & Changes in Fund Net Position	<u>Did unit raise Water Sewer rates during the audited fiscal period?</u> - answer Yes =1 or No= 2	1	2

	A	B	C	D	E	F
	Acct #	How Data is used	Statement	Description of Requested Amount from Audited Financial Statements	2023	2024
5						
	538	Review Summary	Water Sewer Revenue, Expenses & Changes in Fund Net Position	Did unit raise Water Sewer rates during the budget year following the audited fiscal year? - answer Yes=1 or No=2	2	2
140						
141		Electric Fund				
	97	Dashboard, Water Sewer Memo	Electric Fund Revenue, Expenses & Changes in Fund Net Position	<u>Charges for services</u>	13,164,512	13,925,440
142						
	93	Dashboard, Electric Memo, Financial Performance Indicator	Electric Fund Revenue, Expenses & Changes in Fund Net Position	<u>Total Operating revenues</u>	13,200,816	13,937,645
143						
	99	Electric Memo	Electric Fund Revenue, Expenses & Changes in Fund Net Position	<u>Electrical power purchases</u>	8,565,562	9,023,197
144						
	52	Electric Memo, Financial Performance Indicator	Electric Fund Revenue, Expenses & Changes in Fund Net Position	<u>Depreciation and amortization expense</u>	806,839	684,310
145						
	94	Dashboard, Electric Memo, Financial Performance Indicator	Electric Fund Revenue, Expenses & Changes in Fund Net Position	<u>Total Operating expenses</u>	12,864,917	13,731,090
146						
	98	Dashboard, Electric Memo, Financial Performance Indicator	Electric Fund Revenue, Expenses & Changes in Fund Net Position	<u>Interest expense</u>	24,435	20,493
147						
	363	Dashboard	Electric Fund Revenue, Expenses & Changes in Fund Net Position	<u>Total all the non-operating revenues</u> Exclude Capital Contributions.	166,190	284,989
148						
	364	Dashboard, Financial Performance Indicator	Electric Fund Revenue, Expenses & Changes in Fund Net Position	<u>Total all non-operating expenses.</u> Include negative special, extraordinary, or capital contribution.	24,435	20,493
149						
	192	Electric Memo	Electric Fund Revenue, Expenses & Changes in Fund Net Position	<u>Capital Contributions.</u> Include only positive capital Contributions. Negative capital contributions should be included with 'Total all non-operating expenses.'	0	0
150						
	1054	Performance Indicator	Electric Fund Revenue, Expenses & Changes in Fund Net Position	Mark to Market unrealized losses in the Electric Fund. (enter as a negative number)	0	0
151						

	A	B	C	D	E	F
5	Acct #	How Data is used	Statement	Description of Requested Amount from Audited Financial Statements	2023	2024
152	365	Dashboard, Electric Memo	Electric Fund Revenue, Expenses & Changes in Fund Net Position	Total Transfers In (From all Funds)	0	0
153	366	Dashboard, Electric Memo, Financial Performance Indicator	Electric Fund Revenue, Expenses & Changes in Fund Net Position	Total Transfers Out (To all funds)	365,092	700,347
154	53	Dashboard, Electric Memo	Electric Fund Revenue, Expenses & Changes in Fund Net Position	Change in net position - Increase in net position is recorded as a positive and a (decrease) in net position is recorded as a negative.	112,562	(229,296)
155	378	Dashboard	Electric Fund Revenue, Expenses & Changes in Fund Net Position	Increases or (decreases) to beginning electric net position due to rounding, prior period adjustments and restatements. Increase amounts to beginning net position should be entered as a positive amount and (decreases) should be entered as a negative amount.	0	1,196,822
156	Statement of Cash Flows					
157	Water and Sewer Operations - If unit maintains separate funds please combine all water, sewer, and wastewater funds into one activity for purposes of this worksheet. Exclude stormwater funds. Only fill out this section if receiving operating revenues or paying operating expenditures.					
160	51	Water Sewer Memo, Water Sewer Dashboard	Water Sewer Cash Flow Statement	Total Cash flow from operating activities - (Enter negative cash flows as negative)	920,003	1,078,824
161	332	Water Sewer Dashboard	Water Sewer Cash Flow Statement	Total Capital outlay. Include acquisition and construction of capital assets.	317,346	1,711,109
162	331	Water Sewer Dashboard, UAL Determination, Financial Performance Indicator	Water Sewer Cash Flow Statement	Principal paid on long-term debt. Amount should be reduced by principal payments for debt refunding.	342,576	780,798
163	Electric Fund					
164	55	Review Summary	Electric Fund Cash Flow Statement	Cash flow from operating activities - (enter negative cash flows as negative)	1,746,971	980,190
165	101	Electrical Memo	Electric Fund Cash Flow Statement	Total Capital outlay. Include acquisition and construction of capital assets.	477,972	153,013
166	100	Dashboard, Electric Memo, Financial Performance Indicator	Electric Fund Cash Flow Statement	Principal paid on long-term debt. Amount should be reduced by principal payments for debt refunding.	218,056	218,361
167	American Rescue Plan Act (ARPA)					

	A	B	C	D	E	F
5	Acct #	How Data is used	Statement	Description of Requested Amount from Audited Financial Statements	2023	2024
168	1060	Data Collection		Total American Rescue Plan Act (ARPA) of 2021-Coronavirus State & Local Fiscal Recovery Funds actually expended since inception as of June 30th. Do not include encumbered funds in this number.	1,125,544	1,222,609
169	1061	Data Collection		Total American Rescue Plan Act (ARPA) of 2021-Coronavirus State & Local Fiscal Recovery Funds encumbered or obligated and not yet expended since inception as of June 30th.	513,177	416,112
170	1062	Data Collection		Are the American Rescue Plan Act (ARPA) of 2021-Coronavirus State & Local Fiscal Recovery Funds on target to be committed by December 31, 2024? (Yes = 1 or No = 2 or N/A = 3 if unit did not receive funds)	1	1
171	1063	Data Collection		Are the American Rescue Plan Act (ARPA) of 2021-Coronavirus State & Local Fiscal Recovery Funds on target to be completely expended by December 31, 2026? (Yes = 1 or No = 2 or N/A = 3 if unit did not receive funds)	1	1
172		Fiduciary Funds				
173	512		Fiduciary Statements	Cash and investments. Include: unrestricted and restricted. cash and investments held by a third party	0	0
174		Units that have a Tourism Development Authority reported in their audit report				
175	656			Do you use prepared food/occupancy tax revenue stream to support debt? Select "1" for Yes and "2" for No from drop down list.	2	2
176		Notes to the Financial Statements -Cash and Investments - Bond/Debt Proceeds				
177	535	Cash & Tax Memo	Cash and Investment Note	Cash and Investment - Please list the book value of any unspent debt proceeds (bonds, installment, etc.) in any funds as of June 30. This information may be on the face of your statements or in the notes	0	0
178		Notes to the Financial Statements - Capital Asset Information				
179				Capital Assets for Governmental Activities		
180				Total Assets being depreciated for Governmental Activities:		
181	334	Dashboard	Gov.-Capital Assets Schedule in the Notes	<u>Gross value.</u> Exclude non-depreciable.	11,317,337	12,108,071
182	373	Dashboard	Gov.-Capital Assets Schedule in the Notes	<u>Accumulated depreciation</u>	8,379,622	8,888,765
183	987	Review		Estimated cost not yet budgeted of any mandate placed on unit by DEQ, a court order or some similar requirement (that has no realistic appeal path).	0	0
184	988	Review		Do you operate a landfill that will be closing or have a significant portion closing within the next 5 years? Select "1" for Yes and "2" for No	2	2

	A	B	C	D	E	F
5	Acct #	How Data is used	Statement	Description of Requested Amount from Audited Financial Statements	2023	2024
185	989	Review		If you answered "yes" to question #988 above, will you have the closure/postclosure cost fully funded by the date of closure? Select "1" for Yes, "2" for No, or "3" for N/A.	3	3
186		Capital Assets for Water and Sewer Activity (If unit maintains separate funds please combine all water, sewer and wastewater funds into one activity for purposes of this worksheet) Exclude Stormwater funds				
187				Capital Assets for Water and Sewer Activity		
188				Assets not being depreciated for Water and Sewer Activities:		
189	327	Water Sewer Dashboard	WS-Capital Assets Schedule in the Notes	<u>Land and all other non depreciable capital assets</u> Exclude construction in progress	16,500	16,500
190	328	Water Sewer Dashboard	WS-Capital Assets Schedule in the Notes	<u>Construction in progress</u>	3,164,145	0
191				<u>Total Assets not being depreciated for Water and Sewer Activities</u>	3,180,645	16,500
192				Assets being depreciated for Water and Sewer Activities:		
193				Gross value:		
194	515	Water Sewer Dashboard, UAL Determination, Financial Performance Indicator	WS Capital Assets Schedule-Gross Value	<u>Buildings</u>	0	0
195	516	Water Sewer Dashboard, UAL Determination, Financial Performance Indicator	WS Capital Assets Schedule-Gross Value	<u>Plant / distributions systems / water lines</u>	19,905,098	24,715,359
196	517	Water Sewer Dashboard, UAL Determination, Financial Performance Indicator	WS Capital Assets Schedule-Gross Value	<u>Infrastructure(other infrastructure)</u>	0	0
197	518	Water Sewer Dashboard, UAL Determination, Financial Performance Indicator	WS Capital Assets Schedule-Gross Value	<u>All other depreciable capital assets</u>	2,574,202	2,639,195
198				Total Gross Value Assets being depreciated for Water and Sewer Activities	22,479,300	27,354,554
199				Annual depreciation expense:		
200	519	Water Sewer Dashboard	WS Capital Assets Schedule-Annual Depreciation	<u>Buildings annual depreciation</u>	0	0
201	520	Water Sewer Dashboard	WS Capital Assets Schedule-Annual Depreciation	<u>Plant / distributions systems / water lines annual depreciation</u>	503,092	563,220

	A	B	C	D	E	F
5	Acct #	How Data is used	Statement	Description of Requested Amount from Audited Financial Statements	2023	2024
202	521	Water Sewer Dashboard	WS Capital Assets Schedule-Annual Depreciation	<u>Infrastructure(other infrastructure) annual depreciation</u>	0	0
203	522	Water Sewer Dashboard	WS Capital Assets Schedule-Annual Depreciation	<u>All other depreciable capital assets annual depreciation</u>	82,976	81,827
204				Total Annual depreciation	586,068	645,047
205				Accumulated depreciation:		
206	523	Water Sewer Dashboard, UAL Determination, Financial Performance Indicator	WS Capital Assets Schedule-Accumulated Depreciation	<u>Building accumulated depreciation</u>	0	0
207	524	Water Sewer Dashboard, UAL Determination, Financial Performance Indicator	WS Capital Assets Schedule-Accumulated Depreciation	<u>Plant / distributions systems / water lines accumulated depreciation</u>	7,751,120	8,314,340
208	525	Water Sewer Dashboard, UAL Determination, Financial Performance Indicator	WS Capital Assets Schedule-Accumulated Depreciation	<u>Infrastructure(other infrastructure) accumulated depreciation</u>	0	0
209	526	Water Sewer Dashboard, UAL Determination, Financial Performance Indicator	WS Capital Assets Schedule-Accumulated Depreciation	<u>All other depreciable capital assets accumulated depreciation</u>	1,892,099	1,973,926
210				Total Accumulated depreciation	9,643,219	10,288,266
211				Total Net Water and Sewer Capital Assets	16,016,726	17,082,788
212						
213		Capital Assets for Electric Fund				
214	527	Electric Memo, Financial Performance Indicator	Electric Assets	<u>Total Assets Gross value not being depreciated for Electric Fund</u>	52,161	52,161
215	356	Dashboard, Electric Memo, Financial Performance Indicator	Electric Assets	<u>Total Assets Gross value of assets being depreciated for Electric Fund</u>	14,012,657	14,165,670
216	357	Dashboard	Electric Accumulated Depreciation	<u>Total accumulated depreciation for Electric Fund assets</u>	11,048,771	11,733,081
217		Notes to the Financial Statements -Summary Changes in Long-Term Liability				

	A	B	C	D	E	F
5	Acct #	How Data is used	Statement	Description of Requested Amount from Audited Financial Statements	2023	2024
218	337	Dashboard	Long-Term Liability Note - Governmental Activities	Total current and non-current portion of Debt. Include: Bonds, bond anticipation notes, Capital leases, Premiums and discounts, Installment purchases. Exclude: Compensated absences, Pensions, Other post-employment benefits (OPEB), Debt within the primary government, Amounts due to participants from internal service funds, Landfill closure/postclosure liability, Any other debt not directly related to long-term contracts.	641,148	426,260
219	343	Dashboard	Long-Term Liability Note - Governmental Activities	Decreases made (principal paid) on Long-Term Debt in current fiscal year. Reduce for <u>debt refunding</u> .	228,780	214,888
220	82	Water Sewer Memo, Dashboard, Water Sewer Dashboard	Long-Term Liability Note - Water Sewer Activities	Total current and non-current portion of Debt. Include: Bonds, bond anticipation notes, Capital leases, Premiums and discounts, Installment purchases. Exclude: Compensated absences, Pensions, Other post-employment benefits (OPEB), Debt within the primary government, Amounts due to participants from internal service funds, Landfill closure/postclosure liability, Any other debt not directly related to long-term contracts.	8,255,504	7,474,706
221	359	Dashboard	Long-Term Liability Note - Electric Activities	Total current and non-current portion of Debt. Include: Bonds, bond anticipation notes, Capital leases, Premiums and discounts, Installment purchases. Exclude: Compensated absences, Pensions, Other post-employment benefits (OPEB), Debt within the primary government, Amounts due to participants from internal service funds, Landfill closure/postclosure liability, Any other debt not directly related to long-term contracts.	813,251	594,890
222		Notes to the Financial Statements - Pension Note				

	A	B	C	D	E	F
5	Acct #	How Data is used	Statement	Description of Requested Amount from Audited Financial Statements	2023	2024
223	622	Reporting	FS., Pension note or RSI	Unit's Share of Net Pension Liability (\$s) - unit of government is a participating employer in the State's TSERS (Teachers' and State Employees' Retirement System) or the LGERS (Local Governmental Employees' Retirement System).	2,918,875	2,957,010
224	577	Reporting	Pension Notes	Does your unit sponsor a defined benefit retirement plan other than the four State or Local Government Retirement Plans administered by the State of North Carolina: LGERS, TSERS, Firefighters' and Rescue Squad Workers' and the Registers of Deeds' Supplemental Pension? Answer Yes if you do have a defined benefit retirement plan other than those mentioned above and provide the name of the plan , a brief description of the benefit and the population group that received the benefit in column G. Select "1" for Yes and "2" for No.		2
225	Notes to the Financial Statements - Law Enforcement Officers' Special Separation Allowance Note					
226	598	Review Summary	LEO Note	Amount the unit paid out in benefits under LEO special separation allowance to retired law enforcement officers this fiscal year if you report under GASB 68 or GASB 73.	37,421	51,558
227	599	Review Summary	LEO Note	The total LEO pension liability if you report under GASB 68 or GASB 73.	781,609	760,208
228	602	Review Summary	LEO Note	If you have LEO pension assets and are reporting under GASB 68 please enter "Plan Fiduciary Net Position" which can be found on your RSI schedules and the Notes.	0	0
229	619	Review Summary	LEO RSI	LEOSSA – What is the plan's fiduciary net position as a percentage of the total pension liability? Please enter as percentage value; for example, 83.5% should be entered as 83.5. If assets have not been set aside in a trust, please enter 0.0	0	0.0
230	Notes to the Financial Statements - Other Post-employment benefits (OPEB) Note					
231	621	Reporting	FS., OPEB note or RSI	Unit's share of Retirement Health Benefit Fund Net OPEB Liability (\$s) - unit of government is a participating employer in the State's RHBFB	0	0

	A	B	C	D	E	F
5	Acct #	How Data is used	Statement	Description of Requested Amount from Audited Financial Statements	2023	2024
232	547		OPEB Note	Select 1,2,3 or 4: 1-Unit has an OPEB benefit that allows qualified retirees to received health care if the retiree pays the same premium rate as an active employee 2-The unit has no OPEB benefits 3- The unit pays some portion of the qualified retiree's health care premium 4-The unit's qualified retiree's receive health care under the state health care plan Select from drop down list.	3	3
233	659	Review Summary	OPEB Note or RSI	Total OPEB benefits - total OPEB liability If you do not provide benefit, please enter 0	816,925	571,988
234	660	Review Summary	OPEB Note or RSI	Total OPEB benefits- OPEB plan fiduciary net position If no fiduciary net position, enter 0	0	0
235	661	Review Summary	OPEB RSI	Total OPEB benefits - What is the plan's fiduciary net position as a percentage of the total OPEB liability? Please enter as percentage value; for example, 83.5% should be entered as 83.5. If assets have not been set aside in a trust, please enter 0.0	0	0.0
236				(The OPEB amounts requested are normally in the OPEB note - however, many of them can also be found on the Required Supplementary Information Schedule for OPEB that follows the Notes.)		
237	Notes to the Financial Statements -Transfer Note					
238	371	Dashboard	Transfer Note	<u>Amount of Transfers from the General Fund to the Debt Service Fund</u> (Enter as positive)	0	0
239	1075	Review Summary	Transfer Note	Transfers from General Fund to Water and Sewer Fund. (Enter as positive)	0	0
240	1076	Review Summary	Transfer Note	Transfers from Water and Sewer to General Fund. (Enter as positive)	0	0
241	1077	Review Summary	Water and Sewer - Fund Revenue, Expenses & Changes in Fund Net Position or Notes to Financial Statements	Amount transferred from the Water and Sewer Fund to Water and Sewer Capital Project Funds	0	0

	A	B	C	D	E	F
5	Acct #	How Data is used	Statement	Description of Requested Amount from Audited Financial Statements	2023	2024
242	513	Electric Memo	Transfer Note	Amount of Transfers from the General Fund to the Electric Fund <u>(Enter as positive)</u>	0	0
243	514	Electric Memo	Transfer Note	Amount of Transfers from the Electric Fund to the General Fund <u>(Enter as positive)</u> Include: Payment in Lieu of Taxes (PILOT)	365,092	700,347
244	990	Electric Transfer Calculation, Financial Performance Indicator	Transfer Note	Amount of transfer out of the Electric to the General Fund that is for Payment in Lieu of Taxes (PILOT)	0	0
245	1051	Financial Performance Indicator	Electric Fund Revenue, Expenses & Changes in Fund Net Position or Notes to Financial Statements	Transfers to Electric Capital Projects	0	0
246	Notes to the Financial Statements -Fund Balance Note					
247	6	Cash & Tax Memo, UAL Determination, Financial Performance Indicator	Fund Balance Note	General Fund - Total Encumbrances. <u>You will probably have to refer to the note disclosure where the amount of encumbrances is listed.</u>	0	0
248	Budget Actual Statement for Water Sewer Fund-Modified Accrual Basis					
249	541	Review Summary	Water Sewer - Budget Actual Statement	Amount of Water Sewer revenues and other financing sources over expenditures and other uses Exclude: All transfers and capital contributions Exclude: Capital Project funds This schedule is usually found behind the notes and should be entered as a positive or negative as indicated on your audit report	803,531	1,093,802
250	Other Financial Information					
251	542	Review Summary	Water Sewer - Disclosed in the Notes or in the recently approved Budget for next year.	Amount of the Water Sewer Fund Balance appropriated in next year's budget?	0	0
252	Analysis of Current Tax Levy Schedule - Unit-Wide - Pull percentages from this LGC-required schedule, not necessarily the statistical section.					
254	528	Cash & Tax Memo	Analysis of Current Tax Levy Schedule	Please enter the Net Current year's levy for property excluding registered motor vehicles-- (after adjusting for discoveries and abatements) - Exclude Supplemental Taxes	1,416,888	1,511,559
255	529	Cash & Tax Memo	Analysis of Current Tax Levy Schedule	Please enter the Net Current year's levy -- Motor vehicles (only) (after adjusting for discoveries and abatements) Exclude supplemental taxes	250,535	272,237

	A	B	C	D	E	F
5	Acct #	How Data is used	Statement	Description of Requested Amount from Audited Financial Statements	2023	2024
256	530	Cash & Tax Memo	Analysis of Current Tax Levy Schedule	Uncollected Taxes - Curr Year's Levy Exclude Motor Vehicles Exclude supplemental taxes	15,510	14,037
257	531	Cash & Tax Memo	Analysis of Current Tax Levy Schedule	Uncollected Taxes - Curr Year's Levy Motor Vehicles Exclude supplemental taxes	0	0
258	61	Review Summary	Analysis of Current Tax Levy Schedule	Tax collection rate- Total Levy UNIT-WIDE Exclude supplemental taxes (Enter as a percentage with two decimal places)	99.07	99.21
259	102	Review Summary	Analysis of Current Tax Levy Schedule	Tax collection rate - Excluding Registered motor vehicles Exclude supplemental taxes (Enter as a percentage with two decimal places)	98.91	99.07
260	103	Review Summary	Analysis of Current Tax Levy Schedule	Tax collection rate - Registered motor vehicles Exclude supplemental taxes (Enter as a percentage with two decimal places)	100.00	100.00
261	544	Review Summary	Analysis of Current Tax Levy Schedule	Property Tax Increase for Year Audited- enter amount of increase in cents per \$100 - leave blank if no increase Exclude supplemental taxes	0.0000	0.0000
262	545	Review Summary	Analysis of Current Tax Levy Schedule	Property Tax Increase for budget year after fiscal year being reported - enter amount of increase in cents per \$100- leave blank if no increase Exclude supplemental taxes		0.0000
263	624	Review Summary		Does the County collect real estate property taxes on your behalf? Select "1" for "yes and "2" for "No"		1
264	648	Electric Fund Transfer worksheet, Financial Performance Indicator	Analysis of Current Tax Levy Schedule	Please enter your tax rate for ad valorem in effect for fiscal year audited. Example 60 cents per 100 would be entered as .60	0.5400	0.5400
265	991	Financial Performance Indicator		The Counties listed in cell H260 and municipalities within these counties are scheduled to revalue property listing by 1/1/2025 according to the Dept. of Revenue records. Please indicate if you expect your revaluation to: Enter "20" for increase, "21" for decrease, "22" for no change, "23" if this question is not applicable Select from drop list.		23
266	Debt Issued within next 12 months					
267	620	Review Summary		Do you expect to issue debt requiring LGC approval within 12 months from the date that the audit is submitted - select "1" for yes and "2" for no		1

NC DEPARTMENT OF STATE TREASURER- STATE AND LOCAL GOVERNMENT FINANCE DIVISION			
TD Info Completed by Auditor			
Please see the INSTRUCTIONS worksheet before completing this form			
Please have the completed audit report available to complete this form. ALL questions must be answered before submitting to the portal.			
This self-reported data is used in calculations including but not limited to: reporting Financial Performance Indicators (FPI), FPI thresholds, published memos, legislative reporting, and determining units placed on the Unit Assistance List (UAL).			
Section 1: Data Collection NOTE: the data submitted below may be used in various published reports			
906	Is the Independent Auditor's Report Opinion Unmodified?	Yes	
907	Is there a finding for lack of segregation of duties at this unit?	No	
1055	Did your audit disclose bank reconciliations or subsidiary ledger reconciliations not performed timely? (Yes or No)	Yes	Financial Performance Indicator of Concern that requires a response. Please provide source document and page number in cell E13.
1056	Did your audit disclose as a finding that the unit's records were not completed by the agreed upon time? (Yes or No)	No	
1057	Did your audit disclose any budget violations at the adopted ordinance level? (Yes or No)	Yes	Financial Performance Indicator of Concern that requires a response. Please provide source document and page number in cell E15.
1058	Did your audit disclose as a finding any statutory violations? (not including budget violations) (Yes or No) If the answer is "Yes", review whether this needs to be disclosed in the Stewardship, Compliance and Accountability Note	Yes	Financial Performance Indicator of Concern that requires a response. Please provide source document and page number in cell E16.
1059	Did the unit have a board-appointed finance officer or board-appointed interim finance officer the entire fiscal year as required by G.S. 159-24 which provides that "each local government and public authority shall, at all times, have a finance officer appointed by the local government, public authority, or designated official to hold office at the pleasure of the appointing board or official?" (Yes or No)	Yes	
1078	If the answer to 1059 is "No," was the unit without a board-appointed interim or permanent finance officer for more than 2 weeks at any time in the fiscal year? (Note: Please include a noncompliance finding related to GS 159-24, GS 159-25(a)(2) or GS 159-25(c) in the audit and/or include disclosure in the Stewardship, Compliance, and Accountability section of the financial statement notes)	N/A	
1067	Was the finance officer or interim finance officer bonded pursuant to G.S. 159-29 which requires that the finance officer give a true accounting and faithful performance bond in an amount not less than the greater of (1) \$50,000 or (2) an amount equal to 10% of the unit's annually budgeted funds, up to \$1,000,000? (Yes or No)	Yes	
951	Is there a finding for lack of technical skills, knowledge and experience (SKE) at this unit?	No	
953	Is there is a going concern noted in the audit report?	No	
955	Number of significant deficiency findings (financial statement findings only) Exclude findings reported in questions 907, 951	2	Financial Performance Indicator of Concern that requires a response. Please provide source document and page number in E22.
957	Number of material weakness findings (financial statement findings only) Exclude findings reported in questions 907, 951	2	Financial Performance Indicator of Concern that requires a response.
973	The above questions account for significant and material findings. Were there any issues or other matters presented to the Governing Board regarding internal controls (not already listed as a material weakness or significant deficiency)? If "Yes", please indicate the number of other issues presented to the Governing Board. This question is intended to include issues that would have a substantial negative impact on the unit financially or on internal controls. This includes matters the auditor presented to the board such as excessive employee turnover or loss of a big taxpayer.	0	
959	Did the Unit have debt service payments deferred or restructured in this fiscal year? (does not include refinancings designed to take advantage of lower interest rates) Select Yes, No, or NA	No	
974	Did the Unit have any of the following occur: 1. Bond covenants were not met 2. Debt service payments made late? Deferred payments authorized by LGC or other state agencies should not be counted as late for purposes of this question.	No	
D	Was a Management Letter issued by the auditor to the unit of government?	No	
E	Was an AU-C Section 260 (The Auditor's Communication With Those Charged With Governance) letter issued?	No	
F	Was an AU-C Section 265 (Communicating Internal Control Related Matters Identified in an Audit) letter issued?	No	

J	Please enter the fiscal year end reported on the unit's audited financial statements if other than 6/30/2024. Do not delete 6/30/2024 if applicable. Format "MM/DD/YYYY"	6/30/2024	If the fiscal year-end is other than 6/30/2024, 9/30/2024, 12/31/2024 or 3/31/2025, please contact us.
1079	What date was the audit report submitted to the LGC? (Note audit reports are due four months after fiscal year end regardless of the contract submission date.) Enter as "MM/DD/YYYY"	2/6/2025	Financial Performance Indicator of Concern that requires a response.
980	Date the auditor presented or plans to present Financial Performance Indicators of Concern (FPIC) to the Governing Board. If there are no FPICs to present to the governing board, enter "7/1/2024" to indicate that an FPIC response is not required.	3/10/2025	
975	Does the Performance Indicator Print worksheet in this workbook have a red shaded cell?	Yes	Financial Performance Indicator of Concern that requires a response.
Section 2:			
1068	Does the unit have a self-insurance fund?	No	
1069	If the unit is self-insured for employee health care, does the unit use a qualified consultant to establish rates and appropriate reserve levels?	No	
1070	Does the Unit have a non-state administered pension plan? (Note - OPEB is not a pension plan.)	No	
1071	Please list the amount of ARPA funds expended in total this fiscal year for non-capital purposes. Enter "0" if no ARPA funds expended for this fiscal year for non-capital purposes.	97,065	
G		Form completed by:	GREG ADAMS
H		Title:	CPA
I		Date (MM/DD/YYYY)	12/20/2024

PERFORMANCE INDICATORS

The self-reported information from your unit's audit report was used to generate the following trends and performance indicators. We have created this Performance Indicator tab to make these indicators available to auditors and local governments when your audit is conducted. If any unit's results are shaded red, the unit must submit a "Response to the Auditor's Findings, Recommendations, and Fiscal Matters" within 60 days from the auditor's board presentation. The response must address all performance indicators shaded in red.

Unit Name:	Ayden	Fiscal Year 2024	Explanation of Performance Indicator
Unit Number:	50019		

In the past, units of government have been grouped by population to evaluate ratios and benchmarking (including Fund Balance Available). Beginning with fiscal year 2020, we have grouped units by General Fund expenditures for purposes of evaluating the minimum amount of fund balance a unit needs to operate. A unit's General Fund expenditures proved to be a better correlation to the amount of funds balance needed to operate, especially for units with large higher education or tourism populations. Activity from Debt Service Funds (if applicable) is included in the calculation because these funds typically originate from the General Fund and are transferred to a Debt Service Fund.

The table below lists the thresholds that are used in the analysis of your unit's fiscal health. These thresholds were determined based on an analysis of previous years general fund activity. These thresholds will be monitored and updated as applicable.

Municipalities			
General Fund Expenditures below:	Median FBA as % of Expenditures without Powell Bill	Minimum Thresholds FBA as % of Expenditures	# of Months FBA using Annualized Expenditures
\$100,000	260%	100%	12.00
\$100,000 to \$999,999	132%	71%	8.52
\$1,000,000 to \$9,999,999	63%	34%	4.08
Above \$10,000,000	46%	25%	3.00

Units of government are grouped by general fund expenditures for purposes of evaluating available fund balance as a percentage of expenditures (GF FBA%). Each grouping category has its own minimum threshold. If you are in the lower quartile your GF FBA% might be considered a performance indicator of concern and you might be asked to communicate to us. To the left are the minimum thresholds for Municipalities and Counties.

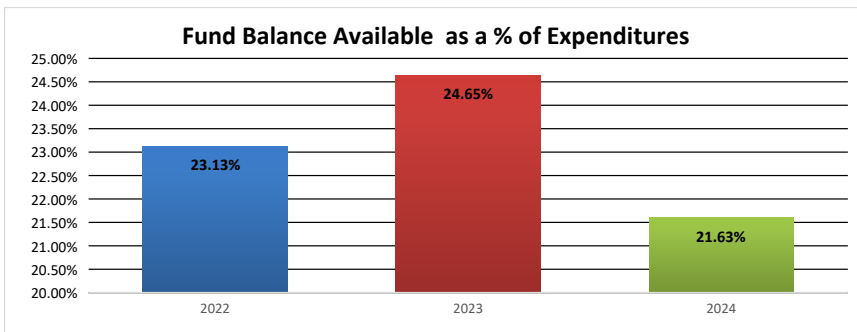
Counties			
General Fund Expenditures below:	Median FBA as % of Expenditures without Powell Bill	Minimum Thresholds FBA as % of Expenditures	# of Months FBA using Annualized Expenditures
Below \$100,000,000	39%	20%	2.40
\$100,000,000 and above	32%	16%	1.92

GENERAL FUND:
As of the publication date of this workbook, prior year self-reported numbers may not been received by the LGC staff, please contact LGC staff at lgcaudit@nctreasurer.com to have the prior year's financial data populated on this worksheet. Please include in email subject "Prior Year Financial Data."

Minimum Threshold

Unit Results

1.



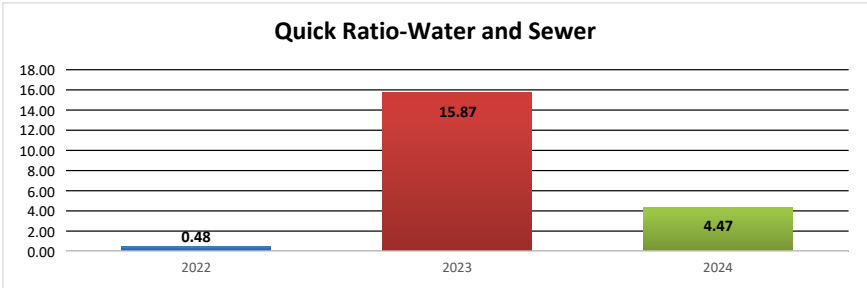
34% -- Average of similar units is 63%

21.63%

Fund balance available for appropriation is an important reserve for local governments to provide cash flow during periods of declining revenues and to be used for emergencies and unforeseen expenditures. The information to the left indicates the amount of available cash on hand. You will also see the average for units of your size. **Note that 8.33% represents enough fund balance to cover only one month of expenditures.** Normally, a unit has to either increase revenues or decrease expenditures to increase fund balance available.

This calculation looks at fund balance available plus debt service fund balance (if applicable) less Powell Bill restricted fund balance. This number is then divided by the total of total expenditures plus transfers out less bond proceeds and less amount expended for Powell Bill Expenditures.

	Unit Name:	Ayden	Fiscal Year 2024		Explanation of Performance Indicator	
	Unit Number:	50019				
	GENERAL FUND:		Minimum Threshold	Unit Results		
2.	There was appropriated fund balance for the General Fund in the 2023 budget AND your change in fund balance was negative. Please state if fund balance was used for operations or capital purposes in account 590 on the Unit Data from Audit Worksheet.		Positive Change in Fund Balance	N/A	If the General Fund has more expenditures than revenues because of operational issues and fund balance was appropriated to cover the loss, the continuation of this practice could result in deterioration of a unit's fund balance available.	
3.	The General Fund had total fund balance less than zero - Fund Deficit		Positive Fund Balance	\$2,720,616	The General Fund has a fund deficit which means that the unit's revenues and other receipts are inadequate to support its operations. G.S. 159 13(b)(2) requires that the board fund the full amount of a prior fiscal year's deficit in the current fiscal year's budget. Therefore, this deficit should have been funded immediately after the June 30, fiscal year-end. The law requires such action be taken to stop any further deterioration of the overall financial condition of the fund. Please let us know if the deficit was funded in the budget, and what actions the unit plans to take to bring the general fund balance up to an acceptable level.	

	Unit Name:		Ayden		Fiscal Year 2024		Explanation of Performance Indicator								
	Unit Number:		50019												
	WATER SEWER FUND: As of the publication date of this workbook, prior year self-reported numbers may not been received by the LGC staff, please contact LGC staff at lgcaudit@nctreasurer.com to have the prior year's financial data populated on this worksheet. Please include in email subject "Prior Year Financial Data."				Minimum Threshold	Unit Results	Note: If more than one performance indicator is identified, one proposed solution may solve all water and sewer performance indicators.								
4.	Quick Ratio-Water and Sewer  <table border="1"><thead><tr><th>Year</th><th>Quick Ratio</th></tr></thead><tbody><tr><td>2022</td><td>0.48</td></tr><tr><td>2023</td><td>15.87</td></tr><tr><td>2024</td><td>4.47</td></tr></tbody></table>				Year	Quick Ratio	2022	0.48	2023	15.87	2024	4.47	Equal or greater than 1	4.47	A Quick Ratio less than 1 indicates that the unit owes mores for its current bills than what it has on hand in unrestricted cash and investments plus what is owed from customers (accounts receivable). This could indicate that the fund may have difficulty paying its current bills. If this pattern continues, the water and/or sewer system may not be sustainable.
Year	Quick Ratio														
2022	0.48														
2023	15.87														
2024	4.47														
	Cash Flow Indicators:	2022	2023	2024	Minimum Threshold	Unit Results									
5.	Operating Net Income (Loss) excluding depreciation, including debt service principal and interest	(\$677,210)	\$718,833	\$763,469	Greater than zero	\$763,469	This calculation subtracts operating expenses from operating revenues. Depreciation expense is not included the calculation but debt principal and interest payments are included. A negative balance indicates that your rates are not covering your operating expenses and debt service payments.								
6.	Unrestricted cash /total expenses excluding depreciation, including debt service principal	0.00%	33.26%	40.95%	Greater than 16% (2 months)	40.95%	This indicator calculates how many month's worth of expenses (including debt principal but not depreciation) a unit can pay based on the amount of unrestricted cash at year-end. The typical billing cycle is one month (8.33%) and one extra month usually gives a local government enough cash to handle unusual monthly expenses (16.66%). This 16% would be the bare minimum necessary to keep the fund from experiencing cash flow issues.								
7.	It appears your Water Sewer Fund has transfers-in for the support of operations that are greater than 3% of the total of operating and non-operating expenses. Please discuss the purpose of such transfers-in and if you plan to continue these transfers-in.			No		No	The rate structure of the Water and Sewer Fund should support the operating expenses of the fund without operating subsidies or transfers from other funds.								
8	Water and Sewer Capital Assets Condition Ratio	0.60	0.57	0.62	Remaining useful life of asset greater than or equal to 0.50	0.62	This capital assets condition ratio formula calculates the remaining useful life. A remaining useful asset value less than 0.50 may signal the need to replace the assets in the near future.								

	Unit Name:		Ayden		Fiscal Year 2024		Explanation of Performance Indicator								
	Unit Number:		50019												
	ELECTRIC FUND: As of the publication date of this workbook, prior year self-reported numbers may not been received by the LGC staff, please contact LGC staff at lgcaudit@nctreasurer.com to have the prior year's financial data populated on this worksheet. Please include in email subject "Prior Year Financial Data."				Minimum Threshold	Unit Results	Note: If more than one performance indicator is identified, one proposed solution may solve all electric performance indicators.								
9	Quick Ratio-Electric <table><thead><tr><th>Year</th><th>Quick Ratio</th></tr></thead><tbody><tr><td>2022</td><td>7.20</td></tr><tr><td>2023</td><td>5.08</td></tr><tr><td>2024</td><td>4.64</td></tr></tbody></table>				Year	Quick Ratio	2022	7.20	2023	5.08	2024	4.64	Equal or greater than 1	4.64	A Quick Ratio less than 1 indicates that the unit owes mores for its current bills than what it has on hand in unrestricted cash and investments plus what is owed from customers (accounts receivable). This could indicate that the fund may have difficulty paying its current bills. If this pattern continues, the electric system may not be sustainable.
Year	Quick Ratio														
2022	7.20														
2023	5.08														
2024	4.64														
	Cash Flow Indicators:	2022	2023	2024	Minimum Threshold	Unit Results									
10	Operating Net Income (Loss) excluding depreciation, including debt service principal and interest	(\$287,247)	\$900,247	\$652,011	Greater than zero	\$652,011	This calculation subtracts operating expenses from operating revenues. Depreciation expense is not included the calculation but debt principal and interest payments are included. A negative balance indicates that your rates are not covering your operating expenses.								
11	Unrestricted cash /total expenses excluding depreciation, including debt service principal	24.82%	31.46%	29.48%	Greater than 16% (2 months)	29.48%	This indicator calculates how many month's worth of expenses (including debt principal but not depreciation) a unit can pay based on the amount of unrestricted cash at year-end. The typical billing cycle is one month (8.33%) and one extra month usually gives a local government enough cash to handle unusual monthly expenses (16.66%). This 16% would be the bare minimum necessary to keep the fund from experiencing cash flow issues.								

	Unit Name:	Ayden	Fiscal Year 2024		Explanation of Performance Indicator
	Unit Number:	50019			
	GENERAL PERFORMANCE INDICATORS:	2024	Target		
12	What date was the audit report submitted to the LGC? (Note audit reports are due four months after fiscal year end regardless of the contract submission date.)	2/6/2025		Late	As stewards of the public's resources, the governing body is responsible for ensuring that the audited financial statements are available to the public in a timely manner. External groups such as the North Carolina General Assembly, federal and State agencies that provide funding, and other public associations need current financial information about your local government as well.
		2024	Target		
13	The budgeted ad valorem tax (including motor vehicles) for the General Fund had more than 3% uncollected for the fiscal year audited. Decreases are shown by a negative percentage.	4.28%	Less than 3%	4.28%	This indicator shows that the local government did not collect 3% (or more) of its budgeted ad valorem taxes. This could be an indicator of negative economic events, inaccurate budgeting, and/or issues with the collection process. Uncollected revenues at the 3% level represent several pennies of the tax rate.
		2024	Target		
14	You indicated that you expect a decrease in property value for your next property revaluation. In your FPIC Response Letter please discuss the magnitude of the drop in valuation, the overall cause of the drop and how you plan to recover the lost revenues.	N/A	Any estimated decrease	N/A	You indicated that you expect a decrease in property value for your next property revaluation which could result in lost tax revenue.
		2024	Target		
15	Did your audit disclose any budget violations at the adopted ordinance level? (Yes or No)	Yes	No over-expenditures	Yes	The unit has expenditures that exceed the legal budget ordinance. This indicates that the unit's purchase order system, contract approval process and / or payment process is not in compliance with North Carolina General Statute 159.
		2024	Target		
16	The Unit had material weaknesses, significant deficiencies, statutory violations and/or items identified on the <i>TD Info Completed by Auditor</i> tab that should be addressed in the FPIC Response Letter.	Yes		Yes	This indicator identifies whether the unit has any material weaknesses, significant deficiencies, management letter comments or items identified on the <i>TD Info Completed by Audit</i> tab including 1055, 1056, 1058, 955 and 957, that require a response.
17	Did the unit have a board-appointed finance officer or board-appointed interim finance officer the entire fiscal year as required by G.S. 159-24 which provides that "each local government and public authority shall, at all times, have a finance officer appointed by the local government, public authority, or designated official to hold office at the pleasure of the appointing board or official?" (Yes or No)	Yes		Yes	The indicator is to determine if any time during the fiscal year, the unit was without a board-appointed finance officer.
18	Was the finance officer or interim finance officer bonded pursuant to G.S. 159-29 which requires that the finance officer give a true accounting and faithful performance bond in an amount not less than the greater of (1) \$50,000 or (2) an amount equal to 10% of the unit's annually budgeted funds, up to \$1,000,000? (Yes or No)	Yes		Yes	The indicator is to determine if any time during the fiscal year, the unit was board-appointed finance officer was not bonded.

	Unit Name:	Ayden	Fiscal Year 2024		Explanation of Performance Indicator
	Unit Number:	50019			
	GENERAL PERFORMANCE INDICATORS:		2024	Target	
19	The unit had problems with debt service payments being late and/or did not comply with the bond covenants.		No		No
			2024	Target	
20	Electric transfers-out have exceeded the amounts described in GS 159B-39. If your unit is a member of the North Carolina Eastern Municipal Power Agency it appears you have violated the GS. OR If you are not a member of the Eastern Municipal Power Agency it appears that you have violated your unit's transfer policy.		Yes		Yes
			2024	Target	
21	Are there additional issues the unit should address that affect the fiscal health or internal controls of the unit that were communicated to the unit during the audit presentation? <u>Please include details of the issue in cell J46 to the right and in your FPIC Response.</u>		No		No

Calculation of Fund Balance Available at June 30 Including Debt Service Fund for Performance Indicator

Ayden	2024
Calculation	
Fund Balance Available for Performance Indicator	
General Fund Cash and investments - unrestricted.....	\$ 1,548,684
General Fund Cash and investments - restricted.....	288,217
Debt Service Fund Fund Balance.....	-
Excluding Powell Bill Restricted Cash.....	(288,217)
Less:	
Liabilities- General Fund.....	241,450
Encumbrances at June 30 - General Fund (listed in the notes).....	-
Unavailable or unearned revenues arising from cash receipts - General Fund.....	-
Fund Balance Available.....	\$ 1,307,234
 Expenditures:	
Total expenditures - General Fund.....	\$ 6,119,171
Adjustments:	
Transfers out-General Fund.....	-
Negative Debt Refunding.....	-
Issuance of capital leases & installment purchases - General Fund.....	-
Positive Debt Refunding.....	-
Powell Bill Expenditures.....	76,200
Total expenditures (As Adjusted).....	\$ 6,042,971
 Fund Balance Available as % of Expenditures.....	 21.63%

Account Number	Description
506	Gen Fund - Unrestricted Cash & Investments
536	Gen Fund - Restricted Cash & Investments
647	Debt Service Fund Balance
11	Gen Fund - Powell Bill in FB
4	Gen Fund - Current Liabilities
6	Gen Fund - Encumbrances
5	Gen Fund -deferred inflows derived from Cash Receipts
Formula	=506+536+647-11-4-6-5
532	Gen Fund - Total Expenditures
20	Gen Fund - Transfer Out
509	Debt Refunding - Net refunding proceeds against debt payoff and if negative place results on this line.
533	Gen Fund - Proceeds from LTD
508	Debt Refunding - Net refunding proceeds against debt payoff and if positive place results on this line.
1050	Amount expended for Powell Bill expenditures in the General Fund
Formula	=532+20+509-533-508-1050
Formula	Fund Balance Available for Appropriation/Total Expenditure (As Adjusted)

Statutory Calculation of Fund Balance Available for Appropriation At June 30 for the General Fund

Ayden		2024	2024		
Calculation		Total	Without Including Restricted Cash		
Fund Balance Available for Appropriation - G.S. §159-8(a)					
Unrestricted Cash and Investments	\$	1,548,684	\$	1,548,684	506 Gen Fund - Unrestricted Cash & Investments
Restricted cash and investments		288,217			536 Gen Fund - Restricted Cash & Investments
Liabilities		241,450		241,450	4 Gen Fund - Current Liabilities
Encumbrances at June 30 (listed in the notes)		-		-	6 Gen Fund - Encumbrances
Unavailable or Unearned Revenues Arising from Cash Receipts		-		-	5 Gen Fund - deferred inflows derived from Cash Receipts
Fund Balance Available for Appropriation	\$	1,595,451	\$	1,307,234	Column C Formula =506+536-4-6-5 Column E Formula =506-4-6-5
Total Fund Balance (From Audited Financial Statements)		2,720,616			9 Gen Fund - Total Fund Balance per report
Total Restricted by State Statute		1,125,165			Column C Formula =9-(506+536-4-6-5)
Restricted by State Statute Presented on Financial Statements					
Less: Non Spendable - Inventory, Prepaids, or Other		-			7 Gen Fund - Nonspendable
Restricted - Stabilization by State Statute (LGC calculation)	\$	1,125,165			Column C Formula =9-(506+536-4-6-5)-7
Restricted - Stabilization by State Statute (From Audited Financial Statements)		\$ 1,127,465			391 Gen Fund - RSS
Restricted-Stabilization by State Statute overstated by		\$ 2,300			
Analysis					
		Total	Without Including Restricted Cash		
Expenditures - General Fund					
Total Expenditures - General Fund	\$	6,119,171	\$	6,119,171	532 Gen Fund - Total Expenditures
Adjustments					
Transfers Out		-		-	20 Gen Fund - Transfers Out
Negative Debt Refunding		-		-	Debt Refunding - Net refunding proceeds against debt payoff and if negative place results on this line.
Issuance of Capital Leases & Installment Purchases		-		-	509 Gen Fund - Proceeds from LTD
Positive Debt Refunding		-		-	533 Debt Refunding - Net refunding proceeds against debt payoff and if positive place results on this line.
Total Expenditures (As Adjusted)	\$	6,119,171	\$	6,119,171	508 Debt Refunding - Net refunding proceeds against debt payoff and if positive place results on this line.
Fund Balance Available as % of Expenditures		26.87%		21.36%	Column C Formula =532+20+509-533-508

Unit Number
NC Eastern Municipal Power Agency

Ayden
50019
Electric Fund Transfer Policy

Values from Prior Year Audit
Enter Numbers from Current Year Audit

Statutory Calculation

3% of Gross Capital Assets for the Prior Yr.	3%
Gross Capital Assets-Prior Year	14,064,818
Results	421,945
5% of Gross Annual Revenue of the Prior Yr.	5%
Gross Annual Revenue-Prior Year	13,200,816
Results	660,041

Payment in Lieu of Taxes	
Gross Capital Assets-Prior Year	14,064,818
Current property tax rate	0.5400
Results	75,950

Actual Financial Reporting (per Audit Report)

Amount Transferred per Audit	700,347
Transfers to Electric Capital Projects Per Audit	0

subtotal of transfers to other funds	700,347
--------------------------------------	---------

Payment in Lieu of Taxes	Actual PILOT per Audit
PILOT	0

Amount Transferred minus PILOT and Transfers to Electric Capital Projects	700,347
---	---------

Compliance	
Allowable Transfer per statute	660,041

Is Unit following G.S. 159B-39?	No, unit exceeds limit by
	40,306

Payment in Lieu of Taxes Error:	0
---------------------------------	---

Notes:

Amount Transferred minus PILOT (cell F18) is calculated by taking the Amount Transferred (cell F7) and subtracts transfers to electric capital project funds (cell f8). The calculated amount is then compared to the greater amount of PILOT (cells F16 or G16). When cell F18 exceeds the greater amount of PILOT, you will get an error message "No, unit exceeds limit by:"

Payment in Lieu of Taxes Error (cell f27): When the "Actual Pilot" (cell F16) exceeds the "Calculated Pilot" (cell G16) you will get an error message requiring you to increase the PILOT amount.

Comments:

Calculated Pilot
75,950

ny:

unt Transferred per Audit
:alculation then subtracts
:atutory calculation in cell

doesn't agree with the
investigate variance.

TOWN OF AYDEN

AUDIT PRESENTATION

FOR THE YEAR ENDED JUNE 30, 2024



Thompson, Price, Scott, Adams & Co., P.A.
4024 Oleander Drive Suite 103
Wilmington, North Carolina 28403
Telephone (910) 791-4872
Fax (910) 239-8294

TOWN OF AYDEN REQUIRED COMMUNICATIONS

Area

Comments

Responsibilities Under Generally Accepted Auditing Standards, Government Auditing Standards, OMB Uniform Guidance, and the State Single Audit Implementation Act.

Design the audit to provide reasonable assurance that the financial statements are free of material error and in compliance with government regulations.

- Accomplished. No material error noted.

Perform all planned procedures and have complete access to both management and required information.

- Completed. Our work was not limited in any way.

Communicate significant deficiencies in the internal control.

- To be discussed at the end of presentation.

TOWN OF AYDEN

REQUIRED COMMUNICATIONS (CONTINUED)

Area

Comments

Adoption or Change in Accounting Policies

Communicate the initial adoption of or a change in an accounting principle which had or is expected to have a significant effect on the financial statements.

- None.

Management Judgment and Accounting Estimates

Assess methodologies used and basis of evidence for matters requiring judgments and estimates.

- Methods used and evidence considered appear to have led to reasonable amounts being included in the financial statements.

Financial statement disclosures

- The financial statement disclosures are neutral, consistent, and clear.

Significant Audit Adjustments or Unrecorded Differences

Communicate significant recorded and unrecorded differences.

- Inventory.
- Accruals.

TOWN OF AYDEN

REQUIRED COMMUNICATIONS (CONTINUED)

Area

Comments

Disagreements with Management

Communicate any disagreements on financial or reporting matters that, if not satisfactorily resolved, would cause a modification of our report.

- None.

Management Representations

- Management provided a management representation letter.

Consultation with Other Accountants

Communicate consultation that took place with other accountants.

- None to our knowledge.

Prior to Retention Issues

Communicate any major issues that management discussed with the auditor in connection with the retention of the auditor, including the application of accounting principles and auditing standards.

- None.

TOWN OF AYDEN

REQUIRED COMMUNICATIONS (CONTINUED)

Area

Comments

Difficulties Encountered Performing the Audit

Any serious difficulties the auditor encountered in dealing with management such as unreasonable delays in providing needed information, unreasonable timetable set by management, or unavailability of client personnel.

- None noted.

Irregularities and Illegal Acts

Communicate the existence of any material irregularities and/or illegal acts determined during the audit.

- None noted.

Other Findings or Issues

- None.

TOWN OF AYDEN GENERAL FUND

Dear Board Members:

Below is a summarization of some of the key items in the audit report.

2024

Total Revenues and Other Financing Sources	\$	6,178,432
--	----	-----------

Total Expenditures and Other Financing Uses	\$	6,119,171
---	----	-----------

Net Change	\$	59,261
-------------------	-----------	---------------

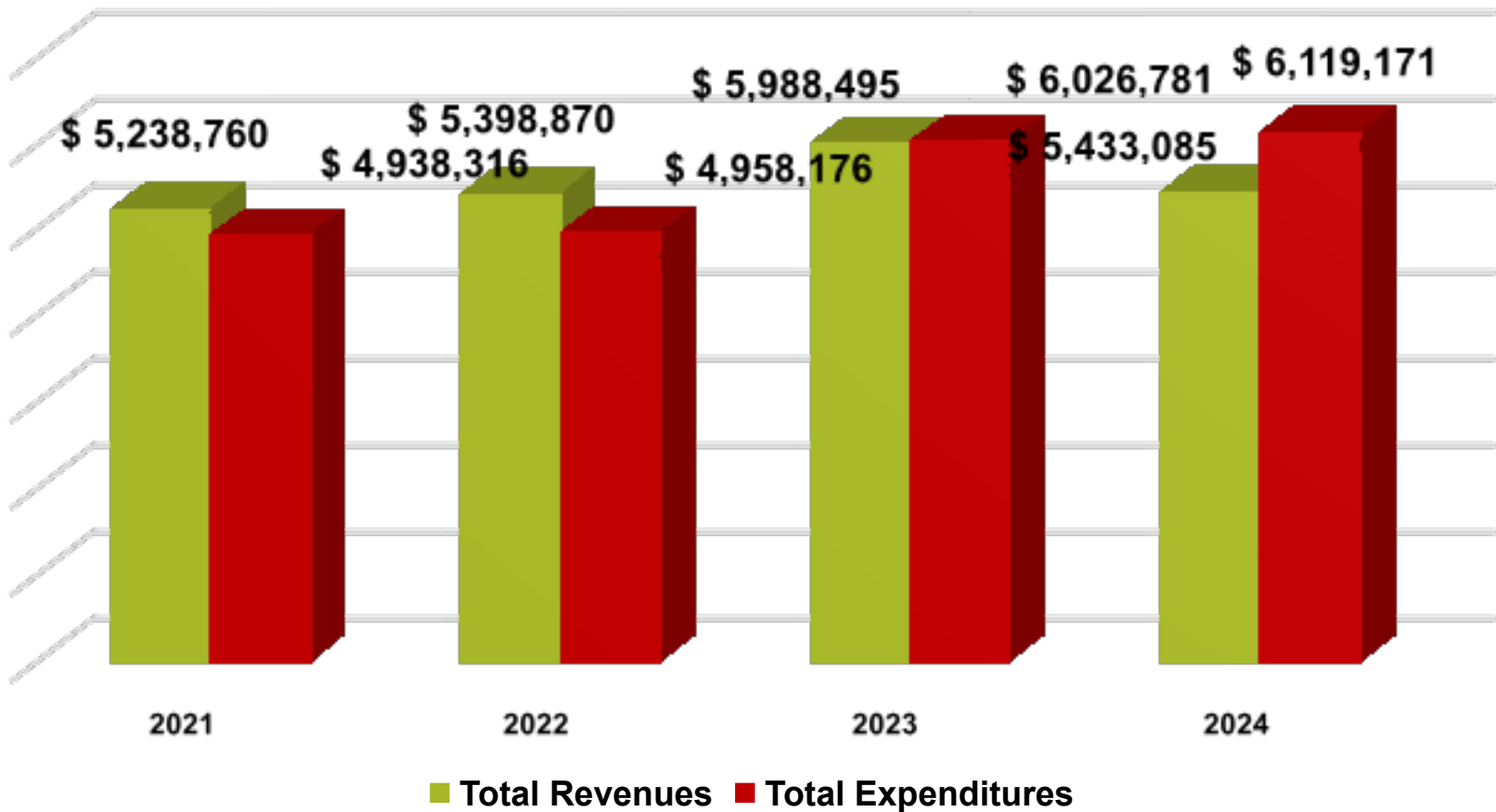
Minimum Undesignated Fund Balance as Recommended by the Local Government Commission (34%)	\$	2,080,518
---	----	-----------

Unassigned Fund Balance	\$	1,304,934
-------------------------	----	-----------

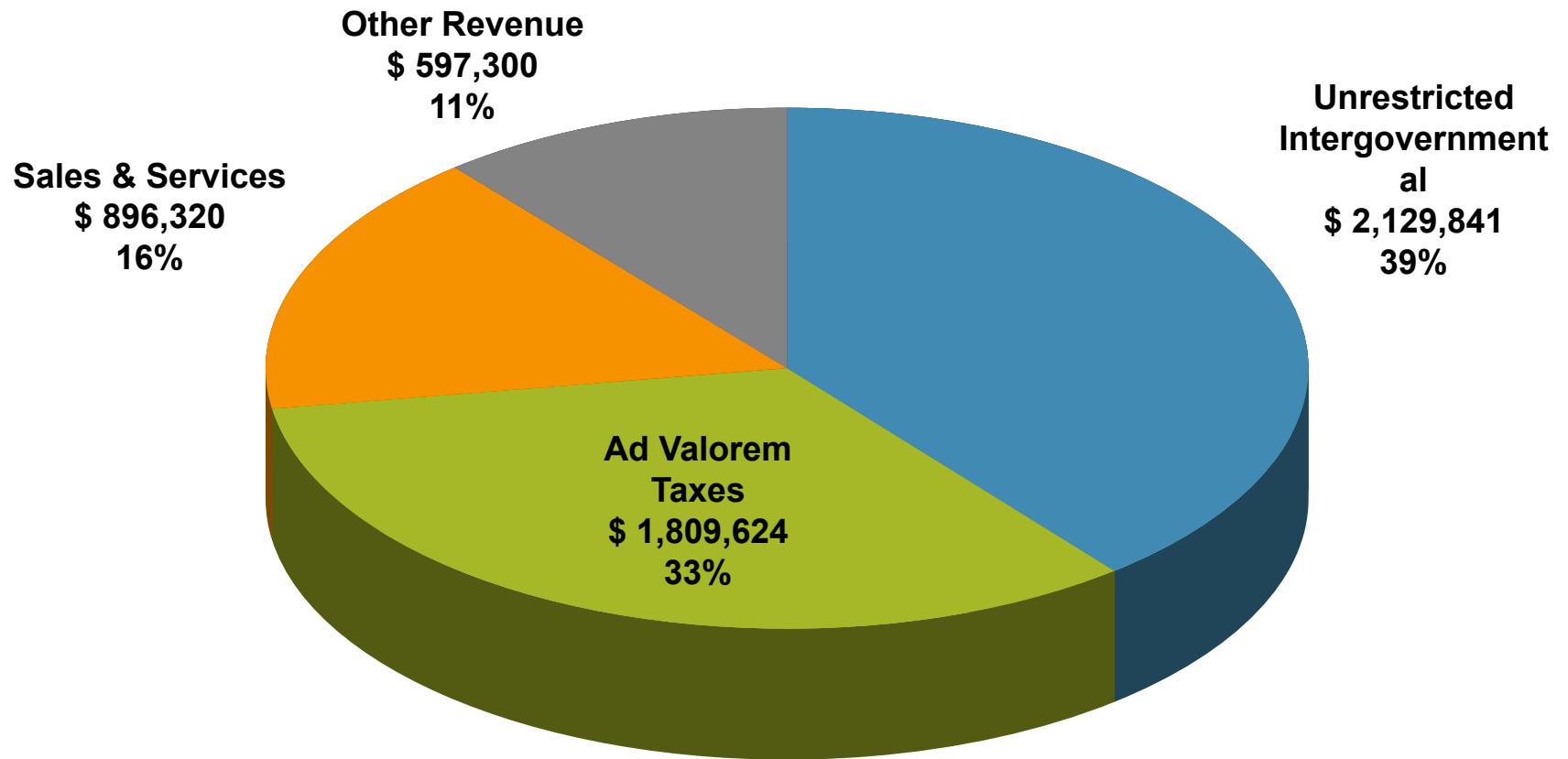
Fund Balance Available as a Percentage of General Fund Expenditures		21.63%
---	--	--------

Tax Collection Rate		99.21%
---------------------	--	--------

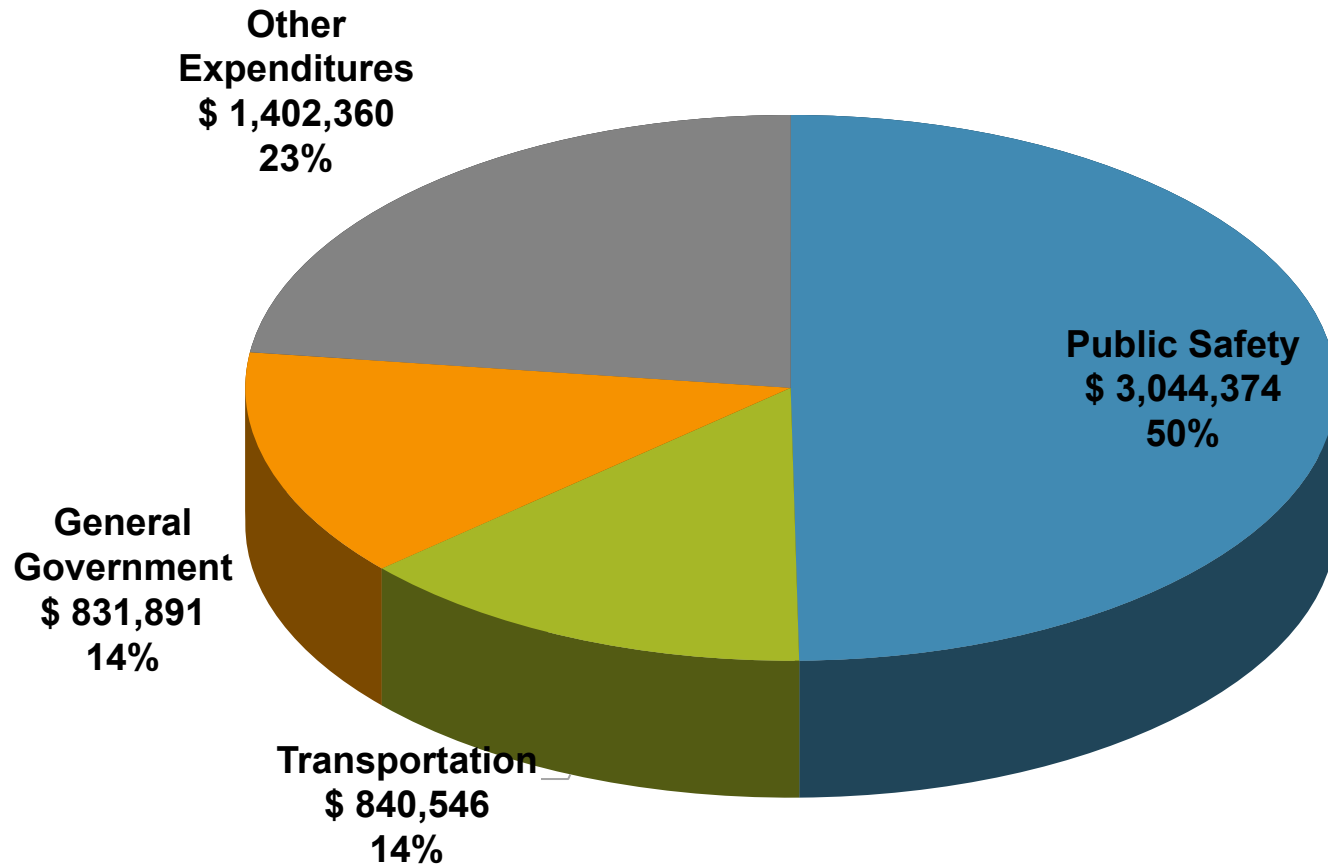
GENERAL FUND OPERATING SUMMARY



TOP 3 REVENUES: GENERAL FUND - OPERATING

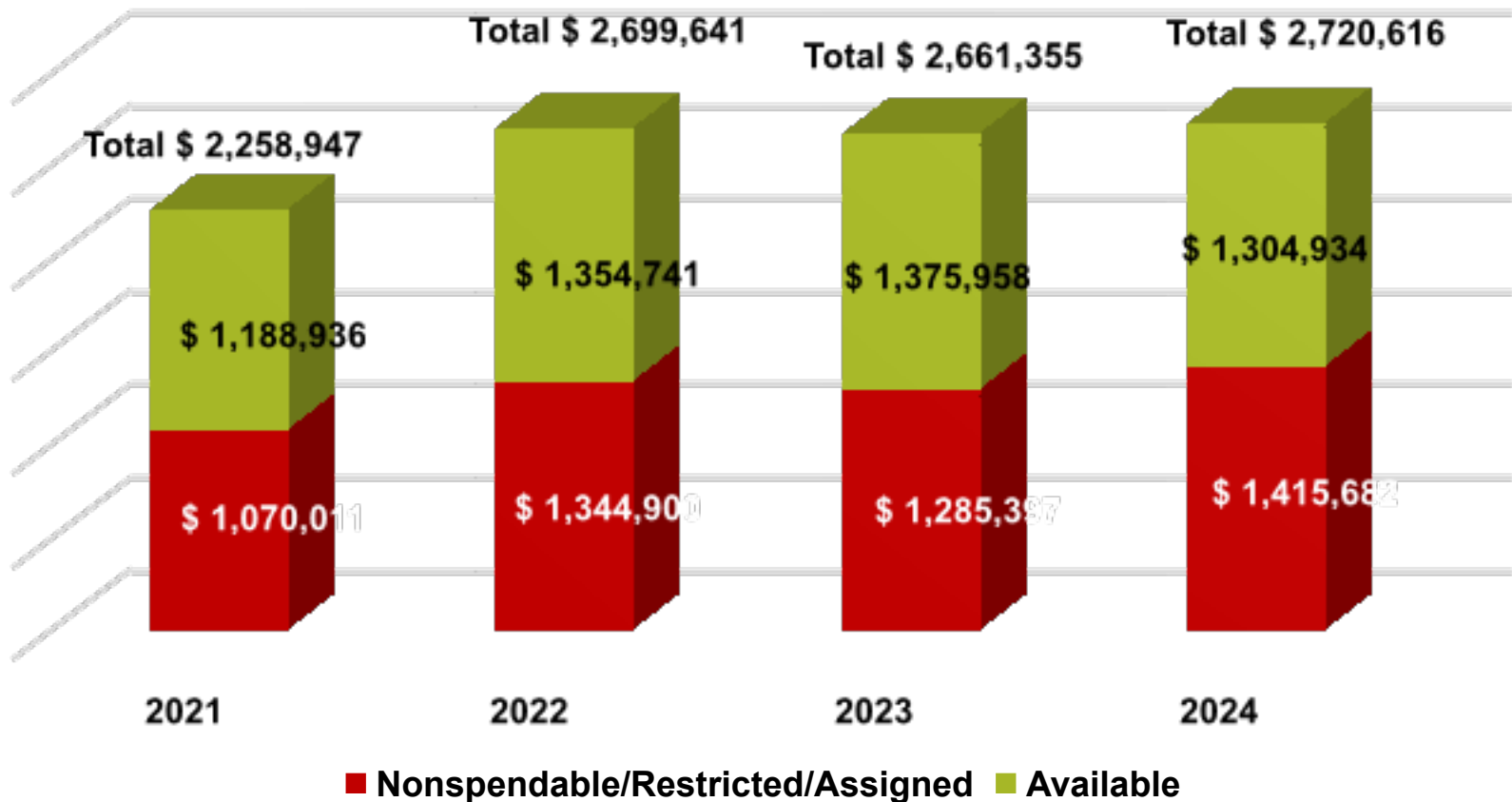


TOP 3 EXPENDITURES: GENERAL FUND - OPERATING



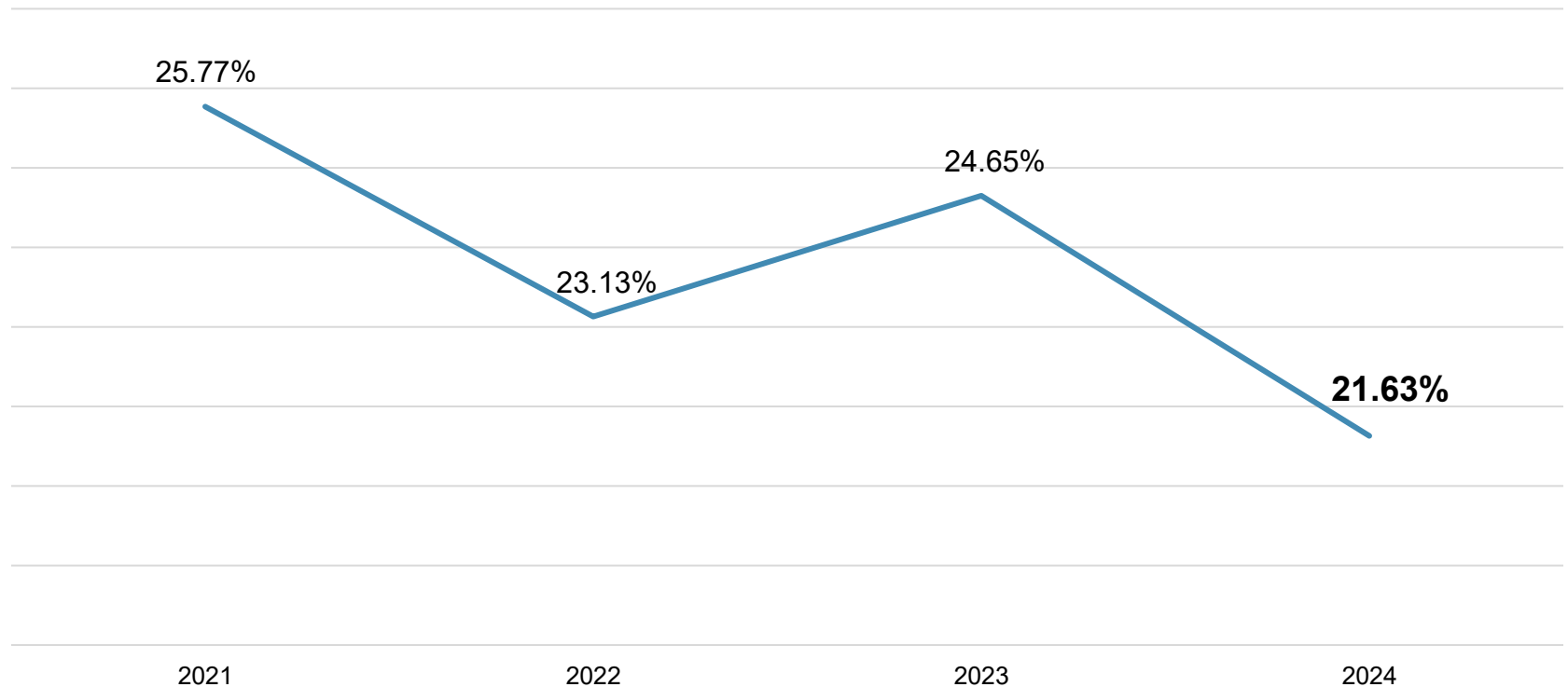
GENERAL FUND

ANALYSIS OF FUND BALANCE



TOWN OF AYDEN

Fund Balance Available as a Percentage of General Fund Expenditures



TOWN OF AYDEN

CDBG CATALYST FUND

Dear Board Members:

Below is a summarization of some of the key items in the audit report.

2024

Total Revenues and Other Financing Sources

\$

528,517

Total Expenditures and Other Financing Uses

\$

527,840

Net Change

\$

677

Net Position at the Beginning of the Year

\$

(238,371)

Net Position at the End of the Year

\$

(237,694)

TOWN OF AYDEN NON-MAJOR FUNDS

Dear Board Members:

Below is a summarization of some of the key items in the audit report.

2024

Total Revenues and Other Financing Sources

\$

228,610

Total Expenditures and Other Financing Uses

\$

280,180

Net Change

\$

(51,570)

Net Position at the Beginning of the Year

\$

576,220

Net Position at the End of the Year

\$

524,650

TOWN OF AYDEN ELECTRIC FUND

Dear Board Members:

Below is a summarization of some of the key items in the audit report.

2024

Operating Revenues	\$	13,937,645
Operating Expenses	\$	13,731,090
Operating Income (loss)	\$	206,555
Nonoperating Revenue (Expenses)	\$	264,496
Transfer from (to) other funds	\$	(700,347)
Change in net position	\$	(229,296)
Net position, in the beginning, previously report	\$	6,211,360
Prior period restatement	\$	1,196,822
Net position, in the beginning, as restated	\$	7,408,182
Net position, ending	\$	7,178,886

TOWN OF AYDEN WATER & SEWER FUND

Dear Board Members:

Below is a summarization of some of the key items in the audit report.

2024

Operating Revenues	\$	4,558,992
Operating Expenses	\$	3,479,641
Operating Income (loss)	\$	1,079,351
Nonoperating Revenue (Expenses)	\$	1,832,781
Transfer from (to) other funds	\$	-
Change in net position	\$	2,912,132
Net position, in the beginning, previously report	\$	8,951,142
Prior period restatement	\$	-
Net position, in the beginning, as restated	\$	8,951,142
Net position, ending	\$	11,863,274

TOWN OF AYDEN STORMWATER FUND

Dear Board Members:

Below is a summarization of some of the key items in the audit report.

2024

Operating Revenues	\$	128,144
--------------------	----	---------

Operating Expenses	\$	53,276
--------------------	----	--------

Operating Income (loss)	\$	74,868
--------------------------------	-----------	---------------

Nonoperating Revenue (Expenses)	\$	-
---------------------------------	----	---

Transfer from (to) other funds	\$	-
--------------------------------	----	---

Change in net position	\$	74,868
-------------------------------	-----------	---------------

Net position, in the beginning, previously report	\$	133,672
---	----	---------

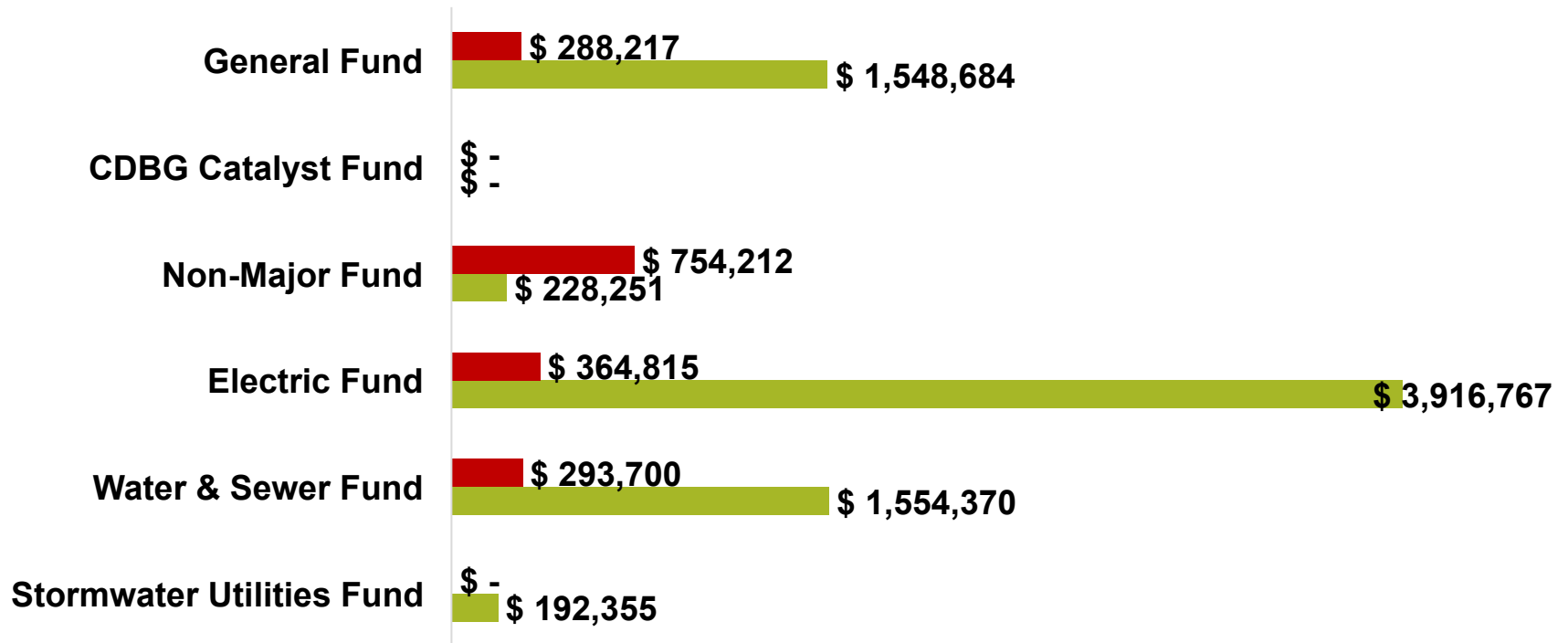
Prior period restatement	\$	-
--------------------------	----	---

Net position, in the beginning, as restated	\$	133,672
---	----	---------

Net position, ending	\$	208,540
----------------------	----	---------

Town of Ayden

Analysis of Cash



■ Restricted Cash & Cash Equivalents ■ Cash & Cash Equivalents

Town of Ayden

Financial Statement Finding

MATERIAL WEAKNESS

Finding: 2024 - 001 Lack of Oversight of Accounting Records

Criteria: Accounting records should be properly reviewed to provide reasonable assurance that transactions are handled appropriately.

Condition: There is a lack of oversight of the accounting records.

Effect: The Town's internal control process cannot ensure that errors will be detected by employees in the normal course of performing their assigned functions.

Identification of a repeat finding: This is a repeat finding from the immediate previous audit, 2023-001.

Cause: The Town lax oversight over key accounting areas such as cash, receivables, and payable reconciliations to the general ledger.

Recommendation: Each area should have proper oversight controls in place to ensure that accurate and timely reconciliations are being performed.

Views of responsible officials and planned corrective actions: The Town agrees with this finding and will adhere to the corrective action plan in this report..

Town of Ayden

Financial Statement Finding

SIGNIFICANT DEFICIENCY

Finding: 2024 - 002 Failure to Perform Reconciliations of Significant Accounts

Criteria: Inventory, accounts receivable, and accruals are not reconciled to the general ledger accounts in a timely or accurate manner.

Condition: There is a lack of ability to reconcile these subsidiary ledgers to the general ledger.

Effect: Information obtained from general ledger could be incorrect.

Cause: Inadequate training with software.

Identification of a repeat finding: This is a repeat finding from the immediate previous audit, 2023-002.

Recommendation: The Town should obtain additional training with the software vendor and evaluate the usefulness of the system.

Views of responsible officials and planned corrective actions: The Town agrees with this finding and will adhere to the corrective action plan to follow.

Town of Ayden

Financial Statement Finding

SIGNIFICANT DEFICIENCY/NONCOMPLIANCE

Finding: 2024 -003 Noncompliance with Budget

Criteria: G.S. 159-28(a) states that no obligation may be incurred in a function accounted for in a fund included in the budget ordinance unless the budget ordinance includes an appropriation authorizing the obligation and an unencumbered balance remains in the appropriation sufficient to pay in the current fiscal year the sums obligated by the transaction for the current fiscal year.

Condition: The Town expended more for the Electric Fund than was appropriated for in the annual budget ordinance.

Effect: Monies were spent that had not been obligated and appropriated.

Cause: The Town exceeded budget expenditures in the Electric Fund while budget amendments were not adopted.

Identification of a repeat finding: This is a repeat finding from the immediate previous audit, 2023-003.

Recommendation: Before an obligation is to incur that will exceed the amount that was previously approved in the budget ordinance, an amendment to the budget should be adopted.

Views of responsible officials and planned corrective actions: The Town agrees with this finding. The Town will continue to monitor the budgets monthly to ensure compliance.

Town of Ayden

Financial Statement Finding

Material Weakness

Finding: 2024 -004 Prior Period Adjustment

Criteria: The June 30, 2024, beginning Net Position was restated for an understated inventory in prior years that was not properly presented in the 2023 Financial Statement

Condition: The understatement of inventory resulted in prior period adjustment of \$1,196,822.

Effect: 2023 Financial Statement total net position was undervalued of \$1,196,822.

Identification of a repeat finding: This is not a repeat finding.

Cause: Financial Statement were not properly reviewed in prior period and key accounts not properly reconciled.

Recommendation: Town management will better review the financial statements.

Views of responsible officials and planned corrective actions: The Town agrees with this findings and will adhere to the corrective action plan in this report.

ADDITIONAL REQUIRED COMMUNICATIONS

Changes to the Audit Process

The Local Government Commission (LGC) will no longer initiate communications about concerns or findings (formerly considered unit letters). They have created a spreadsheet that has to be completed and submitted with the audit report. If that worksheet identifies what they consider a "Financial Performance Indicators of Concern" (FPICs), we are required to communicate those items to the Board.

You are required to submit a response within 60 days of the Board meeting in which the financial statements are presented. The detailed audit response should be presented to the entire Board, and signed by the entire Board, Finance Officer, and Manager.

The following FPIC's were identified on the LGC's transmittal document that we are required to notify you about:

ADDITIONAL REQUIRED COMMUNICATIONS

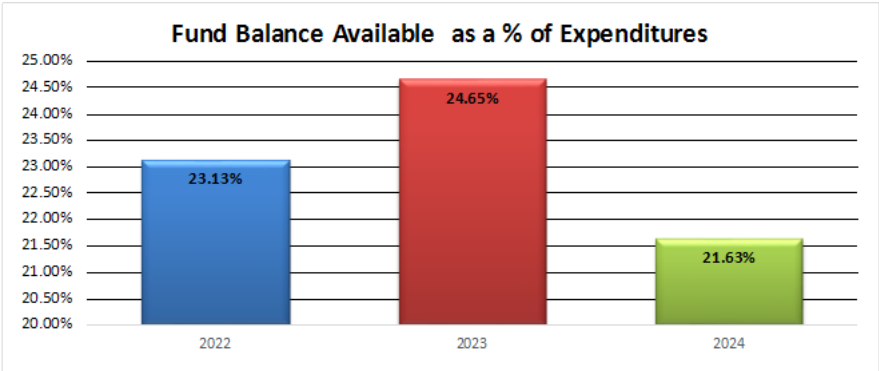
PERFORMANCE INDICATORS

The self-reported information from your unit's audit report was used to generate the following trends and performance indicators. We have created this Performance Indicator tab to make these indicators available to auditors and local governments when your audit is conducted. If any unit's results are shaded red, the unit must submit a "Response to the Auditor's Findings, Recommendations, and Fiscal Matters" within 60 days from the auditor's board presentation. The response must address all performance indicators shaded in red.

Unit Name:	Ayden	Fiscal Year 2024	Explanation of Performance Indicator
Unit Number:	50019		

In the past, units of government have been grouped by population to evaluate ratios and benchmarking (including Fund Balance Available). Beginning with fiscal year 2020, we have grouped units by General Fund expenditures for purposes of evaluating the minimum amount of fund balance a unit needs to operate. A unit's General Fund expenditures proved to be a better correlation to the amount of funds balance needed to operate, especially for units with large higher education or tourism populations. Activity from Debt Service Funds (if applicable) is included in the calculation because these funds typically originate from the General Fund and are transferred to a Debt Service Fund.

The table below lists the thresholds that are used in the analysis of your unit's fiscal health. These thresholds were determined based on an analysis of previous years general fund activity. These thresholds will be monitored and updated as applicable.

GENERAL FUND: As of the publication date of this workbook, prior year self-reported numbers may not been received by the LGC staff, please contact LGC staff at lgcaudit@nctreasurer.com to have the prior year's financial data populated on this worksheet. Please include in email subject "Prior Year Financial Data."		Minimum Threshold	Unit Results									
Fund Balance Available as a % of Expenditures <table><thead><tr><th>Year</th><th>Percentage</th></tr></thead><tbody><tr><td>2022</td><td>23.13%</td></tr><tr><td>2023</td><td>24.65%</td></tr><tr><td>2024</td><td>21.63%</td></tr></tbody></table>		Year	Percentage	2022	23.13%	2023	24.65%	2024	21.63%	34% -- Average of similar units is 63%	21.63%	Fund balance available for appropriation is an important reserve for local governments to provide cash flow during periods of declining revenues and to be used for emergencies and unforeseen expenditures. The information to the left indicates the amount of available cash on hand. You will also see the average for units of your size. Note that 8.33% represents enough fund balance to cover only one month of expenditures. Normally, a unit has to either increase revenues or decrease expenditures to increase fund balance available. This calculation looks at fund balance available plus debt service fund balance (if applicable) less Powell Bill restricted fund balance. This number is then divided by the total of total expenditures plus transfers out less bond proceeds and less amount expended for Powell Bill Expenditures.
Year	Percentage											
2022	23.13%											
2023	24.65%											
2024	21.63%											

ADDITIONAL REQUIRED COMMUNICATIONS

GENERAL PERFORMANCE INDICATORS:	2024	Target		
What date was the audit report submitted to the LGC? (Note audit reports are due four months after fiscal year end regardless of the contract submission date.)	2/6/2025		Late	As stewards of the public's resources, the governing body is responsible for ensuring that the audited financial statements are available to the public in a timely manner. External groups such as the North Carolina General Assembly, federal and State agencies that provide funding, and other public associations need current financial information about your local government as well.
	2024	Target		
Did your audit disclose any budget violations at the adopted ordinance level? (Yes or No)	Yes	No over-expenditures	Yes	The unit has expenditures that exceed the legal budget ordinance. This indicates that the unit's purchase order system, contract approval process and / or payment process is not in compliance with North Carolina General Statute 159.
	2024	Target		
The Unit had material weaknesses, significant deficiencies, statutory violations and/or items identified on the <i>TD Info Completed by Auditor</i> tab that should be addressed in the FPIC Response Letter.	Yes		Yes	This indicator identifies whether the unit has any material weaknesses, significant deficiencies, management letter comments or items identified on the <i>TD Info Completed by Audit</i> tab including 1055, 1056, 1058, 955 and 957, that require a response.
	2024	Target		
Electric transfers-out have exceeded the amounts described in GS 159B-39. If your unit is a member of the North Carolina Eastern Municipal Power Agency it appears you have violated the GS. OR If you are not a member of the Eastern Municipal Power Agency it appears that you have violated your unit's transfer policy.	Yes		Yes	This indicator advises if there were electric transfers in violation of G.S. 159B-39 or in violation of the unit's transfer policy.



Thank You for the
Opportunity to Work
With You!

TOWN OF AYDEN
Ayden, North Carolina
FINANCIAL STATEMENTS
Year Ended June 30, 2024

BOARD OF COMMISSIONERS

Brian Newell
Cindy Goff
Raymond Langley
Johnny Davis
Sarah Connor

ADMINISTRATIVE OFFICERS

Ivory Mewborn
Mayor

Raymond Langley
Mayor Pro-Tem

Scott Howard
Town Manager

Marsha Hall
Finance Officer

Town of Ayden, North Carolina
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June 30, 2024

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FINANCIAL SECTION



Thompson, Price, Scott, Adams & Co., P.A.
4024 Oleander Drive Suite 103
Wilmington, North Carolina 28403
Telephone (910) 791-4872
Fax (910) 239-8294

Independent Auditor's Report

To the Honorable Mayor and
Members of the Town Council
Ayden, North Carolina

Report on the Audit of Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Ayden, North Carolina, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

In our opinion, based upon our audit, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Town of Ayden as of June 30, 2024, and the respective changes in financial position, and cash flows thereof and the respective budgetary comparison for the General Fund, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Town of Ayden and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Audit of the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raises substantial doubt about the Town of Ayden's ability to continue as a going concern for the twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free of material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. 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 *Governmental Auditing Standards* will always detect material statement when it exists.

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, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Governmental Auditing Standards* we

- exercised professional judgement and maintained professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsible to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town of Ayden's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of Ayden's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, the Other Post Employment Benefit and the Law Enforcement Officers' Special Separation Allowance Schedules of Funding Progress and Employer Contributions, and the Local Government Employees' Retirement System's Schedules of the Proportionate Share of the Net Pension Asset (Liability) and Contributions, be presented to supplement the 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. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about 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 do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Ayden, North Carolina's basic financial statements. The combining and individual fund statements, budgetary schedules, other schedules, as well as the accompanying schedule of expenditures of federal and state awards as required by Title 2 *U.S. Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and the State Single Audit Implementation Act are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. This information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America by us. In our opinion, based on our audit, the procedures performed as described above, the combining and individual fund financial statements, budgetary schedules, other schedules and the schedules of expenditures of federal and state awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 6, 2025, on our consideration of the Town of Ayden's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Town of Ayden's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Town of Ayden's internal control over financial reporting and compliance.

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

Wilmington, North Carolina

February 6, 2025

MANAGEMENT'S DISCUSSION AND ANALYSIS

Management's Discussion and Analysis

As management of the Town of Ayden, we offer readers of the Town of Ayden's (the "Town") financial statements this narrative overview and analysis of the financial activities of the Town for the fiscal year ended June 30, 2024. We encourage readers to read the information presented here in conjunction with additional information that we have furnished in the Town's financial statements, which follow this narrative.

Financial Highlights

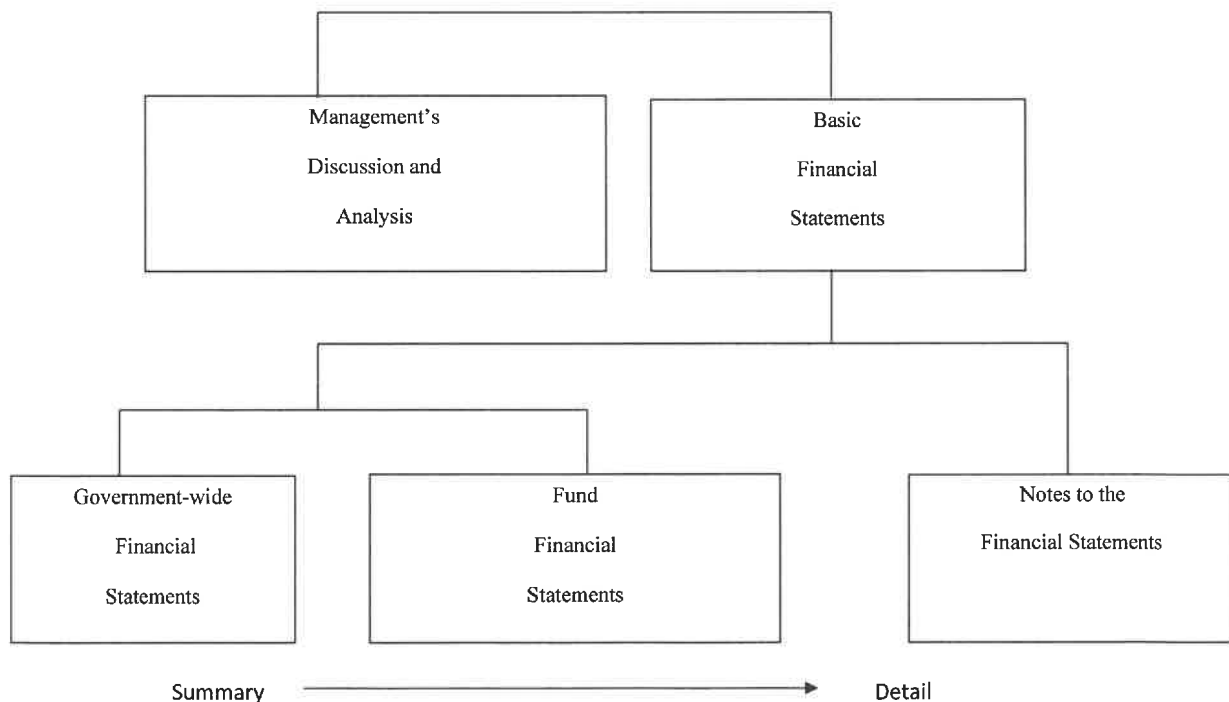
- The assets and deferred outflows of resources of the Town of Ayden exceeded its liabilities and deferred inflows of resources at the close of the fiscal year by \$23,543,665 (*net position*).
- The government's total net position increased by \$2,728,502, before the prior period adjustment, due to an increase in net position in business-type activities.
- As of the close of the current fiscal year, the Town of Ayden's governmental funds reported combined ending fund balances of \$3,007,572, after a net increase in fund balance of \$8,368. Approximately 67% of this total amount, or \$2,028,533, is restricted or non-spendable.
- At the end of the current fiscal year, unassigned fund balance for the General Fund was \$1,304,934, or 21% of total General Fund expenditures for the fiscal year.
- At June 30, 2024, the Town of Ayden's total debt was \$8,495,856.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the Town of Ayden's basic financial statements. The Town's basic financial statements consist of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements (see Figure 1). The basic financial statements present two different views of the Town through the use of government-wide statements and fund financial statements. In addition to the basic financial statements, this report contains other supplemental information that will enhance the reader's understanding of the financial condition of the Town of Ayden.

Required Components of Annual Financial Report

Figure 1



Basic Financial Statements

The first two statements (Exhibits 1 and 2) in the basic financial statements are the **Government-wide Financial Statements**. They provide both short and long-term information about the Town's financial status.

The next statements (Exhibits 3-8) are **Fund Financial Statements**. These statements focus on the activities of the individual parts of the Town's government. These statements provide more detail than the government-wide statements. There are three parts to the Fund Financial Statements: 1) the government fund statements; 2) the budgetary comparison statements for major governmental funds; and 3) the proprietary governmental funds statements.

The next section of the basic financial statements is the **notes**. The notes to the financial statements explain in detail some of the data contained in those statements. After the notes, **supplemental information** is provided to show details about the Town's major and non-major governmental funds, all of which are added together in one column on the basic financial statements. Budgetary information required by the General Statutes also can be found in this part of the statements.

Government-Wide Financial Analysis

The government-wide financial statements are designed to provide the reader with a broad overview of the Town's finances, similar in format to a financial statement of a private-sector business. The government-wide statements provide short and long-term information about the Town's financial status as a whole.

The two government-wide statements report the Town's net position and how it has changed. Net position is the difference between the Town's total assets and total liabilities and deferred inflows of resources. Measuring net position is one way to gauge the Town's financial condition.

The government-wide statements are divided into two categories: 1) governmental activities and 2) business-type activities. The governmental activities include most of the Town's basic services such as public safety, parks and recreation, and general administration. Property taxes and state and federal grant funds finance most of these activities. The business-type activities are those where services are provided and customers are charged for those services. The business-type activities are those that the Town charges customers to provide. These include the water and sewer, electric, and stormwater services offered by the Town.

The government-wide financial statements are on Exhibits 1 and 2 of this report.

Fund Financial Statements

The Fund Financial Statements (see Figure 1) provide a more detailed look at the Town's most significant activities. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Town of Ayden, like all other governmental entities in North Carolina, uses fund accounting to ensure and reflect compliance (or non-compliance) with finance-related legal requirements, such as the North Carolina General Statutes or the Town's budget ordinance. All of the funds of the Town can be divided into two categories: governmental funds and proprietary funds.

Governmental Funds – Governmental funds are used to account for those functions reported as governmental activities in the government-wide financial statements. Most of the Town's basic services are accounted for in the governmental funds. These funds focus on how assets can readily be converted into cash flow in and out, and what monies are left at year-end that will be available for spending in the next year. Governmental funds are reported using an accounting method called modified accrual accounting which provides a current financial focus. As a result, the governmental fund financial statements give the reader a detailed short-term view that helps him or her determine if there are more or less financial resources available to finance the Town's programs. The relationship between government activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds is described in a reconciliation that is a part of the fund financial statements.

The Town of Ayden adopts an annual budget for its General Fund, as required by the General Statutes. The budget is a legally adopted document that incorporates input from the citizens of the Town, the management of the Town, and the decisions of the Board about which services to provide and how to pay for them. It also authorizes the Town to obtain funds from identified sources to finance these current period activities. The budgetary statement provided for the General Fund demonstrates how well the Town complied with the budget ordinance and whether or not the Town succeeded in providing the services as planned when the budget was adopted. The budgetary comparison statement uses the budgetary basis of accounting and is presented using the same format, language, and classifications as the legal budget document. The statement shows four columns: 1) the original budget as adopted by the Board; 2) the final budget as amended by the Board; 3) the actual resources, charges to appropriations, and ending balances in the General Fund; and 4) the difference or variance between the final budget and the actual resources and charges.

Proprietary Funds - The Town has one kind of proprietary fund. Enterprise Funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The Town of Ayden uses enterprise fund to account for its electric, water and sewer, and stormwater operations. These funds are the same as those functions shown in the business-type activities in the Statement of Net Position and the Statement of Activities.

Notes to the Financial Statements - The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other Information - In addition to the basic financial statements and accompanying notes, this report includes certain required supplementary information concerning the Town of Ayden's progress in funding its obligation to provide pension and other post-employment benefits to its employees.

Interdependence with Other Entities - The Town depends on financial resources flowing from, or associated with, both the Federal Government and the State of North Carolina. Because of this dependency, the Town is subject to changes in specific flows of intergovernmental revenues based on modifications to Federal and State laws and Federal and State appropriations. It is also subject to changes in investment earnings and asset values associated with U.S. Treasury Securities because of actions by foreign government and other holders of publicly held U.S. Treasury Securities.

Government-Wide Financial Analysis

The Town of Ayden's Net Position

Figure 2

	Governmental Activities		Business-Type Activities		Total	
	2023	2024	2023	2024	2023	2024
Current and other assets	\$ 4,435,451	\$ 4,129,995	\$ 7,910,147	\$ 10,070,669	\$ 12,345,598	\$ 14,200,664
Capital assets	4,094,117	3,957,710	19,032,773	19,567,538	23,126,890	23,525,248
Total assets	8,529,568	8,087,705	26,942,920	29,638,207	35,472,488	37,725,912
Total deferred outflows of resources	1,477,758	1,384,889	866,527	843,042	2,344,285	2,227,931
Long-term liabilities outstanding	3,547,992	3,095,816	9,976,136	8,868,656	13,524,128	11,964,472
Other liabilities	1,149,145	1,057,806	2,405,790	2,084,420	3,554,935	3,142,226
Total liabilities	4,697,137	4,153,622	12,381,926	10,953,076	17,079,063	15,106,698
Total deferred inflows of resources	988,022	1,026,007	131,347	277,473	1,119,369	1,303,480
Net Position:						
Net investment in capital assets	3,452,969	3,531,450	9,964,018	11,497,942	13,416,987	15,029,392
Restricted	1,949,818	2,028,533	293,700	293,700	2,243,518	2,322,233
Unrestricted	(1,080,620)	(1,267,018)	5,038,456	7,459,058	3,957,836	6,192,040
Total net position	\$ 4,322,167	\$ 4,292,965	\$ 15,296,174	\$ 19,250,700	\$ 19,618,341	\$ 23,543,665

As noted earlier, net position, over time, may serve as a useful indicator of a government's financial position. For the Town of Ayden, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$23,543,665 as of June 30, 2024. The Town's net position increased by \$2,728,502 in the same period, before prior period adjustment. However, the largest portion \$15,029,392 (64%) reflects the Town's net investment in capital assets (e.g. land, buildings, machinery, and equipment). The Town of Ayden uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the Town of Ayden's net investment in its capital assets is reported net of the outstanding related debt, the resources needed to repay that debt must be provided by other sources, since the capital assets cannot be used to liquidate these liabilities.

At the end of the current fiscal year, an additional portion of the Town of Ayden's net position \$2,322,233 (10%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of \$6,192,040 (26%) is unrestricted.

Several particular aspects of the Town's financial operations influenced the total unrestricted governmental net position:

- Continued diligence in the collection of property taxes by maintaining a tax collection percentage of 99.21%.

**The Town of Ayden
Changes in Net Position
Figure 3**

	Governmental Activities		Business-Type Activities		Total	
	2023	2024	2023	2024	2023	2024
Revenues:						
Program Revenues						
Charges for services	\$ 1,121,746	\$ 1,350,422	\$ 17,457,809	\$ 18,624,781	\$ 18,579,555	\$ 19,975,203
Operating grants and contributions	523,188	292,507	-	-	523,188	292,507
Capital grants and contributions	533,507	528,517	436,622	1,647,261	970,129	2,175,778
General revenues:						
Property taxes	1,678,292	1,808,527	-	-	1,678,292	1,808,527
Local option sales tax	1,745,827	1,668,156	-	-	1,745,827	1,668,156
Other taxes	353,006	461,685	-	-	353,006	461,685
Insurance proceeds	88,967	-	-	-	88,967	-
Other	58,354	124,301	195,266	650,640	253,620	774,941
Total revenues	6,102,887	6,234,115	18,089,697	20,922,682	24,192,584	27,156,797
Expenses:						
General government	1,683,145	1,601,836	-	-	1,683,145	1,601,836
Public safety	2,517,391	3,011,419	-	-	2,517,391	3,011,419
Transportation	725,341	907,554	-	-	725,341	907,554
Environmental protection	261,408	259,664	-	-	261,408	259,664
Cultural and recreation	734,089	714,690	-	-	734,089	714,690
Economic and physical development	398,560	450,652	-	-	398,560	450,652
Interest on long-term debt	26,741	17,849	-	-	26,741	17,849
Electric	-	-	12,889,352	13,751,583	12,889,352	13,751,583
Water and sewer	-	-	3,655,377	3,659,772	3,655,377	3,659,772
Stormwater utility	-	-	68,150	53,276	68,150	53,276
Total expenses	6,346,675	6,963,664	16,612,879	17,464,631	22,959,554	24,428,295
Increase (decrease) in net position before transfers and special items	(243,788)	(729,549)	1,476,818	3,458,051	1,233,030	2,728,502
Transfers	365,092	700,347	(365,092)	(700,347)	-	-
Increase (decrease) in net position	121,304	(29,202)	1,111,726	2,757,704	1,233,030	2,728,502
Net position, beginning, previously reported	4,200,863	4,322,167	14,184,448	15,296,174	18,385,311	19,618,341
Prior period restatement	-	-	-	1,196,822	-	1,196,822
Net position, beginning, as restated	4,200,863	4,322,167	14,184,448	16,492,996	18,385,311	20,815,163
Net position, ending	\$ 4,322,167	\$ 4,292,965	\$ 15,296,174	\$ 19,250,700	\$ 19,618,341	\$ 23,543,665

Governmental activities: Governmental activities decreased the Town's net position by \$29,202.

Business-type activities: Business-type activities increased the Town of Ayden's net position by \$2,757,704.

Financial Analysis of the Town's Funds

As noted earlier, the Town uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds. The focus of the Town's governmental funds is to provide information on near-term inflows, outflows, and balances of usable resources. Such information is useful in assessing the Town of Ayden's financing requirements. Specifically, fund balance available for appropriation can be a useful measure of a government's net resources available for spending at the end of the fiscal year.

The general fund is the chief operating fund of the Town. At the end of the current fiscal year, the Town's fund balance unassigned in the General Fund was \$1,304,934 while total fund balance reached \$2,720,616. The Town currently has an unassigned fund balance of 21% of General Fund expenditures while total fund balance represents 44% of the same amount.

At June 30, 2024, the governmental funds of the Town reported a combined fund balance of \$3,007,572, a \$8,368 increase over last year.

General Fund Budgetary Highlights: During the fiscal year, the Town revised the budget on several occasions. Generally, budget amendments fall into one of three categories: 1) amendments made to adjust the estimates that are used to prepare the original budget ordinance once exact information is available; 2) amendments made to recognize new funding amounts from external sources, such as Federal and State grants; and 3) increases in appropriations that become necessary to maintain services.

Proprietary Funds: The Town's proprietary funds provide the same type of information found in the government-wide statements but in more detail. Unrestricted net position of the Electric Fund at the end of the fiscal year amounted to \$5,289,026, the Water and Sewer Fund amounted to \$1,961,492, and the Stormwater Utility Fund amounted to \$208,540.

Capital Asset and Debt Administration

Capital assets. The Town of Ayden's net investment in capital assets for its governmental and business-type activities as of June 30, 2024, totals \$23,525,248 (net of accumulated depreciation). These assets include buildings, land, plant and distribution systems, equipment, and vehicles.

**Town of Ayden's Capital Assets
(net of depreciation and amortization)
Figure 4**

	Governmental Activities		Business-Type Activities		Total	
	2023	2024	2023	2024	2023	2024
Land	\$ 738,404	\$ 738,404	\$ 68,661	\$ 68,661	\$ 807,065	\$ 807,065
Construction in progress	417,998	-	3,164,145	-	3,582,143	-
Buildings/Plant	1,246,435	1,153,642	13,900,834	17,812,277	15,147,269	18,965,919
Other Improvements	689,589	592,131	-	-	689,589	592,131
Equipment	183,243	191,516	1,519,517	1,307,558	1,702,760	1,499,074
Vehicles	818,448	1,282,017	379,616	379,042	1,198,064	1,661,059
Total	\$ 4,094,117	\$ 3,957,710	\$ 19,032,773	\$ 19,567,538	\$ 23,126,890	\$ 23,525,248

Additional information on the Town of Ayden's capital assets can be found in the notes to the financial statements.

Long-Term Debt. As of June 30, 2024, the Town of Ayden installment financing agreements and loans outstanding of \$8,495,856. This debt represents installment financing agreements and loans secured by specified revenue sources and property.

Town of Ayden's Long-Term Debt
Figure 5

	Governmental		Business-type		Total	
	Activities		Activities			
	2023	2024	2023	2024	2023	2024
Revenue Bonds	\$ -	\$ -	\$ 3,432,832	\$ 3,347,499	\$ 3,432,832	\$ 3,347,499
Direct Placement notes payable	641,148	426,260	5,635,923	4,722,097	6,277,071	5,148,357
Total	\$ 641,148	\$ 426,260	\$ 9,068,755	\$ 8,069,596	\$ 9,709,903	\$ 8,495,856

Additional information on the Town of Ayden's long-term debt can be found in the notes to the financial statements.

Requests for Information

This report is designed to provide an overview of the Town's finances for those with an interest in this area. Questions concerning any of the information found in this report or requests for additional information should be addressed to the: Office of the Town Manager, Town of Ayden, Post Office Box 219, Ayden, NC 28513.

BASIC FINANCIAL STATEMENTS

Town of Ayden, North Carolina
Statement of Net Position
June 30, 2024

	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and cash equivalents	\$ 1,776,935	\$ 5,663,492	\$ 7,440,427
Taxes receivable, net	44,169	-	44,169
Accounts receivable, net	218,362	2,129,179	2,347,541
Due from other governmental agencies	665,957	-	665,957
Inventories	-	1,619,483	1,619,483
Lease receivable	382,143	-	382,143
Restricted cash and cash equivalents	1,042,429	658,515	1,700,944
Capital assets:			
Land, non-depreciable improvements, and construction in progress	738,404	68,661	807,065
Other capital assets, net of depreciation	3,219,306	19,498,877	22,718,183
Total assets	<u>8,087,705</u>	<u>29,638,207</u>	<u>37,725,912</u>
DEFERRED OUTFLOWS OF RESOURCES	<u>1,384,889</u>	<u>843,042</u>	<u>2,227,931</u>
LIABILITIES			
Accounts payable	277,699	966,334	1,244,033
Payable from restricted assets	-	364,815	364,815
Unearned revenues	416,112	-	416,112
Compensated absences - current	149,107	68,844	217,951
Current-portion of long-term liabilities	121,666	684,427	806,093
Long-term liabilities:			
Net OPEB liability	337,473	234,515	571,988
Net pension liability	1,744,636	1,212,374	2,957,010
Total pension liability	760,208	-	760,208
Compensated absences	42,127	36,598	78,725
Due in more than one year	304,594	7,385,169	7,689,763
Total liabilities	<u>4,153,622</u>	<u>10,953,076</u>	<u>15,106,698</u>
DEFERRED INFLOWS OF RESOURCES	<u>1,026,007</u>	<u>277,473</u>	<u>1,303,480</u>
NET POSITION			
Net investment in capital assets	3,531,450	11,497,942	15,029,392
Restricted for:			
Stabilization by State Statute	1,215,666	-	1,215,666
USDA reserve	-	293,700	293,700
Public safety	156,802	-	156,802
Street	288,217	-	288,217
Cultural and recreational	32,248	-	32,248
Economic and physical development	335,600	-	335,600
Unrestricted	(1,267,018)	7,459,058	6,192,040
Total net position	<u>\$ 4,292,965</u>	<u>\$ 19,250,700</u>	<u>\$ 23,543,665</u>

The notes to the financial statements are an integral part of this statement.

Town of Ayden, North Carolina
Statement of Activities
For the Year Ended June 30, 2024

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Primary government:							
Governmental Activities:							
General government	\$ 1,601,836	\$ 104,785	\$ 111,109	\$ 528,517	\$ (857,425)	\$ -	\$ (857,425)
Public safety	3,011,419	697,790	-	-	(2,313,629)	-	(2,313,629)
Transportation	907,554	-	181,398	-	(726,156)	-	(726,156)
Environmental protection	259,664	452,027	-	-	192,363	-	192,363
Cultural and recreation	714,690	95,820	-	-	(618,870)	-	(618,870)
Economic and physical development	450,652	-	-	-	(450,652)	-	(450,652)
Interest on long-term debt	17,849	-	-	-	(17,849)	-	(17,849)
Total governmental activities	6,963,664	1,350,422	292,507	528,517	(4,792,218)	-	(4,792,218)
Business-type activities:							
Electric	13,751,583	13,937,645	-	-	-	186,062	186,062
Water and sewer	3,659,772	4,558,992	-	1,647,261	-	2,546,481	2,546,481
Stormwater utility	53,276	128,144	-	-	-	74,868	74,868
Total business-type activities	17,464,631	18,624,781	-	1,647,261	-	2,807,411	2,807,411
	\$ 24,428,295	\$ 19,975,203	\$ 292,507	\$ 2,175,778	(4,792,218)	2,807,411	(1,984,807)
General revenues:							
Taxes:							
Property taxes, levied for general purpose					1,808,527	-	1,808,527
Local option sales tax					1,668,156	-	1,668,156
Other taxes					461,685	-	461,685
Unrestricted investment earnings					79,301	334,320	413,621
Miscellaneous					45,000	316,320	361,320
Transfers					700,347	(700,347)	-
Total general revenues, special items, and transfers					4,763,016	(49,707)	4,713,309
Change in net position					(29,202)	2,757,704	2,728,502
Net position, beginning, previously reported					4,322,167	15,296,174	19,618,341
Prior period restatement					-	1,196,822	1,196,822
Net position, beginning, as restated					4,322,167	16,492,996	20,815,163
Net position, ending					\$ 4,292,965	\$ 19,250,700	\$ 23,543,665

The notes to the financial statements are an integral part of this statement.

Town of Ayden, North Carolina
Balance Sheet
Governmental Funds
June 30, 2024

	Major Funds			Total
	General Fund	CDBG Catalyst Fund	Total Non-Major Funds	Governmental Funds
ASSETS				
Cash and cash equivalents	1,548,684	\$ -	\$ 228,251	\$ 1,776,935
Taxes receivable, net	37,632	-	-	37,632
Accounts receivable, net	130,161	88,201	-	218,362
Due from other governments	665,957	-	-	665,957
Due from other funds	331,347	-	-	331,347
Lease receivable	382,143	-	-	382,143
Restricted cash and cash equivalents	288,217	-	754,212	1,042,429
Total assets	<u>3,384,141</u>	<u>88,201</u>	<u>982,463</u>	<u>4,454,805</u>
LIABILITIES				
Accounts payable and accrued liabilities	241,450	-	36,249	277,699
Unearned revenues	-	-	416,112	416,112
Due to other funds	-	325,895	5,452	331,347
Total liabilities	<u>241,450</u>	<u>325,895</u>	<u>457,813</u>	<u>1,025,158</u>
DEFERRED INFLOWS OF RESOURCES				
Leases	384,443	-	-	384,443
Property taxes receivable	37,632	-	-	37,632
Total deferred inflows of resources	<u>422,075</u>	<u>-</u>	<u>-</u>	<u>422,075</u>
Fund balances:				
Restricted				
Stabilization by state statute	1,127,465	88,201	-	1,215,666
Transportation	288,217	-	-	288,217
Public safety	-	-	156,802	156,802
Economic and physical development	-	-	335,600	335,600
Cultural and recreational	-	-	32,248	32,248
Unassigned	1,304,934	(325,895)	-	979,039
Total fund balances	<u>2,720,616</u>	<u>(237,694)</u>	<u>524,650</u>	<u>3,007,572</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 3,384,141</u>	<u>\$ 88,201</u>	<u>\$ 982,463</u>	
Amounts reported for governmental activities in the statement of net position (Exhibit 1) are different because:				
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.				3,957,710
Deferred outflows of resources related to pensions are not reported in the funds				1,384,889
Liabilities for earned revenues considered deferred inflows of resources in fund statements.				37,632
Other long-term assets (accrued interest from taxes) are not available to pay current period expenditures and therefore are deferred in the funds.				6,537
Deferred inflows of resources related to pensions are not reported in the funds				(641,564)
Long-term liabilities used in governmental activities are not financial uses and therefore are not reported in the funds				
Net pension liability.				(1,744,636)
Total pension liability.				(760,208)
OPEB liability.				(337,473)
Some liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.				(617,494)
Net position of governmental activities				<u>\$ 4,292,965</u>

The notes to the financial statements are an integral part of this statement.

Town of Ayden, North Carolina
Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental Funds
For the Year Ended June 30, 2024

	Major Funds			Total
	General Fund	CDBG Catalyst Fund	Total Non-Major Funds	Governmental Funds
Revenues				
Ad valorem taxes	\$ 1,809,624	\$ -	\$ -	\$ 1,809,624
Permits and fees	324,414	-	-	324,414
Unrestricted intergovernmental	2,129,841	-	-	2,129,841
Restricted intergovernmental	195,442	528,517	226,753	950,712
Sales and services	896,320	-	-	896,320
Investment earnings	77,444	-	1,857	79,301
Total revenues	<u>5,433,085</u>	<u>528,517</u>	<u>228,610</u>	<u>6,190,212</u>
Expenditures				
Current:				
General government	831,891	-	97,065	928,956
Public safety	3,044,374	-	18,276	3,062,650
Transportation	840,546	-	-	840,546
Environmental protection	258,750	-	-	258,750
Economic and physical development	250,225	527,840	164,839	942,904
Cultural and recreational	660,648	-	-	660,648
Debt service:				
Principal	214,888	-	-	214,888
Interest	17,849	-	-	17,849
Total expenditures	<u>6,119,171</u>	<u>527,840</u>	<u>280,180</u>	<u>6,927,191</u>
Excess (deficiency) of revenues over expenditures	<u>(686,086)</u>	<u>677</u>	<u>(51,570)</u>	<u>(736,979)</u>
Other Financing Sources				
Transfers in (out)	700,347	-	-	700,347
Sale of fixed assets	45,000	-	-	45,000
Total other financing sources and uses	<u>745,347</u>	<u>-</u>	<u>-</u>	<u>745,347</u>
Net change in fund balance	59,261	677	(51,570)	8,368
Fund Balances - Beginning	2,661,355	(238,371)	576,220	2,999,204
Fund Balances - Ending	<u>\$ 2,720,616</u>	<u>\$ (237,694)</u>	<u>\$ 524,650</u>	<u>\$ 3,007,572</u>

The notes to the financial statements are an integral part of this statement.

Town of Ayden, North Carolina
Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental Funds
For the Year Ended June 30, 2024

Amounts reported for governmental activities in the statement of activities are different because:

Net changes in fund balance - total government funds	\$	8,368
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation expense in the current period		
Capital outlay expenditures which were capitalized	372,736	
Depreciation expense	<u>(509,143)</u>	(136,407)
Contributions to the pension plan in the current fiscal year are not included on the Statement of Activities		327,834
Benefit payments paid and administrative expense for the LEOSSA are not included on the Statement of Activities		51,558
OPEB benefit payments made in the current fiscal year are not included on the Statement of Activities		12,399
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds:		
Change in unavailable revenue for tax revenues		1,097
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction has any effect on net position. This amount is the net effect of these differences.		214,888
Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore, are not reported as expenditures in governmental funds.		
Compensated absences		16,161
Pension and OPEB expense		(525,100)
Total changes in net position of governmental activities	<u>\$</u>	<u>(29,202)</u>

The notes to the financial statements are an integral part of this statement.

Town of Ayden, North Carolina
Statement of Revenues, Expenditures, and Changes in Fund Balances -
Budget and Actual
For the Year Ended June 30, 2024

	General Fund			Variance With Final Positive (Negative)
	Original Budget	Final Budget	Actual	
Revenues:				
Ad valorem taxes	\$ 1,735,305	\$ 1,735,305	\$ 1,809,624	\$ 74,319
Permits and fees	43,150	295,056	324,414	29,358
Unrestricted intergovernmental	1,890,000	1,890,000	2,129,841	239,841
Restricted intergovernmental	207,000	207,000	195,442	(11,558)
Sales and services	905,302	905,302	896,320	(8,982)
Investment earnings	24,000	24,000	77,444	53,444
Total revenues	<u>4,804,757</u>	<u>5,056,663</u>	<u>5,433,085</u>	<u>376,422</u>
Expenditures				
General government	879,697	849,238	831,891	17,347
Public safety	2,480,546	3,048,914	3,044,374	4,540
Transportation	901,591	881,990	840,546	41,444
Environmental protection	235,652	260,260	258,750	1,510
Economic and physical development	362,387	252,387	250,225	2,162
Cultural and recreational	668,643	670,592	660,648	9,944
Debt service	81,895	232,834	232,737	97
Total expenditures	<u>5,610,411</u>	<u>6,196,215</u>	<u>6,119,171</u>	<u>77,044</u>
Revenues over (under) expenditures	<u>(805,654)</u>	<u>(1,139,552)</u>	<u>(686,086)</u>	<u>453,466</u>
Other financing sources (Uses)				
Transfers in	700,347	700,347	700,347	-
Sale of fixed assets	35,000	35,000	45,000	10,000
Fund balance appropriated	70,307	404,205	-	(404,205)
Total other financing sources and uses	<u>805,654</u>	<u>1,139,552</u>	<u>745,347</u>	<u>(394,205)</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	59,261	<u>\$ 59,261</u>
Fund Balances - Beginning			2,661,355	
Fund Balances - Ending			<u>\$ 2,720,616</u>	

The notes to the financial statements are an integral part of this statement.

Town of Ayden, North Carolina
Statement of Fund Net Position
Proprietary Fund
June 30, 2024

Exhibit 6

	Major Funds			
	Electric Fund	Water and Sewer Fund	Stormwater Utility Fund	Total
Assets				
Current assets:				
Cash and cash equivalents	\$ 3,916,767	1,554,370	\$ 192,355	\$ 5,663,492
Accounts receivable, net - billed	711,819	252,929	16,185	980,933
Accounts receivable, net - unbilled	814,142	334,104	-	1,148,246
Inventories	1,457,441	162,042	-	1,619,483
Restricted cash and cash equivalents	364,815	293,700	-	658,515
Total current assets	<u>7,264,984</u>	<u>2,597,145</u>	<u>208,540</u>	<u>10,070,669</u>
Noncurrent assets:				
Capital assets:				
Land and construction in progress	52,161	16,500	-	68,661
Other capital assets, net of depreciation	<u>2,432,589</u>	<u>17,066,288</u>	<u>-</u>	<u>19,498,877</u>
Capital assets (net)	<u>2,484,750</u>	<u>17,082,788</u>	<u>-</u>	<u>19,567,538</u>
Total noncurrent assets	<u>2,484,750</u>	<u>17,082,788</u>	<u>-</u>	<u>19,567,538</u>
Total assets	<u>9,749,734</u>	<u>19,679,933</u>	<u>208,540</u>	<u>29,638,207</u>
Deferred outflows of resources	<u>555,174</u>	<u>287,868</u>	<u>-</u>	<u>843,042</u>
Liabilities				
Current liabilities:				
Accounts payable & accrued liabilities	949,935	16,399	-	966,334
Customer deposits payable	364,815	-	-	364,815
Compensated absences - current	54,150	14,694	-	68,844
Notes and bonds payable - current	<u>222,258</u>	<u>462,169</u>	<u>-</u>	<u>684,427</u>
Total current liabilities	<u>1,591,158</u>	<u>493,262</u>	<u>-</u>	<u>2,084,420</u>
Noncurrent liabilities:				
Compensated absences	26,676	9,922	-	36,598
Notes and bonds payable	372,632	7,012,537	-	7,385,169
Net pension liability	798,393	413,981	-	1,212,374
Total OPEB liability	<u>154,437</u>	<u>80,078</u>	<u>-</u>	<u>234,515</u>
Total noncurrent liabilities	<u>1,352,138</u>	<u>7,516,518</u>	<u>-</u>	<u>8,868,656</u>
Total liabilities	<u>2,943,296</u>	<u>8,009,780</u>	<u>-</u>	<u>10,953,076</u>
Deferred inflows of resources	<u>182,726</u>	<u>94,747</u>	<u>-</u>	<u>277,473</u>
Net Position				
Net investment in capital assets	1,889,860	9,608,082	-	11,497,942
USDA Reserves	-	293,700	-	293,700
Unrestricted	<u>5,289,026</u>	<u>1,961,492</u>	<u>208,540</u>	<u>7,459,058</u>
Total net position	<u>\$ 7,178,886</u>	<u>\$ 11,863,274</u>	<u>\$ 208,540</u>	<u>\$ 19,250,700</u>

The notes to the financial statements are an integral part of this statement.

Town of Ayden, North Carolina
Statement of Revenues and Expenditures and
Changes in Fund Net Position
Proprietary Fund
For The Year Ended June 30, 2024

Exhibit 7

	Major Enterprise Funds			Total
	Electric Fund	Water and Sewer Fund	Stormwater Fund	
Operating revenues:				
Charges for services	\$ 13,925,440	\$ 4,558,992	\$ 128,144	\$ 18,612,576
Other operating revenues	12,205	-	-	12,205
Total operating revenues	13,937,645	4,558,992	128,144	18,624,781
Operating expenses:				
Electric operations	13,046,780	-	-	13,046,780
Water operations	-	2,834,594	-	2,834,594
Stormwater operations	-	-	53,276	53,276
Depreciation	684,310	645,047	-	1,329,357
Total operating expenses	13,731,090	3,479,641	53,276	17,264,007
Operating income (loss)	206,555	1,079,351	74,868	1,360,774
Nonoperating revenues(expenses):				
Investment earnings	284,989	49,331	-	334,320
Interest expense	(20,493)	(180,131)	-	(200,624)
Loan forgiveness	-	316,320	-	316,320
Grants	-	1,647,261	-	1,647,261
Total nonoperating revenues (expenses)	264,496	1,832,781	-	2,097,277
Income (loss) before transfers and contributions				
Transfers from (to) other funds	(700,347)	-	-	(700,347)
Changes in net position	(229,296)	2,912,132	74,868	2,757,704
Net position, beginning, previously reported	6,211,360	8,951,142	133,672	15,296,174
Prior period restatement	1,196,822	-	-	1,196,822
Net position, beginning, as restated	7,408,182	8,951,142	133,672	16,492,996
Net position, ending	\$ 7,178,886	\$ 11,863,274	\$ 208,540	\$ 19,250,700

Town of Ayden, North Carolina
Statement of Cash Flows
Proprietary Fund
For The Year Ended June 30, 2024

Exhibit 8

	Major Funds			Total
	Electric Fund	Water and Sewer Fund	Stormwater Utility Fund	
Cash flows from operating activities:				
Cash received from customers	\$ 13,676,784	\$ 4,466,824	\$ 127,203	\$ 18,270,811
Cash payments for goods and services	(2,317,222)	(2,855,529)	(53,276)	(5,226,027)
Cash payments to or on behalf of employees for services	(1,368,380)	(532,471)	-	(1,900,851)
Cash payments for purchased power	(9,023,197)	-	-	(9,023,197)
Other operating revenues	12,205	-	-	12,205
Net cash provided by (used for) operating activities	980,190	1,078,824	73,927	2,132,941
Cash flows from (use by) capital and related financing activities:				
Acquisition and construction of capital assets	(153,013)	(1,711,109)	-	(1,864,122)
Principal payment of installment purchases	(218,361)	(780,798)	-	(999,159)
Interest and bond service charges paid	(20,493)	(180,131)	-	(200,624)
Net cash flows provided (used) by capital financing activities	(391,867)	(2,672,038)	-	(3,063,905)
Cash flows from (used for) noncapital financing activities:				
Capital contributions	-	1,647,261	-	1,647,261
Loan forgiveness	-	316,320	-	316,320
Transfer to general fund in lieu of taxes	(700,347)	-	-	(700,347)
Net cash flows provided (used) by noncapital financing activities	(700,347)	1,963,581	-	1,263,234
Cash flows from investing activities:				
Interest on investments, assessments and fees	284,989	49,331	-	334,320
Net cash provided by investing activities	284,989	49,331	-	334,320
Net increase (decrease) in cash and cash equivalents	172,965	419,698	73,927	666,590
Cash and cash equivalents, beginning of year	4,108,617	1,428,372	118,428	5,655,417
Cash and cash equivalents, end of year	\$ 4,281,582	\$ 1,848,070	\$ 192,355	\$ 6,322,007
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:				
Operating income (loss)	\$ 206,555	\$ 1,079,351	\$ 74,868	\$ 1,360,774
Adjustments to reconcile operating income to net cash provided (used) by operating activities:				
Depreciation	684,310	645,047	-	1,329,357
Changes in assets, deferred outflows for resources, and liabilities:				
(Increase) decrease in accounts receivable	(248,656)	(92,168)	(941)	(341,765)
(Decrease) increase in OPEB liability	(66,133)	(34,292)	-	(100,425)
(Increase) decrease in deferred outflows of resources	15,466	8,019	-	23,485
(Decrease)Increase in deferred inflows of resources	96,229	49,897	-	146,126
(Decrease) increase in accounts payable	156,406	(616,416)	-	(460,010)
(Decrease) increase in accrued vacation	(10,000)	(432)	-	(10,432)
(Decrease) increase in net pension liability	10,297	5,338	-	15,635
(Decrease) increase in customer deposits	125,541	-	-	125,541
(Increase) decrease in inventory	10,175	34,480	-	44,655
Net cash provided (used) by operating activities	\$ 980,190	\$ 1,078,824	\$ 73,927	\$ 2,132,941

NOTES TO THE FINANCIAL STATEMENTS

Town of Ayden, North Carolina
Notes to the Financial Statements
For the Fiscal Year Ended June 30, 2024

I. Summary of Significant Accounting Policies

The accounting policies of the Town of Ayden, North Carolina conform to generally accepted accounting principles as applicable to governments. The following is a summary of the more significant accounting policies:

A. Reporting Entity

The Town of Ayden (the "Town") is a municipal corporation, which is governed by an elected mayor and a five-member council. As required by generally accepted accounting principles ("U.S. GAAP"), these financial statements include all funds that are controlled by, or financially dependent, on the Town. As required by U.S. GAAP, these financial statements present all the fund types of the Town and its component units, legally separate entities for which the Town is financially accountable. The Ayden Housing Authority ("The Authority"), which has a June 30 year-end, is presented as if it is a separate proprietary fund of the Town (discrete presentation). The Authority is reported as a discrete unit as it provides no services or benefit to the Town.

B. Basis of Presentation

Government-wide Statements : The statement of net position and the statement of activities display information about the primary government. These statements include the financial activities of the overall government. Eliminations have been made to minimize the double counting of internal activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange transactions.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the Town's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a specific function. Indirect expense allocations that have been made in the funds have been reversed for the statement of activities. Program revenues include (a) fees and charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements: The fund financial statements provide information about the Town's funds. Separate statements for each fund category - governmental and proprietary - are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as non-major funds.

Proprietary fund operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Non-operating revenues, such as subsidies result from non-exchange transactions. Other non-operating revenues are ancillary, such as investment earnings.

The Town reports the following major governmental funds:

General Fund. The General Fund is the general operating fund of the Town. The General Fund accounts for all financial resources except those that are required to be accounted for in another fund. The primary revenue sources are ad valorem taxes, State grants, and various other taxes and licenses. The primary expenditures are for public safety, street maintenance and construction, and general administration.

CDBG Catalyst Fund. This fund is used to account for the revenues and expenditures related to the Community Development Block Grant program.

The Town reports the following major enterprise funds:

Electric Funds. This fund is used to account for the Town's electric operations.

Water and Sewer Fund. This fund is used to account for the Town's water and sewer operations.

Stormwater Utility Fund. This fund is used to account for the Town's stormwater operations.

Additionally, the Town reports the following nonmajor funds, by type:

Special Revenue Funds. The special revenue funds account for specific revenue sources (other than expendable trusts and agency funds or major capital projects) that are restricted or committed to expenditures for specified purposes other than debt service or capital projects. The Town maintains five special revenue funds: Library Fund, Police Unauthorized Substance Tax Fund, the Federal and State Assistance Fund, Railroad Fund, and ARPA Fund.

Capital Projects Funds. The capital projects funds account for financial resources to be used for the acquisition or construction of major capital facilities. As of June 30, 2024, the Town had three capital projects funds that were open during the fiscal year, covering various construction projects: Lift Station No. 8 Sanitary Sewer Rehabilitation Capital Projects Fund, Sanitary Sewer Extension and Water Replacement Capital Projects Fund, and 2023 Water System Improvements fund.

C. Measurement Focus and Basis of Accounting

In accordance with North Carolina General Statutes, all funds of the Town are maintained during the year using the modified accrual basis of accounting.

Government-wide Financial Statements. The government-wide financial statements are reported using the economic resources measurement focus. The government-wide financial statements are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Non-exchange transactions, in which the Town gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Town enterprise funds are charges to customers for sales and services. The Town also recognizes as operating revenue the portion of tap fees intended to recover the cost of connecting new customers to the water and sewer system. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

Governmental Fund Financial Statements. Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of general long-term debt and acquisitions under capital leases are reported as other financing sources.

The Town considers all revenues available if they are collected within 90 days after year-end, except for property taxes. Ad valorem taxes receivable are not accrued as revenue because the amount is not susceptible to accrual. At June 30, taxes receivable for property other than motor vehicles are materially past due and are not considered to be an available resource to finance the operations of the current year. Also, as of September 1, 2013, State law altered the procedures for the assessment and collection of property taxes on registered motor vehicles in North Carolina. Effective with this change in the law, the State of North Carolina is responsible for billing and collecting the property taxes on registered motor vehicles on behalf of all municipalities and special tax districts. Property taxes are due when vehicles are registered. The billed taxes are applicable to the fiscal year in which they are received. Uncollected taxes that were billed in periods prior to September 1, 2013, and for limited registration plates are shown as a receivable in these financial statements and are offset by deferred inflows of resources.

Sales taxes and certain intergovernmental revenues, such as the utilities franchise tax, collected and held by the State at year-end on behalf of the Town are recognized as revenue. Sales taxes are considered a shared revenue for the Town of Ayden because the tax is levied by Pitt County and then remitted to, and distributed by, the State. Most intergovernmental revenues and sales and services are not susceptible to accrual because, generally, they are not measurable until received in cash. All taxes, including those dedicated for specific purposes are reported as general revenues rather than program revenues. Under the terms of grant agreements, the Town funds certain programs by a combination of specific cost-reimbursement grants, categorical block grants, and general revenues. Thus, when program expenses are incurred, there is both restricted and unrestricted net position available to finance the program. It is the Town's policy to first apply cost-reimbursement grant resources to such programs, followed by categorical block grants, and then general revenues.

The effects of interfund activities have been eliminated from the government-wide financial statements, with the exception of payments-in-lieu-of-taxes and other charges between the Town's water and sewer funds and various other functions of the Town. Elimination of these charges would distort the costs and program revenues reported for the various functions concerned.

D. Budgetary Data

The Town's budgets are adopted as required by the North Carolina General Statutes. An annual budget is adopted for the General and Enterprise Funds. All annual appropriations lapse at the fiscal-year end. The enterprise fund projects are consolidated with their respective operating fund for reporting purposes. Project ordinances are adopted for the Special Revenue, Capital Reserve, and Capital Project Funds. All budgets are prepared using the modified accrual basis of accounting. Expenditures may not legally exceed appropriations at the functional level for all annually budgeted funds and at the project level for the multi-year funds. All amendments must be approved by the governing board and the Board must adopt an interim budget that covers that time until the annual ordinance can be adopted.

The Town Manager is authorized to transfer appropriations within each department. Transfers of appropriations between departments or any increase in total appropriations require the approval of the Town Council. Budgeted amounts reflected in this report are as originally adopted or as amended by the Town Council. Individual amendments were not material in relation to the original budget.

E. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Fund Equity

1. Deposits and Investments

All deposits of the Town are made in board-designated official depositories and are secured as required by State law [G.S. 159-31]. The Town may designate, as an official depository, any bank or savings association whose principal office is located in North Carolina. Also, the Town may establish time deposit accounts such as NOW and SuperNOW accounts, money market accounts, and certificates of deposit.

State law [G.S. 159-30(c)] authorizes the Town to invest in obligations of the United States or obligations fully guaranteed both as to principal and interest by the United States, obligations of the State of North Carolina, bonds and notes of any North Carolina local government or public authority, obligations of certain non-guaranteed federal agencies, certain high quality issues of commercial paper and bankers' acceptances, and the North Carolina Capital Management Trust (NCCMT). The Town's investments are reported at fair value. The NCCMT Government Portfolio, a SEC-registered (2a-7) money market mutual fund, is measured at fair value. The NCCMT-Term Portfolio is bond fund, has no rating and is measured at fair value. As of June 30, 2024, the Term portfolio has a duration of .15 years. Because the NCCMT Government and Term Portfolios have a weighted average maturity of less than 90 days, they are presented as an investment with a maturity of less than 6 months.

2. Cash and Cash Equivalents

The Town pools money from several funds to facilitate disbursement and investment and to maximize investment income and considers all cash and investments to be cash and cash equivalents.

3. Restricted Assets

The unexpended installment purchase proceeds for the General Fund are classified as restricted assets because its use is completely restricted to the purpose for which the debt was originally issued. Customer deposits held by the Town before any services are supplied are restricted to the service for which the deposit was collected. Powell Bill funds are classified as restricted cash because they can be expended only for the purposes outlined in G.S. 136-41.1 through 136-41.4.

Town of Ayden Restricted Cash

Governmental Activities		
General Fund	Powell Bill funds	\$ 288,217
Non-Major Fund	Economic development	338,100
	ARPA	416,112
Total Governmental Activities		<u>\$ 1,042,429</u>
Business-type activities:		
Electric Fund	Customer deposits	364,815
Water Fund	USDA reserves	293,700
Total Business-Type Activities		<u>\$ 658,515</u>
Total Restricted Cash		<u><u>\$ 1,700,944</u></u>

4. Ad Valorem Taxes Receivable

In accordance with State law [G.S. 105-347 and G.S. 159-13(a)], the Town levies ad valorem taxes on property other than motor vehicles on July 1st, the beginning of the fiscal year. The taxes are due on September 1st (lien date); however, interest does not accrue until the following January 6th. These taxes are based on the assessed values as of January 1, 2022. As allowed by State law, the Town has established a schedule of discounts that apply to taxes that are paid prior to the due date. In the Town's General Fund, ad valorem tax revenues are reported net of such discounts.

5. Allowances for Doubtful Accounts

All receivables that historically experience uncollectible accounts are shown net of an allowance for doubtful accounts. This amount is estimated by analyzing the percentage of receivables that were written off in prior years.

6. Lease Receivable

The Town's lease receivable is measured at the present value of lease payments expected to be received during the lease term. Under the lease agreement, the Town may receive variable lease payments that are dependent upon the lessee's revenue. The variable payments are recorded as an inflow of resources in the period the payment is received.

A deferred inflow of resources is recorded for the lease. The deferred inflow of resources is recorded at the initiation of the lease in an amount equal to the initial recording of the lease receivable. The deferred inflow of resources is amortized on a straight-line basis over the term of the lease.

7. Inventories and Prepaid Items

The inventories of the Town are valued at cost (first-in, first-out), which approximates market. The Town's General Fund inventory consists of expendable supplies that are recognized as expenditures when purchased. If significant, the amount of inventory on hand at year end is reported on the balance sheet in the governmental funds. However, in the Government-wide Statement Activities the cost of these inventories is expensed as the items are used.

The inventories of the Town's enterprise funds consist of materials and supplies held for subsequent use. The cost of these inventories is expensed when consumed rather than when purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements and expensed as the items are used.

8. Capital Assets

Capital assets are defined by the government as assets with an initial, individual cost of more than a certain cost and an estimated useful life in excess of two years. Minimum capitalization costs for the Town's assets are \$5,000. Donated capital assets received prior to June 30, 2015 are recorded at their estimated fair value at the date of donation. Donated capital assets received after June 30, 2015 are recorded at acquisition value. All other purchased or constructed capital assets are reported at cost or estimated historical cost. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

<u>Asset Class</u>	<u>Estimated Useful Lives</u>
Buildings and improvements	10 - 50
Furniture and office equipment	10
Automobiles and trucks	5 - 10
Maintenance and construction equipment	5 - 10
Electric system	40
Water and sewer system	40

9. Deferred outflows/inflows of resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *Deferred Outflows of Resources*, represents a consumption of net position that applies to a future period and so will not be recognized as an expense or expenditure until then. The Town has no items that meet this criterion. In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *Deferred Inflows of Resources*, represents an acquisition of net position that applies to a future period and so will not be recognized as revenue until then. The Town has several items that meet the criterion for the category - prepaid taxes, property taxes receivable, leases, special assessments receivable, miscellaneous accounts receivable, OPEB, LGERS and pension related deferrals.

10. Long-Term Obligations

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method that approximates the effective interest method. Bonds payable are reported net of the applicable bond premiums or discount. Bond issuance costs, except for prepaid insurance costs, are expensed in the reporting period in which they are incurred. Prepaid insurance costs are expensed over the life of the debt.

In fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether withheld from the actual debt proceeds received or not, are reported as debt service expenditures.

11. Compensated Absences

The vacation policies of the Town provide for the accumulation of up to thirty days earned vacation leave with such leave being fully vested when earned. For the Town's government-wide and proprietary funds an expense and a liability for compensated absences and the salary-related payments are recorded as the leave is earned. The Town has assumed a first-in, first-out method of using accumulated compensated time. The portion of that time that is estimated to be used in the next fiscal year has been designated as a current liability in the government-wide financial statements.

The Town's sick leave policy provides for an unlimited accumulation of earned sick leave. Sick leave does not vest, but any unused sick leave accumulated at the time of retirement may be used in the determination of length of service for retirement benefit purposes. Since the Town has no obligation for the accumulated sick leave until it is actually taken, no accrual for sick leave has been made.

12. Net Position/Fund Balances

Net Position

Net position in government-wide and proprietary fund financial statements are classified as net investment in capital assets, restricted, and unrestricted. Restricted net position represents constraints on resources that are externally imposed either by creditors, grantors, contributors, or laws or regulations of other governments or imposed by law through state statute.

Fund Balances

In the governmental fund financial statements, fund balance is composed of five classifications designed to disclose the hierarchy of constraints placed on how fund balance can be spent.

The governmental fund types classify fund balances as follows:

Nonspendable Fund Balance - This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

Inventories - portion of fund balance that is not an available resource because it represents the year-end balance of ending inventories, which are not spendable resources.

Leases - portion of fund balance that is not an available resource because it represents the year-end balance of the lease receivable in excess of the deferred inflow of resources for the lease receivable, which is not a spendable resource.

Restricted Fund Balance - This classification includes amounts that are restricted to specific purposes externally imposed by creditors or imposed by law.

Restricted for Stabilization by State statute - North Carolina G.S. 159-8 prohibits units of government from budgeting or spending a portion of their fund balance. This is one of several statutes enacted by the North Carolina State Legislature in the 1930's that were designed to improve and maintain the fiscal health of local government units. Restricted by State statute (RSS), is calculated at the end of each fiscal year for all annually budgeted funds. The calculation in G.S. 159-8(a) provides a formula for determining what portion of fund balance is available for appropriation. The amount of fund balance not available for appropriation is what is known as "restricted by State statute". *Appropriated fund balance in any fund shall not exceed the sum of cash and investments minus the sum of liabilities, encumbrances, and deferred revenues arising from cash receipts, as those figures stand at the close of the fiscal year next preceding the budget.* Per GASB guidance, RSS is considered a resource upon which a restriction is "imposed by law through constitutional provisions or enabling legislation." RSS is reduced by inventories and prepaids as they are classified as nonspendable. Outstanding Encumbrances are included within RSS. RSS is included as a component of Restricted Net Position and Restricted Fund Balance on the face of the balance sheet.

Restricted for Streets - Powell Bill portion of fund balance that is restricted by revenue source for street construction and maintenance expenditures. This amount represents the balance of the total unexpended Powell Bill funds.

Restricted for Public Safety - portion of fund balance restricted for unspent installment purchase proceeds.

Restricted for Cultural and Recreational - portion of fund balance restricted for unspent installment purchase proceeds.

Restricted for Economic and physical development - portion of fund balance restricted for economic development.

Committed Fund Balance - portion of fund balance that can only be used for specific purposes imposed by majority vote by quorum of the Town of Ayden's governing body (highest level of decision-making authority). The governing body can, by adoption of an ordinance prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the ordinance remains in place until a similar action is taken (the adoption of another ordinance) to remove or revise the limitation.

Assigned Fund Balance - portion of fund balance that the Town of Ayden intends to use for specific purposes.

Unassigned Fund Balance - portion of fund balance that has not been restricted, committed, or assigned to specific purposes or other funds.

The Town of Ayden has a revenue spending policy that provides guidance for programs with multiple revenue sources. The Finance Director will use resources in the following hierarchy: bond proceeds, federal funds, State funds, local non-town funds, town funds. For purposes of fund balance classification, expenditures are to be spent from restricted fund balance first, followed in-order by committed fund balance, assigned fund balance, and lastly unassigned fund balance. The Finance Director has the authority to deviate from this policy if it is in the best interest of the Town.

The Town of Ayden has also adopted a minimum fund balance policy for the General Fund, which instructs management to conduct the business of the Town in such a manner that available fund balance is at least equal to or greater than 10% of budgeted expenditures. Any portion of the General Fund balance in excess of 10% of budgeted expenditures may be appropriated for one-time expenditures and may not be used for any purpose that would obligate the Town in a future budget.

13. Defined Benefit Cost-Sharing Plans

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Local Governmental Employees' Retirement System ("LGERS") and additions to/deductions from LGERS' fiduciary net position have been determined on the same basis as they are reported by LGERS. For this purpose, plan member contributions are recognized in the period in which the contributions are due. The Town's employer contributions are recognized when due and the Town has a legal requirement to provide the contributions. Benefits and refunds are recognized when due and payable in accordance with the terms of LGERS. Investments are reported at fair value.

14. Use of Estimates

The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

II. Stewardship, Compliance, and Accountability

A. Significant Violations of Finance-Related Legal and Contractual Provisions

1. Noncompliance with North Carolina General Statutes

The Town was in violation of G.S. 159B-39. The Town transferred more than five percent of gross annual revenue of the prior year from the Electric Fund. The Town transferred \$700,347 to the general fund which exceeded the limits by \$40,306.

2. Contractual Violations

None.

B. Excess of Expenditures over Appropriations

For the fiscal year ended June 30, 2024, the expenditures made in the Town's Electric Fund exceeded the authorized appropriations made by the governing board. Management and the Board will more closely review the budget reports to ensure compliance in future years.

C. Deficit in Fund Balance or Net Position of Individual Funds

The Town has a deficit fund balance in the CDBG Catalyst Fund and Federal State Grant Fund due to timing issues related to grant income.

III. Detail Notes on All Funds

A. Assets

1. Deposits

All the deposits of the Town are either insured or collateralized by using one of two methods. Under the Dedicated Method, all deposits that exceed the federal depository insurance coverage level are collateralized with securities held by the Town's agents in this unit's names. Under the Pooling Method, which is a collateral pool, all uninsured deposits are collateralized with securities held by the State Treasurer's agent in the name of the State Treasurer. Since the State Treasurer is acting in a fiduciary capacity for the Town, these deposits are considered to be held by the Town's agents in their name. The amount of the pledged collateral is based on an approved averaging method for non-interest bearing deposits and the actual current balance for interest-bearing deposits. Depositories using the Pooling Method report to the State Treasurer the adequacy of their pooled collateral covering uninsured deposits. The State Treasurer does not confirm this information with the Town or the escrow agent. Because of the inability to measure the exact amounts of collateral pledged for the Town under the Pooling Method, the potential exists for under-collateralization, and this risk may increase in periods of high cash flows. However, the State Treasurer of North Carolina enforces strict standards of financial stability for each depository that collateralizes public deposits under the Pooling Method. The Town has no formal policy regarding custodial credit risk for deposits, but relies on the State Treasurer to enforce standards of minimum capitalization for all pooling method financial institutions and to monitor them for compliance. The Town complies with the provisions of G.S. 159-31 when designating official depositories and verifying that deposits are properly secured.

At June 30, 2024, the Town's deposits had a carrying amount of \$2,327,923 and a bank balance of \$2,545,184. Of the bank balance, \$250,000 was covered by federal depository insurance and the remainder was covered by collateral held under the pooling method. At June 30, 2024, the Town's petty cash fund totaled, \$750.

2. Investments

At June 30, 2024, The Town had \$6,812,698 invested with the North Carolina Capital Management Trust's Term Portfolio, which carried a credit rating of AAAM by Standard & Poor's. The Town has no policy regarding credit risk.

3. Receivables

Receivables at the government-wide level at June 30, 2024 were as follows:

	Accounts	Taxes & Related Accrued Interest	Due From Other Governments	Lease Receivable	Total
Governmental Activities:					
General Fund	\$ 130,161	\$ 44,169	\$ 665,957	\$ 382,143	\$ 1,222,430
Major Funds	88,201	-	-	-	88,201
Total Governmental Activities	<u>\$ 218,362</u>	<u>\$ 44,169</u>	<u>\$ 665,957</u>	<u>\$ 382,143</u>	<u>\$ 1,310,631</u>
Business-Type Activities:					
Electric	\$ 1,525,961	\$ -	\$ -	\$ -	\$ 1,525,961
Water and Sewer	587,033	-	-	-	587,033
Stormwater	16,185	-	-	-	16,185
Total Business-Type Activities	<u>\$ 2,129,179</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,129,179</u>

4. Lease Receivable

In April 1999, the Town entered into a lease with the Rural Fire of Ayden Rescue. Under the lease, the Lessee pays the Town \$18,919 per year for 30 years in exchange for leasing a real property and improvements from Lessor. The lease receivable is measured as the present value of the future minimum rent payments expected to be received during the lease term at a discount rate of 3%, which is the stated rate in the agreement.

In the fiscal year 2024, the Town recognized \$16,320 of lease revenue and \$2,599 of interest revenue under the lease.

In February 2013, the Town entered into a lease with the AT&T. Under the lease, the Lessee pays the Town \$2,850 per month, beginning March 1, 2013. The site fee will increase 3% every anniversary thereafter. The term of this agreement starts on March 1, 2013 and shall continue for a period of 5 years with 4 additional five year renewal periods. The lease receivable is measured as the present value of the future minimum rent payments expected to be received during the lease term at a discount rate of 3%, which is the stated rate in the agreement. The Town will receive seventy (70%) percent of the total site rental collected within sixty (60) days following the end of each calendar year.

In May 2002, the Town entered into a lease with the US Cellular. Under the lease, the Lessee pays the Town \$1,500 per month, beginning June 1, 2002. The site fee will increase 3% every anniversary thereafter. The term of this agreement starts on June 1, 2002 and shall continue for a period of 5 years with 3 additional five year renewal periods. The lease receivable is measured as the present value of the future minimum rent payments expected to be received during the lease term at a discount rate of 3%, which is the stated rate in the agreement. The Town will receive seventy (70%) percent of the total site rental collected within sixty (60) days following the end of each calendar year.

In July 2007, the Town entered into a lease with the Verizon Wireless. Under the lease, the Lessee pays the Town \$1,800 per month, beginning August 1, 2007. The site fee will increase 3% every anniversary thereafter. The term of this agreement starts on August 1, 2007 and shall continue for a period of 5 years with 4 additional five year renewal periods. The lease receivable is measured as the present value of the future minimum rent payments expected to be received during the lease term at a discount rate of 3%, which is the stated rate in the agreement. The Town will receive seventy (70%) percent of the total site rental collected within sixty (60) days following the end of each calendar year.

In the fiscal year 2024, the Town recognized \$93,312 of lease revenue and \$2,793 of interest revenue under these three tower leases.

5. Capital Assets

Primary Government

Capital asset activity for the year ended June 30, 2024, was as follows:

	Beginning Balances	Increases	Decreases	Transfer	Ending Balances
Governmental activities:					
Capital assets not being depreciated:					
Land	\$ 738,404	\$ -	\$ -	\$ -	\$ 738,404
Construction in progress	417,998	-	(417,998)	-	-
Total capital assets not being depreciated	1,156,402	-	-	-	738,404
Capital assets being depreciated:					
Buildings	3,014,155	-	-	-	3,014,155
Other improvements	2,491,847	-	-	-	2,491,847
Equipment	1,589,206	69,884	-	-	1,659,090
Vehicles	4,222,129	720,850	-	-	4,942,979
Total capital assets being depreciated	11,317,337	790,734	-	-	12,108,071
Less accumulated depreciation for:					
Buildings	1,767,720	92,793	-	-	1,860,513
Other improvements	1,802,258	97,458	-	-	1,899,716
Equipment	1,405,963	61,611	-	-	1,467,574
Vehicles	3,403,681	257,281	-	-	3,660,962
Total accumulated depreciation	8,379,622	509,143	-	-	8,888,765
Total capital assets being depreciated, net	2,937,715				3,219,306
Governmental activity capital assets, net	\$ 4,094,117				\$ 3,957,710

Depreciation expense was charged to functions or programs of the governmental activities as follows:

General government	\$ 120,267
Public safety	248,670
Transportation	63,615
Cultural and recreation	42,109
Economic and physical development	34,482
	<u>\$ 509,143</u>

	Beginning Balances	Increases	Decreases	Transfer	Ending Balances
Business-type Activities:					
Electric Fund					
Capital assets not being depreciated:					
Land	\$ 52,161	\$ -	\$ -	\$ -	\$ 52,161
Total capital assets not being depreciated	52,161	-	-	-	52,161
Capital assets being depreciated:					
Plant and distribution systems	8,001,085	-	-	-	8,001,085
Equipment	4,005,225	60,840	-	-	4,066,065
Vehicles	2,006,347	92,173	-	-	2,098,520
Total capital assets being depreciated	14,012,657	153,013	-	-	14,165,670
Less accumulated depreciation for:					
Plant and distribution systems	6,254,229	335,598	-	-	6,589,827
Equipment	3,000,881	235,471	-	-	3,236,352
Vehicles	1,793,661	113,241	-	-	1,906,902
Total accumulated depreciation	11,048,771	684,310	-	-	11,733,081
Total capital assets being depreciated, net	2,963,886				2,432,589
Electric Fund capital assets, net	\$ 3,016,047				\$ 2,484,750

	Beginning Balances	Increases	Decreases	Transfer	Ending Balances
Business-type Activities					
Water and Sewer Fund					
Capital assets not being depreciated:					
Land	\$ 16,500	\$ -	\$ -	\$ -	\$ 16,500
Construction in progress	3,164,145	-	(3,164,145)	-	-
Total capital assets not being depreciated	3,180,645	-	(3,164,145)	-	16,500
Capital assets being depreciated:					
Plant and distribution systems	19,905,098	4,810,261	-	-	24,715,359
Equipment	1,611,557	-	-	-	1,611,557
Vehicles	962,645	64,993	-	-	1,027,638
Total capital assets being depreciated	22,479,300	4,875,254	-	-	27,354,554
Less accumulated depreciation for:					
Plant and distribution systems	7,751,120	563,220	-	-	8,314,340
Equipment	1,096,384	37,328	-	-	1,133,712
Vehicles	795,715	44,499	-	-	840,214
Total accumulated depreciation	9,643,219	645,047	-	-	10,288,266
Total capital assets being depreciated, net	12,836,081				17,066,288
Water and Sewer Fund capital assets, net	\$ 16,016,726				\$ 17,082,788
Business-type activities capital assets, net	\$ 19,032,773				\$ 19,567,538

B. Liabilities1. Pension Plan and Postemployment Obligationsa. Local Governmental Employees' Retirement System

Plan Description. The Town of Ayden is a participating employers in the statewide Local Governmental Employees' Retirement System (LGERS), a cost-sharing multiple-employer defined benefit pension plan administered by the State of North Carolina. LGERS membership is comprised of general employees and local law enforcement officers (LEOs) of participating local governmental entities. Article 3 of G.S. Chapter 128 assigns the authority to establish and amend benefit provisions to the North Carolina General Assembly. Management of the plan is vested in the LGERS Board of Trustees, which consists of 13 members – nine appointed by the Governor, one appointed by the state Senate, one appointed by the state House of Representatives, and the State Treasurer and State Superintendent, who serve as ex-officio members. The Local Governmental Employees' Retirement System is included in the Annual Comprehensive Financial Report for the State of North Carolina. The State's Annual Comprehensive Financial Report includes financial statements and required supplementary information for LGERS. That report may be obtained by writing to the Office of the State Controller, 1410 Mail Service Center, Raleigh, North Carolina 27699-1410, by calling (919) 981-5454, or at www.osc.nc.gov.

Benefits Provided. LGERS provides retirement and survivor benefits. Retirement benefits are determined as 1.85% of the member's average final compensation times the member's years of creditable service. A member's average final compensation is calculated as the average of a member's four highest consecutive years of compensation. Plan members are eligible to retire with full retirement benefits at age 65 with five years of creditable service, at age 60 with 25 years of creditable service, or at any age with 30 years of creditable service. Plan members are eligible to retire with partial retirement benefits at age 50 with 20 years of creditable service or at age 60 with five years of creditable service (age 55 for firefighters). Survivor benefits are available to eligible beneficiaries of members who die while in active service or within 180 days of their last day of service and who have either completed 20 years of creditable service regardless of age (15 years of creditable service for firefighters and rescue squad members who are killed in the line of duty) or have completed five years of service and have reached age 60. Eligible beneficiaries may elect to receive a monthly Survivor's Alternate Benefit for life or a return of the member's contributions. The plan does not provide for automatic postretirement benefit increases. Increases are contingent upon actuarial gains of the plan.

LGERS plan members who are LEOs are eligible to retire with full retirement benefits at age 55 with five years of creditable service as an officer, or at any age with 30 years of creditable service. LEO plan members are eligible to retire with partial retirement benefits at age 50 with 15 years of creditable service as an officer. Survivor benefits are available to eligible beneficiaries of LEO members who die while in active service or within 180 days of their last day of service and who also have either completed 20 years of creditable service regardless of age, or have completed 15 years of service as a LEO and have reached age 50, or have completed five years of creditable service as a LEO and have reached age 55, or have completed 15 years of creditable service as a LEO if killed in the line of duty. Eligible beneficiaries may elect to receive a monthly Survivor's Alternate Benefit for life or a return of the member's contributions.

Contributions. Contribution provisions are established by General Statute 128-30 and may be amended only by the North Carolina General Assembly. Town's employees are required to contribute 6% of their compensation. Employer contributions are actuarially determined and set annually by the LGERS Board of Trustees. The Town's contractually required contribution rate for the year ended June 30, 2024, was 14.10% of compensation for law enforcement officers and 12.85% for general employees, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year. Contributions to the pension plan from the Town were \$555,651 for the year ended June 30, 2024.

Refunds of Contributions – Town employees who have terminated service as a contributing member of LGERS, may file an application for a refund of their contributions. By state law, refunds to members with at least five years of service include 4% interest. State law requires a 60 day waiting period after service termination before the refund may be paid. The acceptance of a refund payment cancels the individual's right to employer contributions or any other benefit provided by LGERS.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2024, the Town reported a liability of \$2,957,010 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2023. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022. The total pension liability was then rolled forward to the measurement date of June 30, 2023 utilizing update procedures incorporating the actuarial assumptions. The Town's proportion of the net pension liability was based on a projection of the Town's long-term share of future payroll covered by the pension plan, relative to the projected future payroll covered by the pension plan of all participating LGERS employers, actuarially determined. At June 30, 2024, The Town's proportion was 0.04465%, which was a decrease of 0.00709% from its proportion measured as of June 30, 2023.

For the year ended June 30, 2024, The Town recognized pension expense of \$739,517. At June 30, 2024, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 329,498	\$ 7,094
Changes of assumptions	125,656	-
Net difference between projected and actual earnings on pension plan investments	791,425	-
Changes in proportion and differences between Town contributions and proportionate share of contributions	-	241,440
Town contributions subsequent to the measurement date	555,651	-
Total	\$ 1,802,230	\$ 248,534

\$555,651 reported as deferred outflows of resources related to pensions resulting from Town contributions subsequent to the measurement date will be recognized as an increase of the net pension asset in the year ended June 30, 2025. Other amounts reported as deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30:

2025	\$	344,506
2026		151,050
2027		469,025
2028		33,464
2029		-
Thereafter		-
Total	\$	<u>998,045</u>

Actuarial Assumptions. The total pension liability in the December 31, 2023 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50 percent
Salary Increases	3.25 to 8.25 percent, including inflation and productivity factor
Investment rate of return	6.50 percent, net of pension plan investment expense, including inflation

The plan currently uses mortality tables that vary by age, gender, employee group (i.e. general, law enforcement officer) and health status (i.e. disabled and healthy). The current mortality rates are based on published tables and based on studies that cover significant portions of the U.S. population. The healthy mortality rates also contain a provision to reflect future mortality improvements.

The actuarial assumptions used in the December 31, 2023 valuation were based on the results of an actuarial experience study for the period January 1, 2012 through December 31, 2016.

Future ad hoc COLA amounts are not considered to be substantively automatic and are therefore not included in the measurement.

The projected long-term investment returns and inflation assumptions are developed through review of current and historical capital markets data, sell-side investment research, consultant whitepapers, and historical performance of investment strategies. Fixed income return projections reflect current yields across the U.S. Treasury yield curve and market expectations of forward yields projected and interpolated for multiple tenors and over multiple year horizons. Global public equity return projections are established through analysis of the equity risk premium and the fixed income return projections. Other asset categories and strategies' return projections reflect the foregoing and historical data analysis. These projections are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class as of June 30, 2024 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate
		of Return
Fixed Income	33.0%	2.4%
Global Equity	38.0%	6.9%
Real Estate	8.0%	6.0%
Alternatives	8.0%	8.6%
Credit	7.0%	5.3%
Inflation Protection	6.0%	4.3%
Total	<u>100%</u>	

The information above is based on 30 year expectations developed with the consulting actuary for the 2023 asset, liability, and investment policy study for the North Carolina Retirement Systems, including LGERS. The long-term nominal rates of return underlying the real rates of return are arithmetic annualized figures. The real rates of return are calculated from nominal rates by multiplicatively subtracting a long-term inflation assumption of 3.00%. All rates of return and inflation are annualized.

Discount rate. The discount rate used to measure the total pension liability was 6.50%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of the current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Town's proportionate share of the net pension asset to changes in the discount rate. The following presents the Town's proportionate share of the net pension asset calculated using the discount rate of 6.50 percent, as well as what the Town's proportionate share of the net pension asset or net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.50 percent) or 1-percentage-point higher (7.50 percent) than the current rate:

	1 % Decrease (5.50%)	Discount Rate (6.50%)	1% Increase (7.50%)
Town's proportionate share of the net pension liability (asset)	\$5,122,903	\$2,957,010	\$1,173,843

Pension plan fiduciary net position. Detailed information about the pension plan's fiduciary net position is available in the separately issued Annual Comprehensive Financial Report for the State of North Carolina.

b. Law Enforcement Officers Special Separation Allowance

1. Plan Description

The Town of Ayden administers a public employee retirement system (*the Separation Allowance*), a single-employer defined benefit pension plan that provides retirement benefits to the Town's qualified sworn law enforcement officers under the age of 62 who have completed at least 30 years of creditable service or have attained 55 years of age and have completed five or more years of creditable service. The Separation Allowance is equal to 0.85 percent of the annual equivalent of the base rate of compensation most recently applicable to the officer for each year of creditable service. The retirement benefits are not subject to any increases in salary or retirement allowances that may be authorized by the General Assembly. Article 12D of G.S. Chapter 143 assigns the authority to establish and amend benefit provisions to the North Carolina General Assembly.

All full-time Town law enforcement officers are covered by the Separation Allowance. At the December 31, 2022, valuation date, the Separation Allowance's membership consisted of:

Inactive Members Currently Receiving Benefits	3
Active Plan Members	18
Total	21

2. Summary of Significant Accounting Policies

Basis of Accounting - The Town has chosen to fund the Separation Allowance on a pay as you go basis. Pension expenditures are made from the General Fund, which is maintained on the modified accrual basis of accounting. Benefits and refunds are recognized when due and payable in accordance with the terms of the plan.

The Separation Allowance has no assets accumulated in a trust that meets the following criteria which are outlined in GASB Statement 73.

3. Actuarial Assumptions

The entry age actuarial cost method was used in the December 31, 2022 valuation. The total pension liability in the December 31, 2022 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.5 percent
Salary increases	3.25 to 7.75 percent, including inflation and productivity factor
Discount rate	4.00 percent

The discount rate is based on the yield of the S&P Municipal Bond 20 Year High Grade Rate Index as of December 31, 2023.

Mortality rates are based on the RP-2000 Mortality tables projected forward generationally from the valuation date using MP-2015.

4. Contributions

The Town is required by article 12D of G.S. Chapter 143 to provide these retirement benefits and has chosen to fund the benefit payments on a pay as you go basis through appropriations made in the General Fund operating budget. The Town's obligation to contribute to this plan is established and may be amended by the North Carolina General Assembly. The Town paid \$51,558 as benefits came due for the reporting period.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2024, The Town reported a total pension liability of \$760,208. The total pension liability was measured as of December 31, 2023 based on a December 31, 2022 actuarial valuation. The total pension liability was then rolled forward to the measurement date of December 31, 2023 utilizing update procedures incorporating the actuarial assumptions. For the year ended June 30, 2024, The Town recognized pension expense of \$61,123.

	<u>Deferred Outflows of Resources</u>		<u>Deferred Inflows of Resources</u>	
Differences between expected and actual experience	\$	54,951	\$	153,585
Changes of assumptions		116,781		88,690
Benefit payments and administrative expenses subsequent to the measurement date.		-		-
Total	\$	171,732	\$	242,275

\$0 reported as deferred outflows of resources related to pensions resulting from benefit payments made and administrative expenses incurred subsequent to the measurement date. Other amounts reported as deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30		
2025	\$	(154)
2026		(11,577)
2027		(36,537)
2028		(16,777)
2029		(4,579)
Thereafter		(919)
	\$	<u>(70,543)</u>

Sensitivity of the Town's total pension liability to changes in the discount rate. The following presents the Town's total pension liability calculated using the discount rate of 4.00 percent, as well as what the Town's total pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (3.00 percent) or 1-percentage-point higher (5.00 percent) than the current rate:

	1% Decrease (3.00%)	Discount Rate (4.00%)	1% Increase (5.00%)
Total pension liability	\$ 817,189	\$ 760,208	\$ 707,798

**Schedule of Changes in Total Pension Liability Law Enforcement
Officers' Special Separation Allowance**

	2024
Beginning balance	\$ 781,609
Service Cost	25,974
Interest on the total pension liability	32,576
Changes of benefit terms	-
Differences between expected and actual experience in the measurement of the total pension liability	(44,072)
Changes of assumptions or other inputs	15,679
Benefit payments	(51,558)
Other changes	-
Ending balance of the total pension liability	<u>\$ 760,208</u>

The plan currently uses mortality tables that vary by age, and health status (i.e. disabled and healthy). The current mortality rates are based on published tables and based on studies that cover significant portions of the U.S. population. The healthy mortality rates also contain a provision to reflect future mortality improvements.

The actuarial assumptions used in the December 31, 2022 valuation were based on the results of an actuarial experience study for the period January 1, 2014 through December 31, 2019.

Total Expense, Liabilities, and Deferred Outflows and Inflows of Resources Related to Pensions

Following is information related to the proportionate share and pension expense for all pension plans:

	LGERS	LEOSSA	Total
Pension expense	\$ 739,517	\$ 61,123	\$ 800,640
Pension liability	2,957,010	760,208	3,717,218
Proportionate share of the net pension liability	0.04465%	N/A	
Deferred Outflows of Resources			
Differences between expected and actual experience	329,498	54,951	384,449
Changes of assumption	125,656	116,781	242,437
Net difference between projected and actual earnings on plan investments	791,425	-	791,425
Changes in proportion and differences between contributions and proportionate share of contributions			
	-	-	-
Benefit payments and administrative costs paid subsequent to the measurement date	555,651	-	555,651
Deferred Inflows of Resources			
Difference between expected and actual experience	7,094	153,585	160,679
Changes of assumptions	-	88,690	88,690
Net difference between projected and actual earnings on plan investments	-	-	-
Changes in proportion and differences between contributions and proportionate share of contributions			
	241,440	-	241,440

c. Supplemental Retirement Income Plan for Law Enforcement Officers

Plan Description. The Town contributes to the Supplemental Retirement Income Plan (Plan), a defined contribution pension plan administered by the Department of State Treasurer and a Board of Trustees. The Plan provides retirement benefits to law enforcement officers employed by The Town. Article 5 of G.S. Chapter 135 assigns the authority to establish and amend benefit provisions to the North Carolina General Assembly. The Supplemental Retirement Income Plan for Law Enforcement Officers is included on the Annual Comprehensive Financial Report for the State of North Carolina. The State's Annual Comprehensive Financial Report includes the pension trust fund financial statements for the Internal Revenue Code Section 401(k) plan that includes the Supplemental Retirement Income Plan for Law Enforcement Officers. That report may be obtained by writing to the Office of the State Controller, 1410 Mail Service Center, Raleigh, North Carolina 27699-1410, or by calling (919) 981-5454.

Funding Policy. Article 12E of G.S. Chapter 143 requires the Town to contribute each month an amount equal to five percent of each officer's salary, and all amounts contributed are vested immediately. The law enforcement officers may also make voluntary contributions to the plan.

The Town made contributions of \$50,239 for the reporting year. No amounts were forfeited.

d. Other Post Employment Benefits

Healthcare Benefits

Plan Description - Under the terms of a Town resolution, the Town administers a single-employer defined benefit Healthcare Benefits Plan (the HCB Plan). The Town Council has the authority to establish and amend the benefit terms and financing requirements. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement 75.

Benefits Provided. The Town has elected to provide healthcare and dental care benefits, through a single-employer defined benefit plan, to retirees of the Town who are at least age 55 and have at least 30 years of service, are at least 60 with at least 25 years of service, or are at least 62 with at least 20 year of service with the North Carolina Local Governmental Employee's Retirement System. Such insurance is provided until the retiree reaches age 65 and is eligible for Medicare. The Town pays 100% of the retiree premium costs. Retirees can purchase coverage for their dependents at the Town's group rates. Currently, one retiree is eligible for postretirement health benefits. For the fiscal year ended June 30, 2024, the Town made payments for postretirement health benefit premium of \$21,016. The Town purchases insurance from a private carrier for healthcare coverage. A separate report was not issued for the plan.

Membership of the HCB Plan consisted of the following at June 30, 2023, the date of latest actuarial valuation:

	Employees
Inactive members or beneficiaries currently receiving benefits	1
Active members	50
Total	51

Total OPEB Liability

The Town's total OPEB liability of \$571,988 was measured as of June 30, 2023 and was determined by an actuarial valuation as of that date.

Actuarial assumptions and other inputs. The total OPEB liability in the June 30, 2023 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement unless otherwise specified:

Inflation	2.50 percent
Real wage growth	0.75 percent
Wage inflation	3.25 percent
Salary increases, including wage inflation	
General employees	3.25 - 8.41 percent
Law enforcement	3.25 - 7.90 percent
Municipal bond index rate	
Prior measurement date	3.54 percent
Measurement date	3.65 percent
Healthcare cost trend rates	
Pre-Medicare medical and prescription drug	7.00% for 2023 decreasing to an ultimate rate of 4.50% by 2033
Dental	3.50 percent

The discount rate is based on the yield of the S&P Municipal Bond 20 Year High Grade Rate Index as of the measurement date.

Changes in the Total OPEB Liability

Balance at July 1, 2023	\$ 816,925
Changes for the year	
Service cost	42,925
Interest	30,070
Changes of benefit terms	(14,283)
Differences between expected and actual experience	(297,445)
Changes in assumptions or other inputs	14,812
Benefit payments	(21,016)
Net changes	(244,937)
Balance at June 30, 2024	<u>\$ 571,988</u>

Changes in assumptions and other inputs reflect a change in the discount rate from 3.54% to 3.65%.

Mortality rates were based on the RP-2014 Total Data Set for Healthy Annuitants Mortality Table.

The actuarial assumptions used in the June 30, 2023 valuation were based on the results of an actuarial experience study for the period January 2015 through December 2019.

Sensitivity of the total OPEB liability to changes in the discount rate. The following presents the total OPEB liability of the Town, as well as what the Town's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.65 percent) or 1-percentage-point higher (4.65 percent) than the current discount rate:

	1% Decrease (2.65%)	Discount Rate (3.65 %)	1% Increase (4.65%)
Total OPEB Liability	\$646,531	\$571,988	\$506,657

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates. The following presents the total OPEB liability of the Town, as well as what the Town's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

	1% Decrease	Current	1% Increase
Total OPEB liability	\$ 490,753	\$ 571,988	\$ 670,088

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2024, the Town recognized OPEB expense of \$44,029. At June 30, 2024, the Town reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 143,328	\$ 310,409
Changes of assumptions	110,641	117,819
Total	<u>\$ 253,969</u>	<u>\$ 428,228</u>

\$0 reported as deferred outflows of resources related to OPEB resulting from benefit payments made and administrative expenses incurred subsequent to the measurement date will be recognized as a decrease of the total pension liability in the year ended June 30, 2025. Other amounts reported as deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30

2025	\$ (14,683)
2026	(14,683)
2027	(9,836)
2028	(5,957)
2029	(5,485)
Thereafter	(123,615)
Total	<u>\$ (174,259)</u>

2. Other Employment Benefits

The Town has elected to provide death benefits to employees through the Death Benefit Plan for members of the Local Governmental Employees' Retirement System (Death Benefit Plan), a multiple-employer, State-administered, cost-sharing plan funded on a one-year term cost basis. The beneficiaries of those employees who die in active service after one year of contributing membership service in the System, or who die within 180 days after retirement or termination of service and have at least one year of contributing membership service in the System at the time of death are eligible for death benefits. Lump sum death benefit payments to beneficiaries are equal to the employee's 12 highest months' salary in a row during 24 months prior to the employee's death, but the benefit may not exceed \$50,000 or be less than \$25,000. Because all death benefit payments are made from the Death Benefit Plan and not by the Town, the Town does not determine the number of eligible participants. The Town has no liability beyond the payment of monthly contributions. The contributions to the Death benefit Plan cannot be separated between the post-employment benefit amount and the other benefit amount. Contributions are determined as a percentage of monthly payroll based upon rates established annually by the State. Separate rates are set for employees not engaged in law enforcement and for law enforcement officers. The Town considers these contributions to be immaterial.

3. Deferred Outflows and Inflows of Resources

Deferred outflows of resources reported on the Statement of Net Position is comprised of the following:

Source	Amount
Contributions to pension plan in current fiscal year	\$ 555,651
Benefit payments and administrative expenses for LEOSSA made subsequent to measurement date	-
Benefit payments and administrative expenses for OPEB made subsequent to measurement date	-
Differences between expected and actual experience	527,777
Changes of assumptions	353,078
Net difference between projected and actual	791,425
Changes in proportion and differences between employer contributions and proportionate share of contributions	-
Charge on refunding	-
Total	<u>\$ 2,227,931</u>

Deferred inflows of resources at year-end is comprised of the following:

	Statement of Net Position	General Fund Balance Sheet
Prepaid taxes (General Fund)	\$ -	\$ -
Taxes receivable, less penalties (General Fund)	-	37,632
Lease receivable (General Fund)	384,443	384,443
Change in assumptions	206,509	-
Differences between expected and actual experience	471,088	-
Net difference between projected and actual earnings on plan investments	-	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	241,440	-
Total	<u>\$ 1,303,480</u>	<u>\$ 422,075</u>

4. Risk Management

The Town is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Town participates in two self-funded risk financing pools administered by the North Carolina League of Municipalities. Through these pools, the Town obtains general liability coverage of \$2 million per occurrence, auto liability coverage of \$2 million per occurrence, property coverage of up to the total insurance values of the property policy, and workers' compensation coverage up to the statutory limits. The liability and property exposures are reinsured through commercial carriers for claims in excess of retentions as selected by the Board of Trustees each year. The property liability pool has an aggregate limit for the total property losses in a single year, with the reinsurance limit based upon a percentage of the total insurance values. Specific information on the limits of the reinsurance, excess, and stop loss policies purchased by the Board of Trustees can be obtained by contacting the Risk Management Services Department of the NC League of Municipalities. The pools are audited annually by a certified public accountant, and the audited financial statements are available to the Town upon request. There have been no significant reductions in insurance coverage in the prior year, and settled claims have not exceeded coverage in any of the past three fiscal years.

The Town does have limited flood insurance; with a per occurrence limit and maximum annual aggregate of \$5 million for property located in Flood Zones B, C, or X. The Town has no coverage for property not located in these zones.

In accordance with G.S. 159-29, the City's employees that have access to \$100 or more of the Town's funds at any given time are performance bonded through a commercial surety bond. The Finance Officer is bonded for \$1,000,000. The remaining employees that have access to funds are bonded under a blanket policy for \$10,000.

5. Claims, Judgments, and Contingent Liabilities

The Town is contingently liable in respect to other claims in the normal course of its operations. Should the Town become liable in these matters, such liability would be satisfied by budgetary appropriation in excess of insurance coverage in a subsequent year.

6. Long Term Obligations

a. Governmental Activities Long-Term Debt

As authorized by State law (G.S. 160A-20 and 153A-158.1), the Town financed various property and equipment acquisitions in a direct placement for use by the Town. The installment purchases were issued pursuant to a deed of trust that requires that legal title to the property financed remain with the Town as long as the debt is outstanding because the property is pledged as collateral for the debt.

The Town's installment purchase obligation payable at June 30, 2024 are comprised of the following:

Direct placement notes payable for a purchase of fire truck in May 2022, annual installments of \$59,714 plus interest at 3.02%, maturing in 2029; secured by a fire truck.	\$ 298,570
Direct placement notes payable for a purchase of fire truck in January 2019, annual installments of \$65,980, including interest at 3.20%, maturing in 2026; secured by a fire truck.	<u>127,690</u>
Total General Fund direct placement notes payable	<u>\$ 426,260</u>

The future minimum payments of the governmental activities long-term debt notes payable as of June 30, 2024 are as follows:

Year ending June 30	Principal	Interest	Total
2025	\$ 121,666	\$ 70,969	\$ 192,635
2026	125,452	9,259	134,711
2027	59,714	5,410	65,124
2028	59,714	3,607	63,321
2029	59,714	1,803	61,517
Next 5 years	-	-	-
Total payments	<u>\$ 426,260</u>	<u>\$ 91,048</u>	<u>\$ 517,308</u>

b. Electric fund

Notes payable:

\$1,500,000, direct placement loan issued in 2016, interest at 2.44%, payable in annual installments of \$150,000 plus interest final payment due in 2027; secured by electric substation assets.	\$ 450,000
\$68,467, direct placement loan issued in 2020, interest at 2.10%, payable in annual installments of \$14,447 plus interest; final payment due in 2026; secured by electric truck.	28,270
\$279,448, direct placement loan issued in 2020, interest at 2.17%, payable in annual installments of \$59,633 plus interest; final payment due in 2026. secured by electric truck.	<u>116,620</u>
Total Electric Fund direct placement notes payable	<u>\$ 594,890</u>

The future minimum payments of the electric fund long-term debt as of June 30, 2024 are as follows:

Year ending June 30	Principal	Interest	Total
2025	\$ 222,258	\$ 13,993	\$ 236,251
2026	222,632	8,768	231,400
2027	150,000	3,660	153,660
2028			-
Total payments	<u>\$ 594,890</u>	<u>\$ 26,421</u>	<u>\$ 621,311</u>

c. Water and sewer fund

Notes payable:

\$2,614,025, direct placement state revolving loan issued 2008, interest at 2.265%, payable in annual installments of \$130,701; final payment due in 2028; secured by system assets.	\$ 522,805
\$1,550,000, direct placement state revolving loan issued 2018, interest at 0%, payable in annual installments of \$79,959; final payment due in 2038.	1,022,691
Direct placement notes payable for sanitary sewer system in February 2022, monthly installments of \$133,333, plus interest at 2.09%, maturing in 2038.	1,866,667
\$1,305,130, direct placement DWI loan issued in 2020, interest at 0%, the immediately principal forgiveness of \$500,000, payable in annual installments of \$40,257; final payment due in 2042; secured by system assets.	<u>715,044</u>
Total Water and Sewer direct placement notes payable	<u>\$ 4,127,207</u>

The future minimum payments of the water and sewer fund notes payable as of June 30, 2024 are as follows:

Year ending June 30	Principal	Interest	Total
2025	\$ 377,340	\$ 50,855	\$ 428,195
2026	377,340	45,108	422,448
2027	377,340	39,361	416,701
2028	377,340	33,698	411,038
2029	246,640	27,867	274,507
Next 5 years	1,233,196	97,533	1,330,729
Next 5 years	1,026,814	27,867	1,054,681
Next 5 years	111,197		111,197
Total payments	<u>\$ 4,127,207</u>	<u>\$ 322,289</u>	<u>\$ 4,449,496</u>

Revenue bonds payable:

\$2,937,000, USDA loan issued in 2008, interest at 4.375%, payable in annual installments of \$159,750; final payment due in 2048; secured by system assets. \$ 2,349,000

\$916,000, USDA loan issued in 2020, interest at 1.875%, payable in annual installments of \$32,755; final payment due in 2060; secured by system assets. 835,000

\$200,000, USDA loan issued in 2020, interest at 2.125%, payable in annual installments of \$15,712; final payment due in 2036; secured by system assets. 163,499

Total Water and Sewer Fund revenue bonds \$ 3,347,499

The future minimum payments of the water sewer fund revenue bonds as of June 30, 2024 are as follows:

Year ending June 30	Principal	Interest	Total
2025	\$ 84,829	\$ 123,308	\$ 208,137
2026	89,468	118,857	208,325
2027	92,733	115,648	208,381
2028	96,003	112,327	208,330
2029	99,280	108,870	208,150
Next 5 years	554,753	487,432	1,042,185
Next 5 years	617,433	378,642	996,075
Next 5 years	710,000	252,856	962,856
Next 5 years	706,000	99,638	805,638
Next 5 years	141,000	22,650	163,650
Next 5 years	156,000	8,925	164,925
Total payments	<u>\$ 3,347,499</u>	<u>\$ 1,829,153</u>	<u>\$ 5,176,652</u>

The Town is required to be in compliance with the covenants associated with Sewer Revenue Bonds as to rates, fees, rentals, and charges in Section 5 of the Bond Order, authorizing the issuance of the Series 2010 water and sewer revenue bonds since its adoption in 2009. Section 5.02 of the Bond Order requires the debt service coverage ratio to be no less than 110%. Section 5.02 of the Bond Order also requires the debt service coverage ratio to be no less than 100% of the Subordinated Debt Service Requirement. The debt service coverage ratio calculations for the year ended June 30, 2024 are as follows:

Operating revenues	\$ 4,558,992
Operating expenses*	2,834,594
Operating income	1,724,398
Non-operating revenues (expenses)**	2,012,912
Income available for debt service	\$ 3,737,310
Debt service, principal, and interest paid (Revenue bond only)	\$ 208,862
Debt service coverage ratio	1789%
Subordinated Debt Service:	
Debt service, principal, and interest paid (Subordinated indebtedness)	\$ 752,067
Debt service coverage ratio	497%

* Per rate covenants, this does not include the depreciation expense of \$645,047.

** Per rate covenants, this does not include interest paid of \$180,131.

The Town has pledged future water and sewer net revenues to repay the water and sewer system revenue bond issued in March 2006. Proceeds from the bond provided financing for the sewer extension project for the Town. The bonds are payable solely from water and sewer net revenues and are payable through 2050. Annual principal and interest payments on the bonds are expected to require less than 50% of net revenues. The total principal and interest remaining to be paid on the bonds is \$5,176,652. Principal and interest paid for the current year was \$208,862. The Town had water and sewer net revenues of \$2,912,132.

d. Changes in Long-Term Debt

A summary of changes in long-term debt obligations follows:

	Balance 7/1/2023	Increases	Decreases	Balance 6/30/2024	Current Portion
Governmental Activities:					
Direct placement notes payable	\$ 641,148	\$ -	\$ 214,888	\$ 426,260	\$ 121,666
Compensated absences	207,395	132,946	149,107	191,234	149,107
Net pension liability (LGERS)	1,722,136	22,500	-	1,744,636	-
Total pension liability (LEO)	781,609	-	21,401	760,208	-
Total OPEB liability	481,985		144,512	337,473	-
Total	\$ 3,834,273	\$ 155,446	\$ 529,908	\$ 3,459,811	\$ 270,773
	Balance 7/1/2023	Increases	Decreases	Balance 6/30/2024	Current Portion
Business-type Activities:					
Electric Fund:					
Direct placement notes payable	\$ 813,251	\$ -	\$ 218,361	\$ 594,890	\$ 222,258
Compensated absences	90,826	44,150	54,150	80,826	54,150
Net pension liability (LGERS)	788,096	10,297	-	798,393	-
Total OPEB liability	220,570		66,133	154,437	-
Total	\$ 1,912,743	\$ 54,447	\$ 338,644	\$ 1,628,546	\$ 276,408
	Balance 7/1/2023	Increases	Decreases	Balance 6/30/2024	Current Portion
Water and Sewer Fund:					
Direct placement notes payable	\$ 4,822,672	\$ -	\$ 695,465	\$ 4,127,207	\$ 377,340
Revenue bonds	3,432,832	-	85,333	3,347,499	84,829
Compensated absences	25,048	14,262	14,694	24,616	14,694
Net pension liability (LGERS)	408,643	5,338	-	413,981	-
Total OPEB liability	114,370	-	34,292	80,078	-
Total	\$ 8,803,565	\$ 19,600	\$ 829,784	\$ 7,993,381	\$ 476,863
Total business-type activities	\$ 10,716,308	\$ 74,047	\$ 1,168,428	\$ 9,621,927	\$ 753,271

Compensated absences for governmental activities have typically been liquidated in the General Fund. Net pension obligation and net other post-employment benefit obligations for governmental activities have typically been liquidated in the General Fund.

C. Interfund Balances and Activity

To General Fund from Electric fund	\$ 700,347
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D. Fund Balance

Total fund balance - General Fund	\$ 2,720,616
Less:	
Stabilization by State Statute	1,127,465
Restricted for streets	288,217
Unassigned fund balance	<u>\$ 1,304,934</u>

Management has evaluated subsequent events through December 20, 2024 the date on which the financial statements were available to be issued.

REQUIRED
SUPPLEMENTAL FINANCIAL
DATA

This section contains additional information required by
generally accounting principals.

Schedule of the Proportionate Share of the Net Pension
Asset – Local Government Employees’ Retirement System

Schedule of Contributions – Local Government Employees’ Retirement System

Schedule of Changes in Total Pension Liability - Law Enforcement Officer's Special
Separation Allowance

Schedule of Total Pension Liability as a Percentage of Covered Payroll

Schedule of Changes in Net OPEB Liability and Related Ratios

Town of Ayden, North Carolina
Town of Ayden's Proportionate Share of Net Pension Liability (Asset)
Required Supplementary Information
Last Ten Fiscal Years*

	Local Government Employees' Retirement System									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Ayden's proportion of the net pension liability (asset) (%)	0.04465%	0.05174%	0.05319%	0.05760%	0.05760%	0.005302%	0.055650%	0.051870%	0.053900%	0.057400%
Ayden's proportion of the net pension liability (asset) (\$)	\$ 2,957,010	\$ 2,918,875	\$ 815,720	\$ 2,058,293	\$ 1,573,011	\$ 1,257,816	\$ 850,178	\$ 1,108,855	\$ 241,720	\$ (338,632)
Ayden's covered-employee payroll	\$ 3,587,723	\$ 3,707,740	\$ 3,606,813	\$ 3,563,260	\$ 3,428,871	\$ 3,049,272	\$ 3,080,754	\$ 2,993,280	\$ 2,858,529	\$ 2,825,548
Ayden's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	82.42%	78.72%	22.62%	57.76%	46.00%	41.25%	27.60%	37.04%	8.46%	(11.98%)
Plan fiduciary net position as a percentage of the total pension liability**	82.49%	84.14%	95.51%	88.61%	90.86%	91.63%	94.18%	91.47%	98.09%	102.64%

* The amounts presented for each fiscal year were determined as of the prior fiscal year ending June 30.

** This will be the same percentage for all participant employers in the LGERS plan.

Town of Ayden, North Carolina
Required Supplementary Information
Last Ten Fiscal Years

Local Government Employees' Retirement System

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Contractually required contribution	\$ 555,651	\$ 444,085	\$ 427,573	\$ 373,543	\$ 325,844	\$ 273,393	\$ 236,111	\$ 229,825	\$ 204,593	\$ 204,834
Contributions in relation to the contractually required contribution	555,651	444,085	427,573	373,543	325,844	273,393	236,111	229,825	204,593	204,834
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ayden's covered payroll	\$ 4,219,016	\$ 3,587,723	\$ 3,707,740	\$ 3,606,813	\$ 3,563,260	\$ 3,428,871	\$ 3,049,272	\$ 3,080,754	\$ 2,993,280	\$ 2,858,529
Contributions as a percentage of covered payroll	13.17%	12.38%	11.53%	10.36%	9.14%	7.97%	7.74%	7.46%	6.84%	7.17%

Town of Ayden, North Carolina
Schedule of Changes in Total Pension Liability
Law Enforcement Officers' Special Separation Allowance
June 30, 2024

	2024	2023	2022	2021	2020	2019	2018	2017
Beginning balance	781,609	815,706	1,020,498	725,883	633,819	618,062	539,552	511,217
Service Cost	25,974	34,058	44,179	30,472	27,966	27,109	21,386	23,509
Interest on the total pension liability	32,576	17,932	19,445	23,327	22,513	19,146	20,678	18,250
Differences between expected and actual experience in the measurement of the total pension liability	(44,072)	71,652	(222,651)	(6,433)	50,836	18,699	6,522	-
Changes of assumptions or other inputs	15,679	(120,318)	(19,842)	267,920	21,428	(24,863)	37,651	(13,424)
Benefit payments	(51,558)	(37,421)	(25,923)	(20,671)	(30,679)	(24,334)	(7,727)	-
Ending balance of the total pension liability	\$ 760,208	\$ 781,609	\$ 815,706	\$ 1,020,498	\$ 725,883	\$ 633,819	\$ 618,062	\$ 539,552

The amounts presented for each fiscal year were determined as of the prior fiscal year ending December 31.

Town of Ayden, North Carolina
Schedule of Total Pension Liability as a Percentage of Covered Payroll
Law Enforcement Officers' Special Separation Allowance
June 30, 2024

	2024	2023	2022	2021	2020	2019	2018	2017
Total pension liability	\$ 760,208	\$ 781,609	\$ 815,706	\$ 1,020,498	\$ 725,883	\$ 633,819	\$ 618,062	\$ 539,552
Covered payroll	942,813	902,768	1,033,084	1,090,957	1,077,523	1,010,764	882,270	886,219
Total pension liability as a percentage of covered payroll	80.63%	86.58%	78.96%	93.54%	67.37%	62.71%	70.05%	60.88%

Notes to the schedules:

The Town of Ayden has no assets accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement 73 to pay related benefits

The pension schedules are intended to show information for ten years. Additional information will be displayed as it becomes available.

Town of Ayden, North Carolina
Schedule of Changes in the Net OPEB Liability and Related Ratios
For the Year Ended June 30, 2024

	2024	2023	2022	2021	2020	2019	2018
Total OPEB Liability							
Service cost	\$ 42,925	\$ 55,683	\$ 54,609	\$ 39,936	\$ 21,499	\$ 22,281	\$ 24,175
Interest	30,070	20,448	20,259	27,228	17,246	16,619	15,078
Changes of benefit terms	(14,283)	-	-	-	-	-	-
Differences between expected and actual experience	(297,445)	4,393	(36,490)	(11,649)	276,475	(18,290)	(25,951)
Changes of assumptions	14,812	(136,065)	34,807	111,741	12,223	(14,753)	(24,992)
Benefit payments	(21,016)	(36,867)	(51,594)	(34,728)	(30,831)	(27,897)	(17,100)
Net change in total OPEB liability	(244,937)	(92,408)	21,591	132,528	296,612	(22,040)	(28,790)
Total OPEB liability - beginning	816,925	909,333	887,742	755,214	458,602	480,642	509,432
Total OPEB liability - ending	\$ 571,988	\$ 816,925	\$ 909,333	\$ 887,742	\$ 755,214	\$ 458,602	\$ 480,642
Town's covered payroll	\$ 2,720,105	\$ 3,560,211	\$ 3,560,211	\$ 3,450,591	\$ 3,450,591	\$ 3,428,871	\$ 3,049,272
Town's OPEB liability as a percentage of its covered payroll	21.03%	22.95%	25.54%	25.73%	21.89%	13.37%	15.76%

Notes to Schedule

Changes of assumptions: Changes of assumptions and other inputs reflect the effects of changes in the discount rate of each period. The following are the discount rates used in each period:

Fiscal Year	Rate
2024	3.65%
2023	3.54%
2022	2.16%
2021	2.21%
2020	3.50%
2019	3.89%
2018	3.56%

GENERAL FUND

The General Fund accounts for resources traditionally associated with government that are not required legally or by sound financial management to be accounted for in other funds.

Town of Ayden, North Carolina
General Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2024

	Budget	Actual	Variance Positive (Negative)
Revenues:			
Ad valorem taxes:			
Taxes		\$ 1,775,695	
Penalties and interest		33,929	
Total ad valorem taxes	\$ 1,735,305	1,809,624	\$ 74,319
Permits and fees:			
Fire protection fees		283,545	
Code enforcement fees		40,869	
Total permit and fees	295,056	324,414	29,358
Unrestricted intergovernmental			
Local option sales tax		1,668,156	
Utilities sales tax		378,216	
Solid waste disposal tax		3,999	
Beer and wine tax		24,668	
Cable TV franchise		52,152	
Other taxes and licenses		2,650	
Total unrestricted intergovernmental	1,890,000	2,129,841	239,841
Restricted intergovernmental			
Powell bill		181,398	
Miscellaneous grants		14,044	
Total restricted intergovernmental	207,000	195,442	(11,558)
Sales and service:			
Sanitation revenues		452,027	
Cemetery		2,500	
Rents		104,785	
Recreation fees		93,320	
Other		243,688	
Total	905,302	896,320	(8,982)
Investment earnings	24,000	77,444	53,444
Total revenues	5,056,663	5,433,085	376,422

Town of Ayden, North Carolina
General Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2024

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Expenditures:			
General Government:			
Governing body:			
Salaries and employee benefits		49,420	
Operating expenses		173,928	
Reimbursement of services		(146,728)	
Total	<u>76,988</u>	<u>76,620</u>	<u>368</u>
Administrative			
Salaries and employee benefits		341,431	
Operating expenses		291,984	
Reimbursement of services		(463,319)	
Total	<u>170,097</u>	<u>170,096</u>	<u>1</u>
Finance			
Salaries and employee benefits		267,049	
Operating expenses		77,590	
Reimbursement of services		(213,976)	
Total	<u>146,556</u>	<u>130,663</u>	<u>15,893</u>
Public buildings:			
Salaries and employee benefits		128,391	
Operating expenses		319,601	
Reimbursement of services		(306,288)	
Total	<u>142,789</u>	<u>141,704</u>	<u>1,085</u>
Central services:			
Salaries and employee benefits		129,732	
Operating expenses		371,225	
Reimbursement of services		(188,149)	
Total	<u>312,808</u>	<u>312,808</u>	<u>-</u>
Total General Government	<u>849,238</u>	<u>831,891</u>	<u>17,347</u>

Town of Ayden, North Carolina
General Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2024

	Budget	Actual	Variance Positive (Negative)
Public safety			
Police:			
Salaries and employee benefits		1,941,011	
Operating expenses		432,911	
Capital Outlay		147,735	
Total	2,521,878	2,521,657	221
Fire:			
Salaries and employee benefits		62,377	
Operating expenses		110,773	
Capital outlay		112,500	
Total	289,130	285,650	3,480
Rural fire department:			
Salaries and employee benefits		55,298	
Operating expenses		69,269	
Capital Outlay		112,500	
Total	237,906	237,067	839
Total public safety	3,048,914	3,044,374	4,540
Transportation			
Streets:			
Salaries and employee benefits		582,778	
Operating expenses		181,568	
Powell bill		76,200	
Total transportation	881,990	840,546	41,444
Environmental Protection			
Sanitation:			
Salaries and employee benefits		192,013	
Operating expenses		66,737	
Total environmental protection	260,260	258,750	1,510
Economic and physical development:			
Planning and economic development			
Salaries and employee benefits		265,827	
Operating expenses		99,327	
Reimbursement of services		(114,929)	
Total economic and physical development	252,387	250,225	2,162
Cultural and recreational			
Library:			
Salaries and employee benefits		106,832	
Operating expenses		29,735	
Total	146,240	136,567	9,673

Town of Ayden, North Carolina
General Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2024

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Recreation:			
Salaries and employee benefits		314,591	
Operating expenses		209,490	
Total	<u>524,352</u>	<u>524,081</u>	<u>271</u>
Total cultural and recreational	<u>670,592</u>	<u>660,648</u>	<u>9,944</u>
Debt service			
Principal retirement		214,888	
Interest and other charges		17,849	
Total debt service	<u>232,834</u>	<u>232,737</u>	<u>97</u>
Total expenditures	<u>6,196,215</u>	<u>6,119,171</u>	<u>77,044</u>
Revenues over expenditures	<u>(1,139,552)</u>	<u>(686,086)</u>	<u>453,466</u>
Other financing sources (uses):			
Transfers from (to) other funds		700,347	
Sale of fixed assets		45,000	
Total Other Financing Sources (Uses)	<u>1,139,552</u>	<u>745,347</u>	<u>(394,205)</u>
Net change in fund balance	<u>\$ -</u>	59,261	<u>\$ 59,261</u>
Fund balances:			
Beginning of year, July 1		2,661,355	
End of year, June 30		<u>\$ 2,720,616</u>	

Town of Ayden, North Carolina
CDBG Catalyst Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2024

	Project Authorization	Prior Years	Current Year	Total to Date	Variance Positive (Negative)
Revenues					
Restricted intergovernmental					
CDBG Catalyst program	\$ 4,374,725	\$ 3,575,642	\$ 528,517	\$ 4,104,159	\$ (270,566)
Local funds	-	28,080	-	28,080	28,080
Total revenues	<u>4,374,725</u>	<u>3,603,722</u>	<u>528,517</u>	<u>4,132,239</u>	<u>(242,486)</u>
Expenditures:					
Program expenses	<u>4,374,725</u>	<u>3,844,741</u>	<u>527,840</u>	<u>4,372,581</u>	<u>2,144</u>
Total Expenditures	<u>4,374,725</u>	<u>3,844,741</u>	<u>527,840</u>	<u>4,372,581</u>	<u>2,144</u>
Other financing sources (uses):					
Transfers from (to) other funds	<u>-</u>	<u>2,648</u>	<u>-</u>	<u>2,648</u>	<u>2,648</u>
Total other financing sources (uses)	<u>-</u>	<u>2,648</u>	<u>-</u>	<u>2,648</u>	<u>2,648</u>
Revenues and other financing sources over expenditures	<u>\$ -</u>	<u>\$ (238,371)</u>	677	<u>\$ (237,694)</u>	<u>\$ (237,694)</u>
Fund balance, beginning			(238,371)		
Fund balance, ending			<u>\$ (237,694)</u>		

Town of Ayden, North Carolina
Nonmajor Governmental Funds
Combining Balance Sheet
June 30, 2024

Special Revenue Funds

	Library Fund	Police Unauthorized Substance Tax Fund	Federal and State Grants Fund	Railroad Grant Fund	ARPA Fund	Total
Assets						
Cash and cash equivalents	\$ 37,700	\$ 190,551	\$ -	\$ -	\$ -	\$ 228,251
Restricted cash and cash equivalents	-	-	-	338,100	416,112	754,212
Accounts receivable	-	-	-	-	-	-
Total assets	<u>37,700</u>	<u>190,551</u>	<u>-</u>	<u>338,100</u>	<u>416,112</u>	<u>982,463</u>
Liabilities						
Accounts payable	-	33,749	-	2,500	-	36,249
Unearned revenues	-	-	-	-	416,112	416,112
Due to other funds	-	-	5,452	-	-	5,452
Total liabilities	<u>-</u>	<u>33,749</u>	<u>5,452</u>	<u>2,500</u>	<u>416,112</u>	<u>457,813</u>
Fund Balances						
Restricted	37,700	156,802	(5,452)	335,600	-	524,650
Total fund balances	<u>37,700</u>	<u>156,802</u>	<u>(5,452)</u>	<u>335,600</u>	<u>-</u>	<u>524,650</u>
Total liabilities and fund balances	<u>\$ 37,700</u>	<u>\$ 190,551</u>	<u>\$ -</u>	<u>\$ 338,100</u>	<u>\$ 416,112</u>	<u>\$ 982,463</u>

Town of Ayden, North Carolina
Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
For the Fiscal Year Ended June 30, 2024

Special Revenue Funds

	Library Fund	Police Unauthorized Substance Tax Fund	Federal and State Grants Fund	Railroad Grant Fund	ARPA Fund	Total
Revenues:						
Restricted intergovernmental	\$ -	\$ 129,688	\$ -	\$ -	\$ 97,065	\$ 226,753
Investment earnings	1,857	-	-	-	-	1,857
Total revenues	<u>1,857</u>	<u>129,688</u>	<u>-</u>	<u>-</u>	<u>97,065</u>	<u>228,610</u>
Expenditures:						
Economic and physical development	439	-	-	164,400	-	164,839
General government	-	-	-	-	97,065	97,065
Public safety	-	18,276	-	-	-	18,276
Total expenditures	<u>439</u>	<u>18,276</u>	<u>-</u>	<u>164,400</u>	<u>97,065</u>	<u>280,180</u>
Revenues Over (Under) Expenditures	<u>1,418</u>	<u>111,412</u>	<u>-</u>	<u>(164,400)</u>	<u>-</u>	<u>(51,570)</u>
Other Financing Sources (Uses)						
Transfers from (to) other funds	-	-	-	-	-	-
Net change in Fund Balance	<u>1,418</u>	<u>111,412</u>	<u>-</u>	<u>(164,400)</u>	<u>-</u>	<u>(51,570)</u>
Fund balance - beginning	<u>36,282</u>	<u>45,390</u>	<u>(5,452)</u>	<u>500,000</u>	<u>-</u>	<u>576,220</u>
Fund balance - ending	<u>\$ 37,700</u>	<u>\$ 156,802</u>	<u>\$ (5,452)</u>	<u>\$ 335,600</u>	<u>\$ -</u>	<u>\$ 524,650</u>

Town of Ayden, North Carolina
Library Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2024

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenues			
Investment earnings		\$ 1,857	
Total revenues	\$ 1,000	1,857	\$ 857
Expenditures:			
Economic development		439	-
Total expenditures	1,000	439	561
Other financing sources (uses):			
Transfers from (to) other funds	-	-	-
Total other financing sources (uses)	-	-	-
Revenues and other financing sources over expenditures	\$ -	1,418	\$ 1,418
Fund balance, beginning		36,282	
Fund balance, ending		\$ 37,700	

Town of Ayden, North Carolina
Police Unauthorized Substance Tax Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2024

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues			
Unauthorized substance tax		\$ 129,688	
Total revenues	<u>\$ 33,749</u>	<u>129,688</u>	<u>\$ 95,939</u>
Expenditures:			
Program expenses		18,276	
Total expenditures	<u>36,606</u>	<u>18,276</u>	<u>18,330</u>
Other financing sources (uses):			
Fund balance appropriated	<u>(2,857)</u>	<u>-</u>	<u>(2,857)</u>
Total other financing sources (uses)	<u>(2,857)</u>	<u>-</u>	<u>(2,857)</u>
Revenues and other financing sources over expenditures	<u>\$ -</u>	<u>111,412</u>	<u>\$ 114,269</u>
Fund balance, beginning		<u>45,390</u>	
Fund balance, ending		<u>\$ 156,802</u>	

Town of Ayden, North Carolina
Federal and State Grants Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2024

	Budget	Actual	Variance Positive (Negative)
Revenues			
Grant		\$ -	
Total revenues	\$ -	-	\$ -
Expenditures:			
Economic development	-	-	-
Total expenditures	-	-	-
Other financing sources (uses):			
Transfers from (to) other funds	-	-	-
Total other financing sources (uses)	-	-	-
Revenues and other financing sources over expenditures	\$ -	-	\$ -
Fund balance, beginning		(5,452)	
Fund balance, ending		<u>\$ (5,452)</u>	

Town of Ayden, North Carolina
Railroad Grants Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2024

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues			
Grant		\$ -	
Total revenues	<u>\$ 500,000</u>	<u>-</u>	<u>\$ (500,000)</u>
Expenditures:			
Economic development		164,400	
Total expenditures	<u>500,000</u>	<u>164,400</u>	<u>335,600</u>
Other financing sources (uses):			
Transfers from (to) other funds	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Revenues and other financing sources over expenditures	<u>\$ -</u>	<u>(164,400)</u>	<u>\$ (164,400)</u>
Fund balance, beginning		500,000	
Fund balance, ending		<u>\$ 335,600</u>	

Town of Ayden, North Carolina
ARPA Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2024

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues			
Grant		\$ 97,065	
Total revenues	<u>\$ 595,168</u>	<u>97,065</u>	<u>\$ (498,103)</u>
Expenditures:			
ARPA expenses		97,065	
Total expenditures	<u>595,168</u>	<u>97,065</u>	<u>498,103</u>
Other financing sources (uses):			
Transfers from (to) other funds	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Revenues and other financing sources over expenditures	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund balance, beginning		-	
Fund balance, ending		<u>\$ -</u>	

PROPRIETARY FUNDS

Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges; or where the governing body has decided that periodic determination of net income is appropriate for accountability purposes.

Town of Ayden, North Carolina
Electric Fund
Schedule of Revenues and Expenditures
Budget and Actual - (Non-GAAP)
For the Fiscal Year Ended June 30, 2024

	2024		
	Budget	Actual	Variance Positive (Negative)
Operating revenues:			
Electric charges		\$ 13,558,099	
Service charges		367,342	
Other operating revenues		12,205	
Total operating revenues	\$ 13,226,500	13,937,646	\$ 711,146
Nonoperating Revenues:			
Interest earnings	60,000	284,989	
Total nonoperating revenues	60,000	284,989	224,989
Total revenues	13,286,500	14,222,635	936,135
Expenditures:			
Electric operations:			
Salaries and employee benefits		1,206,682	
Operating expenditures		587,369	
Maintenance and repairs		830,101	
Electrical power purchases		9,023,197	
Total electric distribution	10,768,446	11,647,349	(878,903)
Consumer billing and collection:			
Salaries and employee benefits		161,698	
Operating expenditures		1,191,875	
Total energy management	1,626,437	1,353,573	272,864
Total operating expenditures	12,394,883	13,000,922	(606,039)
Debt service:			
Retirement of principal		218,361	
Interest expense		20,493	
Total debt service	238,854	238,854	-
Capital outlay:			
Equipment		153,013	
Total capital outlay	925,000	153,013	771,987
Total expenditures	13,558,737	13,392,789	165,948
Revenues over (under) expenditures	(272,237)	829,846	1,102,083

Town of Ayden, North Carolina
Electric Fund
Schedule of Revenues and Expenditures
Budget and Actual - (Non-GAAP)
For the Fiscal Year Ended June 30, 2024

	2024		
	Budget	Actual	Variance Positive (Negative)
Other financing sources (uses)			
Transfers from (to) other funds		(700,347)	
Total other financing sources (uses)	(700,347)	(700,347)	-
Appropriation of net position	972,584	-	(972,584)
Revenues and other financing sources (under) expenditures and other financing uses	\$ -	129,499	\$ 129,499
Reconciliation to GAAP financial statements			
Depreciation		(684,310)	
Capital outlay		153,013	
Principal retirement		218,361	
Increase (Decrease) in deferred outflows of resources		(15,466)	
(Increase) Decrease in net pension liability		(10,297)	
(Increase) Decrease in deferred inflows of resources		(96,229)	
(Increase) Decrease in OPEB liability		66,133	
(Increase) Decrease in compensated absences		10,000	
Change in net position		\$ (229,296)	

Town of Ayden, North Carolina
Water and Sewer Operating Fund
Schedule of Revenues and Expenditures
Budget and Actual - (Non-GAAP)
For the Fiscal Year Ended June 30, 2024

	2024		Variance
	Budget	Actual	Positive (Negative)
Operating revenues			
Water sales		\$ 1,765,282	
Sewer charges		2,639,460	
Water and sewer taps		154,250	
Total	\$ 4,052,000	4,558,992	\$ 506,992
Nonoperating revenues			
Interest earnings		49,331	
Loan forgiveness		316,320	
Total nonoperating revenues	336,000	365,651	29,651
Total revenues	4,388,000	4,924,643	536,643
Expenditures:			
General operations:			
Salaries and employee benefits		532,471	
Operating expenditures		537,155	
Maintenance and repairs		97,707	
Contracted services		1,638,731	
Total water treatment and distribution	2,806,625	2,806,064	561
Debt service			
Principal		780,798	
Interest		180,131	
Total	961,165	960,929	236
Capital outlay	65,000	64,993	7
Total expenditures	3,832,790	3,831,986	804
Revenues Over (Under) Expenditures	555,210	1,092,657	537,447
Other Financing Sources and (Uses):			
Transfers from (to) other funds	-	1,145	1,145
Total Other Financing Sources (Uses)	-	1,145	1,145
Appropriation of net position	(555,210)	-	555,210
Revenues and other financing sources over expenditures and other financing uses	\$ -	\$ 1,093,802	\$ 1,093,802

Town of Ayden, North Carolina
Water and Sewer Operating Fund
Schedule of Revenues and Expenditures
Budget and Actual - (Non-GAAP)
For the Fiscal Year Ended June 30, 2024

	2024		Variance Positive (Negative)
	Budget	Actual	
Reconciliation from budgetary basis (modified accrual) to full accrual			
Depreciation		(645,047)	
Capital outlay		64,993	
Capital contributions		1,647,261	
Transfer from project fund		(1,145)	
Principal retirement		780,798	
Increase (Decrease) in deferred outflows of resources		(8,019)	
(Increase) Decrease in deferred inflows of resources		(49,897)	
(Increase) Decrease in net pension liability		(5,338)	
(Increase) Decrease in OPEB liability		34,292	
(Increase) Decrease in Accrued Vacation		432	
Change in net position		<u>\$ 2,912,132</u>	

Town of Ayden, North Carolina
Lift Station No.8 - Sanitary Sewer Rehabilitation Capital Projects Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
From Inception and For the Fiscal Year Ended June 30, 2024

	Project Author - ization	Prior Years	Actual Current Year	Total to Date	Variance Favorable (Unfavorable)
Revenues:					
Grant proceeds	\$ 935,100	\$ 931,861	\$ -	\$ 931,861	\$ (3,239)
Total revenues	<u>935,100</u>	<u>931,861</u>	<u>-</u>	<u>931,861</u>	<u>(3,239)</u>
Expenditures:					
Professional Services	252,400	252,400	-	252,400	-
Construction	651,474	650,455	-	650,455	1,019
Closing Costs	13,824	13,771	-	13,771	53
Contingency	17,402	-	-	-	17,402
Total expenditures	<u>935,100</u>	<u>916,626</u>	<u>-</u>	<u>916,626</u>	<u>18,474</u>
Other Financing Sources (Uses):					
Loan proceeds	-	-	-	-	-
Town contribution	<u>-</u>	<u>-</u>	<u>(15,235)</u>	<u>(15,235)</u>	<u>(15,235)</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(15,235)</u>	<u>(15,235)</u>	<u>(15,235)</u>
Revenues and other financing sources over expenditures	<u>\$ -</u>	<u>\$ 15,235</u>	<u>\$ (15,235)</u>	<u>\$ -</u>	<u>\$ -</u>

Town of Ayden, North Carolina
Sanitary Sewer Extension and Water Replacement Capital Projects Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
From Inception and For the Fiscal Year Ended June 30, 2024

	Project Author - ization	Prior Years	Actual Current Year	Total to Date	Variance Favorable (Unfavorable)
Revenues:					
Grant proceeds	\$ -	\$ -	\$ -	\$ -	\$ -
Total revenues	-	-	-	-	-
Expenditures:					
Construction	1,870,775	1,870,617	-	1,870,617	158
Contingency	118,495	7,838	-	7,838	110,657
Construction Administration	369,080	369,064	-	369,064	16
Easement Acquisition	5,000	-	-	-	5,000
Legal	6,000	-	-	-	6,000
Total expenditures	2,369,350	2,247,519	-	2,247,519	121,831
Other Financing Sources (Uses):					
Loan proceeds	2,369,350	2,000,000	-	2,000,000	(369,350)
Town contribution	-	-	247,519	247,519	247,519
Total other financing sources (uses)	2,369,350	2,000,000	247,519	2,247,519	(121,831)
Revenues and other financing sources over expenditures	\$ -	\$ (247,519)	\$ 247,519	\$ -	\$ -

Town of Ayden, North Carolina
2023 Water System Improvements Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
From Inception and For the Fiscal Year Ended June 30, 2024

	Project Author - ization	Prior Years	Actual Current Year	Total to Date	Variance Favorable (Unfavorable)
Revenues:					
Golden LEAF	\$ 1,500,000	\$ -	1,247,261	\$ 1,247,261	\$ (252,739)
NC Commerce Utility	300,000	-	300,000	300,000	-
Pitt County	100,000	-	100,000	100,000	-
Total revenues	<u>1,900,000</u>	<u>-</u>	<u>1,647,261</u>	<u>1,647,261</u>	<u>(252,739)</u>
Expenditures:					
Construction	<u>1,900,000</u>	<u>-</u>	<u>1,646,116</u>	<u>1,646,116</u>	<u>253,884</u>
Total expenditures	<u>1,900,000</u>	<u>-</u>	<u>1,646,116</u>	<u>1,646,116</u>	<u>253,884</u>
Other Financing Sources (Uses):					
Transfer	<u>-</u>	<u>-</u>	<u>(1,145)</u>	<u>(1,145)</u>	<u>(1,145)</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(1,145)</u>	<u>(1,145)</u>	<u>(1,145)</u>
Revenues and other financing sources over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Town of Ayden, North Carolina
Stormwater Fund
Schedule of Revenues and Expenditures
Budget and Actual - (Non-GAAP)
For the Fiscal Year Ended June 30, 2024

	2024		Variance
	Budget	Actual	Positive (Negative)
Operating revenues			
Stormwater fees		\$ 128,144	
Total operating revenues	\$ 125,000	128,144	\$ 3,144
Total revenues	125,000	128,144	3,144
Expenditures:			
General operations:			
Operating expenditures		1,000	
Maintenance and repairs		52,276	
Total general operations	125,000	53,276	71,724
Total expenditures	125,000	53,276	71,724
Revenues over (under) expenditures	-	74,868	74,868
Appropriation of net position	-	-	-
Revenues and other financing sources (under) expenditures and other financing uses	\$ -	74,868	\$ 74,868
Reconciliation to GAAP financial statements			
Capital expenditures		-	
Change in net position		\$ 74,868	

OTHER SCHEDULES

This section includes additional information on property taxes.

- Schedule of Ad Valorem Taxes Receivable
- Analysis of Current Tax Levy
- Other Schedules

Town of Ayden, North Carolina
General Fund
Schedule of Ad Valorem Taxes Receivable
June 30, 2024

<u>Fiscal Year</u>	<u>Uncollected Balance July 1, 2023</u>	<u>Additions</u>	<u>Collections And Credits</u>	<u>Uncollected Balance June 30, 2024</u>
2023-2024	\$ -	\$ 1,783,796	1,769,759	\$ 14,037
2022-2023	15,510	-	9,822	5,688
2021-2022	5,936	-	1,911	4,025
2020-2021	3,595	-	344	3,251
2019-2020	3,023	-	176	2,847
2018-2019	3,085	-	344	2,741
2017-2018	2,955	-	222	2,733
2016-2017	2,396	-	86	2,310
2015-2016	-	-	-	-
2014-2015	-	-	-	-
2013-2014	501	-	501	-
TOTALS	\$ 37,001	\$ 1,783,796	\$ 1,783,165	37,632
Ad valorem taxes receivable				<u><u>\$ 37,632</u></u>
Reconciliation with revenues:				
Taxes - ad valorem				\$ 1,809,624
Penalties and interest received				(33,929)
Releases, adjustments, fee's				<u>7,470</u>
Total collections and credits				<u><u>\$ 1,783,165</u></u>

Town of Ayden, North Carolina
Analysis of Current Tax Levy
Town - Wide Levy
For the Fiscal Year Ended June 30, 2024

	Town - wide			Total Levy	
	Property Valuation	Rate	Amount of Levy	Property excluding Registered Motor Vehicles	Registered Motor Vehicles
Original levy:					
Property taxes at current year's rate	<u>\$ 330,332,593</u>	0.54	<u>\$ 1,783,796</u>	<u>\$ 1,511,559</u>	<u>\$ 272,237</u>
Total original levy	<u>330,332,593</u>		<u>1,783,796</u>	<u>1,511,559</u>	<u>272,237</u>
 Total for Year	 <u><u>\$ 330,332,593</u></u>		 1,783,796	 1,511,559	 272,237
 Uncollected taxes at June 30, 2024			 <u>14,037</u>	 <u>14,037</u>	 <u>-</u>
 Current year's taxes collected			 <u><u>\$ 1,769,759</u></u>	 <u><u>\$ 1,497,522</u></u>	 <u><u>\$ 272,237</u></u>
 Current levy collection percentage			 <u><u>99.21%</u></u>	 <u><u>99.07%</u></u>	 <u><u>100.00%</u></u>

COMPLIANCE SECTION



Thompson, Price, Scott, Adams & Co., P.A.
4024 Oleander Drive Suite 103
Wilmington, North Carolina 28403
Telephone (910) 791-4872
Fax (910) 239-8294

**Report on Internal Control Over Financial Reporting And On Compliance And Other
Matters Based On An Audit Of Financial Statements Performed In Accordance
With *Government Auditing Standards***

Independent Auditor's Report

To the Honorable Mayor and
Members of the Town Council
Ayden, North Carolina

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Ayden, North Carolina, as of and for the year ended June 30, 2024 and the related notes to the financial statements, which collectively comprises the Town of Ayden's basic financial statements, and have issued our report thereon dated February 6, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Town of Ayden's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town of Ayden's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control.

Our consideration of internal control was for limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and questioned costs, we did identify certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. We consider the deficiencies described in the accompanying schedule of findings and questioned costs 2024-001 and 2024-004 to be material weaknesses.

A *significant deficiency* is a deficiency or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

We consider the deficiencies described in the accompanying schedule of findings and questioned costs as items 2024-002 and 2024-003 to be significant deficiencies.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Town of Ayden's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as items 2024-003.

Town of Ayden's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the Town of Ayden's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The Town's response was not subjected to the auditing procedures applied in the audit of the financial statements and accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

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

Wilmington, North Carolina

February 6, 2025



Thompson, Price, Scott, Adams & Co., P.A.
4024 Oleander Drive Suite 103
Wilmington, North Carolina 28403
Telephone (910) 791-4872
Fax (910) 239-8294

**Report on Compliance for Each Major State Program; Report on Internal Control Over
Compliance; With OMB Uniform Guidance and the State Single Audit Implementation Act**
Independent Auditor's Report

To the Honorable Mayor and
Members of the Town Council
Ayden, North Carolina

Report on Compliance for Each Major State Program

Opinion on Each Major State Program

We have audited the Town of Ayden, North Carolina, compliance with the types of compliance requirements described in the OMB *Compliance Supplement* and the *Audit Manual for Governmental Auditors in North Carolina*, issued by the Local Government Commission, that could have a direct and material effect on each of the Town of Ayden's major State programs for the year ended June 30, 2024. The Town of Ayden's major State programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Town of Ayden complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major State programs for the year ended June 30, 2024.

Basis for Opinion on Each Major State Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the State Single Audit Implementation Act. Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Town of Ayden and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provides a reasonable basis for our opinion on compliance for each major State program. Our audit does not provide a legal determination of the Town of Ayden's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to Town of Ayden State programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Town of Ayden's compliance based on our audit. 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, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Town of Ayden's compliance with the requirements of each major State program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Town of Ayden's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of Town of Ayden's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Town of Ayden's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a State program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a State program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a State program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in Auditor's Responsibilities for the Audit of Compliance section and above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies or material weaknesses in internal control over compliance. Given these limitations, during our audit, we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

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

Wilmington, North Carolina

February 6, 2025

Town of Ayden, North Carolina
Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2024

Section I. Summary of Auditor's Results

Financial Statements

Type of report auditor issued on whether the financial statements audited were prepared in accordance to GAAP: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? X yes ___ no
- Significant Deficiency(s) identified? X yes ___ none reported

Noncompliance material to financial statements noted? X yes ___ no

State Awards

Internal control over major State programs:

- Material weakness(es) identified? ___ yes X no
- Significant Deficiency(s) identified? ___ yes X none reported

Type of auditor's report issued on compliance for major State programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with the State Single Audit Implementation Act ___ yes X no

Identification of major State programs:

Program name

Golden LEAF

Dollar threshold used to determine a State major program \$ 500,000

Auditee qualified as State low-risk auditee? ___ yes X

Town of Ayden, North Carolina
Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2024

Section II – Financial Statement Findings

MATERIAL WEAKNESS

Finding: 2024 - 001 Lack of Oversight of Accounting Records

Criteria: Accounting records should be properly reviewed to provide reasonable assurance that transactions are handled appropriately.

Condition: There is a lack of oversight of the accounting records.

Effect: The Town's internal control process cannot ensure that errors will be detected by employees in the normal course of performing their assigned functions.

Identification of a repeat finding: This is a repeat finding from the immediate previous audit, 2023-001.

Cause: The Town lax oversight over key accounting areas such as inventory, receivables, and payable reconciliations to the general ledger.

Recommendation: Each area should have proper oversight controls in place to ensure that accurate and timely reconciliations are being performed.

Views of responsible officials and planned corrective actions: The Town agrees with this finding and will adhere to the corrective action plan in this report.

SIGNIFICANT DEFICIENCY

Finding: 2024 - 002 Failure to Perform Reconciliations of Significant Accounts

Criteria: Inventory, accounts receivable, and accruals are not reconciled to the general ledger accounts in a timely or accurate manner.

Condition: There is a lack of ability to reconcile these subsidiary ledgers to the general ledger.

Effect: Information obtained from general ledger could be incorrect.

Cause: Inadequate training with software.

Identification of a repeat finding: This is a repeat finding from the immediate previous audit, 2023-002.

Recommendation: The Town should obtain additional training with the software vendor and evaluate the usefulness of the system.

Views of responsible officials and planned corrective actions: The Town agrees with this finding and will adhere to the corrective action plan to follow.

Town of Ayden, North Carolina
Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2024

Section II – Financial Statement Findings

SIGNIFICANT DEFICIENCY/NONCOMPLIANCE

2024 -003 Noncompliance with Budget

Criteria: G.S. 159-28(a) states that no obligation may be incurred in a function accounted for in a fund included in the budget ordinance unless the budget ordinance includes an appropriation authorizing the obligation and an unencumbered balance remains in the appropriation sufficient to pay in the current fiscal year the sums obligated by the transaction for the current fiscal year.

Condition: The Town expended more for the Electric Fund than was appropriated for in the annual budget ordinance.

Effect: Monies were spent that had not been obligated and appropriated.

Cause: The Town exceeded budget expenditures in the Electric Fund while budget amendments were not adopted.

Identification of a repeat finding: This is a repeat finding from the immediate previous audit, 2023-003.

Recommendation: Before an obligation is to incur that will exceed the amount that was previously approved in the budget ordinance, an amendment to the budget should be adopted.

Views of responsible officials and planned corrective actions: The Town agrees with this finding. The Town will continue to monitor the budgets monthly to ensure compliance.

MATERIAL WEAKNESS

Finding: 2024 - 004 Prior Period Adjustment

Criteria: The June 30, 2024, beginning Net Position was restated for an understated inventory in prior years that was not properly presented in the 2023 Financial Statements.

Condition: The understatement of inventory resulted in a prior period adjustment of \$1,196,822.

Effect: 2023 Financial Statement total net position was undervalued by \$1,196,822.

Identification of a repeat finding: This is not a repeat finding.

Cause: Financial statements were not properly reviewed in prior period and key accounts not properly reconciled.

Recommendation: Town management will better review the financial statements

Views of responsible officials and planned corrective actions: The Town agrees with this finding and will adhere to the corrective action plan in this report.



**CORRECTIVE ACTION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

Section II – Financial Statement Findings

2024 - 001 Lack of Oversight of Accounting Records

Name of Contact Person: Marsha Hall, Finance Officer

Corrective Action: The Finance Officer will take the necessary training to build up their knowledge on the accounting software utilized by the Town.

Proposed Completion Date: Immediately.

2024 - 002 Failure to Perform Reconciliations of Significant Accounts

Name of Contact Person: Marsha Hall, Finance Officer

Corrective Action: The Finance Officer will take the necessary training to build up their knowledge on the accounting software utilized by the Town.

Proposed Completion Date: Immediately.

2024-003 Noncompliance with Budget

Name of Contact Person: Marsha Hall, Finance Officer

Corrective Action: The Finance Officer will take the necessary training to build up their knowledge on the accounting software utilized by the Town.

Proposed Completion Date: Immediately.

2024-004 Prior Period Adjustment

Name of Contact Person: Marsha Hall, Finance Officer

Corrective Action: The Finance Officer will implement controls to ensure the Financial Statements are presented correctly.

Proposed Completion Date: Immediately.

Town of Ayden, North Carolina
Summary Schedule of Prior Audit Findings
For the Fiscal Year Ended June 30, 2024

Finding: 2023-001
Status: Still occurring.

Finding: 2023-002
Status: Still occurring.

Finding: 2023-003
Status: Still occurring.

TOWN OF AYDEN, NORTH CAROLINA
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
For the Year Ended June 30, 2024

<u>Grantor/Pass-through Grantor/Program Title</u>	<u>Federal Assistance Listing No.</u>	<u>State/ Pass-through Grantor's No.</u>	<u>Fed. (Direct & Pass-through) Expenditures</u>	<u>State Expenditures</u>	<u>Pass-through to Subrecipients</u>
Federal Grants:					
Cash Programs:					
<u>U. S. Department of Housing and Urban Development</u>					
Passed-through the N.C. Department Commerce					
North Carolina Small Cities CDBG and Neighborhood Stabilization Program	14.228		\$ 71,040	\$ -	\$ -
Passed-through the N.C. Department of Environmental Quality					
Community Development Block Grant – Infrastructure Fund	14.228		446,800	-	-
<u>U. S. Department of Treasury</u>					
Passed-through N.C. Office of State Budget and Management					
Coronavirus State Fiscal Recovery Funds	21.027		97,065	-	-
Total assistance - Federal programs			<u>614,905</u>	<u>-</u>	<u>-</u>
State Grants:					
Cash Assistance:					
<u>N.C. Department of Commerce</u>					
Utility Fund			-	300,000	-
<u>N.C. Department of Transportation:</u>					
Powell Bill			-	76,198	-
NC Railroad Company - Econcmic Developpent			-	164,400	-
Golden LEAF		G-202303-07384	-	1,247,261	-
Total assistance - State programs			<u>-</u>	<u>1,787,859</u>	<u>-</u>
Total assistance			<u>\$ 614,905</u>	<u>\$ 1,787,859</u>	<u>\$ -</u>

Notes to the Schedule of Expenditures of Federal and State Financial Awards:

Note 1: Basis of Presentation

The accompanying schedule of expenditures of federal and State awards (SEFSA) includes the federal and State grant activity of the Town of Ayden under the programs of the federal government and the State of North Carolina for the year ended June 30, 2024. The information in this SEFSA is presented in accordance with the requirements of Title 2 US Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and the State Single Audit Implementation Act. Because the Schedule presents only a selected portion of the operations of the Town of Ayden, it is not intended to and does not present the financial position, changes in net position, or cash flows of the Town of Ayden.

Note 2: Summary of Significant Accounting Policies

Expenditures reported in the SEFSA are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Note 3: Indirect Cost Rate

The Town of Ayden has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.



Town of Ayden North Carolina

Governing Board of Ayden
Meeting Date: March 10, 2025
Meeting Time: 6:30 PM

Agenda Item

NC Public Power Retail Customer Survey

Item Explanation

In partnership with the Harris Poll, we have an online NC Public Power Customer Survey available and currently online that we are encouraging customers (residents and businesses) to complete. The survey is opened from February 25th through April 4th.

Staff Comments

This online survey will help us gauge customer satisfaction and help improve the community's public power services and programs.

Action Requested

WE WANT YOUR OPINION!

February 25 - April 4, 2025

In partnership with The Harris Poll,

Town of Ayden

is conducting an online survey to gauge customer satisfaction and help improve the community's public power services and programs.

Participate in the N.C. Public Power Customer Survey today!

- It's quick, easy, and completely anonymous
- It's open to all customers



SCAN ME

<https://tinyurl.com/24r8yfk5>

Use your mobile device to scan the QR code
and begin the survey

Your opinion is one of the best tools in our toolkit
to help ensure your satisfaction.

Questions? Please contact
Town of Ayden at: (252) 481-5817 for answers.



Town of Ayden North Carolina

Governing Board of Ayden
Meeting Date: March 10, 2025
Meeting Time: 6:30 PM

Agenda Item

Financial Health and Rate Considerations of the Town of Ayden Water/Sewer System

Item Explanation

Alicea Easthope-Frazer will be presenting rate analysis for the water/sewer system.

Staff Comments

Action Requested



Town of Ayden North Carolina

Governing Board of Ayden
Meeting Date: March 10, 2025
Meeting Time: 6:30 PM

Agenda Item

Zoning Map Amendment - Hardee Family Holdings, LLC

Item Explanation

Applicant: Mike Baldwin on behalf of Leon Hardee, Jr.

Property Owner: Hardee Family Holdings, LLC

Amendment: The applicant is requesting a zoning map amendment to change the zoning from RA-20 (Residential/Agricultural District) to RMX (Residential Mixed Use) for approximately 35.138 acres of property located at 172 NC-102 W. This property is situated north of NC-102 W and south of Dennis McLawhorn Road, west of Highway 11 and consists entirely of parcel #7318 (see attached map).

Zoning District: RA-20 (Residential/Agricultural) – This district is established with the purposes of agriculture and low-density residential development on lots with a minimum size of 20,000 square feet, and further to provide for certain other permitted and special uses as set forth in Article 4 – Individual Use Standards. This district is intended to ensure that residential development not having access to public water system and dependent on septic systems for sewage disposal will occur at a low density to provide a healthful environment.

Zoning District: RMX (Residential Mixed Use) – The RMX District is established to accommodate a variety of housing types in a neighborhood setting and is intended to provide areas for higher-density residential development near commercial areas such as the B-1, NMX and B-2 districts. The intent is to create higher-density residential areas that compliment commercial districts with physical proximity and pedestrian connectivity.

Future Land Use Designation: Commercial Mixed Use – These areas function as activity centers on major streets and throughfares, incorporating commercial retail and office, light industrial uses to serve the community. Residential single and multifamily development of medium to high densities may be vertically or horizontally integrated with the commercial uses.

ADDITIONAL INFORMATION:

The property is located in the extraterritorial jurisdiction (ETJ) but will be required to annex into city limits prior to site development. Surrounding zoning includes RA-20 (Residential/Agricultural) zoning to the west, north and east, and B-2/CCOL (Highway Business/Commercial Corridor Overlay) to the south and east (see attached zoning map).

Attached is the Table of Permitted uses, highlighting permitted (P) and special-uses (S) in the RA-20 and RMX districts. Dimensional standards for these districts are as follows:

Zoning District	Maximum Height	Minimum Lot Size	Minimum Lot Width	Maximum Density	Front Setback	Side Setback	Side Street Setback	Rear Setback
RA-20	35 ft.	20,000 sf	100 ft.	2 units/acre	30 ft.	12 ft.	30 ft.	35 ft.
RMX	4 stories	N/A	N/A	18 units per acre	10 ft. max.	N/A	20 ft.	8 ft.

Proposed RMX development that abuts RR, RA-20, R-12, R-10, R-8 or R-6SF zoning must install a type C Buffer. Type C Buffers may include the following:

Type C Buffer Yard Options	Min. Depth	Min. Plantings per 100 feet	Required Barrier
Option 1	20'	1 Canopy Trees 2 Understory Trees 8 Shrubs	Not Required
Option 2	10'	2 Canopy Trees 2 Understory Trees 12 Shrubs	Not Required

Development that exceeds 1-acre in disturbance is required to submit a stormwater plan and provide Soil and Erosion Control Permit.

Staff Comments

Staff recommends approval of the rezoning from RA-20 (Residential/ Agricultural) to RMX (Residential Mixed-Use). This use is consistent with the Future Land Use Plan classification Commercial Mixed Use. At their February 17, 2025 meeting the Planning Board voted 5 to 2 to recommend approval of the rezoning request.

Action Requested

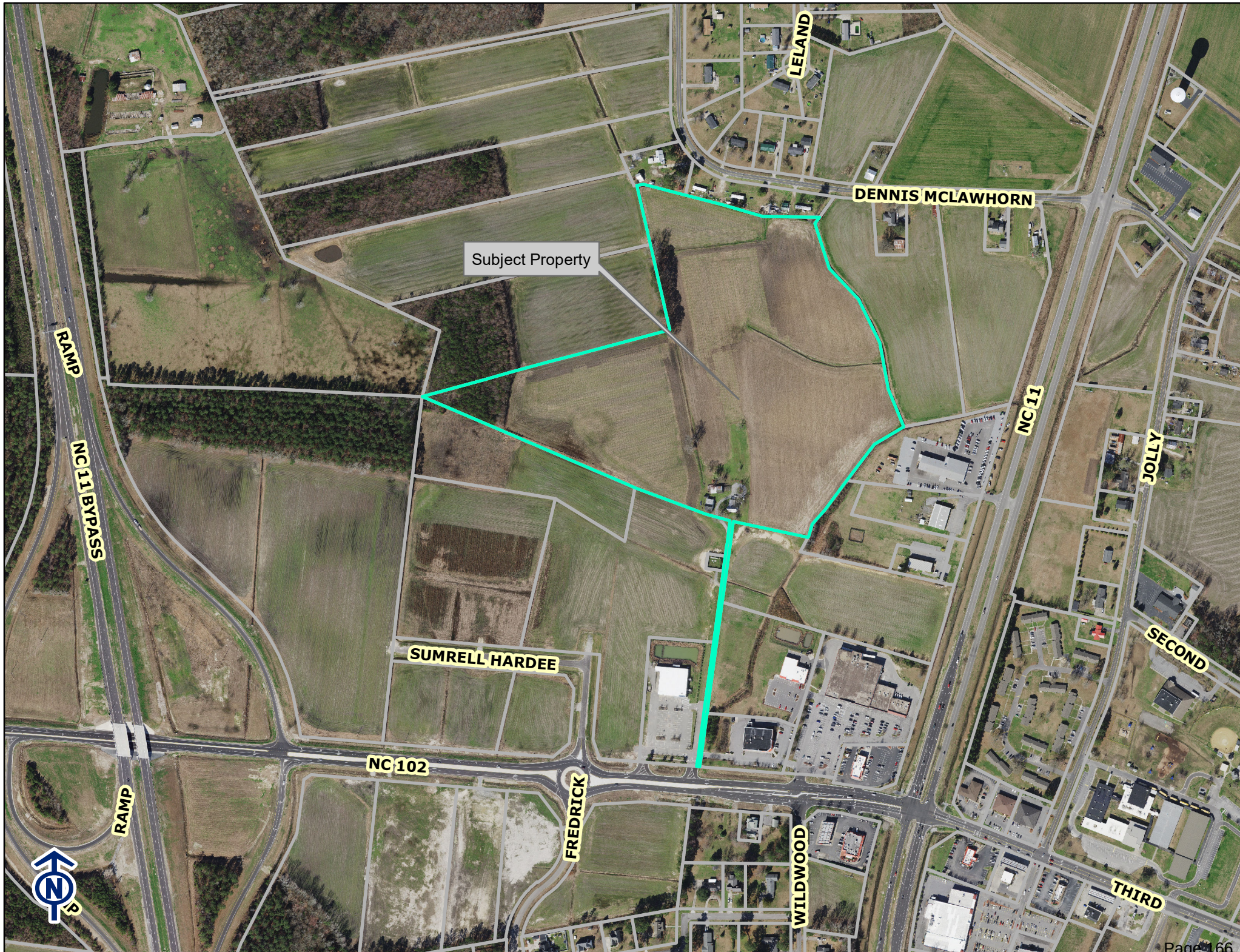
Hold a Public Hearing.

By motion, approve or deny the enclosed Zoning Map Amendment Ordinance No. 24-25-10. As part of the motion, one of the following consistency statements must be read per state statute:

Based on the information provided at the public hearing and in the staff report, and the policies of the Town Comprehensive Land Use Plan, the Board finds that the request is consistent with the aforementioned plan, and the request is reasonable and in the public interest and I move to approve Zoning Map Amendment Ordinance No. 24-25-10.

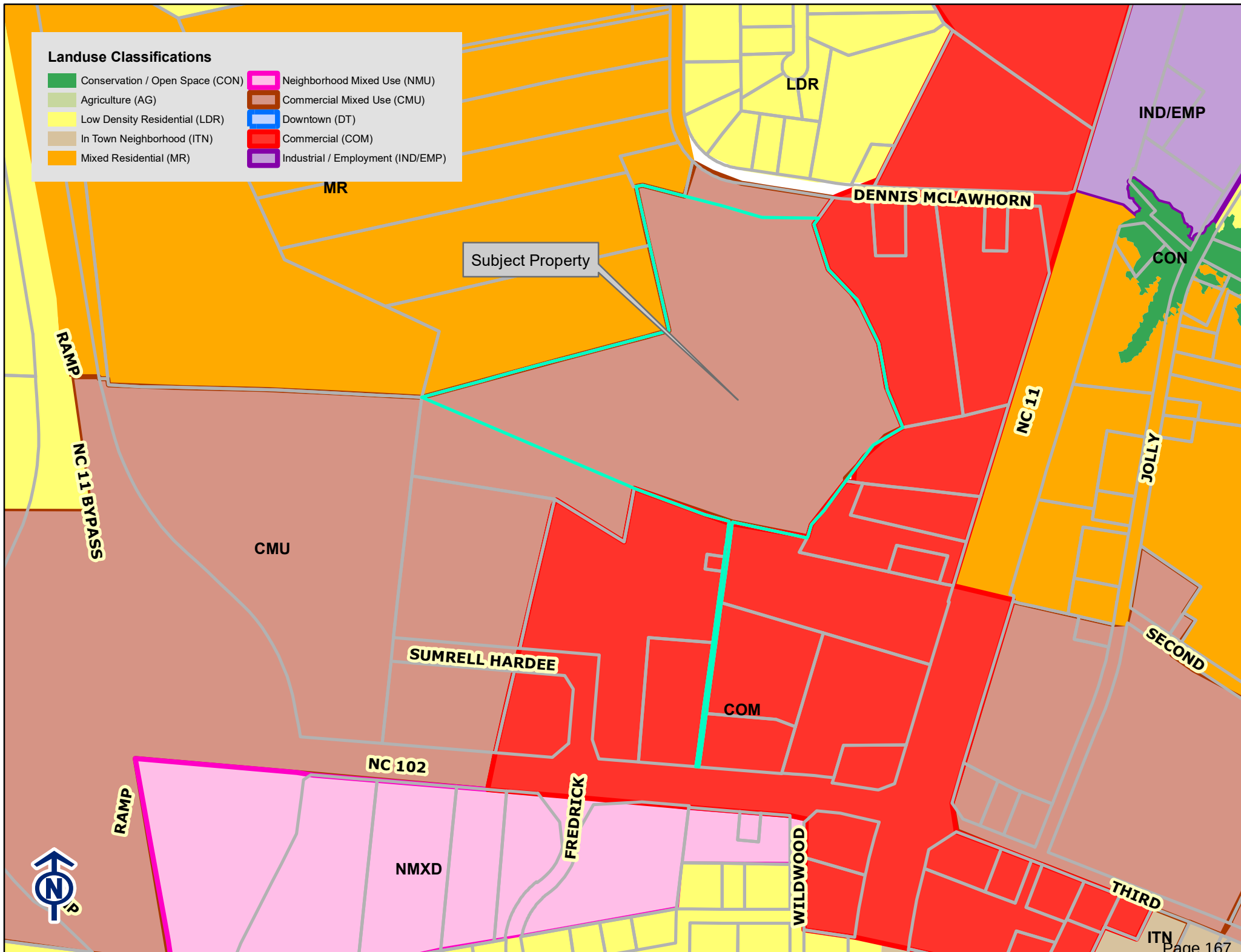
-OR-

Based on the information provided at the public hearing and in the staff report, and the policies of the Town Comprehensive Land Use Plan, the Board finds that while the request is consistent with the aforementioned plan, there is a more appropriate zoning classification and, therefore, denial is reasonable and in the public interest. i move to deny Zoning Map Amendment Ordinance No. 24-25-10.



Landuse Classifications

	Conservation / Open Space (CON)		Neighborhood Mixed Use (NMU)
	Agriculture (AG)		Commercial Mixed Use (CMU)
	Low Density Residential (LDR)		Downtown (DT)
	In Town Neighborhood (ITN)		Commercial (COM)
	Mixed Residential (MR)		Industrial / Employment (IND/EMP)



Zoning Classifications

	B-1		PUD
	B-2		R-10
	CCOL		R-12
	B2-CD		R-8
	CON		R6-SF
	H-I		R8-CD
	LI		RA-20
	MF		RMX
	MF-CD		RR
	NMX		

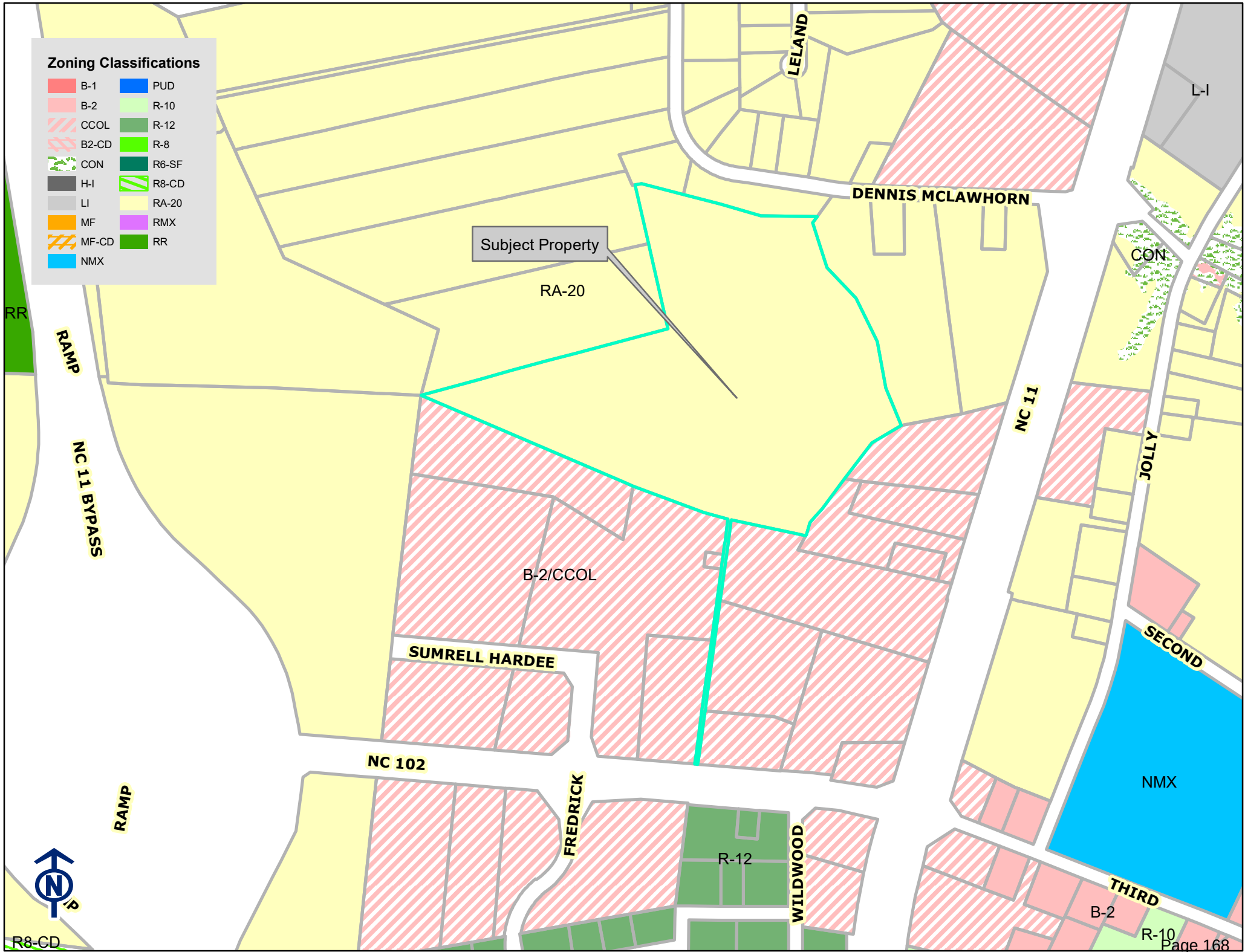


TABLE OF PERMITTED USES

LAND USE TYPE:	RR	RA-20	R-12	R-10	R-8	R6-SF	MF	MH	RMX	NMX	B-1	PUD	B-2	LI	HI	CON
A. RESIDENTIAL																
Class A – Single Family Manufactured Home	PS	PS	-	-	-	-	-	PS	-	-	-	-	-	-	-	-
Class B & C – Single Family Manufactured Home	S	S	-	-	-	-	-	PS	-	-	-	-	-	-	-	-
Manufactured Home Park	-	-	-	-	-	-	-	PS	-	-	-	-	-	-	-	-
Dwelling – Accessory	PS	PS	PS	PS	PS	-	-	-	PS	PS	-	PS	-	-	-	-
Dwelling – Multi-Family (3 or more units)	-	-	-	-	-	-	P	-	P	P	PS	-	-	-	-	-
Dwelling – Multi-Family Conversion	S	S	-	-	-	-	PS	-	PS	PS	PS	-	-	-	-	-
Dwelling – Single Family Attached (Townhome)	-	-	-	P	P	-	P	-	P	P	-	P	-	-	-	-
Dwelling – Single Family Detached	P	P	P	P	P	P	P	P	P	P	-	P	-	-	-	-
Dwelling – Two Family (Duplex)	-	-	S	S	S	-	P	-	P	-	-	P	-	-	-	-
Family Care Home (6 or fewer residents)	PS	PS	PS	PS	PS	PS	PS	-	PS	-	-	PS	-	-	-	-
Residential Care Facilities (more than 6 residents)	-	PS	PS	PS	PS	PS	PS	-	PS	PS	-	PS	PS	-	-	-
LAND USE TYPE:	RR	RA-20	R-12	R-10	R-8	R6-SF	MF	MH	RMX	NMX	B-1	PUD	B-2	LI	HI	CON
B. LODGING AND ACCOMMODATIONS																
Bed and Breakfast Facilities	PS	S	S	S	S	-	-	-	PS	PS	PS	P	-	-	-	-
Hotel/Motel/Inn	-	-	-	-	-	-	-	-	-	P	P	-	P	-	-	-
Rooming and Boarding House	-	-	-	S	S	-	S	-	S	S	-	-	-	-	-	-
LAND USE TYPE:	RR	RA-20	R-12	R-10	R-8	R6-SF	MF	MH	RMX	NMX	B-1	PUD	B-2	LI	HI	CON
C. OFFICE AND SERVICES																
Banks, Credit Unions, Financial Services	-	-	-	-	-	-	-	-	-	PS	PS	P	P	-	-	-
Dry Cleaning & Laundry	-	-	-	-	-	-	-	-	-	P	P	P	P	-	-	-
Funeral Homes/Crematoria	P	-	-	-	-	-	-	-	-	-	S	-	P	-	-	-
Home Occupation	PS	PS	PS	PS	PS	-	PS	PS	PS	PS	PS	PS	-	-	-	-
Medical Clinic	-	-	-	-	-	-	-	-	P	P	P	P	P	-	-	-
Personal Care Service	-	-	-	-	-	-	-	-	P	P	P	P	P	-	-	-
Restricted Personal Care Service	-	-	-	-	-	-	-	-	-	-	PS	-	PS	-	-	-
Post Office	-	-	-	-	-	-	-	-	-	P	P	P	P	-	-	-
Professional Service	-	-	-	-	-	-	-	-	P	P	P	P	P	-	-	-
Veterinary Service	PS	-	-	-	-	-	-	-	-	PS	PS	PS	P	P	P	-
LAND USE TYPE:	RR	RA-20	R-12	R-10	R-8	R6-SF	MF	MH	RMX	NMX	B-1	PUD	B-2	LI	HI	CON
D. COMMERCIAL AND ENTERTAINMENT																
Adult Establishments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Alcoholic Beverage Sales or Services	-	-	-	-	-	-	-	-	-	P	P	P	P	-	-	-
Outdoor Amusement or Theme Park	-	-	-	-	-	-	-	-	-	-	-	-	-	P	-	-
LAND USE TYPE:	RR	RA-20	R-12	R-10	R-8	R6-SF	MF	MH	RMX	NMX	B-1	PUD	B-2	LI	HI	CON
Indoor Amusement	-	-	-	-	-	-	-	-	-	P	P	P	P	P	-	-

Automobile/Vehicle Sales, Rental, Service & Repair	-	-	-	-	-	-	-	-	-	-	S	-	P	P	P	-
Bar/Tavern/Microbrewery	-	-	-	-	-	-	-	-	-	PS	PS	PS	PS	PS	-	-
Bicycle Sales & Repair	-	-	-	-	-	-	P	-	P	P	P	-	P	P	-	-
Camps & Camping Establishments	S	-	-	-	-	-	-	-	-	-	-	-	-	-	-	S
Drive-In Theater	-	-	-	-	-	-	-	-	-	-	-	-	S	-	-	-
Drive-Thru/Drive-In Facility (principal or accessory)	-	-	-	-	-	-	-	-	-	PS	PS	S	PS	-	-	-
Electronic Gaming Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	S	-	-
Games Arcade Establishment	-	-	-	-	-	-	-	-	-	S	S	-	S	-	-	-
Gas/Fueling Station	-	-	-	-	-	-	-	-	-	PS	-	PS	PS	P	P	-
General Commercial	-	-	-	-	-	-	-	-	P	P	P	P	P	-	-	-
General Commercial (greater than 25,000 sf)	-	-	-	-	-	-	-	-	-	-	-	P	S	-	-	-
Golf Course	S	S	S	S	S	-	S	-	S	S	-	-	-	-	-	S
Hardware, Home Center Sales/Services	-	-	-	-	-	-	-	-	-	-	-	-	P	-	-	-
Heavy Equipment/Manufactured Homes Rental/Sales/Service	-	-	-	-	-	-	-	-	-	-	-	-	P	P	-	-
Night Club	-	-	-	-	-	-	-	-	-	S	S	S	P	-	-	-
Open Air Retail	-	-	-	-	-	-	-	-	PS	PS	PS	PS	P	-	-	-
Outside Sales	-	-	-	-	-	-	-	-	PS	PS	PS	PS	P	-	-	-
Parking Lot/Structure (Principal Use)	-	-	-	-	-	-	-	-	-	-	S	S	S	-	-	-
Pawnshops	-	-	-	-	-	-	-	-	-	-	-	-	PS	-	-	-
Racetrack	S	-	-	-	-	-	-	-	-	-	-	-	-	P	P	-
Restaurant	S	-	-	-	-	-	-	-	P	P	P	P	P	-	-	-
Riding Stables	P	P	-	-	-	-	-	-	-	-	-	-	-	-	-	P
Shooting Range, Indoor	S	-	-	-	-	-	-	-	-	-	-	-	P	P	P	-
Shooting Range, Outdoor	S	-	-	-	-	-	-	-	-	-	-	-	-	-	S	-
Smoke & Tobacco Shop	-	-	-	-	-	-	-	-	-	-	PS	-	PS	-	-	-
Theater, Indoor Movie or Live Performance	-	-	-	-	-	-	-	-	-	P	P	-	P	-	-	-
Theater, Outdoor	-	-	-	-	-	-	-	-	-	PS	PS	-	PS	-	-	-
Vehicle Rental (moving trucks)	-	-	-	-	-	-	-	-	-	PS	PS	-	-	-	-	-
Vehicle Service (major repair/body shop)	-	-	-	-	-	-	-	-	-	-	-	-	S	P	P	-
Vehicle Service (minor maintenance/repair)	-	-	-	-	-	-	-	-	-	-	-	-	PS	P	P	-

LAND USE TYPE:	RR	RA-20	R-12	R-10	R-8	R6-SF	MF	MH	RMX	NMX	B-1	PUD	B-2	LI	HI	CON
E. MANUFACTURING, INDUSTRIAL & WHOLESALE TRADE																
Chemical, Metals, Machinery and Electronic Manufacturing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	S	-
Foods, Textiles and Related Products	-	-	-	-	-	-	-	-	-	-	-	-	-	P	P	-
Light Industry Uses	-	-	-	-	-	-	-	-	-	-	-	-	PS	PS	PS	-
LAND USE TYPE:	RR	RA-20	R-12	R-10	R-8	R6-SF	MF	MH	RMX	NMX	B-1	PUD	B-2	LI	HI	CON
Heavy Industry Uses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	PS	-
Landfill	-	-	-	-	-	-	-	-	-	-	-	-	-	-	S	-
Materials Recovery & Waste Transfer Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	S	PS	-

Recycling Collection Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	PS	PS	PS	-
Storage – Self Service	-	-	-	-	-	-	-	-	-	-	-	-	-	S	P	P	-
Warehouse & Storage (Outdoor)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	P	P	-
Warehouse and Storage (Indoor)	-	-	-	-	-	-	-	-	-	-	-	S	S	-	P	P	-
Wholesaling and Distribution Establishments	-	-	-	-	-	-	-	-	-	-	-	S	-	-	P	P	-
Wood, Paper and Printing Products	-	-	-	-	-	-	-	-	-	-	-	-	-	-	P	P	-

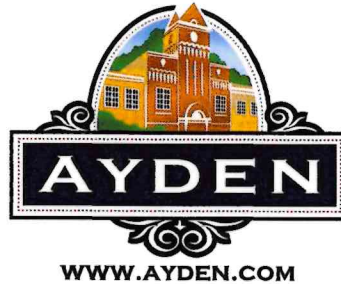
LAND USE TYPE:	RR	RA-20	R-12	R-10	R-8	R6-SF	MF	MH	RMX	NMX	B-1	PUD	B-2	LI	HI	CON
F. EDUCATION AND INSTITUTIONS																
Business Associations, Non-profits & Civic Clubs	P	-	-	-	-	-	-	-	-	P	P	P	P	-	-	-
Cemetery	PS	PS	PS	-	-	-	PS	-	PS	PS	-	-	PS	-	-	PS
Child/Adult Day Care (8 or less)	PS	PS	PS	PS	PS	-	PS	-	P	P	-	P	P	-	-	-
Child/Adult Day Care (more than 8)	PS	PS	-	-	-	-	-	-	PS	PS	-	PS	PS	-	-	-
College or University	-	-	-	-	-	-	-	-	-	S	-	S	S	-	-	-
Community Support Facility	PS	-	-	-	-	-	-	-	-	S	S	S	S	-	-	-
Conference/Convention Center	-	-	-	-	-	-	-	-	-	-	P	P	P	-	-	-
Correctional Institution	-	-	-	-	-	-	-	-	-	-	-	-	-	S	S	-
Special Events Center	S	-	-	-	-	-	-	-	-	P	P	P	P	-	-	-
Halfway House	-	-	-	-	-	-	-	-	-	S	-	-	-	-	-	-
Hospital	-	-	-	-	-	-	-	-	-	-	-	P	P	P	-	-
Museum/Cultural Facility	-	-	-	-	-	-	-	-	-	P	P	P	P	-	-	P
Public Administration/Civic Meeting Facilities	P	-	-	-	-	-	-	-	P	P	P	P	P	-	-	P
Public Safety Station	S	S	-	-	-	-	-	-	S	PS	P	P	P	P	P	P
Recreation Facility (Indoor)	P	P	P	P	P	-	P	P	P	P	P	P	P	P	-	P
Recreation Facility (Outdoor)	P	P	P	P	P	-	P	P	P	P	P	P	P	-	-	P
Religious Institutions	P	P	P	P	P	-	P	PS	PS	PS	-	PS	P	-	-	-
School (elementary or secondary)	S	S	S	S	S	-	S	S	S	S	-	S	-	-	-	-
School (vocational/technical)	-	-	-	-	-	-	-	-	-	P	-	P	P	P	-	-
Sports Arena/Stadium	-	-	-	-	-	-	-	-	-	-	S	S	S	P	-	-
Studio (art, dance, martial arts, music)	P	-	-	-	-	-	-	-	P	P	P	P	P	-	-	-

LAND USE TYPE:	RR	RA-20	R-12	R-10	R-8	R6-SF	MF	MH	RMX	NMX	B-1	PUD	B-2	LI	HI	CON
G. AGRICULTURE AND FORESTRY																
Animal Production	P	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community Gardens	P	P	P	P	P	-	P	P	P	P	P	P	P	-	-	P
Kennels (indoor)	S	-	-	-	-	-	-	-	-	-	-	-	P	P	-	-
Kennels (outdoor)	S	-	-	-	-	-	-	-	-	-	-	-	PS	P	P	-
Nurseries and Garden Centers	P	P	-	-	-	-	-	-	-	-	-	-	P	P	-	-
Produce Stands	PS	PS	-	-	-	-	-	-	-	PS	PS	PS	PS	-	-	PS

LAND USE TYPE:	RR	RA-20	R-12	R-10	R-8	R6-SF	MF	MH	RMX	NMX	B-1	PUD	B-2	LI	HI	CON
H. COMMUNICATIONS, TRANSPORTATION & INFRASTRUCTURE																
Airstrip	S	-	-	-	-	-	-	-	-	-	-	-	-	S	S	S
Rail Station	-	-	-	-	-	-	-	-	-	-	S	-	S	S	S	-

Solar Energy System	S	S	-	-	-	-	-	-	-	-	-	-	-	-	S	S	-
Truck and Freight Transportation Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	P	P	-
Utilities (Class 1)	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
Utilities (Class 2)	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
Utilities (Class 3)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	P	P	-
Wireless Telecommunications Facility (non-tower)	PS	PS	PS	PS	PS	PS	PS	PS	PS	PS	PS	PS	PS	PS	PS	PS	PS
Wireless Telecommunications Tower	S	S	-	-	-	-	-	-	-	-	-	S	S	S	S	S	-

LAND USE TYPE:	RR	RA-20	R-12	R-10	R-8	R6-SF	MF	MH	RMX	NMX	B-1	PUD	B-2	LI	HI	CON
I. OTHER/NOT CLASSIFIED																
Satellite Dishes (greater than 24" in diameter)	PS	PS	PS	PS	PS	PS	PS	PS	PS	PS	PS	PS	PS	P	P	PS
Temporary Uses	PS	PS	PS	PS	PS	PS	PS	PS	PS	PS	PS	PS	PS	PS	PS	PS
Swimming Pools	PS	PS	PS	PS	PS	PS	PS	PS	PS	PS	-	PS	-	-	-	-
Temporary Storage	PS	PS	PS	PS	PS	PS	PS	PS	PS	PS	PS	PS	PS	PS	PS	-
Billboards	-	-	-	-	-	-	-	-	-	-	-	-	-	S	S	-

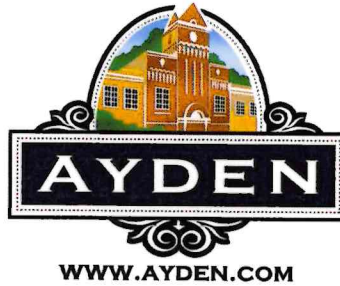


February 26, 2025

I, Megan Carter, Administrative Support Specialist, do hereby certify that on February 26, 2025, I mailed by Regular Mail, postage prepaid, at the United States Post Office on West Second Street Ayden, North Carolina the enclosed notice to the attached list of Adjacent Landowners(s).

Megan Carter

Megan Carter
Administrative Support Specialist



February 26, 2025

Dear Property Owner,

The purpose of this letter is to serve as official notice that the Town of Ayden Governing Board will hold a Public Hearing and accept comments related to an application submitted by Hardee Family Holdings, LLC as follows:

The applicant is requesting a zoning map amendment to change the zoning from RA-20 (Residential/Agricultural) to RMX (Residential Mixed Use) for approximately 35.14 acres of property located at 172 NC-102 W. This request consists of parcel #07318 (see attached map).

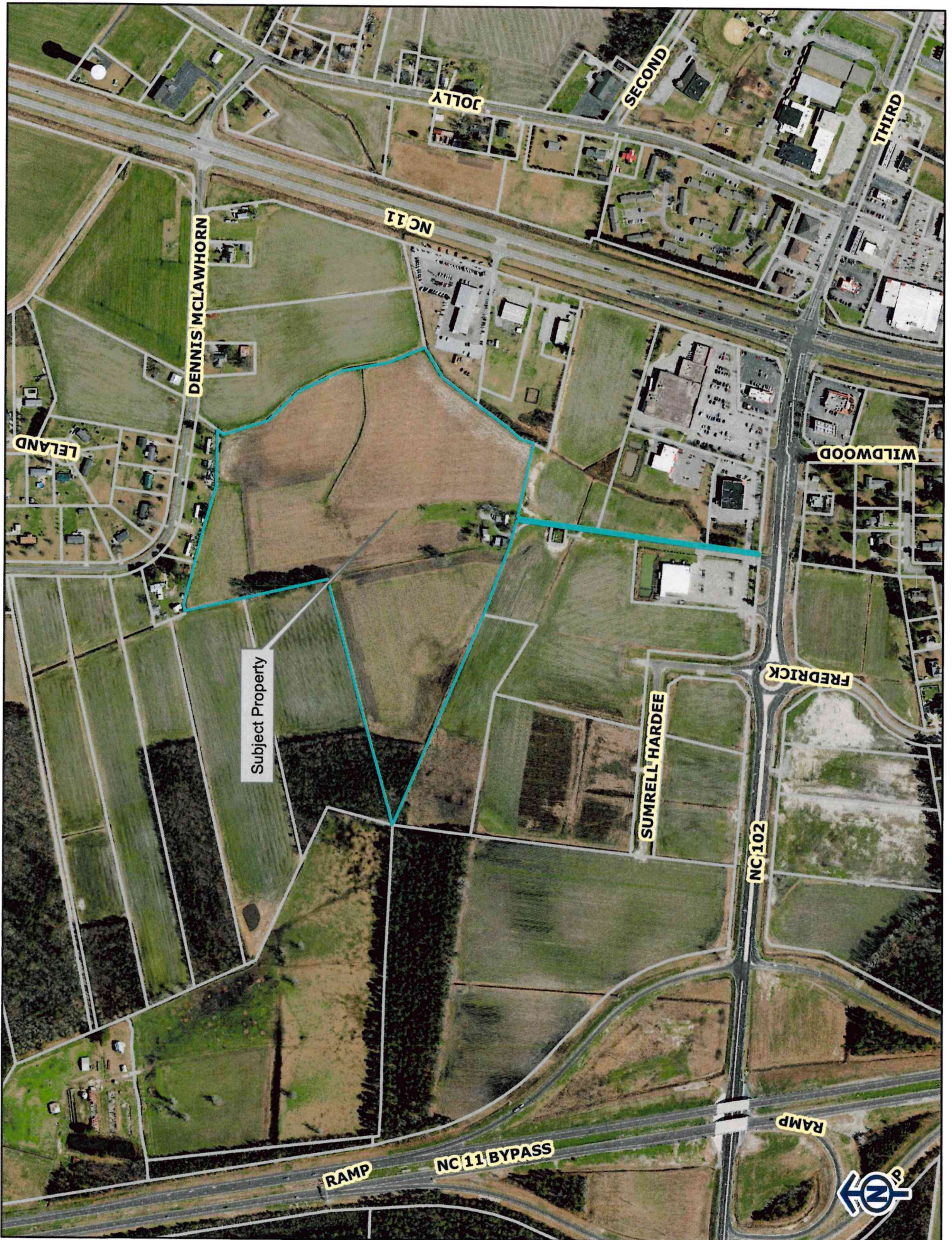
The Public Hearing will be held at **6:30 p.m. on Monday, March 10, 2025, in the Ayden District Courtroom (second floor of Town Hall) located at 4144 West Avenue**. The meeting is open to the public and citizens wishing to speak will be given an opportunity to be heard.

If you have any questions regarding this notice, please contact this office at (252) 481-5828 during normal office hours Monday – Friday.

Sincerely,

A handwritten signature in black ink, appearing to read "Nola Roberts".

Nola Roberts
Town Planner



MORGAN STEPHANIE MICHELLE
MCLAWHORN
Parcel# 21211
4764 NC 43 S
GREENVILLE NC 27858

MCLAWHORN RANDALL LEE
Parcel# 16348
312 HONEY LOCUST WAY
CHESAPEAKE VA 23320

CHAVEZ CECILIO
CHAVEZ IRENE
Parcel# 58802
7104 COUNTY HOME RD
AYDEN NC 28513

MCLAWHORN COURTNEY E
JONES MELISSA MCLAWHORN
Parcel# 30698
316 BOYNE WAY
WINTERVILLE NC 28590

WORTHINGTON JANIPAT
WORTHINGTON RALPH C. JR
Parcel# 25872
204 GUMBERRY RD
AYDEN NC 28513

J & J MEDLING PROPERTIES LLC
Parcel# 00204
1900 S TARBORO ST
WILSON NC 27893

HARDEE FAMILY HOLDINGS LLC
Parcel# 51098
PO BOX 96
SIMPSON NC 27879

POLLARD PATRICIA STOCKS
MUSE ALICE JEAN STOCKS ETAL
Parcel# 21200
208 FAIRVIEW ST
ATLANTIC BEACH NC 28512

HARDEE FAMILY HOLDINGS LLC
Parcel# 51099
PO BOX 96
SIMPSON NC 27879

GOODING WILLIAM E
Parcel# 47445
313 FIFTH ST
AYDEN NC 28513

BRASWELL THOMAS S
Parcel# 85812
4184 DENNIS MCLAWHORN RD
AYDEN NC 28513

WESTBROOK KATHERINE LYNN
MCLAWHORN
Parcel# 16344
1845 ROCK RD
GRIFTON NC 28530

BRITT SYDNEY P
BRITT HANNAH L
Parcel# 34782
7 SAINT FRANCIS CT
GREENSBORO NC 27408

WALDEN FAMILY VENTURES LLC
Parcel# 86950
2256 TULLS COVE RD
WINTERVILLE NC 28590

SUMRELL BARBARA GAUL TRUSTEE
U/W/O FERRAL NIXON SUMRELL TRUSTEE
Parcel# 21675
1350 NIX RD
MILTON GA 30004

THE ROSEMYR CORPORATION
Parcel# 77140
PO BOX 108
HENDERSON NC 27536

LONG RIDGE INVESTMENTS LLC
Parcel# 80796
PO BOX 642
WASHINGTON NC 27889

WALGREENS OF NORTH CAROLINA INC
Parcel# 77141
PO BOX 1159
DEERFIELD IL 60015



Media of East Carolina

Key West Citizen - Florida Free Press - Paradise

The Daily Reflector - The Daily Advance - The Rocky Mount Telegram

Bertie Ledger - Chowan Herald - Duplin Times - Farmville Enterprise - Perquimans Weekly

Standard Laconic - Tarboro Weekly - Times Leader - Williamston Enterprise

PO Box 1967 Greenville NC 27835 - (252) 329-9500

Date: February 18, 2025

- CLASSIFIED AD PROOF -

Thank you for advertising with us! This is the proof of your ad scheduled to run on the dates indicated below. If changes are needed, please contact Kim Bandy by phone at (252) 329-9522 or email at kbandy@apgenc.com.

CUSTOMER INFORMATION

Account #: 104151
Name: TOWN OF AYDEN
Address: 4144 West Ave.
AYDEN NC 28513
Telephone: (252) 481-5826
Email: rsparrow@ayden.com

AD INFORMATION

Ad ID: 479878
Run Dates: 02/22/25 to 03/01/25

Total Cost: \$189.35
of Inserts: 4
of Lines: 35

Account Rep: Kim Bandy
Phone #: (252) 329-9505
Email: customercare@apgenc.com

Ad Class: 42

Publications	Start Date	End Date	# of Insertions
Daily Reflector	02/22/25	03/01/25	2
Reflector.com	02/22/25	03/01/25	2

Your ad

Ad shown is not actual print size

TOWN OF AYDEN Notice of Public Hearings

The following item will be considered, and a Public Hearing conducted by the Town of Ayden Governing Board at its regularly scheduled meeting on Monday, March 10 th , 2025 at 6:30 pm in the Ayden District Courtroom (second floor of Town Hall) at 4144 West Avenue.

1. Conduct a Public Hearing and consider a Zoning Map Amendment (Rezoning) application submitted by Hard-ee Family Holdings, LLC requesting to change the zoning classification for approximately 34.6 acres located at 172 NC-102 W from RA-20 (Residential/Agricultural) to RMX (Residential Mixed Use). This request consists entirely of parcel# 7318 located approximately 1,200' northwest of the intersection of NC-102 W and Highway 11.

The meeting is open to the public and citizens wishing to speak will be given an opportunity to be heard.

*Citizens requiring special accommodations should contact the Town Manager's Office at (252) 481-5826 at least 3 business days prior to the meeting. 02/22,03/01/2025



ORDINANCE NO. 24-25-10

AN ORDINANCE ADOPTED BY
THE TOWN OF AYDEN GOVERNING BOARD
AMENDING THE TOWN OF AYDEN
OFFICIAL ZONING MAP

WHEREAS, following due advertisement announcing a public hearing as provided by law, the Town of Ayden Governing Board held a public hearing March 10th, 2025, to receive public comments regarding an application filed by Hardee Family Holdings, LLC, requesting that the zoning designation on the Official Zoning Map be amended for a parcel of land located at 170 NC-102 W (Pitt County Parcel No. 07318) totaling 35.138 acres from RA-20 (Residential/Agricultural) to RMX (Residential Mixed-Use); and

WHEREAS, the Town of Ayden Planning Board at its February 17th, 2025, meeting voted 5 to 2 to recommend approval of the Zoning Map Amendment; and

WHEREAS, the Town of Ayden Governing Board heard all evidence and arguments presented and all reports from Town Staff pertaining to said application and hereby approves the Zoning Map Amendment as requested.

NOW, THEREFORE, BE IT ORDAINED, by the Town of Ayden Governing Board that the Official Zoning Map is hereby amended by changing the zoning designation for Pitt County Parcel No. 07318 (35.138 acres) from RA-20 (Residential/Agricultural) to RMX (Residential Mixed-Use); and

BE IT FURTHER ORDAINED, by the Town of Ayden Governing Board, that this ordinance shall take effect immediately upon its adoption.

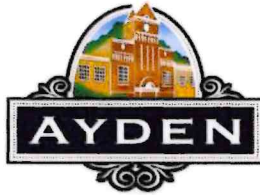
Adopted this the 10th day of March 2025 in Ayden, North Carolina.

AYDEN, NORTH CAROLINA

ATTEST:

Ivory Mewborn, Mayor

Jeremy Crawford, Town Clerk



**TOWN OF AYDEN
GOVERNING BOARD MEETING
MINUTES**

February 10, 2025 - 6:30 PM
District Courtroom – 2nd Floor of Town Hall – 4144 West Avenue

I. CALL TO ORDER

- A. Call to order
- B. Roll Call

Interim Town Clerk/HR Officer, Toni Heffner, called the roll.

Present:

Mayor Ivory Mewborn, Commissioner Cynthia Goff, Commissioner Johnny Davis, Commissioner Sarah Connor, Commissioner Brian Newell

Excused:

Mayor Pro-tem Raymond Langley

Absent:

None

Also Present:

Scott Howard - Town Manager

Stephen Smith - Assistant Town Manager

Toni Heffner - Interim Town Clerk

- C. Welcome Visitors/Protocol for Public Comment
- D. Invocation
- E. Pledge of Allegiance

Mayor Mewborn called the meeting to order, provided the invocation, and led the room in reciting the Pledge of Allegiance.

F. Approval of the Agenda

Mayor Mewborn asked the Board if they had any input or questions regarding the agenda.

Commissioner Newell requested to add the topic: NC Forest Service Grant as an Item for Discussion.

Motion to add the NC Forest Service Grant as an Item for Discussion, VII.C.

Motion: Commissioner Newell

Second: Commissioner Davis

Discussion: None

Approved: 4-0

Motion passed unanimously.

Motion to approve the agenda, as edited.

Motion: Commissioner Goff

Second: Commissioner Connor

Discussion: None

Approved: 4-0

Motion passed unanimously.

II. PUBLIC COMMENTS

Mayor Mewborn opened the meeting for Public Comments, and he called forward each person who requested to speak.

Timothy Alligood, 426 Thad Little Rd., Unit A, Ayden, NC 28513: Mr. Alligood shared his situation, and how it applies to the Town's utility deposit topic. Mr. Alligood stated he has been a customer of Ayden utilities for more than a year now, but when the Board changed the policy regarding customer utility deposits in the fall of 2024, he was now no longer able to get his deposit back.

Mike Anglen, owner of Doghouse Tavern, Ayden, NC: Mr. Anglen introduced himself and his wife as the new owners of the Doghouse Tavern, and he stated he would like to continue using the parking area directly behind his business as an outdoor seating area.

Steve Tripp, 1239 Pinewood Drive, Ayden, NC 28513: Mr. Tripp spoke to the Board about the trees that have been removed from the downtown area, and that the Board needs to come up with a plan to do something to beautify the area.

III. PRESENTATIONS

A. Arts & Recreation Foundation of Ayden - Board Presentation

Paula Loftin, Page 3

Mrs. Paula Loftin, Chair of the Arts & Recreation Foundation of Ayden, presented the topic.

Staff Comments

The Arts & Recreation Foundation of Ayden Board wanted to share an update with the Ayden Governing Board.

Action Requested

Please review the slides at your convenience.

See Attachment (A) for the slides.

Mayor Mewborn asked the Board if they had any questions for Mrs. Loftin, and hearing none, thanked Mrs. Loftin for her time and the information.

IV. PUBLIC HEARING

A. Voluntary Annexation Petition - Creekwood Subdivision

Stephen Smith, Page 26

Assistant Town Manager Stephen Smith presented the topic.

Item Explanation

For your consideration, the Town has received a petition requesting a voluntary annexation submitted by Colonial Acre Farms. The request includes a total of 41.09 acres consisting of a portion of Parcel #3066, located within the Creekwood Subdivision (formerly Arrowhead Place), along NC Highway 102.

Staff Comments

This request for voluntary annexation of a non-contiguous property must be reviewed in accordance with N.C.G.S. 160A-58.1. As such, the following steps are required:

- The Board of Commissioners adopts a Resolution Directing the Town Clerk to Investigate the Sufficiency of the Petition - November 12, 2024
- The Town Clerk provides the Board of Commissioners with the Certificate of Sufficiency - January 13, 2025
- The Board of Commissioners adopts a Resolution Setting a Public Hearing - January 13, 2025

- **The Board of Commissioners considers Annexation Ordinance - February 10, 2025**

Action Requested

Conduct a Public Hearing and vote to Adopt the Annexation Ordinance.

Example motion: "I make a motion that we approve the annexation of the Creekwood Subdivision, and that we adopt the annexation ordinance."

Mayor Mewborn opened the Public Hearing, and seeing no requests to speak, he closed the Public Hearing.

Motion to approve the annexation of the Creekwood Subdivision and adopt the annexation ordinance.

Motion: Commissioner Newell

Second: Commissioner Connor

Discussion: None

Approved: 4-0

Motion passed unanimously.

The executed Ordinance 24-25-09 is shown in attachment B.

V. CONSENT AGENDA

A. Minutes from the 01/13/2025 Regular Governing Board Meeting. Page 38

B. Resolution to Release Utility Easement Page 112

Item Explanation

The Town obtained a Utility Easement across parcel 89105 in the Minges Corporate Park back in 2008. The utilities have been abandoned and removed, and the easement is no longer needed. This parcel is now the location of the new Minges Bottling Facility.

Staff Comments

Staff confirmed that there are no utilities in said easement and there is no future need for the easement.

Action Requested

Adopt a resolution to release the utility easement and authorize the Mayor to execute the Deed of Release.

See attachment C for Resolution 24-25-12 Abandoning of Utility Easement, and Deed of Release.

C. Review/Approve Appointment of Mr. Billy Merrill to the Regular Planning Board Page 118
Position

Mayor Mewborn asked the Board if they had any input or questions regarding the Consent Agenda, and hearing none asked if there was a motion for consideration.

Motion to approve the Consent Agenda.

Motion: Commissioner Goff

Second: Commissioner Davis

Discussion: None

Approved: 4-0

Motion passed unanimously.

VI. ACTION ITEMS

A. Letter of Commendation - Mrs. Katherine May Scott Howard, Page 119

Mayor Mewborn presented the topic.

Item Explanation

There are no comments available at this time.

Staff Comments

There are no staff comments at this time.

Action Requested

Review/approve the Letter of Commendation for Mrs. Katherine May.

Example motion: "I make a motion that we approve the Letter of Commendation for Mrs. Katherine May, and that we direct the Town Clerk to present the Letter to Mrs Katherine May.

Mayor Mewborn read the Letter of Commendation and asked the Board if they had any input, and hearing none, asked if there was a motion for consideration.

Motion to approve and issue the Letter of Commendation for Mrs. Katherine May.

Motion: Commissioner Newell

Second: Commissioner Connor

Discussion: None

Approved: 4-0

Motion passed unanimously.

See attachment D for the Letter of Commendation.

B. Approval of adjusting the Power Cost Adjustment (PCA) to offset Rider - 1-23.

Marsha Hall, Page 121

Finance Director Marsha Hall presented the topic.

Item Explanation

The Power Cost Adjustment (PCA) was approved and added to our current fee schedule on July 1, 2024. This PCA was for Rider -1- 22. The approved and current PCA for Rider 1- 22 is currently being charged at \$0.00414 (per 1,000 kWh),

Rider 1 -23 amount was not known at the time. The total amount owed for Rider 1-23 is \$632,366. We are requesting that PCA be adjusted to include Rider - 1-23 bringing the Power Cost Adjustment (PCA) amount to \$0.00603. The Residential Customer Impact (per 1,000 kWh) is \$6.03.

Staff Comments

There are no additional comments at this time.

Action Requested

Approve as Presented.

Example motion: "I make a motion that we approve the Power Cost Adjustment to offset Ride 1-23."

Commissioner Connor asked Director Hall to clarify the rate numbers. Director Hall stated the PCA would increase to \$0.00603 from \$0.00414, which would cost the residential customer \$6.03 per 1,000 kWh.

Mayor Mewborn asked the Board if they had any other questions, and hearing none, asked if there was a motion for consideration.

Motion to approve the Power Cost Adjustment to offset Rider 1-23.

Motion: Commissioner Davis

Second: Commissioner Goff

Discussion: None

Approved: 4-0

Motion passed unanimously.

C. Utility Service Application - Business and Residential Deposits

Marsha Hall, Page 124

Finance Director Hall presented the topic.

Action Requested

Discuss and provide guidance to Town Staff.

- 1) Consider leaving the policy, as written, OR
- 2) Develop a consensus on possible policy revisions and direct Town Staff to update the policy.

Example motion #1: "I make a motion that we leave the policy as written."

Example motion #2: "I make a motion that we use the responses we have provided to revise the current policy, and we direct the Town Manager to ensure the revisions are completed."

Mayor Mewborn stated he knew the topic was of importance to Mayor Pro-tem Langley, and stated he felt that Mayor Pro-tem Langley would like to be present before a decision is made on this topic. Commissioner Newell requested that Finance Director Hall provide him with an email that contains the list of fees, and Director Hall acknowledged the request.

Motion to table the topic until the March 10, 2025 Governing Board Meeting.

Motion: Commissioner Newell

Second: Commissioner Connor

Discussion: None

Approved: 4-0

Motion passed unanimously.

D. Review/Approve Application for Appointment to the Arts & Recreation Commission

Thomas Duncan, Page 125

Arts & Recreation Director Thomas Duncan presented the topic.

Item Explanation

The Town Hall received an application from A. Harris to serve on the Arts & Recreation Commission.

Staff Comments

The Arts & Recreation Director, Thomas Duncan, recommends the appointment of Mrs. Annette Harris to the Arts & Recreation Commission.

Action Requested

Review/Approve the appointment of Mrs. Annette Harris to the Arts & Recreation Commission.

Example motion: "I make a motion that we approve the appointment of Mrs. Annette Harris to serve on the Arts & Recreation Commission."

Mayor Mewborn asked the Board if they had any questions, and hearing none, asked if there was a motion for consideration.

Motion to approve the appointment of Mrs. Annette Harris to the Arts & Recreation Commission.

Motion: Commissioner Connor

Second: Commissioner Goff

Discussion: None

Approved: 4-0

Motion passed unanimously.

- E. Review/Approve the need for having insurance coverage when Lessees are renting Scott Howard, Page 127
Town properties and facilities.

Town Manager Scott Howard presented the topic.

Item Explanation

Previously, the Governing Board discussed the idea of requiring insurance coverage for elevated and high risk events when those events included the rental of town property. The Board heard from Matthew Reid, a NCLM Risk Control Consultant, and he shared the PROS and CONS of requiring a lessee to secure coverage when they rent town properties. While the discussions helped the Board learn more about best practices for mitigating risk, the Board did not direct or approve any changes to the rental policy, now known as AD-001 Rental and Use of Town Properties and Facilities.

Staff Comments

The Staff, working in conjunction with the League and other industry leaders, have developed a list of questions that, when answered, should help the Board better define what action it could take in addressing the insurance coverage topic. Please consider the questions and comments below:

- 1) Define which event types present a high or elevated risk. Example: Auto or bicycle racing, Spartan-style events, prepared food sales or giveaways, events involving pyrotechnics, or others.
- 2) Determine who decides the level of risk for events not defined by the policy?
- 3) Are there any facility locations in Ayden that, by itself, adds to the risk of holding an event? Example: renting the West Ave stage for an event that does not include blocking the street might increase the risk of an auto vs pedestrian accident.
- 4) Define the level of coverage sufficient to cover the associated risk. Example: Should high risk events require a larger amount of coverage (e.g., \$3 million per/\$5 million aggregate) and elevated risks require some lesser amount (e.g., \$1 million per/\$2 million aggregate)? Should all events require the same amount of coverage even though the event activity may pose varying degrees of risk?
- 5) We waived the rental fee for religious organizations and non-profits, but should we also waive the insurance coverage requirements when they hold elevated or high risk events? Example: Church ABC is giving away prepared food, or holding a bicycle race.
- 6) If a lessee subcontracts out the portion of the event that involves an elevated or high risk activity, do we require insurance coverage from the lessee and the subcontractor, or just the subcontractor?
- 7) Finally, for any insurance coverage required, it makes sense to have the lessee include the Town of Ayden as an Additional Insured. Do you have any other requirements that must be shown on the certificate of insurance (COI)?

The current revision of AD-001 is attached for your review.

Action Requested

Recommend that the Board:

- 1) come to a consensus and provide responses to the questions shown in Staff Comments, and
- 2) direct the Town Manager to update the policy according to the Board's responses.

Example motion #1: "I make a motion that we use the responses we have provided to revise the current policy, and we direct the Town Manager to ensure the revisions are completed."

Alternatively, vote to leave the policy as revised on 01/13/2025, with no revision for insurance coverage.

Example motion #2: "I make a motion that we leave the policy as written."

Mayor Mewborn asked the Board if they had any questions, and hearing none, asked if there was a motion for consideration.

Motion to table the topic until the March 10th, 2025 Governing Board Meeting.

Motion: Commissioner Goff

Second: Commissioner Connor

Discussion: None

Approved: 4-0

Motion passed unanimously.

VII. ITEMS FOR DISCUSSION

A. Voluntary Agricultural District

Commissioner Brian
Newell, Page 135

Assistant Manager Smith presented the topic.

Mayor Mewborn asked the Board if they had any questions, and hearing none, asked if there was a motion for consideration.

Motion to participate in the Voluntary Agricultural District program.

Motion: Commissioner Davis

Second: Commissioner Newell

Discussion: None

Approved: 4-0

Motion passed unanimously.

B. Illegally Parked Vehicles and Dilapidated Vehicles

Commissioner Brian
Newell, Page 136

Commissioner Newell and Police Chief David Dempsey presented the topic.

Item Explanation

Commissioner Newell observed several illegally parked and dilapidated vehicles throughout Ayden. The attached files show four (4) such instances.

Commissioner Newell acknowledged that the Town was taking action to address his concerns, and he thanked Chief Dempsey.

Mayor Mewborn asked the Board if they had any further questions, and hearing none, moved on to the next topic.

C. NC Forest Service Grant

Commissioner Newell presented the topic.

Commissioner Newell stated he wanted to introduce the grant information, but because of delays imposed at higher levels, the window for submitting the grant has been closed. Commissioner Newell stated he thought the grant window would open again some time near the start of the next fiscal year.

Economic Director Mallor Denham stated there were some grant opportunities from the Mid-East Commission, and he would share more once he had additional information.

Mayor Mewborn asked the Board if they had any questions, and hearing none, moved on to the next agenda item.

VIII. INFORMATION

Chief Dempsey presented his departmental information related to traffic calming.

Chief Dempsey reported: 285 traffic stops, 8 speed checks (with an avg speed of 24.19 MPH), and 5 speed surveys on Lee Street (with an avg speed of 23.24 MPH). Chief Dempsey also reported that a Dept. of Transportation (DoT) report shows that the area on 3rd Street, west of Lee St, experienced 10,000 vehicles per day, and 6 vehicle accidents in 2022. Of those six accidents, one was in the vicinity of the Lee St/3rd St intersection. Chief Dempsey stated he would email the report to the Board.

Director Duncan stated that the summer camp program is losing money, and to avoid operating at a loss, the event attendee fee would need to increase to \$100 per week.

Commissioner Newell mentioned there would be no BBQ festival in 2025, and he asked if that \$5,000 could be used to cover the deficit within the summer camp program. Finance Director Hall stated she can only move a portion of the BBQ funding to the Arts & Recreation program.

Commissioner Goff stated that while the program may run at a loss, it is an investment in the Ayden area children. Finance Director Hall requested Director Duncan provide financial reporting to the Board so they could continue to make informed decisions.

Mayor Mewborn asked the Board if they had any questions, and hearing none, moved on to the next topic.

See attachment (E) for all Departmental Reports.

IX. BOARD MEMBER COMMENTS

Mayor Mewborn and the Board provided closing comments, and thanked everyone for attending the meeting.

X. CLOSED SESSION

The Board did not hold a Closed Session during this meeting.

XI. ADJOURNMENT

Mayor Mewborn asked the Board if they had any other comments or questions, and hearing none, asked if there was a motion for consideration.

Motion to adjourn the meeting.

Motion: Commissioner Goff

Second: Commissioner Connor

Discussion: None

Approved: 4-0

Motion passed unanimously.

CERTIFICATION

Minutes from the 02/10/2025 meeting were adopted and certified this 03/10/2025 in Ayden, North Carolina.

AYDEN, NORTH CAROLINA

Jeremy Crawford, Town Clerk



Art & Recreation Foundation of Ayden (ARFA)

Community Update – February 3, 2025

Attachment A

Areas of Focus

We have had continued meetings each month to discuss efforts in several areas.

1. Community engagement
2. Park beautification projects
3. Needs assessment
4. Partnerships with Town of Ayden and Pitt County
5. Fundraising / Grant Opportunities

Attachment A

Community Engagement

We have continued to share updates using social media to help share the needs of our mission and the opportunities to help serve and volunteer. Through these efforts we have been able to work toward growing awareness and engaging in our community members.

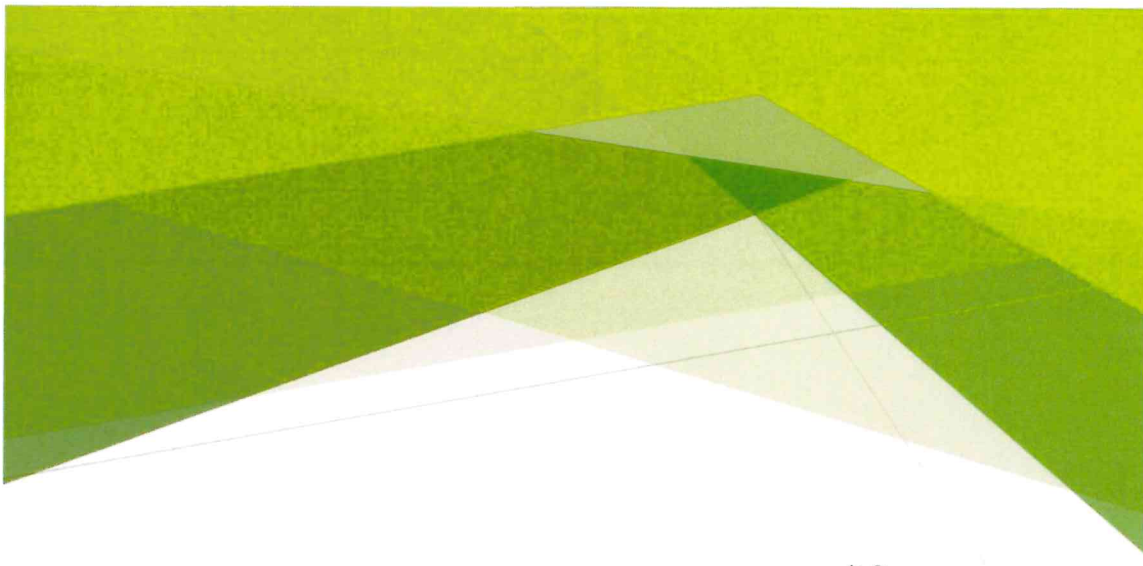
Attachment A

Park Beautification

Our first big project was to organize a “Day of Service”.

- . **Overgrown Vegetation:** As many have noticed, the ditches and areas around the disc golf course have become overgrown with vegetation.
- . **Impact on Play:** This overgrowth has made it challenging to navigate and enjoy the course, affecting the overall playing experience.

Attachment A



Park Beatification

Opportunity for Improvement:

Community Involvement: This was a fantastic chance for us to engage in a community-driven effort to clean up the course.

Benefits:

- **Enhanced Playability:** Clearing the overgrown vegetation will make the course more accessible and enjoyable for all players.
- **Safety:** Reducing overgrowth will also improve safety by minimizing tripping hazards and making it easier to spot discs.
- **Aesthetic Appeal:** A well-maintained course will be more visually appealing, attracting more visitors and promoting a sense of pride in our park.

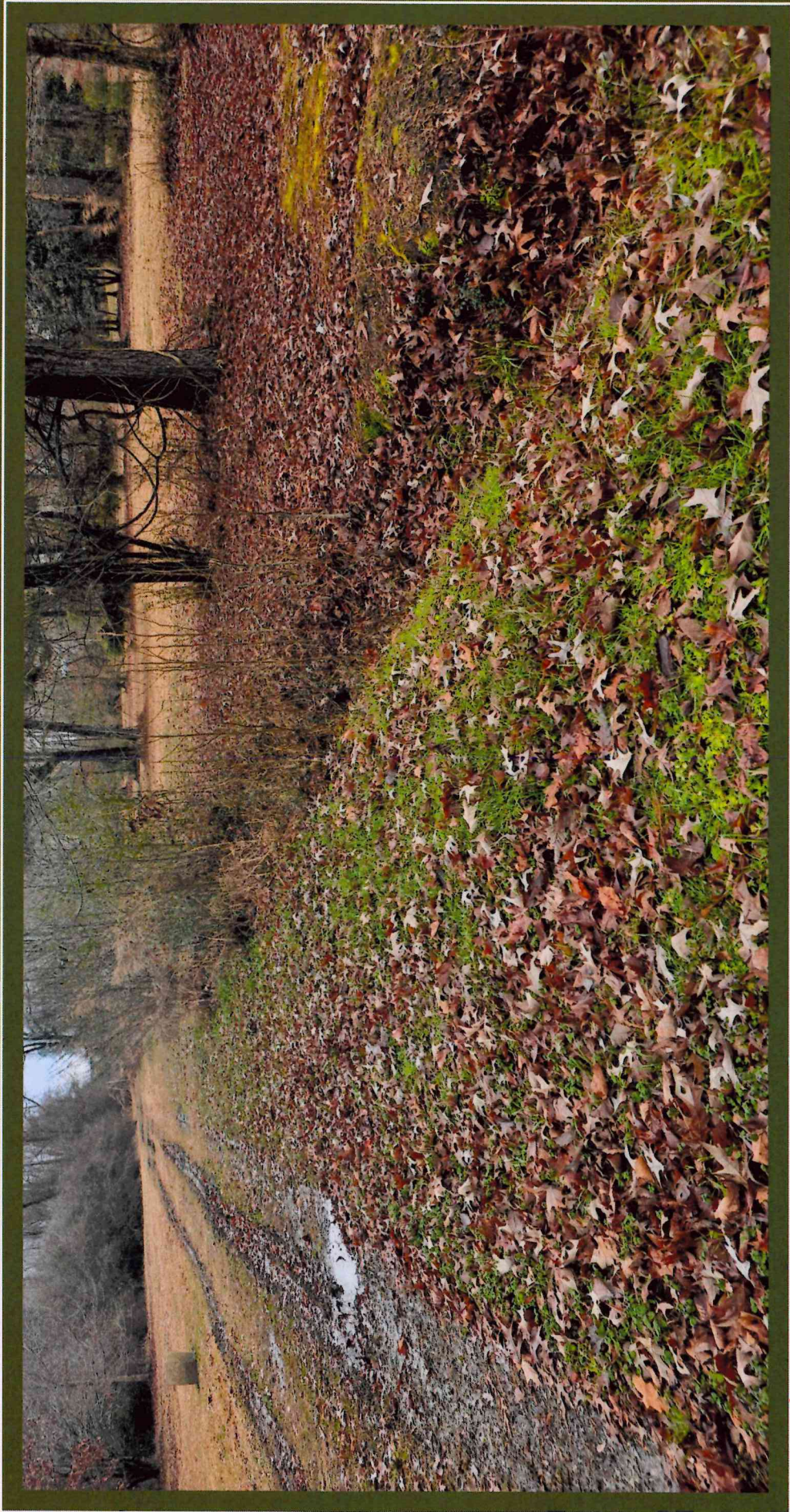
Attachment A

Before volunteers engage in “Day of Service”



Overgrown brush obstructing the play view of the course.

Attachment A



Attachment A



Attachment A

Volunteers

- Art & Recreation Foundation of Ayden Board Members
- Ayden-Grifton Interact Club Members
- Ayden-Grifton High School Football Team
- East Carolina University AmeriCorps Group
- Greenville Disc Golf Course Members

Attachment A

Call to Action

- **Volunteer Effort:** We encouraged everyone to participate in our clean-up event. Everyone's time and effort made a significant difference.
- **Event Details:** The event was held on Martin Luther King, Jr. Holiday (January 20, 2025) from 10:00 am to 1:00 pm.
- **Tools and Supplies:** Volunteers brought necessary tools and supplies to complete the task at hand.

Attachment A

Dry Out



Town of Ayden

Service Order

Job Date: 2/11/2025 08:00 AM

Job Code: CHECK AREA LIGHT - CHECK AREA LIGHT

Group: ELECTRIC DEPT

Staff: K - ALLIGOOD

Service Order #: SO0056903

Job Action: Miscellaneous

Issued By: ABBY

Requested By: MARIA GUERRA

Location: 4476 PLEASANT PLAIN RD AYDEN NC 28513

Account: 13-3635000-00 MARIA GUERRA

Services

Service	Action	Current Meter #	Meter Serial #	Remote Id #	Scale	Last Read	Reading	New Meter #	Set Reading
200 -ELECTRIC	No Action	88587383		000D6F0014E	1	92712			
201 -AREA LIGH...	No Action								
208 -RYDER 1 P...	No Action								

Order Notes: PER CUSTOMER REQUEST AREA LIGHT IS SPARKING/SMOKING

Completion Notes:

fixed under ground Burn out

Completion Date:

3-3-25

Worked By:

Approved By:

[Signature]
[Signature]

TOWN OF AYDEN
ZONING COMPLIANCE CERTIFICATE
With Municipal Zoning & Land Development Regulations

Issuance of this certificate does not in any way relieve the owner/agent/applicant from their responsibility to comply with all current applicable Federal, State, County requirements and local zoning regulations/requirements. It is further the applicant's responsibility to identify any deed restrictions or restrictive covenants associated with the property.

Issue Date/Time: 3/3/25 9:28 AM

Responsible Parties

OWNER	Name: <u>East Domus Development, LLC (Garris Evans)</u>	(p)	<u>(252) 902-9784</u>
	Address: <u>PO Box 2548</u>	(w)	
	City: <u>Greenville</u> <u>NC</u>	ZIP	<u>27834</u>
Applicant	Name: <u>Biggs Construction, Inc (Edward Biggs Jr.)</u>	(p)	<u>(252) 714-8718</u>
	Address: <u>PO Box 3621</u>	(w)	
	City: <u>Greenville</u> <u>NC</u>	ZIP	<u>27836</u>

Property Location

Subdivision: <u>Country Club Creek</u>		St/Rd: <u>885 Fairway Road</u>	
Zoning: <u>R-12/Con</u>	Setbacks: Front <u>60.06</u> Rear <u>45+</u>	Side <u>22.85/11</u>	Oth. <u></u>
Parcel #: <u>89548</u>	Block Number <u></u>	Lot Number <u>44</u>	
Electrical <u>TOA</u>	Approved by <u></u>	Date/Time <u></u>	
Water <u>EPWC</u>	Approved by <u></u>	Date/Time <u></u>	
Sewer <u>TOA</u>	Approved by <u></u>	Date/Time <u></u>	

Purpose for obtaining: New single-family residence

Special Health, Environmental, and/or Safety Concerns:

Conditions: Approval is granted for a new single-family residence located at 885 Fairway Road. Structure to be located as shown on attached plans and outside of the 100-year flood plain. Any change in building layout must have zoning approval. Applicant is responsible for locating all underground utilities. Applicant is responsible for obtaining all required permits from Pitt County Inspections.

application dated 2/26/25, along with Sketch/Plans dated 2/20/25 and attached thereto.

Contractor	Name: <u></u>	(p)	<u></u>
	Address: <u></u>	(w)	<u></u>
	City/ST: <u></u> <u></u>	ZIP <u></u>	License # <u></u>

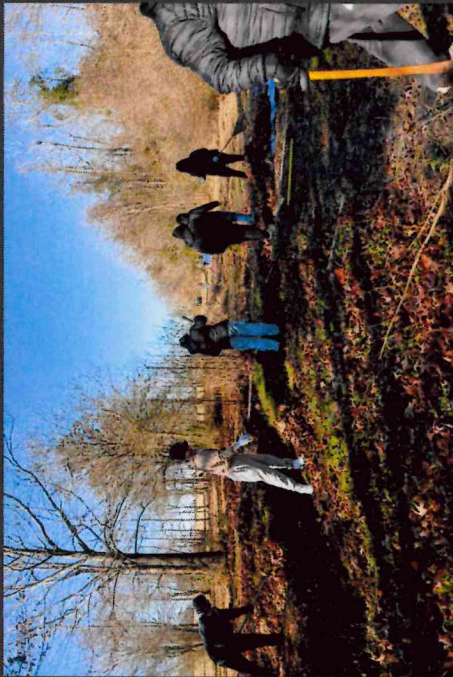
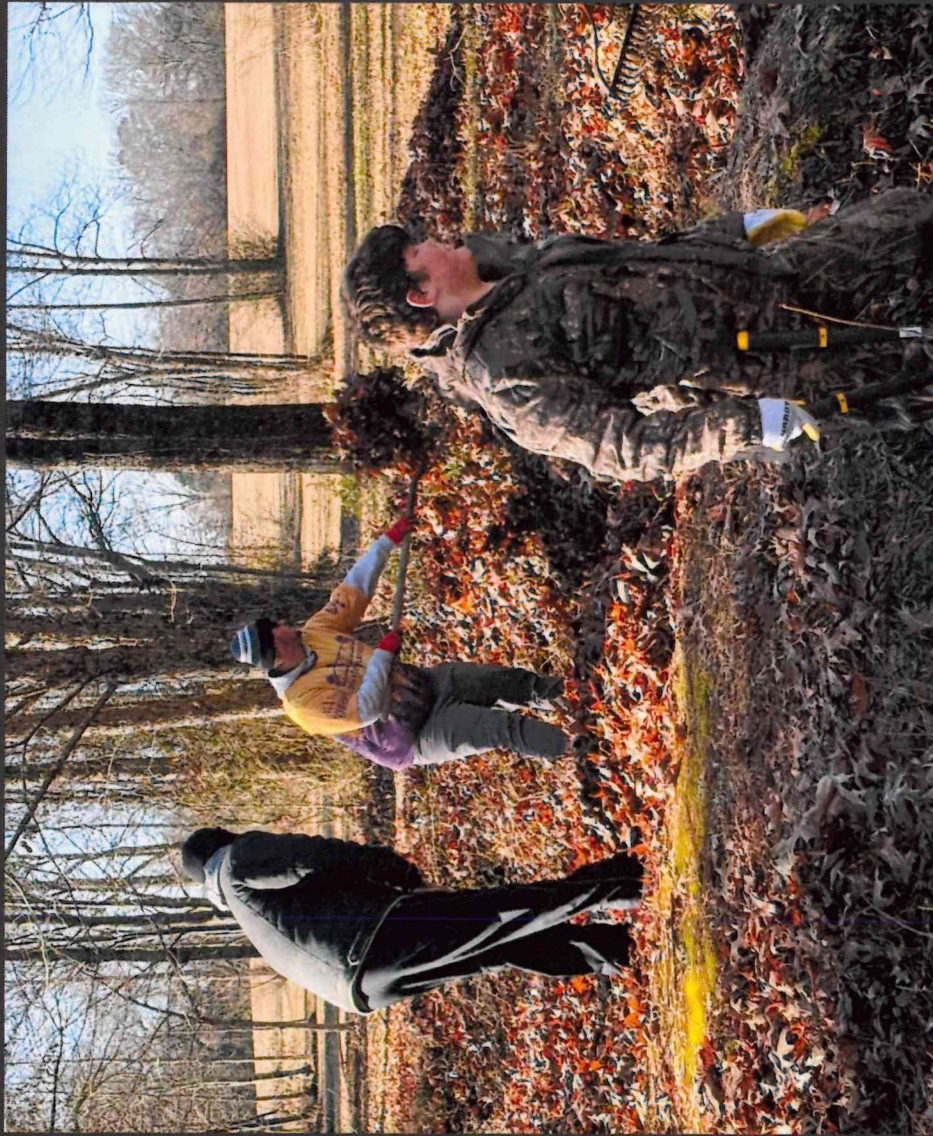
Based upon the statements found in the attached application, the proposed zoning compliance certificate is found to comply with the Town of Ayden Zoning Ordinances and the certificate is hereby granted.

Date 3/3/25


TOWN OF AYDEN Zoning Administrator



Attachment A



Attachment A

Park Beautification

Over 40 volunteers came together to enhance our Disc Golf Course and ensure it remains a great place for recreation and community bonding.

Because of these volunteers, we are excited to showcase our Ayden District Park Disc Golf Course during the Founder's Day Disc Golf Tournament that will be hosted in Ayden on February 8th.

Attachment A



Attachment A



Attachment A



Attachment A



Volunteers Make the Difference

Attachment A



Attachment A

Continuing Efforts

Needs assessment

- . Identify the community's current usage and satisfaction with existing arts and recreation programs.
- . Determine unmet needs and potential areas for new programs or improvements.
- . Gather community input to guide future planning and resource allocation.

Attachment A



Continued partnerships with Town of Ayden and Pitt County

The Art & Recreation Foundation of Ayden will continue to foster strong partnerships with the Town of Ayden and Pitt County, opportunities to support community initiatives.

Collaborative Projects: By working with the Town of Ayden and Pitt

County, the Foundation hope to engage in projects that benefit the broader community, such as cultural arts initiatives and recreational facility enhancements

These efforts ensure that the Art & Recreation Foundation of Ayden can continue to provide valuable services and programs to the community.

Attachment A

Fundraising / Grant Opportunities

Grant Applications: The Foundation will seek grants from various sources, including local, state, and federal agencies, as well as private foundations. These grants will fund projects such as park improvements, community events, and educational programs.

Fundraising Events: Collaborating with the Town of Ayden, the Foundation organizes events (examples: charity runs, movie nights, and auctions) which not only raise funds but also engage the community and increase awareness of the Foundation's mission.

Community Donations: The Foundation encourages donations from residents and local businesses. These contributions can be monetary or in-kind, supporting specific projects or general operations.

Attachment A

THANK YOU FOR
YOUR ATTENTION!

ANY QUESTIONS ?



Attachment A



Doc ID: 016202520004 Type: CRP
Recorded: 02/18/2025 at 02:26:46 PM
Fee Amt: \$26.00 Page 1 of 4
Pitt County, NC
Lisa P. Nichols REG OF DEEDS

BK 4610 PG 339-342

Mail: Town of Ayden
Attn: Planning/Zoning
PO Box 219
Ayden, NC 28513
(SASE)

ORDINANCE NO. 24-25-09
AN ORDINANCE TO EXTEND THE CORPORATE LIMITS OF THE
TOWN OF AYDEN, NORTH CAROLINA

- WHEREAS, the Ayden Board of Commissioners has been petitioned under G.S. 160A-58.1 to annex the area described below; and
- WHEREAS, the Ayden Board of Commissioners has by resolution directed the Town Clerk to investigate the sufficiency of the petition; and
- WHEREAS, the Town Clerk has certified the sufficiency of the petition and a public hearing on the question of this annexation was held at the Ayden District Courtroom at 6:30 PM on February 10, 2025, after due notice by publication on January 29, 2025, and February 5, 2025; and
- WHEREAS, the Ayden Board of Commissioners finds that the petition meets the requirements of G.S. 160A-58.1;
- WHEREAS, the Ayden Board of Commissioners further finds that the petition has been signed by all the owners of real property in the area who are required by law to sign; and
- WHEREAS, the Ayden Board of Commissioners further finds that the petition is otherwise valid, and that the public health, safety and welfare of the Town of Ayden and of the area proposed for annexation will be best served by annexing the area described;

NOW, THEREFORE, BE IT ORDAINED by the Ayden Board of Commissioners of the Town of Ayden, North Carolina that:

Section 1. By virtue of the authority granted by G.S. 160A-58.1, the following described territory is hereby annexed and made part of the Town of Ayden as of February 10, 2025:

Beginning at a point in the northern right-of-way of NC Highway 102, being 0.70 miles west of the intersection of NC Highway 102 and Ayden Golf Club Road, more or less, and also

being the POINT AND PLACE OF BEGINNING, thence leaving the norther right-of-way of NC Highway 102 N75°57'05"W a distance of 262.41 feet to a point, thence N19°26'12"W a distance of 237.24 feet to a point, thence N46°54'05"E a distance of 326.27 feet to a point, thence N81°07'58"E a distance of 222.65 feet to a point, thence N33°52'16"E a distance of 92.49 feet to a point, thence N43°28'36"W a distance of 89.58 feet to a point, thence N54°18'54"W a distance of 253.05 feet to a point, thence N17°50'57"E a distance of 260.44 feet to a point, thence N7°09'57"W a distance of 56.96 feet to a point, thence following the common property line of Colonial Acre Farms, LLC. (Deed Book 2916, Page 779) and Feet First, LLC. (Deed Book 3310, Page 175) N82°50'03"E a distance of 1,787.13 feet to a point, thence following the common property line of Colonial Acre Farms, LLC. and A.T. Venters Properties, LLC. (Deed Book 2132, Page 195) S17°42'44"E a distance of 75.64 feet to a point, thence leaving aforesaid common property line N87°39'18"W a distance of 105.44 feet to a point, thence N89°10'58"W a distance of 102.47 feet to a point, thence S59°34'47"W a distance of 106.70 feet to a point, thence S56°21'53"W a distance of 220.16 feet to a point, thence S32°25'15"W a distance of 63.29 feet to a point, thence S38°25'17"W a distance of 66.89 feet to a point, thence S29°59'02"W a distance of 71.05 feet to a point, thence S22°39'50"E a distance of 50.62 feet to a point, thence S14°50'48"E a distance of 56.71 feet to a point, thence S66°20'52"E a distance of 85.76 feet to a point, thence S36°10'10"E a distance of 174.77 feet to a point, thence S50°34'12"E a distance of 28.95 feet to point, thence S32°27'43"E a distance of 63.62 feet to a point, thence S27°53'36"E a distance of 137.17 feet to a point, thence S13°55'51"E a distance of 138.31 feet to a point, thence S1°31'07"W a distance of 48.17 feet to a point, thence S19°10'18"W a distance of 22.33 feet to a point, thence S9°32'19"W a distance of 34.68 feet to a point, thence S20°30'08"W a distance of 78.75 feet to a point, thence S35°57'31"W a distance of 29.00 feet to a point, thence S23°16'33"W a distance of 30.66 feet to a point, thence S14°03'09"W a distance of 61.01 feet to a point, thence S25°14'48"W a distance of 30.51 feet to a point in the northern right-of-way of NC Highway 102, thence following the northern right-of-way of NC Highway 102 N86°30'36"W a distance of 384.32 feet to a point, thence N87°09'06"W a distance of 135.89 feet to a point, thence N87°14'13"W a distance of 60.09 feet to a point, thence N87°20'45"W a distance 135.36 feet to a point, thence N89°18'48"W a distance of 104.29 feet to a point, thence S88°34'22"W a distance of 103.97 feet to a point, thence S85°53'14"W a distance of 107.13 feet to point, thence S83°19'23"W a distance of 104.73 feet to a point, thence S81°54'11"W a distance of 84.48 feet to a point, thence S80°56'20"W a distance of 240.37 feet to a point, also being the POINT AND PLACE OF BEGINNING, containing 41.09 acres (1,790,106.67 square feet), and being a portion of parcel 3066 owned by Colonial Acre Farms, LLC. and recorded in Deed Book 2916 Page 779 in the Pitt County Registry.

Section 2. Upon and after February 10, 2025 the described territory and its citizens and property shall be subject to all debts, laws, ordinances and regulations in force in the Town of Ayden and shall be entitled to the same privileges and benefits as other parts of the Town of Ayden. Said territory shall be subject to municipal taxes according to G.S. 160A-58.10.

Section 3. The Mayor of the Town of Ayden shall cause to be recorded in the office of the Register of Deeds of Pitt County, and in the office of the Secretary of State at Raleigh, North Carolina, an accurate map of the annexed territory, described in Section 1 above, together with a duly certified copy of this ordinance. Such a map shall also be delivered to the County Board of Elections, as required by G.S. 163-288.1.

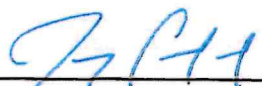
Section 4. That the newly annexed territory described hereinabove shall become a part of Ward No.2 of the Town of Ayden.

BE IT FURTHER ORDAINED, by the Ayden Board of Commissioners of the Town of Ayden, North Carolina that:

The Town Clerk be and hereby is directed, to cause all official town maps to be updated to reflect the Annexation which is the subject matter of the within Ordinance.

Adopted this the 10th day of February 2025 in Ayden, North Carolina.

ATTEST:



Jeremy Crawford, Town Clerk



AYDEN, NORTH CAROLINA



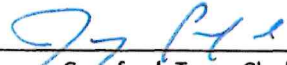
Ivory Mewborn, Mayor

North Carolina

Pitt County

I hereby certify that the foregoing is a true and accurate copy of an ordinance duly adopted by the Town Council of the Town of Ayden, North Carolina, at a meeting held on February 10, 2025 at 6:30 pm at the Town Hall in the Town of Ayden.

IN WITNESS WHEREOF I have hereunto set my hand and have caused the official corporate seal of the Town of Ayden to be affixed, this 10th day of February 2025.



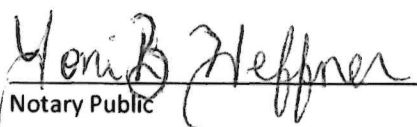
Jeremy Crawford, Town Clerk

North Carolina

Pitt County

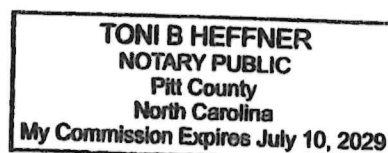
I, Toni B Heffner, a Notary Public, do hereby certify that Jeremy Crawford, Town Clerk, personally appeared before me this day and acknowledged the due execution of the foregoing certification, for the purpose therein expressed.

WITNESS my hand and notarial seal this 10th day of February 2025.



Notary Public

My Commission Expires: 7/10/29



RESOLUTION 24-25-12

RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE TOWN OF AYDEN, A BODY POLITIC AND CORPORATE IN PITT COUNTY, NORTH CAROLINA, ABANDONING A UTILITY EASEMENT HERETOFORE GRANTED TO THE TOWN OF AYDEN, PER DEED BOOK 2543 AT PAGES 315-318, PITT COUNTY PUBLIC REGISTRY, AND AUTHORIZING EXECUTION OF A DEED OF RELEASE

WHEREAS, the TOWN OF AYDEN (hereinafter referred to as "TOWN") heretofore obtained a Utility Easement from Minges Building Account, LLC, located at 127 Pepsi Way in Ayden Township, Pitt County, North Carolina, per Deed Book 2543 at Pages 315- 318 Pitt County Public Registry (referred to as "128" Pepsi Way in said Utility Easement), across property commonly known as Tax Parcel No. 89105 according to the records in the office of Tax Administration of Pitt County, North Carolina, for the use of the "TOWN," its licensees, successors and assigns, the right, privilege and easement to go in, through, under, and upon lands belonging to Minges located at 127 Pepsi Way in Ayden Township, Pitt County, North Carolina; and

WHEREAS, Minges Building Account, LLC subsequently conveyed the real property identified in the Utility Easement (Tax Parcel No. 89105) to Minges Bottling Group, Inc. (hereinafter referred to as "Minges"), on or about October 5, 2022, per Deed Book 4342 at Pages 100-104 Pitt County Public Registry; and

WHEREAS, Minges has requested that Town abandon its Utility Easement located at 127 Pepsi Way in Ayden Township, Pitt County, North Carolina, Tax Parcel No. 89105, hereinafter described as follows:

Tax Parcel Number: 89105 as shown on "Easement Survey For Town of Ayden Being Part of the Minges Building Account, LLC Tract" marked Exhibit "A" and attached hereto and incorporated by reference.

WHEREAS, Commissioners anticipate no use or need now or in the future for such Utility Easement located at 127 Pepsi Way in Ayden Township, Pitt County, North Carolina, Tax Parcel No. 89105 to be abandoned; and

WHEREAS, Commissioners therefore agree to abandon the Utility Easement located at 127 Pepsi Way in Ayden Township, Pitt County, North Carolina, Tax Parcel No. 89105; and

WHEREAS, Minges has requested that the Town acknowledge the abandonment and release of Utility Easement located at 127 Pepsi Way in Ayden Township, Pitt County, North Carolina, Tax Parcel No. 89105; and

WHEREAS, Commissioners deem such abandonment to be reasonable and in the best interests of the Town and all parties, and Minges requests that the Town, release such Utility Easement located at 127 Pepsi Way in Ayden Township, Pitt County, North Carolina, Tax Parcel No. 89105.

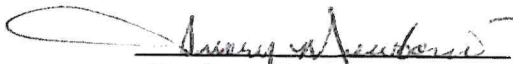
NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF THE TOWN OF AYDEN, A BODY POLITIC AND CORPORATE IN PITT COUNTY, NORTH CAROLINA, AS FOLLOWS:

Section 1. That the Board of Commissioners of the Town of Ayden does hereby abandon such Utility Easement located at 127 Pepsi Way in Ayden Township, Pitt County, North Carolina, Tax Parcel No. 89105, heretofore granted to the Town of Ayden, per Deed Book 2543 at Pages 315-318, Pitt County Public Registry.

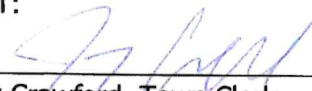
Section 2. That the appropriate Town officials be and they hereby are empowered to make, execute, and deliver to Minges Bottling Group, Inc., or the then current owner of the subject property encumbered by such Utility Easement located at 127 Pepsi Way in Ayden Township, Pitt County, North Carolina, Tax Parcel No. 89105 to be abandoned, an instrument in a form suitable for recording to release whatever interests the Town, might have in and to such Utility Easement located at 127 Pepsi Way in Ayden Township, Pitt County, North Carolina, Tax Parcel No. 89105.

Adopted this 10th day of February, 2025.

TOWN OF AYDEN


By: Ivory Mewborn, Mayor

ATTEST:


Jeremy Crawford, Town Clerk

[SEAL]



Doc ID: 016198800002 Type: CRP
Recorded: 02/12/2025 at 02:03:48 PM
Fee Amt: \$26.00 Page 1 of 2
Pitt County, NC
Lisa P. Nichols REG OF DEEDS
BK 4609 PG 67-68

Mail: Town of Ayden
Attn: Planning/Zoning
PO Box 219
Ayden, NC 28513
(SASE)

NORTH CAROLINA

DEED OF RELEASE

PITT COUNTY

THIS DEED OF RELEASE, made and entered into this the 10th day of February, 2025, by and between the Town of Ayden, North Carolina, a body politic and corporate in Pitt County, North Carolina, party of the first part (hereinafter called GRANTOR), and Minges Bottling Group, Inc., party of the second part (hereinafter called GRANTEE).

THAT WHEREAS, the GRANTOR, previously received a Utility Easement from Minges Building Account, LLC located at 127 Pepsi Way in Ayden Township, Pitt County, North Carolina, per Deed Book 2543 at Pages 315-318 Pitt County Public Registry (referred to as "128" Pepsi Way in said Utility Easement), across property commonly known as Tax Parcel No. 89105 according to the records in the office of Tax Administration of Pitt County, North Carolina, for the use of the GRANTOR, its licensees, successors and assigns, the right, privilege and easement to go in, through, under, and upon lands of the GRANTEE located at 127 Pepsi Way in Ayden Township, Pitt County, North Carolina; and

WHEREAS, Minges Building Account, LLC subsequently conveyed the real property subject to the Utility Easement (Tax Parcel No. 89105) to GRANTEE on or about October 5, 2022, per Deed Book 4342 at Pages 100-104 Pitt County Public Registry; and

WHEREAS, GRANTEE has requested that GRANTOR abandon its Utility Easement located at 127 Pepsi Way in Ayden Township, Pitt County, North Carolina, Tax Parcel No. 89105, per Deed Book 2543 at Pages 315-318 Pitt County Public Registry; and

WHEREAS, the Board of Commissioners of the GRANTOR, has duly adopted a Resolution abandoning such Utility Easement located at 127 Pepsi Way in Ayden Township, Pitt County, North Carolina, Tax Parcel No. 89105, and a copy of which said Resolution is attached hereto as Exhibit "A" and made a part hereof; and

NOW THEREFORE, pursuant to and in accordance with said Resolution, GRANTOR does hereby remise, release, discharge, and forever quitclaim unto GRANTEE, as the current owner of the subject property, its successors and assigns, all the GRANTOR's rights, title, and interest in and to such Utility Easement located at 127 Pepsi Way in Ayden Township, Pitt County, North Carolina, Tax Parcel No. 89105.

IN TESTIMONY WHEREOF, GRANTOR has caused this Deed of Release to be executed in its name by its Mayor, attested by the Town Clerk, and its official seal hereunto affixed, all by Resolution duly entered by the Board of Commissioners of GRANTOR, on the day and year first above written.

TOWN OF AYDEN

By: [Signature]
MAYOR

ATTEST:

[Signature]
TOWN CLERK - Deputy Toni B Heffner



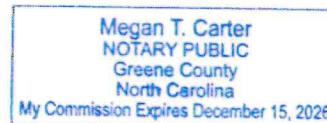
NORTH CAROLINA
PITT COUNTY

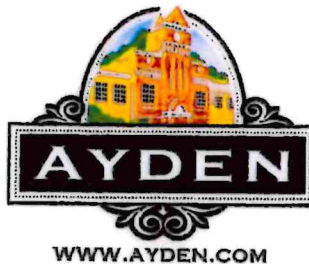
I, Megan T. Carter, a Notary Public of the aforesaid Greene County and State, certify that Toni Hefner personally came before me this day and acknowledged that he is Town Clerk of the Town of Ayden, North Carolina, and that by authority duly given and as the act of the Town of Ayden, North Carolina, the foregoing instrument was signed in its name by its Mayor, sealed with its official seal, and attested by her as its Town Clerk.

WITNESS my hand and official stamp or seal, this the 10th day of February, 2025.

Megan T. Carter
NOTARY PUBLIC

My Commission Expires: December 15, 2026





LETTER OF COMMENDATION

Dear Mrs. Katherine May,

On behalf of the Town of Ayden Governing Board, it is with great honor and admiration that we recognize and commend you for your remarkable contributions to both your family and the Ayden community. Your unwavering faith, resilience, and selfless service have touched the lives of many, leaving an enduring legacy of love and compassion.

Your dedication to family, as evidenced by your nurturing care and guidance to over 25 foster children, has had a profound impact on shaping successful and prominent leaders across the United States. Despite facing personal trials, your ability to extend your love beyond your own family exemplifies true selflessness and compassion.

As a steadfast pillar in the community, you have gone above and beyond to support and uplift those in need. Whether it was providing transportation to seniors and neighbors for essential appointments or offering words of wisdom, encouragement, and financial assistance, your acts of kindness have made a meaningful difference in the lives of many.

Your life serves as a powerful example of strength, honor, and faith. As you celebrate your 90th birthday, we join in recognizing the indelible mark you have left on your family, community, and all those fortunate enough to have crossed paths with you.

In honoring you, Mrs. Katherine May, we celebrate a legacy of love, service, and resilience that embodies the very essence of community care and generosity. Your impact will continue to inspire and uplift others for generations to come.

May you continue to rejoice in the time to come, knowing that your contributions have made a lasting difference.

With deepest respect and appreciation,


Ivory Mewborn, Mayor

2-10-25
Date


Jeremy Crawford, Town Clerk



Attachment D

ONE OF AMERICA'S BEST SMALL COMMUNITIES TO RAISE A FAMILY - U.S. MEDIA GROUP, 2013

MEMORANDUM

TO: SCOTT HOWARD, TOWN MANAGER

FROM: Thomas Duncan

CC: BOARD OF COMMISSIONERS

DATE: 2-10-25

SUBJECT: "Arts and Recreation" MONTHLY REPORT: February

Meetings & Special Event

1/29/25 - Seniors traveled to Raleigh, NC, for a day of shopping

2/1 to 2/14 – Will be attended the North Carolina Parks and Recreation Directors' Conference.

Sports and Programs

Currently registering for Soccer and Softball

MEMORANDUM

TO: Scott Howard, Town Manager
FROM: David Dempsey, Chief of Police
CC: Board of Commissioners
DATE: February 01, 2025
SUBJECT: POLICE DEPARTMENT MONTHLY REPORTS –

Date	Incident Type	Location	Suspect	Ward
01/01/2025	Discharge Weapon Town Limits	Luther Cir	Unk	5
01/03/2025	Communicating Threats	658 Fawn Rd Apt H	Joseph Piche	2
01/04/2025	Damage to Property	301 5 th St Apt A	Taryn Stargen	4
01/05/2025	DWI	McDonalds PVA	Joshua Blake	4
01/05/2025	Larceny	4341 A Liberty	Gloria Moore	5
01/06/2025	DWI	Third ST	Monzer Yosif	4
01/08/2025	Communicating Threats	430 First St	Angela Thomas	2
01/11/2025	Marijuana Possession	Walgreens PVA	Meghan Stevens	4
01/12/2025	Communicating Threat	4260 Legacy	Chris Carter	4
01/12/2025	Dog Bite	Oakdale Dr	Robert Murphy	4
01/13/2025	Assault	676 Club Dr	Juv	2
01/13/2025	Damage to Property	304 4 th St	James Hutchinson	4
01/15/2025	Firearm by Felon	NC 11	Jahkevus Edwards	4
01/16/2025	Larceny	370 Planters St	Jefferey Thomas	5

Date	Incident Type	Location	Suspect	Ward
01/17/2025	Assault	364 King St	Travionne Whitehurst	5
01/18/2025	Marijuana Possession	NC 11	Kimberly Foye	5
01/18/2025	Communicating Threats	349 King St	Joshua Mayo	5
01/19/2025	Animal Abuse	230 Allen Dr	Elaine Barfield	5
01/21/2025	Damage to Property	4405 Reaves Rd	Jerome Green	5
01/21/2025	Death Investigation	188 Second St Apt 9		3
01/22/2025	DWI	Care-O-World PVA	Dominique Hill	4
01/22/2025	Assault	188 Second St Apt 9	Kim Mckoy	3
01/22/2025	False Pretenses	Piggly Wiggly	Raheem Joyner-EL	4
01/25/2025	DWI	Third ST	Royce Andrews	3
01/26/2025	Breaking & Entering	3903 A Woodcrest	Unk	3
01/26/2025	DWI	NC 11	Fernando Torres-Rojo	4
01/29/2025	Communicating Threats	Third St	Ray Maxwell	1

Date	Incident Type	Location	Suspect	Ward
01/30/2025	Assault	Ayden Elementary	Linda Stout	3

AYDEN ECONOMIC DEVELOPMENT DEPARTMENT

TO: TOWN COUNCIL

FROM: THOMAS MALLORY DENHAM, ECONOMIC DEVELOPMENT DIRECTOR

SUBJECT: ECONOMIC DEVELOPMENT REPORT FOR ROTARY

DATE: 02/03/2025

CC: SCOTT HOWARD TOWN MANAGER

- Ayden Annual Founders Day Celebration February 7th & 8th.
- Car Cruse going to 2nd Tuesday and last Thursday of month.
- Eagle Rock about 80% complete. What a great partner for Ayden.
- Town of Ayden will rejoin Greenville ENC Alliance.
- NC Main Street Annual Assessment complete! As Promised, I will keep Ayden in good standing until an agreement is finalized.
- Chamber having officer selection February 13
- East Energy Renewables Plant Grand Opening in Wilson.
- Rail Park Build-Ready Pad will begin February 13.
- Pitt Co. African American Cultural Trail Committee included the 4A Cemetery.
- Important things happening at the NC East Alliance, Attended 2025 Meeting.
- Excitement is alive in Ayden.
- Parks & Rec. received \$5000 grant for Auditorium Repairs, Thanks to Pitt Co. Arts Council.
- Ayden Museum received \$5000 grant for repairs, thanks to the Pitt Co. Arts Council.
- Activity happening in the Rail Park & Worthington Park but cannot discuss publicly.
- Work continues on improvement of our Electric system for the Rail Park.

MEMORANDUM

TO: SCOTT HOWARD, TOWN MANAGER

FROM: NOLA ROBERTS, TOWN PLANNER

CC: BOARD OF COMMISSIONERS

DATE: FEBRUARY 10, 2025

SUBJECT: PLANNING DEPARTMENT MONTHLY REPORT

- **Zoning Compliance Certificates from January 1st– January 31st**

D.R. Horton, Inc. – new single-family residence – 1108 Queensland Ln.
Ayden Mobile Estates – set-up class c manufactured home – 721 Club Dr.
D.R. Horton, Inc. – new single-family residence – 1102 Queensland Ln.
D.R. Horton, Inc. – new single-family residence – 3818 Denver Ln.
Ann Miner – privacy fence – 4307 Brentwood Rd.
Linwood Moye – privacy fence – 873 Mulligan Dr.
ACREW, LLC – new single-family residence – 767 Fairway Rd.
ACREW, LLC – new single-family residence – 806 Fairway Rd.
TAO Real Estate – restaurant – 249-A Third St.
Will Kuhn Homes, LLC – new single-family residence – 1036 Seven Iron Dr.
Joseph & Anne Fries – accessory dwelling – 4172 Emma Cannon Rd.
D.R. Horton, Inc. – new single-family residence – 1114 Queensland Ln.

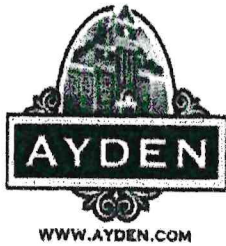
- **The following Code Enforcement activities took place from January 1st– January 31st**

Address	Violation	Action Taken
641 Second St.	Dilapidated outbuilding	Sent demo letter
652 Third St.	Minimum housing	Called concerning repairs
333 Jackson St.	Residing w/o water service	Gave 30-days to repair
380 Planters St.	Residing w/o water & electric	Sent letter to owner
374 Planters St.	Minimum housing	Sent letter
4377 Lee St.	Junk cars	Sent removal letter
302 Third St.	Debris (blocks) removal	Sent letter

Repairs to the bank building at 4251 Lee Street have begun.

Working on new safety policy.

Investigated fire/burning complains on Bowen Circle; sent to fire department.



Town of Ayden Finance Manager- Summary of Activity from 12/2/24

In Person Meetings:

Commissioners' Meeting 1/13/24
Department Head meeting 1/15/24
Town of Ayden ADP Refresh w/ HR 1/9/25
AIM Program Meeting w/ LGC Sharon Edmunson 1/16/25
Brightspeed Pole Attachment Audit 1/29/25

Webinars/Online/Conference Call Meetings:

AMI Data Review/Electricities/TOU Review 1/27/25
AMI Update 1/15/25
NCCMT Region 1 Advisory Group Meeting-Williamston 1/28/25
Electricities Retail Customer Survey Discussion 1/2/25
eReliability Tracker Intro/Demo 1/7/25
LGC 6 month budget review spreadsheet
Inventory Configuration ERP Pro 10 1/13/25
Brightspeed Pole Agreement 1/14/25
ADP analysis 1/16/25
HR/Payroll Tyler 1/30/25

Misc:

FY26 Budget CIP
RFP-2024-12-13.01 Review and Meeting 1/27/25
LGC 203 Report,
ESC Report
Auditor Requests-Audit Review
Sam.Gov/Grants.Gov/DOJ.Gov: Town of Ayden Police Technology Equipment Enhancements Report 1/21/25
Payroll: 1/14/25, 1/28/25
Departmental Report for CIVIC
Cemetery – Multiple interactions with Public, Funeral Home Directors/Monument Companies/Staff Confirmations
360 Credit Card Management
Handled Multiple Customer Complaints and Situations
CDBG/DWI Grant work as requested/needed - Bank/Requisitions/Payments/Deposit/Pick up Check
Southern Bank- Positive Pay, ACH, Payroll, Corrections, Check Scan Issues, Deposit and PP Threshold Increase
Contract Review : History, meetings, past invoices, Brightspeed, Metronet, Optimum,
Safety Meeting Minutes/assisted Speaker 1/14/24



Town of Ayden

My Budget Report Account Summary

For Fiscal: 2024-2025 Period Ending: 12/31/2024

		Original	Current	Period	Fiscal	Variance	Percent
		Total Budget	Total Budget	Activity	Activity	Favorable (Unfavorable)	Remaining
Fund: 10 - General Fund							
Revenue							
<u>10-3100-1200</u>	VEHICLE TAXES	226,000.00	226,000.00	23,060.19	145,257.54	-80,742.46	35.73 %
<u>10-3100-1250</u>	MUNI VEHICLE FEE	18,412.00	18,412.00	1,620.00	10,150.00	-8,262.00	44.87 %
<u>10-3100-1700</u>	TAX PENALTIES	6,000.00	6,000.00	340.25	4,427.00	-1,573.00	26.22 %
<u>10-3100-1800</u>	TAX INTEREST	4,000.00	4,000.00	344.52	2,505.35	-1,494.65	37.37 %
<u>10-3100-1900</u>	PRIOR YEARS PROPERTY TAXES	5,000.00	5,000.00	0.00	0.00	-5,000.00	100.00 %
<u>10-3100-2016</u>	2016 REAL PROPERTY TAXES	0.00	0.00	0.00	34.95	34.95	0.00 %
<u>10-3100-2017</u>	2017 REAL PROPERTY TAXES	0.00	0.00	0.00	78.44	78.44	0.00 %
<u>10-3100-2018</u>	2018 REAL PROPERTY TAXES	0.00	0.00	0.00	45.39	45.39	0.00 %
<u>10-3100-2019</u>	2019 REAL PROPERTY TAXES	0.00	0.00	0.00	182.89	182.89	0.00 %
<u>10-3100-2020</u>	2020 REAL PROPERTY TAXES	0.00	0.00	0.00	46.24	46.24	0.00 %
<u>10-3100-2021</u>	2021 REAL PROPERTY TAXES	0.00	0.00	0.00	210.62	210.62	0.00 %
<u>10-3100-2022</u>	2022 REAL PROPERTY TAXES	0.00	0.00	13.92	951.95	951.95	0.00 %
<u>10-3100-2023</u>	2023 REAL PROPERTY TAXES	10,000.00	10,000.00	174.75	7,417.84	-2,582.16	25.82 %
<u>10-3100-2024</u>	2024 REAL PROPERTY TAX	2,282,032.00	2,282,032.00	66,573.03	1,591,184.05	-690,847.95	30.27 %
<u>10-3231-3900</u>	1% SALES TAX ARTICLE 39	530,827.00	530,827.00	37,267.87	295,658.58	-235,168.42	44.30 %
<u>10-3232-4000</u>	1/2% SALES TAX ARTICLE 40	332,150.00	332,150.00	28,724.16	187,982.11	-144,167.89	43.40 %
<u>10-3233-4200</u>	1/2% SALES TAX ARTICLE 42	281,050.00	281,050.00	18,649.71	147,690.97	-133,359.03	47.45 %
<u>10-3234-4400</u>	HOLD HARMLESS SALES TAX	337,260.00	337,260.00	31,607.55	194,910.28	-142,349.72	42.21 %
<u>10-3300-3100</u>	UTILITIES SALES DISTRIBUTIONS	359,615.00	359,615.00	104,079.12	190,782.42	-168,832.58	46.95 %
<u>10-3300-3110</u>	BEER AND WINE TAX	24,000.00	24,000.00	0.00	0.00	-24,000.00	100.00 %
<u>10-3300-3120</u>	CELL TOWER RENTAL FEES	98,000.00	98,000.00	0.00	0.00	-98,000.00	100.00 %
<u>10-3300-3130</u>	CABLE TV FRANCHISE TAX	42,500.00	42,500.00	11,064.11	24,780.89	-17,719.11	41.69 %
<u>10-3300-3140</u>	SOLID WASTE DISPOSAL TAX	4,284.00	4,284.00	0.00	1,965.33	-2,318.67	54.12 %
<u>10-3300-3311</u>	PIPED NATURAL GAS	2,388.00	2,388.00	0.00	2,702.79	314.79	113.18 %
<u>10-3300-4000</u>	SRO POLICE OFFICER PMT	180,000.00	180,000.00	0.00	56,379.32	-123,620.68	68.68 %
<u>10-3300-5000</u>	RURAL FIRE / EMS LEASE PMT	30,319.00	30,319.00	0.00	0.00	-30,319.00	100.00 %
<u>10-3327-2130</u>	CITATIONS	50.00	50.00	0.00	0.00	-50.00	100.00 %
<u>10-3400-1000</u>	POWELL BILL	412,000.00	412,000.00	99,410.68	198,821.36	-213,178.64	51.74 %
<u>10-3400-2000</u>	LOCAL & STATE GRANTS	45,000.00	45,000.00	0.00	0.00	-45,000.00	100.00 %
<u>10-3474-2000</u>	CEMETERY SALES	2,500.00	2,500.00	0.00	0.00	-2,500.00	100.00 %
<u>10-3500-1000</u>	COURT FACILITIES FEES	3,000.00	3,000.00	224.28	909.31	-2,090.69	69.69 %
<u>10-3500-2000</u>	PLANNING FEES/PERMITS	7,000.00	7,000.00	250.00	3,550.00	-3,450.00	49.29 %
<u>10-3500-3000</u>	CODE ENFORCEMENT FEES	25,000.00	25,000.00	-405.00	15,947.00	-9,053.00	36.21 %
<u>10-3600-1000</u>	GARBAGE COLLECTION FEES	448,000.00	448,000.00	42,033.00	248,641.00	-199,359.00	44.50 %
<u>10-3600-2100</u>	OPENING & CLOSINGS	18,000.00	18,000.00	3,933.00	12,125.00	-5,875.00	32.64 %
<u>10-3600-3000</u>	RECREATION ACTIVITY FEES	75,000.00	75,000.00	-315.00	23,124.23	-51,875.77	69.17 %
<u>10-3600-3100</u>	DONATION PROCEEDS	0.00	0.00	0.00	180.00	180.00	0.00 %
<u>10-3600-3200</u>	LIBRARY DONATIONS/BOOK SALES	1,250.00	1,250.00	0.00	959.00	-291.00	23.28 %
<u>10-3600-4000</u>	COMM FACILITIES RENTAL FEES	16,000.00	16,000.00	600.00	3,672.81	-12,327.19	77.04 %
<u>10-3700-1000</u>	INVESTMENT EARNINGS	40,000.00	40,000.00	5,856.54	35,022.82	-4,977.18	12.44 %
<u>10-3800-1000</u>	MISCELLANEOUS REVENUES	50,000.00	50,000.00	1,212.46	6,889.34	-43,110.66	86.22 %
<u>10-3800-1200</u>	FINGERPRINTING - PD	10,000.00	10,000.00	1,680.00	8,640.00	-1,360.00	13.60 %
<u>10-3800-2100</u>	SALE OF FIXED ASSETS - GF	5,000.00	5,000.00	0.00	0.00	-5,000.00	100.00 %
<u>10-3800-4000</u>	SHOP WITH A COP DONATIONS	8,000.00	8,000.00	0.00	9,750.00	1,750.00	121.88 %
<u>10-3800-9999</u>	OVER/SHORT	150.00	150.00	97.00	77.97	-72.03	48.02 %
<u>10-3837-3120</u>	ABC	20,000.00	20,000.00	0.00	0.00	-20,000.00	100.00 %
<u>10-3900-1000</u>	INTRAGOV'T UTIL FRAN TAX PMT	600,000.00	600,000.00	0.00	0.00	-600,000.00	100.00 %
<u>10-3900-2000</u>	INTRAGOV'T PILO TAXES - ELEC UTIL	100,347.00	100,347.00	0.00	0.00	-100,347.00	100.00 %
<u>10-3900-4000</u>	TRANSFERS FROM OTHER FUNDS	0.00	0.00	327.52	327.52	327.52	0.00 %

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		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
10-3900-9000	FUND BALANCE APPROPRIATED	33,553.00	42,622.49	0.00	0.00	-42,622.49	100.00 %
	Revenue Total:	6,693,687.00	6,702,756.49	478,423.66	3,433,982.31	-3,268,774.18	48.77%
Expense							
Department: 4110 - GOVERNING BODY							
10-4110-1210	FULL TIME SALARIES	46,200.00	46,200.00	3,750.00	23,149.68	23,050.32	49.89 %
10-4110-1810	SOCIAL SECURITY	3,600.00	3,600.00	286.88	1,770.96	1,829.04	50.81 %
10-4110-1920	PROFESSIONAL SERVICES	62,000.00	62,000.00	6,280.00	19,656.06	42,343.94	68.30 %
10-4110-2600	SUPPLIES	750.00	750.00	45.00	57.77	692.23	92.30 %
10-4110-3100	TRAVEL-TRAINING	8,000.00	5,000.00	142.98	4,469.28	530.72	10.61 %
10-4110-3580	COMMUNITY APPEARANCE	1,000.00	0.00	0.00	0.00	0.00	0.00 %
10-4110-4110	RENT OF LAND (PARK LOT)	1,200.00	1,200.00	0.00	900.00	300.00	25.00 %
10-4110-4500	PUB OFF LIB/BONDING	5,600.00	5,600.00	0.00	5,600.00	0.00	0.00 %
10-4110-4501	WORKERS COMP	100.00	100.00	0.00	30.24	69.76	69.76 %
10-4110-4910	DUES & SUBSCRIPTIONS	10,000.00	10,000.00	0.00	9,952.27	47.73	0.48 %
10-4110-4990	MISCELLANEOUS	1,500.00	7,000.00	0.00	6,579.25	420.75	6.01 %
10-4110-6100	LOCAL SUPPORT FOR ORG.	750.00	750.00	0.00	0.00	750.00	100.00 %
10-4110-6102	SPECIAL EVENTS	3,000.00	3,000.00	145.33	3,145.33	-145.33	-4.84 %
10-4110-6103	BBQ FESTIVAL	10,000.00	10,000.00	0.00	10,000.00	0.00	0.00 %
10-4110-6104	COLLARD FESTIVAL	10,000.00	10,000.00	0.00	10,224.70	-224.70	-2.25 %
10-4110-6105	CHAMBER OF COMMERCE	20,000.00	18,500.00	0.00	340.00	18,160.00	98.16 %
10-4110-8400	REIMBURSEMENT OF SERVICES	-121,242.00	-121,242.00	0.00	0.00	-121,242.00	100.00 %
	Department: 4110 - GOVERNING BODY Total:	62,458.00	62,458.00	10,650.19	95,875.54	-33,417.54	-53.50%
Department: 4120 - ADMINISTRATION							
10-4120-1210	FULL TIME SALARIES	233,000.00	232,675.15	15,269.84	102,845.86	129,829.29	55.80 %
10-4120-1260	PART-TIME SALARIES	0.00	324.85	0.00	324.85	0.00	0.00 %
10-4120-1810	SOCIAL SECURITY	18,000.00	18,000.00	1,106.85	7,519.05	10,480.95	58.23 %
10-4120-1820	RETIREMENT CONTRIBUTION	31,800.00	31,800.00	2,076.70	13,665.63	18,134.37	57.03 %
10-4120-1830	EMPLOYEE GROUP INS	15,768.00	15,768.00	658.74	4,383.52	11,384.48	72.20 %
10-4120-1850	RETIREE INSURANCE	21,600.00	21,600.00	0.00	0.00	21,600.00	100.00 %
10-4120-2600	SUPPLIES	1,500.00	1,500.00	302.00	1,208.21	291.79	19.45 %
10-4120-3100	TRAVEL-TRAINING	8,000.00	8,000.00	1,781.42	3,041.91	4,958.09	61.98 %
10-4120-3210	TELEPHONE	1,200.00	1,200.00	220.00	1,260.00	-60.00	-5.00 %
10-4120-3250	POSTAGE	50.00	50.00	0.00	26.07	23.93	47.86 %
10-4120-3910	ADVERTISING	5,000.00	5,000.00	0.00	1,437.81	3,562.19	71.24 %
10-4120-4501	WORKERS COMP	1,500.00	1,500.00	0.00	457.29	1,042.71	69.51 %
10-4120-4910	DUES & SUBSCRIPTIONS	2,300.00	2,300.00	200.00	1,402.57	897.43	39.02 %
10-4120-4990	MISCELLANEOUS	3,000.00	3,000.00	0.00	-9,124.18	12,124.18	404.14 %
10-4120-8400	REIMBURSEMENT OF SERVICES	-226,194.00	-226,194.00	0.00	0.00	-226,194.00	100.00 %
	Department: 4120 - ADMINISTRATION Total:	116,524.00	116,524.00	21,615.55	128,448.59	-11,924.59	-10.23%
Department: 4130 - FINANCE							
10-4130-1210	FULL TIME SALARIES	190,000.00	190,000.00	16,628.53	92,750.60	97,249.40	51.18 %
10-4130-1810	SOCIAL SECURITY	14,750.00	14,750.00	1,272.09	7,093.14	7,656.86	51.91 %
10-4130-1820	RETIREMENT CONTRIBUTION	26,000.00	26,000.00	2,261.47	12,418.69	13,581.31	52.24 %
10-4130-1830	EMPLOYEE GROUP INS.	15,768.00	15,768.00	1,306.08	7,938.62	7,829.38	49.65 %
10-4130-2600	SUPPLIES	6,000.00	6,000.00	65.43	1,578.35	4,421.65	73.69 %
10-4130-3100	TRAVEL-TRAINING	7,000.00	7,000.00	56.33	3,556.96	3,443.04	49.19 %
10-4130-3210	TELEPHONE	720.00	720.00	60.00	360.00	360.00	50.00 %
10-4130-4501	WORKERS COMP	1,200.00	1,200.00	0.00	596.66	603.34	50.28 %
10-4130-4910	DUES AND SUBSCRIPTIONS	500.00	500.00	0.00	0.00	500.00	100.00 %
10-4130-4990	MISCELLANEOUS	1,250.00	1,250.00	0.00	312.55	937.45	75.00 %
10-4130-5000	CAPITAL OUTLAY	50,000.00	50,000.00	19,870.62	19,870.62	30,129.38	60.26 %
10-4130-6000	CONTRACTS	124,900.00	124,900.00	11,448.89	54,575.09	70,324.91	56.30 %
10-4130-8400	REIMBURSEMENT OF SERVICES	-256,138.00	-256,138.00	0.00	0.00	-256,138.00	100.00 %
	Department: 4130 - FINANCE Total:	181,950.00	181,950.00	52,969.44	201,051.28	-19,101.28	-10.50%
Department: 4140 - TAX & REVENUE COLLECTION							
10-4140-1210	FULL TIME SALARIES	59,900.00	59,900.00	4,528.82	29,743.44	30,156.56	50.34 %
10-4140-1810	SOCIAL SECURITY	4,700.00	4,700.00	247.42	1,673.96	3,026.04	64.38 %

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<u>10-4140-1820</u>	RETIREMENT CONTRIBUTION	8,300.00	8,300.00	615.92	4,028.33	4,271.67	51.47 %
<u>10-4140-1830</u>	EMPLOYEE GROUP INS.	7,884.00	7,884.00	655.82	3,988.99	3,895.01	49.40 %
<u>10-4140-2600</u>	SUPPLIES	150.00	150.00	0.00	128.53	21.47	14.31 %
<u>10-4140-2601</u>	EMPLOYEE SCREENING	3,050.00	3,050.00	76.32	1,333.96	1,716.04	56.26 %
<u>10-4140-3100</u>	TRAVEL-TRAINING	2,700.00	2,700.00	0.00	885.00	1,815.00	67.22 %
<u>10-4140-4501</u>	INSURANCE - WORKERS COMP	900.00	900.00	0.00	298.33	601.67	66.85 %
<u>10-4140-4910</u>	DUES AND SUBSCRIPTIONS	300.00	300.00	0.00	75.00	225.00	75.00 %
<u>10-4140-4990</u>	MISCELLANEOUS	500.00	500.00	0.00	0.00	500.00	100.00 %
<u>10-4140-6000</u>	CONTRACTS	1,300.00	1,300.00	0.00	628.80	671.20	51.63 %
<u>10-4140-8400</u>	REIMBURSEMENT OF SERVICES	-59,667.00	-59,667.00	0.00	0.00	-59,667.00	100.00 %
Department: 4140 - TAX & REVENUE COLLECTION Total:		30,017.00	30,017.00	6,124.30	42,784.34	-12,767.34	-42.53%
Department: 4210 - Information Technology							
<u>10-4210-3210</u>	TELEPHONE	52,500.00	52,500.00	8,703.20	30,396.09	22,103.91	42.10 %
<u>10-4210-3211</u>	INTERNET	25,000.00	25,000.00	1,427.10	8,562.60	16,437.40	65.75 %
<u>10-4210-3212</u>	WEBSITE	4,200.00	4,200.00	0.00	4,200.00	0.00	0.00 %
<u>10-4210-4990</u>	MISCELLANEOUS	8,000.00	9,198.72	0.00	9,198.72	0.00	0.00 %
<u>10-4210-6000</u>	CONTRACTS	167,000.00	167,000.00	8,451.81	107,852.00	59,148.00	35.42 %
<u>10-4210-6001</u>	CONTRACTS - COPIERS	49,000.00	47,801.28	0.00	0.00	47,801.28	100.00 %
<u>10-4210-8400</u>	REIMBURSEMENT OF SERVICES	-201,762.00	-201,762.00	0.00	0.00	-201,762.00	100.00 %
Department: 4210 - Information Technology Total:		103,938.00	103,938.00	18,582.11	160,209.41	-56,271.41	-54.14%
Department: 4250 - CENTRAL GARAGE							
<u>10-4250-1210</u>	FULL TIME SALARIES	96,500.00	96,500.00	7,093.04	49,757.79	46,742.21	48.44 %
<u>10-4250-1220</u>	OVERTIME	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00 %
<u>10-4250-1270</u>	MERIT INCREASE	4,000.00	4,000.00	0.00	0.00	4,000.00	100.00 %
<u>10-4250-1810</u>	SOCIAL SECURITY	7,500.00	7,500.00	542.60	3,803.18	3,696.82	49.29 %
<u>10-4250-1820</u>	RETIREMENT CONTRIBUTION	13,200.00	13,200.00	964.66	6,594.21	6,605.79	50.04 %
<u>10-4250-1830</u>	EMPLOYEE GROUP INS.	15,768.00	15,768.00	1,306.52	7,947.26	7,820.74	49.60 %
<u>10-4250-2120</u>	UNIFORMS	1,500.00	1,620.31	0.00	1,620.31	0.00	0.00 %
<u>10-4250-2505</u>	FUEL	125,000.00	125,000.00	7,921.75	40,239.00	84,761.00	67.81 %
<u>10-4250-2511</u>	DIESEL	80,000.00	80,000.00	9,717.90	31,703.20	48,296.80	60.37 %
<u>10-4250-2600</u>	SHOP TOOLS AND SUPPLIES	3,000.00	4,000.00	52.98	3,983.39	16.61	0.42 %
<u>10-4250-3100</u>	TRAVEL-TRAINING	2,700.00	1,579.69	0.00	129.24	1,450.45	91.82 %
<u>10-4250-3210</u>	TELEPHONE	720.00	720.00	60.00	360.00	360.00	50.00 %
<u>10-4250-3520</u>	SHOP EQUIPMENT AND REPAIR	4,000.00	4,000.00	832.25	1,889.66	2,110.34	52.76 %
<u>10-4250-3530</u>	VEHICLES REPAIRS & MAINT	90,000.00	90,000.00	14,079.58	51,820.60	38,179.40	42.42 %
<u>10-4250-4500</u>	GENERAL LIB	29,500.00	29,500.00	0.00	29,500.00	0.00	0.00 %
<u>10-4250-4501</u>	WORKERS COMP	2,600.00	2,600.00	0.00	1,264.90	1,335.10	51.35 %
<u>10-4250-5000</u>	CAPITAL OUTLAY	125,000.00	125,000.00	0.00	0.00	125,000.00	100.00 %
<u>10-4250-6000</u>	CONTRACTS	13,000.00	13,000.00	99.18	7,185.21	5,814.79	44.73 %
<u>10-4250-8400</u>	REIMBURSEMENT OF SERVICES	-263,992.00	-263,992.00	0.00	0.00	-263,992.00	100.00 %
Department: 4250 - CENTRAL GARAGE Total:		350,996.00	350,996.00	42,670.46	237,797.95	113,198.05	32.25%
Department: 4260 - PUBLIC BUILDINGS							
<u>10-4260-1210</u>	FULL TIME SALARIES	99,595.00	99,595.00	6,983.33	48,746.63	50,848.37	51.06 %
<u>10-4260-1220</u>	OVERTIME	2,000.00	2,000.00	0.00	0.00	2,000.00	100.00 %
<u>10-4260-1810</u>	SOCIAL SECURITY	7,800.00	7,800.00	534.22	3,728.02	4,071.98	52.20 %
<u>10-4260-1820</u>	RETIREMENT CONTRIBUTION	13,600.00	13,600.00	949.74	6,457.09	7,142.91	52.52 %
<u>10-4260-1830</u>	EMPLOYEE GROUP INS.	15,768.00	15,768.00	1,302.94	7,925.78	7,842.22	49.74 %
<u>10-4260-2120</u>	UNIFORMS- SHOES	700.00	700.00	0.00	477.44	222.56	31.79 %
<u>10-4260-2600</u>	SUPPLIES	18,000.00	18,000.00	522.34	4,922.39	13,077.61	72.65 %
<u>10-4260-3210</u>	TELEPHONE	720.00	720.00	60.00	360.00	360.00	50.00 %
<u>10-4260-3300</u>	UTILITIES - PROPANE	17,000.00	17,000.00	744.06	2,181.62	14,818.38	87.17 %
<u>10-4260-3301</u>	UTILITIES - ELECTRIC	26,000.00	26,000.00	2,645.04	22,655.82	3,344.18	12.86 %
<u>10-4260-3510</u>	BLDGS REPAIRS & MAINT	110,000.00	110,000.00	5,449.47	34,764.11	75,235.89	68.40 %
<u>10-4260-3520</u>	REPAIRS & MAINT - EQUIP	2,000.00	2,000.00	0.00	0.00	2,000.00	100.00 %
<u>10-4260-4500</u>	GENERAL LIB/FIRE	175,000.00	175,000.00	1,465.75	145,572.38	29,427.62	16.82 %
<u>10-4260-4501</u>	WORKERS COMP	3,000.00	3,000.00	0.00	1,895.31	1,104.69	36.82 %
<u>10-4260-6000</u>	CONTRACTS	125,000.00	125,000.00	0.00	46,880.00	78,120.00	62.50 %

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10-4260-8400	REIMBURSEMENT OF SERVICES	-256,681.00	-256,681.00	0.00	0.00	-256,681.00	100.00 %
Department: 4260 - PUBLIC BUILDINGS Total:		359,502.00	359,502.00	20,656.89	326,566.59	32,935.41	9.16%
Department: 4310 - POLICE							
10-4310-1210	FULL TIME SALARIES	1,481,000.00	1,481,000.00	108,429.60	737,943.88	743,056.12	50.17 %
10-4310-1220	OVERTIME	35,000.00	35,000.00	2,250.62	21,079.56	13,920.44	39.77 %
10-4310-1260	PART-TIME SALARIES	45,000.00	43,000.00	1,565.00	12,274.40	30,725.60	71.45 %
10-4310-1270	LESSOA EXPENSE	58,700.00	58,700.00	4,885.51	29,637.91	29,062.09	49.51 %
10-4310-1330	LEO 401K CONTRIBUTION	0.00	26,539.49	5,036.06	31,575.55	-5,036.06	-18.98 %
10-4310-1810	SOCIAL SECURITY	176,000.00	176,000.00	10,041.75	62,177.46	113,822.54	64.67 %
10-4310-1820	RETIREMENT CONTRIBUTION	226,250.00	226,250.00	18,619.55	112,044.58	114,205.42	50.48 %
10-4310-1821	401K - SUPPLEMENTAL RETIRMENT	68,100.00	41,560.51	0.00	0.00	41,560.51	100.00 %
10-4310-1830	EMPLOYEE GROUP INS.	204,950.00	204,950.00	15,561.82	91,870.55	113,079.45	55.17 %
10-4310-2120	UNIFORMS	17,100.00	17,100.00	1,151.03	10,286.42	6,813.58	39.85 %
10-4310-2600	SUPPLIES	19,000.00	19,000.00	2,824.35	12,161.84	6,838.16	35.99 %
10-4310-2601	SUPPLIES - COPS PROGRAM	7,000.00	7,000.00	2,079.86	4,591.99	2,408.01	34.40 %
10-4310-3100	TRAVEL-TRAINING	4,300.00	6,300.00	589.51	3,323.97	2,976.03	47.24 %
10-4310-3210	TELEPHONE PORT/PAGERS	720.00	720.00	60.00	360.00	360.00	50.00 %
10-4310-3250	POSTAGE	75.00	75.00	0.00	38.24	36.76	49.01 %
10-4310-3300	ELEC COST 20% T HALL	4,000.00	4,000.00	325.94	3,217.03	782.97	19.57 %
10-4310-3520	EQUIPMENT REPAIRS & MAINT	35,000.00	35,000.00	8,666.55	5,394.91	29,605.09	84.59 %
10-4310-3980	ANIMAL CONTROL	24,500.00	24,500.00	1,877.92	13,145.44	11,354.56	46.35 %
10-4310-4210	DCI TERMIAL RENTAL	3,100.00	3,100.00	0.00	300.00	2,800.00	90.32 %
10-4310-4501	WORKERS COMP	35,000.00	35,000.00	0.00	31,040.28	3,959.72	11.31 %
10-4310-4910	DUES & SUBSCRIPTIONS	800.00	800.00	0.00	180.00	620.00	77.50 %
10-4310-4990	MISCELLANEOUS	8,000.00	8,000.00	0.00	1,884.24	6,115.76	76.45 %
10-4310-4991	DRUG INTERDICTION	5,000.00	5,000.00	0.00	5,000.00	0.00	0.00 %
10-4310-4992	SHOP W/A COP SUPPLIES	8,000.00	8,000.00	0.00	0.00	8,000.00	100.00 %
10-4310-5000	CONTRACTS	80,000.00	80,000.00	0.00	24,436.00	55,564.00	69.46 %
10-4310-5920	L/S GRANT APPROPRIATIONS	16,000.00	16,000.00	0.00	80.00	15,920.00	99.50 %
Department: 4310 - POLICE Total:		2,562,595.00	2,562,595.00	183,965.07	1,214,044.25	1,348,550.75	52.62%
Department: 4340 - FIRE							
10-4340-1210	FULL TIME SALARIES	29,000.00	29,000.00	14,696.02	22,190.90	6,809.10	23.48 %
10-4340-1810	SOCIAL SECURITY	2,400.00	2,400.00	1,124.57	1,698.25	701.75	29.24 %
10-4340-1890	VOLUNTEER - CALL PAY	31,000.00	31,000.00	150.00	150.00	30,850.00	99.52 %
10-4340-2200	FOOD	2,000.00	2,000.00	0.00	191.58	1,808.42	90.42 %
10-4340-2510	MOTOR FUELS & LUBRICANTS	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00 %
10-4340-2600	SUPPLIES	3,750.00	3,750.00	70.04	1,468.63	2,281.37	60.84 %
10-4340-2610	EQUIPMENT	17,100.00	17,100.00	2,363.43	8,572.08	8,527.92	49.87 %
10-4340-3100	TRAVEL	1,500.00	1,500.00	187.50	187.50	1,312.50	87.50 %
10-4340-3110	TRAINING	1,500.00	1,500.00	0.00	780.36	719.64	47.98 %
10-4340-3250	POSTAGE	372.00	372.00	151.00	151.00	221.00	59.41 %
10-4340-3300	UTILITIES - PROPANE	5,450.00	5,450.00	255.53	2,474.52	2,975.48	54.60 %
10-4340-3520	EQUIPMENT REP & MAINT	20,000.00	18,096.40	1,310.94	2,607.49	15,488.91	85.59 %
10-4340-4500	INSURANCE	13,500.00	15,403.60	0.00	15,403.60	0.00	0.00 %
10-4340-4501	WORKERS COMP	7,500.00	7,500.00	0.00	3,130.85	4,369.15	58.26 %
10-4340-4990	MISCELLANEOUS	3,000.00	3,000.00	64.35	573.75	2,426.25	80.88 %
10-4340-5000	CAPITAL OUTLAY	14,049.00	14,049.00	0.00	6,460.80	7,588.20	54.01 %
10-4340-5000	CONTRACTS FIRE	3,000.00	3,000.00	85.53	2,993.51	6.49	0.22 %
10-4340-5920	GRANT APPROPRIATIONS	15,000.00	15,000.00	0.00	0.00	15,000.00	100.00 %
10-4340-7500	CAPITAL LEASES	61,000.00	61,000.00	0.00	0.00	61,000.00	100.00 %
10-4340-7510	DEBT - INTEREST- VEHICLES	9,350.00	9,350.00	0.00	0.00	9,350.00	100.00 %
Department: 4340 - FIRE Total:		241,471.00	241,471.00	20,458.91	69,034.82	172,436.18	71.41%
Department: 4510 - STREETS							
10-4510-1210	FULL TIME SALARIES	427,000.00	427,000.00	27,256.09	186,276.36	240,723.64	56.38 %
10-4510-1220	OVERTIME	30,000.00	30,000.00	1,577.16	17,652.33	12,347.67	41.16 %
10-4510-1810	SOCIAL SECURITY	35,000.00	35,000.00	2,189.40	15,484.14	19,515.86	55.76 %
10-4510-1820	RETIREMENT CONTRIBUTION	60,500.00	60,500.00	3,921.32	26,974.45	33,525.55	55.41 %

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		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
<u>10-4510-1830</u>	EMPLOYEE GROUP INS.	70,956.00	70,956.00	5,865.37	33,919.56	37,036.44	52.20 %
<u>10-4510-2120</u>	UNIFORMS	5,000.00	5,000.00	2,617.93	3,862.93	1,137.07	22.74 %
<u>10-4510-2311</u>	SAFETY	1,000.00	1,000.00	400.05	400.05	599.95	60.00 %
<u>10-4510-2600</u>	SUPPLIES	35,000.00	35,000.00	6,290.82	18,427.62	16,572.38	47.35 %
<u>10-4510-3100</u>	TRAVEL-TRAINING	5,000.00	5,000.00	0.00	0.00	5,000.00	100.00 %
<u>10-4510-3210</u>	TELEPHONE	720.00	720.00	0.00	0.00	720.00	100.00 %
<u>10-4510-3520</u>	EQUIPMENT REP & MAINT	37,000.00	42,139.49	9,045.21	42,131.65	7.84	0.02 %
<u>10-4510-3540</u>	MAINT & REPAIR SYSTEM	30,000.00	30,000.00	0.00	7,600.00	22,400.00	74.67 %
<u>10-4510-3590</u>	CEMETERIES - MAINTENANCE	58,000.00	58,000.00	8,000.00	9,600.00	48,400.00	83.45 %
<u>10-4510-4500</u>	GEN LIB./AUTO/EQUIP	16,000.00	16,000.00	0.00	10,594.12	5,405.88	33.79 %
<u>10-4510-4501</u>	WORKERS COMP	21,000.00	21,000.00	0.00	10,474.17	10,525.83	50.12 %
<u>10-4510-4990</u>	MISCELLANEOUS	5,000.00	5,000.00	140.00	169.00	4,831.00	96.62 %
Department: 4510 - STREETS Total:		837,176.00	842,315.49	67,303.35	383,566.38	458,749.11	54.46%
Department: 4511 - POWELL BILL							
<u>10-4511-3590</u>	MAINT & REPAIR OTHER	20,000.00	20,000.00	0.00	0.00	20,000.00	100.00 %
<u>10-4511-5000</u>	CAPITAL OUTLAY	257,000.00	257,000.00	0.00	0.00	257,000.00	100.00 %
<u>10-4511-5911</u>	CURB & GUTTER	10,000.00	10,000.00	0.00	0.00	10,000.00	100.00 %
<u>10-4511-5912</u>	TRAFFIC CONTROL	2,500.00	2,500.00	0.00	2,298.00	202.00	8.08 %
<u>10-4511-5913</u>	SIDEWALKS	21,000.00	21,000.00	0.00	0.00	21,000.00	100.00 %
<u>10-4511-5914</u>	DRAINAGE & STORM SEWER	0.00	30,000.00	0.00	29,680.00	320.00	1.07 %
<u>10-4511-5915</u>	PAVING	97,900.00	67,900.00	0.00	7,300.50	60,599.50	89.25 %
<u>10-4511-6000</u>	CONTRACTS	3,600.00	3,600.00	0.00	1,020.00	2,580.00	71.67 %
Department: 4511 - POWELL BILL Total:		412,000.00	412,000.00	0.00	40,298.50	371,701.50	90.22%
Department: 4710 - SANITATION							
<u>10-4710-1210</u>	FULL TIME SALARIES	114,000.00	111,500.00	10,220.46	63,236.50	48,263.50	43.29 %
<u>10-4710-1220</u>	OVERTIME	10,000.00	10,000.00	169.58	6,010.17	3,989.83	39.90 %
<u>10-4710-1810</u>	SOCIAL SECURITY	9,600.00	9,600.00	794.83	5,291.44	4,308.56	44.88 %
<u>10-4710-1820</u>	RETIREMENT CONTRIBUTION	16,100.00	16,100.00	1,413.02	9,087.55	7,012.45	43.56 %
<u>10-4710-1830</u>	EMPLOYEE GROUP INS.	23,652.00	23,652.00	1,519.68	9,869.98	13,782.02	58.27 %
<u>10-4710-2120</u>	UNIFORMS	2,500.00	2,500.00	0.00	1,323.67	1,176.33	47.05 %
<u>10-4710-2311</u>	SAFETY	500.00	500.00	139.04	289.04	210.96	42.19 %
<u>10-4710-2510</u>	MOTOR FUELS & LUBRICANTS	1,500.00	500.00	0.00	0.00	500.00	100.00 %
<u>10-4710-2600</u>	SUPPLIES	33,000.00	33,000.00	46.92	30,621.72	2,378.28	7.21 %
<u>10-4710-3100</u>	TRAVEL-TRAINING	500.00	0.00	0.00	0.00	0.00	0.00 %
<u>10-4710-3520</u>	EQUIPMENT REP & MAINT	20,000.00	20,000.00	8,317.41	28,090.93	-8,090.93	-40.45 %
<u>10-4710-4410</u>	LANDFILL FEES / TOWN REFUSE	20,000.00	18,000.00	891.46	3,683.46	14,316.54	79.54 %
<u>10-4710-4501</u>	WORKERS COMP	6,000.00	6,000.00	0.00	2,616.90	3,383.10	56.39 %
<u>10-4710-4990</u>	MISCELLANEOUS	2,000.00	1,000.00	0.00	0.00	1,000.00	100.00 %
<u>10-4710-6000</u>	CONTRACTS	6,000.00	13,000.00	4,675.30	6,026.32	6,973.68	53.64 %
Department: 4710 - SANITATION Total:		265,352.00	265,352.00	28,187.70	166,147.68	99,204.32	37.39%
Department: 4910 - PLANNING, ZONING, INSPECT							
<u>10-4910-1210</u>	FULL TIME SALARIES	183,900.00	183,900.00	8,472.06	57,735.95	126,164.05	68.60 %
<u>10-4910-1810</u>	SOCIAL SECURITY	14,100.00	14,100.00	647.43	4,411.76	9,688.24	68.71 %
<u>10-4910-1820</u>	RETIREMENT CONTRIBUTION	25,100.00	25,100.00	1,152.20	7,692.62	17,407.38	69.35 %
<u>10-4910-1830</u>	EMPLOYEE GROUP INS.	23,652.00	23,652.00	1,136.95	6,916.34	16,735.66	70.76 %
<u>10-4910-2120</u>	UNIFORMS	750.00	750.00	0.00	248.04	501.96	66.93 %
<u>10-4910-2600</u>	SUPPLIES	3,000.00	3,000.00	62.08	890.00	2,110.00	70.33 %
<u>10-4910-3100</u>	TRAVEL-TRAINING	3,500.00	3,500.00	0.00	1,384.06	2,115.94	60.46 %
<u>10-4910-3210</u>	TELEPHONE	720.00	720.00	60.00	360.00	360.00	50.00 %
<u>10-4910-4501</u>	WORKERS COMP	1,400.00	1,400.00	0.00	895.01	504.99	36.07 %
<u>10-4910-4910</u>	DUES AND SUBSCRIPTIONS	400.00	400.00	0.00	0.00	400.00	100.00 %
<u>10-4910-4930</u>	CODE ENFORCEMENT	60,000.00	63,930.00	630.00	13,728.14	50,201.86	78.53 %
<u>10-4910-4990</u>	MISCELLANEOUS	1,400.00	1,400.00	77.00	1,157.88	242.12	17.29 %
<u>10-4910-6000</u>	CONTRACTS	33,500.00	33,500.00	0.00	3,370.14	30,129.86	89.94 %
Department: 4910 - PLANNING, ZONING, INSPECT Total:		351,422.00	355,352.00	12,237.72	98,789.94	256,562.06	72.20%
Department: 4920 - ECONOMIC DEVELOPMENT							
<u>10-4920-1210</u>	FULL TIME SALARIES	96,000.00	96,000.00	7,170.70	47,875.20	48,124.80	50.13 %

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		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
<u>10-4920-1810</u>	SOCIAL SECURITY	7,300.00	7,300.00	545.79	3,645.85	3,654.15	50.06 %
<u>10-4920-1820</u>	RETIREMENT CONTRIBUTION	12,900.00	12,900.00	975.22	6,412.60	6,487.40	50.29 %
<u>10-4920-1830</u>	EMPLOYEE GROUP INS.	7,884.00	7,884.00	662.20	4,027.27	3,856.73	48.92 %
<u>10-4920-2600</u>	SUPPLIES	1,000.00	1,000.00	0.00	123.80	876.20	87.62 %
<u>10-4920-3100</u>	TRAVEL-TRAINING	5,000.00	5,000.00	284.14	1,741.26	3,258.74	65.17 %
<u>10-4920-3210</u>	TELEPHONE	720.00	720.00	60.00	360.00	360.00	50.00 %
<u>10-4920-3910</u>	LEGAL ADVERTISING	20,000.00	20,000.00	850.00	850.00	19,150.00	95.75 %
<u>10-4920-4501</u>	WORKERS COMP	1,300.00	1,300.00	0.00	298.33	1,001.67	77.05 %
<u>10-4920-4910</u>	DUES AND SUBSCRIPTIONS	2,000.00	2,000.00	0.00	444.34	1,555.66	77.78 %
<u>10-4920-4990</u>	MISCELLANEOUS	1,000.00	1,000.00	50.00	231.91	768.09	76.81 %
<u>10-4920-6000</u>	CONTRACTS	10,000.00	10,000.00	0.00	0.00	10,000.00	100.00 %
<u>10-4920-6100</u>	LOCAL SUPPORT	13,000.00	13,000.00	0.00	7,406.57	5,593.43	43.03 %
<u>10-4920-6920</u>	GRANT EXPENSES	15,000.00	15,000.00	0.00	2,500.00	12,500.00	83.33 %
<u>10-4920-8400</u>	REIMBURSEMENT OF SERVICES	-127,449.00	-127,449.00	0.00	0.00	-127,449.00	100.00 %
Department: 4920 - ECONOMIC DEVELOPMENT Total:		65,655.00	65,655.00	10,598.05	75,917.13	-10,262.13	-15.63%
Department: 6110 - LIBRARY							
<u>10-6110-1210</u>	FULL TIME SALARIES	67,000.00	67,000.00	6,228.40	35,808.87	31,191.13	46.55 %
<u>10-6110-1260</u>	Salaries Part Time	18,000.00	17,702.50	1,465.36	9,644.35	8,058.15	45.52 %
<u>10-6110-1810</u>	SOCIAL SECURITY	6,500.00	6,500.00	582.49	3,440.69	3,059.31	47.07 %
<u>10-6110-1820</u>	RETIREMENT CONTRIBUTION	9,200.00	9,200.00	847.06	4,734.19	4,465.81	48.54 %
<u>10-6110-1830</u>	EMPLOYEE GROUP INS.	7,884.00	7,884.00	658.24	4,003.51	3,880.49	49.22 %
<u>10-6110-2600</u>	SUPPLIES	2,500.00	2,500.00	454.22	1,322.09	1,177.91	47.12 %
<u>10-6110-2700</u>	SUPPLIES - PROGRAMS	900.00	900.00	55.93	354.15	545.85	60.65 %
<u>10-6110-3105</u>	TRAVEL-TRAINING	2,000.00	2,000.00	0.00	0.00	2,000.00	100.00 %
<u>10-6110-3210</u>	TELEPHONE	720.00	720.00	60.00	360.00	360.00	50.00 %
<u>10-6110-3300</u>	PROPANE	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00 %
<u>10-6110-3301</u>	UTILITIES-ELECTRIC	2,500.00	2,500.00	118.86	1,565.65	934.35	37.37 %
<u>10-6110-3520</u>	EQUIPMENT REPAIRS	700.00	700.00	0.00	0.00	700.00	100.00 %
<u>10-6110-4501</u>	WORKERS COMP	150.00	447.50	0.00	447.50	0.00	0.00 %
<u>10-6110-4990</u>	MISCELLANEOUS	1,600.00	1,600.00	0.00	590.42	1,009.58	63.10 %
<u>10-6110-5000</u>	CAPITAL OUTLAY	8,000.00	8,000.00	0.00	0.00	8,000.00	100.00 %
<u>10-6110-5600</u>	BOOKS	11,000.00	11,000.00	1,320.45	3,538.94	7,461.06	67.83 %
<u>10-6110-6000</u>	CONTRACTS	13,400.00	13,400.00	478.69	5,623.69	7,776.31	58.03 %
<u>10-6110-6920</u>	GRANT APPROPRIATIONS	5,000.00	5,000.00	0.00	-5,000.00	10,000.00	200.00 %
Department: 6110 - LIBRARY Total:		158,054.00	158,054.00	12,269.70	66,434.05	91,619.95	57.97%
Department: 6120 - RECREATION							
<u>10-6120-1210</u>	FULL TIME SALARIES	195,500.00	195,500.00	14,439.80	101,018.67	94,481.33	48.33 %
<u>10-6120-1260</u>	PART-TIME SALARIES	65,000.00	65,000.00	1,664.71	37,136.15	27,863.85	42.87 %
<u>10-6120-1810</u>	SOCIAL SECURITY	22,000.00	22,000.00	1,230.96	10,562.37	11,437.63	51.99 %
<u>10-6120-1820</u>	RETIREMENT CONTRIBUTION	28,000.00	28,000.00	1,963.82	13,465.51	14,534.49	51.91 %
<u>10-6120-1830</u>	EMPLOYEE GROUP INS.	23,652.00	23,652.00	1,968.14	11,971.05	11,680.95	49.39 %
<u>10-6120-1990</u>	INSTRUCTOR AND OFFICIAL FEES	65,000.00	65,000.00	0.00	18,159.00	46,841.00	72.06 %
<u>10-6120-2120</u>	UNIFORMS	11,000.00	11,000.00	133.70	3,186.05	7,813.95	71.04 %
<u>10-6120-2310</u>	MISC SUPPLIES-PROGRAM SUP	26,000.00	25,700.00	1,955.69	10,963.72	14,736.28	57.34 %
<u>10-6120-2312</u>	PROGRAM AWARDS	6,500.00	6,500.00	111.00	1,964.36	4,535.64	69.78 %
<u>10-6120-2600</u>	SUPPLIES	30,000.00	30,000.00	892.38	10,712.60	19,287.40	64.29 %
<u>10-6120-2650</u>	CONCESSION STAND FOOD	15,500.00	15,500.00	1,435.34	5,897.32	9,602.68	61.95 %
<u>10-6120-3100</u>	TRAVEL-TRAINING	6,000.00	6,300.00	150.00	5,521.27	778.73	12.36 %
<u>10-6120-3301</u>	UTILITIES-ELECTRIC	27,000.00	35,786.83	4,130.79	39,917.62	-4,130.79	-11.54 %
<u>10-6120-3520</u>	EQUIPMENT REP & MAINT	36,000.00	27,213.17	7,601.30	10,159.83	17,053.34	62.67 %
<u>10-6120-4501</u>	WORKERS COMP	9,000.00	9,000.00	0.00	4,122.00	4,878.00	54.20 %
<u>10-6120-4910</u>	DUES & SUBSCRIPTIONS	650.00	650.00	0.00	455.00	195.00	30.00 %
<u>10-6120-4990</u>	MISCELLANEOUS	1,000.00	1,000.00	29.00	602.04	397.96	39.80 %
<u>10-6120-6000</u>	CONTRACTS	20,554.00	20,554.00	557.79	6,201.21	14,352.79	69.83 %
<u>10-6120-6920</u>	GRANT APPROPRIATIONS	5,000.00	5,000.00	0.00	-5,000.00	10,000.00	200.00 %

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10-6120-6930	THEATER WORK	500.00	500.00	0.00	0.00	500.00	100.00 %
	Department: 6120 - RECREATION Total:	593,856.00	593,856.00	38,264.42	287,015.77	306,840.23	51.67%
	Expense Total:	6,692,966.00	6,702,035.49	546,553.86	3,593,982.22	3,108,053.27	46.37%
	Fund: 10 - General Fund Surplus (Deficit):	721.00	721.00	-68,130.20	-159,999.91	-160,720.91	22,291.39%
Fund: 61 - Electric Fund							
Revenue							
61-3600-5210	PENALTIES / RECONNECT FEES	175,000.00	175,000.00	14,650.53	110,309.11	-64,690.89	36.97 %
61-3600-5220	NEW ACCT CONNECTION FEES	23,000.00	23,000.00	3,265.00	19,560.00	-3,440.00	14.96 %
61-3600-5300	FACILITIES FEES	120,000.00	120,000.00	10,029.00	60,174.00	-59,826.00	49.86 %
61-3600-5800	SERVICE CHARGES	4,000.00	4,000.00	450.00	1,850.00	-2,150.00	53.75 %
61-3600-8200	NEW SERVICE INSTALLATIONS	150,000.00	150,000.00	16,075.70	284,651.20	134,651.20	189.77 %
61-3700-1000	INVESTMENT EARNINGS	150,000.00	150,000.00	26,462.22	150,975.48	975.48	100.65 %
61-3720-5100	UTILITY CHARGES	13,300,000.00	13,300,000.00	1,098,968.10	7,010,271.08	-6,289,728.92	47.29 %
61-3800-1000	MISC RECEIPTS ELECTRIC	5,000.00	5,000.00	0.00	2,021.49	-2,978.51	59.57 %
61-3800-1200	Online Credit CardService Fees	108,000.00	108,000.00	0.00	0.00	-108,000.00	100.00 %
61-3800-2000	CATV POLE RENT	12,000.00	12,000.00	22,051.94	34,512.86	22,512.86	287.61 %
61-3900-2001	RIDER 1 PCA	781,749.00	781,749.00	36,591.84	188,265.40	-593,483.60	75.92 %
61-3900-9000	FUND BALANCE APPROPRIATED	183,215.00	607,304.98	0.00	0.00	-607,304.98	100.00 %
	Revenue Total:	15,011,964.00	15,436,053.98	1,228,544.33	7,862,590.62	-7,573,463.36	49.06%
Expense							
Department: 7210 - ELECTRIC ADMIN/BILLING COLL							
61-7210-1210	FULL TIME SALARIES	129,500.00	129,500.00	10,075.88	67,785.68	61,714.32	47.66 %
61-7210-1260	PART-TIME SALARIES	21,500.00	21,500.00	2,145.57	15,537.81	5,962.19	27.73 %
61-7210-1810	SOCIAL SECURITY	12,850.00	12,850.00	924.27	6,309.65	6,540.35	50.90 %
61-7210-1820	RETIREMENT CONTRIBUTION	17,900.00	17,900.00	1,370.34	8,981.24	8,918.76	49.83 %
61-7210-1830	EMPLOYEE GROUP INS.	23,508.00	23,508.00	1,939.00	11,796.35	11,711.65	49.82 %
61-7210-2600	SUPPLIES	7,000.00	7,000.00	111.40	3,117.65	3,882.35	55.46 %
61-7210-3100	TRAVEL-TRAINING	2,250.00	2,250.00	0.00	50.25	2,199.75	97.77 %
61-7210-3250	POSTAGE	27,500.00	27,500.00	673.32	16,707.95	10,792.05	39.24 %
61-7210-4501	WORKERS COMP	1,500.00	1,722.00	0.00	1,476.19	245.81	14.27 %
61-7210-4990	MISCELLANEOUS	250.00	250.00	0.00	75.00	175.00	70.00 %
61-7210-6000	CONTRACTS	60,000.00	60,000.00	3,060.10	22,662.20	37,337.80	62.23 %
61-7210-6300	CREDIT CARD ACCEPTANCE	108,000.00	108,000.00	-2,053.27	-16,180.46	124,180.46	114.98 %
61-7210-8400	REIMBURSEMENT OF SERVICES	1,109,943.00	1,109,943.00	0.00	0.00	1,109,943.00	100.00 %
	Department: 7210 - ELECTRIC ADMIN/BILLING COLL Total:	1,521,701.00	1,521,923.00	18,246.61	138,319.51	1,383,603.49	90.91%
Department: 7220 - ELECTRIC OPERATIONS							
61-7220-1210	FULL TIME SALARIES	980,028.00	980,028.00	77,675.20	487,677.92	492,350.08	50.24 %
61-7220-1220	OVERTIME	55,000.00	55,000.00	4,104.63	20,597.11	34,402.89	62.55 %
61-7220-1810	SOCIAL SECURITY	84,000.00	84,000.00	6,206.83	38,578.53	45,421.47	54.07 %
61-7220-1820	RETIREMENT CONTRIBUTION	131,100.00	131,100.00	11,122.06	67,832.75	63,267.25	48.26 %
61-7220-1830	EMPLOYEE GROUP INS.	109,704.00	109,704.00	9,875.96	57,630.50	52,073.50	47.47 %
61-7220-1900	PROFESSIONAL SERVICES	62,000.00	62,000.00	0.00	22,470.49	39,529.51	63.76 %
61-7220-2120	UNIFORMS	24,000.00	24,000.00	298.25	16,809.68	7,190.32	29.96 %
61-7220-2311	SAFETY	35,000.00	35,000.00	3,949.74	17,920.26	17,079.74	48.80 %
61-7220-2510	MOTOR FUELS & LUBRICANTS	50,000.00	50,000.00	0.00	662.94	49,337.06	98.67 %
61-7220-2600	SUPPLIES	200,000.00	201,836.12	18,060.58	58,230.26	143,605.86	71.15 %
61-7220-2602	SUBDIVISION SUPPLIES	225,000.00	225,000.00	5,846.07	176,365.19	48,634.81	21.62 %
61-7220-3100	TRAVEL-TRAINING	22,000.00	22,000.00	626.88	5,776.96	16,223.04	73.74 %
61-7220-3300	UTILITIES	12,000.00	12,000.00	373.23	2,485.45	9,514.55	79.29 %
61-7220-3310	POWER PURCHASED-ELEC	8,540,000.00	8,540,000.00	685,541.78	4,625,631.60	3,914,368.40	45.84 %
61-7220-3520	EQUIPMENT REP & MAINT	48,000.00	48,000.00	8,545.25	26,274.05	21,725.95	45.26 %
61-7220-3530	GENERATOR O&M	65,000.00	65,000.00	6,362.57	31,094.35	33,905.65	52.16 %
61-7220-3540	MAINT & REPAIR SYSTEM	250,000.00	262,708.15	28,330.25	111,748.77	150,959.38	57.46 %
61-7220-3590	TREE TRIMMING R/W MAIN	60,000.00	60,000.00	5,500.00	38,502.87	21,497.13	35.83 %
61-7220-3910	ADVERTISING	5,000.00	5,000.00	0.00	0.00	5,000.00	100.00 %
61-7220-4500	INSURANCE	63,600.00	59,052.00	0.00	31,872.82	27,179.18	46.03 %
61-7220-4501	WORKERS COMP	31,255.00	35,581.00	0.00	23,253.72	12,327.28	34.65 %

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My Budget Report

For Fiscal: 2024-2025 Period Ending: 12/31/2024

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
<u>61-7220-4910</u>	DUES & SUBSCRIPTIONS	7,500.00	7,500.00	0.00	0.00	7,500.00	100.00 %
<u>61-7220-4990</u>	MISCELLANEOUS	13,000.00	13,000.00	225.74	3,564.17	9,435.83	72.58 %
<u>61-7220-5000</u>	CAPITAL OUTLAY	640,000.00	1,049,545.71	0.00	12,311.30	1,037,234.41	98.83 %
<u>61-7220-6000</u>	CONTRACTS	37,600.00	37,600.00	-4,951.63	-4,709.92	42,309.92	112.53 %
<u>61-7220-7400</u>	CAPITAL SYSTEM IMPROVEMENTS	15,000.00	15,000.00	0.00	5,188.40	9,811.60	65.41 %
Department: 7220 - ELECTRIC OPERATIONS Total:		11,765,787.00	12,189,654.98	867,693.39	5,877,770.17	6,311,884.81	51.78%
Department: 9100 - DEBT SERVICE							
<u>61-9100-7100</u>	DEBT PRINCIPAL	219,552.00	219,552.00	13,963.56	218,445.47	1,106.53	0.50 %
<u>61-9100-7200</u>	DEBT INTEREST	22,829.00	22,829.00	617.06	12,805.92	10,023.08	43.91 %
Department: 9100 - DEBT SERVICE Total:		242,381.00	242,381.00	14,580.62	231,251.39	11,129.61	4.59%
Department: 9700 - SPECIAL APPROPRIATION							
<u>61-9700-0000</u>	PCA RIDER 1 EXPENSE	781,749.00	781,749.00	0.00	0.00	781,749.00	100.00 %
<u>61-9700-9809</u>	INTRAGOV'T UTIL FRAN TAX PMT	600,000.00	600,000.00	0.00	0.00	600,000.00	100.00 %
<u>61-9700-9810</u>	INTRAGOV'T PILO TAXES - ELEC UTIL	100,347.00	100,347.00	0.00	0.00	100,347.00	100.00 %
Department: 9700 - SPECIAL APPROPRIATION Total:		1,482,096.00	1,482,096.00	0.00	0.00	1,482,096.00	100.00%
Expense Total:		15,011,965.00	15,436,054.98	900,520.62	6,247,341.07	9,188,713.91	59.53%
Fund: 61 - Electric Fund Surplus (Deficit):		-1.00	-1.00	328,023.71	1,615,249.55	1,615,250.55	25,055.00%
Fund: 62 - Water and Sewer Fund							
Revenue							
<u>62-3700-1000</u>	INVESTMENT EARNINGS	30,000.00	30,000.00	4,311.26	24,597.14	-5,402.86	18.01 %
<u>62-3711-5200</u>	WATER CONNECTION FEES	25,000.00	25,000.00	4,840.00	26,695.00	1,695.00	106.78 %
<u>62-3711-5300</u>	SEWER CONNECTION FEES	25,000.00	25,000.00	6,999.94	25,199.94	199.94	100.80 %
<u>62-3711-5500</u>	W/S SYSTEMWIDE DEVELOPMENT ...	38,000.00	38,000.00	12,000.00	35,000.00	-3,000.00	7.89 %
<u>62-3713-5000</u>	WATER CHARGES	1,685,000.00	1,685,000.00	144,325.19	892,360.99	-792,639.01	47.04 %
<u>62-3714-5100</u>	SEWER CHARGES	2,400,000.00	2,400,000.00	230,185.52	1,403,766.06	-996,233.94	41.51 %
<u>62-3800-1000</u>	MISC RECEIPTS-WATER	250.00	250.00	0.00	0.00	-250.00	100.00 %
Revenue Total:		4,203,250.00	4,203,250.00	402,661.91	2,407,619.13	-1,795,630.87	42.72%
Expense							
Department: 7130 - WATER/SEWER OPERATIONS							
<u>62-7130-1210</u>	FULL TIME SALARIES	411,000.00	409,303.79	33,237.63	186,040.84	223,262.95	54.55 %
<u>62-7130-1220</u>	OVERTIME	36,000.00	36,000.00	1,711.94	11,157.38	24,842.62	69.01 %
<u>62-7130-1260</u>	PART TIME SALARIES	0.00	1,696.21	241.76	1,937.97	-241.76	-14.25 %
<u>62-7130-1810</u>	SOCIAL SECURITY	31,500.00	31,500.00	2,682.92	15,161.91	16,338.09	51.87 %
<u>62-7130-1820</u>	RETIREMENT CONTRIBUTION	55,000.00	55,000.00	4,055.85	25,505.26	29,494.74	53.63 %
<u>62-7130-1830</u>	EMPLOYEE GROUP INS.	55,104.00	55,104.00	3,415.61	24,392.50	30,711.50	55.73 %
<u>62-7130-1900</u>	PROFESSIONAL SERVICES	20,000.00	20,000.00	0.00	0.00	20,000.00	100.00 %
<u>62-7130-2120</u>	UNIFORMS	5,500.00	5,500.00	0.00	2,661.92	2,838.08	51.60 %
<u>62-7130-2311</u>	SAFETY	3,000.00	3,000.00	0.00	685.10	2,314.90	77.16 %
<u>62-7130-2510</u>	MOTOR FUELS & LUBRICANTS	10,000.00	10,000.00	0.00	74.17	9,925.83	99.26 %
<u>62-7130-2600</u>	SUPPLIES	65,000.00	65,000.00	5,476.59	20,167.79	44,832.21	68.97 %
<u>62-7130-3100</u>	TRAVEL-TRAINING	4,800.00	4,800.00	405.00	1,364.49	3,435.51	71.57 %
<u>62-7130-3150</u>	PERMITS & FEES	3,500.00	3,500.00	0.00	2,410.00	1,090.00	31.14 %
<u>62-7130-3300</u>	UTILITIES	45,000.00	45,000.00	2,424.75	45,001.10	-1.10	0.00 %
<u>62-7130-3520</u>	EQUIPMENT REP & MAINT	45,000.00	45,000.00	307.29	7,743.29	37,256.71	82.79 %
<u>62-7130-3540</u>	MAINT & REPAIR SYSTEM	150,000.00	150,000.00	7,137.44	54,468.85	95,531.15	63.69 %
<u>62-7130-4500</u>	AUTO AND G/L INSUR	6,000.00	6,000.00	0.00	6,000.00	0.00	0.00 %
<u>62-7130-4501</u>	WORKERS COMP	17,000.00	17,000.00	0.00	4,354.56	12,645.44	74.38 %
<u>62-7130-4910</u>	DUES & SUBSCRIPTIONS	750.00	750.00	0.00	0.00	750.00	100.00 %
<u>62-7130-4990</u>	MISCELLANEOUS	4,527.00	4,527.00	-1,220.46	-4,954.27	9,481.27	209.44 %
<u>62-7130-5000</u>	CAPITAL OUTLAY	344,046.00	344,046.00	0.00	41,908.73	302,137.27	87.82 %
<u>62-7130-6000</u>	CONTRACTS	1,800,000.00	1,800,000.00	47,344.76	692,609.79	1,107,390.21	61.52 %
<u>62-7130-7410</u>	AMI PROJECT	2,000.00	2,000.00	467.50	467.50	1,532.50	76.63 %
<u>62-7130-8000</u>	CAPITAL IMPROVEMENTS PROJ	7,500.00	7,500.00	0.00	0.00	7,500.00	100.00 %
<u>62-7130-8400</u>	REIMBURSEMENT OF SERVICES	377,984.00	377,984.00	0.00	0.00	377,984.00	100.00 %
Department: 7130 - WATER/SEWER OPERATIONS Total:		3,500,211.00	3,500,211.00	107,688.58	1,139,158.88	2,361,052.12	67.45%

My Budget Report

For Fiscal: 2024-2025 Period Ending: 12/31/2024

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Department: 9100 - DEBT SERVICE							
<u>62-9100-7100</u>	DEBT PRINCIPAL	433,991.00	433,991.00	133,333.33	146,666.66	287,324.34	66.21 %
<u>62-9100-7200</u>	DEBT INTEREST	198,515.00	198,515.00	45,056.26	47,434.93	151,080.07	76.11 %
Department: 9100 - DEBT SERVICE Total:		632,506.00	632,506.00	178,389.59	194,101.59	438,404.41	69.31%
Department: 9700 - SPECIAL APPROPRIATION							
<u>62-9700-9801</u>	CAPITAL RESERVE	50,378.00	50,378.00	0.00	0.00	50,378.00	100.00 %
<u>62-9700-9811</u>	DEBT RESERVE	20,155.00	20,155.00	0.00	0.00	20,155.00	100.00 %
Department: 9700 - SPECIAL APPROPRIATION Total:		70,533.00	70,533.00	0.00	0.00	70,533.00	100.00%
Expense Total:		4,203,250.00	4,203,250.00	286,078.17	1,333,260.47	2,869,989.53	68.28%
Fund: 62 - Water and Sewer Fund Surplus (Deficit):		0.00	0.00	116,583.74	1,074,358.66	1,074,358.66	0.00%
Fund: 63 - Stormwater Fund							
Revenue							
<u>63-3713-5000</u>	STORMWATER FEES	163,117.00	163,117.00	14,079.00	81,069.00	-82,048.00	50.30 %
Revenue Total:		163,117.00	163,117.00	14,079.00	81,069.00	-82,048.00	50.30%
Expense							
Department: 7501 - STORM WATER							
<u>63-7501-3150</u>	PERMITS & FEES	1,000.00	1,000.00	0.00	1,000.00	0.00	0.00 %
<u>63-7501-3540</u>	MAINT & REPAIR SYSTEM	114,117.00	114,117.00	3,160.00	15,969.14	98,147.86	86.01 %
<u>63-7501-4990</u>	MISCELLANEOUS	9,129.00	9,129.00	0.00	0.00	9,129.00	100.00 %
<u>63-7501-8400</u>	REIMBURSEMENT OF SERVICES	23,871.00	23,871.00	0.00	0.00	23,871.00	100.00 %
Department: 7501 - STORM WATER Total:		148,117.00	148,117.00	3,160.00	16,969.14	131,147.86	88.54%
Department: 9700 - SPECIAL APPROPRIATION							
<u>63-9700-9800</u>	CONTINGENCY	15,000.00	15,000.00	0.00	0.00	15,000.00	100.00 %
Department: 9700 - SPECIAL APPROPRIATION Total:		15,000.00	15,000.00	0.00	0.00	15,000.00	100.00%
Expense Total:		163,117.00	163,117.00	3,160.00	16,969.14	146,147.86	89.60%
Fund: 63 - Stormwater Fund Surplus (Deficit):		0.00	0.00	10,919.00	64,099.86	64,099.86	0.00%
Report Surplus (Deficit):		720.00	720.00	387,396.25	2,593,708.16	2,592,988.16	60,137.24%

My Budget Report

For Fiscal: 2024-2025 Period Ending: 12/31/2024

Group Summary

Department...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 10 - General Fund						
Revenue						
	6,693,687.00	6,702,756.49	478,423.66	3,433,982.31	-3,268,774.18	48.77%
Revenue Total:	6,693,687.00	6,702,756.49	478,423.66	3,433,982.31	-3,268,774.18	48.77%
Expense						
4110 - GOVERNING BODY	62,458.00	62,458.00	10,650.19	95,875.54	-33,417.54	-53.50%
4120 - ADMINISTRATION	116,524.00	116,524.00	21,615.55	128,448.59	-11,924.59	-10.23%
4130 - FINANCE	181,950.00	181,950.00	52,969.44	201,051.28	-19,101.28	-10.50%
4140 - TAX & REVENUE COLLECTION	30,017.00	30,017.00	6,124.30	42,784.34	-12,767.34	-42.53%
4210 - Information Technology	103,938.00	103,938.00	18,582.11	160,209.41	-56,271.41	-54.14%
4250 - CENTRAL GARAGE	350,996.00	350,996.00	42,670.46	237,797.95	113,198.05	32.25%
4260 - PUBLIC BUILDINGS	359,502.00	359,502.00	20,656.89	326,566.59	32,935.41	9.16%
4310 - POLICE	2,562,595.00	2,562,595.00	183,965.07	1,214,044.25	1,348,550.75	52.62%
4340 - FIRE	241,471.00	241,471.00	20,458.91	69,034.82	172,436.18	71.41%
4510 - STREETS	837,176.00	842,315.49	67,303.35	383,566.38	458,749.11	54.46%
4511 - POWELL BILL	412,000.00	412,000.00	0.00	40,298.50	371,701.50	90.22%
4710 - SANITATION	265,352.00	265,352.00	28,187.70	166,147.68	99,204.32	37.39%
4910 - PLANNING, ZONING, INSPECT	351,422.00	355,352.00	12,237.72	98,789.94	256,562.06	72.20%
4920 - ECONOMIC DEVELOPMENT	65,655.00	65,655.00	10,598.05	75,917.13	-10,262.13	-15.63%
6110 - LIBRARY	158,054.00	158,054.00	12,269.70	66,434.05	91,619.95	57.97%
6120 - RECREATION	593,856.00	593,856.00	38,264.42	287,015.77	306,840.23	51.67%
Expense Total:	6,692,966.00	6,702,035.49	546,553.86	3,593,982.22	3,108,053.27	46.37%
Fund: 10 - General Fund Surplus (Deficit):	721.00	721.00	-68,130.20	-159,999.91	-160,720.91	22,291.39%
Fund: 61 - Electric Fund						
Revenue						
	15,011,964.00	15,436,053.98	1,228,544.33	7,862,590.62	-7,573,463.36	49.06%
Revenue Total:	15,011,964.00	15,436,053.98	1,228,544.33	7,862,590.62	-7,573,463.36	49.06%
Expense						
7210 - ELECTRIC ADMIN/BILLING COLL	1,521,701.00	1,521,923.00	18,246.61	138,319.51	1,383,603.49	90.91%
7220 - ELECTRIC OPERATIONS	11,765,787.00	12,189,654.98	867,693.39	5,877,770.17	6,311,884.81	51.78%
9100 - DEBT SERVICE	242,381.00	242,381.00	14,580.62	231,251.39	11,129.61	4.59%
9700 - SPECIAL APPROPRIATION	1,482,096.00	1,482,096.00	0.00	0.00	1,482,096.00	100.00%
Expense Total:	15,011,965.00	15,436,054.98	900,520.62	6,247,341.07	9,188,713.91	59.53%
Fund: 61 - Electric Fund Surplus (Deficit):	-1.00	-1.00	328,023.71	1,615,249.55	1,615,250.55	25,055.00%
Fund: 62 - Water and Sewer Fund						
Revenue						
	4,203,250.00	4,203,250.00	402,661.91	2,407,619.13	-1,795,630.87	42.72%
Revenue Total:	4,203,250.00	4,203,250.00	402,661.91	2,407,619.13	-1,795,630.87	42.72%
Expense						
7130 - WATER/SEWER OPERATIONS	3,500,211.00	3,500,211.00	107,688.58	1,139,158.88	2,361,052.12	67.45%
9100 - DEBT SERVICE	632,506.00	632,506.00	178,389.59	194,101.59	438,404.41	69.31%
9700 - SPECIAL APPROPRIATION	70,533.00	70,533.00	0.00	0.00	70,533.00	100.00%
Expense Total:	4,203,250.00	4,203,250.00	286,078.17	1,333,260.47	2,869,989.53	68.28%
Fund: 62 - Water and Sewer Fund Surplus (Deficit):	0.00	0.00	116,583.74	1,074,358.66	1,074,358.66	0.00%
Fund: 63 - Stormwater Fund						
Revenue						
	163,117.00	163,117.00	14,079.00	81,069.00	-82,048.00	50.30%
Revenue Total:	163,117.00	163,117.00	14,079.00	81,069.00	-82,048.00	50.30%
Expense						
7501 - STORM WATER	148,117.00	148,117.00	3,160.00	16,969.14	131,147.86	88.54%

My Budget Report

For Fiscal: 2024-2025 Period Ending: 12/31/2024

Departmen...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
9700 - SPECIAL APPROPRIATION	15,000.00	15,000.00	0.00	0.00	15,000.00	100.00%
Expense Total:	163,117.00	163,117.00	3,160.00	16,969.14	146,147.86	89.60%
Fund: 63 - Stormwater Fund Surplus (Deficit):	0.00	0.00	10,919.00	64,099.86	64,099.86	0.00%
Report Surplus (Deficit):	720.00	720.00	387,396.25	2,593,708.16	2,592,988.16	60,137.24%

My Budget Report

For Fiscal: 2024-2025 Period Ending: 12/31/2024

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)
10 - General Fund	721.00	721.00	-68,130.20	-159,999.91	-160,720.91
61 - Electric Fund	-1.00	-1.00	328,023.71	1,615,249.55	1,615,250.55
62 - Water and Sewer Fund	0.00	0.00	116,583.74	1,074,358.66	1,074,358.66
63 - Stormwater Fund	0.00	0.00	10,919.00	64,099.86	64,099.86
Report Surplus (Deficit):	720.00	720.00	387,396.25	2,593,708.16	2,592,988.16

LIBRARY CIRCULATION REPORT
January 2025

Ayden Library Page | 1

MEMORANDUM

TO: SCOTT HOWARD, TOWN MANAGER

FROM: RACHELLE MONDOVICH, LIBRARY DIRECTOR

CC: BOARD OF COMMISSIONERS

DATE: February 1, 2025

SUBJECT: AYDEN LIBRARY MONTHLY REPORT

- Boxed up books for the book sale
- had meeting with the librarians of all three Ayden public schools
- senior outreach sessions
- working on state reports
- Public computers – still working with only one public computer – IT picked up #2 Friday..
- Attended Safety meeting
- Attended Commissioners meeting
- Closed 2 days for inclement weather

LIBRARY CIRCULATION REPORT
January 2025

Ayden Library Page | 2

ADULT FICTION.....202 (184)
ADULT NON-FICTION.....06 (18)

ADULT TOTAL.....208 (202)

JUVENILE FICTION.....99 (67)
JUVENILE NON-FICTION.....17 (21)

JUVENILE TOTAL.....116 (88)

BOOK TOTAL.....324 (290)

EBOOKS

ADULT FICTION.....209 (159)
ADULT NON-FICTION.....73 (91)

ADULT TOTAL.....282 (250)

JUVENILE FICTION.....47 (62)
JUVENILE NON-FICTION.....04 (09)

JUVENILE TOTAL.....51 (71)

EBOOK TOTAL.....333 (321)

GRAND TOTAL.....657 (611)

LIBRARY PATRONS.....528 (539)
INTENET USERS.....109 (166)
WI-FI USERS.....32 (38)
NEW LIBRARY PATRONS.....45 (32)
REFERENCE QUESTIONS.....31 (25)
COMPUTER HELP.....42 (20)

Last year's numbers are in parenthesis

Ayden Town Manager Report

February 10, 2025

- In talks with Potential Garbage Service Provider
- Attended Board of Commissioners Mid-East Commission Meeting
- Revising Substance Abuse Policy
- Monthly Department Head Meeting
- CBDG Quarterly Progress Reports
- Working on Preliminary Budget Process
- Working on Insurance Policy for Renters of Town Property
- Working with Employees on Training Goals
- Working with Employees on Long Range Achievement & Career Goals
- Discussion with Economic Development Director Regarding Grants
- Discussions with FO Hall and Electric Superintendent Alligood Regarding Us Renting Poles

Ayden Fire/Rescue Report Of Conditions

Month: Jan 2025



Total Calls	47
Town Calls	25
Rural Calls	9
Mutual Aid	13
Town Value of Property Exposed	\$5,475,000
Town Structural Damage	\$1,000
Town Contents Damage	\$0
Rural Value of Property Exposed	\$1,175,000
Rural Structural Damage	\$0
Rural Contents Damage	\$0
Total Training Hours	75 hrs

MEMORANDUM

TO: SCOTT HOWARD, TOWN MANAGER

FROM: OPERATIONS CENTER

CC: BOARD OF COMMISSIONERS

DATE: 2/1/2025

SUBJECT: PUBLIC WORKS AND UTILITIES MONTHLY REPORT

Electric Department

- Installed temp services at 1126 and 1129 Queensland Dr.
- Repaired light at 1270 Rex Smith Ln.
- Trimmed trees in the Downtown area
- Repaired light at 5448 Old Tar Rd.
- Replaced streetlights at 5th and Montegue
- Changed out multiple street lights to LED heads
- Connected permanent service at 234 Littlefield Rd.
- Repaired streetlights in District Park
- Changed out underground pedestal at 128 Snow Hill
- Trimmed trees at 348 2nd St.
- Installed 3-phase underground service at 3843 Lee St.
- Installed temp service at 1040 Powers Ln.
- Changed out single-phase pole at 4418 South Joyner St.
- Replaced single phase pole at 337 Jackson St.
- Installed new underground pedestal and connected solar system at 338 Tamarack Dr.
- Connected permanent service at 821 Fairway
- Changed out flood lights at 115 Faith Baptist Ln.
- Installed 3-phase transformer and underground primary at Eagle Rock Concrete
- Changed out span guy pole at 1045 Powers Ln.
- Installed new transformer at 1059 Powers Ln.
- Installed new underground service at 234 Littlefield Rd.
- Installed underground service at 4070 Pitt St.
- Installed underground service at 5162 Rountree Rd.
- Installed underground service at 316 Allen Dr.
- Installed underground service at 4706 Wagon Wheel Ct.
- Installed underground service at 821 Fairway
- Installed underground services at 4403 and 4405 Calloway Ct.
- Changed out single-phase pole at 403 Old Snow Hill Rd.
- Installed new underground service and transformer at 403 Old Snow Hill Rd.
- Changed out single-phase pole at 1045 Powers Ln.
- Disconnected and then re-energized service at CMI plastics for maintenance

Water/Sewer

- Jan 1
 - Sampled all 3 wells
 - Organized and cleaned Truck 711

- Filled ammonia up at wells 1 and 4
 - Greased Vac Truck
-
- Jan 2
 - Flushed hydrants on Countryaire Dr
 - Replaced water meter at 4273 Juanita Ave
 - Replaced pump 1 lift station 9 lower housing and repaired motor mount holes
- Jan 3
 - Replaced 2" water meter at Elementary School
 - Camera sewer lateral and installed clean out at 420 First St
 - Repaired water service line at 4328 Mill St
 - Dug up abandoned water service line at
 -
 - Corp stop and turned off at new construction commercial property off Lee St
- Jan 6
 - Replaced water meter at 3894 Countryaire Dr
 - MRT'S, NRWASA
 - Check wells
 - Jetted sewer lateral at 216 Ninth St
- Jan 7
 - Checked all lift stations
 - Pulled pumps at lift stations 9 and 10
 - Cleaned basket at lift station 10
 - Repaired 1.25 galvanized water line on Washington St
 - Re-installed pump 1 at lift station 9
- Jan 8
 - Cleaned lift station 17
 - Plugged incoming sewer main to lift station 17 and Inspected pump 1 guide rails/discharge pipe
- Jan 9
 - Replaced water meter at 4306 M.L.K St
 - Checked operation of water meter at 215 Seventh St
 - Repaired cable on pump 1 at lift station 9
 - Replaced water meter at 4521 Rusk Rd
- Jan 10
 - Greased backhoe
 - Check operation of Thompson pumps
 - Pulled pumps at lift station 9
 - Checked sewer lateral on 310 Meadow Dr
 - Weed eat lift stations
 - Adjusted chlorine and ammonia and sampled well 3
- Jan 13
 - Checked sewer lateral at Coltrain Hardware and Folklore Coffee
 - MRT'S, NRWASA, and all 3 well samples
 - Cleaned lift station 18
- Jan 14

- Checked water pressure at 426 Thad Little Rd #A
 - Pulled water meter at 4320 Lee St
 - Checked all lift stations
 - Pulled pumps at lift stations 9 and 10
 - Cleaned basket at lift station 10
 - Replaced 1" meter at Bojangles
 - Pulled pump 2 at lift station 18
- Jan 15
 - Located sewer lateral and installed clean out at 4296 M.L.K St
 - Cut asphalt and filled with rock around utility cut on Hill Road Cir.
 - Washed Vac Truck, 711, 705
 - Flushed hydrant on Thad Little Rd
 - Diagnosed low water pressure at 496 Sixth St, customer had leak @5.2GPM
 - Jetted sewer lateral at 4293 Pinewood Dr
 - Checked sewer lateral at 4339 Pitt St
- Jan 16
 - Pulled pump 2 at lift station 2, disconnected wiring, cleaned and sent off to be rebuilt
 - Put lift station 2 on bypass with Thompson pump
 - Attempted to locate Corp stop for new construction property 420 First St
 - Cut bushes back around fences at lift stations 15, 2, and 19
- Jan 17
 - Pulled water meter at 4172 Jolly Rd #A
 - Pulled pumps at 9 and 10
 - Re-seated pumps at lift station 18
- Jan 21
 - Checked all lift stations
 - Checked wells
 - NRWASA, MRT'S
 - Pulled pumps at lift station 9
 - Cleaned basket at lift station 10
- Jan 22
 - Jetted sewer lateral at 239 Seventh St, cleaned out manhole on Montague Ave
 - Found cleanout and added to the map at 222 Snow Hill St
- Jan 23
 - Located and added to the map sewer cleanout at 4151 Jolly Rd
 - Took Thompson pump to Goldsboro for repairs.
- Jan 24
 - Picked up Thompson from Goldsboro
 - Pulled pumps at lift stations 9 and 10
 - Re-seated pumps at lift station 18
- Jan 27
 - Checked wells
 - NRWASA, MRT'S
- Jan 28
 - Replaced curb stop and repaired service line to meter 4571 Brown Rd

- Checked all lift stations
 - Took 7 bacti samples
 - Pulled pump 1 at lift station 16
 - Jan 29
 - Assisted contractors shutting off water main for valve replacement at Anderson Truss.
 - Repaired water service line at 4415 Reaves Rd
 - Sampled wells
 - Weed eat around hydrants
 - Jan 30
 - Installed and wired pump 2 at lift station 2 and took lift station off bypass
 - Repaired water service line at 4355 Bristlecone Dr
 - Installed and wired pump 1 at lift station 15
 - Wired pump 2 at lift station 19
 - Jan 31
 - Pulled pumps at lift stations 9 and 10
 - Fixed guide rails for pump 2 at lift station 19
 - Installed pump 2 at lift station 19
 - Filled in ruts at Anderson Truss
-

Streets/Sanitation

- Streets/Sanitation
- Patched potholes on Juanita Avenue
- Reinstalled Stop Sign at Lee & Princess
- Repaired Catch Basin on Hines Drive
- Re-rocked the alley between First and Second
- Contractor installed 2 Catch Basins and tied into existing storm system at East Avenue and First Street



Town of Ayden North Carolina

Governing Board of Ayden
Meeting Date: March 10, 2025
Meeting Time: 6:30 PM

Agenda Item

Review/Approval of HR-001: Substance Use, Abuse, and Testing Policy

Item Explanation

Ayden's Substance Abuse Policy has not been updated since 1996. There have been many changes in legal requirements for employers and many new changes in drug laws, and so forth. This revision needs to happen to protect the public, protect employees, assist employees, and minimize risk to the town.

Staff Comments

In coordination with HR, Safety, and Administration, the Ayden Policy Committee presents the attached draft for review. The draft version contains input and recommendations from the NC League of Municipalities, DOT, and follows the content currently adopted by other NC municipalities.

Action Requested

Staff recommend this revision be approved.

Example motion: " I motion we accept the policy, as written."



TOWN OF AYDEN, NC

HR-001: SUBSTANCE USE, ABUSE, AND TESTING POLICY

Policy Lead: HR Officer
Version: 1
Approved: 03/10/2025

The Governing Board of the Town of Ayden does hereby set forth the following rules and regulations governing the use, abuse, and testing of prohibited substances.

OVERVIEW:

To provide the best level of service to our citizens, Town of Ayden employees must refrain from using or abusing prohibited substances, or being under the influence of drugs, alcohol, controlled substances, unauthorized prescription drugs, or mind-altering substances while on the job. To this end, the Town has established the following Substance Use, Abuse, and Testing Policy. **The guidelines and procedures outlined below are applicable to all Town employees.** Additionally, the U.S. Department of Transportation (USDOT) has promulgated testing requirements for all employees who hold a Commercial Driver's License (CDL). This procedure will explain the process for assuring compliance with these regulations, and the procedures for maintaining a safe work environment free from prohibited substances.

STANDARD:

Alcohol. No employee shall report for duty or remain on duty while having a blood alcohol concentration (BAC) of 0.01 or greater. No employee shall possess or consume alcohol while on duty. No employee shall perform safety sensitive functions within four hours after consuming alcohol. No employee required to take a post-accident test shall consume alcohol for eight hours following the accident, or until after the employee undergoes a post-accident alcohol test, whichever occurs first.

Drugs and other Controlled Substances. No employee shall report for duty or remain on duty when the employee has used any drug, or controlled substance in amounts that would result in a positive result on any alcohol or drug test administered by the Town pursuant to this Policy, except when the use is recommended by a physician pursuant to a legal prescription and the physician has advised that the drug or controlled substance does not adversely affect the employee's ability to safely operate a motor vehicle.

Prescribed Medications. Employees taking prescribed medications or over-the-counter medications must report their use of the medication to their immediate supervisor, if the medication manufacture or their physician determines that using the medication may impact their ability to safely perform their duties.

DEFINITIONS AND TERMS:

Chain of Custody – Procedures designed to assure proper handling, labeling, identification, confidentiality, and documentation of urine or blood test samples.

Commercial Motor Vehicle – Self-propelled or towed vehicle used on public highways in commerce to transport passengers or property when (a) the vehicle has a gross vehicle weight rating or gross combined weight rating of 26,001 or more pounds, or (b) the vehicle is used in the transportation of hazardous materials in quantities requiring placards.

Controlled Substance – Any drug, substance, or immediate precursor included in Schedules I through VI of the “North Carolina Controlled Substances Act” (Article 5 of Chapter 90 of the North Carolina General Statutes).

Drug – Any of the following, as defined in G.S. 90-87(12): a. substances recognized in the official United States Pharmacopoeia, official Homeopathic Pharmacopeia of the United States, or National Formulary, or any supplement to any of them; b. substances intended for use in the diagnosis, cure, mitigation, treatment, or prevention of disease in man or other animals; c. substances (other than food) intended to affect the structure or any function of the body of man or other animals, and d. substances intended for use as a component of any article specified in a, b, or c of this subdivision. These substances include but are not limited to marijuana, cocaine, heroin, prescription drugs, alcohol, opiates, amphetamines, and “designer drugs” or “look-alikes.” For purposes of this policy, and pursuant to G.S. 95-28.2(c), the term “drug” shall also include cannabidiol (CBD) or other product used on or off duty to the extent that the use of such product would result in an employee testing positive for tetrahydrocannabinols (THC) pursuant to a lawful drug test administered by the Town. The restriction on the use of CBD and other products resulting in a positive test for THC relates to the *bona fide* occupational requirement that all Town employees refrain from performing their job duties while under the influence of THC, a Schedule VI controlled substance under the North Carolina Controlled Substances Act.

Employee Assistance Program (EAP)

Counseling services are available to Town of Ayden employees to help them deal with personal problems including substance abuse issues. Employees subject to this policy with substance abuse problems are encouraged to seek assistance before potentially risking their jobs.

High Risk or Safety Sensitive (HRSS Category) Positions – Positions that include any of the following:

- Positions requiring the operation of vehicles, machinery, or equipment, or the handling of hazardous materials, the mishandling of which may place the employee, fellow employees, or the public at risk of serious injury, or the nature of which would create a security risk in the workplace.
- Positions where the employee’s mental fitness is necessary to minimize or prevent the risks described above.
- Positions which require a Commercial Driver’s License as regulated by the Department of Transportation.

HRSS Employee – Any employee permanently or temporarily assigned to an HRSS position.

HRSS Applicants – All final applicants for HRSS positions including current Town employees selected for but not currently holding an HRSS position.

Mandatory Testing – Testing conducted on applicants for HRSS positions as a condition of employment or upon employees in certain HRSS positions as a condition of continued employment in that job or another position (see “Testing of Employees”).

Medical Review Officer (MRO) – A licensed physician responsible for receiving certain laboratory results generated by an employer’s drug testing program who has knowledge of substance abuse disorders and has appropriate medical training to interpret and evaluate an employee’s confirmed positive test result together with the employee’s medical history and any other relevant biomedical information.

Pre-employment Test – A drug test given to all applicants who have received an offer of employment from the Town. All applicants must undergo drug testing prior to beginning employment. Offers of employment will be contingent on successfully passing a drug test. Such tests may include urine and blood analysis. Confirmed positive drug test results that cannot be substantiated by a legitimate prescription will be cause for disqualification. Applicants will be advised of any disqualification under this policy.

Prohibited Substances – Any drug, controlled substance, mind-altering substance, prescription medication, non-prescription drug, or any other chemical or intoxicant that may impair an employee’s judgment, mental function, reaction time, or ability to safely and effectively perform their job duties, including but not limited to

operating heavy machinery, driving, or making critical decisions. This includes illegal drugs, unauthorized prescription medications, over-the-counter drugs taken in excess or in a manner inconsistent with their intended use, alcohol, and any substance that can cause impairment or pose a safety risk in the workplace. This also includes any item identified by the Governing Board as a prohibited substance.

Post-Accident Test – A drug and alcohol test shall be conducted immediately on any Town employee who, while operating a Town vehicle, was involved in an accident where there is 1) a reasonable possibility the employee's actions contributed to the accident, 2) anyone was injured in the accident, or 3) when property damage estimates exceed \$100.00 (USD). Further, drug and alcohol testing will be conducted when pursuant to state or federal law. For the purposes of this policy, "injured" is defined as requiring medical attention more extensive than minor first aid administered on-site or losing time from work to treat or recover from the injury. Supervisors are responsible for making a reasonable effort to ensure that the employee undergoes post-accident testing.

Random Testing – An unannounced drug test given to a predetermined percentage of HRSS employees. These employees are selected in a statistically sound random selection process from a pool of all eligible HRSS employees.

Reasonable Suspicion - Reasonable suspicion is the belief based upon specific, contemporaneous, articulable observations concerning the appearance, behavior, speech, or odors of an employee that the employee is using, or has recently used, prohibited substances in violation of the Town's policy.

Reasonable Suspicion Testing – Testing of an employee based on observations sufficient to achieve a reasonable suspicion, as defined herein, that the employee has violated this policy.

"Safety Sensitive Function" (as defined by the USDOT) – For employees, whose job duties require a CDL, the following duties shall constitute a "safety sensitive function" and require DOT testing:

- All time spent at the Town waiting to be dispatched unless the driver has been released from duty.
- All time inspecting equipment as required by the Federal Motor Carrier Safety Regulations or otherwise inspecting, servicing, or conditioning a commercial motor vehicle at any time.
- All time spent at the driving controls of a commercial motor vehicle. All time, other than driving time, spent on or in a commercial motor vehicle.
- All time loading or unloading a commercial motor vehicle, supervising, or assisting in the unloading or unloading, attending a vehicle being loaded or unloaded, remaining in readiness to operate the vehicle, or in giving or receiving receipts for shipments loaded or unloaded.
- All time spent performing the driver requirements associated with an accident.
- All time repairing, obtaining assistance, or remaining in attendance upon a disabled vehicle.

Substance Abuse – Substance abuse shall include the following: 1) excessive use of lawfully obtained prescription drugs, over-the-counter drugs, or alcohol, when such use substantially impairs job performance, alters behavior, or creates a risk to the health or safety of the employee or others; or 2) use of illegal drugs or controlled prescription drugs obtained unlawfully or used without regard to the prescribing doctor's directions.

Verified Controlled Substance Test Result – A test result for drugs and controlled substances confirmed by the laboratory and a Medical Review Officer (MRO).

RESPONSIBILITIES:

Employee Responsibilities

- Employees shall not report to work or remain on duty when they have used any prohibited substance, as defined in this Policy, in amounts that would result in a positive test result on any alcohol or drug test administered by the Town pursuant to the this Policy, except where they have a lawful prescription.

- Employees, while on Town property or while operating any Town equipment or vehicles, shall not possess or use prohibited substances during working hours, on breaks, or during meal periods.
- Employees shall not directly, or through a third-party, sell, distribute, or provide prohibited substances to any other person, employee or otherwise, while the employee(s) is/are on duty, "on-call", in uniform, on Town property, or operating Town equipment.
- Employees shall submit immediately to reasonable requests for testing when requested by a supervisor or other Town representative.
- Employees shall notify the employee's supervisor before beginning work when taking any medications or drugs, prescription or non-prescription, that, as determined by their physician or the medication manufacture, may interfere with the safe and effective performance of the employee's duties or operation of Town equipment.
- Employees shall provide, within 24 hours of a request, a current valid prescription for any drug or medication identified through a positive drug screen/analysis. The prescription must be in the employee's name.
- Employees shall notify their supervisor and the Ayden Police Department, or the police department in the local jurisdiction, if any accident or property damage occurs while they are operating a Town vehicle.
- Failure to comply with these responsibilities or any other reasonable request made by a supervisor, HR, or the Town Manager, may result in immediate disciplinary action, up to and including termination.

Management Responsibilities – The Town Manager or Human Resources Officer shall:

- Disseminate this policy and any subsequent revisions to all supervisors.
- Support supervisory training.
- Contract for specimen collection with a reliable medical provider.
- Contract for specimen analysis with a laboratory with appropriate certification(s).
- Provide employees with an Employee Assistance Program (EAP), with access to counseling for a limited number of visits.
- Comply with and enforce this policy uniformly throughout Town government.

Supervisory Responsibilities –Department Heads and/or Supervisors shall:

- Disseminate this policy and any subsequent revisions to all subordinates.
- Attend and utilize all scheduled training.
- Comply with this policy and enforce it consistently.
- Prevent any employee reasonably believed to be under the influence of prohibited substances from working, and arrange for testing, if appropriate.
- Should an employee refuse to submit to testing, notify the employee that refusal to participate will be considered a positive test.
- If testing is to be conducted, arrange for an escort and transportation of the employee to an approved testing facility.
- Inform the AYDEN Police Department and Human Resources if the supervisor has a reasonable suspicion that an employee is in possession of illegal drugs.
- Inform any employee experiencing unexplained changes in work performance or behavior of the availability of assistance through EAP.

Supervisory Restrictions –Supervisors shall not:

- Forcibly detain any employee.
- Unlawfully search an employee's person, personal belongings, personal possessions, or personal vehicles.

BASIS FOR TESTING:

Mandatory Testing and Random Testing of Employees – The Town will use Mandatory Testing or Random Testing only to the extent that the Town is required by law, or in order to comply with the recommendations or requirements of a professional “standards” group such as the North Carolina Criminal Justice Training and Standards Commission, or the National Fire Protection Association (NFPA).

To comply with U.S. Department of Transportation requirements and Town policy, unannounced drug tests will be given to a predetermined percentage of active employees who hold a **commercial driver’s license (CDL)**. These employees are selected in a statistically sound random process from a pool of all CDL licensed employees. Random alcohol tests shall be given annually to at least 10 percent of the average number of such employees. Random alcohol tests should be given just before, during, or immediately after performing safety sensitive functions, to serve as a deterrent to using alcohol on the job. In the event an employee who is selected for a random controlled substances test is on vacation or extended leave, the Town can either select another driver for testing or keep the original selection confidential until the driver returns. Once an employee has been told that the employee has been selected for a random test, a supervisor must escort the employee immediately to the testing site. The employee cannot continue to perform a safety sensitive function once notified. The Human Resources Department will inform supervisors and employees when to go for random testing.

Post-Accident Testing – A drug and alcohol test shall be conducted immediately on any Town employee who, while operating a Town vehicle, was involved in an accident where there is 1) a reasonable possibility the employee’s actions contributed to the accident, 2) anyone was injured in the accident, or 3) when property damage estimates exceed \$100.00 (USD). Further, drug and alcohol testing will be conducted when pursuant to state or federal law. For the purposes of this policy, “injured” is defined as requiring medical attention more extensive than minor first aid administered on-site or losing time from work to treat or recover from the injury. Supervisors are responsible for making a reasonable effort to ensure that the employee undergoes post-accident testing.

Reasonable Suspicion Testing – Testing of an employee based on observations sufficient to achieve a reasonable suspicion, as defined herein, that the employee has violated this policy. Supervisors must document reasonable suspicion within 24 hours using a form provided by Human Resources.

Follow-up Testing – Under Department of Transportation regulations and Town Policy, if an employee is allowed to return to duty following referral, evaluation, and treatment, the Town, at its own discretion and cost, may require the employee complete follow-up substance testing during the next 12 months of employment. Based on recommendations from the EAP, and in their sole discretion, the Town Manager may direct that follow-up testing continue for a total of 60 months following the employee’s return to duty.

TRAINING:

Employee Training – All employees will receive training on this Policy. The Town will sponsor or conduct a drug education program which will be available to employees to emphasize the dangers of substance abuse. The session will present information concerning:

- The effects and consequences of ~~controlled~~ prohibited substance use on personal health, safety, and the work environment.
- The behavioral changes that may indicate controlled substance use or abuse
- The procedures for specimen collection, and the strict limitations on the disclosure of information to the employer; and
- The person to contact with questions, the conduct that is prohibited, the consequences of refusing to test, and the impact of receiving a positive test result.

Employee training will also emphasize the following principles:

- Possession, use, transfer, distribution, or sale of alcohol, illegal drugs, or controlled prescription drugs obtained unlawfully while in uniform, while working, on Town property, or while operating Town equipment or vehicle is prohibited and may result in disciplinary action, up to and including termination.
- Reporting for work or working while under the influence (whether legally intoxicated) of alcohol or any drug or controlled substance, as those terms are defined in this policy, that adversely affects the ability of an employee to operate equipment or vehicles or to conduct the employee's duties is prohibited.
- All areas and property (Town vehicles, lockers, etc.) which the Town controls or maintains joint control over with the employee are subject to search by the Town Manager, or their designee if there is reasonable suspicion of prohibited substance use, abuse, or possession. Other searches may be performed to the extent allowed by and in accordance with applicable law.
- Whenever appropriate, employees who are substance abusers will be encouraged to seek treatment.
- Employees will be required to review and sign the training acknowledgement statement.

Supervisory Training – The Town will provide mandatory training to all supervisors to enable them to identify the symptoms of substance abuse. Supervisors will be trained in evaluation techniques so that they can assess each situation and decide whether reasonable suspicion exists to conduct drug or alcohol testing. Further, supervisors will learn the criteria which trigger post-accident testing. Supervisors will also be trained in the proper procedure for referring an employee for drug testing, including the required forms.

PROCEDURES FOR TESTING:

The Town will follow these procedures for **Post-Accident, Random, or Reasonable Suspicion Testing**. If testing is not administered within two hours of the incident, the supervisor will prepare and maintain on file a record stating the reasons the test was not administered. Supervisors should continue to attempt to get the employee tested. If the alcohol test is not administered within eight hours, or the drug test is not performed within 32 hours, the Town will not attempt to administer the test and will state on the form why the test was not administered.

Alcohol Testing Procedures - Employees selected for testing must be escorted to the testing facility. The testing will be conducted in an area which gives privacy to the employee. If an employee refuses to undergo the alcohol test, the results will be handled as though a 0.01 or greater result had been obtained.

For employees with a CDL, the Breath Alcohol Technician will use a DOT certified testing device, and the test will be conducted following all then-current State and equipment testing protocols. If the employee being tested provides an adequate breath sample, the device will immediately register and display a result. If the result is a Blood Alcohol Concentration (BAC) of less than 0.01, no further testing is authorized, and the Technician will notify the Town Manager of the results. If the result is a BAC of 0.01 or greater, a confirmation test must be performed to verify the initial test. The confirmation test will occur between 15 and 20 minutes after the first test. If the results differ, the confirmation test results will be considered the valid test.

Both the employee and the Technician will sign and date the test results.

If the employee does not provide enough breath to collect a proper sample, the results will be handled as though a BAC of 0.01 or greater had been obtained. The employee may choose, at their own expense, to visit a licensed physician and request a medical evaluation to see if the employee has a health condition that would interfere with their ability to provide a proper sample. The employee must provide the physician's written report to the HR Officer within seven calendar days of the original breath testing. If there was a medical reason for the employee's failure to provide a proper breath sample, the Town will reimburse the employee for his/her expenses related to the medical evaluation. If the physician states there is no medical reason, the employee will be considered to have refused the test, and appropriate measures will be taken by the Town.

Substance Abuse Procedures - The Town will contract with medical facilities who are certified by and who follow the procedures established by the Department of Health and Human Services. The Town will contract with

health care professionals for collecting specimens and conducting analysis. Chain of custody procedures for sample collection and testing will be utilized to ensure proper record keeping, handling, labeling, and identification of samples. The Town will only use a laboratory for analysis which has received appropriate certification(s). Appropriate measures shall be taken to ensure confidentiality and accuracy of results.

The employee shall be escorted to the designated location by a supervisor or other official. The supervisor will arrange for the employee to obtain assistance in leaving upon completing the collection process. In cases of continued serious impairment, the supervisor should contact the AYDEN Police Department and determine if medical care is necessary.

Upon arrival at the testing facility, the employee will follow all instructions as may be given by the testing facility personnel. Refusal to cooperate with the requests of the collection site personnel by the employee will be handled the same as a verified positive test result.

For pre-employment testing, applicants will be scheduled for testing by the Human Resources Department.

The laboratory will report positive test results to a Medical Review Officer (MRO). The MRO will contact the employee to give the employee the opportunity to discuss the test results. The employee is required to cooperate fully with the MRO, by returning phone calls immediately and providing whatever information the MRO requests. If the MRO cannot reach the employee, the MRO will notify the HR Officer, and he/she will attempt to communicate with the employee. The MRO may deem it necessary to discuss issues with the employee's private physician or pharmacist to determine if there is a basis for the positive test result.

Under this Policy, the employee has 72 hours following notification of a positive result to request a secondary sample be analyzed at his or her expense. After the MRO makes a determination, the Town will receive a report of the MRO's findings.

CONSEQUENCES OF POSITIVE TESTS:

No Town employee with an alcohol test result of a BAC of .01 or greater shall drive for the Town for at least 24 hours following the administration of the test. If the confirmed alcohol breath test result is 0.01 or greater the employee will be subject to disciplinary action, up to and including termination.

Any Town employee that tests positive for drugs or controlled substances, or who has an alcohol breath test with a confirmed result of a BAC of 0.01 or greater, may be directed to seek assistance from the Employee Assistance Program (EAP), and may be subject to discipline, up to and including termination. If a Town employee receives a citation for driving under the influence, either on or off duty, that employee will be not allowed to drive a Town vehicle until the Town receives the test results, and then if positive, for one year.

Refusal of Testing – An employee who refuses testing will be treated as having tested positive.

In **post-accident** situations, the alcohol test should be conducted within two hours of the accident. For those times when the testing cannot be completed within two hours, the supervisor will document the reasons for the testing delay but will continue to make all reasonable efforts to have the test conducted. If the employee has not received an alcohol test within 8 hours of the accident, the Town will take no further action to conduct a test, and the supervisor will document the reason for the missed test. In the case of a drug test, if the supervisor fails to arrange and transport the employee to an approved testing facility within 72 hours of the accident, the Town will take no further action to conduct a test, and the supervisor will document the reason for the missed test.

If the Breath Alcohol Technician reasonably believes that the employee is impaired to the extent that they are unable to perform the test or understand testing instructions, the attempt to collect a breath sample will end, and the employee will be required to submit to blood testing to determine the presence of alcohol in their system. The supervisor will arrange for the employee's transportation to a Town approved medical facility for blood testing. The employee is required to submit to an alcohol test immediately, but no later than 8 hours in a post-accident situation.

Challenges to Results – An applicant or employee has 72 hours from being notified of a positive result to request that the split specimen be tested, at the employee's expense.

Temporary employees who test positive may be released without recourse or appeal.

Applicants who refuse testing will no longer be considered for the position.

EMPLOYEE ASSISTANCE PROGRAM:

In cases where an employee announces that the employee has a substance abuse problem, the employee will be referred to the Employee Assistance Program (EAP) for evaluation, referral and treatment. If it is determined that the employee requires rehabilitation, the EAP will assist in selecting a program of rehabilitation for the employee. The employee may use accumulated sick leave while participating or will be granted leave without pay (LWOP). In either case, sick leave and LWOP separately or in combination may not exceed 90 days without an extension approved by the Town Manager or his designate. Reinstatement may be contingent upon certification by the treatment provider that the employee has successfully completed the initial structured treatment program.

In cases where an employee tests positive following a random, reasonable suspicion, or post-accident test, or where an employee refuses testing, the employee may be referred to the Town's EAP provider. The EAP referral is independent of any disciplinary action the Town may take as the result of a positive test or a refusal to test.

While the initial consultations with EAP are at no cost, the expense of any treatment program is the employee's responsibility.

CONFIDENTIALITY:

The reports or test results may be disclosed to management on a strictly need-to-know basis and to the tested employee upon request. Disclosures, without employee consent, may also occur when:

- Disclosure is required by law.
- The information has been placed at issue in a formal dispute between the employer and employee.
- The information is to be used in administering an employee benefit plan.
- The information is needed for the diagnosis or medical treatment of the patient who is unable to authorize disclosure.

The Human Resources Department shall keep confidential records of test results, EAP referrals, and employment status. Access to these records by Human Resources employees shall be controlled and limited to employees designated by the Human Resources Officer. Information will be released only as required by law or as expressly authorized.

An employee shall have access to any of the employee's alcohol and drug records upon written request. The Town must allow any DOT authorized agency access to facilities and records in connection with the Town's substance abuse program. When requested, the Town will disclose post-accident testing information to the National Transportation Safety Board as part of an accident investigation. The Town will make records available to a subsequent employer only upon receipt of written authorization by the employee.

The Town may disclose information to the employee or to the decision-maker in a lawsuit, grievance, or other proceedings initiated by or on behalf of the individual, or in accordance with other legal proceedings. This may include workers compensation, unemployment compensation, or other proceeding relating to a benefit sought by the employee.

Off-The-Job Behavior:

An employee charged with a drug- and/or alcohol-related offense off the job may be placed on non-disciplinary suspension in accordance with existing policy and practice. An employee convicted of a drug- and/or alcohol-related offense may be disciplined in accordance with Town policy, up to and including termination.

Other Considerations:

This policy does not create any legal rights to Town employment which do not otherwise exist. Should any provision of this policy or procedure be ruled invalid or unconstitutional, the ruling shall not affect or impair any of the remaining provisions.

Special Consideration for Police Employees Only:

All applicants for employment as criminal justice officers, as well as veteran officers applying for lateral transfer to a new agency, are subject to drug testing rules adopted by the Criminal Justice Education and Training Standards Commission. Should the Town's Policy conflict with the Commission's rules, now or in the future, the Commission's rules shall take precedence.



Town of Ayden North Carolina

Governing Board of Ayden
Meeting Date: March 10, 2025
Meeting Time: 6:30 PM

Agenda Item

Review/Approve the AD-002: Town Vehicle Use Policy (Non-LEO) Rev 03.10.2025

Item Explanation

Staff Comments

The Town of Ayden needs to have a clear policy on how, when, and by whom its vehicles are to be operated. The Ayden Police Department has a policy that provides a great starting point for the Town Manager to create a policy that impacts all the other departments. The attached draft was created in coordination with input from Ayden Department Heads, and based on feedback provided from external sources, and other NC municipalities.

Action Requested

Review and approve the AD-002: Town Vehicle Use Policy (Non-LEO) Rev 03.10.2025, as written.

Example motion: "I motion that we approve the Town Vehicle Use Policy (Non-LEO), as written."



TOWN OF AYDEN, NC

AD-002: VEHICLE USE POLICY (NON-LEO)

Policy Lead: Town Manager
Version: 1
Approved: 03/10/2025

OVERVIEW

The purpose of this policy is to provide clear and consistent guidelines for non-law enforcement employees of the Town of Ayden who use Town vehicles. Town vehicles are assigned to departments to help ensure municipal business is carried out efficiently and reliably. When a vehicle is assigned to an individual, it is often better maintained and can be more cost-effective for the department.

ELIGIBILITY

Employees approved to take a Town vehicle home must live within 20 miles of the Town's primary corporate limits. However, employees who need to be available for after-hours work may be granted take-home privileges beyond this limit with a recommendation from the Assistant Town Manager and approval from the Town Manager.

PRIVATE USE OF PUBLIC VEHICLES

Town-owned vehicles may only be used for official business. Employees authorized for a take-home vehicle may drive it to and from their home and to and from lunch while on duty, but lunch travel must be limited to food establishments within the Town's corporate limits. Any significant deviation from the assigned route must be reported to the department head, who will then notify the Town Manager. If the deviation is found to be unjustified, the Town Manager may take disciplinary action, up to and including termination.

PERSONAL USE OF EMPLOYER-PROVIDED VEHICLE

The personal use of an employer-provided vehicle is a taxable fringe benefit. However, the law exempts certain vehicles from recordkeeping requirements and income inclusion. Under the terms of this policy, vehicles that are qualified, non-personal use vehicles include the following:

- a. qualified specialized utility repair trucks
- b. bucket trucks (cherry pickers)
- c. dump trucks (including garage trucks)
- d. flatbed trucks

As a matter of policy, it is in the Town's best interest for certain employees to have employer-provided vehicles at their homes. The benefit to the Town is based on the following criteria:

- a. Extra duties after scheduled working hours which require an employee to respond immediately to situations endangering life and/or property.
- b. Extra duties after scheduled working hours which expedite the provision of Town services to the public.

POSITIONS APPROVED FOR TAKE-HOME USE OF TOWN VEHICLES

Employees with the following position titles are approved to take employer-provided vehicles to their home, and these employees are not required to keep any records regarding the personal or business use of the vehicle. Further, the personal use will not be taxable income on the employees Form W-2:

- Head of Public Works/Assistant Town Manager
- Water & Sewer Supervisor
- Water and Sewer Employee on Call
- Electric Superintendent (who is always on call)
- Electric Supervisors (2) One does backbone work. The other specializes in building connection
- Electric Employee on Call
- Street Maintenance Crew Leader



Town of Ayden North Carolina

Governing Board of Ayden
Meeting Date: March 10, 2025
Meeting Time: 6:30 PM

Agenda Item

Powell Bill Street Improvements

Item Explanation

Based on the availability of \$257,000 of Powell Bill funds, bid packages were prepared for two (2) street improvement projects based on the Town's prior street improvement priority listing, summarized as follows:

1. Pinewood Drive Street Improvements (highest noted priority need)
2. Street Improvements to Martin Luther King, Jr. Street (McKinely to Third), Alley South of Third Street (Pitt to West), Blount Street (Boulevard to Sixth), Princess Street (Lee to Fleming), and Sixth Street (Westhaven to Juanita).

The low bids were submitted by Tripp Bro, Inc. for both bid packages. Low bids exceed available funds. Based on available funds, a negotiated scope has been made that removes proposed work on Martin Luther King, Jr. Street and approves all other activities.

In support of moving forward with a formal award and contracting for service, the following exhibits are provided for Board consideration:

Attachment:

- Resolution awarding construction and adopting a capital project budget ordinance.
- Memorandum of Negotiation (removes Martin Luther King, Jr. Street from scoping)
- Bid Tabulation Sheets

Staff Comments

Action Requested

Approve Resolution Awarding Construction and Adopting Capital Project Budget Ordinance.

**RESOLUTION 24-25-13
AWARDING CONSTRUCTION AND
ESTABLISHING CAPITAL PROJECT BUDGET ORDINANCE
2024 POWELL BILL STREET IMPROVEMENTS
TOWN OF AYDEN**

- WHEREAS,** the Town of Ayden desires to allocate Powell Bill Fund resources to repair/resurface Town streets that have been prioritized for resurfacing, and
- WHEREAS,** the Town of Ayden developed bid packages for street improvements divided into two (2) projects, Pinewood Drive Improvements and 2024 Street Improvements (included all/sections of Martin Luther King, Jr. Street, Alley on south side of Third Street, Blount Street, Princess Street, and Sixth Street), and
- WHEREAS,** bid for construction were received on January 9, 2025, and
- WHEREAS,** Tripp Bro's, Inc. submitted the low bid for Pinewood Drive street improvements with a total bid price of \$104,035.20, and
- WHEREAS,** Tripp Bro's, Inc. submitted the low bid for 2024 Street Improvements scoping with a total bid price of \$251,672.83, and
- WHEREAS,** the combination of low bid prices exceeds available allocated \$250,000 Powell Bill funds, and
- WHEREAS,** based on low bids, Recommendation of Awards have been developed to amend scoping to allow contract award based on negotiated cost and available funds,

NOW THEREFORE BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF THE TOWN OF AYDEN:

That Pinewood Drive street improvements be awarded to Tripp Bro's, Inc. for their low bid amount of \$104,035.20.

That 2024 Street Improvements be awarded to Tripp Bro's, Inc. for their low bid amount of \$251,672.83 subject to Bid Negotiation that removes proposed improvements to Martin Luther King Jr. Street, reducing contract award amount to \$146,993.83.

That the attached project budget is hereby approved.

That the Assistant Town Manager is authorized and directed to execute all documents associated with award of funds and execution of construction contracts for Pinewood Drive improvements and 2024 Street Improvements on behalf of the Town of Ayden.

Adopted this the _____ day of _____, 2025 at Ayden, North Carolina.

Ivory Mewborn, Mayor
Town of Ayden

(SEAL)

ATTEST:

Jeremy Crawford
Town Clerk

2024 POWELL BILL STREET IMPROVEMENTS
TOWN OF AYDEN

	PRELIMINARY <u>BUDGET</u>	ADDS/ <u>DEDUCTS</u>	APPROVED <u>BUDGET</u>
<u>REVENUES</u>			
Town of Ayden (Powell Bill Proceeds)	\$257,000.00	\$0.00	\$257,000.00
Sales Tax Refund	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
TOTAL REVENUES	\$257,000.00	\$0.00	\$257,000.00
<u>EXPENSES</u>			
Construction - Pinewood Drive Improvements	\$128,500.00	-\$23,464.80	\$105,035.20
Construction - 2024 Street Improvements Scope	\$128,500.00	\$18,493.83	\$146,993.83
Contingency	<u>\$0.00</u>	<u>\$4,970.97</u>	<u>\$4,970.97</u>
TOTAL EXPENSES	\$257,000.00	\$0.00	\$257,000.00

**Memorandum Of Negotiation
2024 Powell Bill Allocation Project
2024 Street Improvements
Low Bidder – Tripp Bro’s, Inc.
Town of Ayden
February 1, 2025**

Owner: Town of Ayden
Contractor: Tripp Bro’s, Inc.
Contract: 2024 Street Improvements
Project: Town of Ayden – 2024 Powell Bill Allocation Project
Bid Amount: \$251,672.83
Brief Description of Contract as Bid:

Base Bid Project consists of the following:

- Street Resurfacing activities on Martin Luther King, Jr. Street (McKinley Street to Third Street), Town Alley South of Third Street (Pitt Street to West Avenue), Blount Street (Boulevard Street to Sixth Street), Princess Street (Lee Street to Fleming Street), and Sixth Street (Westhaven Street to Juanita Street).

The Owner and Contractor acknowledge and agree that the bid received on the above project exceeds original cost estimates primarily due to increases in material costs. This memorandum documents that both parties entered into and completed negotiations in order to arrive at a mutually acceptable amount on which construction is to be awarded. It is hereby agreed that the terms and conditions as stated in this document shall be binding on all parties and it shall become a part of the terms and conditions of construction.

The following changes in the Contractor’s bid and the following general description of changes in the terms/provisions of the contract are hereby incorporated into the proposed contract award:

1. Reduction of bid item quantities 1-9 related to improvements to Martin Luther King Jr. Street (McKinley Street to Third Street). Removal from the project scope results in a \$104,679.00.00 decrease.

Total Decrease:	(\$104,679.00)
Revised Bid Negotiation Contract Amount:	\$146,993.83

Please see attached Bid Negotiation tabulation Part A and Part B for detailed add/deduct information.

PROPOSED NEGOTIATED CONTRACT AWARD AMOUNT: \$146,993.83

It is further understood and agreed by all parties that should additional funds become available within the contract time or extension thereof, the Owner shall have the right to revise the contract as originally bid based on the same prices for deletions/revisions as noted herein, subject only to any additional costs to which the contractor is entitled to per the terms of the contract.

We agree to the terms and conditions of this document:

Stephen Smith
Assistant Town Manager
Town of Ayden
OWNER

Date

Bobby Tripp
Tripp Bro's, Inc.

Date

CONTRACTOR

Attachment - Bid Negotiation - Part A, Unit Price Changes
2024 STREET IMPROVEMENTS
TOWN OF AYDEN

			Contract As Per Bid			Adds/Deducts		Contract As Per Bid Neg Part A	
Item	Description	Unit	Quantity	Unit Price	Amount	Unit Price	Amount	Unit Price	Amount
Base Bid Items									
MARTIN LUTHER KING JR. STREET (MCKINLEY TO THIRD)									
1	ADJUST WATER VALVE BOX	EA	3	\$60.00	\$180.00			\$60.00	\$180.00
2	ADJUST MANHOLE RING & COVER	EA	4	\$100.00	\$400.00			\$100.00	\$400.00
3	ADJUST DROP INLET GRATE/COVER	EA	2	\$700.00	\$1,400.00			\$700.00	\$1,400.00
4	MILLING ASPHALT PAVEMENT, 1.5" EDGE ASPHALT	SY	840	\$4.91	\$4,124.40			\$4.91	\$4,124.40
5	PATCHING, BREAK, REMOVE, REPLACE ASPHALT, 8" CABC, 2" S9.5B	SY	220	\$60.00	\$13,200.00			\$60.00	\$13,200.00
6	BREAK, REMOVE & REPLACE CONCRETE SIDEWALK, 6" THICKNESS, 6" CABC	SY	30	\$384.22	\$11,526.60			\$384.22	\$11,526.60
7	36" CONCRETE VALLEY GUTTER	SY	115	\$192.16	\$22,098.40			\$192.16	\$22,098.40
8	ASPHALT LEVELING COURSE, PRIOR TO RESURFACING	TON	30	\$134.92	\$4,047.60			\$134.92	\$4,047.60
9	2" ASPHALT CONCRETE SURFACE COURSE TYPE S9.5B RESURFACING 110#/SY, to include surface preparation, crack repair, and tack coat	SY	3,400	\$14.03	\$47,702.00			\$14.03	\$47,702.00
	SUBTOTAL				\$104,679.00		\$0.00		\$104,679.00
ALLEY SOUTH OF THIRD STREET (PITT TO WEST)									
10	MILLING ASPHALT PAVEMENT, 1.5" EDGE ASPHALT	SY	1,400	\$3.87	\$5,418.00			\$3.87	\$5,418.00
11	ADJUST DROP INLET GRATE/COVER	EA	2	\$700.00	\$1,400.00			\$700.00	\$1,400.00
12	30" CONCRETE VALLEY GUTTER	SY	10	\$493.14	\$4,931.40			\$493.14	\$4,931.40
13	2" ASPHALT CONCRETE SURFACE COURSE TYPE S9.5B RESURFACING 110#/SY, to include surface preparation, crack repair, and tack coat	SY	1,400	\$14.91	\$20,874.00			\$14.91	\$20,874.00
	SUBTOTAL				\$32,623.40		\$0.00		\$32,623.40
BLOUNT STREET (BOULEVARD TO SIXTH)									
14	PATCHING, BREAK, REMOVE, REPLACE ASPHALT, 8" CABC, 2" S9.5B	SY	350	\$60.00	\$21,000.00			\$60.00	\$21,000.00
15	2" ASPHALT CONCRETE SURFACE COURSE TYPE S9.5B RESURFACING 110#/SY, to include surface preparation, crack repair, and tack coat	SY	1,800	\$13.48	\$24,264.00			\$13.48	\$24,264.00
	SUBTOTAL				\$45,264.00		\$0.00		\$45,264.00
PRINCESS STREET (LEE TO FLEMING)									
16	ADJUST WATER VALVE BOX	EA	1	\$60.00	\$60.00			\$60.00	\$60.00
17	ADJUST MANHOLE RING & COVER	EA	3	\$100.00	\$300.00			\$100.00	\$300.00
18	BREAK, REMOVE & REPLACE CONCRETE VALLEY GUTTER	SY	7	\$732.49	\$5,127.43			\$732.49	\$5,127.43
19	PATCHING, BREAK, REMOVE, REPLACE ASPHALT, 8" CABC, 2" S9.5B	SY	400	\$60.00	\$24,000.00			\$60.00	\$24,000.00
20	2" ASPHALT CONCRETE SURFACE COURSE TYPE S9.5B RESURFACING 110#/SY, to include surface preparation, crack repair, and tack coat	SY	1,300	\$15.03	\$19,539.00			\$15.03	\$19,539.00
	SUBTOTAL				\$49,026.43		\$0.00		\$49,026.43
SIXTH STEET (WESTHAVEN TO JUANITA)									
21	PATCHING, BREAK, REMOVE, REPLACE ASPHALT, 8" CABC, 2" S9.5B	SY	120	\$60.00	\$7,200.00			\$60.00	\$7,200.00
22	2" ASPHALT CONCRETE SURFACE COURSE TYPE S9.5B RESURFACING 110#/SY, to include surface preparation, crack repair, and tack coat	SY	700	\$18.40	\$12,880.00			\$18.40	\$12,880.00
	SUBTOTAL				\$20,080.00		\$0.00		\$20,080.00
	Total				\$251,672.83		\$0.00		\$251,672.83

Attachment - Bid Negotiation - Part B, Quantity Changes
2024 STREET IMPROVEMENTS
TOWN OF AYDEN

			Contract As Per Bid Neg Part A			Adds/Deducts		Contract As Per Bid Negotiation	
Item	Description	Unit	Quantity	Unit Price	Amount	Quantity	Amount	Quantity	Amount
Base Bid Items									
MARTIN LUTHER KING JR. STREET (MCKINLEY TO THIRD)									
1	ADJUST WATER VALVE BOX	EA	3	\$60.00	\$180.00	(3)	-\$180.00	-	\$0.00
2	ADJUST MANHOLE RING & COVER	EA	4	\$100.00	\$400.00	(4)	-\$400.00	-	\$0.00
3	ADJUST DROP INLET GRATE/COVER	EA	2	\$700.00	\$1,400.00	(2)	-\$1,400.00	-	\$0.00
4	MILLING ASPHALT PAVEMENT, 1.5" EDGE ASPHALT	SY	840	\$4.91	\$4,124.40	(840)	-\$4,124.40	-	\$0.00
5	PATCHING, BREAK, REMOVE, REPLACE ASPHALT, 8" CABC, 2" S9.5B	SY	220	\$60.00	\$13,200.00	(220)	-\$13,200.00	-	\$0.00
6	BREAK, REMOVE & REPLACE CONCRETE SIDEWALK, 6" THICKNESS, 6" CABC	SY	30	\$384.22	\$11,526.60	(30)	-\$11,526.60	-	\$0.00
7	36" CONCRETE VALLEY GUTTER	SY	115	\$192.16	\$22,098.40	(115)	-\$22,098.40	-	\$0.00
8	ASPHALT LEVELING COURSE, PRIOR TO RESURFACING	TON	30	\$134.92	\$4,047.60	(30)	-\$4,047.60	-	\$0.00
9	2" ASPHALT CONCRETE SURFACE COURSE TYPE S9.5B RESURFACING 110#/SY, to include surface preparation, crack repair, and tack coat	SY	3,400	\$14.03	\$47,702.00	(3,400)	-\$47,702.00	-	\$0.00
SUBTOTAL					\$104,679.00		(\$104,679.00)		\$0.00
ALLEY SOUTH OF THIRD STREET (PITT TO WEST)									
10	MILLING ASPHALT PAVEMENT, 1.5" EDGE ASPHALT	SY	1,400	\$3.87	\$5,418.00		\$0.00	1,400	\$5,418.00
11	ADJUST DROP INLET GRATE/COVER	EA	2	\$700.00	\$1,400.00		\$0.00	2	\$1,400.00
12	30" CONCRETE VALLEY GUTTER	SY	10	\$493.14	\$4,931.40		\$0.00	10	\$4,931.40
13	2" ASPHALT CONCRETE SURFACE COURSE TYPE S9.5B RESURFACING 110#/SY, to include surface preparation, crack repair, and tack coat	SY	1,400	\$14.91	\$20,874.00		\$0.00	1,400	\$20,874.00
SUBTOTAL					\$32,623.40		\$0.00		\$32,623.40
BLOUNT STREET (BOULEVARD TO SIXTH)									
14	PATCHING, BREAK, REMOVE, REPLACE ASPHALT, 8" CABC, 2" S9.5B	SY	350	\$60.00	\$21,000.00		\$0.00	350	\$21,000.00
15	2" ASPHALT CONCRETE SURFACE COURSE TYPE S9.5B RESURFACING 110#/SY, to include surface preparation, crack repair, and tack coat	SY	1,800	\$13.48	\$24,264.00		\$0.00	1,800	\$24,264.00
SUBTOTAL					\$45,264.00		\$0.00		\$45,264.00
PRINCESS STREET (LEE TO FLEMING)									
16	ADJUST WATER VALVE BOX	EA	1	\$60.00	\$60.00		\$0.00	1	\$60.00
17	ADJUST MANHOLE RING & COVER	EA	3	\$100.00	\$300.00		\$0.00	3	\$300.00
18	BREAK, REMOVE & REPLACE CONCRETE VALLEY GUTTER	SY	7	\$732.49	\$5,127.43		\$0.00	7	\$5,127.43
19	PATCHING, BREAK, REMOVE, REPLACE ASPHALT, 8" CABC, 2" S9.5B	SY	400	\$60.00	\$24,000.00		\$0.00	400	\$24,000.00
20	2" ASPHALT CONCRETE SURFACE COURSE TYPE S9.5B RESURFACING 110#/SY, to include surface preparation, crack repair, and tack coat	SY	1,300	\$15.03	\$19,539.00		\$0.00	1,300	\$19,539.00
SUBTOTAL					\$49,026.43		\$0.00		\$49,026.43
SIXTH STEET (WESTHAVEN TO JUANITA)									
21	PATCHING, BREAK, REMOVE, REPLACE ASPHALT, 8" CABC, 2" S9.5B	SY	120	\$60.00	\$7,200.00		\$0.00	120	\$7,200.00
22	2" ASPHALT CONCRETE SURFACE COURSE TYPE S9.5B RESURFACING 110#/SY, to include surface preparation, crack repair, and tack coat	SY	700	\$18.40	\$12,880.00		\$0.00	700	\$12,880.00
SUBTOTAL					\$20,080.00		\$0.00		\$20,080.00
Total					\$251,672.83		(\$104,679.00)		\$146,993.83

BID TABULATION SHEET
TOWN OF AYDEN
2024 STREET IMPROVEMENTS
JANUARY 9, 2025 | 2:00 PM

PINWOOD DRIVE				Barnhill Contracting		S.T. Wooten		Fred Smith Co		Garris Grading		Tripp Bros	
Item	Description	Unit	Qty	Unit Price	Amount	Unit Price	Amount	Unit Price	Amount	Unit Price	Amount	Unit Price	Amount
1	Adjust Water Valve Box	6	EA	\$100.00	\$600.00	\$1,250.00	\$7,500.00	\$150.00	\$900.00	\$265.00	\$1,590.00	\$60.00	\$360.00
2	Adjust Manhole Ring & Cover	1	EA	\$150.00	\$150.00	\$1,500.00	\$1,500.00	\$230.00	\$230.00	\$330.00	\$330.00	\$100.00	\$100.00
3	Pipe Removal (and disposal at site provided by contractor)	20	LF	\$25.00	\$500.00	\$300.00	\$6,000.00	\$25.00	\$500.00	\$150.00	\$3,000.00	\$30.40	\$608.00
4	Ditch Cleanout to include disposal of excess material at site provided by contractor, landscaping, and seeding	1600	LF	\$3.25	\$5,200.00	\$20.00	\$32,000.00	\$10.90	\$17,440.00	\$16.25	\$26,000.00	\$8.02	\$12,832.00
5	Incidental patching, break, remove, replace asphalt, 8" CABC, 2" S9.5B	390	SY	\$130.00	\$50,700.00	\$60.00	\$23,400.00	\$100.00	\$39,000.00	\$85.00	\$33,150.00	\$60.00	\$23,400.00
6	Concrete Driveway, 6" Thickness, 6" CABC	20	SY	\$330.00	\$6,600.00	\$425.00	\$8,500.00	\$300.00	\$6,000.00	\$142.00	\$2,840.00	\$179.90	\$3,598.00
7	Asphalt Leveling Course, Prior to Resurfacing	40	TON	\$390.00	\$15,600.00	\$125.00	\$5,000.00	\$135.00	\$5,400.00	\$18.75	\$750.00	\$128.83	\$5,153.20
8	2" Asphalt Concrete Surface Course Type S9.5B Resurfacing 110#/SY, to include surface preperation, crack repair, and tack coat	3950	SY	\$16.95	\$66,952.50	\$19.50	\$77,025.00	\$19.50	\$77,025.00	\$20.00	\$79,000.00	\$13.92	\$54,984.00
9	Construction Stakeout Allowance (by licensed North Carolina Professional Land Surveyor)	1	AL	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00
TOTAL BID					\$149,302.50	\$163,925.00	\$149,495.00	\$149,660.00	\$104,035.20				

Atty Smith 1/13/25

BID TABULATION SHEET
TOWN OF AYDEN
2024 STREET IMPROVEMENTS
JANUARY 9, 2025 | 2:00 PM

MARTIN LUTHER KING, JR STREET (MCKINLEY STREET TO THIRD STREET)				Barnhill Contracting		S.T. Wooten		Fred Smith Co		Garris Grading		Tripp Bros	
Item	Description	Unit	Qty	Unit Price	Amount	Unit Price	Amount	Unit Price	Amount	Unit Price	Amount	Unit Price	Amount
1	Adjust Water Valve Box	3	EA	\$100.00	\$300.00	\$700.00	\$2,100.00	\$150.00	\$450.00	\$265.00	\$795.00	\$60.00	\$180.00
2	Adjust Manhole Ring & Cover	4	EA	\$150.00	\$600.00	\$825.00	\$3,300.00	\$250.00	\$1,000.00	\$330.00	\$1,320.00	\$100.00	\$400.00
3	Adjust Drop Inlet Grate/Cover	2	EA	\$1,000.00	\$2,000.00	\$1,200.00	\$2,400.00	\$1,100.00	\$2,200.00	\$1,325.00	\$2,650.00	\$700.00	\$1,400.00
4	Milling Asphalt Pavement, 1.5" Edge Asphalt	840	SY	\$8.50	\$7,140.00	\$6.00	\$5,040.00	\$18.00	\$15,120.00	\$13.25	\$11,130.00	\$4.91	\$4,124.40
5	Patching, Break, Remove, Replace Asphalt 8" CABC, 2" S9.5B	220	SY	\$130.00	\$28,600.00	\$80.00	\$17,600.00	\$100.00	\$22,000.00	\$85.00	\$18,700.00	\$60.00	\$13,200.00
6	Break, Remove & Replace Concrete Sidewalk, 6" Thickness, 6" CABC	30	SY	\$350.00	\$10,500.00	\$150.00	\$4,500.00	\$140.00	\$4,200.00	\$177.00	\$5,310.00	\$384.22	\$11,526.60
7	36" Concrete Valley Gutter	115	SY	\$115.00	\$13,225.00	\$260.00	\$29,900.00	\$235.00	\$27,025.00	\$115.05	\$13,230.75	\$192.16	\$22,098.40
8	Asphalt Leveling Course, Prior to Resurfacing	30	TON	\$390.00	\$11,700.00	\$150.00	\$4,500.00	\$200.00	\$6,000.00	\$118.75	\$3,562.50	\$134.92	\$4,047.60
9	2" Asphalt Concrete Surface Course Type S9.5B Resurfacing 110#/SY, to include surface preperation, crack repair, and tack coat	3400	SY	\$17.15	\$58,310.00	\$22.00	\$74,800.00	\$22.00	\$74,800.00	\$20.00	\$68,000.00	\$14.03	\$47,702.00
	Total				\$132,375.00		\$144,140.00		\$152,795.00		\$124,698.25		\$104,679.00
ALLEY SOUTH OF THIRD STREET (PITT STREET TO WEST AVENUE)													
Item	Description	Unit	Qty	Unit Price	Amount	Unit Price	Amount	Unit Price	Amount	Unit Price	Amount	Unit Price	Amount
10	Milling Asphalt Pavement, 1.5" Edge Asphalt	1400	SY	\$8.50	\$11,900.00	\$6.00	\$8,400.00	\$9.75	\$13,650.00	\$13.25	\$18,550.00	\$3.87	\$5,418.00
11	Adjust Drop Inlet Grate/Cover	2	EA	1000	\$2,000.00	\$1,200.00	\$2,400.00	\$1,100.00	\$2,200.00	\$1,325.00	\$2,650.00	\$700.00	\$1,400.00
12	30" Concrete Valley Gutter	10	SY	265	\$2,650.00	\$260.00	\$2,600.00	\$235.00	\$2,350.00	\$132.30	\$1,323.00	\$493.14	\$4,931.40
13	2" Asphalt Concrete Surface Course Type S9.5B Resurfacing 110#/SY, to include surface preperation, crack repair, and tack coat	1400	SY	17.15	\$24,010.00	\$22.00	\$30,800.00	\$29.00	\$40,600.00	\$20.00	\$28,000.00	\$14.91	\$20,874.00
	Total				\$40,560.00		\$44,200.00		\$58,800.00		\$50,523.00		\$32,623.40
BLOUNT STREET (BOULEVARD STREET TO SIXTH STREET													
Item	Description	Unit	Qty	Unit Price	Amount	Unit Price	Amount	Unit Price	Amount	Unit Price	Amount	Unit Price	Amount
14	Patching, Break, Remove, Replace Asphalt 8" CABC, 2" S9.5B	350	SY	130	\$45,500.00	\$80.00	\$28,000.00	\$50.00	\$17,500.00	\$85.00	\$29,750.00	\$60.00	\$21,000.00
15	2" Asphalt Concrete Surface Course Type S9.5B Resurfacing 110#/SY, to include surface preperation, crack repair, and tack coat	1800	EA	17.15	\$30,870.00	\$22.00	\$39,600.00	\$27.00	\$48,600.00	\$20.00	\$36,000.00	\$13.48	\$24,264.00
	Total				\$76,370.00		\$67,600.00		\$66,100.00		\$65,750.00		\$45,264.00
PRINCESS STREET (LEE STREET TO FLEMING STREET)													
Item	Description	Unit	Qty	Unit Price	Amount	Unit Price	Amount	Unit Price	Amount	Unit Price	Amount	Unit Price	Amount
16	Adjust Water Valve Box	1	EA	100	\$100.00	\$700.00	\$700.00	\$150.00	\$150.00	\$265.00	\$265.00	\$60.00	\$60.00
17	Adjust Manhole Ring & Cover	3	EA	150	\$450.00	\$825.00	\$2,475.00	\$250.00	\$750.00	\$330.00	\$990.00	\$100.00	\$300.00
18	Break, Remove & Replace Concrete Valley Gutter	7	SY	350	\$2,450.00	\$260.00	\$1,820.00	\$235.00	\$1,645.00	\$170.10	\$1,190.70	\$732.49	\$5,127.43
19	Patching, Break, Remove, Replace Asphalt 8" CABC, 2" S9.5B	400	SY	130	\$52,000.00	\$80.00	\$32,000.00	\$50.00	\$20,000.00	\$85.00	\$34,000.00	\$60.00	\$24,000.00
20	2" Asphalt Concrete Surface Course Type S9.5B Resurfacing 110#/SY, to include surface preperation, crack repair, and tack coat	1300	SY	17.15	\$22,295.00	\$22.00	\$28,600.00	\$29.00	\$37,700.00	\$20.00	\$26,000.00	\$15.03	\$19,539.00
	Total				\$77,295.00		\$65,595.00		\$60,245.00		\$62,445.70		\$49,026.43
SIXTH STREET (WESTHAVEN AVENUE TO JUANITA STREET)													
Item	Description	Unit	Qty	Unit Price	Amount	Unit Price	Amount	Unit Price	Amount	Unit Price	Amount	Unit Price	Amount
21	Patching, Break, Remove, Replace Asphalt 8" CABC, 2" S9.5B	120	SY	130	\$15,600.00	80	\$9,600.00	120	\$14,400.00	85	\$10,200.00	\$60.00	\$7,200.00
22	2" Asphalt Concrete Surface Course Type S9.5B Resurfacing 110#/SY, to include surface preperation, crack repair, and tack coat	700	EA	17.15	\$12,005.00	22	\$15,400.00	33.65	\$23,555.00	20	\$14,000.00	\$18.40	\$12,880.00
	Total				\$27,605.00		\$25,000.00		\$37,955.00		\$24,200.00		\$20,080.00
	TOTAL BID				\$354,205.00		\$346,535.00		\$375,895.00		\$327,616.95		\$251,672.83

Steph Smith 1/13/25



Town of Ayden North Carolina

Governing Board of Ayden
Meeting Date: March 10, 2025
Meeting Time: 6:30 PM

Agenda Item

Voluntary Agricultural District

Item Explanation

At your February meeting there was a discussion on Voluntary Agricultural Districts. The State of North Carolina passed the Farmland Preservation Enabling Act in 1985, authorizing counties to establish farmland preservation programs, including agricultural districts. Pitt County adopted the Voluntary Agricultural District Ordinance establishing procedures for creating Voluntary Agricultural Districts in 2013. The purpose of the ordinance is to promote the preservation of farmland in Pitt County so that development and growth will be accompanied by protection of farms from non-farm development and other negative impacts on properly managed farms, recognizing the importance of agriculture to the economic and cultural life of the county.

Staff Comments

If a municipality wants the Pitt County ordinance to apply within their town limits, that municipality would need to adopt a resolution authorizing the application of the ordinance in the town's jurisdiction. The town would then also need an interlocal agreement or contract with Pitt County that would set forth the roles and responsibilities of each with regard to application of the ordinance. This arrangement would create seamless application if the ETJ of the town were to expand into an area where a VAD currently exists. Alternatively, a town could adopt and apply its own Voluntary Ag District Ordinance independent of the County's ordinance.

Action Requested

Authorize staff to draft a resolution adopting the Pitt County Voluntary Agricultural District Ordinance and authorize staff to work with Pitt County to enter into an interlocal agreement regarding the application of the ordinance.

Example motion: "I motion that we authorize staff to draft a resolution adopting the Pitt County Voluntary Agricultural District Ordinance, and authorize staff to work with Pitt County to enter into an interlocal agreement."

PITT COUNTY VOLUNTARY AGRICULTURAL DISTRICT ORDINANCE

Section 1. Authority

This Ordinance is made pursuant to the general ordinance making power contained in Chapter 153A of the North Carolina General Statutes, as well as the specific enabling legislation contained in North Carolina General Statute Chapter 106, Article 61, known as "The Agricultural Development and Farmland Preservation Enabling Act".

Section 2. Purpose

The purpose of this Ordinance is to promote agricultural values and the general welfare of the county; and more specifically, to increase identity and pride in the agricultural community and its way of life; encourage the economic and financial health of agriculture, horticulture and forestry; and increase protection from non-farm development and other negative impacts on properly managed farms.

This Ordinance establishes a Voluntary Agricultural District Program that has the following benefits for participating landowners and other county residents:

- The program preserves the agricultural areas while creating awareness of these areas within the county.
- The program informs non-farming neighbors and potential land purchasers that the participating farm may emit noise, dust, and smells, along with a varying range for hours of operation.
- Participation in the program opens a line of communication between landowners, municipalities, other units of local government, and the Pitt County Board of Commissioners for input on decisions that could affect the county's agriculture.
- Landowner participation in the program is voluntary and the landowner may terminate his/her participation in writing at any time.
- The program supports green space and natural resource protection as the county's population and development expands.
- The program maintains and promotes opportunities to produce locally grown food and fiber.
- Participants in Voluntary Agricultural Districts may get higher ranking for qualification in various grants and programs.

Section 3. Title

This Ordinance shall be known as the "Pitt County Voluntary Agricultural District Ordinance".

Section 4. Jurisdiction

This Ordinance is effective within the unincorporated areas of Pitt County. Jurisdiction may be extended to areas within the planning jurisdiction of a municipality only upon the resolution or written agreement of the municipality authorizing the same.

Section 5: Definitions

Advisory Board: Pitt County Agricultural Advisory Board.

Chairperson: Chairperson of the Pitt County Agricultural Advisory Board.

District: Voluntary Agricultural District as established by this Ordinance.

Board of Commissioners: Pitt County Board of Commissioners.

Section 6: Agricultural Advisory Board

A. *Creation.* The Board of Commissioners shall establish an Agricultural Advisory Board to implement the provisions of this program.

B. *Membership.* The Advisory Board shall consist of five (5) members appointed by the Board of Commissioners. There shall be one member from each of the four (4) districts created in Pitt County, and one (1) member at large. The four (4) members representing each district shall be actively engaged in farming, horticulture, and/or forestry.

Partners such as the Soil and Water Conservation District Board of Supervisors, the County Office of the North Carolina Cooperative Extension, the United States Farm Service Agency County Committee, nonprofit agricultural organizations, conservation organizations, agribusiness, horticultural businesses, forestry businesses, and others in the public at large may identify and encourage individuals to apply to serve on the Advisory Board.

C. *Appointment.* Appointments to the Advisory Board shall be made in accordance with the procedures set forth in the Pitt County Board of Commissioners General Policy for Appointment to Boards, Commissions and Committees, and the provisions of this Appointment Policy shall be applicable to all members of the Advisory Board.

D. *Funding.* The *per diem* compensation, if any, of the members of the Advisory Board may be fixed by the Board of Commissioners and funds may be appropriated to the Advisory Board to perform its duties.

E. *Advisory Board Procedures.*

1. *Chairperson.* The Advisory Board shall elect a chairperson and vice-chairperson each year at its first meeting of the fiscal year. The chairperson shall preside over all regular or special meetings of the Advisory Board. In the absence or disability of the chairperson, the vice-chairperson shall preside and shall exercise all the powers of the chairperson. Additional officers may be elected as needed.
2. *Rules.* The Advisory Board may adopt rules of procedure not inconsistent with this Ordinance or with other provisions of State law.
3. *Advisory Board Year.* The Advisory Board shall use the Pitt County fiscal year as its meeting year, July 1 through June 30.

4. *Meetings.* Meetings of the Advisory Board shall be held at the call of the chairperson and at such other times as the Advisory Board may specify in its rules of procedure or upon the request of at least a majority of the Advisory Board Membership. Notice of any meetings to the members shall be in writing, unless otherwise agreed to by all Advisory Board Members. Meeting dates and times shall be posted as far in advance as possible on the door of the meeting site and by advertisement in local newspapers or by other means of public dissemination of the meeting dates in accordance to the N.C. Public Meetings law. All meetings shall be open to the public.
5. *Majority Vote and Quorum Requirements.* All issues shall be decided by a majority vote of the members of the Advisory Board present, except as otherwise stated herein. A quorum is defined as three (3) members. No business may be conducted by the Advisory Board without a quorum present.
6. *Records.* The Advisory Board shall keep minutes of the proceedings showing the vote of each member upon each question, or if absent or failing to vote, indicating such fact, and shall keep records of its examinations and other official actions, all of which shall be filed in the office of the Pitt Soil and Water Conservation District, or its designee, and shall be a public record.
7. *Administrative.* The Pitt County Soil and Water Conservation District office will serve the Agricultural Advisory Board for record keeping, correspondence, and application procedures under this Ordinance, and whatever services the Board requests to complete its duties.

F. *Duties.* The Advisory Board shall:

1. Review and approve or disapprove applications for enrollment of qualified farmland, horticultural land, or forestland into a District;
2. Make recommendations concerning the establishment and modification of Districts;
3. Receive public comment or conduct public hearings;
4. Advise the Board of Commissioners on projects, programs or issues affecting the agricultural economy and agricultural, horticultural or forestry activities within the county that will affect Districts;
5. Review and make recommendations concerning proposed amendments to this Ordinance;
6. Develop and maintain a countywide farmland protection plan as defined in NCGS §106-744(e);
7. Study additional methods of protection for farming, horticulture, forestry and the attendant land base, and make recommendations to the Board of Commissioners; and
8. Perform other agricultural, horticultural and forestry-related tasks or duties assigned by the Board of Commissioners.

Section 7. Creation of Voluntary Agricultural Districts

A. *Regions.* Pitt County is hereby divided into four (4) regions as defined below (map attached):

1. Northeast Pitt County. being east of NC 11 North and north of Tar River;
2. Northwest Pitt County. being west of NC 11 North and north of Tar River;

3. Southeast Pitt County. being east of NC 11 South and south of Tar River;
 4. Southwest Pitt County. being west of NC 11 South and South of Tar River;
- B. *Implementation.* In order to implement the purposes stated in Section 2, this program provides for the creation of Voluntary Agricultural Districts, which meet the following standards:
1. Agriculture defined. For purposes of this Article, the terms "agriculture", "agricultural", and "farming" refer to all of the following:
 - a. The cultivation of soil for production and harvesting of crops, including but not limited to fruits, vegetables, sod, flowers and ornamental plants.
 - b. The planting and production of trees and timber.
 - c. Dairying and the raising, management, care, and training of livestock, including horses, bees, poultry, and other animals for individual and public use, consumption, and marketing.
 - d. Aquaculture as defined in G.S. 106-758.
 - e. The operation, management, conservation, improvement, and maintenance of a farm and the structures and buildings on the farm, including building and structure repair, replacement, expansion, and construction incident to the farming operation.
 - f. When performed on the farm, "agriculture", "agricultural", and "farming" also include the marketing and selling of agricultural products, agritourism, the storage and use of materials for agricultural purposes, packing, treating, processing, sorting, storage, and other activities performed to add value to crops, livestock, and agricultural items produced on the farm, and similar activities incident to the operation of a farm. (1991, c. 81, s. 1; 2005-390, s. 18; 2006-255, s. 6.)
 2. All land enrolled in a region, defined in Section A above, shall be part of a single District. If a single farm has acreage in two or more regions, the farm shall participate in the District where the largest acreage is found. All land in a region as defined in Section A above shall be treated as a single District.
- C. *Education.* The county may take such action as it deems appropriate through the Advisory Board or other entities or individuals to encourage the formation of the Districts and to further their purposes and objectives, including the implementation of a public information program to reasonably inform landowners of the Voluntary Agricultural District program.
- D. *Addition.* Qualifying farmland in a region with an existing District shall be added to the District as herein provided.

Section 8. Certification and Qualification of Farmland

Requirements. To secure county certification as qualifying farmland in a Voluntary Agricultural District, in accordance with NCGS §106-737, the farm must be real property that:

- A. Be engaged in agricultural as defined in NCGS §106-581.1;
- B. Be managed by in accordance with the Soil Conservation Service defined erosion control practices that are addressed to highly erodible land; and

- C. Be the subject of a conservation agreement, as defined in NCGS §121-35, between the county and the owner of such land that prohibits non-farm use or development of such land for a period of at least ten (10) years, except for the creation of not more than three (3) lots that meet applicable county zoning and subdivision regulations.

Section 9. Application, Approval and Appeal Procedure

A. Application Procedure

1. A landowner may apply to participate in the Voluntary Agricultural District program by making application to the chairperson of the Advisory Board or a designated staff person. The application shall be on forms provided by the Advisory Board.
2. A Conservation Agreement required by NCGS §106-737 and defined in NCGS §121-35, signed by the landowner, shall accompany the application form submitted.

B. Approval Process

1. Upon receipt of an application and Conservation Agreement, the chairperson will forward copies immediately to the following offices, or any others, which shall be asked to provide comments, if any, to the Advisory Board prior to the date set for the Advisory Board to vote on the application:
 - a. The Pitt Soil and Water Conservation District office;
 - b. The Pitt County Office of N.C. Cooperative Extension;
 - c. The Natural Resources Conservation Service; and
 - d. The Pitt County Planning Department.
 2. Upon submission of the application and Conservation Agreement to the Advisory Board, the Advisory Board shall meet within sixty (60) days to approve or disapprove the application. The chairperson shall notify the applicant by first class mail of approval or disapproval of participation in a District. Upon approval, the County shall execute and record the conservation agreement.
- C. *Appeal.* If an application is denied by the Advisory Board, the landowner may, within fifteen (15) days of notification of disapproval of the application, request in writing that the Advisory Board reconsider its decision. The request for reconsideration shall state the reason(s) therefore. Upon either an initial denial, if no request for reconsideration was made, or denial after reconsideration, the landowner shall have thirty (30) days from the date of notification to appeal the decision to the Board of Commissioners. Such appeal shall be presented in writing. The decision of the Board of Commissioners is final.

Section 10. Revocation, Enforcement and Renewal of Conservation Agreements

- A. *Revocation and Enforcement.* By providing thirty (30) days advance written notice to the Advisory Board, a landowner of qualifying farmland within a District may revoke the Conservation Agreement or the Advisory Board may revoke the same Conservation Agreement based on non-compliance by the landowner, subject to the same provisions as contained in Section 9(C) for appeal of denials. Such revocation shall result in loss of qualifying farm status and loss of eligibility to participate in a District. Transfers of land in a District due to death of the landowner, sale or gift shall not revoke the Conservation Agreement unless the land no longer qualifies. Enforcement of the terms of a Conservation Agreement for land enrolled in a District shall be

limited to revocation of the Conservation Agreement and the benefits derived therefrom. Enrolled properties will be evaluated at least once every five (5) years to ensure qualification according to this Ordinance.

B. *Renewal.* A Conservation Agreement for land within a Voluntary Agricultural District shall be automatically renewed unless the landowner provides thirty (30) days written notice to the Advisory Board of intent not to renew.

Section 11. Public Hearings on Condemnation of Farmland

- A. *Purpose.* NCGS §106-740 provides that no state or local public agency or governmental unit may formally initiate any action to condemn any interest in qualifying farmland within a District until such agency or unit has requested the Advisory Board to hold a public hearing on the proposed condemnation. This provision ensures that the condemning agency or unit considers the impact of its actions upon agriculture, forestry and/or horticulture prior to taking action that is not reversible. This provision is not intended to, and does not prohibit, the condemning agency or unit from taking action authorized by law.
- B. *Procedure.* Public hearings shall be held in accordance with the procedures and timelines set forth in NCGS §106-740.

Section 12. Notification

- A. *Record Notice of Proximity to a Voluntary Agricultural District*
1. *Procedure.* Upon certification of qualifying farmland and designation of real property as a District, the Pitt County Online Parcel Information System (OPIS) shall contain some form of notice reasonably calculated to allow a person researching a particular tract to determine that such tract is located within one-half (1/2) mile of a District. Other forms of notification within the County may be made in cooperation with the Register of Deeds or other county officials.
 2. *Limit of Liability.* In no event shall the County or any of its officers, employees, members of the Advisory Board or agents be held liable in damages for any misfeasance, malfeasance or nonfeasance occurring in good faith in connection with the duties or obligations imposed by this Ordinance.
 3. *No Cause of Action.* In no event shall any cause of action arise out of the failure of a person researching the title of a particular tract to report to any person the proximity of the tract to a qualifying farm or District as defined in this Ordinance.
- B. *Signage.* Signs identifying approved Districts shall be placed outside the rights-of-way of roads that pass through or next to those Districts. There shall be signage posted as deemed appropriate by the Advisory Board, or its administrative agent for the county's District program. Placement of signage outside of right-of-ways may be coordinated with the North Carolina Department of Transportation.

C. *Maps*

Maps identifying approved Districts shall be provided to the following agencies or offices:

1. Planning Department;
2. Register of Deeds;

3. Natural Resources Conservation Service;
4. North Carolina Cooperative Extension;
5. Pitt Soil and Water Conservation District; and
6. Any other such agency or office the Advisory Board deems appropriate.

Section 13. Subdivision Ordinance and Zoning Ordinance Review

Developers of major subdivisions or planned unit developments shall designate on preliminary development plans the existence of the Districts within one-half (1/2) mile of the proposed development.

Section 14. County Land Use Planning

- A. *Duty of the Advisory Board.* It shall be the duty of the Advisory Board to advise the Board of Commissioners or the agency or office to which the Board of Commissioners delegates authority on county land use planning as it pertains to the countywide farmland protection plan, the county's comprehensive plan, impacts on agricultural, forestry and horticultural lands, and on the status, progress, and activities of the county's Voluntary Agricultural District program. It shall be the duty of the Advisory Board to coordinate the formation and maintenance of Districts with the county's land use planning activities and the county's land use plans.
- B. *Posting of Notice.* The following notice, of a size and form suitable for posting, shall be posted in the office of the Register of Deeds, and any other office or agency the Advisory Board deems necessary:

Pitt County has established Districts to protect and preserve agricultural lands and activities. These Districts have been developed and mapped by the county to inform all purchasers of real property that certain agricultural and forestry activities, including but not limited to pesticide spraying, manure spreading, machinery and truck operation, livestock operations, sawing, and other common farming activities may occur in these Districts any time during the day or night. Maps and information on the location and establishment of these Districts can be obtained from the Pitt County Soil and Water Conservation District office, North Carolina Cooperative Extension Service office, the office of the Register of Deeds, the County Planning office or the Natural Resources Conservation Service office or online through the Pitt County Geographic Information System.

Section 15. Consultation Authority

The Advisory Board may consult with North Carolina Cooperative Extension, the Natural Resources Conservation Service, the Pitt County Soil and Water Conservation District, the North Carolina Department of Agriculture and Consumer Services, and with any other individual, agency or organization the Advisory Board deems necessary to properly conduct its business.

Section 16. North Carolina Agency Notifications

Annual Report to the North Carolina Department of Agriculture and Consumer Services. A copy of this Ordinance shall be sent to the Office of the North Carolina Commissioner of Agriculture and Consumer Services, the Board of Commissioners, the County Office of North Carolina Cooperative Extension, and the Soil and Water Conservation District office after adoption. At least annually, the county shall submit a written report to the Commissioner of Agriculture and Consumer Services and the Pitt County Board of

County Commissioners on Pitt County's Voluntary Agricultural District program, including the following information:

- A. Number of landowners enrolled;
- B. Number of acres enrolled;
- C. Number of acres certified during the reporting period;
- D. Number of acres denied during the reporting period;
- E. Number of acres for which applications are pending;
- F. Municipalities with which Memorandums of Understanding have been signed;
- G. Municipalities that have adopted this Ordinance for the purpose of the county enforcing this Ordinance within their corporate boundaries;
- H. Copies of any amendments to this Ordinance or Memorandums of Understanding signed with municipalities; and
- I. Any other information the Advisory Board deems useful.

Section 17. Legal Provisions

- A. *Severability.* If any article, section, subsection, clause, phrase or portion of this Ordinance is for any reason found invalid or unconstitutional by any court of competent jurisdiction, such decision shall not affect the validity of the remaining portions of this Ordinance.
- B. *Conflict with other ordinances and statutes.* Whenever the provisions of this Ordinance conflict with other ordinances of Pitt County, the Commissioners will rule on governing ordinance. Whenever the provisions of any federal or state statute require more restrictive provisions than are required by this Ordinance, the provisions of such statute shall govern.
- C. *Amendments.* This Ordinance may be amended from time to time by the Board of Commissioners.

Section 18. Enactment

The Pitt County Board of Commissioners hereby adopts the preceding sections and provisions of this Ordinance for enactment on March 1, 2013.

Adopted this the 20 day of August, 2012.

Pitt County Board of Commissioners

Beth Ward
Chairperson

ATTEST:

Kimberly W. Hines
Clerk to the Board of Commissioners

Voluntary Agricultural District
Page 8 of 8





Town of Ayden North Carolina

Governing Board of Ayden
Meeting Date: March 10, 2025
Meeting Time: 6:30 PM

Agenda Item

Update By-Laws for Arts & Recreation Commission

Item Explanation

Make a change in Article II Section 1 Where it said The Commission shall be composed of seven regular members, one alternate member, and one ETJ, all residing within the town limits. Such members shall be appointed by the Board of Commissioners and shall serve three-year terms that begin on the first day of the calendar year. Vacancies in the Commission shall be filled for the unexpired term by the Board of Commissioners. To read The Commission shall be composed of five regular members, one alternate member, and one ETJ, all residing within the town limits, other than the ETJ. Such members shall be appointed by the Board of Commissioners and shall serve three-year terms that begin on the first day of the calendar year. Vacancies in the Commission shall be filled for the unexpired term by the Board of Commissioners.

Staff Comments

Reducing the number of regular members from seven to five is a good idea for several reasons:

1. **Efficiency in Decision-Making** – A smaller group may lead to more streamlined discussions, quicker decisions, and improved meeting efficiency.
2. **Easier Member Recruitment** – Finding and maintaining seven regular members may be challenging. Reducing the number of members makes it easier to keep the Commission fully staffed.
3. **Encourages Active Participation** – With fewer members, each individual has more responsibility and opportunity to contribute meaningfully, potentially leading to more engaged and productive discussions.
4. **Alignment with Needs** – If the workload of the Commission does not justify seven members, reducing the size ensures that resources are appropriately allocated without unnecessary redundancy.

Action Requested

Staff recommends that the Governing Board concur with the Arts & Recreation Commission to approve the revision changes the composition of the Commission from seven regular members to five regular members, as requested.



Town of Ayden North Carolina

Governing Board of Ayden
Meeting Date: March 10, 2025
Meeting Time: 6:30 PM

Agenda Item

Review/Approve Appointment Application for the Library Board

Item Explanation

Staff Comments

Action Requested

Review/Approve the Appointment of Teresa Bell to the Library Board.

Example motion: "I motion that we approve the appointment of Mr. Teresa Bell to the Library Board."



Application for Town of Ayden Boards and Commissions

Please check the box next to the Board(s) you would like to serve on:

Planning Board ☐

Library Board ☐

Arts & Recreation Board ☐

Applicant Name: Teresa Ann Bell Date: _____

*Gender: F

I am a resident of Ward 1: ☐ Ward 2: ☐ Ward 3: ☐ Ward 4: ☐ Ward 5: ☐

Town of Ayden residency is required for appointment to most boards and commissions.

Address: 684 Hill Road Circle Ayden, NC 28513
Street City/State/Zip

Phone No. 252-253-9924 Email Address: twhitaker402@gmail.com

How long have you been a resident of the Town of Ayden? 6 years

Why are you interested in serving on this board? I am part of the community
I love the programs the library offer I want to support
them.

Describe the experiences or qualifications you have that would be helpful to you and the Town
in serving in this capacity I use the library. My children are apart
of the programs. I have a Business Degree, a Theology
Degree. I'm wanting to support my community, be a more
active citizen.

☒ By checking this box, I understand that a background check may be done on me.

Teresa A Bell 2-13-2025

Applicant's Signature

Date

For Office Use Only:

Application received on: _____

Return applications to Sarah Radcliff, Town Clerk, at 4144 West Avenue, Ayden, NC or mail to PO Box 219, Ayden, NC 28513. You may also email a copy of the application to sradcliff@ayden.com.



Town of Ayden North Carolina

Governing Board of Ayden
Meeting Date: March 10, 2025
Meeting Time: 6:30 PM

Agenda Item

Residential and Business Customer Utility Deposits

Item Explanation

The Town of Ayden's deposit policy plays a critical role in mitigating financial risk associated with unpaid utility bills. Deposits serve as the primary means of reducing the Town's liability, particularly for commercial and business accounts, where alternative debt recovery options are limited. Unlike residential accounts, businesses cannot be sent to NC Debt Setoff, and credit checks cannot be done for business accounts. As a result, requiring deposits remains the only effective tool to ensure payment compliance.

Historically, commercial deposits have varied based on the type of electric service required. For example, downtown businesses typically have an average deposit of \$600, whereas manufacturing accounts often require deposits of around \$3,500. Additionally, any business expansion, relocation, or new service setup requires a new account, which necessitates a new deposit. This policy ensures that the Town retains financial leverage in the event a business closes or leaves the area. Currently, there are 102 inactive business/commercial accounts with an outstanding balance of \$68,992.75 that the Town is unable to collect.

For residential accounts, the Town previously conducted credit checks to determine deposit requirements. However, research indicated that Ayden was among the few municipalities still using this practice, which was often met with surprise by applicants from out of state. Under the previous policy, customers who did not pass the credit check were required to pay a \$450 deposit, which was refundable after one year of timely payments. If late payments occur after the deposit refund, the Town reserved the right to reapply the deposit. However, it became evident that many customers who initially passed the credit check frequently incurred late payments and disconnections, often leaving unpaid balances that had to be sent to NC Debt Setoff.

While NC Debt Setoff is an option for recovering outstanding residential balances, it has significant limitations. The Town can only request funds from the NC Debt Setoff program if it is for 1) a residential account, 2) has an account balance over \$50, 3) the account is for a living person, and 4) the person has a valid SSN. Payments through this process are sporadic, as they are collected only from state tax refunds or lottery winnings, and the Town is not a priority creditor. In the past year, Ayden submitted \$94,970.76 in outstanding residential balances to NC Debt Setoff but received only \$29,992.51 in payments, many of which were for accounts dating back several years. Furthermore, a \$15 fee per payment must be forfeited, further reducing the Town's ability to recover losses.

Staff Comments

Requiring deposits on all new residential accounts, as approved in December under the Customer Service Guidelines, helps address these challenges. It ensures a financial safeguard for the Town while also improving communication with customers regarding account closures. As part of the updated procedures, customers closing an account must now provide a forwarding address and contact information. This has already proven beneficial, as customers with deposits are more likely to notify the Town before moving. However, some cases still arise where tenants vacate a property unexpectedly, leaving landlords to request utility transfers.

By maintaining a structured deposit policy for both residential and commercial accounts, the Town can continue to reduce financial losses and improve overall account management.

Action Requested

Recommend leaving the Customer Service Guidelines, as written.



Town of Ayden North Carolina

Governing Board of Ayden
Meeting Date: March 10, 2025
Meeting Time: 6:30 PM

Agenda Item

Review/Approve the COI Revisions to the AD-001: Rental and Use of Town Properties and Facilities Policy

Item Explanation

The AD-001: Rental and Use of Town Properties and Facilities Policy has experienced several important revisions, and the topic is back before the Board to capture feedback on what content must be included in the policy as it relates to event insurance coverage. The Board voted in Feb 2025 to table the topic until the March meeting, and the Board was provided several questions for consideration. Those questions are shown below.

The Staff, working in conjunction with the League and other industry leaders, have developed a list of questions that, when answered, should help the Board better define what action it could take in addressing the insurance coverage topic. Please consider the questions and comments below:

- 1) Define which event types present a high or elevated risk. Example: Auto or bicycle racing, Spartan-style events, prepared food sales or giveaways, events involving pyrotechnics, or others.
- 2) Determine who decides the level of risk for events not defined by the policy?
- 3) Are there any facility locations in Ayden that, by itself, add to the risk of holding an event? Example: renting the West Ave stage for an event that does not include blocking the street might increase the risk of an auto vs pedestrian accident.
- 4) Define the level of coverage sufficient to cover the associated risk. Example: Should high-risk events require a larger amount of coverage (e.g., \$3 million per/\$5 million aggregate) and elevated risks require a lesser amount (e.g., \$1 million per/\$2 million aggregate)? Should all events require the same amount of coverage even though the event activity may pose varying degrees of risk?
- 5) We waived the rental fee for religious organizations and non-profits, but should we also waive the insurance coverage requirements when they hold elevated or high-risk events? Example: Church ABC is giving away prepared food, or holding a bicycle race.
- 6) If a lessee subcontracts out the portion of the event that involves an elevated or high-risk activity, do we require insurance coverage from the lessee and the subcontractor, or just the subcontractor?
- 7) Finally, for any insurance coverage required, it makes sense to have the lessee include the Town of Ayden as an Additional Insured. Do you have any other requirements that must be shown on the certificate of insurance (COI)?

Staff Comments

The staff is available for any questions the Board may have in advance of the 03/10/2025 meeting, but there is nothing else to add at this point.

Action Requested

Staff recommend discussing and providing a response to each of the questions below.

- 1) Define which event types present a high or elevated risk.
- 2) Determine who decides the level of risk for events not defined by the policy?
- 3) Are there any facility locations in Ayden that, by itself, add to the risk of holding an event?
- 4) Define the level of coverage sufficient to cover the associated risk.
- 5) We waived the rental fee for religious organizations and non-profits, but should we also waive the insurance coverage requirements when they hold elevated or high-risk events?

- 6) If a lessee subcontracts out the portion of the event that involves an elevated or high-risk activity, do we require insurance coverage from the lessee and the subcontractor, or just the subcontractor?
- 7) Finally, for any insurance coverage required, it makes sense to have the lessee include the Town of Ayden as an Additional Insured. Do you have any other requirements that must be shown on the certificate of insurance (COI)?

Recommend providing a response to all of the above questions, and directing the Town Manager to ensure revisions are made to the existing policy.

Example motion: "I motion that we direct the Town Manager to ensure all of our responses are incorporated into the existing Rental and Use Policy."



TOWN OF AYDEN, NC

AD-001: RENTAL AND USE OF TOWN PROPERTIES AND FACILITIES

Policy Lead: Town Clerk
Version: 1
Approved: 01/13/2025

The Governing Board of the Town of Ayden does hereby set forth the following rules and regulations governing the rental and use of Town properties and facilities.

1. To lease Town properties and/or facilities for any event, function, or activity (hereinafter “event”), the **Lessee must be at least twenty-five (25) years of age and must present a valid government-issued identification card** (e.g., North Carolina driver's license). The identification card must show their photo and identify their age, and residency address. The Lessee may request the use of Town properties and facilities for their own purposes, or, if acting on behalf of an organization or agency, they must be a bona fide member of that organization or agency with the authority to enter into a rental agreement on its behalf with the Town.
2. The Lessee will be required to pay all past due bills, fees, and fines due to the Town of Ayden, in full, before the agreement will be executed by the Town.
3. When leasing the Arts & Recreation (A&R) Community Center (including the auditorium), West Ave. Stage, or the Second Street Community Building; or when the event requires the use of off-duty Town personnel, you must complete a hardcopy lease agreement. Lease agreements are available at the Ayden Town Hall each weekday from 8:30 am and 5:00 pm. The Town Hall is located at 4144 West Ave., Ayden, NC 28513.
4. When leasing Town parks or shelters, you may visit the A&R Department’s online reservation website at <https://aydenartsandrec.recdesk.com/Community/Member/Login>. Using this method, Lessees will be required to create a profile, login, and complete the reservation process online. Additionally, Lessees may visit the Town Hall to complete a hardcopy of the reservation. The A&R Director shall review all reservation submissions. If the A&R Director believes the event does not meet the guidelines of this policy, the reservation will be forwarded to the Town Manager, or their designee, for final review and determination. The Town Manager, or their designee, shall make the final determination on whether to approve or reject the reservation. The A&R Director will notify the applicant if the reservation is not approved.
5. The Town Manager, or their designee, shall review and approve all proposed events that involve leasing the A&R Community Center (including the auditorium), West Ave. Stage, or Second Street Community Building, and all events requiring the use of off-duty Town staff. The Town Manager, or their designee, shall have the authority to authorize and enter into all lease agreements.
6. **Long-term Rentals:** Should a Pitt County religious organization be displaced from its permanent facility due to a disaster, the Second Street Community Building and the A&R Community Center auditorium is available for rent, long-term. The “Long-term” rental of space is defined as the sooner of

six months or as soon as repairs to its permanent space are complete. Should the religious organization need more than six months of long-term use, they must resubmit an application requesting additional time. The granting of additional time shall be considered on a case- by-case basis. The Town Manager is the only staff member authorized to approve the long-term rental of Town properties by religious organizations, and he/she shall have the authority to reject a rental agreement that does not meet the standards defined in this policy, and/or if he/she decides it is not in the best interest of the Town.

7. **Attendance by off-duty staff:** If the Town Manager determines that the event, because of expected attendance, event type, or location, presents a potential safety or security risk, he/she may require off-duty Town personnel to attend and monitor the event. The off-duty personnel may include members of the Town staff, the Police Department, or its appointed or contracted representatives. In the event the Town Manager determines off-duty personnel are necessary, the Lessee shall be responsible for compensating the off-duty personnel. **The current rate is \$50 per hour, per individual, and payment must be made when submitting the rental agreement.**
 - a. If, after receiving an approved rental agreement, the Lessee wishes to change the time of the event, they must get written approval from the Town Manager, or their designee.
 - b. If the event is underway and the Lessee makes a request to extend the time of the event to on-site off-duty Town personnel, the decision to grant the extension rests with the Town personnel present at the event, or their direct supervisor. If Town personnel decline Lessee's request to extend the event's time, Lessee shall ensure the event ends as described in the agreement. The decision of Town personnel is final.
 - c. If the event is extended beyond the time approved in the agreement, the Lessee shall be responsible for any additional compensation required to cover the continued staffing of their event.
 - d. All additional staffing costs shall be deducted from the Lessee's security deposit. If the deposit does not cover the additional compensation, Town staff shall bill the Lessee for the difference, and the Lessee is required to make payment to the Town within ten (10) business days.
8. Keys for access to the Second Street Community Building and the A&R Community Center must be signed out and returned to the Ayden Police Department by the Lessee, and the Lessee must show receipt of payment prior to the keys being given to the Lessee.
9. The Town does not provide sound or light technicians as part of any leasing agreement. At the Lessee's request, and pending Town approval and functioning equipment, the Town may provide a key to the A&R Community Center Auditorium "tech room," which is where the sound and light boards are housed. The Lessee is responsible for any damage to the tech room equipment.
10. **Smoking, possession of firearms, and alcohol consumption are strictly prohibited on any leased Town property or facility.**
11. The rental of the Second Street Community Building or the Doug Mitchell Auditorium grants the Lessee and their event attendees the use of the inside of the facility only. No event activities are permitted outside these buildings.

12. The Lessee shall ensure that all Town properties and facilities under their agreement remain open to Town of Ayden personnel for inspection during the entire rental period. The Ayden Police Department may make a periodic inspection during the rental period to ensure that the use follows the approved rental agreement.
- 13. All events conducted on leased Town properties and facilities shall be completed by 10:00 p.m., and shall not occur on Sundays prior to 1:00 pm, unless specifically approved by the Town Manager.**
14. The Lessee must submit payment at the time of the reservation, and payment for 100% of all fees, deposits, staffing, and other associated costs must be received by the Town before the rental agreement is approved and signed.
15. Applications for reservations must be submitted, approved, and paid for a minimum of three (3) business days in advance of the proposed activity. Events at the A&R Community Center, and any event requiring the use of off-duty Town personnel, requires a thirty (30) day advance notice. This minimum advanced reservation requirement may only be waived by the Town Manager.
16. The Lessee is responsible for setting up and taking down any stage sets, decorations, and/or equipment necessary for their proposed activity, including:
 - a. All existing tables, chairs, and other Town property shall be returned to their original location.
 - b. No items shall be taped, tacked, or otherwise secured to any walls, ceilings, or fixtures without the approval of the Town Manager, or their designee.
 - c. All kitchen areas and equipment shall be thoroughly cleaned and sanitized; with equipment being properly stored.
 - d. All floors, tables, chairs, and so forth must be swept and cleaned, as needed.
 - e. All trash and garbage shall be secured in plastic bags and placed in the roll-out carts directly behind the building. DO NOT use the private dumpsters or roll-out carts of other businesses or residents.
 - f. All windows and doors must be closed and locked.
 - g. All cleaning materials and equipment shall be stored as originally arranged.
- 17. The Lessee shall contact the Ayden Police Department at the conclusion of their event. The Police Department will conduct a preliminary inspection of the facility while in the presence of the Lessee and they will collect the keys to the building. The Town's Facilities Maintenance personnel shall perform a final inspection on the next business day following the event, prior to any subsequent events on the property. Failure to return the keys to Police Department personnel will result in the loss of your deposit. (See attached checklist)**
18. If the Town property is free from damage and there is no need to perform a cleaning of the property, the Town shall return the security deposit to the Lessee within ten (10) business days.
19. If the Town's Facilities Maintenance personnel determine repairs or cleaning needs to be done to the property, and the work required is a result of the Lessee's use, they will notify the Town Manager.
20. The Lessee shall be responsible for any damage to Town property or equipment, and the Town shall withhold an amount of the security deposit necessary to pay for the costs of repairing such damages, which may include any necessary cleaning. If the security deposit is sufficient to cover the necessary

repairs, the Town shall make the repairs and shall refund to the Lessee any balance remaining within fifteen (15) business days after the Town's Facilities Maintenance personnel provides notice to the Town Manager that the repairs have been made.

21. Should the cost to repair or clean the property exceed the Lessee's deposit, the Town will send a detailed billing of all expenses to the Lessee, via certified mail, within ten (10) business days. The Lessee will have ten (10) business days to make payment against the detailed billing.
22. **Town staff only clean Town facilities and properties on weekdays**; therefore, it is vital that any facility or property rented on a Saturday or Sunday is cleaned by the Lessee prior to returning the property to the Town. If a property is found to be unclean by the Ayden Police Department during their inspection, they will direct the Lessee to clean the facility prior to collecting the keys. If the Lessee fails to properly clean the property, the rental obligation will remain open, and the Lessee will be responsible for all additional rental fees incurred.
23. The Town shall be responsible for repairing any damages or performing additional cleaning not otherwise performed or required by the Lessee, through Town staff, or through contracted services at its sole election.
24. If the Lessee desires to promote their event or provide directions to the event by using signs, the Lessee shall first receive permission to place signs from the Town's Planning office. If granted permission, signs are to be placed only for a specified period and must be removed within 24 hours after the event concludes. Failure to remove any signs placed about the Town related to the event/rented use will result in forfeiture of the entire security deposit.
25. If a reservation must be cancelled, the Lessee must contact the Head of Customer Service to request an official cancellation. The Town will refund the fees and deposits for the reservation based on the guidelines shown below:

Arts & Recreation Community Center Auditorium

Notice provided 90 calendar days prior to the event:	100% Refund
Notice provided 60 calendar days prior to the event:	50% Refund
Notice provided less than 30 calendar days prior to the event:	No Refund

Other Town Properties

Notice provided 10 calendar days prior to the event:	100% Refund
Notice provided 5 calendar days prior to the event:	50% Refund
Notice provided less than 3 calendar days prior to the event:	No Refund

26. If a rental agreement is subsequently rejected by the Town after initial approval, then 100% of all reservation and/or rental fees, security deposits, and staffing costs paid shall be refunded within ten (10) business days of the rejection.
27. If inclement weather prevents Lessee from using the desired rental facility, the Lessee shall call and either select a new available rental date, at no additional cost, or request a refund of the rental payment. If a rental payment refund is requested, 100% of the payment shall be refunded within ten (10) business days of the request.

28. It is the expressed desire of the Town of Ayden that the rental and use of the A&R Community Center be limited to those activities and events that are recreational, cultural, civic, and arts related in nature, and the Governing Board authorizes the Town Manager to deny rental for any purpose not in conformity with these intended uses.
29. The Town of Ayden, through its Town Manager, reserves the right to deny the rental or use of any Town property as deemed necessary to protect the public health, safety, and general welfare of the Town and surrounding community, or for any other reason that the Town Manager deems is not in the best interest of the Town of Ayden.
30. Active religious organizations and non-profits located in Pitt County, NC, may request to have the rental fee waived. To have the rental fee waived, the religious or non-profit organization must demonstrate the event "benefits the Ayden community," and they must complete the following steps on their first rental agreement submission:
 - a. The Pastor or Secretary (or anyone with appropriate management authority) must visit the Town Hall.
 - b. They must present acceptable documentation that identifies their tax-exempt or religious organizational status.
 - c. The documentation must identify the organization's Pitt County address.
 - d. The documentation must name the active Members and/or Managing Members.
 - e. The Town Hall must receive (or make) a copy of this documentation and a copy of at least one of the Member's government-issued identification cards.
 - f. Acceptable documentation may include: an IRS 501(c)(3) Public Charity Approval letter, an active Articles of Incorporation, or active By-laws.
 - g. The Town Manager, or their designee, is responsible for determining if the event activities "benefit the Ayden community," and their decision to approve or reject the waiver request is final.
31. The process identified in #30(a-g), above, is a "one time" process that only needs to be repeated when/if the organization's personnel change, and if those newly added personnel will be executing a lease agreement on behalf of the religious or non-profit organization.
32. For those religious and non-profit organizations that do not provide acceptable documentation, the rental fee will not be waived.
33. Religious and non-profit organizations will still be required to pay any associated deposit and/or staffing expenses with all rentals.

2024-2025
Facility and Property Rental Rates and Fees

<u>Property Name</u>	<u>Deposit \$</u>	<u>Type</u>	<u>Religious & Non-Profit Organizations (Fees Required)</u>	<u>Religious & Non-Profit Organizations (Fees Waived)</u>	<u>All Other Lessees</u>
Second St. Community Bldg.	\$100.00	Per Use	\$300.00	\$0.00	\$300.00
West Ave. Stage	\$250.00	Per Use	\$250.00	\$0.00	\$250.00
Doug Mitchel Auditorium	\$150.00	Per Use	\$400.00	\$0.00	\$600.00
Arts & Rec Classrooms	\$0.00	4 Hr Max	\$150.00	\$0.00	\$150.00
Park Shelters:					
Veteran's Park Small Shelter	\$50.00	Half Day	\$40.00	\$0.00	\$40.00
	\$50.00	Full Day	\$60.00	\$0.00	\$60.00
Veteran's Park Baldree Shelter	\$50.00	Half Day	\$60.00	\$0.00	\$60.00
	\$50.00	Full Day	\$90.00	\$0.00	\$90.00
J.J. Brown Park Shelter 1	\$50.00	Half Day	\$35.00	\$0.00	\$35.00
	\$50.00	Full Day	\$50.00	\$0.00	\$50.00
District Park Small Shelter	\$50.00	Half Day	\$60.00	\$0.00	\$60.00
	\$50.00	Full Day	\$90.00	\$0.00	\$90.00
District Park Large Shelter	\$50.00	Half Day	\$80.00	\$0.00	\$80.00
	\$50.00	Full Day	\$110.00	\$0.00	\$110.00

Outdoor athletic fields and gymnasiums are NOT available for rent.

Off-duty Town Hall staff is \$50.00/hour/staff member. Example: two (2) police officers for a three (3) hour event is six (6) total man-hours of staffing costs.

Risk Class 1

Anniversary party

Auction

Award presentation

Baby shower

Banquet

Baptism

Bar Mitzvah/Bat Mitzvah

Bazaar

Birthday party - Coverage does not include inflatables including bounce houses or inflatables containing persons

Boat show - Dry-dock boat shows only. In-water boat shows are not eligible for coverage.

Bodybuilding contest - Coverage for spectators only.

Book signing

Bridal shower

Chamber of Commerce event

Charity benefit - Covered events do not include sporting events, flea markets, rummage sales not for charity, sidewalk sales or swap meets.

Church service or meeting - Coverage does not include evangelistic meetings with faith healing or similar activities.

Club event - Example events include sewing, garden club and luncheons.

Concert (indoors) - Policy does not cover concerts with rap, hip hop, heavy metal, punk or similar music styles, or DJs and raves.

Dance show, recital or competition - Coverage for spectators only.

Drill team exhibition - Coverage for spectators only.

Educational exhibition - Cardiopulmonary resuscitation (CPR) or driver's education are not eligible for coverage.

Fashion show

Fundraiser

Funeral or memorial service

Graduation ceremony

Risk Class 1

Hobby show - Shows such as arts and crafts, antiques, gamers or trading/playing cards, static autos or recreational vehicles (no driving or racing), camera, garden or flower shows. In-water boat shows, gun or knife shows are not eligible events.

Holiday event (indoors)

Lecture or speaking engagement

Luncheon

Meeting (indoors) - Includes teleconferences. Could be a business meeting, AA meeting, scout meeting or a séance. Coverage does not include evangelistic meetings with faith healing meetings, health fairs, renaissance fairs or festivals, political rallies or events, overnight camping or retreats.

Pageant

Poetry reading

Quinceañera

Reunion (indoors)

Scouting Jamboree - For events that don't have overnight camping.

Social reception (indoors) - Fraternity and sorority events are not eligible for coverage.

Store opening

Trade show or convention (indoors) - Shows such as camera, computer, consumer products, electronics, garden and flower, home, job fairs, mobile home, recreational vehicle (RV) and vacation.

Voter registration

Wedding

Risk Class 2

Bingo game

Card game or tournament board game

Concert (outdoors) - Policy does not cover concerts with rap, hip hop, heavy metal, punk or similar music styles, or DJs and raves.

Domestic animal show/event - Policy does not cover shows or events with farm, saddle or exotic animals.

Easter egg hunt

Risk Class 2
Festival or cultural event (indoors) - Events with more than 5,000 spectators are not eligible. Coverage does not include mechanical amusement devices.
Fishing event
Holiday event - For example, a Christmas tree lighting or Menorah lighting.
Meeting (outdoors) - Does not include evangelistic faith healing meetings, health fairs, renaissance fairs or festivals, political rallies or events, overnight camping or retreats.
Picnic - Coverage does not include pool or lake activity or any inflatables including bounce houses and inflatables containing persons.
Reunion (outdoors)
School band competition or event
School carnival - For events that don't have mechanical rides.
Soap Box Derby - Coverage for spectators only.
Social reception (outdoors) - Fraternity and sorority events are not eligible for coverage.
Trade show or convention (outdoors) - Shows such as consumer product, garden and flower, home, job fairs, mobile home, recreational vehicle (RV).
Video game contest

Risk Class 3
Aerobics and Jazzercise class or event - Coverage for spectators only.
Baseball game - Coverage for spectators only.
Basketball game - Coverage for spectators only.
Bicycling (off-road) - Coverage for spectators only. Does not include participants, bicycle rallies and races.
Block Party/Street closure/Street fair - Events with more than 5,000 spectators are not eligible.
Bowling tournament - Coverage for spectators only.
Boxing, wrestling or hockey - Coverage for spectators only.
Casino or lounge show
Cheerleading event/competition - Coverage for spectators only. Policy does not cover pyramids.
Comedy show
Company or corporate retreat
Cornfield maze or hayride - Farm implements and equipment are not covered.
Dance class - Coverage for spectators only.
Farmers market

Risk Class 3
Festival and cultural event (outdoors) - Events with more than 5,000 spectators are not eligible. Coverage does not include rides, professional rodeos, mechanical amusement devices, motorized sporting events, farm implements or equipment, roller coasters or sky coasters.
Film screening/showing or movie release party
Football game - Coverage for spectators only.
Golf tournament - Coverage for spectators only.
Grad Night
Gymnastic competition - Coverage for spectators only.
Halloween costume contest
Ice skating show - Coverage for spectators only.
Junior Athletic game - Coverage for spectators only. Does not include participants, swimming and pool facilities, water slides, trampolines, wall climbing or slam dancing.
Karate meet - Coverage for spectators only.
Lacrosse game - Coverage for spectators only.
Livestock show - Coverage does not include petting zoos.
Magic show - Coverage for spectators only. Does not include audience participation.
Marathon - Walk or Run - Includes 5ks and 10ks. Color runs and political marches are not eligible for coverage. Coverage does not include participants.
New Year's party - For invite-only private parties. Public parties are not eligible for coverage.
Nonprofessional sporting event - Coverage for spectators only. Does not include professional sports, bicycle races or rallies, bungee jumping, hang-gliding, inflatables including persons, laser tag, luge, motorized events, paintball, parachuting, parasailing, professional rodeo/roping events, skateboarding, ski events, sky diving, slam dancing, swimming, pool facilities, tobogganing, trampolines, wall climbing, water events, water slides, war games or reenactments.
Parade - Events with more than 5,000 spectators are not eligible for coverage.
Play or play reading
Pool and/or billiards tournament
Prom
Rugby - Coverage for spectators only.
Soccer game - Coverage for spectators only.
Softball game - Coverage for spectators only..
Sporting event - other (indoors) - Coverage for spectators only. Does not include, swimming and pool facilities, water slides, trampolines, wall climbing or slam dancing.
Talent show - Rap, hip hop, heavy metal shows are not eligible for coverage.

Risk Class 3
Tennis tournament - Coverage for spectators only.
Volleyball game - Coverage for spectators only.
Walking/hiking tour - Coverage for spectators only.
Wine tasting

Excluded Events & Activities
Excluded Events & Activities
Aircraft Rides, Exhibitions, Operation
Any event with a known attendance of greater than 5,000
Bicycle Rally, or Race
Bungee Jumping
Circus
Moshing, Stage Diving or Crowd Surfing, but only if you have organized, contracted for, endorsed, encouraged or sanctioned such activity
Exotic Animal Show or Event
Film Production
Fireworks
Fraternity Event
Go Kart Race
Hang Gliding
Heads of State Event
Hot Air Balloon Ride
Hypnosis
Inflatable Usage (including bounce houses and inflatables containing a person)
Instructional Class – Driver’s Education, Flying, Health, or CPR
Laser Tag
Luge
Mechanical Amusement Device Usage (i.e. carnival ride or mechanical bull)
Motorized Sporting Event

New Year’s Party (Open to public)
Overnight Camping or Retreat
Paint Ball
Parachuting
Parasailing
Petting Zoo
Promotion (Marketing) – for profit
Political Rally, March, or Event
Rave
Reality TV Shows
Renaissance Fairs or Festivals
Rodeo or Roping Event – Professional
Saddle Animal Rides
Skate Boarding
Skiing
Sky Diving
Soap Box Derby/Racing
Sorority Event
Swimming
Temporary Grandstand Usage
Tobogganing
Tractor Pulling
Trampoline Usage
Wall Climbing
War Game or Re-enactment
Water Sports, other than fishing
Water Slide Usage
Any event not otherwise scheduled in Risk Class 1, Class 2 or Class 3.

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Throughout the United States, Intact Insurance Specialty Solutions’ underwriting companies offer a broad range of specialty insurance products through independent agencies, regional and national brokers, wholesalers and managing general agencies. Each business is managed by an experienced team of specialty insurance professionals focused on a specific customer group or industry segment, and providing distinct products and tailored coverages and services. Targeted solutions include group accident and health; commercial and contract surety; entertainment; environmental; excess property; financial institutions; financial services; inland marine; management liability; ocean marine; public entities; technology; and tuition refund. For further information about U.S. products and services visit: intactspecialty.com.

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This material is intended as a general description of certain types of insurance coverages and services. Coverages and availability vary by state; exclusions and deductibles may apply. Please refer to your insurance policy or consult with your independent insurance advisor for specific information about coverages, terms and conditions. Some coverage may be written by a surplus lines insurer through a licensed surplus lines broker. Surplus lines insurers do not generally participate in state guaranty funds and insureds are therefore not protected by such funds.



entertainment

CGL Premium

Determined by number of days, number of people attending, and risk class.

For \$1 Million General Liability Policy:

TABLE 1
Events 1-4 days in length
These rates are per event
(Total attendance range already includes days)

Event Attendance Range	Class 1	Class 2	Class 3
1-100	\$75	\$100	\$150
101-500	\$100	\$135	\$200
501-1500	\$150	\$185	\$310
1501-3000	\$200	\$315	\$425
3001-5000	\$300	\$425	\$625

TABLE 2
Events 5 or more days in length
These rates are per event
(Total attendance range already includes days)

Event Attendance Range	Class 1	Class 2	Class 3
1-100	\$95	\$170	\$300
101-500	\$140	\$215	\$360
501-1500	\$235	\$355	\$455
1501-3000	\$335	\$460	\$575
3001-5000	\$450	\$625	\$785

Increased Limits Base Premium Multiplier

The amounts are all based off the fundamental limit of 1 Million. i.e. the 1 Million below is the price for the additional million on top of the base limit of 1 Million...

TABLE 3
Increased Limits Rates and Minimums

Increased Limits Tier	Base Premium Multiplier	Minimum Premium 1-4 days	Minimum Premium 5 or more days
1 Million over 1 million (\$2M policy)	25%	\$175	265.00
2 Million over 1 million (\$3M policy)	37.5%	300.00	450.00
3 Million over 1 million (\$4M policy)	44%	400.00	600.00
4 Million over 1 million (\$5M policy)	47%	500.00	750.00

Damage to Premises Rented to You \$1,000,000 Sublimit

TABLE 4
Damage To Rented Premises 1-4 Days
 These rates are per event
 (Total attendance range already includes days)

Event Attendance Range	Class 1	Class 2	Class 3
1-100	\$25	\$30	\$35
101-500	\$30	\$40	\$50
501-1500	\$35	\$50	\$65
1501-3000	\$40	\$60	\$80
3001-5000	\$45	\$70	\$95

TABLE 5
Damage To Rented Premises 5 or More Days
 These rates are per event
 (Total attendance range already includes days)

Event Attendance Range	Class 1	Class 2	Class 3
1-100	\$30	\$50	\$75
101-500	\$40	\$65	\$95
501-1500	\$50	\$75	\$105
1501-3000	\$60	\$95	\$115
3001-5000	\$70	\$110	\$130

Additional Premium to Mitigate Potential Added Liability When Vendors/Exhibitors/Performers are Present

TABLE 6
Vendor Liability

Type of Event Support	Daily Rate for each individual	Event Maximum
Exhibitors (no sales)	\$45 per day, per exhibitor	\$300
Vendors (non-food sales)	\$65 per day, per vendor	\$425
Vendors (food sales)	\$75 per day, per vendor	\$475
Performers/ Attractions	\$150 per day, per performer	\$950

TABLE 7
Liquor Liability Add-on Coverage
 These rates are per event
 (Total attendance range already includes days)

Attendance Range	1-4 Day Events	5+ Day Events
1-100	\$75	\$110
101-500	\$185	\$275
501-1500	\$260	\$435
1501-3000	\$375	\$600
3001-5000	\$490	\$750

About Intact Insurance Specialty Solutions

Throughout the United States, Intact Insurance Specialty Solutions' underwriting companies offer a broad range of specialty insurance products through independent agencies, regional and national brokers, wholesalers and managing general agencies. Each business is managed by an experienced team of specialty insurance professionals focused on a specific customer group or industry segment, and providing distinct products and tailored coverages and services. Targeted solutions include group accident and health; commercial and contract surety; entertainment; environmental; excess property; financial institutions; financial services; inland marine; management liability; ocean marine; public entities; technology; and tuition refund. For further information about U.S. products and services visit: intactspecialty.com.

Intact Insurance Specialty Solutions is the marketing brand for the insurance company subsidiaries of Intact Insurance Group USA LLC, a member of Intact Financial Corporation (TSX: IFC), the largest provider of property and casualty insurance in Canada and a leading specialty insurance carrier in North America. The insurance company subsidiaries of Intact Insurance Group USA LLC include Atlantic Specialty Insurance Company, a New York insurer, Homeland Insurance Company of New York, a New York insurer, Homeland Insurance Company of Delaware, a Delaware insurer, OBI America Insurance Company, a Pennsylvania insurer, OBI National Insurance Company, a Pennsylvania insurer, and The Guarantee Company of North America USA, a Michigan insurer. Each of these insurers maintains its principal place of business at 605 Highway 169 N, Plymouth, MN 55441, except The Guarantee Company of North America USA, which is located at One Towne Square, Southfield, MI 48076. For information about Intact Insurance Specialty Solutions products and services available in Canada, visit: intactspecialty.ca and for information about Intact Financial Corporation, visit: intactfc.com.



Intact Entertainment | GatherGuard

Special events, whether a wedding reception or a professional seminar, involve considerable coordination between host and event staff. But despite careful planning the unexpected may occur—exposing the host to potential liability for bodily injury or property damage. Intact Entertainment can help with GatherGuard—a general liability insurance program that provides your client access to convenient, low-cost coverage for special events. GatherGuard can help mitigate your risks, while providing valuable protection to the event host and venue.

What is GatherGuard?

When an individual or organization rents a facility or venue for an event, GatherGuard provides low-cost general liability insurance. It protects both the user and the facility against claims by guests who may be injured as a result of attending the event. It's an easy-to-use, fast method of insuring most types of events including seminars, weddings and receptions, birthday parties and concerts.

How it Works

We will work with you to set coverage limits, special additional insured language (if required by venue; must be approved by Intact); and contact preferences. Customers will be able to see predetermined information, options customized to your venue or organization, and the type of event being held. You will be able to send customers directly to gatherguard.com to purchase insurance through our simple, online system.

Our support team is available by phone or email to answer questions about GatherGuard or to offer technical assistance. Once purchased, the policy and proof of coverage will be delivered instantly to the email address entered on the online application.

Product Highlights

Standard Coverage

- Review only one form
- Simple verification of insurance with uniform proof of coverage
- Predetermined additional insured information
- Pre-select general liability limits up to \$5M
 - Host liquor included
 - Higher limits are available for selection by customer as directed by venue, with pre-approval.

Easy to Use

- Venue activity reports available upon request
- Copy of proof of coverage automatically sent to venue-designated personnel
- Marketing materials available
- Cost effective
 - Low touch
 - Online purchase means no venue deposits or handling of money
 - Reasonable rates
 - No master policy renewals

Flexible Product

- Individual policies, not restrictive Master Policy
 - Higher limit option for Damage to Premises Rented to You
 - Additional limits available
 - Liquor liability available

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Throughout the United States, Intact Insurance Specialty Solutions' underwriting companies offer a broad range of specialty insurance products through independent agencies, regional and national brokers, wholesalers and managing general agencies. Each business is managed by an experienced team of specialty insurance professionals focused on a specific customer group or industry segment, and providing distinct products and tailored coverages and services. Targeted solutions include group accident and health; commercial and contract surety; entertainment; environmental; excess property; financial institutions; financial services; inland marine; management liability; ocean marine; public entities; technology; and tuition refund. For further information about U.S. products and services visit: intactspecialty.com.

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Visit intactspecialty.com/entertainment or contact **Mary Ann Saemaldahr** at 781.332.8485 or msaemaldahr@intactinsurance.com for more information.



Town of Ayden North Carolina

Governing Board of Ayden
Meeting Date: March 10, 2025
Meeting Time: 6:30 PM

Agenda Item

Staff Departmental Reports

Item Explanation

Staff Comments

Action Requested

MEMORANDUM

TO: Scott Howard, Town Manager

FROM: David Dempsey, Chief of Police

CC: Board of Commissioners

DATE: March 01,2025

SUBJECT: POLICE DEPARTMENT MONTHLY REPORTS –

Date	Incident Type	Location	Suspect	Ward
02/02/2025	PWISD Marijuana	Second St	Jaylen Wallace	1
02/03/2025	Larceny	Medlin Chevrolet	Dimitri Daniels	2
02/03/2025	Concealed Gun/RDO	MLK & Griffin	Ethan Thomasson	2
02/03/2025	Fraud	Dominos	Unk	2
02/04/2025	Poss Firearm by Felon/Drug Violations	424 E Barwick St	Chris Whitehurst	5
02/05/2025	Larceny	4145 Fenner College	Unk	2
02/06/2025	Trespass	309 Apt B Jackson	Eleanor Fowler	5
02/07/2025	Damage to Property	4271 High St	Aleline Jones	1
02/07/2025	Assault on a Female	337 Thrower	Tony Edmonds	5
02/08/2025	Drive after Consuming < 21	Hardees PVA	Juvenile	4
02/11/2025	PWISD Cocaine	Blvd		1
02/12/2025	Assault on A Female	4337 A Liberty St	Brandon Lymon	5
02/12/2025	Larceny	Coltrain Hardware	Wanda Evelyn	1
02/14/2025	Unauthorized Use of Motor Vehicle	Ayden	David Newton	1
02/14/2025	Stalking	144 Third St	Kameron Lynch	3
02/14/2025	Unauthorized Use of Motor Vehicle	494 Third St	Johnathan Braxton	1
02/15/2025	Marijuana Possession	2 nd St	Antwavion Sherod- Hollaway	2
02/15/2025	Communicating Threats	4197 Pitt St	Reggie Cannon	1
02/19/2025	Trespassing	Dollar General	Severia Lee	4
02/20/2025	Marijuana Possession	Second St	Michael Branch	3
02/20/2025	Communicating Threats	470 Snowhill St	Juvenile	5
02/20/2025	Domestic	5 th and New Circle	Unk	4
02/21/2025	DWI	Piggly Wiggly PVA	Urece Dewitt	4
02/21/2025	Larceny	501 2 nd St	Unk	2
02/21/2025	Damage to Property	4206 B N Edge	John Hill	1
02/22/2025	Domestic	4460 Magellan Ct Apt H	Tonya Buck	4

02/22/2025	Damage to Property	4038 Lee St	Unk	3
02/24/2025	RDO	Allen Dr	Teresa Sherrod	5
02/24/2025	Carrying Concealed Gun	Pizza Hut PVA	Rajasinghe White	3
02/24/2025	Identity Theft	188 2 nd St	Jacqueline Days	3
02/25/2025	Poss Sch II	Arts And Rec	Unk	1
02/25/2025	Indecent Exposure	Edwards Pharmacy	Unk	2
02/25/2025	Possession of Marijuana	2 nd St	Craig Goodwin	3

MEMORANDUM

TO: SCOTT HOWARD, TOWN MANAGER
FROM: OPERATIONS CENTER
CC: BOARD OF COMMISSIONERS
DATE: 3/1/2025
SUBJECT: PUBLIC WORKS AND UTILITIES MONTHLY REPORT

Electric Department

- Changed out multiple street lights to new LED heads
- Changed out transformer at 385 Snow Hill St.
- Repaired street lights at 5530 Circle Ln.
- Replaced primary pole at 4028 NE College
- Installed permanent service at 4141 East Avenue
- Installed permanent service at 424 Pepperbush Ct.
- Installed new temp service at 806 Fairway
- Installed new temp service at 767 Fairway
- Installed new temp service at 1114 Queensland
- Installed new temp service at 3814 Denver
- Disconnect services at 4514 Rusk Rd.
- Repaired street light at 414 First St.
- Repaired light at 5003 Sweetpointe Rd.
- Replaced broken pedestal at 428 Pepperbush Ct.
- Set new primary dip pole for Hart Estates
- Replaced junction box at 234 E Littlefield Rd.
- Installed permanent service at 3843 Lee St.
- Connected service at 4605 Lee St.
- Removed temp service at 5421 Marvin Taylor Rd.
- Re located underground pedestal at 4070 Pitt St.
- Installed underground service at 1149 Queensland
- Installed underground pedestal at 1027 Powers Ln.
- Installed new underground service and pedestal at 4064 Pitt St.
- Installed underground services at 1145 and 1148 Queensland
- Changed out primary pole at 324 Old Snow Hill
- Installed new rodeo practice field
- Trimmed trees

Water/Sewer

Feb 3

- Check wells
- MRT'S, NRWASA samples
- Replaced water meter at 4223 SE College ST #B

Feb 4

- Check all lift stations
- Pulled pumps at 9 and 10
- Cleaned basket at lift station 10
- Pulled pump 1 at lift station 16
- Changed out suction hose on Thomson pump at lift station 15

Feb 5

- Checked heaters at wells
- Replaced cable on pump at lift station 9

Feb 6

- Assisted customer with water meter at 333 Jackson St
- Checked sewer cleanout at 4684 Weyerhauser Rd #A
- Filled Thompson pump up with fuel at lift station 15

Feb 7

- Replaced water meter at 578 Littlefield Rd
- Pulled pumps at 9 and 10
- Sampled wells
- Filled Thompson pump up with fuel at lift station 15
- Jetted and camera sewer main on First St

Feb 10

- Installed water meter at 428 Pepperbush CT
- Checked wells
- MRT'S, NRWASA samples

Feb 11

- Checked all lift stations
- Pulled pumps at lift stations 9 and 10
- Pulled basket at lift station 10
- Jetted and Camera sewer lateral at 302 Third St

Feb 12

- Pulled pump 2 at lift station 15
- Cleaned 3 bay and shed

Feb 13

- Installed check valve and raised water meter at 801 Second St
- Installed water meter at 4411 Williams St
- Unwired and pulled pump 2 at lift station 15

Feb 14

- Filled in sunken area from recent water line repair at 4355 Bristlecone Dr
- Pulled pumps at lift stations 9 and 10
- Sampled wells

Feb 17

- Checked wells
- MRT'S, NRWASA samples
- Got Bacti sample sites

Feb 18

- Repaired water service line at 4442 East Ave
- Took 4 Bacti samples

- Checked all lift stations
- Pulled pumps at lift stations 9 and 10
- Cleaned basket at lift station 10
- Cleaned floats at lift stations

Feb 19

- Replaced water meter lids at 4852 Gum Swamp Rd
- Probed and attempted to locate sewer lateral at 302 Third St
- Jetted sewer lateral, washed down drive way, and cleaned curb of sewer at 307 Third St
- Cleaned inside of truck 701
- Took TTHM/ HAA5 samples

Feb 20

- Snow/Ice day

Feb 21

- Pulled pumps at lift station 9
- Diagnosed electrical problem and replaced float panel board in lift station 15
- Located and checked sewer cleanout at 448 Sixth St

Feb 24

- Checked wells
- MRT'S, NRWASA samples
- Got 3 bacti sites

Feb 25

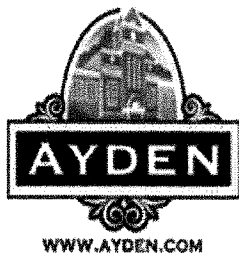
- Checked all lift stations
- Pulled pumps at lift stations 9 and 10
- Cleaned basket at lift station 10
- Took 3 bacti samples
- Found 5 new bacti sites

Feb 26

- Replaced 10ft of 6" sewer main on First St
- Jetted sewer main on First St
- Filled Vac Truck with water

Streets/Sanitation

- Hill Rd. Circle: Put up 2 No Illegal Dumping signs
- East Ave: Put up 5 No Illegal Dumping signs along tracks
- Picked up trash on main entrances
- Picked up trash cans from vacant houses per work order
- Alley behind Mallards, filled in with rocks
- Blount Cemetery: Filled in holes
- NE Cemetery: Filled in holes
- Winchester Dr.: Repaired catch basin
- Juanita Ave.: Repaired potholes with ez asphalt
- Hart/Pitt: put up 25 mph sign



Town of Ayden Finance Manager- Summary of Activity from 2/1/25

In Person Meetings:

Commissioners' Meeting 2/10/25
Department Head meeting 2/11/24
DWI- Distressed Communities with NCDEQ 2/18/25
IT Gatekeeper Protocol Interdepartmental 2/4/25
CIP Discussions with Departments 2/5/25, 2/6/25
Ayden AIM Meeting League 2/26/25

Webinars/Online/Conference Call Meetings:

Understanding Electric Vehicle Charging Rates 2/6/25
AYDEN-CWIT Support Budget IT Review 2/12/25
Electricities Retail Customer Survey
Navigating Rising Energy Costs: Program and Service to Support your customers 2/25/25
Doxim Invoice Introduction 2/24/25
ADP HR 2/3/25
Ayden TOU Discussion 2/26/25

Misc:

Promoting Electricities Retail Customer Survey Online February 25- April 4, 2025
FY26 Budget CIP and Operating Budget Discussions
RFP-2024-12-13.01 Review and Meeting
Auditor Requests-Audit Review
Sam.Gov/Grants.Gov/DOJ.Gov
Payroll: 2/11/25, 2/25/25
Departmental Report for CIVIC
Cemetery – Multiple interactions with Public, Funeral Home Directors/Monument Companies/Staff Confirmations
360 Credit Card Management
Handled Multiple Customer Complaints and Situations
CDBG/DWI Grant work as requested/needed - Bank/Requisitions/Payments/Deposit/Pick up Check
Southern Bank- Positive Pay, ACH, Payroll, Corrections, Check Scan Issues, Deposit and PP Threshold Increase
Contract Review: History, meetings, past invoices, Brightspeed, Metronet, Optimum,



Town of Ayden

My Budget Report

Account Summary

For Fiscal: 2024-2025 Period Ending: 01/31/2025

		Original	Current	Period	Fiscal	Variance	Percent
		Total Budget	Total Budget	Activity	Activity	Favorable (Unfavorable)	Remaining
Fund: 10 - General Fund							
Revenue							
<u>10-3100-1200</u>	VEHICLE TAXES	226,000.00	226,000.00	19,081.39	164,338.93	-61,661.07	27.28 %
<u>10-3100-1250</u>	MUNI VEHICLE FEE	18,412.00	18,412.00	1,310.00	11,460.00	-6,952.00	37.76 %
<u>10-3100-1700</u>	TAX PENALTIES	6,000.00	6,000.00	265.34	4,692.34	-1,307.66	21.79 %
<u>10-3100-1800</u>	TAX INTEREST	4,000.00	4,000.00	360.07	2,865.42	-1,134.58	28.36 %
<u>10-3100-1900</u>	PRIOR YEARS PROPERTY TAXES	5,000.00	5,000.00	0.00	0.00	-5,000.00	100.00 %
<u>10-3100-2016</u>	2016 REAL PROPERTY TAXES	0.00	0.00	0.00	34.95	34.95	0.00 %
<u>10-3100-2017</u>	2017 REAL PROPERTY TAXES	0.00	0.00	0.00	78.44	78.44	0.00 %
<u>10-3100-2018</u>	2018 REAL PROPERTY TAXES	0.00	0.00	0.00	45.39	45.39	0.00 %
<u>10-3100-2019</u>	2019 REAL PROPERTY TAXES	0.00	0.00	0.00	182.89	182.89	0.00 %
<u>10-3100-2020</u>	2020 REAL PROPERTY TAXES	0.00	0.00	0.00	46.24	46.24	0.00 %
<u>10-3100-2021</u>	2021 REAL PROPERTY TAXES	0.00	0.00	12.56	223.18	223.18	0.00 %
<u>10-3100-2022</u>	2022 REAL PROPERTY TAXES	0.00	0.00	56.93	1,008.88	1,008.88	0.00 %
<u>10-3100-2023</u>	2023 REAL PROPERTY TAXES	10,000.00	10,000.00	575.54	7,993.38	-2,006.62	20.07 %
<u>10-3100-2024</u>	2024 REAL PROPERTY TAX	2,282,032.00	2,282,032.00	427,635.90	2,018,819.95	-263,212.05	11.53 %
<u>10-3231-3900</u>	1% SALES TAX ARTICLE 39	530,827.00	530,827.00	48,078.86	343,737.44	-187,089.56	35.24 %
<u>10-3232-4000</u>	1/2% SALES TAX ARTICLE 40	332,150.00	332,150.00	30,410.25	218,392.36	-113,757.64	34.25 %
<u>10-3233-4200</u>	1/2% SALES TAX ARTICLE 42	281,050.00	281,050.00	24,001.57	171,692.54	-109,357.46	38.91 %
<u>10-3234-4400</u>	HOLD HARMLESS SALES TAX	337,260.00	337,260.00	31,484.51	226,394.79	-110,865.21	32.87 %
<u>10-3300-3100</u>	UTILITIES SALES DISTRIBUTIONS	359,615.00	359,615.00	0.00	190,782.42	-168,832.58	46.95 %
<u>10-3300-3110</u>	BEER AND WINE TAX	24,000.00	24,000.00	0.00	0.00	-24,000.00	100.00 %
<u>10-3300-3120</u>	CELL TOWER RENTAL FEES	98,000.00	98,000.00	0.00	0.00	-98,000.00	100.00 %
<u>10-3300-3130</u>	CABLE TV FRANCHISE TAX	42,500.00	42,500.00	0.00	24,780.89	-17,719.11	41.69 %
<u>10-3300-3140</u>	SOLID WASTE DISPOSAL TAX	4,284.00	4,284.00	0.00	1,965.33	-2,318.67	54.12 %
<u>10-3300-3311</u>	PIPED NATURAL GAS	2,388.00	2,388.00	0.00	2,702.79	314.79	113.18 %
<u>10-3300-4000</u>	SRO POLICE OFFICER PMT	180,000.00	180,000.00	0.00	56,379.32	-123,620.68	68.68 %
<u>10-3300-5000</u>	RURAL FIRE / EMS LEASE PMT	30,319.00	30,319.00	0.00	0.00	-30,319.00	100.00 %
<u>10-3327-2130</u>	CITATIONS	50.00	50.00	0.00	0.00	-50.00	100.00 %
<u>10-3400-1000</u>	POWELL BILL	412,000.00	412,000.00	0.00	198,821.36	-213,178.64	51.74 %
<u>10-3400-2000</u>	LOCAL & STATE GRANTS	45,000.00	45,000.00	0.00	0.00	-45,000.00	100.00 %
<u>10-3474-2000</u>	CEMETERY SALES	2,500.00	2,500.00	0.00	0.00	-2,500.00	100.00 %
<u>10-3500-1000</u>	COURT FACILITIES FEES	3,000.00	3,000.00	432.96	1,342.27	-1,657.73	55.26 %
<u>10-3500-2000</u>	PLANNING FEES/PERMITS	7,000.00	7,000.00	1,400.00	4,950.00	-2,050.00	29.29 %
<u>10-3500-3000</u>	CODE ENFORCEMENT FEES	25,000.00	25,000.00	0.00	15,947.00	-9,053.00	36.21 %
<u>10-3600-1000</u>	GARBAGE COLLECTION FEES	448,000.00	448,000.00	41,975.00	290,616.00	-157,384.00	35.13 %
<u>10-3600-2100</u>	OPENING & CLOSINGS	18,000.00	18,000.00	1,457.50	13,582.50	-4,417.50	24.54 %
<u>10-3600-3000</u>	RECREATION ACTIVITY FEES	75,000.00	75,000.00	2,465.68	25,589.91	-49,410.09	65.88 %
<u>10-3600-3100</u>	DONATION PROCEEDS	0.00	0.00	0.00	180.00	180.00	0.00 %
<u>10-3600-3200</u>	LIBRARY DONATIONS/BOOK SALES	1,250.00	1,250.00	0.00	959.00	-291.00	23.28 %
<u>10-3600-4000</u>	COMM FACILITIES RENTAL FEES	16,000.00	16,000.00	1,000.00	4,672.81	-11,327.19	70.79 %
<u>10-3700-1000</u>	INVESTMENT EARNINGS	40,000.00	40,000.00	6,021.94	41,044.76	1,044.76	102.61 %
<u>10-3800-1000</u>	MISCELLANEOUS REVENUES	50,000.00	50,000.00	329.88	6,334.22	-43,665.78	87.33 %
<u>10-3800-1200</u>	FINGERPRINTING - PD	10,000.00	10,000.00	1,360.00	10,000.00	0.00	0.00 %
<u>10-3800-2100</u>	SALE OF FIXED ASSETS - GF	5,000.00	5,000.00	0.00	0.00	-5,000.00	100.00 %
<u>10-3800-4000</u>	SHOP WITH A COP DONATIONS	8,000.00	8,000.00	0.00	9,750.00	1,750.00	121.88 %
<u>10-3800-9999</u>	OVER/SHORT	150.00	150.00	0.00	-22.23	-172.23	114.82 %
<u>10-3837-3120</u>	ABC	20,000.00	20,000.00	0.00	0.00	-20,000.00	100.00 %
<u>10-3900-1000</u>	INTRAGOV'T UTIL FRAN TAX PMT	600,000.00	600,000.00	0.00	0.00	-600,000.00	100.00 %
<u>10-3900-2000</u>	INTRAGOV'T PILO TAXES - ELEC UTIL	100,347.00	100,347.00	0.00	0.00	-100,347.00	100.00 %
<u>10-3900-4000</u>	TRANSFERS FROM OTHER FUNDS	0.00	0.00	-327.52	0.00	0.00	0.00 %

My Budget Report

For Fiscal: 2024-2025 Period Ending: 01/31/2025

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
10-3900-9000	FUND BALANCE APPROPRIATED	33,553.00	42,622.49	0.00	0.00	-42,622.49	100.00 %
	Revenue Total:	6,693,687.00	6,702,756.49	639,388.36	4,072,385.47	-2,630,371.02	39.24%
Expense							
Department: 4110 - GOVERNING BODY							
10-4110-1210	FULL TIME SALARIES	46,200.00	46,200.00	3,750.00	26,899.68	19,300.32	41.78 %
10-4110-1810	SOCIAL SECURITY	3,600.00	3,600.00	286.88	2,057.84	1,542.16	42.84 %
10-4110-1920	PROFESSIONAL SERVICES	62,000.00	62,000.00	3,095.00	22,751.06	39,248.94	63.30 %
10-4110-2600	SUPPLIES	750.00	750.00	0.00	57.77	692.23	92.30 %
10-4110-3100	TRAVEL-TRAINING	8,000.00	5,000.00	0.00	4,469.28	530.72	10.61 %
10-4110-3580	COMMUNITY APPEARANCE	1,000.00	0.00	0.00	0.00	0.00	0.00 %
10-4110-4110	RENT OF LAND (PARK LOT)	1,200.00	1,200.00	0.00	900.00	300.00	25.00 %
10-4110-4500	PUB OFF LIB/BONDING	5,600.00	5,600.00	0.00	5,600.00	0.00	0.00 %
10-4110-4501	WORKERS COMP	100.00	100.00	0.00	39.24	60.76	60.76 %
10-4110-4910	DUES & SUBSCRIPTIONS	10,000.00	10,000.00	36.99	9,989.26	10.74	0.11 %
10-4110-4990	MISCELLANEOUS	1,500.00	7,000.00	36.04	6,615.29	384.71	5.50 %
10-4110-6100	LOCAL SUPPORT FOR ORG.	750.00	750.00	500.00	500.00	250.00	33.33 %
10-4110-6102	SPECIAL EVENTS	3,000.00	3,000.00	475.55	3,620.88	-620.88	-20.70 %
10-4110-6103	BBQ FESTIVAL	10,000.00	10,000.00	0.00	10,000.00	0.00	0.00 %
10-4110-6104	COLLARD FESTIVAL	10,000.00	10,000.00	0.00	10,224.70	-224.70	-2.25 %
10-4110-6105	CHAMBER OF COMMERCE	20,000.00	18,500.00	0.00	340.00	18,160.00	98.16 %
10-4110-8400	REIMBURSEMENT OF SERVICES	-121,242.00	-121,242.00	0.00	0.00	-121,242.00	100.00 %
	Department: 4110 - GOVERNING BODY Total:	62,458.00	62,458.00	8,180.46	104,065.00	-41,607.00	-66.62%
Department: 4120 - ADMINISTRATION							
10-4120-1210	FULL TIME SALARIES	233,000.00	232,675.15	22,654.76	125,500.62	107,174.53	46.06 %
10-4120-1260	PART-TIME SALARIES	0.00	324.85	0.00	324.85	0.00	0.00 %
10-4120-1810	SOCIAL SECURITY	18,000.00	18,000.00	1,671.80	9,190.85	8,809.15	48.94 %
10-4120-1820	RETIREMENT CONTRIBUTION	31,800.00	31,800.00	2,348.70	16,014.33	15,785.67	49.64 %
10-4120-1830	EMPLOYEE GROUP INS	15,768.00	15,768.00	658.74	5,042.26	10,725.74	68.02 %
10-4120-1850	RETIREE INSURANCE	21,600.00	21,600.00	0.00	0.00	21,600.00	100.00 %
10-4120-2600	SUPPLIES	1,500.00	1,500.00	217.23	1,425.44	74.56	4.97 %
10-4120-3100	TRAVEL-TRAINING	8,000.00	8,000.00	373.02	3,414.93	4,585.07	57.31 %
10-4120-3210	TELEPHONE	1,200.00	1,200.00	220.00	1,480.00	-280.00	-23.33 %
10-4120-3250	POSTAGE	50.00	50.00	0.00	26.07	23.93	47.86 %
10-4120-3910	ADVERTISING	5,000.00	5,000.00	1,728.59	3,166.40	1,833.60	36.67 %
10-4120-4501	WORKERS COMP	1,500.00	1,500.00	0.00	566.58	933.42	62.23 %
10-4120-4910	DUES & SUBSCRIPTIONS	2,300.00	2,300.00	359.88	1,762.45	537.55	23.37 %
10-4120-4990	MISCELLANEOUS	3,000.00	3,000.00	0.00	-9,124.18	12,124.18	404.14 %
10-4120-8400	REIMBURSEMENT OF SERVICES	-226,194.00	-226,194.00	0.00	0.00	-226,194.00	100.00 %
	Department: 4120 - ADMINISTRATION Total:	116,524.00	116,524.00	30,232.72	158,790.60	-42,266.60	-36.27%
Department: 4130 - FINANCE							
10-4130-1210	FULL TIME SALARIES	190,000.00	190,000.00	19,954.31	112,704.91	77,295.09	40.68 %
10-4130-1810	SOCIAL SECURITY	14,750.00	14,750.00	1,526.52	8,619.66	6,130.34	41.56 %
10-4130-1820	RETIREMENT CONTRIBUTION	26,000.00	26,000.00	2,184.12	14,602.81	11,397.19	43.84 %
10-4130-1830	EMPLOYEE GROUP INS.	15,768.00	15,768.00	1,306.08	9,244.70	6,523.30	41.37 %
10-4130-2600	SUPPLIES	6,000.00	6,000.00	273.33	1,851.68	4,148.32	69.14 %
10-4130-3100	TRAVEL-TRAINING	7,000.00	7,000.00	56.91	3,613.87	3,386.13	48.37 %
10-4130-3210	TELEPHONE	720.00	720.00	60.00	420.00	300.00	41.67 %
10-4130-4501	WORKERS COMP	1,200.00	1,200.00	0.00	801.24	398.76	33.23 %
10-4130-4910	DUES AND SUBSCRIPTIONS	500.00	500.00	0.00	0.00	500.00	100.00 %
10-4130-4990	MISCELLANEOUS	1,250.00	1,250.00	132.88	445.43	804.57	64.37 %
10-4130-5000	CAPITAL OUTLAY	50,000.00	50,000.00	5,996.29	25,866.91	24,133.09	48.27 %
10-4130-6000	CONTRACTS	124,900.00	124,900.00	8,609.48	63,184.57	61,715.43	49.41 %
10-4130-8400	REIMBURSEMENT OF SERVICES	-256,138.00	-256,138.00	0.00	0.00	-256,138.00	100.00 %
	Department: 4130 - FINANCE Total:	181,950.00	181,950.00	40,099.92	241,355.78	-59,405.78	-32.65%
Department: 4140 - TAX & REVENUE COLLECTION							
10-4140-1210	FULL TIME SALARIES	59,900.00	59,900.00	6,793.22	36,536.66	23,363.34	39.00 %
10-4140-1810	SOCIAL SECURITY	4,700.00	4,700.00	420.64	2,094.60	2,605.40	55.43 %

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		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
<u>10-4140-1820</u>	RETIREMENT CONTRIBUTION	8,300.00	8,300.00	923.88	4,952.21	3,347.79	40.33 %
<u>10-4140-1830</u>	EMPLOYEE GROUP INS.	7,884.00	7,884.00	655.82	4,644.81	3,239.19	41.09 %
<u>10-4140-2600</u>	SUPPLIES	150.00	150.00	31.34	159.87	-9.87	-6.58 %
<u>10-4140-2601</u>	EMPLOYEE SCREENING	3,050.00	3,050.00	299.50	1,633.46	1,416.54	46.44 %
<u>10-4140-3100</u>	TRAVEL-TRAINING	2,700.00	2,700.00	0.00	0.00	2,700.00	100.00 %
<u>10-4140-4501</u>	INSURANCE - WORKERS COMP	900.00	900.00	0.00	400.62	499.38	55.49 %
<u>10-4140-4910</u>	DUES AND SUBSCRIPTIONS	300.00	300.00	0.00	75.00	225.00	75.00 %
<u>10-4140-4990</u>	MISCELLANEOUS	500.00	500.00	0.00	0.00	500.00	100.00 %
<u>10-4140-6000</u>	CONTRACTS	1,300.00	1,300.00	628.80	1,257.60	42.40	3.26 %
<u>10-4140-8400</u>	REIMBURSEMENT OF SERVICES	-59,667.00	-59,667.00	0.00	0.00	-59,667.00	100.00 %
Department: 4140 - TAX & REVENUE COLLECTION Total:		30,017.00	30,017.00	9,753.20	51,754.83	-21,737.83	-72.42%
Department: 4210 - Information Technology							
<u>10-4210-3210</u>	TELEPHONE	52,500.00	52,500.00	7,242.91	37,639.00	14,861.00	28.31 %
<u>10-4210-3211</u>	INTERNET	25,000.00	25,000.00	1,427.10	9,989.70	15,010.30	60.04 %
<u>10-4210-3212</u>	WEBSITE	4,200.00	4,200.00	0.00	4,200.00	0.00	0.00 %
<u>10-4210-4990</u>	MISCELLANEOUS	8,000.00	9,198.72	0.00	9,198.72	0.00	0.00 %
<u>10-4210-6000</u>	CONTRACTS	167,000.00	167,000.00	29,193.03	137,045.03	29,954.97	17.94 %
<u>10-4210-6001</u>	CONTRACTS - COPIERS	49,000.00	47,801.28	0.00	0.00	47,801.28	100.00 %
<u>10-4210-8400</u>	REIMBURSEMENT OF SERVICES	-201,762.00	-201,762.00	0.00	0.00	-201,762.00	100.00 %
Department: 4210 - Information Technology Total:		103,938.00	103,938.00	37,863.04	198,072.45	-94,134.45	-90.57%
Department: 4250 - CENTRAL GARAGE							
<u>10-4250-1210</u>	FULL TIME SALARIES	96,500.00	96,500.00	11,082.99	60,840.78	35,659.22	36.95 %
<u>10-4250-1220</u>	OVERTIME	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00 %
<u>10-4250-1270</u>	MERIT INCREASE	4,000.00	4,000.00	0.00	0.00	4,000.00	100.00 %
<u>10-4250-1810</u>	SOCIAL SECURITY	7,500.00	7,500.00	847.82	4,651.00	2,849.00	37.99 %
<u>10-4250-1820</u>	RETIREMENT CONTRIBUTION	13,200.00	13,200.00	1,507.30	8,101.51	5,098.49	38.62 %
<u>10-4250-1830</u>	EMPLOYEE GROUP INS.	15,768.00	15,768.00	1,306.52	9,253.78	6,514.22	41.31 %
<u>10-4250-2120</u>	UNIFORMS	1,500.00	1,620.31	0.00	1,620.31	0.00	0.00 %
<u>10-4250-2505</u>	FUEL	125,000.00	125,000.00	10,021.33	50,260.33	74,739.67	59.79 %
<u>10-4250-2511</u>	DIESEL	80,000.00	80,000.00	609.53	32,312.73	47,687.27	59.61 %
<u>10-4250-2600</u>	SHOP TOOLS AND SUPPLIES	3,000.00	4,000.00	0.00	3,983.39	16.61	0.42 %
<u>10-4250-3100</u>	TRAVEL-TRAINING	2,700.00	1,579.69	0.00	129.24	1,450.45	91.82 %
<u>10-4250-3210</u>	TELEPHONE	720.00	720.00	60.00	420.00	300.00	41.67 %
<u>10-4250-3520</u>	SHOP EQUIPMENT AND REPAIR	4,000.00	4,000.00	593.80	2,483.46	1,516.54	37.91 %
<u>10-4250-3530</u>	VEHICLES REPAIRS & MAINT	90,000.00	97,500.00	23,717.97	75,538.57	21,961.43	22.52 %
<u>10-4250-4500</u>	GENERAL LIB	29,500.00	29,500.00	0.00	29,500.00	0.00	0.00 %
<u>10-4250-4501</u>	WORKERS COMP	2,600.00	2,600.00	0.00	1,446.90	1,153.10	44.35 %
<u>10-4250-5000</u>	CAPITAL OUTLAY	125,000.00	109,100.00	0.00	0.00	109,100.00	100.00 %
<u>10-4250-6000</u>	CONTRACTS	13,000.00	21,400.00	2,827.02	10,012.23	11,387.77	53.21 %
<u>10-4250-8400</u>	REIMBURSEMENT OF SERVICES	-263,992.00	-263,992.00	0.00	0.00	-263,992.00	100.00 %
Department: 4250 - CENTRAL GARAGE Total:		350,996.00	350,996.00	52,574.28	290,554.23	60,441.77	17.22%
Department: 4260 - PUBLIC BUILDINGS							
<u>10-4260-1210</u>	FULL TIME SALARIES	99,595.00	99,595.00	10,475.04	59,221.67	40,373.33	40.54 %
<u>10-4260-1220</u>	OVERTIME	2,000.00	2,000.00	0.00	0.00	2,000.00	100.00 %
<u>10-4260-1810</u>	SOCIAL SECURITY	7,800.00	7,800.00	801.33	4,529.35	3,270.65	41.93 %
<u>10-4260-1820</u>	RETIREMENT CONTRIBUTION	13,600.00	13,600.00	1,424.61	7,881.70	5,718.30	42.05 %
<u>10-4260-1830</u>	EMPLOYEE GROUP INS.	15,768.00	15,768.00	1,302.94	9,228.72	6,539.28	41.47 %
<u>10-4260-2120</u>	UNIFORMS- SHOES	700.00	700.00	54.46	531.90	168.10	24.01 %
<u>10-4260-2600</u>	SUPPLIES	18,000.00	18,000.00	2,176.51	7,098.90	10,901.10	60.56 %
<u>10-4260-3210</u>	TELEPHONE	720.00	720.00	60.00	420.00	300.00	41.67 %
<u>10-4260-3300</u>	UTILITIES - PROPANE	17,000.00	17,000.00	5,091.63	7,273.25	9,726.75	57.22 %
<u>10-4260-3301</u>	UTILITIES - ELECTRIC	26,000.00	26,000.00	17,438.41	40,094.23	-14,094.23	-54.21 %
<u>10-4260-3510</u>	BLDGS REPAIRS & MAINT	110,000.00	110,000.00	1,593.22	36,357.33	73,642.67	66.95 %
<u>10-4260-3520</u>	REPAIRS & MAINT - EQUIP	2,000.00	2,000.00	0.00	0.00	2,000.00	100.00 %
<u>10-4260-4500</u>	GENERAL LIB/FIRE	175,000.00	175,000.00	851.64	146,424.02	28,575.98	16.33 %
<u>10-4260-4501</u>	WORKERS COMP	3,000.00	3,000.00	0.00	2,010.31	989.69	32.99 %
<u>10-4260-6000</u>	CONTRACTS	125,000.00	125,000.00	1,600.00	48,480.00	76,520.00	61.22 %

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		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
<u>10-4260-8400</u>	REIMBURSEMENT OF SERVICES	-256,681.00	-256,681.00	0.00	0.00	-256,681.00	100.00 %
Department: 4260 - PUBLIC BUILDINGS Total:		359,502.00	359,502.00	42,869.79	369,551.38	-10,049.38	-2.80%
Department: 4310 - POLICE							
<u>10-4310-1210</u>	FULL TIME SALARIES	1,481,000.00	1,481,000.00	184,198.34	922,142.22	558,857.78	37.74 %
<u>10-4310-1220</u>	OVERTIME	35,000.00	35,000.00	1,228.66	22,308.22	12,691.78	36.26 %
<u>10-4310-1260</u>	PART-TIME SALARIES	45,000.00	43,000.00	1,690.00	13,964.40	29,035.60	67.52 %
<u>10-4310-1270</u>	LESSOA EXPENSE	58,700.00	58,700.00	4,885.51	34,523.42	24,176.58	41.19 %
<u>10-4310-1330</u>	LEO 401K CONTRIBUTION	0.00	26,539.49	8,045.92	39,621.47	-13,081.98	-49.29 %
<u>10-4310-1810</u>	SOCIAL SECURITY	176,000.00	176,000.00	14,656.15	76,833.61	99,166.39	56.34 %
<u>10-4310-1820</u>	RETIREMENT CONTRIBUTION	226,250.00	226,250.00	27,535.31	139,579.89	86,670.11	38.31 %
<u>10-4310-1821</u>	401K - SUPPLEMENTAL RETIRMENT	68,100.00	41,560.51	0.00	0.00	41,560.51	100.00 %
<u>10-4310-1830</u>	EMPLOYEE GROUP INS.	204,950.00	204,950.00	15,232.15	107,102.70	97,847.30	47.74 %
<u>10-4310-2120</u>	UNIFORMS	17,100.00	17,100.00	750.42	11,036.84	6,063.16	35.46 %
<u>10-4310-2600</u>	SUPPLIES	19,000.00	19,000.00	425.64	12,587.48	6,412.52	33.75 %
<u>10-4310-2601</u>	SUPPLIES - COPS PROGRAM	7,000.00	7,000.00	536.59	5,128.58	1,871.42	26.73 %
<u>10-4310-3100</u>	TRAVEL-TRAINING	4,300.00	6,300.00	0.00	3,323.97	2,976.03	47.24 %
<u>10-4310-3210</u>	TELEPHONE PORT/PAGERS	720.00	720.00	60.00	420.00	300.00	41.67 %
<u>10-4310-3250</u>	POSTAGE	75.00	75.00	0.00	38.24	36.76	49.01 %
<u>10-4310-3300</u>	ELEC COST 20% T HALL	4,000.00	4,000.00	446.38	3,663.41	336.59	8.41 %
<u>10-4310-3520</u>	EQUIPMENT REPAIRS & MAINT	35,000.00	35,000.00	2,988.37	8,383.28	26,616.72	76.05 %
<u>10-4310-3980</u>	ANIMAL CONTROL	24,500.00	24,500.00	1,877.92	15,023.36	9,476.64	38.68 %
<u>10-4310-4210</u>	DCI TERMIAL RENTAL	3,100.00	3,100.00	300.00	600.00	2,500.00	80.65 %
<u>10-4310-4501</u>	WORKERS COMP	35,000.00	35,000.00	0.00	33,268.46	1,731.54	4.95 %
<u>10-4310-4910</u>	DUES & SUBSCRIPTIONS	800.00	800.00	0.00	180.00	620.00	77.50 %
<u>10-4310-4990</u>	MISCELLANEOUS	8,000.00	8,000.00	1,716.00	3,600.24	4,399.76	55.00 %
<u>10-4310-4991</u>	DRUG INTERDICTION	5,000.00	5,000.00	0.00	5,000.00	0.00	0.00 %
<u>10-4310-4992</u>	SHOP W/A COP SUPPLIES	8,000.00	8,000.00	5,222.63	5,222.63	2,777.37	34.72 %
<u>10-4310-6000</u>	CONTRACTS	80,000.00	80,000.00	4,305.00	28,741.00	51,259.00	64.07 %
<u>10-4310-6920</u>	L/S GRANT APPROPRIATIONS	16,000.00	16,000.00	0.00	80.00	15,920.00	99.50 %
Department: 4310 - POLICE Total:		2,562,595.00	2,562,595.00	276,100.99	1,492,373.42	1,070,221.58	41.76%
Department: 4340 - FIRE							
<u>10-4340-1210</u>	FULL TIME SALARIES	29,000.00	29,000.00	2,086.52	24,277.42	4,722.58	16.28 %
<u>10-4340-1810</u>	SOCIAL SECURITY	2,400.00	2,400.00	159.71	1,857.96	542.04	22.59 %
<u>10-4340-1890</u>	VOLUNTEER - CALL PAY	31,000.00	31,000.00	0.00	150.00	30,850.00	99.52 %
<u>10-4340-2200</u>	FOOD	2,000.00	2,000.00	802.50	994.08	1,005.92	50.30 %
<u>10-4340-2510</u>	MOTOR FUELS & LUBRICANTS	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00 %
<u>10-4340-2600</u>	SUPPLIES	3,750.00	3,750.00	42.50	1,511.13	2,238.87	59.70 %
<u>10-4340-2610</u>	EQUIPMENT	17,100.00	17,100.00	919.71	9,491.79	7,608.21	44.49 %
<u>10-4340-3100</u>	TRAVEL	1,500.00	1,500.00	0.00	187.50	1,312.50	87.50 %
<u>10-4340-3110</u>	TRAINING	1,500.00	1,500.00	0.00	780.36	719.64	47.98 %
<u>10-4340-3250</u>	POSTAGE	372.00	372.00	0.00	151.00	221.00	59.41 %
<u>10-4340-3300</u>	UTILITIES - PROPANE	5,450.00	5,450.00	700.77	3,175.29	2,274.71	41.74 %
<u>10-4340-3520</u>	EQUIPMENT REP & MAINT	20,000.00	18,096.40	9,792.95	12,400.44	5,695.96	31.48 %
<u>10-4340-4500</u>	INSURANCE	13,500.00	15,403.60	0.00	15,403.60	0.00	0.00 %
<u>10-4340-4501</u>	WORKERS COMP	7,500.00	7,500.00	0.00	4,387.87	3,112.13	41.50 %
<u>10-4340-4990</u>	MISCELLANEOUS	3,000.00	3,000.00	0.00	573.75	2,426.25	80.88 %
<u>10-4340-5000</u>	CAPITAL OUTLAY	14,049.00	14,049.00	0.00	6,460.80	7,588.20	54.01 %
<u>10-4340-6000</u>	CONTRACTS FIRE	3,000.00	3,000.00	0.00	2,993.51	6.49	0.22 %
<u>10-4340-6920</u>	GRANT APPROPRIATIONS	15,000.00	15,000.00	0.00	0.00	15,000.00	100.00 %
<u>10-4340-7500</u>	CAPITAL LEASES	61,000.00	61,000.00	0.00	0.00	61,000.00	100.00 %
<u>10-4340-7510</u>	DEBT - INTEREST- VEHICLES	9,350.00	9,350.00	0.00	0.00	9,350.00	100.00 %
Department: 4340 - FIRE Total:		241,471.00	241,471.00	14,504.66	84,796.50	156,674.50	64.88%
Department: 4510 - STREETS							
<u>10-4510-1210</u>	FULL TIME SALARIES	427,000.00	427,000.00	38,508.25	224,784.61	202,215.39	47.36 %
<u>10-4510-1220</u>	OVERTIME	30,000.00	30,000.00	2,232.83	19,885.16	10,114.84	33.72 %
<u>10-4510-1810</u>	SOCIAL SECURITY	35,000.00	35,000.00	3,100.37	18,584.51	16,415.49	46.90 %
<u>10-4510-1820</u>	RETIREMENT CONTRIBUTION	60,500.00	60,500.00	5,540.79	32,515.24	27,984.76	46.26 %

My Budget Report

For Fiscal: 2024-2025 Period Ending: 01/31/2025

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
<u>10-4510-1830</u>	EMPLOYEE GROUP INS.	70,956.00	70,956.00	4,902.02	38,821.58	32,134.42	45.29 %
<u>10-4510-2120</u>	UNIFORMS	5,000.00	5,000.00	0.00	3,862.93	1,137.07	22.74 %
<u>10-4510-2311</u>	SAFETY	1,000.00	1,000.00	50.00	450.05	549.95	55.00 %
<u>10-4510-2600</u>	SUPPLIES	35,000.00	35,000.00	660.25	19,087.87	15,912.13	45.46 %
<u>10-4510-3100</u>	TRAVEL-TRAINING	5,000.00	5,000.00	95.00	95.00	4,905.00	98.10 %
<u>10-4510-3210</u>	TELEPHONE	720.00	720.00	0.00	0.00	720.00	100.00 %
<u>10-4510-3520</u>	EQUIPMENT REP & MAINT	37,000.00	42,139.49	0.00	42,131.65	7.84	0.02 %
<u>10-4510-3540</u>	MAINT & REPAIR SYSTEM	30,000.00	30,000.00	0.00	7,600.00	22,400.00	74.67 %
<u>10-4510-3590</u>	CEMETERIES - MAINTENANCE	58,000.00	47,300.00	950.00	10,550.00	36,750.00	77.70 %
<u>10-4510-4500</u>	GEN LIB./AUTO/EQUIP	16,000.00	16,000.00	0.00	10,594.12	5,405.88	33.79 %
<u>10-4510-4501</u>	WORKERS COMP	21,000.00	21,000.00	0.00	12,737.83	8,262.17	39.34 %
<u>10-4510-4990</u>	MISCELLANEOUS	5,000.00	5,000.00	0.00	169.00	4,831.00	96.62 %
Department: 4510 - STREETS Total:		837,176.00	831,615.49	56,039.51	441,869.55	389,745.94	46.87%
Department: 4511 - POWELL BILL							
<u>10-4511-3590</u>	MAINT & REPAIR OTHER	20,000.00	20,000.00	0.00	0.00	20,000.00	100.00 %
<u>10-4511-5000</u>	CAPITAL OUTLAY	257,000.00	257,000.00	0.00	0.00	257,000.00	100.00 %
<u>10-4511-5911</u>	CURB & GUTTER	10,000.00	10,000.00	0.00	0.00	10,000.00	100.00 %
<u>10-4511-5912</u>	TRAFFIC CONTROL	2,500.00	2,500.00	0.00	2,298.00	202.00	8.08 %
<u>10-4511-5913</u>	SIDEWALKS	21,000.00	21,000.00	0.00	0.00	21,000.00	100.00 %
<u>10-4511-5914</u>	DRAINAGE & STORM SEWER	0.00	30,000.00	0.00	29,680.00	320.00	1.07 %
<u>10-4511-5915</u>	PAVING	97,900.00	67,900.00	0.00	7,300.50	60,599.50	89.25 %
<u>10-4511-6000</u>	CONTRACTS	3,600.00	3,600.00	0.00	1,020.00	2,580.00	71.67 %
Department: 4511 - POWELL BILL Total:		412,000.00	412,000.00	0.00	40,298.50	371,701.50	90.22%
Department: 4710 - SANITATION							
<u>10-4710-1210</u>	FULL TIME SALARIES	114,000.00	111,500.00	14,757.46	77,993.96	33,506.04	30.05 %
<u>10-4710-1220</u>	OVERTIME	10,000.00	10,000.00	1,036.45	7,046.62	2,953.38	29.53 %
<u>10-4710-1810</u>	SOCIAL SECURITY	9,600.00	9,600.00	1,208.23	6,499.67	3,100.33	32.30 %
<u>10-4710-1820</u>	RETIREMENT CONTRIBUTION	16,100.00	16,100.00	2,147.94	11,235.49	4,864.51	30.21 %
<u>10-4710-1830</u>	EMPLOYEE GROUP INS.	23,652.00	23,652.00	1,519.68	11,389.66	12,262.34	51.84 %
<u>10-4710-2120</u>	UNIFORMS	2,500.00	2,500.00	0.00	1,323.67	1,176.33	47.05 %
<u>10-4710-2311</u>	SAFETY	500.00	500.00	0.00	289.04	210.96	42.19 %
<u>10-4710-2510</u>	MOTOR FUELS & LUBRICANTS	1,500.00	500.00	0.00	0.00	500.00	100.00 %
<u>10-4710-2600</u>	SUPPLIES	33,000.00	33,000.00	584.02	31,205.74	1,794.26	5.44 %
<u>10-4710-3100</u>	TRAVEL-TRAINING	500.00	0.00	0.00	0.00	0.00	0.00 %
<u>10-4710-3520</u>	EQUIPMENT REP & MAINT	20,000.00	30,700.00	0.00	28,090.93	2,609.07	8.50 %
<u>10-4710-4410</u>	LANDFILL FEES / TOWN REFUSE	20,000.00	18,000.00	782.96	4,466.42	13,533.58	75.19 %
<u>10-4710-4501</u>	WORKERS COMP	6,000.00	6,000.00	0.00	3,338.63	2,661.37	44.36 %
<u>10-4710-4990</u>	MISCELLANEOUS	2,000.00	1,000.00	0.00	0.00	1,000.00	100.00 %
<u>10-4710-6000</u>	CONTRACTS	6,000.00	13,000.00	2,833.97	8,860.29	4,139.71	31.84 %
Department: 4710 - SANITATION Total:		265,352.00	276,052.00	24,870.71	191,740.12	84,311.88	30.54%
Department: 4910 - PLANNING, ZONING, INSPECT							
<u>10-4910-1210</u>	FULL TIME SALARIES	183,900.00	183,900.00	12,708.07	70,444.02	113,455.98	61.69 %
<u>10-4910-1810</u>	SOCIAL SECURITY	14,100.00	14,100.00	971.51	5,383.27	8,716.73	61.82 %
<u>10-4910-1820</u>	RETIREMENT CONTRIBUTION	25,100.00	25,100.00	1,728.30	9,420.92	15,679.08	62.47 %
<u>10-4910-1830</u>	EMPLOYEE GROUP INS.	23,652.00	23,652.00	1,136.96	8,053.30	15,598.70	65.95 %
<u>10-4910-2120</u>	UNIFORMS	750.00	750.00	0.00	248.04	501.96	66.93 %
<u>10-4910-2600</u>	SUPPLIES	3,000.00	3,000.00	28.21	918.21	2,081.79	69.39 %
<u>10-4910-3100</u>	TRAVEL-TRAINING	3,500.00	3,500.00	0.00	1,384.06	2,115.94	60.46 %
<u>10-4910-3210</u>	TELEPHONE	720.00	720.00	60.00	420.00	300.00	41.67 %
<u>10-4910-4501</u>	WORKERS COMP	1,400.00	1,400.00	0.00	1,201.88	198.12	14.15 %
<u>10-4910-4910</u>	DUES AND SUBSCRIPTIONS	400.00	400.00	0.00	0.00	400.00	100.00 %
<u>10-4910-4930</u>	CODE ENFORCEMENT	60,000.00	63,930.00	0.00	13,728.14	50,201.86	78.53 %
<u>10-4910-4990</u>	MISCELLANEOUS	1,400.00	1,400.00	168.99	1,326.87	73.13	5.22 %
<u>10-4910-6000</u>	CONTRACTS	33,500.00	33,500.00	4,930.00	8,300.14	25,199.86	75.22 %
Department: 4910 - PLANNING, ZONING, INSPECT Total:		351,422.00	355,352.00	21,732.04	120,828.85	234,523.15	66.00%
Department: 4920 - ECONOMIC DEVELOPMENT							
<u>10-4920-1210</u>	FULL TIME SALARIES	96,000.00	96,000.00	10,606.05	58,481.25	37,518.75	39.08 %

My Budget Report

For Fiscal: 2024-2025 Period Ending: 01/31/2025

		Original	Current	Period	Fiscal	Variance	
		Total Budget	Total Budget	Activity	Activity	Favorable	Percent
						(Unfavorable)	Remaining
<u>10-4920-1810</u>	SOCIAL SECURITY	7,300.00	7,300.00	808.59	4,454.44	2,845.56	38.98 %
<u>10-4920-1820</u>	RETIREMENT CONTRIBUTION	12,900.00	12,900.00	1,442.43	7,855.03	5,044.97	39.11 %
<u>10-4920-1830</u>	EMPLOYEE GROUP INS.	7,884.00	7,884.00	662.20	4,689.47	3,194.53	40.52 %
<u>10-4920-2600</u>	SUPPLIES	1,000.00	1,000.00	0.00	123.80	876.20	87.62 %
<u>10-4920-3100</u>	TRAVEL-TRAINING	5,000.00	5,000.00	132.48	1,873.74	3,126.26	62.53 %
<u>10-4920-3210</u>	TELEPHONE	720.00	720.00	60.00	420.00	300.00	41.67 %
<u>10-4920-3910</u>	LEGAL ADVERTISING	20,000.00	20,000.00	0.00	850.00	19,150.00	95.75 %
<u>10-4920-4501</u>	WORKERS COMP	1,300.00	1,300.00	0.00	400.62	899.38	69.18 %
<u>10-4920-4910</u>	DUES AND SUBSCRIPTIONS	2,000.00	2,000.00	0.00	444.34	1,555.66	77.78 %
<u>10-4920-4990</u>	MISCELLANEOUS	1,000.00	1,000.00	30.00	261.91	738.09	73.81 %
<u>10-4920-6000</u>	CONTRACTS	10,000.00	10,000.00	0.00	0.00	10,000.00	100.00 %
<u>10-4920-6100</u>	LOCAL SUPPORT	13,000.00	13,000.00	0.00	7,406.57	5,593.43	43.03 %
<u>10-4920-6920</u>	GRANT EXPENSES	15,000.00	15,000.00	0.00	2,500.00	12,500.00	83.33 %
<u>10-4920-8400</u>	REIMBURSEMENT OF SERVICES	-127,449.00	-127,449.00	0.00	0.00	-127,449.00	100.00 %
Department: 4920 - ECONOMIC DEVELOPMENT Total:		65,655.00	65,655.00	13,741.75	89,761.17	-24,106.17	-36.72%
Department: 6110 - LIBRARY							
<u>10-6110-1210</u>	FULL TIME SALARIES	67,000.00	67,000.00	7,972.48	43,781.35	23,218.65	34.65 %
<u>10-6110-1260</u>	Salaries Part Time	18,000.00	17,702.50	1,514.68	11,159.03	6,543.47	36.96 %
<u>10-6110-1810</u>	SOCIAL SECURITY	6,500.00	6,500.00	719.68	4,160.37	2,339.63	35.99 %
<u>10-6110-1820</u>	RETIREMENT CONTRIBUTION	9,200.00	9,200.00	1,084.26	5,818.45	3,381.55	36.76 %
<u>10-6110-1830</u>	EMPLOYEE GROUP INS.	7,884.00	7,884.00	658.24	4,661.75	3,222.25	40.87 %
<u>10-6110-2600</u>	SUPPLIES	2,500.00	2,500.00	81.65	1,403.74	1,096.26	43.85 %
<u>10-6110-2700</u>	SUPPLIES - PROGRAMS	900.00	900.00	22.74	376.89	523.11	58.12 %
<u>10-6110-3105</u>	TRAVEL-TRAINING	2,000.00	2,000.00	0.00	0.00	2,000.00	100.00 %
<u>10-6110-3210</u>	TELEPHONE	720.00	720.00	60.00	420.00	300.00	41.67 %
<u>10-6110-3300</u>	PROPANE	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00 %
<u>10-6110-3301</u>	UTILITIES-ELECTRIC	2,500.00	2,500.00	126.47	1,692.12	807.88	32.32 %
<u>10-6110-3520</u>	EQUIPMENT REPAIRS	700.00	700.00	0.00	0.00	700.00	100.00 %
<u>10-6110-4501</u>	WORKERS COMP	150.00	447.50	0.00	601.24	-153.74	-34.36 %
<u>10-6110-4990</u>	MISCELLANEOUS	1,600.00	1,600.00	41.82	632.24	967.76	60.49 %
<u>10-6110-5000</u>	CAPITAL OUTLAY	8,000.00	8,000.00	0.00	0.00	8,000.00	100.00 %
<u>10-6110-5600</u>	BOOKS	11,000.00	11,000.00	711.05	4,249.99	6,750.01	61.36 %
<u>10-6110-6000</u>	CONTRACTS	13,400.00	13,400.00	2,106.00	7,729.69	5,670.31	42.32 %
<u>10-6110-6920</u>	GRANT APPROPRIATIONS	5,000.00	5,000.00	4,614.11	-385.89	5,385.89	107.72 %
Department: 6110 - LIBRARY Total:		158,054.00	158,054.00	19,713.18	86,300.97	71,753.03	45.40%
Department: 6120 - RECREATION							
<u>10-6120-1210</u>	FULL TIME SALARIES	195,500.00	195,500.00	22,096.94	123,115.61	72,384.39	37.03 %
<u>10-6120-1260</u>	PART-TIME SALARIES	65,000.00	65,000.00	2,122.20	39,258.35	25,741.65	39.60 %
<u>10-6120-1810</u>	SOCIAL SECURITY	22,000.00	22,000.00	1,851.75	12,414.12	9,585.88	43.57 %
<u>10-6120-1820</u>	RETIREMENT CONTRIBUTION	28,000.00	28,000.00	3,005.19	16,470.70	11,529.30	41.18 %
<u>10-6120-1830</u>	EMPLOYEE GROUP INS.	23,652.00	23,652.00	1,968.14	13,939.19	9,712.81	41.07 %
<u>10-6120-1990</u>	INSTRUCTOR AND OFFICIAL FEES	65,000.00	65,000.00	1,210.00	19,369.00	45,631.00	70.20 %
<u>10-6120-2120</u>	UNIFORMS	11,000.00	11,000.00	438.36	3,624.41	7,375.59	67.05 %
<u>10-6120-2310</u>	MISC SUPPLIES-PROGRAM SUP	26,000.00	25,700.00	5,509.52	16,473.24	9,226.76	35.90 %
<u>10-6120-2312</u>	PROGRAM AWARDS	6,500.00	6,500.00	1,496.08	3,460.44	3,039.56	46.76 %
<u>10-6120-2600</u>	SUPPLIES	30,000.00	30,000.00	338.10	11,050.70	18,949.30	63.16 %
<u>10-6120-2650</u>	CONCESSION STAND FOOD	15,500.00	15,500.00	251.21	6,148.53	9,351.47	60.33 %
<u>10-6120-3100</u>	TRAVEL-TRAINING	6,000.00	6,300.00	0.00	5,521.27	778.73	12.36 %
<u>10-6120-3301</u>	UTILITIES-ELECTRIC	27,000.00	35,786.83	5,077.20	44,994.82	-9,207.99	-25.73 %
<u>10-6120-3520</u>	EQUIPMENT REP & MAINT	36,000.00	27,213.17	-4,897.33	5,262.50	21,950.67	80.66 %
<u>10-6120-4501</u>	WORKERS COMP	9,000.00	9,000.00	0.00	4,949.00	4,051.00	45.01 %
<u>10-6120-4910</u>	DUES & SUBSCRIPTIONS	650.00	650.00	0.00	455.00	195.00	30.00 %
<u>10-6120-4990</u>	MISCELLANEOUS	1,000.00	1,000.00	41.82	643.86	356.14	35.61 %
<u>10-6120-6000</u>	CONTRACTS	20,554.00	20,554.00	558.81	6,760.02	13,793.98	67.11 %
<u>10-6120-6920</u>	GRANT APPROPRIATIONS	5,000.00	5,000.00	0.00	-5,000.00	10,000.00	200.00 %

Budget Report

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
5120-6930 THEATER WORK	500.00	500.00	0.00	0.00	500.00	100.00 %
Department: 6120 - RECREATION Total:	593,856.00	593,856.00	41,067.99	328,910.76	264,945.24	44.61%
Expense Total:	6,692,966.00	6,702,035.49	689,344.24	4,291,024.11	2,411,011.38	35.97%
Fund: 10 - General Fund Surplus (Deficit):	721.00	721.00	-49,955.88	-218,638.64	-219,359.64	30,424.36%

id: 61 - Electric Fund

Revenue						
-3600-5210 PENALTIES / RECONNECT FEES	175,000.00	175,000.00	14,914.95	125,224.06	-49,775.94	28.44 %
-3600-5220 NEW ACCT CONNECTION FEES	23,000.00	23,000.00	3,280.00	22,840.00	-160.00	0.70 %
-3600-5300 FACILITIES FEES	120,000.00	120,000.00	10,029.00	70,203.00	-49,797.00	41.50 %
-3600-5800 SERVICE CHARGES	4,000.00	4,000.00	600.00	2,450.00	-1,550.00	38.75 %
-3600-8200 NEW SERVICE INSTALLATIONS	150,000.00	150,000.00	74,400.00	359,051.20	209,051.20	239.37 %
-3700-1000 INVESTMENT EARNINGS	150,000.00	150,000.00	26,048.03	177,023.51	27,023.51	118.02 %
-3720-5100 UTILITY CHARGES	13,300,000.00	13,300,000.00	1,300,265.32	8,310,536.40	-4,989,463.60	37.51 %
1-3800-1000 MISC RECEIPTS ELECTRIC	5,000.00	5,000.00	0.00	2,021.49	-2,978.51	59.57 %
1-3800-1200 Online Credit CardService Fees	108,000.00	108,000.00	0.00	0.00	-108,000.00	100.00 %
1-3900-2001 CATV POLE RENT	12,000.00	12,000.00	0.00	34,512.86	22,512.86	287.61 %
1-3900-9000 RIDER 1 PCA	781,749.00	781,749.00	42,141.97	230,407.37	-551,341.63	70.53 %
FUND BALANCE APPROPRIATED	183,215.00	607,304.98	0.00	0.00	-607,304.98	100.00 %
Revenue Total:	15,011,964.00	15,436,053.98	1,471,679.27	9,334,269.89	-6,101,784.09	39.53%

Expense

Department: 7210 - ELECTRIC ADMIN/BILLING COLL						
61-7210-1210 FULL TIME SALARIES	129,500.00	129,500.00	13,944.29	81,729.97	47,770.03	36.89 %
61-7210-1260 PART-TIME SALARIES	21,500.00	21,500.00	3,162.44	18,700.25	2,799.75	13.02 %
61-7210-1810 SOCIAL SECURITY	12,850.00	12,850.00	1,298.06	7,607.71	5,242.29	40.80 %
61-7210-1820 RETIREMENT CONTRIBUTION	17,900.00	17,900.00	1,896.46	10,877.70	7,022.30	39.23 %
61-7210-1830 EMPLOYEE GROUP INS.	23,508.00	23,508.00	1,939.04	13,735.39	9,772.61	41.57 %
61-7210-2600 SUPPLIES	7,000.00	7,000.00	931.88	4,049.53	2,950.47	42.15 %
61-7210-3100 TRAVEL-TRAINING	2,250.00	2,250.00	0.00	50.25	2,199.75	97.77 %
61-7210-3250 POSTAGE	27,500.00	27,500.00	6,997.67	23,705.62	3,794.38	13.80 %
61-7210-4501 WORKERS COMP	1,500.00	1,722.00	0.00	1,885.35	-163.35	-9.49 %
61-7210-4990 MISCELLANEOUS	250.00	250.00	0.00	100.00	150.00	60.00 %
61-7210-6000 CONTRACTS	60,000.00	60,000.00	7,191.73	29,853.93	30,146.07	50.24 %
61-7210-6300 CREDIT CARD ACCEPTANCE	108,000.00	108,000.00	-4,336.86	-20,517.32	128,517.32	119.00 %
61-7210-8400 REIMBURSEMENT OF SERVICES	1,109,943.00	1,109,943.00	0.00	0.00	1,109,943.00	100.00 %
Department: 7210 - ELECTRIC ADMIN/BILLING COLL Total:	1,521,701.00	1,521,923.00	33,024.71	171,778.38	1,350,144.62	88.71%

Department: 7220 - ELECTRIC OPERATIONS

61-7220-1210 FULL TIME SALARIES	980,028.00	980,028.00	109,832.78	597,510.70	382,517.30	39.03 %
61-7220-1220 OVERTIME	55,000.00	55,000.00	2,691.38	23,288.49	31,711.51	57.66 %
61-7220-1810 SOCIAL SECURITY	84,000.00	84,000.00	8,558.77	47,137.30	36,862.70	43.88 %
61-7220-1820 RETIREMENT CONTRIBUTION	131,100.00	131,100.00	15,303.32	83,136.07	47,963.93	36.59 %
61-7220-1830 EMPLOYEE GROUP INS.	109,704.00	109,704.00	9,875.96	67,506.46	42,197.54	38.46 %
61-7220-1900 PROFESSIONAL SERVICES	62,000.00	62,000.00	0.00	22,470.49	39,529.51	63.76 %
61-7220-2120 UNIFORMS	24,000.00	24,000.00	4,637.81	21,447.49	2,552.51	10.64 %
61-7220-2311 SAFETY	35,000.00	35,000.00	4,037.58	21,957.84	13,042.16	37.26 %
61-7220-2510 MOTOR FUELS & LUBRICANTS	50,000.00	50,000.00	1,660.80	2,323.74	47,676.26	95.35 %
61-7220-2600 SUPPLIES	200,000.00	201,836.12	41,381.94	99,612.20	102,223.92	50.65 %
61-7220-2602 SUBDIVISION SUPPLIES	225,000.00	225,000.00	43,144.74	219,509.93	5,490.07	2.44 %
61-7220-3100 TRAVEL-TRAINING	22,000.00	22,000.00	0.00	5,776.96	16,223.04	73.74 %
61-7220-3300 UTILITIES	12,000.00	12,000.00	422.48	2,907.93	9,092.07	75.77 %
61-7220-3310 POWER PURCHASED-ELEC	8,540,000.00	8,540,000.00	936,962.97	5,562,594.57	2,977,405.43	34.86 %
61-7220-3520 EQUIPMENT REP & MAINT	48,000.00	48,000.00	11,278.97	37,553.02	10,446.98	21.76 %
61-7220-3530 GENERATOR O&M	65,000.00	65,000.00	9,060.19	40,154.54	24,845.46	38.22 %
61-7220-3540 MAINT & REPAIR SYSTEM	250,000.00	262,708.15	58,756.57	170,505.34	92,202.81	35.10 %
61-7220-3590 TREE TRIMMING R/W MAIN	60,000.00	60,000.00	3,800.00	42,302.87	17,697.13	29.50 %
61-7220-3910 ADVERTISING	5,000.00	5,000.00	0.00	0.00	5,000.00	100.00 %
61-7220-4500 INSURANCE	63,600.00	59,052.00	0.00	31,872.82	27,179.18	46.03 %
61-7220-4501 WORKERS COMP	31,255.00	35,581.00	0.00	25,519.12	10,061.88	28.28 %

My Budget Report

For Fiscal: 2024-2025 Period Ending: 01/31/2025

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
<u>61-7220-4910</u>	DUES & SUBSCRIPTIONS	7,500.00	7,500.00	0.00	0.00	7,500.00	100.00 %
<u>61-7220-4990</u>	MISCELLANEOUS	13,000.00	13,000.00	1,287.39	4,851.56	8,148.44	62.68 %
<u>61-7220-5000</u>	CAPITAL OUTLAY	640,000.00	1,049,545.71	4,060.00	16,371.30	1,033,174.41	98.44 %
<u>61-7220-6000</u>	CONTRACTS	37,600.00	37,600.00	50.13	-4,659.79	42,259.79	112.39 %
<u>61-7220-7400</u>	CAPITAL SYSTEM IMPROVEMENTS	15,000.00	15,000.00	2,656.90	7,845.30	7,154.70	47.70 %
Department: 7220 - ELECTRIC OPERATIONS Total:		11,765,787.00	12,189,654.98	1,269,460.68	7,149,496.25	5,040,158.73	41.35%
Department: 9100 - DEBT SERVICE							
<u>61-9100-7100</u>	DEBT PRINCIPAL	219,552.00	219,552.00	0.00	218,445.47	1,106.53	0.50 %
<u>61-9100-7200</u>	DEBT INTEREST	22,829.00	22,829.00	0.00	12,805.92	10,023.08	43.91 %
Department: 9100 - DEBT SERVICE Total:		242,381.00	242,381.00	0.00	231,251.39	11,129.61	4.59%
Department: 9700 - SPECIAL APPROPRIATION							
<u>61-9700-0000</u>	PCA RIDER 1 EXPENSE	781,749.00	781,749.00	0.00	0.00	781,749.00	100.00 %
<u>61-9700-9809</u>	INTRAGOV'T UTIL FRAN TAX PMT	600,000.00	600,000.00	0.00	0.00	600,000.00	100.00 %
<u>61-9700-9810</u>	INTRAGOV'T PILO TAXES - ELEC UTIL	100,347.00	100,347.00	0.00	0.00	100,347.00	100.00 %
Department: 9700 - SPECIAL APPROPRIATION Total:		1,482,096.00	1,482,096.00	0.00	0.00	1,482,096.00	100.00%
Expense Total:		15,011,965.00	15,436,054.98	1,302,485.39	7,552,526.02	7,883,528.96	51.07%
Fund: 61 - Electric Fund Surplus (Deficit):		-1.00	-1.00	169,193.88	1,781,743.87	1,781,744.87	74,487.00%
Fund: 62 - Water and Sewer Fund							
Revenue							
<u>62-3700-1000</u>	INVESTMENT EARNINGS	30,000.00	30,000.00	4,243.79	28,840.93	-1,159.07	3.86 %
<u>62-3711-5200</u>	WATER CONNECTION FEES	25,000.00	25,000.00	4,320.00	31,015.00	6,015.00	124.06 %
<u>62-3711-5300</u>	SEWER CONNECTION FEES	25,000.00	25,000.00	9,500.05	34,699.99	9,699.99	138.80 %
<u>62-3711-5500</u>	W/S SYSTEMWIDE DEVELOPMENT	38,000.00	38,000.00	24,000.00	59,000.00	21,000.00	155.26 %
<u>62-3713-5000</u>	WATER CHARGES	1,685,000.00	1,685,000.00	140,898.89	1,033,259.88	-651,740.12	38.68 %
<u>62-3714-5100</u>	SEWER CHARGES	2,400,000.00	2,400,000.00	223,263.96	1,627,030.02	-772,969.98	32.21 %
<u>62-3800-1000</u>	MISC RECEIPTS-WATER	250.00	250.00	0.00	0.00	-250.00	100.00 %
Revenue Total:		4,203,250.00	4,203,250.00	406,226.69	2,813,845.82	-1,389,404.18	33.06%
Expense							
Department: 7130 - WATER/SEWER OPERATIONS							
<u>62-7130-1210</u>	FULL TIME SALARIES	411,000.00	409,303.79	37,487.84	223,528.68	185,775.11	45.39 %
<u>62-7130-1220</u>	OVERTIME	36,000.00	36,000.00	4,280.95	15,438.33	20,561.67	57.12 %
<u>62-7130-1260</u>	PART TIME SALARIES	0.00	1,696.21	398.11	2,336.08	-639.87	-37.72 %
<u>62-7130-1810</u>	SOCIAL SECURITY	31,500.00	31,500.00	3,221.37	18,383.28	13,116.72	41.64 %
<u>62-7130-1820</u>	RETIREMENT CONTRIBUTION	55,000.00	55,000.00	5,680.52	31,185.78	23,814.22	43.30 %
<u>62-7130-1830</u>	EMPLOYEE GROUP INS.	55,104.00	55,104.00	3,090.90	27,483.40	27,620.60	50.12 %
<u>62-7130-1900</u>	PROFESSIONAL SERVICES	20,000.00	20,000.00	0.00	0.00	20,000.00	100.00 %
<u>62-7130-2120</u>	UNIFORMS	5,500.00	5,500.00	789.77	3,451.69	2,048.31	37.24 %
<u>62-7130-2311</u>	SAFETY	3,000.00	3,000.00	0.00	685.10	2,314.90	77.16 %
<u>62-7130-2510</u>	MOTOR FUELS & LUBRICANTS	10,000.00	10,000.00	285.67	359.84	9,640.16	96.40 %
<u>62-7130-2600</u>	SUPPLIES	65,000.00	65,000.00	6,622.09	26,789.88	38,210.12	58.78 %
<u>62-7130-3100</u>	TRAVEL-TRAINING	4,800.00	4,800.00	256.64	1,621.13	3,178.87	66.23 %
<u>62-7130-3150</u>	PERMITS & FEES	3,500.00	3,500.00	0.00	2,410.00	1,090.00	31.14 %
<u>62-7130-3300</u>	UTILITIES	45,000.00	45,000.00	3,306.43	48,307.53	-3,307.53	-7.35 %
<u>62-7130-3520</u>	EQUIPMENT REP & MAINT	45,000.00	45,000.00	4,006.39	11,749.68	33,250.32	73.89 %
<u>62-7130-3540</u>	MAINT & REPAIR SYSTEM	150,000.00	150,000.00	6,317.44	60,786.29	89,213.71	59.48 %
<u>62-7130-4500</u>	AUTO AND G/L INSUR	6,000.00	6,000.00	0.00	6,000.00	0.00	0.00 %
<u>62-7130-4501</u>	WORKERS COMP	17,000.00	17,000.00	0.00	4,425.56	12,574.44	73.97 %
<u>62-7130-4910</u>	DUES & SUBSCRIPTIONS	750.00	750.00	0.00	0.00	750.00	100.00 %
<u>62-7130-4990</u>	MISCELLANEOUS	4,527.00	4,527.00	-728.96	-5,683.23	10,210.23	225.54 %
<u>62-7130-5000</u>	CAPITAL OUTLAY	344,046.00	344,046.00	0.00	41,908.73	302,137.27	87.82 %
<u>62-7130-6000</u>	CONTRACTS	1,800,000.00	1,800,000.00	133,436.86	826,046.65	973,953.35	54.11 %
<u>62-7130-7410</u>	AMI PROJECT	2,000.00	2,000.00	0.00	467.50	1,532.50	76.63 %
<u>62-7130-8000</u>	CAPITAL IMPROVEMENTS PROJ	7,500.00	7,500.00	0.00	0.00	7,500.00	100.00 %
<u>62-7130-8400</u>	REIMBURSEMENT OF SERVICES	377,984.00	377,984.00	0.00	0.00	377,984.00	100.00 %
Department: 7130 - WATER/SEWER OPERATIONS Total:		3,500,211.00	3,500,211.00	208,452.02	1,347,681.90	2,152,529.10	61.50%

My Budget Report

For Fiscal: 2024-2025 Period Ending: 01/31/2025

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Department: 9100 - DEBT SERVICE							
<u>62-9100-7100</u>	DEBT PRINCIPAL	433,991.00	433,991.00	0.00	146,666.66	287,324.34	66.21 %
<u>62-9100-7200</u>	DEBT INTEREST	198,515.00	198,515.00	0.00	47,434.93	151,080.07	76.11 %
Department: 9100 - DEBT SERVICE Total:		632,506.00	632,506.00	0.00	194,101.59	438,404.41	69.31%
Department: 9700 - SPECIAL APPROPRIATION							
<u>62-9700-9801</u>	CAPITAL RESERVE	50,378.00	50,378.00	0.00	0.00	50,378.00	100.00 %
<u>62-9700-9811</u>	DEBT RESERVE	20,155.00	20,155.00	0.00	0.00	20,155.00	100.00 %
Department: 9700 - SPECIAL APPROPRIATION Total:		70,533.00	70,533.00	0.00	0.00	70,533.00	100.00%
Expense Total:		4,203,250.00	4,203,250.00	208,452.02	1,541,783.49	2,661,466.51	63.32%
Fund: 62 - Water and Sewer Fund Surplus (Deficit):		0.00	0.00	197,774.67	1,272,062.33	1,272,062.33	0.00%
Fund: 63 - Stormwater Fund							
Revenue							
<u>63-3713-5000</u>	STORMWATER FEES	163,117.00	163,117.00	14,088.00	95,157.00	-67,960.00	41.66 %
Revenue Total:		163,117.00	163,117.00	14,088.00	95,157.00	-67,960.00	41.66%
Expense							
Department: 7501 - STORM WATER							
<u>63-7501-3150</u>	PERMITS & FEES	1,000.00	1,000.00	0.00	1,000.00	0.00	0.00 %
<u>63-7501-3540</u>	MAINT & REPAIR SYSTEM	114,117.00	114,117.00	10,091.04	26,060.18	88,056.82	77.16 %
<u>63-7501-4990</u>	MISCELLANEOUS	9,129.00	9,129.00	0.00	0.00	9,129.00	100.00 %
<u>63-7501-8400</u>	REIMBURSEMENT OF SERVICES	23,871.00	23,871.00	0.00	0.00	23,871.00	100.00 %
Department: 7501 - STORM WATER Total:		148,117.00	148,117.00	10,091.04	27,060.18	121,056.82	81.73%
Department: 9700 - SPECIAL APPROPRIATION							
<u>63-9700-9800</u>	CONTINGENCY	15,000.00	15,000.00	0.00	0.00	15,000.00	100.00 %
Department: 9700 - SPECIAL APPROPRIATION Total:		15,000.00	15,000.00	0.00	0.00	15,000.00	100.00%
Expense Total:		163,117.00	163,117.00	10,091.04	27,060.18	136,056.82	83.41%
Fund: 63 - Stormwater Fund Surplus (Deficit):		0.00	0.00	3,996.96	68,096.82	68,096.82	0.00%
Report Surplus (Deficit):		720.00	720.00	321,009.63	2,903,264.38	2,902,544.38	33,131.16%

Group Summary

Department	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 10 - General Fund						
Revenue						
	6,693,687.00	6,702,756.49	639,388.36	4,072,385.47	-2,630,371.02	39.24%
Revenue Total:	6,693,687.00	6,702,756.49	639,388.36	4,072,385.47	-2,630,371.02	39.24%
Expense						
4110 - GOVERNING BODY	62,458.00	62,458.00	8,180.46	104,065.00	-41,607.00	-66.62%
4120 - ADMINISTRATION	116,524.00	116,524.00	30,232.72	158,790.60	-42,266.60	-36.27%
4130 - FINANCE	181,950.00	181,950.00	40,099.92	241,355.78	-59,405.78	-32.65%
4140 - TAX & REVENUE COLLECTION	30,017.00	30,017.00	9,753.20	51,754.83	-21,737.83	-72.42%
4210 - Information Technology	103,938.00	103,938.00	37,863.04	198,072.45	-94,134.45	-90.57%
4250 - CENTRAL GARAGE	350,996.00	350,996.00	52,574.28	290,554.23	60,441.77	17.22%
4260 - PUBLIC BUILDINGS	359,502.00	359,502.00	42,869.79	369,551.38	-10,049.38	-2.80%
4310 - POLICE	2,562,595.00	2,562,595.00	276,100.99	1,492,373.42	1,070,221.58	41.76%
4340 - FIRE	241,471.00	241,471.00	14,504.66	84,796.50	156,674.50	64.88%
4510 - STREETS	837,176.00	831,615.49	56,039.51	441,869.55	389,745.94	46.87%
4511 - POWELL BILL	412,000.00	412,000.00	0.00	40,298.50	371,701.50	90.22%
4710 - SANITATION	265,352.00	276,052.00	24,870.71	191,740.12	84,311.88	30.54%
4910 - PLANNING, ZONING, INSPECT	351,422.00	355,352.00	21,732.04	120,828.85	234,523.15	66.00%
4920 - ECONOMIC DEVELOPMENT	65,655.00	65,655.00	13,741.75	89,761.17	-24,106.17	-36.72%
6110 - LIBRARY	158,054.00	158,054.00	19,713.18	86,300.97	71,753.03	45.40%
6120 - RECREATION	593,856.00	593,856.00	41,067.99	328,910.76	264,945.24	44.61%
Expense Total:	6,692,966.00	6,702,035.49	689,344.24	4,291,024.11	2,411,011.38	35.97%
Fund: 10 - General Fund Surplus (Deficit):	721.00	721.00	-49,955.88	-218,638.64	-219,359.64	30,424.36%
Fund: 61 - Electric Fund						
Revenue						
	15,011,964.00	15,436,053.98	1,471,679.27	9,334,269.89	-6,101,784.09	39.53%
Revenue Total:	15,011,964.00	15,436,053.98	1,471,679.27	9,334,269.89	-6,101,784.09	39.53%
Expense						
7210 - ELECTRIC ADMIN/BILLING COLL	1,521,701.00	1,521,923.00	33,024.71	171,778.38	1,350,144.62	88.71%
7220 - ELECTRIC OPERATIONS	11,765,787.00	12,189,654.98	1,269,460.68	7,149,496.25	5,040,158.73	41.35%
9100 - DEBT SERVICE	242,381.00	242,381.00	0.00	231,251.39	11,129.61	4.59%
9700 - SPECIAL APPROPRIATION	1,482,096.00	1,482,096.00	0.00	0.00	1,482,096.00	100.00%
Expense Total:	15,011,965.00	15,436,054.98	1,302,485.39	7,552,526.02	7,883,528.96	51.07%
Fund: 61 - Electric Fund Surplus (Deficit):	-1.00	-1.00	169,193.88	1,781,743.87	1,781,744.87	74,487.00%
Fund: 62 - Water and Sewer Fund						
Revenue						
	4,203,250.00	4,203,250.00	406,226.69	2,813,845.82	-1,389,404.18	33.06%
Revenue Total:	4,203,250.00	4,203,250.00	406,226.69	2,813,845.82	-1,389,404.18	33.06%
Expense						
7130 - WATER/SEWER OPERATIONS	3,500,211.00	3,500,211.00	208,452.02	1,347,681.90	2,152,529.10	61.50%
9100 - DEBT SERVICE	632,506.00	632,506.00	0.00	194,101.59	438,404.41	69.31%
9700 - SPECIAL APPROPRIATION	70,533.00	70,533.00	0.00	0.00	70,533.00	100.00%
Expense Total:	4,203,250.00	4,203,250.00	208,452.02	1,541,783.49	2,661,466.51	63.32%
Fund: 62 - Water and Sewer Fund Surplus (Deficit):	0.00	0.00	197,774.67	1,272,062.33	1,272,062.33	0.00%
Fund: 63 - Stormwater Fund						
Revenue						
	163,117.00	163,117.00	14,088.00	95,157.00	-67,960.00	41.66%
Revenue Total:	163,117.00	163,117.00	14,088.00	95,157.00	-67,960.00	41.66%
Expense						
7501 - STORM WATER	148,117.00	148,117.00	10,091.04	27,060.18	121,056.82	81.73%

My Budget Report

For Fiscal: 2024-2025 Period Ending: 01/31/2025

Department	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance	
					Favorable (Unfavorable)	Percent Remaining
9700 - SPECIAL APPROPRIATION	15,000.00	15,000.00	0.00	0.00	15,000.00	100.00%
Expense Total:	163,117.00	163,117.00	10,091.04	27,060.18	136,056.82	83.41%
Fund: 63 - Stormwater Fund Surplus (Deficit):	0.00	0.00	3,996.96	68,096.82	68,096.82	0.00%
Report Surplus (Deficit):	720.00	720.00	321,009.63	2,903,264.38	2,902,544.38	33,131.16%

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)
10 - General Fund	721.00	721.00	-49,955.88	-218,638.64	-219,359.64
61 - Electric Fund	-1.00	-1.00	169,193.88	1,781,743.87	1,781,744.87
62 - Water and Sewer Fund	0.00	0.00	197,774.67	1,272,062.33	1,272,062.33
63 - Stormwater Fund	0.00	0.00	3,996.96	68,096.82	68,096.82
Report Surplus (Deficit):	720.00	720.00	321,009.63	2,903,264.38	2,902,544.38

AYDEN ECONOMIC DEVELOPMENT DEPARTMENT

TO: TOWN COUNCIL

FROM: THOMAS MALLORY DENHAM, ECONOMIC DEVELOPMENT DIRECTOR

SUBJECT: ECONOMIC DEVELOPMENT REPORT

DATE: 03/01/2025

CC: SCOTT HOWARD TOWN MANAGER

- Ayden Annual Founders Day Celebration was a big success. Mrs. Andres Morris was presented the Order of the Long Leaf Pine.
- Car Cruse going to 2nd Tuesday and last Thursday of month.
- Eagle Rock opening date tentative April 2025.
- Town of Ayden will rejoin Greenville ENC Alliance.
- NC Main Street Annual Assessment complete! As Promised, I will keep Ayden in good standing until an agreement is finalized.
- Rail Park Build-Ready Pad will begin February 28.
- Pitt Co. African American Cultural Trail Committee included the 4A Cemetery.
- Important things happening at the NC East Alliance, Attended 2025 Meeting. Great Asset to East North Carolina.
- Parks & Rec. received \$5000 grant for Auditorium Repairs, Thanks to Pitt Co. Arts Council.
- Ayden Museum received \$5000 grant for repairs, thanks to the Pitt Co. Arts Council.
- Activity happening in the Rail Park and Worthington Park but cannot discuss publicly.
- Work continues improvement of our Electric system for the Rail Park.
- Main Street Conference March 10th through March 13th. Mooresville, NC.
- Gwendy Yiznitsky will receive the NC Main Street Champion Award.
- I will be attending March 18th & 19th ICSC Convention in Charlotte NC. With ElectriCities.

LIBRARY CIRCULATION REPORT
February 2025

Ayden Library Page | 1

MEMORANDUM

TO: SCOTT HOWARD, TOWN MANAGER

FROM: RACHELLE MONDOVICH, LIBRARY DIRECTOR

CC: BOARD OF COMMISSIONERS

DATE: March 1, 2025

SUBJECT: AYDEN LIBRARY MONTHLY REPORT

- Completed the State paperwork.
- Held outreach session at the Ayden Senior Center.
- Attended meeting with the librarians from the three Ayden schools.
- Had the first meeting of Ayden Library's Reading Club.
- Spoke to the parents of HeadStart students at parent meeting.
- Met with some of the AIM parents about the program moving forward.
- Attended Commissioners meeting.
- Attended department head meeting.

LIBRARY CIRCULATION REPORT
February 2025

Ayden Library Page | 2

ADULT FICTION.....164 (173)
ADULT NON-FICTION.....04 (05)
.

ADULT TOTAL.....168 (178)

JUVENILE FICTION.....63 (51)
JUVENILE NON-FICTION.....18 (13)

JUVENILE TOTAL.....81 (64)

BOOK TOTAL.....249 (242)

EBOOKS

ADULT FICTION.....187 (159)
ADULT NON-FICTION.....52 (84)
.

ADULT TOTAL.....239 (243)

JUVENILE FICTION.....33 (39)
JUVENILE NON-FICTION.....0 (03)

JUVENILE TOTAL.....33 (42)

EBOOK TOTAL.....272 (285)

GRAND TOTAL.....521 (527)

LIBRARY PATRONS.....468 (478)

INTENET USERS.....106 (134)

WI-FI USERS.....23 (31)

NEW LIBRARY PATRONS.....30 (15)

REFERENCE QUESTIONS.....25 (27)

COMPUTER HELP.....26 (34)

Last year's numbers are in parenthesis

Town Manager's Report

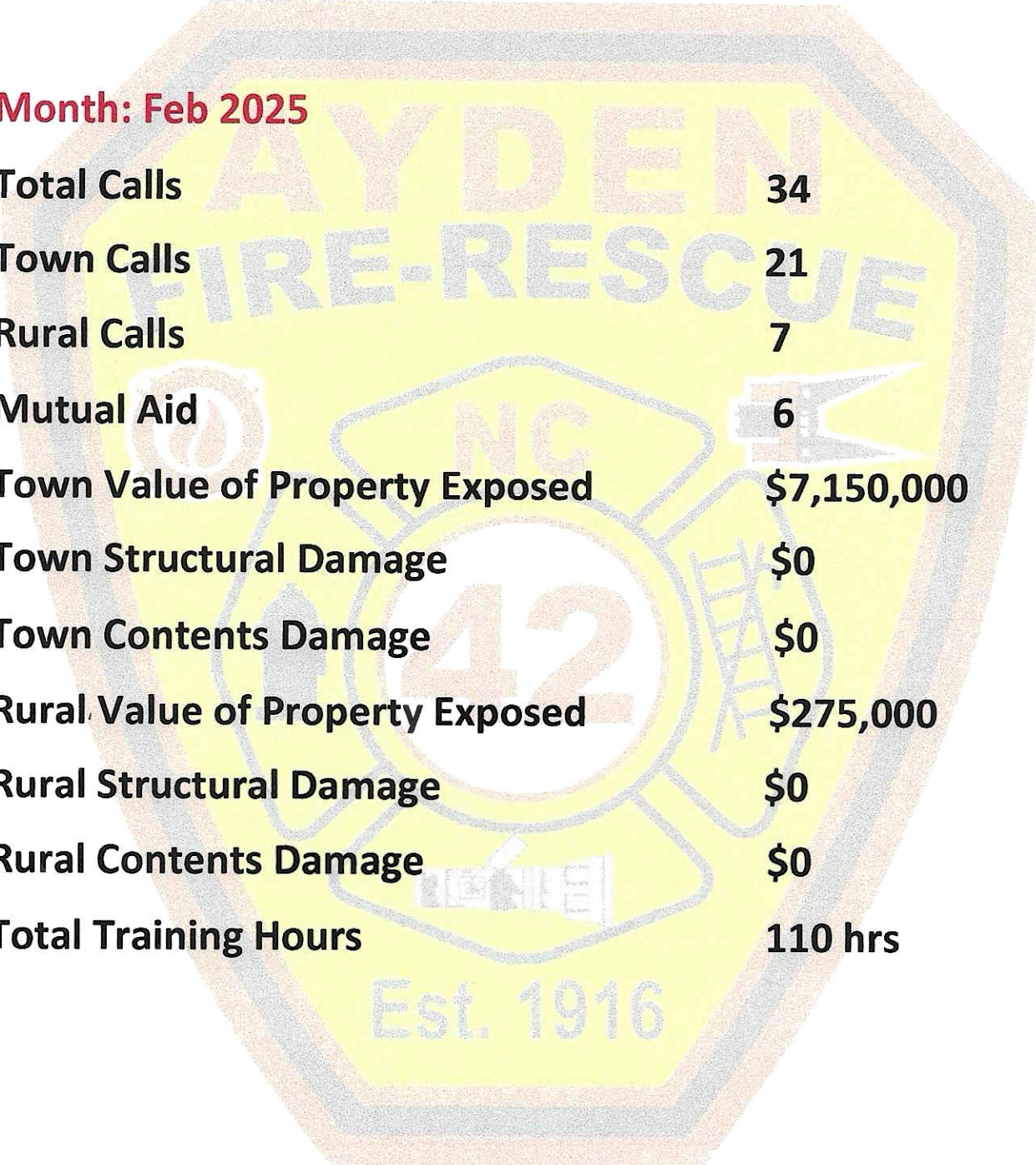
March 10,2025

- Facilitated Monthly Department Head Group Meeting
- Met with Viable Utility Project Manager, of the Division of Water Infrastructure, which is a department of Environmental Quality for NC to discuss Distressed Communities (Water and Sewer), which we are on the List and our requirement for a short-term plan.
- Met with Electricities and FO Hall Exploring a Time of Use study/Pilot Program that May be Used in Constructing New Electric Rates, if a Savings to the Customer and Town was Shown to Occur
- Explored Tree Grant
- Explored Utility Deposit Changes
- Researched Cemetery Questions
- Dealing with Attorneys on Various Requests and Issues
- Discussions and Meetings Regarding Chamber Issues with Staff
- Meetings on MainStreet Situation with Staff
- Dealing with Numerous Inquiries Regarding Customer Issues
- Working with Staff on Pole Rental Requests/Issue Private Company
- Drafted Non-LEO Policy for Town Vehicle Use
- Received Proposal on Contracting our Solid Waste
Negotiating with Contractor, Evaluating Offer, etc.
- Attended CMSD Board Meeting
CMSD Received Letter of Intent to Fund and Modeling Is Being Planned
- Received Updated Financial Report from CMSD. All is In Order
- Discussing Plant Expansion
- At CMSD Meeting, We Approved: Internal Control, Conflict of Interest, Nondiscrimination, Record Retention, Resolution for Allowable Costs, and Federal Procurement Policy for ARPA Funding for CMSD Expansion
- Worked Collaboratively with Staff to Draft Drug Policy
- Working on Budgeting

Ayden Fire/Rescue

Report Of Conditions

Month: Feb 2025

The background of the report features a large, semi-transparent logo for Ayden Fire-Rescue. The logo is a yellow Maltese cross with a grey border. Inside the cross, the words "AYDEN" and "FIRE-RESCUE" are written in a bold, sans-serif font. Below the cross, the number "42" is prominently displayed. At the bottom of the logo, it says "Est. 1916".

Total Calls	34
Town Calls	21
Rural Calls	7
Mutual Aid	6
Town Value of Property Exposed	\$7,150,000
Town Structural Damage	\$0
Town Contents Damage	\$0
Rural Value of Property Exposed	\$275,000
Rural Structural Damage	\$0
Rural Contents Damage	\$0
Total Training Hours	110 hrs

Count of Incidents by Type

Incident Type Group	Incident Type	Incident Type Code	Count of Incidents	
			02/2025	Grand Total
100 - Fire	Brush or brush-and-grass mixture fire	142	1	1
	Building fire	111	2	2
	Fire, other	100	1	1
	Grass fire	143	1	1
100 - Fire Total			5	5
300 - Rescue & EMS	Medical assist, assist EMS crew	311	6	6
	Motor vehicle accident with injuries	322	5	5
	Motor vehicle accident with no injuries.	324	2	2
300 - Rescue & EMS Total			13	13
400 - Hazardous Condition	Gas leak (natural gas or LPG)	412	1	1
500 - Service Call	Service Call, other	500	2	2
600 - Good Intent Call	Dispatched & canceled en route	611	1	1
	Good intent call, other	600	4	4
600 - Good Intent Call Total			5	5
700 - False Alarm	Alarm system sounded due to malfunction	735	3	3
	False alarm or false call, other	700	1	1
	Smoke detector activation, no fire - unintentional	743	3	3
700 - False Alarm Total			7	7
Grand Total			33	33

MEMORANDUM

TO: SCOTT HOWARD, TOWN MANAGER

FROM: Thomas Duncan

CC: BOARD OF COMMISSIONERS

DATE: 3-10-25

SUBJECT: “Arts and Recreation” MONTHLY REPORT: February

Meetings & Special Event

2/12 to 2/14 – Attended the North Carolina Parks and Recreation Directors’ Conference.

1/25/25 - The Board members elected Cherry Stokes as Chair and Elizabeth Pate as Vice Chair. They also discussed and approved changes to the By-Laws.

2/27/25 - Seniors traveled to Garner, NC, for a day of shopping

Sports and Programs

Currently registering for Soccer and Softball

MEMORANDUM

TO: SCOTT HOWARD, TOWN MANAGER

FROM: NOLA ROBERTS, TOWN PLANNER

CC: BOARD OF COMMISSIONERS

DATE: MARCH 10, 2025

SUBJECT: PLANNING DEPARTMENT MONTHLY REPORT

- **Zoning Compliance Certificates from February 1st– February 28th**

James & Kelley Griffith – in-ground pool – 897 Fairway Rd.
Anglen Ranch, LLC – bar – 506 Second St.
Miranda Moll – privacy fence – 1193 Queensland Ln.
D.R. Horton, Inc. – new single-family residence – 1097 Queensland Ln.
ABI Investments – privacy fence – 1018 Montevallo Ln.
D.R. Horton, Inc. – new single-family residence – 1096 Queensland Ln.
D.R. Horton, Inc. – new single-family residence – 1082 Queensland Ln.
D.R. Horton, Inc. – new single-family residence – 1086 Queensland Ln.
D.R. Horton, Inc. – new single-family residence – 1092 Queensland Ln.
ENC Home Solutions – storage facility – 3945 Lee St.
D.R. Horton, Inc. – new single-family residence – 1076 Queensland Ln.
Dre Rountree – special events center – 4096 West Ave.

- **The following Code Enforcement activities took place from February 1st– February 28th**

Address	Violation	Action Taken
444 Third St	Clean Yard	Sent letter
641 Second St.	Dilapidated Accessory Structure	Held meeting
413 Third St.	Chickens	Sent letter
4514 Rusk Rd.	Minimum housing	Demolition

Working on updated list for CDL driver testing

Working on updated grass cut list prior to beginning of season

Reviewing updated substance abuse policy