



**TOWN OF AYDEN
GOVERNING BOARD MEETING
AGENDA**

April 14, 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. NC Public Power Retail Customer Survey Marsha Hall, Page 3
 - B. Draft FY26 Budget Status Marsha Hall, Page 4
- IV. PUBLIC HEARING
- V. CONSENT AGENDA
 - A. Minutes from the 03/10/2025 Regular Governing Board Meeting. Page 5
 - B. Review/Approve Donation from Smiles & Frowns Page 158
 - C. General and Program Records Retention Schedules Page 160
 - D. Approval of Financial Auditing Contract Page 174
- VI. ACTION ITEMS
 - A. Green For Life (GFL) Presenting Offer to Provide Solid Waste and Recycling Service GFL Representative,
Scott Howard, Page 211
 - B. Presentation of and Setting the structure for the Ayden Downtown/Ayden Main Street Program - AKA "Ayden Main Street" Mallory Denham, Page
220
 - C. Powell Bill Street Improvements Stephen Smith, Page 224
 - D. Ayden Chamber Donation Decision Scott Howard, Page 234
 - E. Task Force Creation - Drainage and Utility Billing Commissioner Connor,
Page 239

F. Customer Service Guidelines

Mayor Pro-tem Langley,
Page 248

G. Review/Approve the AD-002: Town Vehicle Use Policy (Non-LEO) Rev 04.14.2025

Scott Howard, Page 263

VII. ITEMS FOR DISCUSSION

VIII. INFORMATION

A. Staff Departmental Reports

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IX. BOARD MEMBER COMMENTS

X. CLOSED SESSION

XI. ADJOURNMENT

[UPCOMING_MEET]



Town of Ayden North Carolina

Governing Board of Ayden
Meeting Date: April 14, 2025
Meeting Time: 6:30 PM

Agenda Item

NC Public Power Retail Customer Survey

Item Explanation

We have reached our goal of 178 surveys for residential accounts. We still need commercial customers to complete the survey. The survey will stay open until April 15th, and the link can be found on our Facebook page, or they can contact Town Hall and we can email them the link.

Staff Comments

We are encouraging any businesses that have a commercial utility account with the Town of Ayden to complete the Customer Survey. The survey will be available through April 15th.

Action Requested

Assistance to spread the word to our business and/or industrial customers



Town of Ayden North Carolina

Governing Board of Ayden
Meeting Date: April 14, 2025
Meeting Time: 6:30 PM

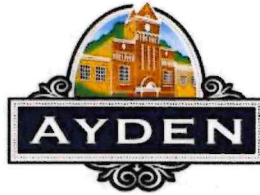
Agenda Item

Draft FY26 Budget Status

Item Explanation

Staff Comments

Action Requested



**TOWN OF AYDEN
GOVERNING BOARD MEETING
MINUTES**

March 10, 2025 - 6:30 PM

District Courtroom – 2nd Floor of Town Hall – 4144 West Avenue

I. CALL TO ORDER

A. Call to order

Mayor Ivory Mewborn called the meeting to order at 6:31 PM.

B. Roll Call

Town Clerk Jeremy Crawford called the roll.

Present:

Mayor Ivory Mewborn, Mayor Pro-tem Raymond Langley, Commissioner Cynthia Goff, Commissioner Johnny Davis, Commissioner Sarah Connor

Excused:

Commissioner Brian Newell

Absent:

None

Also Present:

Scott Howard - Town Manager

Stephen Smith - Assistant Town Manager

Jeremy Crawford - Town Clerk

C. Welcome Visitors/Protocol for Public Comment

Mayor Mewborn welcomed the Board and all attendees, and he shared the rules regarding the Public Comment Period.

D. Invocation

Bishop Glenn Williams provided the invocation.

E. Pledge of Allegiance

Mayor Mewborn led the room in reciting the Pledge of Allegiance.

F. Approval of the Agenda

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

Mayor Pro-tem Langley motioned to move item IV.A. (Zoning Map Amendment - Hardee Family Holdings, LLC) to the April 14, 2025, agenda. Mayor Pro-tem Langley stated that the applicant knew the rezoning request was garnering a lot of public comments, and they requested the item be moved to the April agenda so they would have more time to prepare a response.

Some members of the audience spoke out against this motion, stating that many in the room tonight drove several hours to hear and be heard regarding their concerns. Mayor Mewborn stated the Town is trying to do the right thing, and Assistant Town Manager Stephen Smith stated the request to delay the hearing was brought to his attention by the person representing Hardee Family Holdings, LLC in this matter - Mr. Mike Baldwin.

Several members of the audience continued to speak out against the motion to delay. Mayor Mewborn reminded the audience that if they wanted to be added to the Public Comment Period, he was giving them one last chance to be

added to the list.

Motion to table item IV.A. to the April 14, 2025, Governing Board meeting.

Motion: Mayor Pro-tem Langley

Second: Commissioner Connor

Discussion: None

Approved: 4-0

Motion passed unanimously.

Motion to adopt the agenda, as revised.

Motion: Mayor Pro-tem Langley

Second: Commissioner Goff

Discussion: None

Approved: 4-0

Motion passed unanimously.

II. PUBLIC COMMENTS

Mayor Mewborn opened the meeting for public comments, and he restated the rules of the public comment period. Mayor Mewborn called forward the following attendees:

Frances Daugherty, 4220 Dennis McLawhorn Road: Mrs. Daugherty read from her prepared notes regarding the flood issues on and around her property. Mrs. Daugherty stated her daddy always told her that the State did not get the drainage right, and the area does not drain properly under Hwy 11. Mrs. Daugherty stated flooding has been an issue for property her entire life. She further added that she felt the flooding issues would worsen if the Hardee property rezoning request was approved. Finally, she spoke to the Planning Board's recent meeting where the developer shared their comments about the requirement to create two exits. Mrs. Daugherty requested her notes be included within the meeting's minutes (See Attachment A).

Josh Adams, Parcel # 21209: Mr. Adams provided the Board with some pictures for their review (See Attachment B), and the Town Clerk collected and distributed copies to all members of the Board. Mr. Adams introduced himself and his wife, and shared where his property is located. Mr. Adams stated they inherited the property a while back, and they do not have the ability to maintain the property. Mr. Adams stated it is easy for debris and trash to build up and back up the canal. Mr. Adams stated the Board could view the pictures to see the impact flooding has on the area near his property. Mr. Adams asked the Board what he needed to do to preserve the property. Mayor Mewborn asked Mr. Adams if he knew what needed to happen, and he stated he tries to maintain the property, but at times the property has 3-4' of stagnant water sitting in the waterways.

Commissioner Davis arrived.

Heidi Shelton, 207 Snow Hill Street: Mrs. Shelton introduced herself and described where her property lies in reference to the other areas mentioned. Mrs. Shelton stated she is back in the room tonight addressing issues, and she feels the Town is continuing to make decisions that destroy her property. Mrs. Shelton continued to describe the specific problems she was experiencing. Mrs. Shelton stated she felt every new build in the area only worsens the problem, and that if anyone votes to approve continued development at the expense of the current property owners, they are not voting according to the will of the people.

Justin Jenkins, 1427 Canter Way: Mr. Jenkins stated he was present to speak on the utility deposit topic, and he encouraged the Board to engage in constructive conversations regarding the topic. He said he compared Ayden utility fees with surrounding towns, and he said he was led to believe that Ayden's fees were similar to other municipalities, when his research shows that is not true. Mr. Jenkins finished by stating he felt the decisions that led to the current policy might have been made in haste, and he would like the board to reconsider what their own policy requires.

Mayor Mewborn called Mr. Sonny McLawhorn forward, and Mr. McLawhorn stated he would speak next month.

Marvin Karachin, 5674 W. West Gaskins Road: Mr. Karachin shared his opinion regarding the light bill, and that he felt the town should be putting the money into repairing the road. Mr. Karachin stated he thinks a large group of residents should get together and just not pay their bills. Mayor Mewborn restated the rules regarding the Public Comment Period, and how this is not the channel for a dialogue between the Board and the community. Commissioner Davis stated he agreed that the bills are high, and he felt that there are several in the community that need help paying their bills.

Bishop Glenn Williams, 4346 South Edge Road: Bishop Williams provided copies of his notes for the Board to review. Bishop Williams stated he was before the Board to discuss the utility bills, and to find out what he can do to help the community and his church with paying their bills. Bishop Williams said he has some in his church who have a light bill that is \$3,000, and another member is right at \$800. At his church, New Deliverance, Bishop Williams instructed that the lights and the church's open hours be cut back by several hours to keep the bill low. Bishop Williams drafted his letter, asking the Board to speak to our suppliers and work to bring the costs down.

Hannah Britt, 7 St. Francis Ct, Greensboro, NC 27408: Mrs. Britt stated she and her husband have had property for nearly 200 years. The highway cuts directly through her property, and the issues with water cut through her yard. Mrs. Britt stated she thanked the Board for their willingness to serve the community, and that they have a great opportunity to serve the Ayden community. Mrs. Britt stated she hopes the Board is thinking ahead regarding the best process and decisions for future growth. Mrs. Britt stated water is going to be a problem for the Board to solve.

Patty Richardson, 282 Bowen Cir: Mrs. Richardson read from her prepared notes, which were incorporated within the meeting's minutes (**See Attachment C**). Mayor Mewborn stated Mrs. Richardson's time had expired, and he thanked her for her comments.

Josh Richardson, 280 Bowen Cir: Mr. Richardson stated he had some comments for tonight, but he will save them for next month. Mr. Richardson stated the Town's watershed is compromised. He also stated that "any decision to continue with development prior to a long-term plan being in place is absolutely negligent." He ended by stating he would follow up next month with his additional comments.

Megan Wetherington, 4312 Thomas Trail Lane: Mrs. Wetherington stated they are having issues with flooding, and she has not heard from Mr. Smith regarding her call or emails. Mrs. Wetherington stated her property has been annexed into Ayden and the State is not going to fix anything that belongs to the Town. Mrs. Wetherington stated her HOA is trying to find out what it will take to get things fixed. Mrs. Wetherington finished before her time expired, and she offered to give the rest of her time to Mrs. Richardson. Mrs. Richardson stated she begged the Board not to rezone some of the commercial property, but the Board went forward. Mrs. Richardson asked the Board how much it is going to cost to fix the Town's problems.

Stephanie Morgan, 4764 NC Hwy 43 S., Greenville, NC 27858: Ms. Morgan stated she owns property in Ayden, and it is adjacent to the property that is up for rezoning. Ms. Morgan has concerns as it relates to flooding, and she would like further info related to drainage, and what the development intends to do with the property before they begin work. Ms. Morgan stated if the surrounding properties flood her property will be impacted.

Pamela Lockamy, 4245 Park Ave: Mrs. Lockamy read from her prepared notes, which were incorporated within the meeting's minutes. **See Attachment D**.

Chris Cannon, 3829 Robin Road: Mr. Cannon spoke regarding the Blount Street cemetery, and stated there is a tombstone missing. Mr. Cannon stated the tombstone was found in a pile owned by the town, and he was promised the tombstone would be fixed. He added that the tombstone was washed and cemented back together, which he felt would not last. Mr. Cannon stated he also looked into whether the tombstone belonged to the one that was missing, and now there seems to be a road right on top of where the tombstone used to sit.

Mayor Mewborn stated there have been some talks among the Board members, and they feel some of the issues in town could be addressed through the formation of some committees. Mayor Mewborn added that he knows there are some in Ayden that know things the Board does not, and the town can benefit from their participation. "As mayor, IPage 7

believe in fairness. Whether you'll believe that or not is up to y'all." "I will be the first to admit we have made some mistakes." Mayor Mewborn stated that he felt the town could put these committees together, and they can help. He further added that "We know we don't have all the answers. So, we're going to be reaching out to you guys that have the big ideas that just might work." He added that if the town could talk with the Board, "not like you did tonight," but 1-on-1. Mayor Mewborn further stated, "We can't read minds. So if you all will talk to us, we'll listen and try to do the right thing. Have we always done the right thing? No, we haven't. But we're willing to do what's right if you're willing to work with us." Mayor Mewborn added that the Board will have the committees ready in the next few weeks, and we encourage the community to get involved. Mayor Mewborn asked the community to work with the town.

Bishop Williams asked to share another brief comment, and Mayor Mewborn reminded him that the Board would not go back and forth. Bishop Williams stated that there was someone with a \$3,000 light bill, and they were going to have their power turned off tomorrow, and wanted to ask that the town work with the customer to prevent this from happening. Mayor Mewborn thanked Bishop Williams for his comment, and he stated he had talked with Mr. Mabry before and he stated all was well. Mayor Mewborn stated he was surprised to hear things are not fine now. Mayor Mewborn rapped the gavel and called for order in the room. Commissioner Davis asked Mr. Mabry is the \$3,000 bill was for one month, and Mr. Mabry stated it was. Mayor Mewborn told Mr. Mabry that town management will call you in the morning.

The noise in the room increased and Mayor Mewborn rapped the gavel once more, and called for order in the room. Mayor Mewborn stated he had given the town plenty of opportunity to speak, and he closed the public comment period.

III. PRESENTATIONS

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

Marsha Hall, Page 3

Finance Director Marsha Hall came forward and introduced Mr. Austin Eubanks. Mr. Austin Eubanks of Thompson, Price, Scott, Adams, and Co., P.A., presented the topic.

Mr. Eubanks approached the podium and thanked the Board for allowing him to speak. Mr. Eubanks discussed the audit findings, while Town Clerk Crawford displayed Mr. Eubank's slides on large televisions for everyone to see. The slides are incorporated within the meeting minutes as **Attachment E**.

Mayor Mewborn asked the Board if they had any questions for Mr. Eubanks, and hearing none, thanked Mr. Eubanks for his time and moved on to the next agenda item.

B. NC Public Power Retail Customer Survey

Marsha Hall, Page 161

Finance Director Marsha Hall presented the topic.

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 open 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

There are no recommendations at this time.

Mayor Mewborn reinforced the idea that the Town is working together with its partners to ensure the town has what it needs. Commissioner Connor asked Director Hall how many survey submissions have come in, and Director Hall stated she did not have an accurate number, but they are working with the Clerk to get the word out. Director Hall also added that they are pushing to get more feedback from the commercial customers. Commissioner Goff encouraged the community to take the survey, because the input helps.

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

C. Financial Health and Rate Considerations of the Town of Ayden Water/Sewer System Marsha Hall, Page 163

Director Hall introduced Mrs. Alicea Easthope-Frazer of the UNC School of Government, Environmental Finance Center. Mrs. Easthope-Frazer presented the topic.

Mrs. Easthope-Frazer's slides are incorporated into the meeting minutes as **Attachment F**.

Mayor Mewborn stated that the community needs to know the behind-the-scenes information that goes into setting rates, and properly taking care of our system's infrastructure. Mayor Mewborn added that it is important for customers to examine their bills, and to know where the charges come from. When he spoke to other municipalities, Mayor Mewborn noticed the billings were different, and it makes it hard to compare across the different towns.

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

IV. PUBLIC HEARING

A. Zoning Map Amendment - Hardee Family Holdings, LLC Stephen Smith, Page 164

The Board approved tabling agenda item I.F. (Zoning Map Amendment - Hardee Family Holdings, LLC) during their initial approval of the meeting's agenda, and no further discussion was had on the topic.

V. CONSENT AGENDA

A. Minutes from the 02/10/2025 Regular Governing Board Meeting. Page 180

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

Motion to approve the 02/10/2025 meeting minutes, as written.

Motion: Commissioner Goff

Second: Commissioner Connor

Discussion: None

Approved: 4-0

Motion passed unanimously.

VI. ACTION ITEMS

A. Review/Approval of HR-001: Substance Use, Abuse, and Testing Policy Scott Howard, Page 278

Town Manager Scott Howard presented the topic.

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."

Motion to approve the policy, as written.

Motion: Mayor Pro-tem Langley

Second: Commissioner Connor

Discussion: None

Approved: 4-0

Motion passed unanimously.

The policy is included as **Attachment G.**

B. Review/Approve the AD-002: Town Vehicle Use Policy (Non-LEO) Rev 03.10.2025 Scott Howard, Page 288

Town Manager Howard presented the topic.

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."

Mayor Pro-tem Langley stated that Commissioner Newell could not be here tonight because of a conference, and he asked Mayor Pro-tem Langley to help him table the topic until April.

Motion to table the topic until the April meeting.

Motion: Mayor Pro-tem Langley

Second: Commissioner Connor

Discussion: None

Approved: 4-0

Motion passed unanimously.

C. Powell Bill Street Improvements

Stephen Smith, Page 291

Assistant Town Manager Stephen Smith presented the topic.

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

None at this time.

Action Requested

Approve Resolution Awarding Construction and Adopting Capital Project Budget Ordinance.

Mayor Mewborn asked when the MLK improvement would get done, and Smith stated as soon as they collected enough future Powell Bill funds to cover the cost.

Commissioner Connor asked how much it would cost for the MLK improvement. Assistant Manager Smith stated the low bid on the MLK portion was \$104,000. Commissioner Connor asked what criteria Assist. Manager Smith used to come to his decision to drop MLK, and Smith stated he made a decision that would allow him to do the most work with the funds available. Commissioner Connor then asked what portion of MLK was included in the bid amount. Smith stated it would be a continuation of the former project. Commissioner Connor stated MLK is terrible, and she's afraid a vehicle will be damaged when driving down the road.

Commissioner Goff asked if Smith felt the other roads were more in dire need of repair. Smith stated, correct. Commissioner Goff asked if there was a way to mitigate some of the damage to MLK while the town is waiting for additional funds for a more thorough repair. Smith stated he would have his crew look into what smaller repairs could be made. Commissioner Goff asked Smith if 3rd Street was under Department of Transportation (DoT) control, and if there was a way for getting reports to DoT for their attention. Smith stated there is.

Mayor Pro-tem Langley stated that Commissioner Newell told him if you go online and make the report to DoT, they have 24 hours to address it.

Mayor Mewborn stated MLK, particularly on the north end, has many potholes, and so many areas need work. Mayor Mewborn stated he is willing to wait and look at this list again, and he wanted to get Commissioner Newell's input on road-related issues. Mayor Mewborn stated he felt the Board needed to table to issue until Commissioner Newell returned.

Commissioner Davis stated he agreed, and he shared his concerns with other roads in the town.

Mayor Pro-tem Langley stated the Board has talked about heavy vehicles traveling down town roads, and they discussed putting up weight limit signs. He asked Smith if he had any word on when the signs would be put up. Smith stated that putting up signs would require a change to the traffic code. Mayor Pro-tem Langley asked Smith who would prepare the changes, and Smith stated he felt the changes would come from the Manager, himself, or the Chief of Police. Mayor Pro-tem Langley asked if 60 days would be enough time to get the changes in front of the Board. Smith agreed that would be enough time.

Motion to table the topic until the April 2025 meeting.

Motion: Mayor Pro-tem Langley

Second: Commissioner Davis

Discussion: None

Approved: 4-0

Motion passed unanimously.

Assistant Manager Smith presented the topic.

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."

Commissioner Goff asked how this works between the town and Pitt County, and would there be any governing aspects. Smith stated Pitt County will be the regulator within our district. Commissioner Goff asked how this would help those in the Ayden district. Smith stated it would help Pitt County preserve the farms in town.

Motion to adopt the resolution, as written.

Motion: Mayor Pro-tem Langley

Second: Commissioner Goff

Discussion: None

Approved: 4-0

Motion passed unanimously.

The Pitt County Voluntary Agricultural District Ordinance is incorporated as **Attachment H**.

Arts & Recreation Director Thomas Duncan presented the topic.

Item Explanation

Make a change in Article II, Section 1, where it states 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, Director Duncan requests changing the content 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.

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

Motion to approve revising the Arts & Recreation By-Laws, as requested by Director Duncan.

Motion: Mayor Pro-tem Langley

Second: Commissioner Davis

Discussion: None

Approved: 4-0

Motion passed unanimously.

F. Review/Approve Appointment Application for the Library Board

Rachelle Mondovich,
Page 311

Library Director Rachelle Mondovich presented the topic.

Item Explanation

Director Mondovich has received an application from Mrs. Teresa Bell to join the Library Board.

Staff Comments

The Library Board has one current vacancy.

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."

Director Mondovich shared some context regarding Mrs. Bell's participation within the community and the Town's library.

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

Motion to approve appointing Mrs. Teresa Bell to the Library Board.

Motion: Commissioner Goff

Second: Commissioner Connor

Discussion: None

Approved: 4-0

Motion passed unanimously.

G. Residential and Business Customer Utility Deposits

Scott Howard, Page 313

Director Marsha Hall presented the topic.

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.

Mayor Mewborn, speaking to the Board and the audience, shared some of his additional thoughts on the utility deposit topic, and stated, "If the board doesn't vote the way I would, I cannot control that," and "I'm not the former mayor. I treat people the way I want to be treated."

Commissioner Goff asked in those cases where the business remains at the location and 1 business owner remains, what happens? Director Hall stated the new primary account holder must make another deposit. Director Hall added that many businesses have made changes over the years regarding their entity. When they have no deposit on file, and they make changes to their entity's ownership, they relieve themselves of any unpaid obligations to the town because the town cannot go after the new entity. Director Hall added that if the town does not require their utility customers to post a deposit, they risk not being able to collect on the unpaid balances when a customer leaves without paying all debts they owe to the town. Commissioner Goff asked what would happen if they had a balance with the town, and Director Hall stated they would be required to pay the deposit for the new service and the former deposit would be returned to the entity that held service with the town before.

Mayor Pro-tem Langley asked Director Hall where the \$450 deposit number came from. Director Hall stated that prior to May 2023, it was \$300. Staff recommended increasing the deposit because of increases in other rates and billing increases. Mayor Pro-tem stated we stopped performing credit checks, and we allowed customers to bring a letter of good credit from their past utility customers. He stated he felt the \$450 deposit was too much, and he stated he "I understand the town does not want to lose money." Director Hall stated the \$450 deposit is intended to cover the town if the average utility customer left without paying their bill. Mayor Pro-tem Langley stated he thought the "highest we should go is \$300." Mayor Pro-tem Langley asked why the commercial deposits were so close together and so low based on the amount of their bills, while the residential amount was so high. Director Hall stated she felt like the commercial deposit amounts were set as a type of economic development incentive, as if the town was focused on business friendly. Mayor Pro-tem Langley stated "We want to be residential-friendly."

Mayor Pro-tem Langley asked when the town started charging deposits, and when did dew stop giving back deposits. Director Hall stated in Dec 2024. Mayor Pro-tem Langley asked that if he signed up [for service] in Nov he would be getting his deposit back in Nov of this year, right? Director Hall stated no, because you changed the policy. Mayor Pro-tem Langley stated that when we signed someone up in Nov then the policy changed in Dec, that we lied to them.

Mayor Mewborn stated asked those in the room to "respect him, and respect the board." He then added that the Board has heard a lot tonight, and they know what's right and what's not right." "We, as a town, are struggling. I am a citizen too. When you'll come up I listen to you, and I listen to the staff, but I got to be fair. We need to become more citizen-friendly. And we got to be business-friendly. We're not talking about giving away the bank. Giving away the house. Giving away the town." Mayor Mewborn stated, "whether the Board is with me or not, that's what I stand on." "Changes have to be made, and I tried to do it in a soft way tonight." "But I am telling you my bottom line, and I am tired of hearing about how our citizens get treated." "Some changes have to be made. I know the scope of my powers as mayor." "I am not here by happenstance. I am here by divine appointment." "There is something more sinister here, and I haven't been able to figure it out. But I'm man enough. I'm strong enough. And believe in Ayden enough to get it figured out and get it right." "I am not scolding anyone." "If they don't vote the way I want them to vote. I don't have any control over that." "I have the heart of Ayden, and it includes our citizens." "None of us are perfect, so let's work together." "Former mayor. I heard all kinds of things. I am not him. I am Ivory Mewborn. I was raised to treat people like I want to be treated. Whether the Board go along with that or not, you have to take a look at them. It's a good board, but I am just letting you know, I am for getting this thing right."

Mayor Pro-tem Langley stated he felt the commercial deposits were fair, and under the residential deposits, he was requesting to reduce the deposit to \$300, and it would stay in the account until the account is closed, and he would like to make a motion for those changes.

Mayor Mewborn asked Director Hall to come back to the podium and remind the board how the deposits work now. Director Hall stated the deposit stays on the account until the final bill comes, and it is used to pay the final bill. Mayor Mewborn stated, "I understand we've been getting the short end of stuff. People leaving. That bothers me." "I appreciate all you do, but we got to get things right. A lot of bitter seeds are being sown in our community." "Even they were are taking a risk with those that leave in the middle of the night." Director Hall stated that our current policy states that if they have to pay a deposit, and they have two late payments or disconnects, the deposit amount goes back on their account because they become a liability to the town. Mayor Mewborn stated, "I thought I explained it to you pretty good."

Commissioner Connor stated she would like to have this topic tabled. She heard from the community and suggested Page 15

the Board create two task forces, one for utility bills and one for drainage issues. She added that she did not feel they could accomplish much if they only handled it during the meeting. Commissioner Connor stated she hears the comments of the community, and the employees are stretched thin. They may have a title, but they do the work of several roles. Commissioner Connor continued to explain her thoughts on how the task forces could be structured.

Mayor Mewborn asked if there were any other comments for Director Hall. Mayor Pro-tem Langley asked Director Hall what it costs the town to do a credit check, and she stated she would need to confirm. Mayor Pro-tem Langley withdrew his motion, and requested the motion now involve tabling the matter until the April 2025 meeting.

Town Clerk Jeremy Crawford informed Mayor Mewborn that he had heard the motion and second, but that the Board had not voted on the motion yet.

Motion to table the topic until April 2025.

Motion: Mayor Pro-tem Langley

Second: Commissioner Connor

Discussion: None

Approved: 4-0

Motion passed unanimously.

Motion to create the two committees, as suggested by Commissioner Connor.

Motion: Commissioner Connor

Second: Mayor Pro-tem Langley

Discussion: None

Approved: 4-0

Motion passed unanimously.

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

Scott Howard, Page 317

Town Manager Howard presented the topic.

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 Manager Howard stated there was one error in the draft, and if they looked at 324, the last column, under All Other Lessees: the \$600 amount for the Doug Mitchell Auditorium should be \$400. Manager Howard provided some additional comments regarding the League's visit in Nov 2024, when Matt Reid shared his assessment of the current state of insurance, and what the town needed to consider moving forward.

Mayor Pro-tem Langley asked if we had the proper documents to help them acquire the insurance. Manager Howard stated we have some information we can share, but we do not require the lessee use a specific carrier.

Commissioner Goff asked if churches with current insurance coverage could use their existing coverage. Manager Howard stated that if they added the Town as an additional insured and they had the level of coverage the Board required, they could simply use their own coverage.

Commissioner Connor stated that in the past with Juneteenth, and she wanted to know where this kind of event would fall in the classifications. Manager Howard stated it might likely fall under Class 2, holiday event.

Mayor Mewborn asked what class it would be if a church was giving food away. Manager Howard stated it depends. Mayor Mewborn asked the Town Attorney what we could do for those who help support our town, and could we get them to sign a release? Town Attorney Carraway stated he would always recommend some coverage and a release is not always legally enforceable. He further added that the person who gets sick is the true concern for the town, and they don't sign the release. He further added that releases don't stop the injured from suing the town. The Town Attorney recommended looking into the town's coverage to see what the cost would be for providing any desired additional coverage, as it might be more cost-effective for the town to increase its overall coverage and not pass on the cost to every event lessee. An unidentified attendees asked where birthday parties at the shelters would fall, and Manager Howard stated it would depend on what the event included. Manager Howard further stated the event might be a \$75 cost.

Manager Howard stated the staff recommends approving it as is, and we have people waiting to submit reservations.

Commissioner Connor asked how far in advance the lessee needed to secure the insurance. Clerk Crawford stated there was no minimum timeframe; However, the lessee would need to have the completed certificate with them at the time of the application.

Mayor Pro-tem Langley asked the Town Attorney if his homeowners' coverage could be used when he rents a town property. Town Attorney Carraway stated that would be up to the carrier, and he would have to call the carrier to find out more.

Motion to approve as presented by the Town Manager.

Motion: Mayor Pro-tem Langley

Second: Commissioner Davis

Discussion: None

Approved: 4-0

Motion passed unanimously.

Commissioner Goff stated, as an understanding for us all, the insurance coverage is intended to provide protection for the lessee, their attendees, and the town.

VII. ITEMS FOR DISCUSSION

There were no items for discussion during this meeting.

VIII. INFORMATION

A. Staff Departmental Reports

Page 333

Commissioner Connor stated she thought the town had a way of reporting high usage to customers. Manager Howard stated the town's system did see high usage for Mr. Mabry and he was notified. Mayor Mewborn stated his question is when did we see Mr. Mabry's high usage, the beginning, the middle, or the end.

The Staff Departmental Reports are incorporated into the meeting's minutes as Attachment I.

IX. BOARD MEMBER COMMENTS

Mayor Mewborn opened the floor for comments from the Board.

Commissioner Davis stated he appreciated everyone taking the time to attend the meeting and for sharing their concerns. He added that it is important for everyone to pay their bills, and he did not agree with an earlier comment by the audience that the community should stop paying their utility bills.

Commissioner Goff stated is was overwhelmed by the attendance, and it is important for the Board to hear their input. She added that social media is not accurate, and talking on social media won't get things fixed. She encouraged the community to talk to the board and staff when problems come up.

Commissioner Connor stated she agreed with the comments made by Commissioner Goff. She added that she appreciates the work of the staff and all they do.

Mayor Pro-tem Langley stated it was great to see the number of people who showed up for the meeting. He also stated he agreed with what the other board members have said. He encouraged everyone to visit the Town's website to find more information on energy usage.

Mayor Mewborn shared some additional history of Ayden's utilities, commenting that "We have rebounded from past decisions and system conditions." Mayor Mewborn stated he has spoken with other mayors, and "they have our same challenges, but their citizens talk about them differently." Mayor Mewborn stated that you have to know when your HVAC system is working off of the emergency strips, and if the community has any questions they should talk with Lucia (Marquez-Henning).

X. CLOSED SESSION

There was no closed session for this meeting.

XI. ADJOURNMENT

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

Motion to adjourn the meeting.

Motion: Commissioner Connor

Second: Mayor Pro-tem Langley

Discussion: None

Approved: 4-0

Motion passed unanimously.

CERTIFICATION

Minutes from the 03/10/2025 meeting were adopted and certified this 04/14/2025 in Ayden, North Carolina.

AYDEN, NORTH CAROLINA

Ivory Mewborn, Mayor

Jeremy Crawford, Town Clerk

①

My name is Francer McLawhorn Daugherty and I live on my farmland next to Medlin Chevrolet over to on Dennis McLawhorn Rd.

There is a ditch between my property and Medlin. His side of the ditch is lower than mine so with a heavy rain his parking lot floods.

The water from my brother, sisters and nieces drains West to East and comes down the same ditch between my land and Medlin Chevrolet. This is also the path that the +35 acres drains.

My side of the ditch washer out and causes big holes on top of the ditchbank.

My daddy always said that the State did not get the drainage right for all the drain water to go under HWY 11 over to Dennis McLawhorn Rd and Jolly Road.

These two roads have flooded all my life.

My grandparents, Walter and Gladys Stacks owned the house on the corner where Julia's Well is now and the property the church is on.

In years past, I have seen the flood water get up to the porch steps of the house.

My farmland and Medlin Chevrolet will be flooded if these apartments and roads are allowed to be built on this +35 acres.

We will be in the same situation that Patty Richardson and her family are in now!

Attachment A

Another concern that I have is the man that was representing the Hardee Family was speaking about what kind of housing was going to be built on the land.

The town was requiring two expts before it could be rezoned.

He said "Oh by the way, I ran into Patricia Pollard @ Atlantic Beach. She owns property on Dennis McLachlan Rd and she is willing to sell, so that would be the 2nd expit and we will build a road over to Dennis McLachlan Rd.

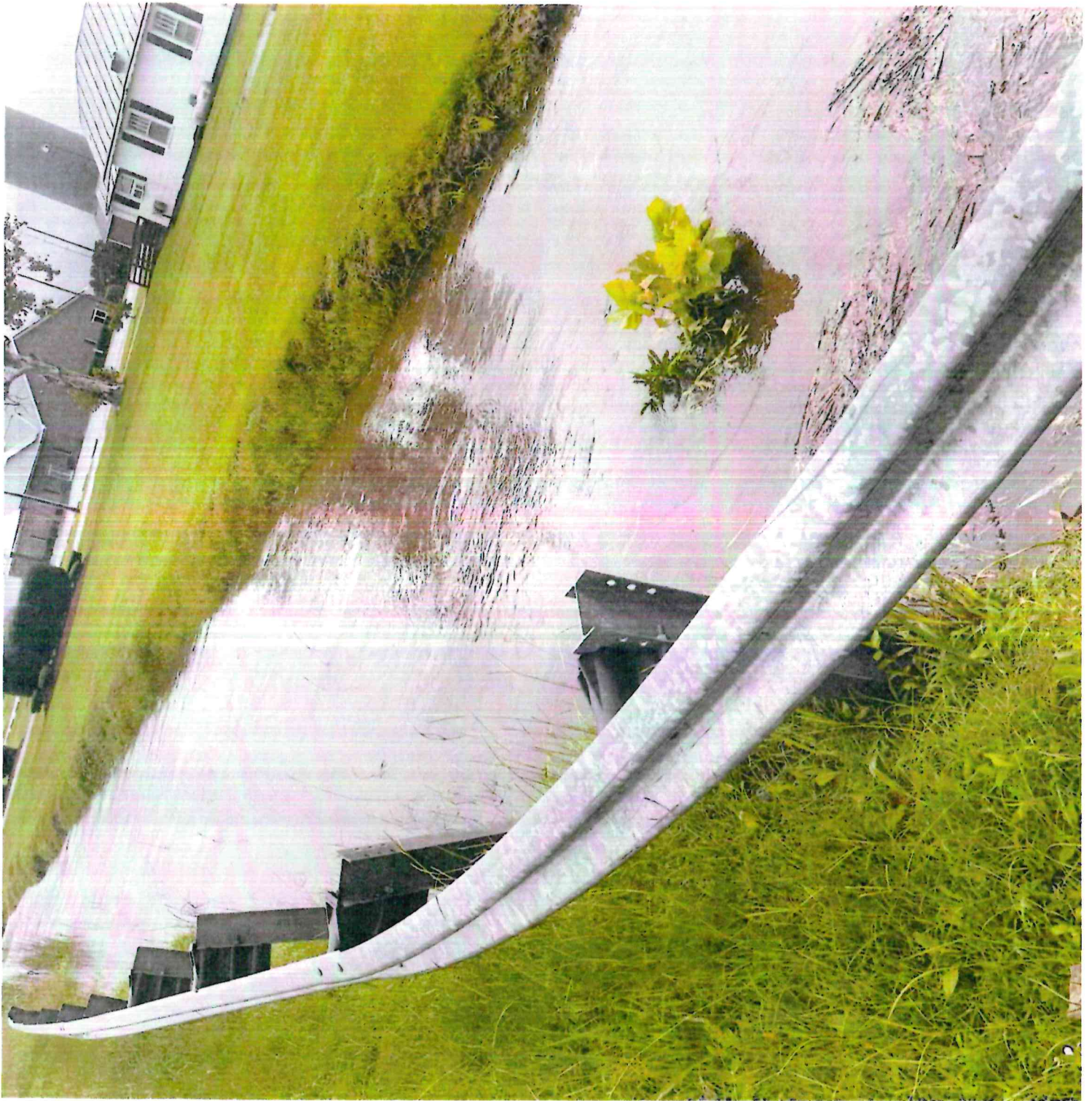
The Planning Board then voted 2 against and 4 in favor of rezoning. It was then sent to the Town Board. Patricia is my 1st cousin, so the next day, I sent her a message on facebook telling her about this. Her reply was that she did not remember running into anyone at Atlantic Beach about this. "This is the first I am hearing about it" she said.

I believe that ⁽⁴⁾ ~~the~~ he should have had something in writing from her before the Planning Board voted. They voted without having anything from Patricia, not even a verbal confirmation.

The town of Ayden needs to educate this planning Board on what they can and cannot do. I believe that they should have had something in writing from her before any votes were taken.

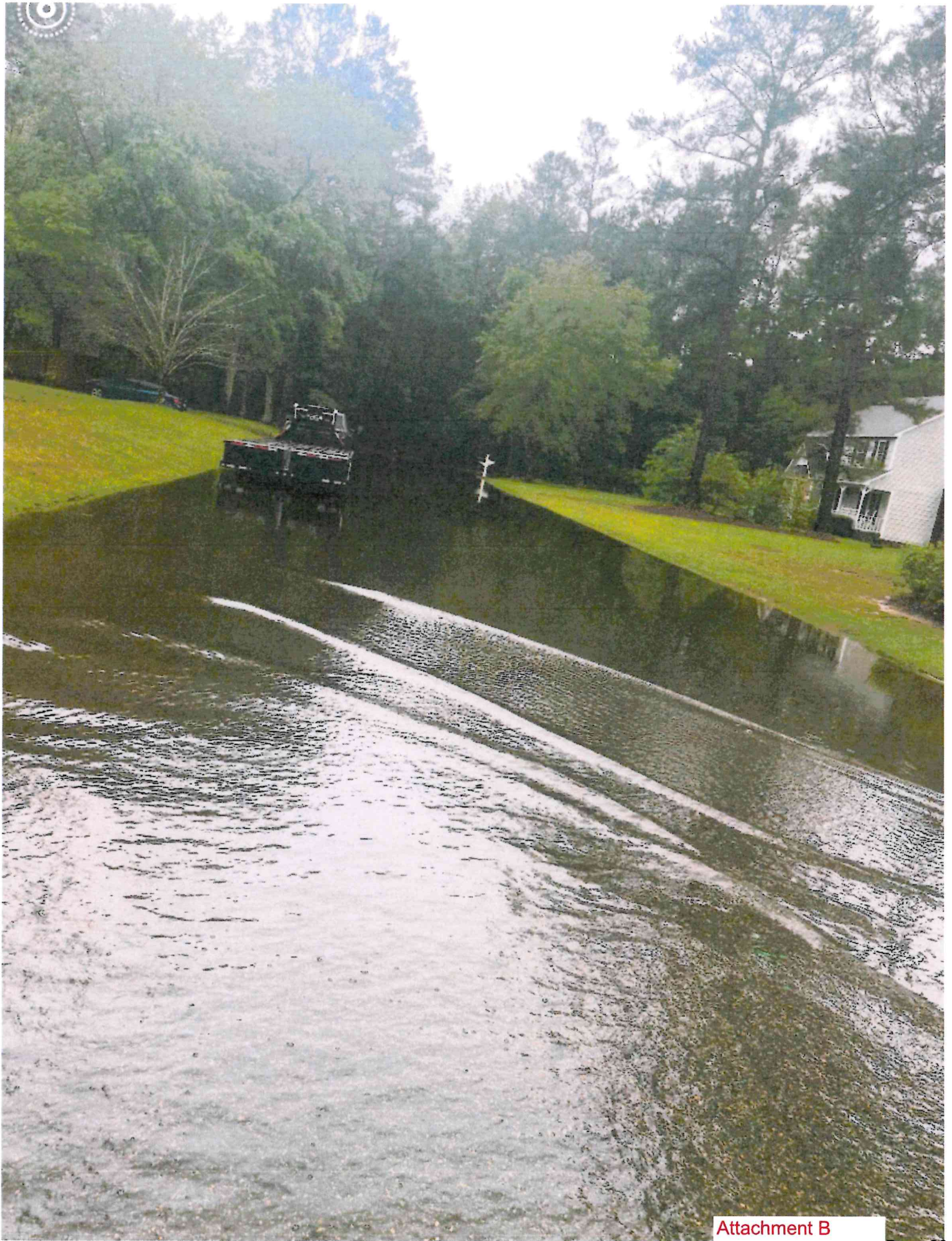
- Frances Daugherty 746-3213











People of this town have addressed this board and previous boards several times about rezoning requests. Each time, it's come to pass that the people were right in their concerns. Not listening to be people, has cost the town a lot of money including losing law suits.

It's no secret that the town of Ayden has some serious problems. From mismanagement of drainageways and watersheds to the town finances.

I would like to remind the board that you are elected by the people for the people. There are a lot of people in this room who are concerned about the direction you are taking the town and rightfully so.

It's your duty to do right by the people of this community. When our town is broke, someone is failing on their fiduciary duty. When we have people moving out of our town because their yards and homes flood and the town paid \$15,000 for a study then chose not fix the problem, that's irresponsible.

Everyone in this room knows mistakes have been made. There comes a time when you admit it and say how can we make this right. Everyone in this room is here because they love our town and are tired of the problems and negative publicity.

The mayor's campaign slogan was, "Working together works" So when are y'all going to actually start working with us, the people, for the good of our town?

You have a rezoning request before you tonight that the residents are overwhelming against. Despite insufficient infrastructure, the residential land use only contributes 77¢ to the county's financial resources per dollars' worth of services that it receives. Commercial and industrial land use contributes \$2.76 in revenues for each dollar of publicly provided services that they receive and agriculture generate \$1.62 in revenues for every dollar of public services that it receives.

This town has restricted growth potential, only so much land to develop so by continuing to approve residential and apartments you are locking us in a the least profitable return. Wouldn't it be more fiscally responsible to hold our land at what will give us the most return? For this reason alone, I am asking you to please deny rezoning the request before you tonight.

I, as well as many others, came before the board and begged not to rezone commercial property to multifamily property where Legacy Park is today. Legacy Park has been a disaster for our town and you can't deny that. The developer sold these apartments to someone in New Jersey for a whopping \$18 million. Before you vote tonight, I'd like for you to ask yourself, how much of this 18 million has the town of Ayden seen? Then, ask yourself how much it is going to cost the town of Ayden to fix the mess Legacy Park created?

Do you want to be part of the problem that has been created in Ayden or the solution? Once again, I am asking you, please vote against this rezoning request.

Patty Bowen Richardson
282 Bowen Circle
Ayden

Urbanization is a driving force behind economic growth and societal progress. New homes, businesses, and infrastructure promise prosperity and modernity. However, there is a growing, urgent need to reconsider how we approach development, especially in areas vulnerable to flooding like Ayden. As towns and cities expand, we must stop and reassess: is this development worth the risk of devastation? The truth is, unchecked development is a major contributor to flooding, and if we don't take immediate action to halt or rethink these projects, we will be left with a community vulnerable to catastrophic environmental and economic costs.

As we continue to expand, more and more natural land is transformed into impermeable surfaces—concrete, asphalt, and buildings. These surfaces prevent water from being absorbed into the ground, increasing the amount of runoff during heavy rains. We've already witnessed this with the Legacy apartments. We witness this with every heavy rain. I have no less than a foot of water beside my home with every heavy rain. To the point the town had to come repair a storm drain in my yard because the ground was sinking. Stormwater has nowhere to go but into drainage systems, rivers, neighboring lands and streets. Our systems were not designed to handle the volume of water generated by today's continuous modern development. As a result, flooding has become more frequent and more severe, affecting not only the environment but also the lives of residents. We must also stop development over natural and historic drainage ways and allowing developers to fill in ditches.

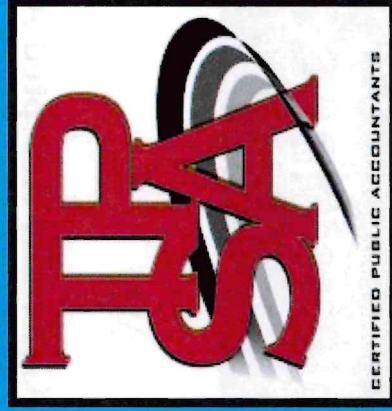
It is clear that the current trajectory of development is unsustainable. As we continue to pave over natural land, we expose ourselves to more frequent and devastating floods. The solution is not to double down on development in flood-prone areas but to rethink our approach to growth and prioritize flood-resilient practices.

We must halt developments in areas that are at high risk of flooding and causing flooding and instead focus on sustainable development practices that work with nature, not against it. This includes preserving wetlands and floodplains, increasing green infrastructure, and implementing stormwater management systems that allow rainwater to be absorbed back into the ground rather than flowing into streets and drainage systems.

Urban planning must evolve to prioritize resilience over short-term gain. Developing in flood-prone areas not only places unnecessary risks on residents but also commits future generations to a cycle of constant recovery. We need to ensure that future growth is safe, sustainable, and beneficial for the long-term health of our community.

Urban development undoubtedly brings many benefits to towns, but it also poses significant risks, particularly when it comes to flooding. By understanding the relationship between development and flooding, we can adopt more sustainable practices that protect the environment, safeguard public health, and minimize economic losses. Moving forward, it is critical for our planners, government, and community to work together to create a resilient town that can weather the storms of tomorrow, both literally and figuratively.

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)

<u>Area</u>	<u>Comments</u>
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)

<u>Area</u>	<u>Comments</u>
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)

<u>Area</u>	<u>Comments</u>
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.

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%

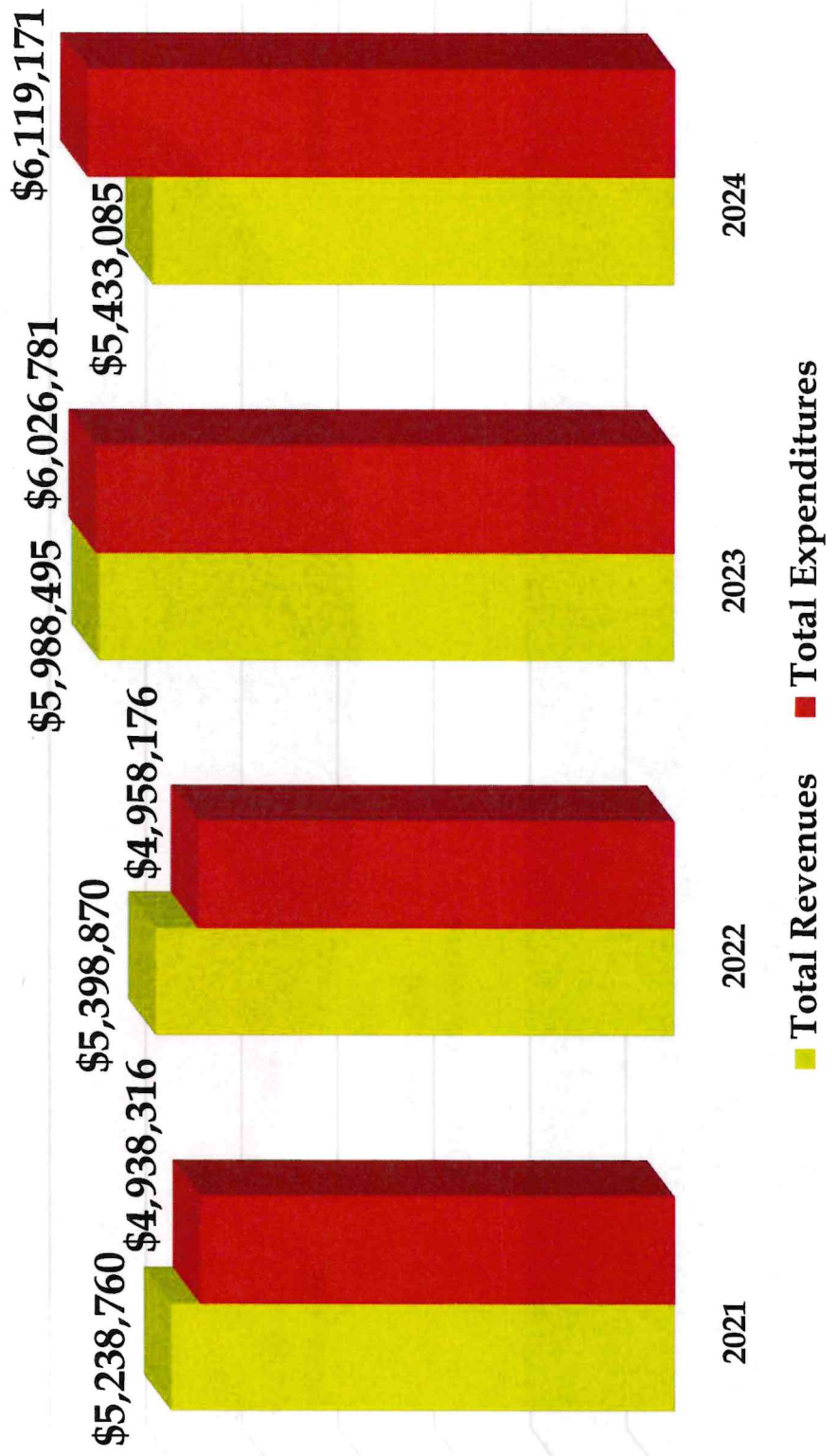
Tax Collection Rate

99.21%

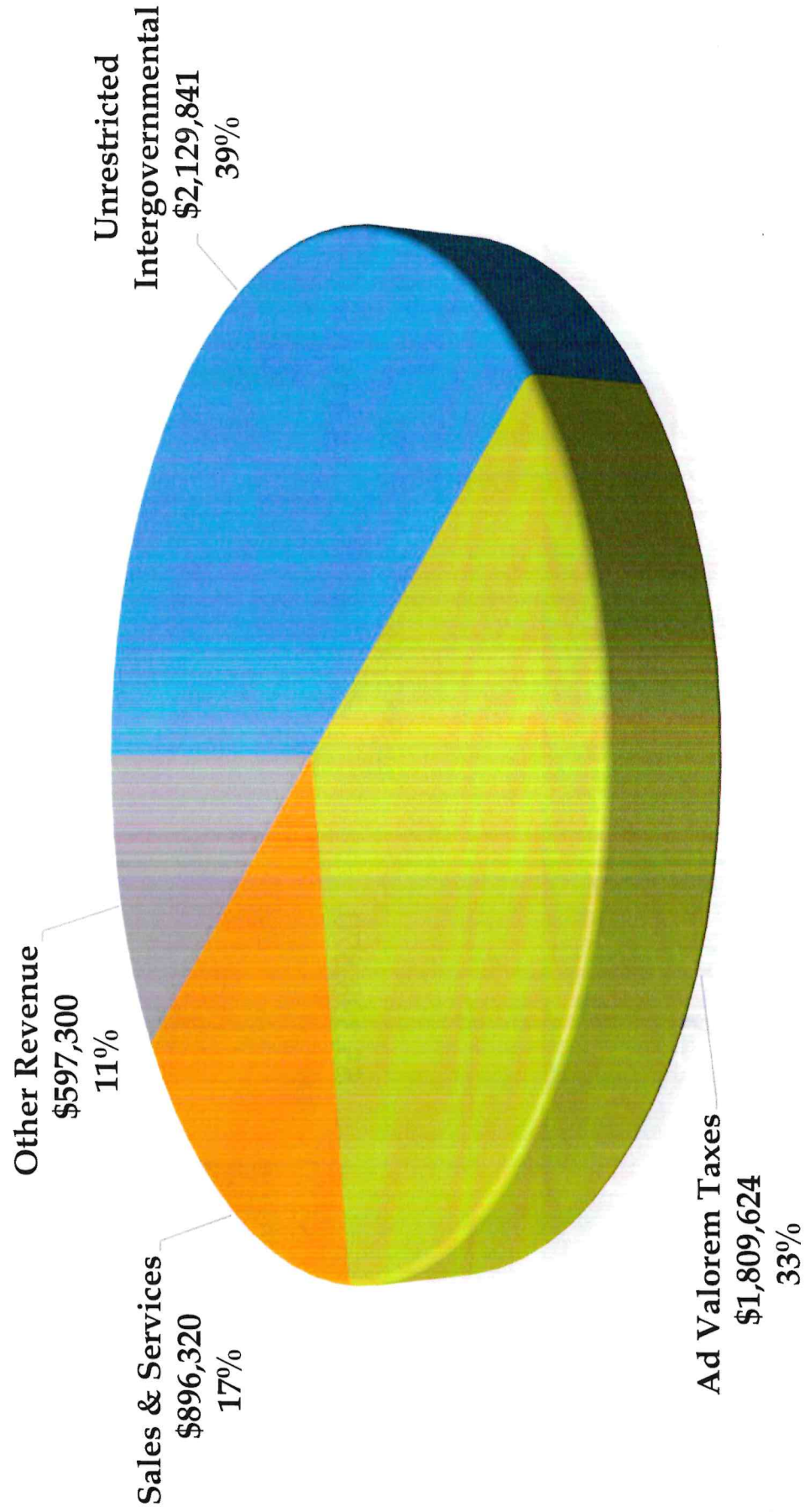
Attachment E

GENERAL FUND

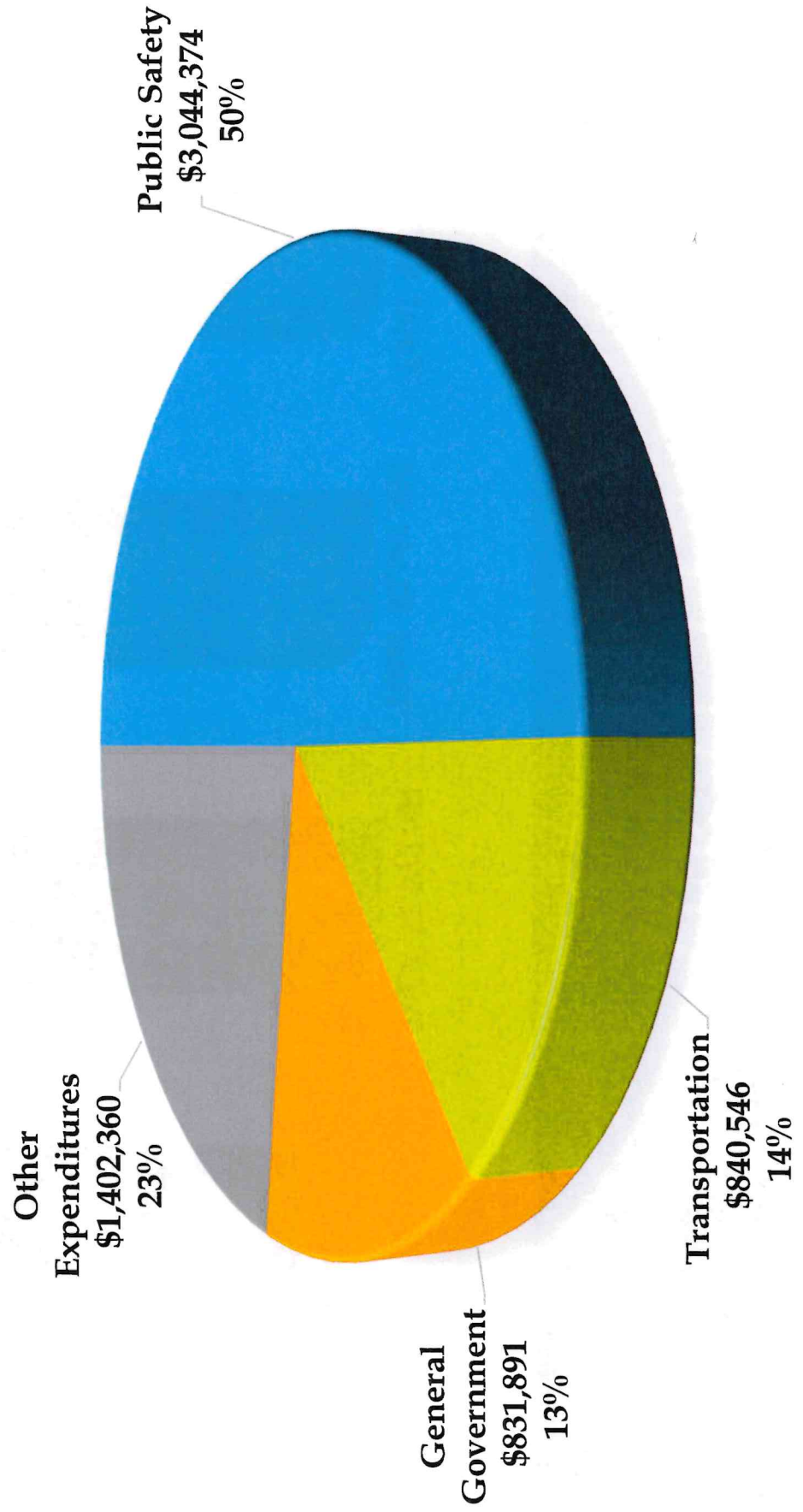
OPERATING SUMMARY



TOP 3 REVENUES: GENERAL FUND - OPERATING

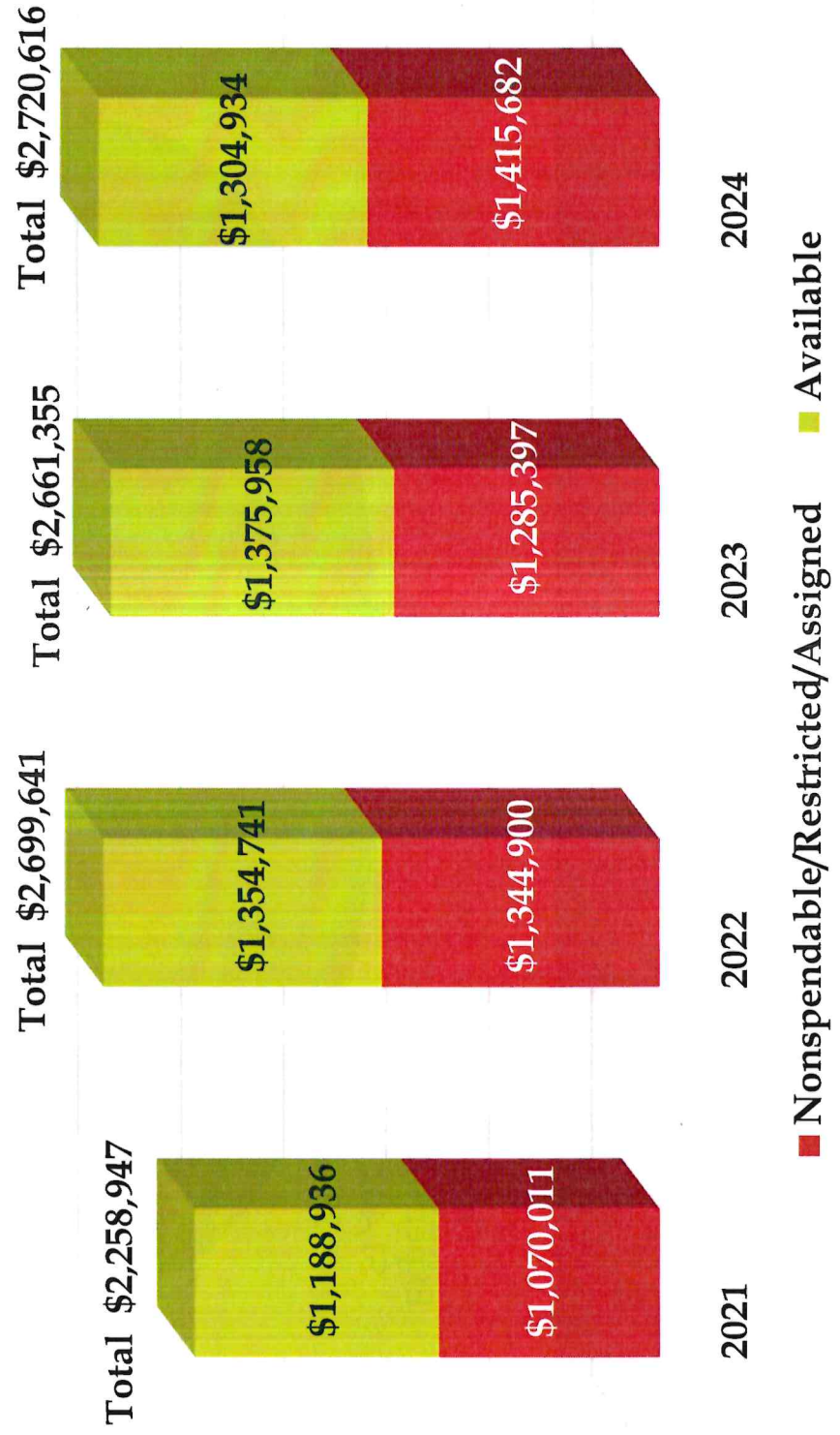


TOP 3 EXPENDITURES: GENERAL FUND - OPERATING



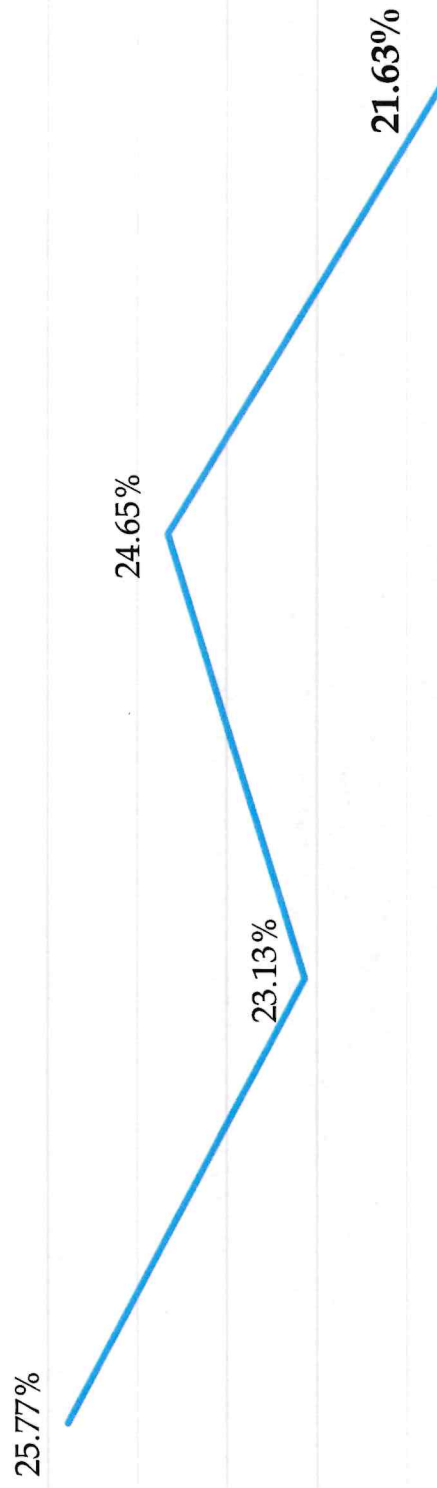
GENERAL FUND

ANALYSIS OF FUND BALANCE



TOWN OF AYDEN

Fund Balance Available as a Percentage of General Fund Expenditures



2021 2022 2023 2024

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)

Attachment E

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

Attachment E

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

Attachment E

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

Attachment E

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

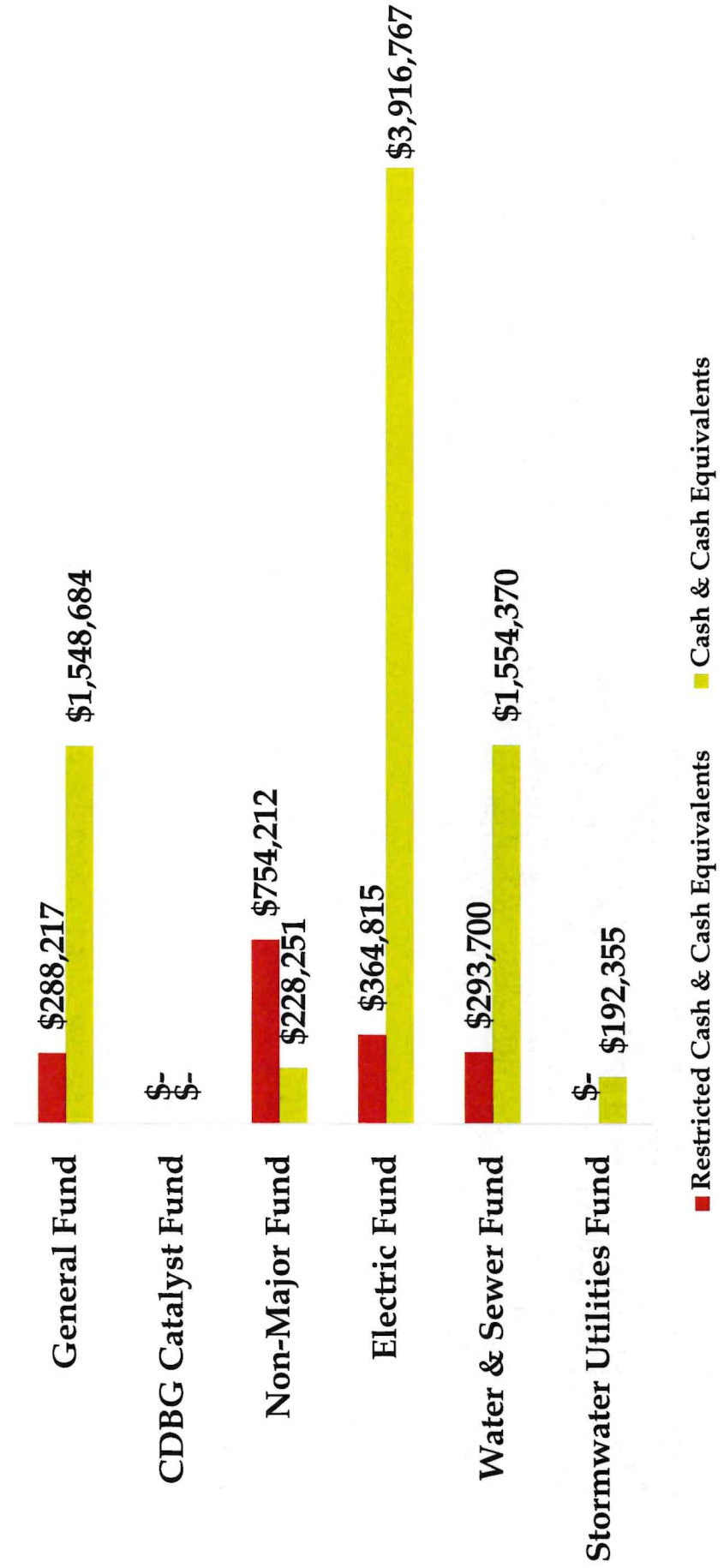
\$

208,540

Attachment E

Town of Ayden

Analysis of Cash



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..

Attachment E

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		

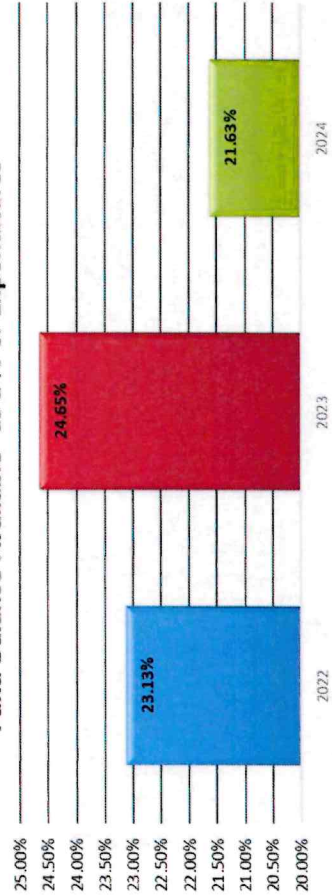
In the past, units of government have been grouped by population to evaluate ratios and benchmarking (including Fund Balance Available). Beginning with fiscal year 2020, we have grouped units by General Fund expenditures for purposes of evaluating the minimum amount of fund balance a unit needs to operate. 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 have 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."

Fund Balance Available as a % of Expenditures



Minimum Threshold	Unit Results	
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 them divided by the total of total expenditures plus transfers out less bond proceeds and less amount expended for Powell Bill Expenditures.

ADDITIONAL REQUIRED COMMUNICATIONS

GENERAL PERFORMANCE INDICATORS:				
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.)	2024 2/6/2025	Target	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.
Did your audit disclose any budget violations at the adopted ordinance level? (Yes or No)	2024 Yes	Target 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.
Did the Unit have material weaknesses, significant deficiencies, statutory violations and/or items identified on the TD Info Completed by Auditor tab that should be addressed in the FPIC response Letter.	2024 Yes	Target	Yes	This indicator identifies whether the unit has any material weaknesses, significant deficiencies, management letter comments or items identified on the TD Info Completed by Auditor tab including 1055, 1056, 1058, 955 and 957, that require a response.
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 S. OR If you are not a member of the Eastern Municipal Power Agency it appears that you have violated our unit's transfer policy.	2024 Yes	Target	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!

Ayden, NC

A look at financial health and rates

Alicea Easthope-Frazer
March 2025

Attachment F

Financial Benchmarks



THE UNIVERSITY OF NORTH CAROLINA AT CHAPEL HILL
ENVIRONMENTAL FINANCE CENTER

Attachment F

Overview of Benchmarks

Description	Benchmark	Target
Is your system self-sufficient?	Operating Ratio	1.0
Are you able to cover your debt service after paying for your day-to-day operations?	Debt Service Coverage Ratio	1.2
Can your system meet its short-term obligations?	Quick / Current Ratio	2
If your customers stop paying their bills, how long can you maintain operations?	Days Cash on Hand	180
How much of your utility's expected life has already run out (and how much is left)?	Asset Depreciation	35%

FINANCIAL BENCHMARKS

Operating Ratio

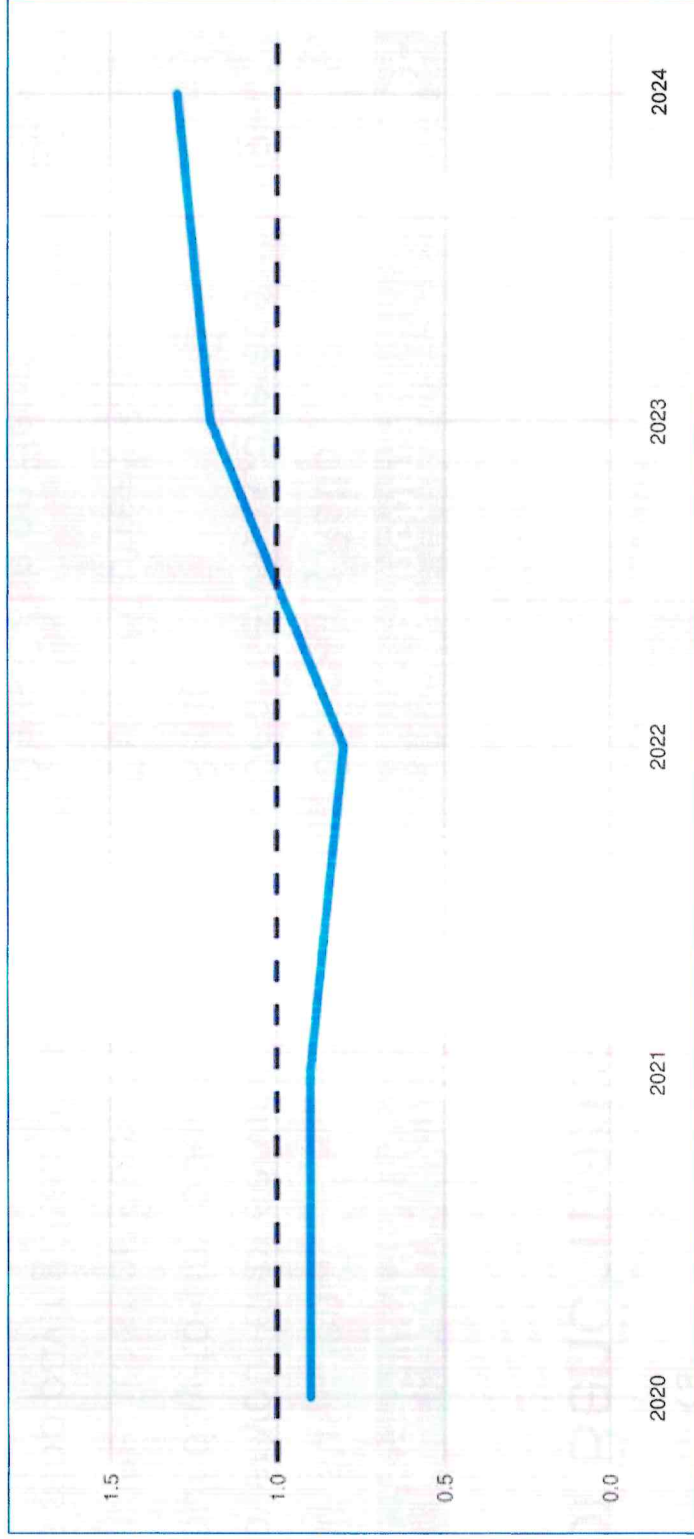
Did you generate the revenues needed to pay for O&M and a little for capital? (including depreciation)

1.3

Target of 1.0, met

0.1

Trend, progressed



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ENVIRONMENTAL FINANCE CENTER

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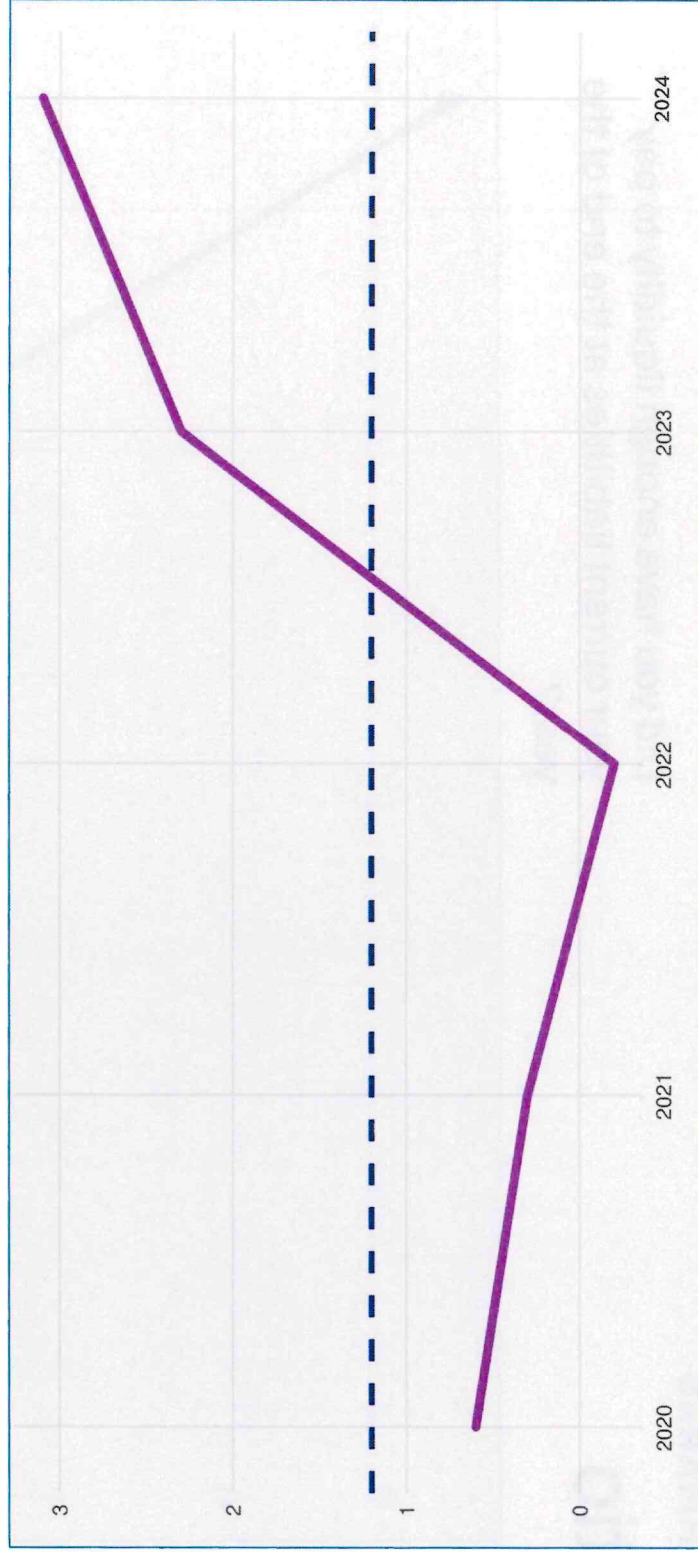
FINANCIAL BENCHMARKS

Debt Service Coverage Ratio

Did you generate the revenues needed to pay for O&M and existing debt service?

3.1
Target of >1.2, met

0.8
Trend, progressed



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ENVIRONMENTAL FINANCE CENTER

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FINANCIAL BENCHMARKS

Quick Ratio

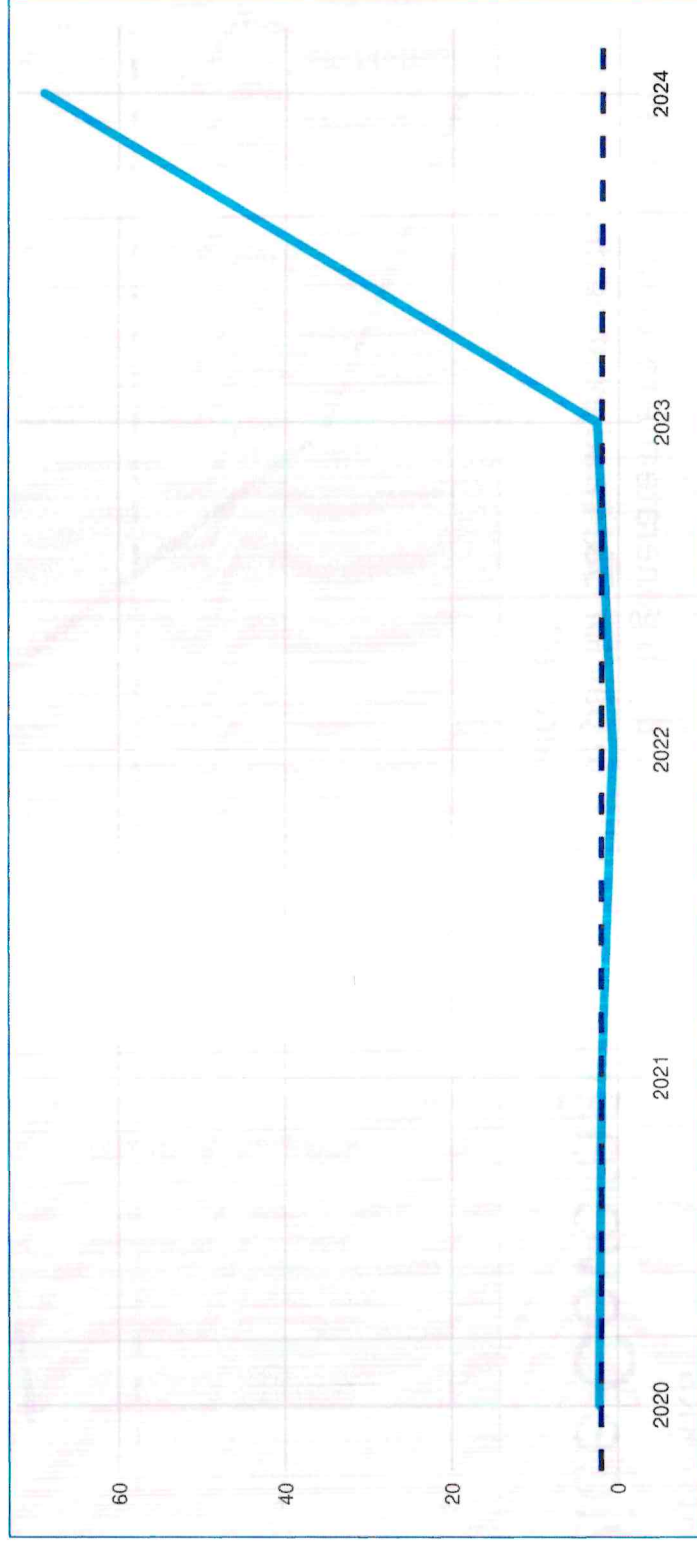
Did you have enough liquidity to pay your current liabilities at the end of the year?

68.9

Target of >2, met

66.4

Trend, progressed



FINANCIAL BENCHMARKS

Days Cash on Hand

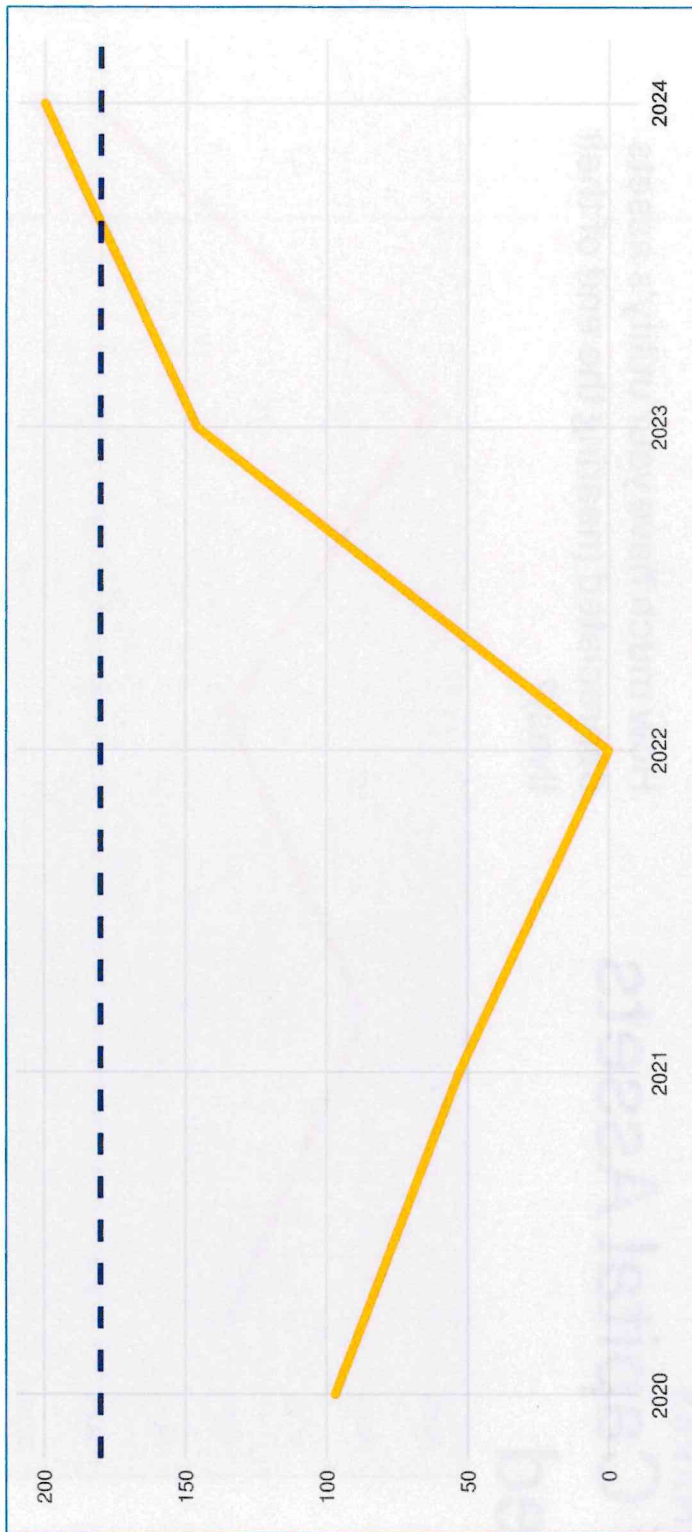
How many days could you continue to operate the utility with the cash levels available?

200

Target of >180, met

54

Trend, progressed



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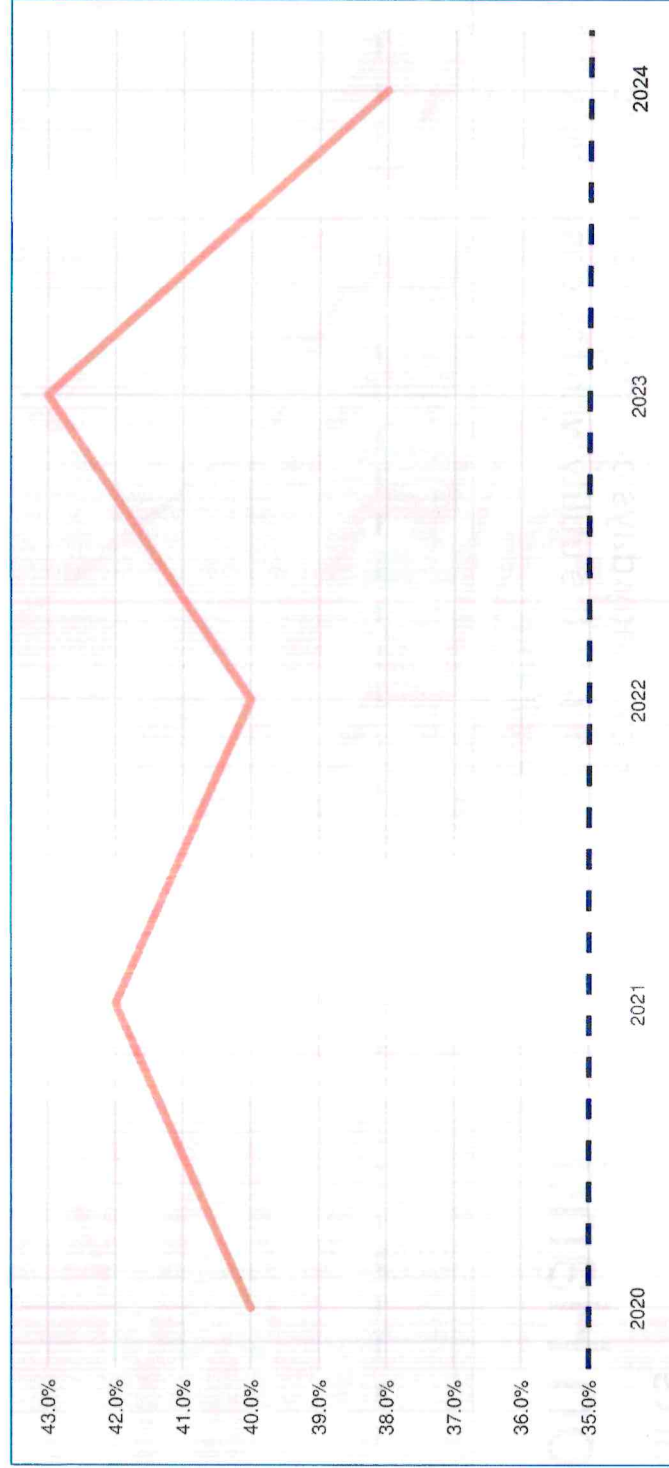
FINANCIAL BENCHMARKS

Percent of Capital Assets Depreciated

How much have your utility's assets depreciated (nearing the end of their lives)?

38%
Target of <35%, missed

-5%
Trend, progressed



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ENVIRONMENTAL FINANCE CENTER

Attachment F

Key Takeaways

Had a tough year in 2022, but
seem to have bounced



Stabilize Operating Ratio
(slightly increase revenue)



High depreciation – that’s what
needs attention, but made gains
last year

SETTING THE RIGHT RATES

Rate Setting Objectives

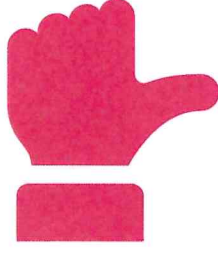


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Key Rate Setting Considerations



- Simple
- Based on expenses
- Cover full costs
- Fair, affordable & equitable



- Super-complicated
- Frozen in time
- Based on political desires
- Based upon neighbors

Rates that are right can:

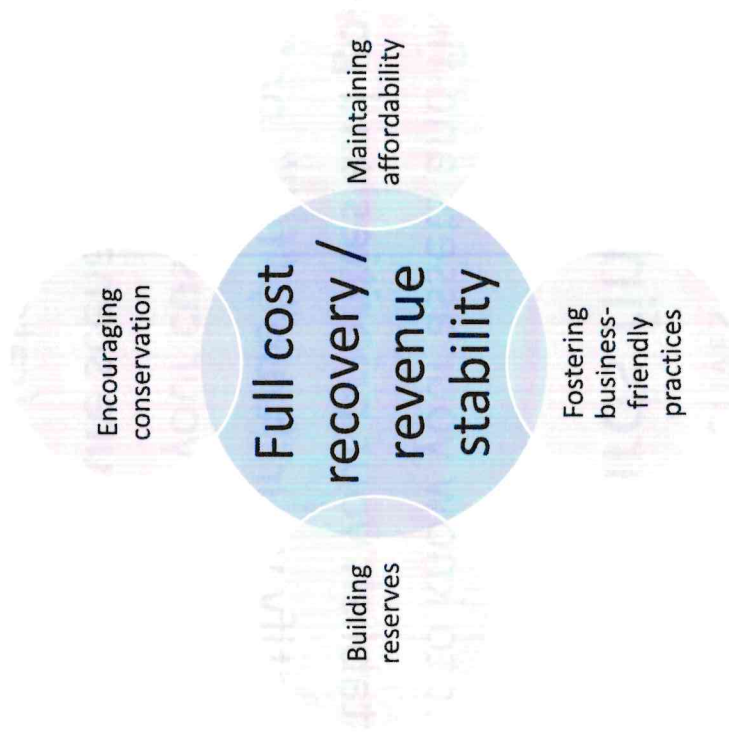
- Provide adequate funds to support:
 - public health
 - environmental protection
- Support local and state policies and priorities
- Communicate in a certain way with customers
- Allocate costs in an intentional and fair way

RATE SETTING OBJECTIVES

Path towards financial sustainability

- Get to know your assets and **financial condition**
- Establish your **priorities and goals**
- Identify your “**true**”, “full”, or “fuller” costs
- Get to know your **customers** (usage, characteristics)
- Consider **future** scenarios and changes
- **Establish** rates (rate structure and prices)
- **Repeat** as often as necessary.....

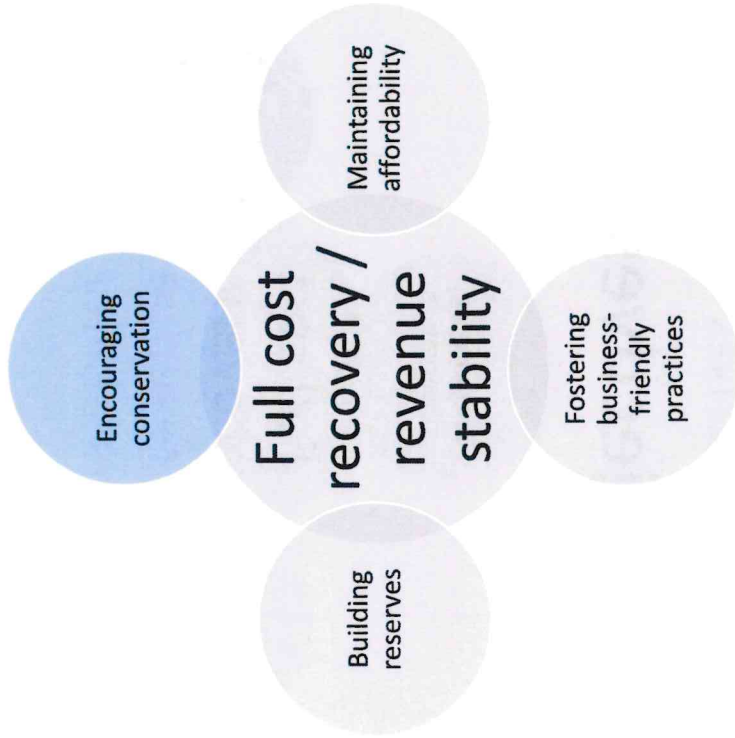
Utility Objectives



Bring in enough revenue to cover the full cost of running the utility:

- O&M
- Capital needs
- Debt service

Utility Objectives

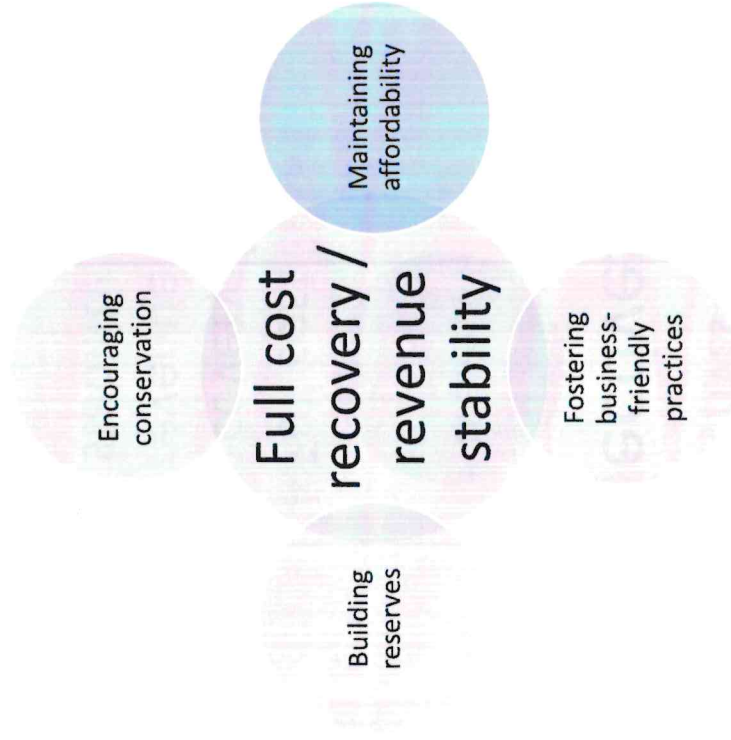


Use pricing to encourage customers to reduce their water consumption

Why do this? What challenges does this create?

RATE SETTING OBJECTIVES

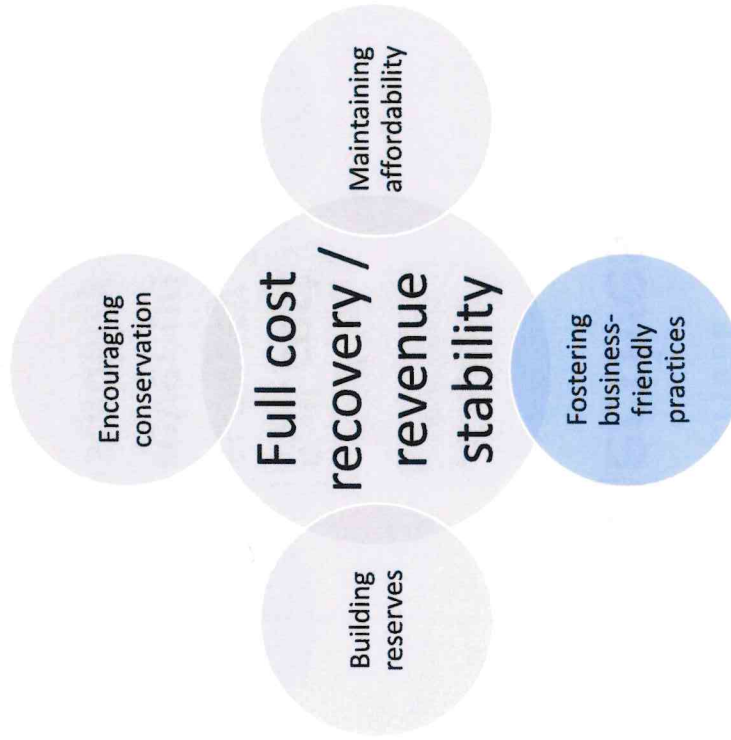
Utility Objectives



Ensure that all customers in your water system can afford enough water to live on

Why do this? What challenges does this create?

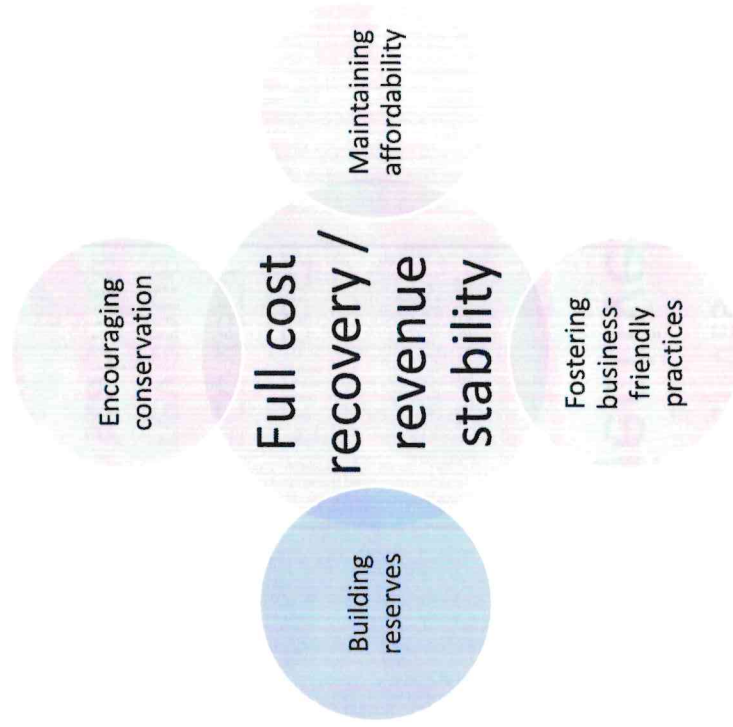
Utility Objectives



Use pricing to encourage businesses and agriculture to locate to your community or stay in your community

Why do this? What challenges does this create?

Utility Objectives



Use pricing to build up capital reserves and pay for future capital needs or emergencies

Why do this? What challenges does this create?

Dashboard

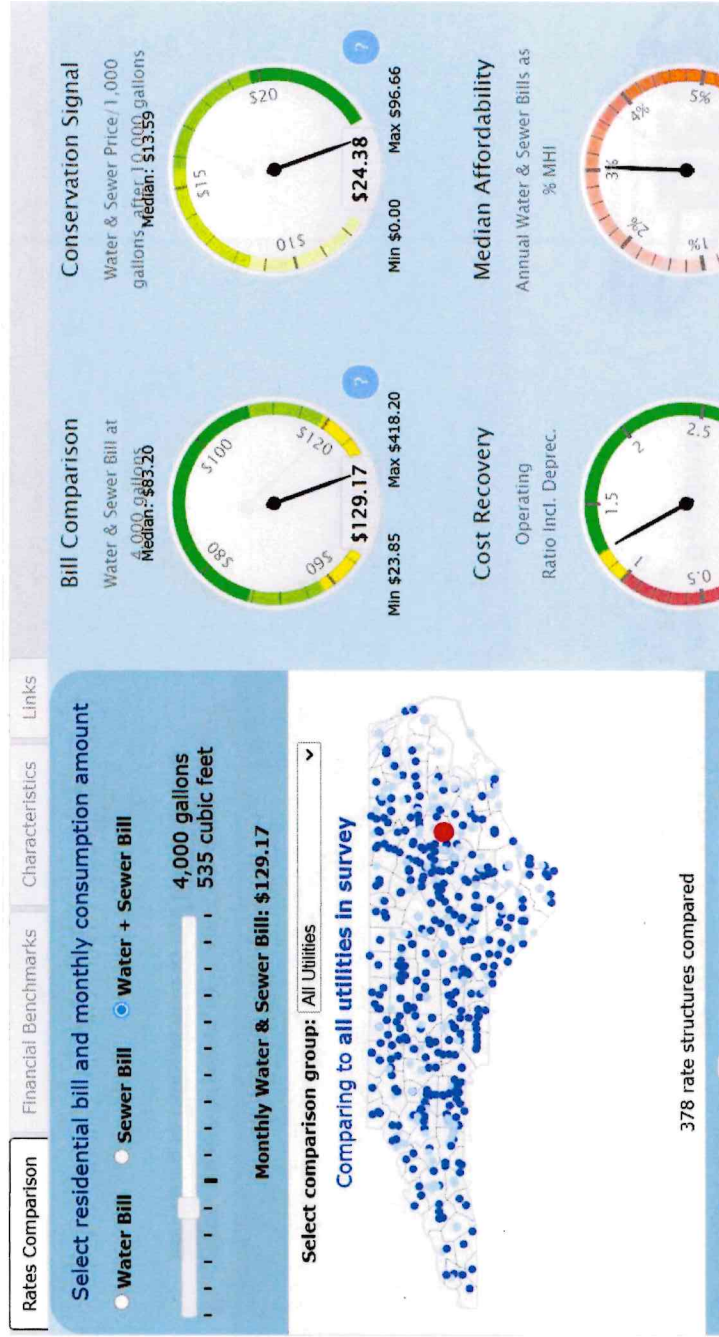
- You can compare to others, but every system is *unique*!



NC Water and Wastewater Rates Dashboard Rates as of July 1, 2024 Last updated: January 31, 2025



Ayden



RATE SETTING OBJECTIVES

Dashboard

- Compare against various metrics, like only utilities in same COG

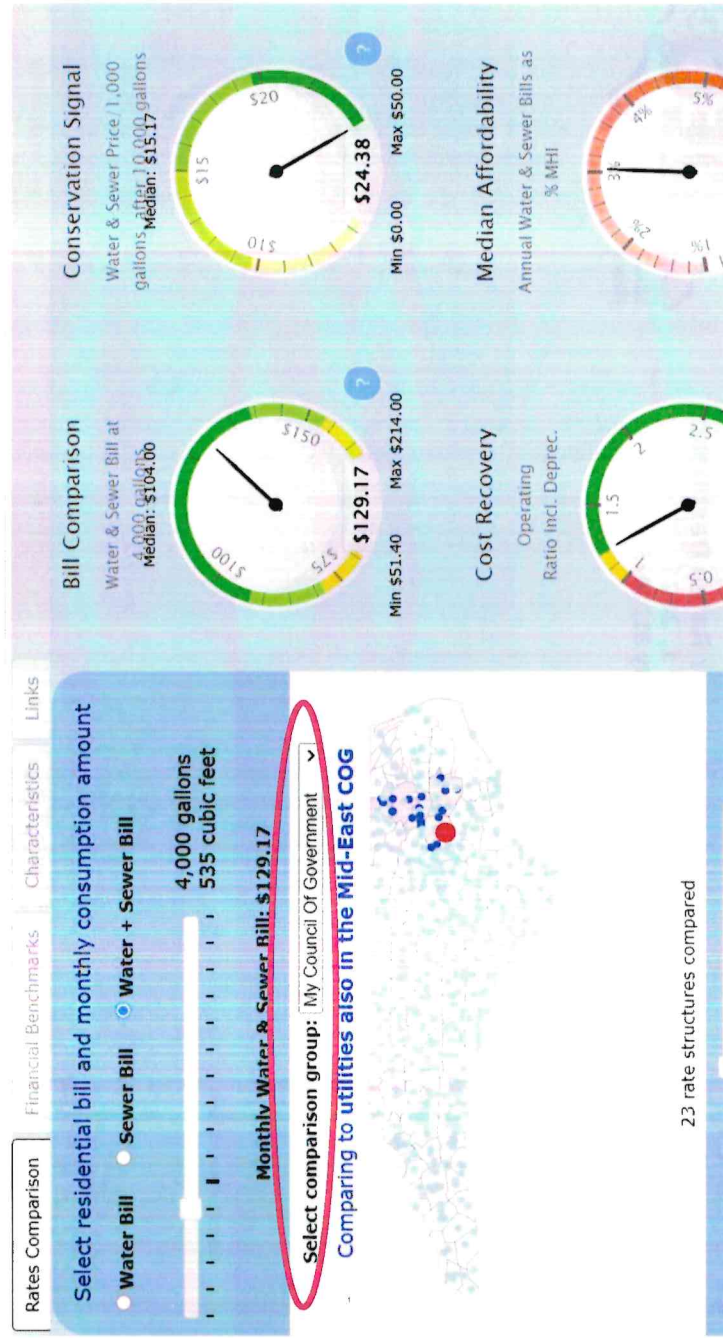


NC Water and Wastewater Rates Dashboard

Rates as of July 1, 2024
Last updated: January 31, 2025



Ayden



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Attachment F

SETTING THE RIGHT RATES

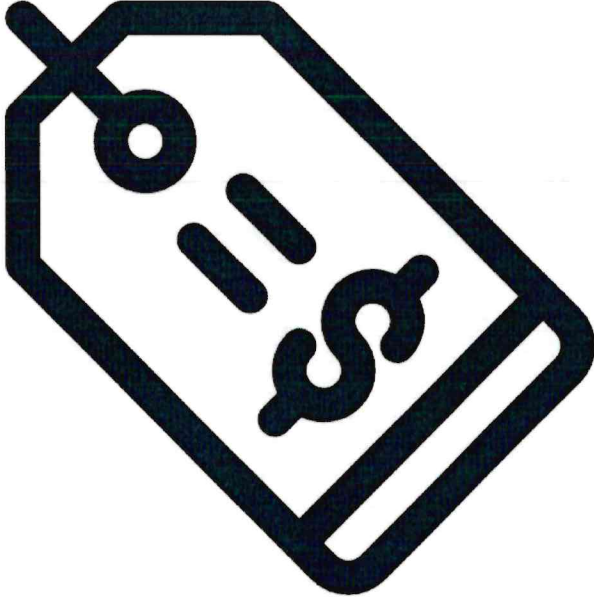
Causes of Revenue Variation



THE UNIVERSITY OF NORTH CAROLINA AT CHAPEL HILL
ENVIRONMENTAL FINANCE CENTER

CAUSES OF REVENUE VARIATION

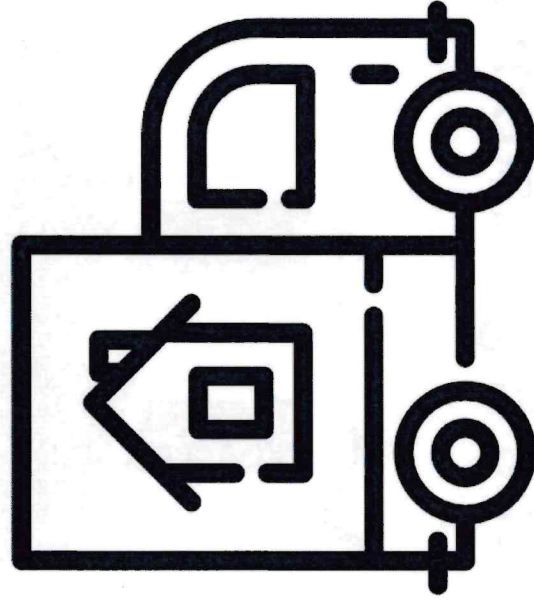
Rate Changes



- As rates go up, usage goes down
- As a rule of thumb, typically usage goes down 3-4% for every 10% increase in rates

CAUSES OF REVENUE VARIATION

Population Changes



- Customers could be coming into your system or leaving your system

CAUSES OF REVENUE VARIATION

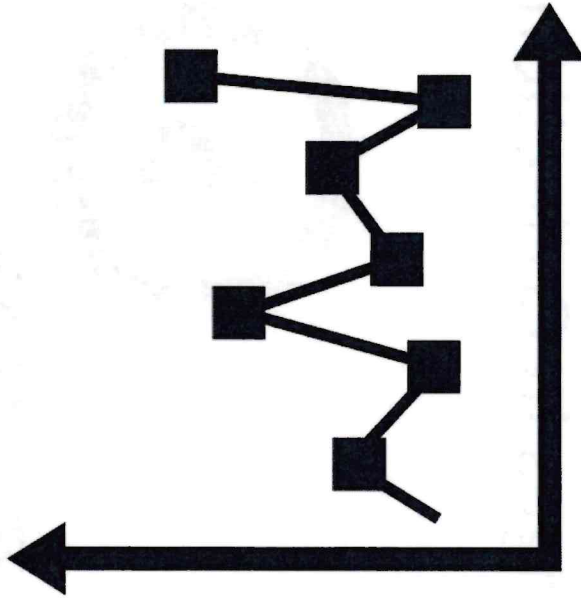
Loss of a Big Customer



- Some customers use significantly more water than others.
- Losing or gaining a single big user can have a disproportionate impact on your budget

CAUSES OF REVENUE VARIATION

Economic Conditions

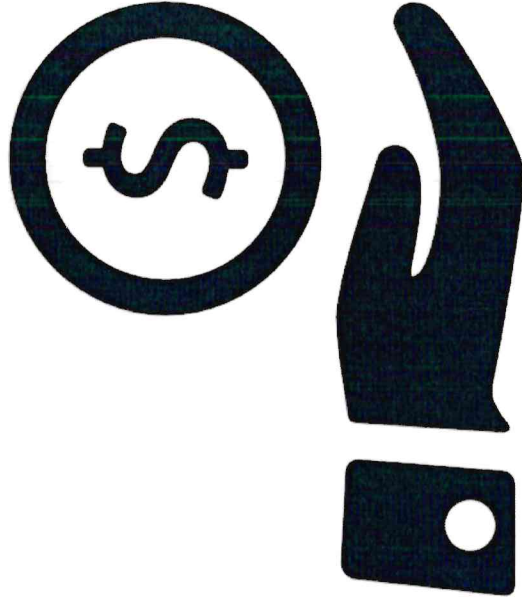


- Economic downturns can cause customers to cut back on water use.
- Conversely, periods of economic growth can lead to higher water consumption

CAUSES OF REVENUE VARIATION

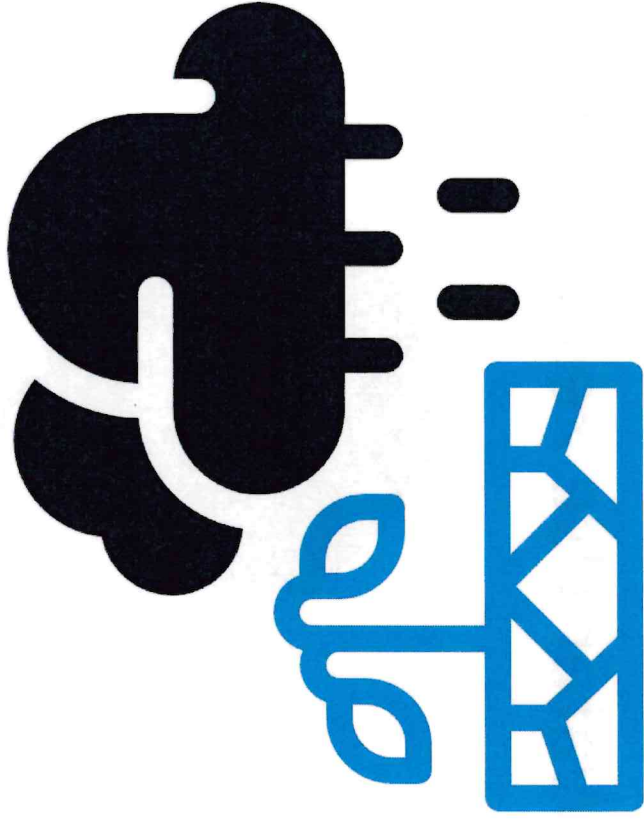
Changes in Collection Rates

- Even if the number of customers doesn't change, how often they are paying you may be changing



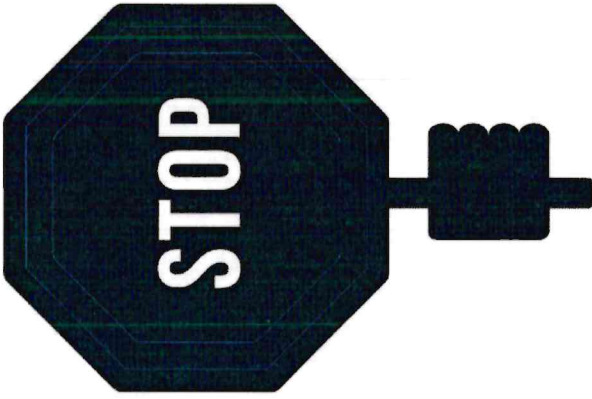
CAUSES OF REVENUE VARIATION

Weather/Climate



- Rainy conditions or dry/drought conditions can impact how much water customers use for outside irrigation
- Rainy conditions can impact how much additional water is entering your wastewater system

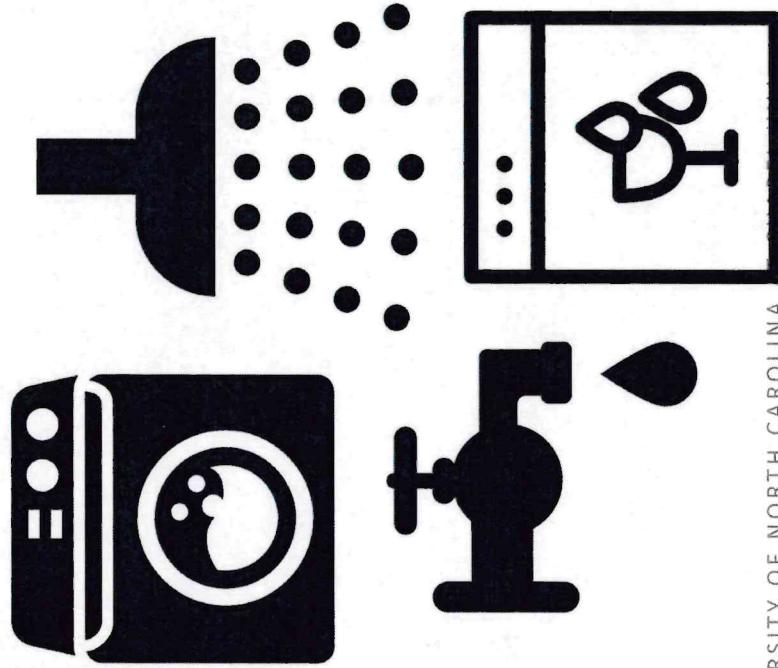
Water Use Restrictions



- Whether due to water supply shortages or drought conditions, restricting water use will obviously impact revenues

CAUSES OF REVENUE VARIATION

Technology



- Fixtures use less water today than in the past, and overall per capita water demand is decreasing across the country

THE STATUS OF UTILITY RATES

Rates Analysis

THE UNIVERSITY OF NORTH CAROLINA AT CHAPEL HILL
ENVIRONMENTAL FINANCE CENTER

Number of Customers

- Track residential and commercial but don't charge by it
- Averaged across 2 years

Class	Count
WA1: Water In-Town	2,177
WA1-C: Water In-Town (Commercial)	156
WA2: Water Out-of-Town	317
WA2-C: Water Out-of-Town (Commercial)	25
SP1: Sprinkler In-Town	43
SP1-C: Sprinkler In-Town (Commercial)	4
SW1: Sewer In-Town	2,163
SW1-C: Sewer In-Town (Commercial)	146
SW2: Sewer Out-of-Town	37
SW2-C: Sewer Out-of-Town (Commercial)	11
SWUC – Sewer User Charge/ Availability Fee	38
SU2 – Multi-Unit User Charges	24

RATES REVIEW

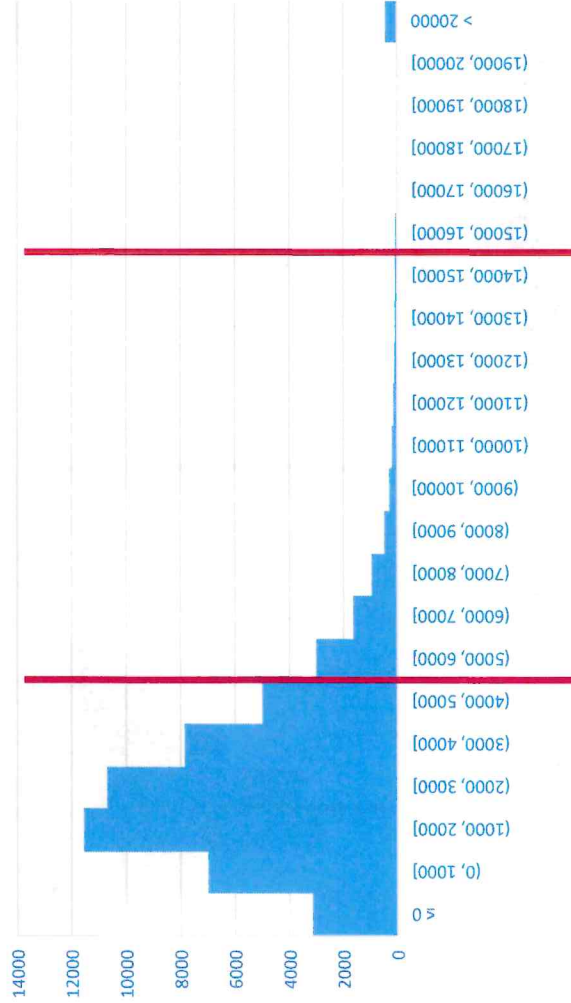
FY2025 Rate Structure

- 4.5% increases both base and volumetric (water and sewer)
- Current blocks
 - 0 – 5,000 gallons
 - 5,001 – 15,000 gallons
 - 15,000+ gallons
- Sprinkler – no base charge, just volumetric
- SWUC – Sewer User Charge/Availability Fee = flat charge
- SU2 – Multi-Unit User Charges = flat charge based on number of units
- Track commercial, but do not bill differently

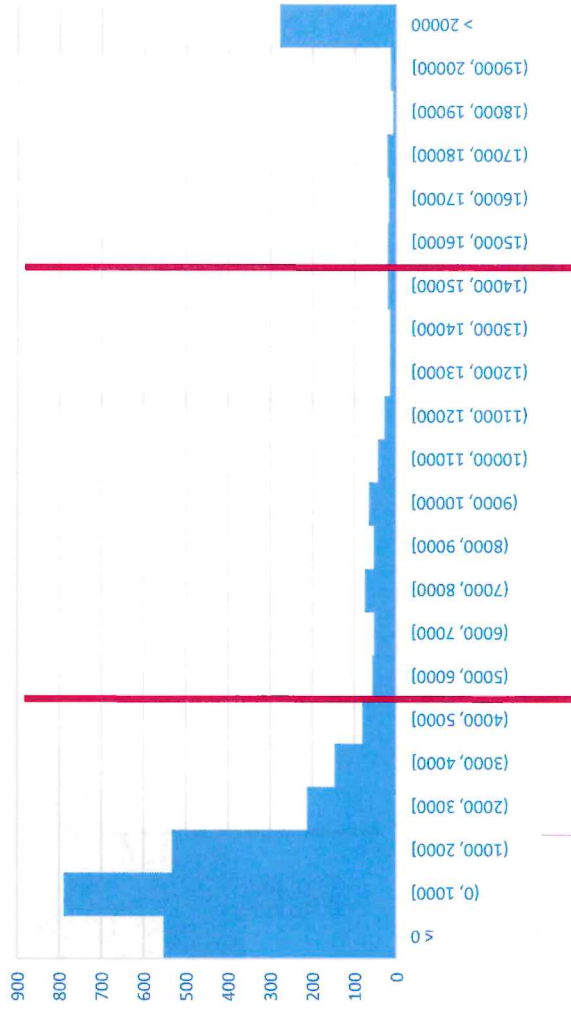
RATES REVIEW

Consumption Histograms – Current Blocks

Sewer Residential Consumption Histogram (n=52,976)



Sewer Commercial Consumption Histogram (n=3,112)



Current Block Breaks

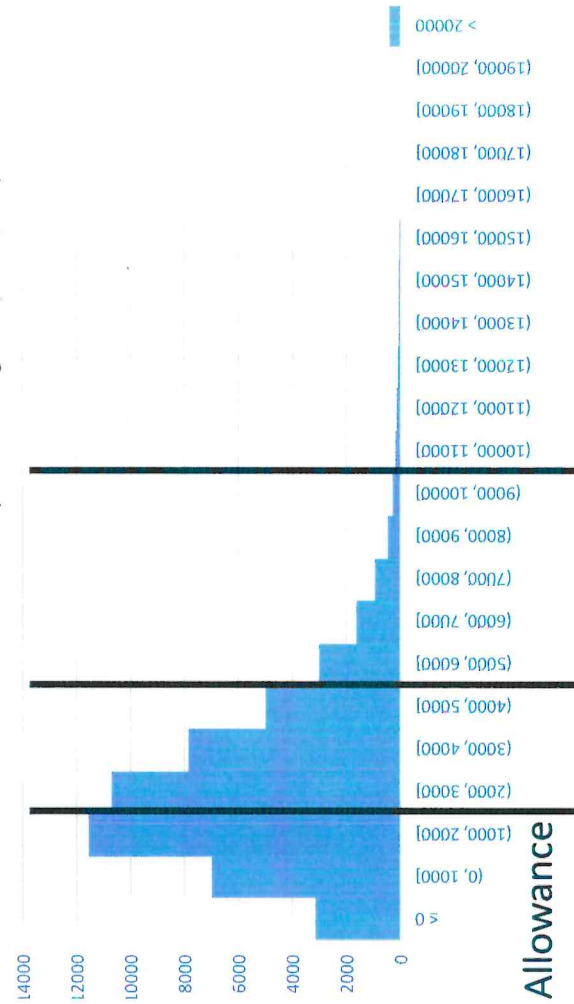
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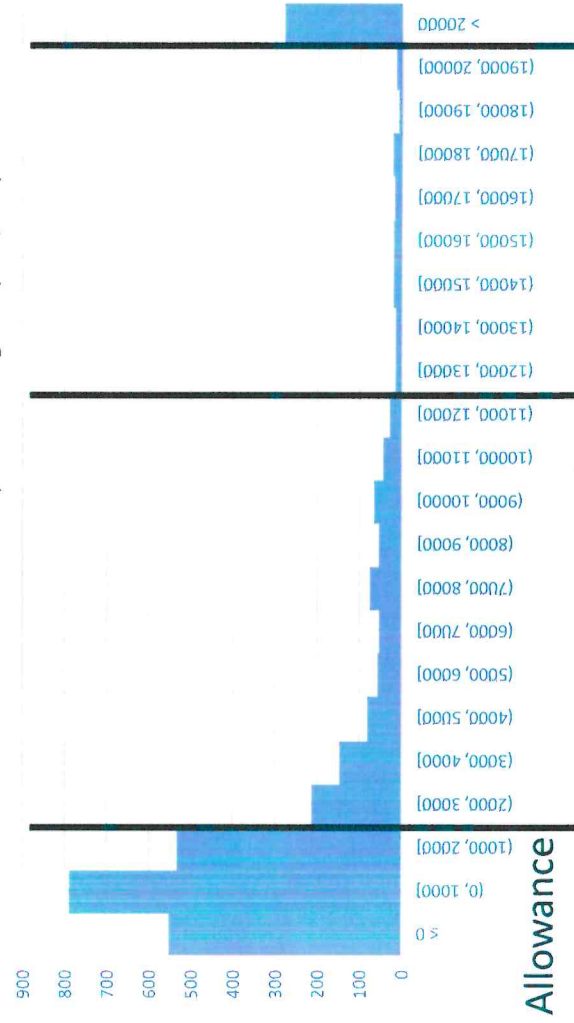
RATES REVIEW

Consumption Histograms – Blocks Possible Option

Sewer Residential Consumption Histogram (n=52,976)



Sewer Commercial Consumption Histogram (n=3,112)



Proposed Block Breaks

THE UNIVERSITY OF NORTH CAROLINA AT CHAPEL HILL
ENVIRONMENTAL FINANCE CENTER

Attachment F

Our Rates Analysis

- Using 24 months of billing data (July 2022 – June 2024)
- Likely *overestimating revenue* given current projected revenue for FY25 and actual revenues from FY23 audit
- Built in 3% increase year-over-year
- Assumptions
 - 2% uncollected bills per year
 - -1% average consumption per year
 - 3% reduction with 10% increase in rates
 - 4% inflation

RATES REVIEW

Customer Class Growth Rate

- Averaged monthly growth rate across 24 months of data
- Included FY25 budgeted connection fees (\$25k for both water and sewer)

Class	Count	Growth
WA1: Water In-Town	2,177	0.8%
WA1-C: Water In-Town (Commercial)	156	1.9%
WA2: Water Out-of-Town	317	-0.2%
WA2-C: Water Out-of-Town (Commercial)	25	-1.2%
SP1: Sprinkler In-Town	43	-0.2%
SP1-C: Sprinkler In-Town (Commercial)	4	0.0%
SW1: Sewer In-Town	2,163	0.0%
SW1-C: Sewer In-Town (Commercial)	146	2.1%
SW2: Sewer Out-of-Town	37	-1.4%
SW2-C: Sewer Out-of-Town (Commercial)	11	0.7%
SWUC – Sewer User Charge/ Availability Fee	38	0.0%
SU2 – Multi-Unit User Charges	24	0.2%

RATES REVIEW

Expenses

Debt Service and
Other Known Annual
Expenses for Next 20
Years

Year	Debt
FY2024	\$ 600,142
FY2025	\$ 625,917
FY2026	\$ 588,111
FY2027	\$ 582,504
FY2028	\$ 576,623
FY2029	\$ 441,474
FY2030	\$ 439,374
FY2031	\$ 436,125
FY2032	\$ 432,745
FY2033	\$ 431,233
FY2034	\$ 427,528
FY2035	\$ 425,691
FY2036	\$ 422,661
FY2037	\$ 419,455
FY2038	\$ 283,742
FY2039	\$ 209,905
FY2040	\$ 210,942
FY2041	\$ 209,742
FY2042	\$ 191,794
FY2043	\$ 193,200
FY2044	\$ 192,325
FY2045	\$ 193,231

Additional Utility Expenses that Grow Every Year	In FY2024
TOTAL-SALARY AND BENEFITS	\$ 442,410
PROFESSIONAL SERVICES	\$ 20,000
UNIFORMS, SAFETY, TRAVEL-TRAINING, MISCELLANEOUS, PERMITS & FEES & DUES & SUBSCRIPTIONS	\$ 18,850
SUPPLIES	\$ 46,294
SPECIAL APPROPRIATION	\$ 693,514
UTILITIES	\$ 41,000
EQUIPMENT REP & MAINT & MAINT & REPAIR SYSTEM	\$ 110,000
INSURANCE - PROPERTY/LIABILITY & WORKERS COMP	\$ 23,000
CAPITAL OUTLAY	\$ 90,000
CONTRACTS	\$ 1,640,000
REIMBURSEMENT OF SERVICES	\$ 326,061
Total:	\$ 3,451,129

- All expenses in this box are assumed to grow linearly every year at a constant rate
- 4% inflation

Rates Scenarios

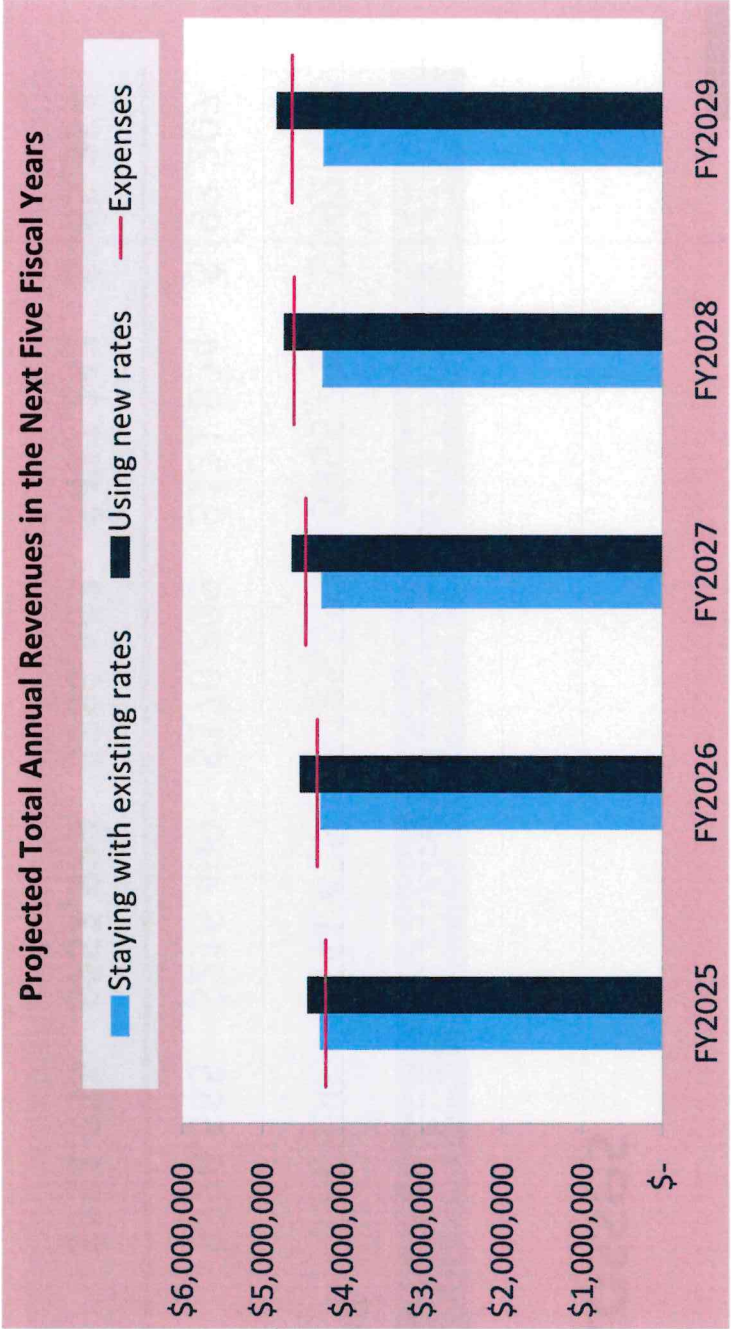


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ENVIRONMENTAL FINANCE CENTER

RATES SCENARIOS

V1 – 3% Increases

- 3% increase across the board (base and volumetric)
- No change in structure



RATES SCENARIOS

V1 – Revenues / Losses

	FY2025	FY2026	FY2027	FY2028	FY2029
Net revenues without changing rates (<i>existing rates</i>)	\$74,830	-\$41,429	-\$195,593	-\$355,418	-\$392,147
Net revenues after changing rates (<i>new rates</i>)	\$226,585	\$216,499	\$170,809	\$121,824	\$193,207
Net Revenues Gained (Lost) Using the New Rates	\$151,755	\$257,929	\$366,403	\$477,242	\$585,354

RATES SCENARIOS

V1 – FY26 Rates

RESIDENTIAL

Block	Water In-Town	Sewer In-Town	Water Out-of-Town	Sewer Out-of-Town
Base	\$18.89	\$31.34	\$37.78	\$58.51
0-5k	\$7.63	\$13.07	\$9.08	\$15.14
5k-15k	\$9.46	\$15.66	\$10.91	\$17.23
15k+	\$11.63	\$18.81	\$13.08	\$20.88

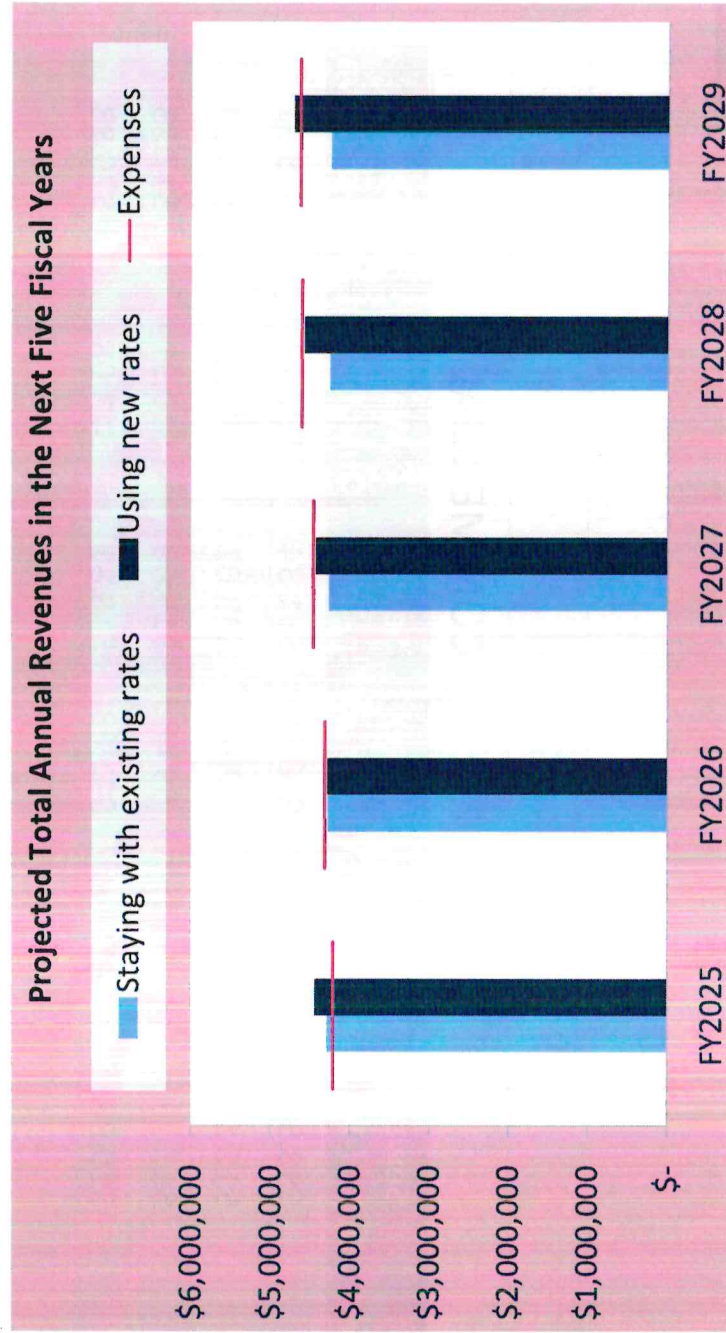
COMMERCIAL

Block	Water In-Town	Sewer In-Town	Water Out-of-Town	Sewer Out-of-Town
Base	\$18.89	\$31.34	\$37.78	\$58.51
0-5k	\$7.63	\$13.07	\$9.08	\$15.14
5k-15k	\$9.46	\$15.66	\$10.91	\$17.23
15k+	\$11.63	\$18.81	\$13.08	\$20.88

RATES SCENARIOS

V2 – Allowance, break even

- 2k allowance across the board
- 4% increase FY27-FY29
- New blocks, residential
 - 2k-5k
 - 5k-10k
 - 10k+
- New blocks, commercial
 - 2k-12k
 - 12k-20k
 - 20k+



RATES SCENARIOS

V2 – Revenues / Losses

	FY2025	FY2026	FY2027	FY2028	FY2029
Net revenues without changing rates <i>(existing rates)</i>	\$74,830	-\$41,429	-\$195,593	-\$355,418	-\$392,147
Net revenues after changing rates <i>(new rates)</i>	\$230,635	-\$30,755	-\$33,687	-\$37,284	\$75,174
Net Revenues Gained (Lost) Using the New Rates	\$155,805	\$10,674	\$161,906	\$318,134	\$467,321

RATES SCENARIOS

V2 – FY26 Rates

RESIDENTIAL

Block	Water In-Town	Sewer In-Town	Water Out-of-Town	Sewer Out-of-Town
Base	\$25.00	\$40.00	\$45.00	\$60.00
0-2k	\$0.00	\$0.00	\$0.00	\$0.00
2k-5k	\$9.00	\$14.00	\$10.00	\$16.00
5k-10k	\$11.00	\$16.00	\$12.00	\$18.00
10k+	\$13.00	\$18.00	\$14.00	\$20.00

COMMERCIAL

Block	Water In-Town	Sewer In-Town	Water Out-of-Town	Sewer Out-of-Town
Base	\$30.00	\$45.00	\$50.00	\$65.00
0-2k	\$0.00	\$0.00	\$0.00	\$0.00
2k-12k	\$11.00	\$17.00	\$13.00	\$19.00
12k-20k	\$13.00	\$19.00	\$15.00	\$21.00
20k+	\$15.00	\$21.00	\$17.00	\$23.00

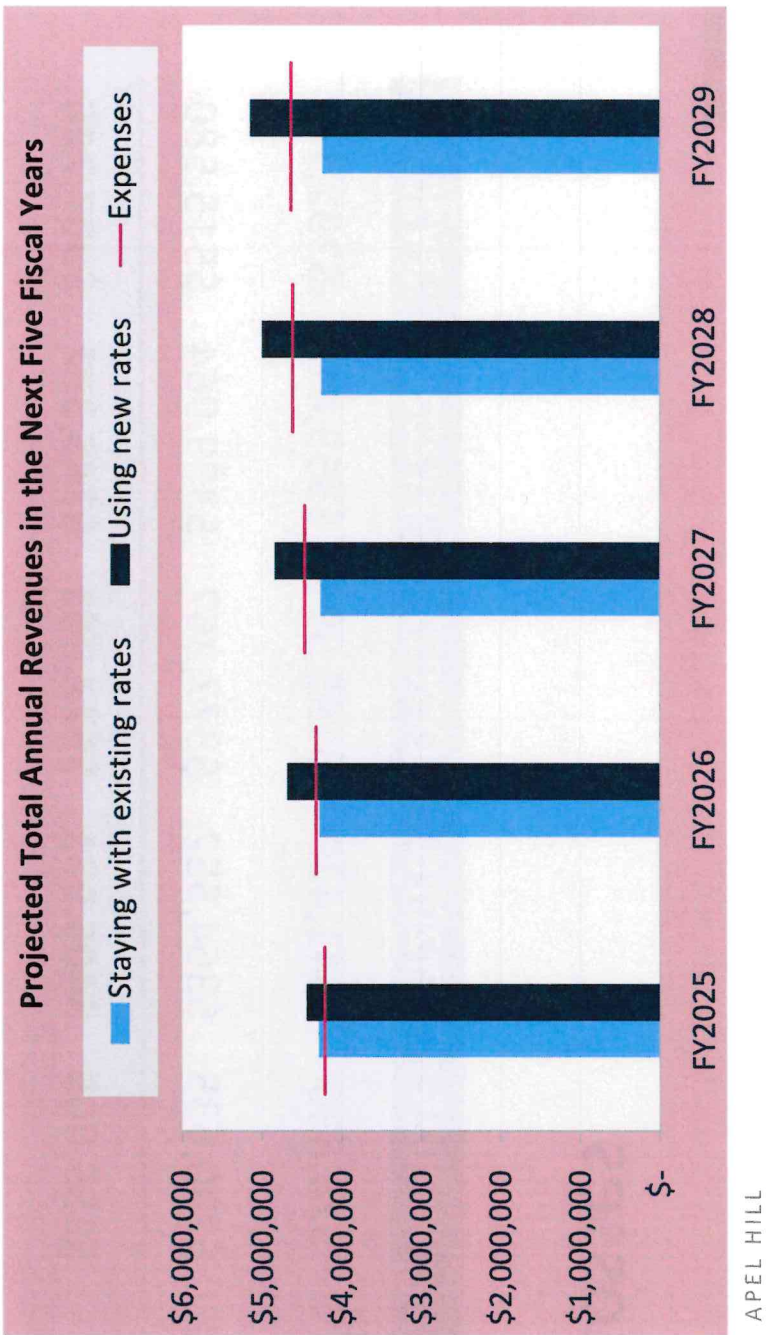


Note different block breaks than Residential

RATES SCENARIOS

V3 – Allowance, some buffer

- 2k allowance across the board
- 4% increase FY27-FY29
- New blocks, residential
 - 2k-5k
 - 5k-10k
 - 10k+
- New blocks, commercial
 - 2k-12k
 - 12k-20k
 - 20k+



RATES SCENARIOS

V3 – Revenues / Losses

	FY2025	FY2026	FY2027	FY2028	FY2029
Net revenues without changing rates (<i>existing rates</i>)	\$74,830	-\$41,429	-\$195,593	-\$355,418	-\$392,147
Net revenues after changing rates (<i>new rates</i>)	\$230,635	\$364,552	\$377,267	\$389,964	\$515,580
Net Revenues Gained (Lost) Using the <i>New Rates</i>	\$155,805	\$405,981	\$572,861	\$745,382	\$907,726

RATES SCENARIOS

V3 – FY26 Rates

RESIDENTIAL

Block	Water In-Town	Sewer In-Town	Water Out-of-Town	Sewer Out-of-Town
Base	\$30.00	\$45.00	\$50.00	\$65.00
0-2k	\$0.00	\$0.00	\$0.00	\$0.00
2k-5k	\$10.00	\$15.00	\$11.00	\$17.00
5k-10k	\$12.00	\$17.00	\$13.00	\$19.00
10k+	\$14.00	\$19.00	\$15.00	\$21.00

COMMERCIAL

Block	Water In-Town	Sewer In-Town	Water Out-of-Town	Sewer Out-of-Town
Base	\$35.00	\$50.00	\$55.00	\$70.00
0-2k	\$0.00	\$0.00	\$0.00	\$0.00
2k-12k	\$12.00	\$18.00	\$14.00	\$20.00
12k-20k	\$14.00	\$20.00	\$16.00	\$22.00
20k+	\$16.00	\$22.00	\$18.00	\$24.00

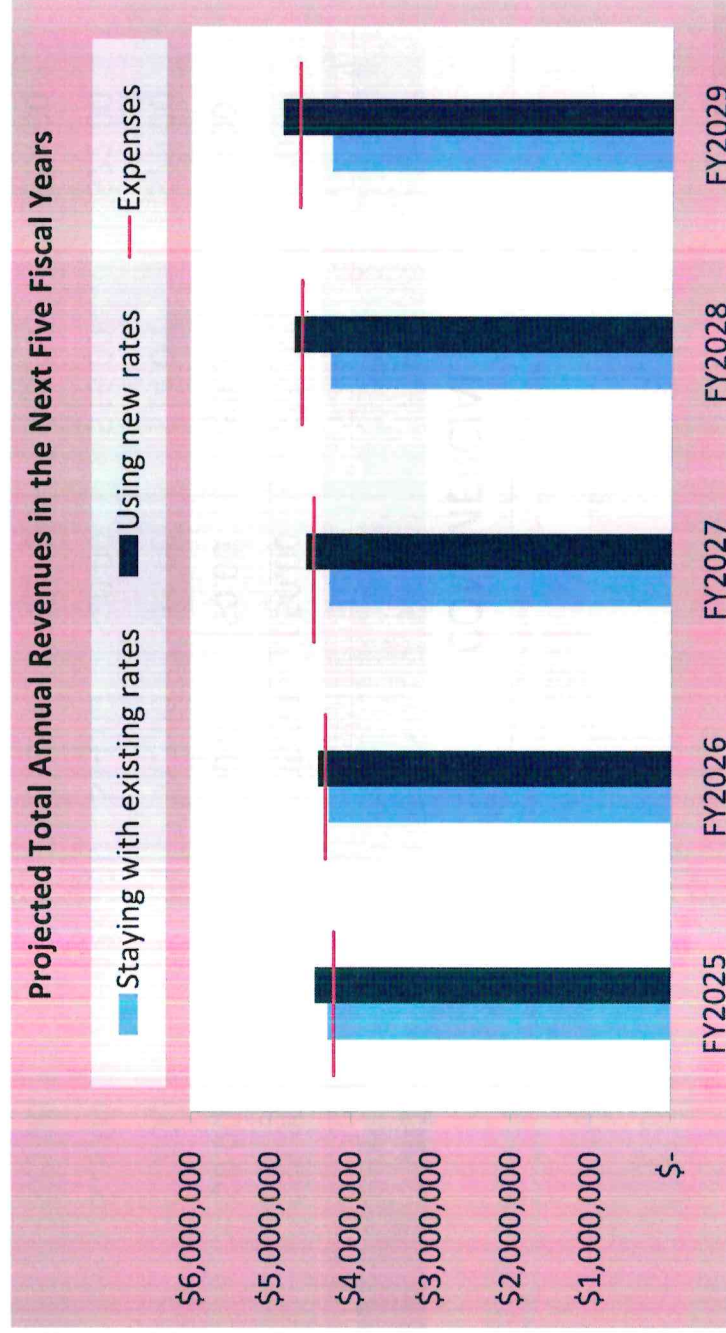


Note different block breaks than Residential

RATES SCENARIOS

V4 – Allowance, same class

- 2k allowance across the board
- 4% increase FY27-FY29
- New blocks, but residential and commercial are combined
 - 2k-5k
 - 5k-10k
 - 10k+



THE UNIVERSITY OF NORTH CAROLINA AT CHAPEL HILL
ENVIRONMENTAL FINANCE CENTER

Attachment F

RATES SCENARIOS

V4 – Revenues / Losses

	FY2025	FY2026	FY2027	FY2028	FY2029
Net revenues without changing rates (<i>existing rates</i>)	\$74,830	-\$41,429	-\$195,593	-\$355,418	-\$392,147
Net revenues after changing rates (<i>new rates</i>)	\$230,635	\$88,954	\$90,430	\$91,411	\$208,626
Net Revenues Gained (Lost) Using the New Rates	\$155,805	\$130,383	\$286,023	\$446,829	\$600,772

RATES SCENARIOS

V4 – FY26 Rates

RESIDENTIAL

Block	Water In-Town	Sewer In-Town	Water Out-of-Town	Sewer Out-of-Town
Base	\$25.00	\$45.00	\$45.00	\$60.00
0-2k	\$0.00	\$0.00	\$0.00	\$0.00
2k-5k	\$10.00	\$14.00	\$12.00	\$16.00
5k-10k	\$12.00	\$16.00	\$14.00	\$18.00
10k+	\$14.00	\$18.00	\$16.00	\$20.00

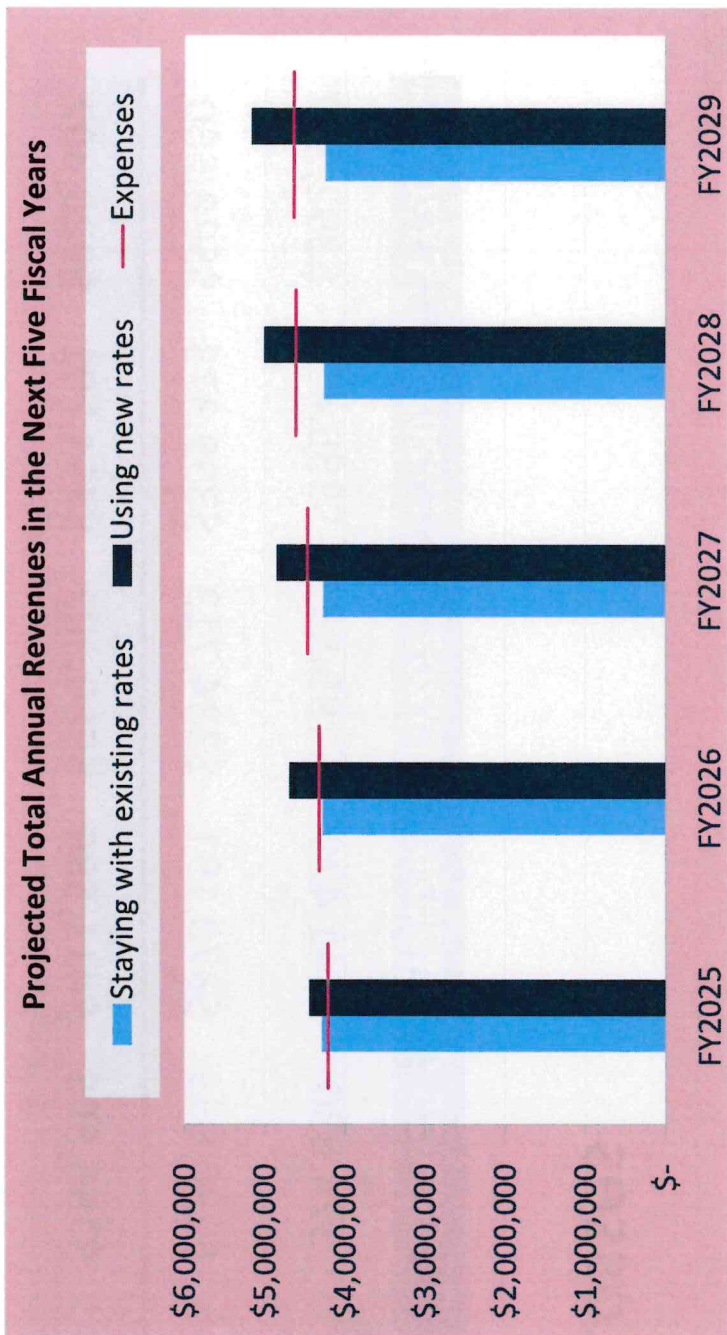
COMMERCIAL

Block	Water In-Town	Sewer In-Town	Water Out-of-Town	Sewer Out-of-Town
Base	\$25.00	\$45.00	\$45.00	\$60.00
0-2k	\$0.00	\$0.00	\$0.00	\$0.00
2k-5k	\$10.00	\$14.00	\$12.00	\$16.00
5k-10k	\$12.00	\$16.00	\$14.00	\$18.00
10k+	\$14.00	\$18.00	\$16.00	\$20.00

RATES SCENARIOS

V5 – Allowance, same class, surplus

- 2k allowance across the board
- 4% increase FY27-FY29
- New blocks, but residential and commercial are combined
 - 2k-5k
 - 5k-10k
 - 10k+



THE UNIVERSITY OF NORTH CAROLINA AT CHAPEL HILL
ENVIRONMENTAL FINANCE CENTER

Attachment F

RATES SCENARIOS

V5 – Revenues / Losses

	FY2025	FY2026	FY2027	FY2028	FY2029
Net revenues without changing rates (<i>existing rates</i>)	\$74,830	-\$41,429	-\$195,593	-\$355,418	-\$392,147
Net revenues after changing rates (<i>new rates</i>)	\$230,635	\$370,151	\$384,713	\$399,373	\$528,660
Net Revenues Gained (Lost) Using the New Rates	\$155,805	\$411,580	\$580,307	\$754,791	\$920,807

RATES SCENARIOS

V5 – FY26 Rates

RESIDENTIAL

Block	Water In-Town	Sewer In-Town	Water Out-of-Town	Sewer Out-of-Town
Base	\$30.00	\$50.00	\$50.00	\$65.00
0-2k	\$0.00	\$0.00	\$0.00	\$0.00
2k-5k	\$10.00	\$14.00	\$12.00	\$16.00
5k-10k	\$12.00	\$16.00	\$14.00	\$18.00
10k+	\$14.00	\$18.00	\$16.00	\$20.00

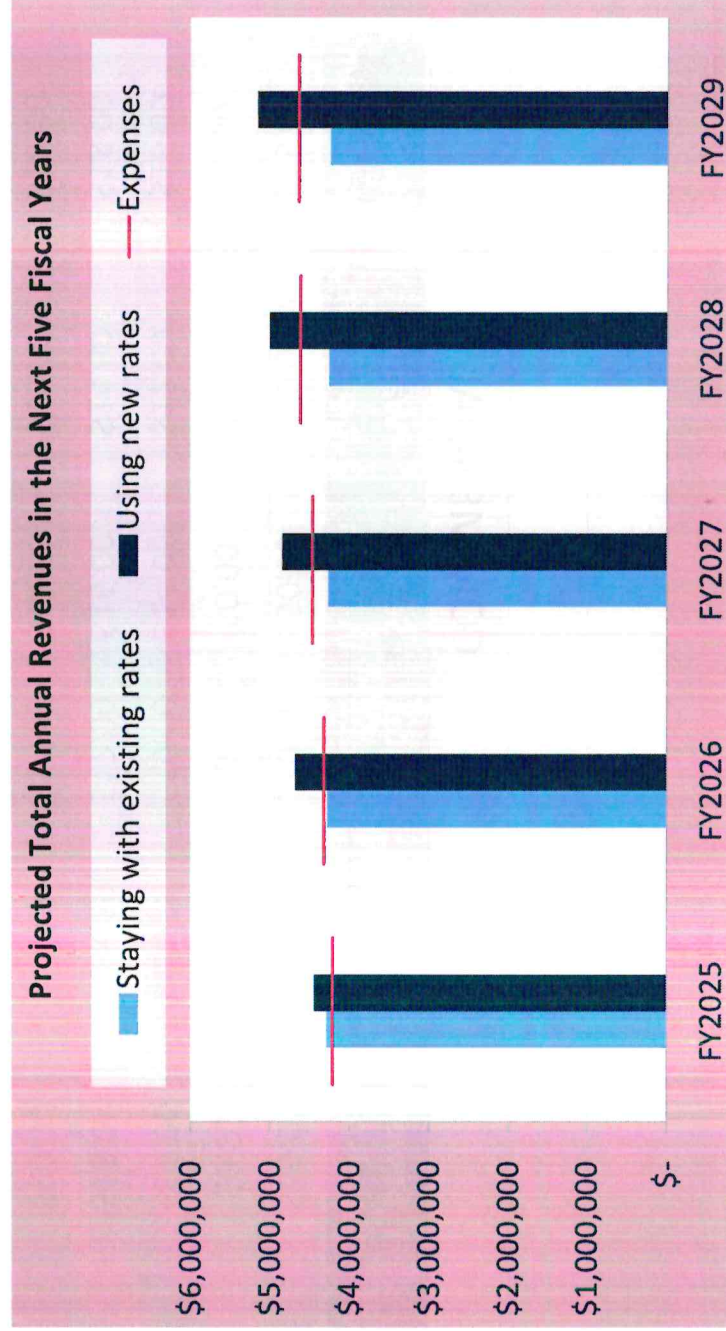
COMMERCIAL

Block	Water In-Town	Sewer In-Town	Water Out-of-Town	Sewer Out-of-Town
Base	\$30.00	\$50.00	\$50.00	\$65.00
0-2k	\$0.00	\$0.00	\$0.00	\$0.00
2k-5k	\$10.00	\$14.00	\$12.00	\$16.00
5k-10k	\$12.00	\$16.00	\$14.00	\$18.00
10k+	\$14.00	\$18.00	\$16.00	\$20.00

RATES SCENARIOS

V6 – Allowance, same class, same blocks, surplus

- 2k allowance across the board
- 4% increase FY27-FY29
- Original blocks, residential and commercial are combined
 - 2k-5k
 - 5k-15k
 - 15k+



THE UNIVERSITY OF NORTH CAROLINA AT CHAPEL HILL
ENVIRONMENTAL FINANCE CENTER

Attachment F

RATES SCENARIOS

V6 – Revenues / Losses

	FY2025	FY2026	FY2027	FY2028	FY2029
Net revenues without changing rates (<i>existing rates</i>)	\$74,830	-\$41,429	-\$195,593	-\$355,418	-\$392,147
Net revenues after changing rates (<i>new rates</i>)	\$230,635	\$359,346	\$373,635	\$388,015	\$517,016
Net Revenues Gained (Lost) Using the New Rates	\$155,805	\$400,775	\$569,229	\$743,433	\$909,163

RATES SCENARIOS

V6 – FY26 Rates

RESIDENTIAL

Block	Water In-Town	Sewer In-Town	Water Out-of-Town	Sewer Out-of-Town
Base	\$30.00	\$50.00	\$50.00	\$65.00
0-2k	\$0.00	\$0.00	\$0.00	\$0.00
2k-5k	\$10.00	\$14.00	\$12.00	\$16.00
5k-15k	\$12.00	\$16.00	\$14.00	\$18.00
15k+	\$14.00	\$18.00	\$16.00	\$20.00

COMMERCIAL

Block	Water In-Town	Sewer In-Town	Water Out-of-Town	Sewer Out-of-Town
Base	\$30.00	\$50.00	\$50.00	\$65.00
0-2k	\$0.00	\$0.00	\$0.00	\$0.00
2k-5k	\$10.00	\$14.00	\$12.00	\$16.00
5k-15k	\$12.00	\$16.00	\$14.00	\$18.00
15k+	\$14.00	\$18.00	\$16.00	\$20.00

RATES SCENARIOS

Monthly Bill Comparison Across Versions – FY26

	FY25	V1	V2	V3	V4	V5	V6
Allowance?	No	No	Yes	Yes	Yes	Yes	Yes
New blocks?	No	No	Yes	Yes	Yes	Yes	No
Residential/ commercial split?	No	No	Yes	Yes	No	No	No
Residential inside - low user (2k/mo.)	\$88.97	\$91.63	\$65.00	\$75.00	\$70.00	\$80.00	\$80.00
Residential inside - average user (4k/mo.)	\$129.17	\$133.03	\$111.00	\$125.00	\$118.00	\$128.00	\$128.00
Commercial inside - low user (3k/mo.)	\$109.07	\$112.33	\$103.00	\$115.00	\$94.00	\$104.00	\$104.00
Commercial inside - average user (8k/mo.)	\$222.41	\$229.09	\$243.00	\$265.00	\$226.00	\$236.00	\$236.00
Commercial inside - high user (16k/mo.)	\$422.62	\$435.37	\$483.00	\$521.00	\$474.00	\$484.00	\$464.00
Residential outside - low user (2k/mo.)	\$140.53	\$144.73	\$105.00	\$115.00	\$105.00	\$115.00	\$115.00
Residential outside - average user (4k/mo.)	\$187.57	\$193.17	\$157.00	\$171.00	\$161.00	\$171.00	\$171.00
Commercial outside - low user (3k/mo.)	\$164.05	\$168.95	\$147.00	\$159.00	\$133.00	\$143.00	\$143.00
Commercial outside - average user (8k/mo.)	\$293.05	\$301.81	\$307.00	\$329.00	\$285.00	\$295.00	\$295.00
Commercial outside - high user (16k/mo.)	\$517.26	\$532.75	\$579.00	\$617.00	\$565.00	\$575.00	\$555.00

All bills are assuming both water and sewer consumption. For each row, lighter red indicates a lower bill and darker red indicates a higher bill.

Contact Us!

Alicea Easthope-Frazer

Project Director

aliceaef@sog.unc.edu

415.419.9421







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 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 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 72 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.

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

Ruth B. Ward
Chairperson

ATTEST:

Kimberly W. Hines
Clerk to the Board of Commissioners



Voluntary Agricultural District
Page 8 of 8

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

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.

Attachment I

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

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

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 –

Attachment I

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

Ayden Fire/Rescue Report Of Conditions

Month: Feb 2025



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

AYDEN ECONOMIC DEVELOPMENT DEPARTMENT

TO: TOWN COUNCIL

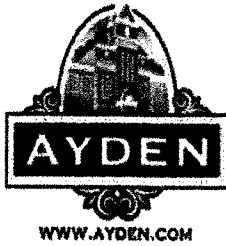
FROM: THOMAS MALLORY DENHAM, ECONOMIC DEVELOPMENT DIRECTOR

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.



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 Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent 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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<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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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	42,869.79	369,551.38	-10,049.38	-2.80%
Department: 4310 - POLICE							
10-4310-1210	FULL TIME SALARIES	1,481,000.00	1,481,000.00	184,198.34	922,142.22	558,857.78	37.74 %
10-4310-1220	OVERTIME	35,000.00	35,000.00	1,228.66	22,308.22	12,691.78	36.26 %
10-4310-1260	PART-TIME SALARIES	45,000.00	43,000.00	1,690.00	13,964.40	29,035.60	67.52 %
10-4310-1270	LESSOA EXPENSE	58,700.00	58,700.00	4,885.51	34,523.42	24,176.58	41.19 %
10-4310-1330	LEO 401K CONTRIBUTION	0.00	26,539.49	8,045.92	39,621.47	-13,081.98	-49.29 %
10-4310-1810	SOCIAL SECURITY	176,000.00	176,000.00	14,656.15	76,833.61	99,166.39	56.34 %
10-4310-1820	RETIREMENT CONTRIBUTION	226,250.00	226,250.00	27,535.31	139,579.89	86,670.11	38.31 %
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	15,232.15	107,102.70	97,847.30	47.74 %
10-4310-2120	UNIFORMS	17,100.00	17,100.00	750.42	11,036.84	6,063.16	35.46 %
10-4310-2600	SUPPLIES	19,000.00	19,000.00	425.64	12,587.48	6,412.52	33.75 %
10-4310-2601	SUPPLIES - COPS PROGRAM	7,000.00	7,000.00	536.59	5,128.58	1,871.42	26.73 %
10-4310-3100	TRAVEL-TRAINING	4,300.00	6,300.00	0.00	3,323.97	2,976.03	47.24 %
10-4310-3210	TELEPHONE PORT/PAGERS	720.00	720.00	60.00	420.00	300.00	41.67 %
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	446.38	3,663.41	336.59	8.41 %
10-4310-3520	EQUIPMENT REPAIRS & MAINT	35,000.00	35,000.00	2,988.37	8,383.28	26,616.72	76.05 %
10-4310-3980	ANIMAL CONTROL	24,500.00	24,500.00	1,877.92	15,023.36	9,476.64	38.68 %
10-4310-4210	DCI TERMIAL RENTAL	3,100.00	3,100.00	300.00	600.00	2,500.00	80.65 %
10-4310-4501	WORKERS COMP	35,000.00	35,000.00	0.00	33,268.46	1,731.54	4.95 %
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	1,716.00	3,600.24	4,399.76	55.00 %
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	5,222.63	5,222.63	2,777.37	34.72 %
10-4310-6000	CONTRACTS	80,000.00	80,000.00	4,305.00	28,741.00	51,259.00	64.07 %
10-4310-6920	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							
10-4340-1210	FULL TIME SALARIES	29,000.00	29,000.00	2,086.52	24,277.42	4,722.58	16.28 %
10-4340-1810	SOCIAL SECURITY	2,400.00	2,400.00	159.71	1,857.96	542.04	22.59 %
10-4340-1890	VOLUNTEER - CALL PAY	31,000.00	31,000.00	0.00	150.00	30,850.00	99.52 %
10-4340-2200	FOOD	2,000.00	2,000.00	802.50	994.08	1,005.92	50.30 %
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	42.50	1,511.13	2,238.87	59.70 %
10-4340-2610	EQUIPMENT	17,100.00	17,100.00	919.71	9,491.79	7,608.21	44.49 %
10-4340-3100	TRAVEL	1,500.00	1,500.00	0.00	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	0.00	151.00	221.00	59.41 %
10-4340-3300	UTILITIES - PROPANE	5,450.00	5,450.00	700.77	3,175.29	2,274.71	41.74 %
10-4340-3520	EQUIPMENT REP & MAINT	20,000.00	18,096.40	9,792.95	12,400.44	5,695.96	31.48 %
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	4,387.87	3,112.13	41.50 %
10-4340-4990	MISCELLANEOUS	3,000.00	3,000.00	0.00	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 %
10-4340-6000	CONTRACTS FIRE	3,000.00	3,000.00	0.00	2,993.51	6.49	0.22 %
10-4340-6920	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	14,504.66	84,796.50	156,674.50	64.88%
Department: 4510 - STREETS							
10-4510-1210	FULL TIME SALARIES	427,000.00	427,000.00	38,508.25	224,784.61	202,215.39	47.36 %
10-4510-1220	OVERTIME	30,000.00	30,000.00	2,232.83	19,885.16	10,114.84	33.72 %
10-4510-1810	SOCIAL SECURITY	35,000.00	35,000.00	3,100.37	18,584.51	16,415.49	46.90 %
10-4510-1820	RETIREMENT CONTRIBUTION	60,500.00	60,500.00	5,540.79	32,515.24	27,984.76	46.26 %

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<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 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	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
	THEATER WORK	500.00	500.00	0.00	0.00	500.00	100.00 %
6120-6930	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 %
3800-1000	MISC RECEIPTS ELECTRIC	5,000.00	5,000.00	0.00	2,021.49	-2,978.51	59.57 %
3800-1200	Online Credit CardService Fees	108,000.00	108,000.00	0.00	0.00	-108,000.00	100.00 %
3800-2000	CATV POLE RENT	12,000.00	12,000.00	0.00	34,512.86	22,512.86	287.61 %
3900-2001	RIDER 1 PCA	781,749.00	781,749.00	42,141.97	230,407.37	-551,341.63	70.53 %
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	1,471,679.27	9,334,269.89	-6,101,784.09	39.53%
Expense							
Department: 7210 - ELECTRIC ADMIN/BILLING COLL							
7210-1210	FULL TIME SALARIES	129,500.00	129,500.00	13,944.29	81,729.97	47,770.03	36.89 %
7210-1260	PART-TIME SALARIES	21,500.00	21,500.00	3,162.44	18,700.25	2,799.75	13.02 %
7210-1810	SOCIAL SECURITY	12,850.00	12,850.00	1,298.06	7,607.71	5,242.29	40.80 %
7210-1820	RETIREMENT CONTRIBUTION	17,900.00	17,900.00	1,896.46	10,877.70	7,022.30	39.23 %
7210-1830	EMPLOYEE GROUP INS.	23,508.00	23,508.00	1,939.04	13,735.39	9,772.61	41.57 %
7210-2600	SUPPLIES	7,000.00	7,000.00	931.88	4,049.53	2,950.47	42.15 %
7210-3100	TRAVEL-TRAINING	2,250.00	2,250.00	0.00	50.25	2,199.75	97.77 %
7210-3250	POSTAGE	27,500.00	27,500.00	6,997.67	23,705.62	3,794.38	13.80 %
7210-4501	WORKERS COMP	1,500.00	1,722.00	0.00	1,885.35	-163.35	-9.49 %
7210-4990	MISCELLANEOUS	250.00	250.00	0.00	100.00	150.00	60.00 %
7210-6000	CONTRACTS	60,000.00	60,000.00	7,191.73	29,853.93	30,146.07	50.24 %
7210-6300	CREDIT CARD ACCEPTANCE	108,000.00	108,000.00	-4,336.86	-20,517.32	128,517.32	119.00 %
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							
7220-1210	FULL TIME SALARIES	980,028.00	980,028.00	109,832.78	597,510.70	382,517.30	39.03 %
7220-1220	OVERTIME	55,000.00	55,000.00	2,691.38	23,288.49	31,711.51	57.66 %
7220-1810	SOCIAL SECURITY	84,000.00	84,000.00	8,558.77	47,137.30	36,862.70	43.88 %
7220-1820	RETIREMENT CONTRIBUTION	131,100.00	131,100.00	15,303.32	83,136.07	47,963.93	36.59 %
7220-1830	EMPLOYEE GROUP INS.	109,704.00	109,704.00	9,875.96	67,506.46	42,197.54	38.46 %
7220-1900	PROFESSIONAL SERVICES	62,000.00	62,000.00	0.00	22,470.49	39,529.51	63.76 %
7220-2120	UNIFORMS	24,000.00	24,000.00	4,637.81	21,447.49	2,552.51	10.64 %
7220-2311	SAFETY	35,000.00	35,000.00	4,037.58	21,957.84	13,042.16	37.26 %
7220-2510	MOTOR FUELS & LUBRICANTS	50,000.00	50,000.00	1,660.80	2,323.74	47,676.26	95.35 %
7220-2600	SUPPLIES	200,000.00	201,836.12	41,381.94	99,612.20	102,223.92	50.65 %
7220-2602	SUBDIVISION SUPPLIES	225,000.00	225,000.00	43,144.74	219,509.93	5,490.07	2.44 %
7220-3100	TRAVEL-TRAINING	22,000.00	22,000.00	0.00	5,776.96	16,223.04	73.74 %
7220-3300	UTILITIES	12,000.00	12,000.00	422.48	2,907.93	9,092.07	75.77 %
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 %
7220-3520	EQUIPMENT REP & MAINT	48,000.00	48,000.00	11,278.97	37,553.02	10,446.98	21.76 %
7220-3530	GENERATOR O&M	65,000.00	65,000.00	9,060.19	40,154.54	24,845.46	38.22 %
7220-3540	MAINT & REPAIR SYSTEM	250,000.00	262,708.15	58,756.57	170,505.34	92,202.81	35.10 %
7220-3590	TREE TRIMMING R/W MAIN	60,000.00	60,000.00	3,800.00	42,302.87	17,697.13	29.50 %
7220-3910	ADVERTISING	5,000.00	5,000.00	0.00	0.00	5,000.00	100.00 %
7220-4500	INSURANCE	63,600.00	59,052.00	0.00	31,872.82	27,179.18	46.03 %
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%

My Budget Report

For Fiscal: 2024-2025 Period Ending: 01/31/2025

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



Town of Ayden North Carolina

Governing Board of Ayden
Meeting Date: April 14, 2025
Meeting Time: 6:30 PM

Agenda Item

Review/Approve Donation from Smiles & Frowns

Item Explanation

The exit door on stage left needs to be replaced at a total cost of \$8,161.00. The Arts and Recreation Department can contribute \$5,000.00 to the project. Smiles and Frowns has pledged a donation of \$3,161.00 to cover the remaining cost.

Staff Comments

Replacing the exit door on stage left is a good idea for several reasons:

- **Safety Compliance** – Ensuring the exit door is functional and up to code is essential for audience and performer safety, especially in emergency situations.
- **Improved Security** – A new door enhances security, reducing risks of unauthorized access or break-ins.
- **Better Insulation & Efficiency** – A modern door may improve insulation, reducing heating and cooling costs for the venue.
- **Enhanced Esthetics** – A well-maintained facility improves the overall experience for performers and audiences, reflecting positively on the venue.
- **Hidden Damages Notice** -During the door replacement process, additional unforeseen damages may be discovered. In such cases, the Town of Aden may not have the necessary funds to complete the project at this time. Any required cleanup will still be addressed accordingly.
- **Community Collaboration** – The shared funding from the Arts and Recreation Department and Smiles and Frowns demonstrates strong community support for the arts, reinforcing partnerships for future projects.

Action Requested

Staff recommends the Governing Board approve and accept the donation from Smiles & Frowns.

Example motion: "I motion that we accept the donation from Smiles & Frowns and make the repairs identified by the Arts & Recreation Director."



Smiles and Frowns Playhouse

P.O. Box 429 Ayden, NC 28513

March 29, 2025

Mr. Thomas Duncan
Town of Ayden
Parks and Recreation Department
4354 Lee Street
Ayden, NC 28513

RE: Smiles and Frowns Playhouse Theater Upgrade Donation

Dear Thomas,

Smile and Frowns Playhouse has agreed to make a donation to the Town of Ayden Parks and Recreation Department in the amount of \$3,161.00, with the intent that these funds will be used to assist with funding the replacement of the set of exterior double doors on the north side of the Doug Mitchell Memorial Theatre, located at 4354 Lee Street, Ayden, NC, 28513. This donation will be distributed to the Town of Ayden by no later than April 14, 2025.

Thank you,

Nick DiTucci
Board President
Smiles and Frowns Playhouse
nick.ditucci@smilesandfrowns.org

cc: Susan McCrea, Artistic Director, Smiles & Frowns Playhouse
cc: Michelle Wood, Treasurer, Smiles & Frowns Playhouse



Town of Ayden North Carolina

Governing Board of Ayden
Meeting Date: April 14, 2025
Meeting Time: 6:30 PM

Agenda Item

General and Program Records Retention Schedules

Item Explanation

The NC Department of Natural and Cultural Resources (hereinafter the State), Division of Archives and Records, publishes records retention guidelines that local municipalities must follow. Occasionally, the State updates its policies and requires government agencies to acknowledge the revisions. One aspect of this acknowledgment is the completion of a General and Program Records Retention Schedule, adopted and signed by the Board. The Town of Ayden last completed this acknowledgment in 2019, and in 2021, the State made revisions requiring another acknowledgment.

Without the adoption of an updated acknowledgment, the Town is prohibited from destroying any public records. With a signed acknowledgment in place, the Town is allowed to destroy public records according to the schedules set by the State.

Finally, when the State posts its updated schedules, it often provides no destruction schedule for some public records classes. In the absence of a state-directed destruction schedule, the Town is required to determine when it feels the reference value for a particular records class has ended, and to identify their own destruction schedule. Simply put, the State is giving the Town the freedom to choose when it wishes to destroy these classes of records.

Staff Comments

Attached to this agenda item you will find a file named, "General and Program Schedules - Review of Discretionary Destruction Items - V1." This file contains a list of the record classes where the State has not provided a specific destruction schedule. The text in red is meant to highlight key aspects of the record class, and this text should be considered when assessing the proposed timelines.

The Town Manager and Department Heads met to discuss the proposed destruction schedules, and their consensus regarding a proposed destruction timeline for each class has been provided for your review.

Action Requested

Please review the attached file. If you agree with the proposed destruction timelines provided, then leave the file as written. If you feel any of the records classes need an alternate destruction timeline, please provide your guidance during the board meeting so that we can make the changes.

If you approve of the "General and Program Schedules - Review of Discretionary Destruction Items - V1" file contents, please adopt the General and Program Records Retention and Disposition Schedules. Once approved, Town Clerk Crawford will distribute the signed schedules to all Department Heads, and to the State.

Example motion: "I motion that we approve the proposed destruction schedules, as written, and that we direct the Town Clerk to complete the required distributions."

2021 General Records Schedule: Local Government Agencies

The records retention and disposition schedules and retention periods governing the records series listed herein are hereby approved. This approval extends to and includes the following standards in the **2021 General Records Schedule: Local Government Agencies**:

1. Administration and Management Records
2. Budget, Fiscal, and Payroll Records
3. Geographic Information System Records
4. Human Resources Records
5. Information Technology Records
6. Legal Records
7. Public Relations Records
8. Risk Management Records
9. Workforce Development Records

In accordance with the provisions of Chapters 121 and 132 of the *General Statutes of North Carolina*, it is agreed that the records do not and will not have further use or value for official business, research, or reference purposes after the respective retention periods specified herein and are authorized to be destroyed or otherwise disposed of by the agency or official having custody of them without further reference to or approval of either party to this agreement.

Destructions

G.S. § 121-5 authorizes the Department of Natural and Cultural Resources to regulate the destruction of public records. Furthermore, the local government agency agrees to comply with 07 NCAC 04M .0510 when deciding on a method of destruction. The North Carolina Administrative Code states:

“(a) Paper records which have met their required retention requirements and are not subject to legal or other audit holds should be destroyed in one of the following ways:

1. burned, unless prohibited by local ordinance;
2. shredded, or torn up so as to destroy the record content of the documents or material concerned;
3. placed in acid vats so as to reduce the paper to pulp and to terminate the existence of the documents or materials concerned; or
4. sold as waste paper, provided that the purchaser agrees in writing that the documents or materials concerned will not be resold without pulverizing or shredding the documents so that the information contained within cannot be practicably read or reconstructed.

(b) When used in an approved records retention and disposition schedule, the provision that electronic records are to be destroyed means that the data and metadata are to be overwritten, deleted, and unlinked so the data and metadata may not be practicably reconstructed.

(c) When used in an approved records retention and disposition schedule, the provision that confidential records of any format are to be destroyed means the data, metadata, and physical media are to be destroyed in such a manner that the information cannot be read or reconstructed under any means.”

All local government agencies should maintain logs of their destructions either in the minutes of their governing board or in their Records Management file. Confidential records will be destroyed in such a manner that the records cannot be practicably read or reconstructed.

Public records, including electronic records, not listed in this schedule are not authorized to be destroyed.

Audits and Litigation Actions

Records subject to audit or those legally required for ongoing official proceedings must be retained until released from such audits or official proceedings, notwithstanding the instructions of this schedule.

Electronic Records

All local government agencies and the Department of Natural and Cultural Resources concur that the long-term and/or permanent preservation of electronic records requires additional commitment and active management by the agency. Agencies agree to comply with all policies, standards, and best practices published by the Department of Natural and Cultural Resources regarding the creation and management of electronic records.

Local government agencies should consider retention requirements and disposition authorities when designing and implementing electronic records management systems. Any type of electronically-created or electronically-stored information falls under the North Carolina General Assembly's definition of public records cited above. For example, e-mail, text messages, blog posts, voicemails, websites, word processing documents, spreadsheets, databases, and PDFs all fall within this definition of public records. In addition, G.S. § 132-6.1(a) specifies:

"Databases purchased, leased, created, or otherwise acquired by every public agency containing public records shall be designed and maintained in a manner that does not impair or impede the public agency's ability to permit the public inspection and examination of public records and provides a means of obtaining copies of such records. Nothing in this subsection shall be construed to require the retention by the public agency of obsolete hardware or software."

Local government agencies may scan any paper record and retain it electronically for ease of retrieval. If an agency wishes to destroy the original paper records before their assigned retention periods have been met, the agency must establish an electronic records policy, including putting into place procedures for quality assurance and documentation of authorization for records destructions approved by the Government Records Section. This electronic records policy and releases for destruction of records must be approved by the Government Records Section. Agencies should be aware that for the purpose of any audit, litigation, or public records request, they are considered the records custodian obligated to produce requested records, even if said records are being maintained electronically by an outside vendor. Therefore, contracts regarding electronically stored information should be carefully negotiated to specify how records can be exported in case a vendor goes out of business or the agency decides to award the contract to a different vendor.

Reference Copies

All local government agencies and the Department of Natural and Cultural Resources agree that certain records series possess only brief administrative, fiscal, legal, research, and reference value. These records series have been designated by retention periods that allow these records to be destroyed when "*reference value ends*." All local government agencies hereby agree that they will establish and enforce internal policies setting minimum retention periods for the records that Natural and Cultural Resources has scheduled with the disposition instruction "*destroy when reference value ends*." If a local government agency does not establish internal policies and retention periods, the local government agency is not complying with the provisions of this retention schedule and is not authorized by the Department of Natural and Cultural Resources to destroy the records with the disposition instruction "*destroy when reference value ends*."

Record Copy

A record copy is defined as "The single copy of a document, often the original, that is designated as the official copy for reference and preservation."¹ The record copy is the one whose retention and disposition is mandated by this schedule; all additional copies are considered reference or access copies and can be destroyed when their usefulness expires. In some cases, postings to social media may be unofficial copies of information that is captured elsewhere as a record copy (e.g., a press release about an upcoming agency event that is copied to various social media platforms). Appropriately retaining record copies and disposing of reference copies requires agencies to

¹ Society of American Archivists, *Dictionary of Archives Terminology*.

designate clearly what position or office is required to maintain an official record for the duration of its designated retention period.

Transitory Records

Transitory records are defined as “record[s] that [have] little or no documentary or evidential value and that need not be set aside for future use.”²

North Carolina has a broad definition of public records. However, the Department of Natural and Cultural Resources recognizes that some records may have little or no long-term documentary or evidential value to the creating agency. These records are often called transitory records. They may be disposed of according to the guidance below. However, all public employees should be familiar with their appropriate retention schedule and any other applicable guidelines for their office. If there is a required retention period for these records, that requirement must be followed. When in doubt about whether a record is transitory or whether it has special significance or importance, retain the record in question and seek guidance from a DNCR records analyst.

Routing slips and transmittal sheets adding no information to that contained in the transmitted material have minimal value after the material has been successfully transmitted. These records may be destroyed or otherwise disposed of after receipt of the material has been confirmed. Similarly, “while you were out” slips, memory aids, and other records requesting follow-up actions (including voicemails and calendar invites) have minimal value once the official action these records are supporting has been completed and documented. These records may be destroyed or otherwise disposed of once the action has been resolved.

Drafts and working papers, including notes and calculations, are materials gathered or created to assist in the creation of another record. All drafts and working papers are public records subject to all provisions of Chapter 132 of the General Statutes, but many of them have minimal value after the final version of the record has been approved, and may be destroyed after final approval, if they are no longer necessary to support the analysis or conclusions of the official record. Drafts and working documents that may be destroyed after final approval include:

- Drafts and working papers for internal and external policies
- Drafts and working papers for internal administrative reports, such as daily and monthly activity reports;
- Drafts and working papers for internal, non-policy-level documents, such as informal workflows and manuals; and
- Drafts and working papers for presentations, workshops, and other explanations of agency policy that is already formally documented.

Forms used solely to create, update, or modify records in an electronic medium may be destroyed in office after completion of data entry and after all verification and quality control procedures, so long as these records are not required for audit or legal purposes. However, if the forms contain any analog components that are necessary to validate the information contained on them (e.g., a signature or notary’s seal), they must be retained according to the disposition instructions for the records series encompassing the forms’ function.

² Ibid.

It is further agreed that these records may not be destroyed prior to the time periods stated; however, for sufficient reason they may be retained for longer periods. This schedule supersedes previous versions of this schedule and any localized amendments; it is to remain in effect from the date of approval until it is reviewed and updated.

APPROVAL RECOMMENDED

Municipal/County Clerk or Manager

Title: _____



Sarah E. Koonts, Director

Division of Archives and Records

APPROVED

Head of Governing Body

Title: _____



D. Reid Wilson, Secretary

Department of Natural and Cultural
Resources

Municipality/County: _____

Effective: October 1, 2021

Program Records Schedule: Local Government Agencies

The records retention and disposition schedules and retention periods governing the records series listed herein are hereby approved. This approval extends to and includes the following standards in the **2021 Program Records Schedule: Local Government Agencies**:

10. Airport Authority Records
11. Animal Services Records
12. Code Enforcement and Inspection Records
13. Emergency Medical Services and Fire Department Records
14. Parks and Recreation Records
15. Planning and Regulation of Development Records
16. Public Housing Authorities, Redevelopment Commissions, and Entitlement Communities Records
17. Public Transportation Systems Records
18. Public Utilities and Environmental/Waste Management Records
19. Street Maintenance, Public Works, and Engineering Records
20. Law Enforcement Records (excluding Sheriff's Offices)
21. Tax Records (for municipalities)

In accordance with the provisions of Chapters 121 and 132 of the *General Statutes of North Carolina*, it is agreed that the records do not and will not have further use or value for official business, research, or reference purposes after the respective retention periods specified herein and are authorized to be destroyed or otherwise disposed of by the agency or official having custody of them without further reference to or approval of either party to this agreement.

Destructions

N.C. Gen. Stat. § 121-5 authorizes the Department of Natural and Cultural Resources to regulate the destruction of public records. Furthermore, the local government agency agrees to comply with 07 NCAC 04M .0510 when deciding on a method of destruction. The North Carolina Administrative Code states:

"(a) Paper records which have met their required retention requirements and are not subject to legal or other audit holds should be destroyed in one of the following ways:

1. burned, unless prohibited by local ordinance;
2. shredded, or torn up so as to destroy the record content of the documents or material concerned;
3. placed in acid vats so as to reduce the paper to pulp and to terminate the existence of the documents or materials concerned; or
4. sold as waste paper, provided that the purchaser agrees in writing that the documents or materials concerned will not be resold without pulverizing or shredding the documents so that the information contained within cannot be practicably read or reconstructed.

(b) When used in an approved records retention and disposition schedule, the provision that electronic records are to be destroyed means that the data and metadata are to be overwritten, deleted, and unlinked so the data and metadata may not be practicably reconstructed.

(c) When used in an approved records retention and disposition schedule, the provision that confidential records of any format are to be destroyed means the data, metadata, and physical media are to be destroyed in such a manner that the information cannot be read or reconstructed under any means."

All local government agencies should maintain logs of their destructions either in the minutes of their governing board or in their Records Management file. Confidential records will be destroyed in such a manner that the records cannot be practicably read or reconstructed.

Public records, including electronic records, not listed in this schedule are not authorized to be destroyed.

Audits and Litigation Actions

Records subject to audit or those legally required for ongoing official proceedings must be retained until released from such audits or official proceedings, notwithstanding the instructions of this schedule.

Electronic Records

All local government agencies and the Department of Natural and Cultural Resources concur that the long-term and/or permanent preservation of electronic records requires additional commitment and active management by the agency. Agencies agree to comply with all policies, standards, and best practices published by the Department of Natural and Cultural Resources regarding the creation and management of electronic records.

Local government agencies should consider retention requirements and disposition authorities when designing and implementing electronic records management systems. Any type of electronically-created or electronically-stored information falls under the North Carolina General Assembly's definition of public records cited above. For example, e-mail, text messages, blog posts, voicemails, websites, word processing documents, spreadsheets, databases, and PDFs all fall within this definition of public records. In addition, N.C. Gen. Stat. § 132-6.1(a) specifies:

"Databases purchased, leased, created, or otherwise acquired by every public agency containing public records shall be designed and maintained in a manner that does not impair or impede the public agency's ability to permit the public inspection and examination of public records and provides a means of obtaining copies of such records. Nothing in this subsection shall be construed to require the retention by the public agency of obsolete hardware or software."

Local government agencies may scan any paper record and retain it electronically for ease of retrieval. If an agency wishes to destroy the original paper records before their assigned retention periods have been met, the agency must establish an electronic records policy, including putting into place procedures for quality assurance and documentation of authorization for records destructions approved by the Government Records Section. This electronic records policy and releases for destruction of records must be approved by the Government Records Section. Agencies should be aware that for the purpose of any audit, litigation, or public records request, they are considered the records custodian obligated to produce requested records, even if said records are being maintained electronically by an outside vendor. Therefore, contracts regarding electronically stored information should be carefully negotiated to specify how records can be exported in case a vendor goes out of business or the agency decides to award the contract to a different vendor.

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media platforms). Appropriately retaining record copies and disposing of reference copies requires agencies to designate clearly what position or office is required to maintain an official record for the duration of its designated retention period.

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² Ibid.

APPROVAL RECOMMENDED

Municipal/County Clerk or Manager
Title: _____



Sarah E. Koonts, Director
Division of Archives and Records

APPROVED

Head of Governing Body
Title: _____



D. Reid Wilson, Secretary
Department of Natural and Cultural
Resources

County/Municipality: _____

Effective: October 1, 2021

Town of Ayden - General and Program Records Retention Schedule Review - Jan 2025

Schedule	Item #	Record Series Title	Notes	Department	Schedule Page #	Destroy After (Give time and frequency I.E., 3 Years, 90 Days, etc)	Recommended By
General	1.01	Abstracts of Municipal Elections	This item includes copies of abstracts prepared by the County Board of Elections	Admin & Management	1	4 yrs	Jeremy Crawford
General	1.08	Business Certification Records	Applications and supporting documentation submitted by businesses to be certified as a Small Business Enterprise	Admin & Management	3	1 Yr	Jeremy Crawford
General	1.11	Census Project Records	Records created to assist the U.S. Census Bureau with the decennial census.	Admin & Management	3	3 Yrs	Jeremy Crawford
General	1.15	Constituent Surveys	Surveys and related records addressing agency services, polociies, and other concerns.	Admin & Management	5	3 Yrs	Jeremy Crawford
General	1.23	Grant Proposals	Proposals submitted for grants, including applications, correspondence (including emails), and other related records.	Admin & Management	8	5 Yrs	Jeremy Crawford
General	1.26	History Records	Records concerning the history of the agency and its employees. Includes published and unpublished histories, biographical data, photographs, newspaper clippings, and other related records.	Admin & Management	9	10 Yrs	Jeremy Crawford
General	1.29	Interagency Programs	Records of programs involving more than one government agency. Includes resource materials, program information, and other related records.	Admin & Management	9	5 Yrs	Jeremy Crawford
General	1.31	Legislation and Regulatory Records	Notices and copies proposed or adopted state or federal legislation or regulations affecting the agency.	Admin & Management	10	5 Yrs	Jeremy Crawford
General	1.34	Mailing and Distrobution Records	Includes mailing and meeting notification lists, email distrobution lists, Sunshine Lists, and related documentation of transactions with the U.S. Postal Service, state courier, or private courier.	Admin & Management	10	3 Yrs	Jeremy Crawford
General	1.36	Misc (Nonbuilding) Applications, Licenses, and Permits	Includes applications and permits regarding free government-issued business permits, burning, special events, and landscape establishment.	Admin & Management	11	1 Yr	Jeremy Crawford
General	1.38	Ordinances	c) states, destroy in office additional copies of ordinances and ordinance development records (including tabled or failed ordinances) when reference value ends. This does not include the official copy, which is kept permanently.	Admin & Management	12	3 Yrs	Jeremy Crawford
General	1.43	Price Quotations	Includes all price quotations related to administration and management.	Admin & Management	13	3 Yrs	Jeremy Crawford
General	1.44	Proclamations and Orders	Unless the record has historical value , all other proclamations and orders are destroyed when value ends.	Admin & Management	14	3 Yrs	Jeremy Crawford
General	1.47	Public Bodies: Agenda and Meeting Packets	Including agendas and copies of supporting documentation and exhibits submitted and discussed during meetings of public bodies. Does not include those with historical value.	Admin & Management	15	3 Yrs	Jeremy Crawford
General	1.48	Public Bodies: Applications for Appointment	Includes applications and related records received from individuals applying for appointment to serve on public boards, commissions, councils, and committees. This does not include records of those appointed to a board, commission, committee, or council, as those are destroyed one year after expiration of their term.	Admin & Management	15	3 Yrs	Jeremy Crawford

General	1.54	Public Bodies: Minutes	Includes minutes of committees or subcommittees when reference value ends, if the minutes or actions and decisions of the committee are entered as part of the minutes of the parent board. If minutes or actions and decisions of the committee or subcommittee in question are not entered as part of the minutes for the parent board, the State Archives reserves the right to designate the minutes as permanent. This item does not pertain to the official minutes of the governing board and subsidiary boards as well as all attachments to understand the body's actions.	Admin & Management	17	3 Yrs	Jeremy Crawford
General	1.56	Rebate Program Records	Destroy in office denied applications when reference value ends.	Admin & Management	18	1 Yr	Jeremy Crawford
General	1.58	Reference (Reading) Files	Subject files containing informational copies of records organized by areas of interest. Also includes materials that have no regulatory authority for the recipient and are received from outside the agency or from other units within the agency as well as reference copies of documents where another individual or agency is responsible for maintaining the record copy.	Admin & Management	18	3 Yrs	Jeremy Crawford
General	1.59	Reports and Studies	Records concerning the performance of a department, program, or project, as well as those created for planning purposes. Includes all annual, sub-annual, or irregularly prepared research studies, reports, and studies generated by an agency or prepared by consultants hired by the agency. Also includes reports required to be submitted to the agency.	Admin & Management	19	3 Yrs	Jeremy Crawford
General	1.61	Requests for Proposals (RFP)	Proposals submitted by vendors in response to requests from agency. Also includes notices and evaluations produced by the agency.	Admin & Management	20	3 Yrs	Jeremy Crawford
General	1.62	Resolutions	File consists of resolutions indicating date, issues or policy involved, and appropriate signatures. This does not include the permanent copy of the final resolution. This class applies only to copies of resolutions and any remaining development records.	Admin & Management	20	3 Yrs	Jeremy Crawford
General	1.66	Tracking Materials	Records intended to verify the receipt of information, such as certified mail receipts.	Admin & Management	21	1 Yr	Jeremy Crawford
General	2.18	Budget Resolutions and Ordinances	Includes project ordinances, budget resolutions, and amendments. This does not include the official copies incorporated in the minutes of the governing board.	Budget, Fiscal, and Payroll	27	3 Yrs	Jeremy Crawford
General	2.26	Government Employee Retirement System Monthly Reports	Reports produced by the NC Dept. of State Treasurer regarding the Teacher's and State Employee's Retirement System (TSERS) and the Local Govt Employees' Retirement System (LGERS)	Budget, Fiscal, and Payroll	28	3 Yrs	Jeremy Crawford
General	2.29	Investments	Includes fund information, portfolio listings, and reports, balance sheets, exchange or consent instructions, broker confirmations, notices, and other documentation related to agency investments. Also includes transaction schedules for projecting revenue on investments as well as performance investment reports issued by broker or investment firm.	Budget, Fiscal, and Payroll	29	3 Yrs	Jeremy Crawford
General	3.06	GIS Project Records	This line item does not apply to GIS datasheets and accompanying documentation, which has its own schedule.	GIS	37	3 Yrs	Jeremy Crawford
General	3.15	Maps: All Other	Includes field maps, soil, topographic, sales, subdivision plats, right-of-way, sectional, highway, etc. Also includes paper maps. This line item does not apply to GIS datasheets and accompanying documentation, which has its own schedule.	GIS	42	3 Yrs	Jeremy Crawford
General	4.29	Personnel Records (Supervisor Copy)	Personnel jacket that is often maintained by supervisors.	HR	54	Destroy in Office 6 months after termination	Toni Heffner

General	5.16	System Maintenance Records: Records Backups	Records documenting regular or essential system backups. Includes backup tapes inventories, relevant correspondence (including email), and related documentation.	IT	65	1 Yr	Jeremy Crawford
General	7.01	Agency Publications	Publications created at agency expense. Also includes correspondence and other related records regarding the design and creation of agency publications. This does not include items of historical value.	PR	75	1 Yr	Jeremy Crawford
General	7.02	Audio-Visual Recordings	Recordings (including digital) and films produced by or for the agency. This does not include recordings of public meetings or security videos. This does not include items of historical value.	PR	75	1 Yr	Jeremy Crawford
General	7.03	Community Awards	Records concerning awards by the agency recognizing community contributions.	PR	75	1 Yr	Jeremy Crawford
General	7.08	Media File	Reference copies of newspaper, magazine, and other media clippings concerning the agency, agency officials, and other topics of interest. This item does not include those files of historical value.	PR	77	1 Yr	Jeremy Crawford
General	7.14	Speeches	Speeches made by agency officials. This item does not include those speeches of historical value.	PR	78	1 Yr	Jeremy Crawford
Program	12.02	Blueprints and Specifications	Records concerning blueprints and specifications of local govt owned buildings and facilities, or drawings submitted when applying for a building permit for new construction. Includes as-built plans and related records concerning approved changes or used in determining code compliance and enforcement of building code.	Codes & Inspections	5	N/A	Stephen Smith
Program	12.03	Building and Road Permitting and Inspection Records	Records documenting applications for permits from property owners to erect new structures or manufactured homes, or to make structural modifications, demolition, fire permits, or the installation of plumbing, electrical, or mechanical systems. Includes permits, inspection reports, inspector's worksheets, inspection requests, denial reports, sketches, correspondence (including email), and contractor change forms.	Codes & Inspections	6	N/A	Stephen Smith
Program	12.15	Permits: Construction	Records documenting applications and permits regarding sign installation, fencing, swimming pools, driveways, or similar activity required by local ordinance.	Codes & Inspections	8	N/A	Stephen Smith
Program	12.19	Valve Operation File		Codes & Inspections	9	3 Yrs	Stephen Smith
Program	12.22	Violations: Water Conservation	Records concerning notices of water conservation violations.	Codes & Inspections	10	3 Yrs	Stephen Smith
Program	14.04	Parks Planning File	Records concerning master plans and working plans for each park property and recreational facility which show layout, topography, and proposed developments and improvements. Includes drainage and resource maps, aerial maps, site analysis drawings, construction plans, and as-built drawings.	Parks and Recreation	17	3 Years	Tommy Duncan
Program	14.06	Recreation Programs	Records concerning athletic and recreation programs. Includes staff notes, lesson plans, course descriptions, instruction manuals, schedules, team rosters, reservation records, copies of receipts for fees paid, age verification records, and concession operators list.	Parks and Recreation	17	3 Years	Tommy Duncan
Program	14.07	Ticket Stubs		Parks and Recreation	18	30 Days	Tommy Duncan
Program	15.02(b)	Certificates of Appropriateness	Certificates submitted by the Historic Preservation Commission allowing alterations to exterior portions of buildings and structures on or within historic landmarks and districts. Includes applications and other related records.	Planning and Regulation of Development	20	N/A	Stephen Smith
Program	15.02(c)	Certificates of Appropriateness	Certificates submitted by the Historic Preservation Commission allowing alterations to exterior portions of buildings and structures on or within historic landmarks and districts. Includes applications and other related records.	Planning and Regulation of Development	20	N/A	Stephen Smith

Program	15.04	Conditional Use Permit Records and Index	Records concerning applications for conditional use permits. Permits allow for construction of buildings, on the condition that impacts on neighborhoods are mitigated. Includes original application, blueprint drawings, investigative reports, planning commission recommendations, cash receipts, and related correspondence (including email). Also includes reference copies of variances or exceptions from zoning regulations granted by the Board of Adjustment.	Planning and Regulation of Development	21	3 Yrs after use discontinues	Stephen Smith
Program	15.05	Declaration and By-laws from Townhouses, Condominiums, Planned Residential Developments, Common Areas, Etc.	If filed with the Register of Deeds, destroy copy held by Town.	Planning and Regulation of Development	21	1 Yr	Stephen Smith
Program	15.13	Subdivision Records	Includes maps, plats, topographical data, names of streets, records of public utilities, action by council, etc. Also includes preliminary subdivision and group development site plans. This line item applies only to the items filed with the Register of Deeds.	Planning and Regulation of Development	24	1 Yr	Stephen Smith
Program	18.01	Environmental: Comprehensive Solid Waste Management Plan and Amendments	This item applies only to those plans or amendments that were included as part of the Strategic Plan.	Public Utilities and Environmental/Waste	34	1 Yr	Stephen Smith
Program	18.12	Erosion Control: Erosion and Sediment Control Exhibit Records		Public Utilities and Environmental/Waste	37	N/A	Stephen Smith
Program	18.20	Utilities: Electric Power and Natural Gas Facility Engineering and System Plans	Includes authorizations to construct, building plans, and specifications of privately owned utilities. This item applies only to those documents that were included as part of the Strategic Plan.	Public Utilities and Environmental/Waste	39	1 Yrs	Stephen Smith
Program	18.27	Utilities: Meter Installation, Testing, and Calibration Records (Electric, Gas, Water)	Includes records concerning the installation or planned installation of meters and connecting any facility to utility system owned or operated by the agency. This line item does not apply to installation records, or property owner approval documents, which have their own schedules.	Public Utilities and Environmental/Waste	41	3 Yrs	Stephen Smith
Program	18.32	Utilities: Tap and Hook Up Records	Applications, permits, contractors, logs, or similar records documenting location and installation of water and wastewater hookups and taps. This item applies to denied applications and remaining records that are not the contract.	Public Utilities and Environmental/Waste	43	3 Yrs	Stephen Smith
Program	19.02	Cemetery Deeds	Copies of deeds for the purchase of agency-owned cemetery plots. Includes applications or deed slips. This line item does not apply to the deed, which is kept permanently.	Streets, Public Works, and Engineering	46	3 Yrs	Jeremy Crawford
Program	19.04	Excavation Permits	Applications, permits, and billing information for individuals and contractors requesting to work in the county or municipal right-of-way for demolitions or excavations. This item does not apply to billing records, applications, or permits. All other items.	Streets, Public Works, and Engineering	47	3 Yrs	Jeremy Crawford
Program	19.08	Project Records: Cancelled	Background information for public works and engineering projects explored but not undertaken . Records are used as a reference file and include maps, project informations, and the reason that the project failed.	Streets, Public Works, and Engineering	47	2 Yrs	Jeremy Crawford
Program	20.1	Composite Interviews	Summaries of interviews used to determine the physical description of suspects.	Law Enforcement Records	56	3 Years	Chief Dempsey
Program	20.11	Crime Analysis Records	Records used to anticipate, prevent, or monitor possible criminal activity. Includes crime reports, photographs, complaints, copies of citations, criminal profile information, and interoffice memoranda generated or accumulated in connection with investigations or directed patrols.	Law Enforcement Records	56	3 Years	Chief Dempsey
Program	20.13	Detention Facility Operational Records	Records concerning all activities occurring during shifts at detention facilities.	Law Enforcement Records	57	N/A	Chief Dempsey

Program	20.19	Drug and Alcohol Testing Records	Records and reports generated when individuals suspected of being under the influence of or impaired by illegal drugs or alcohol are chemically tested. Includes reports used for persons arrested for driving while impaired by alcohol and/or drugs and breathalyzer analysis reports.	Law Enforcement Records	59	3 Yrs if not made part of a case file.	Chief Dempsey
Program	20.2	Electroni Recordings of Interrogations	Electronic recordings generated by audio and/or video recording devices of custodial interrogations in an investigation of a juvenile or any person in a criminal investigation.	Law Enforcement Records	60	3 Years	Chief Dempsey
Program	20.21	Field Observations	Records concerning field observations of suspicious persons or vehicles. Includes subject's name, address, and physical description; date, time, and location of occurrence; reason for stop; name of office conducting interview; and other related information.	Law Enforcement Records	60	3 Yrs if not made part of a case file.	Chief Dempsey
Program	20.24	Fiugitive Warrants Case Records	Records concerning fugitive warrants sent to a department from another jurisdiction requesting assistance in finding an individual. Includes fugitive profile and warrant.	Law Enforcement Records	61	3 Years	Chief Dempsey
Program	20.26	Incident Response Reports	Reports completed by officers responding to incidents. Includes victim, suspect, and witness information; damaged and stolen property reports; statement sheets; Miranda waiver forms; and other related records.	Law Enforcement Records	62	3 Yrs if not made part of a case file.	Chief Dempsey
Program	20.28	Inmate Commitment Records	Copies of judgement and commtment papers received from the Clerk of Superior Court's office used to validate time spent incarcerated.	Law Enforcement Records	63	N/A	Chief Dempsey
Program	20.38	Juvenile Case History Identification Records		Law Enforcement Records	66	After juvenile's 18th birthday	Chief Dempsey
Program	20.42	Multiple Firearms Sales Reports	Reports received from dealers reporting the sale of multiple firearms.	Law Enforcement Records	67	N/A	Chief Dempsey
Program	20.46	Permission to Search Records	Authorizations for officers to search property, and if necessary, confiscate property deemed pertinent to an investigation.	Law Enforcement Records	68	3 Years	Chief Dempsey
Program	20.55	Traffic Accident Reports	Records concerning traffic accidents. Includes general correspondence, property receipts, collision reports, waivers signed by involved parties agreeing to settle damaged among themselves, and other related records. This line item includes the duplicate copies of reports only.	Law Enforcement Records	71	3 Years	Chief Dempsey
Program	21.15	Tax Levy/Seizure Records	Invenoty of property taken from owners by the municipal tax collector to pay back taxes. This line item applies if levy, seizure, and sale are not made only.	Tax Records (Municipal)	77	3 Yrs	Jeremy Crawford



Town of Ayden North Carolina

Governing Board of Ayden
Meeting Date: April 14, 2025
Meeting Time: 6:30 PM

Agenda Item

Approval of Financial Auditing Contract

Item Explanation

Request to approve Financial Audit Contract to be Approved. A three year contract with Sharpe Patel CPA.

Staff Comments

Due to town staff participating in the League of Municipalities (AIM) Accounting, Instruction and Mentorship Program, the town is eligible for financial assistance for accounting services. RFPs were sent to the auditing firms recommended by the league.

Action Requested

Approve the three-year contract with Sharpe & Patel, CPA for the towns financial audit.



SHARPE
PATELCPA

TOWN OF AYDEN

PROPOSAL FOR AUDIT SERVICES

JAY E. SHARPE, CPA, CFE
DIRECTOR OF AUDIT SERVICE
5510 SIX FORKS ROAD, SUITE 140
RALEIGH, NC 27609
919-961-7496
jay@sharpepatelcpa.com
www.sp.cpa



SHARPE
PATEL CPA

Letter of Transmittal

February 17, 2025

Town of Ayden
Ayden, North Carolina

To Management, the Honorable Mayor and Members of the Town Council:

Enclosed is our proposal and response to Town's request for audit services for the years ended June 30, 2025. We appreciate the opportunity to propose on these services. I believe the Town will find that we are qualified to perform the requested services. Jay Sharpe, the proposed audit partner in charge has 23 years' experience working with governmental auditing throughout North Carolina. We would be glad to discuss our firm and services and answer any questions or concerns the Town may have concerning our proposal. We look forward to the Town's decision.

Thank you.

Sincerely,

Sharpe Patel PLLC

Jay E. Sharpe, CPA, CFE

**CHARLOTTE
OFFICE**

325 Arlington Ave., Suite 510
Charlotte, NC 28203
704-488-5372

**RALEIGH
OFFICE**

5510 Six Forks Rd., Suite 280
Raleigh, NC 27609
919-961-7496



AN EXPERIENCED CPA FIRM PROVIDING QUALITY AUDIT AND TAX SERVICES

At Sharpe Patel PLLC we are committed to exceeding our client's expectations and we pride ourselves on the ability of our team to provide a personal and unique experience. Our goal with every client is to provide exceptional customer service through accessibility, efficiency, quality and knowledge of our clients on a personal level.

Simply put, we are driven to go beyond the numbers . . .

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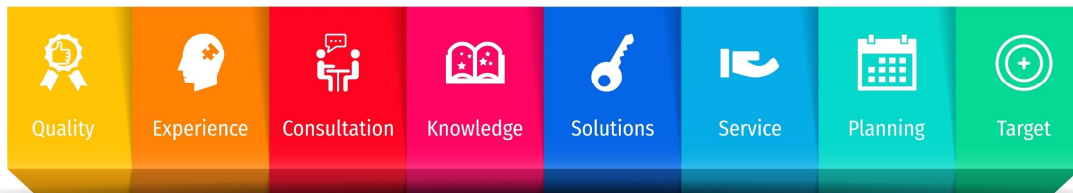
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ABOUT US

Sharpe Patel PLLC was formed by Jay Sharpe and Aaron Patel in 2020 with the belief that audit and tax services can be provided efficiently while still being cost effective and maintained on a personal level. While the focus of our services have been in North Carolina, we have been engaged by clients as far as Texas. Our approach is simple, we begin every assignment with an individual view and adapt our methods to meet the specific needs of each of our clients.

When you engage Sharpe Patel PLLC, you can be confident that you will be working with experienced professionals every step along the way.

COMPETENCE



OUR LOCATIONS

We Are located throughout the state of North Carolina with offices in Raleigh, Charlotte and our newest location, Wilmington.

FIRST SECTION

FIRM PROFILE

While Sharpe Patel PLLC is relatively new (formed in 2020), its team members are not. Jay Sharpe and Aaron Patel formed the Firm to give better service to clients across all industries including the governmental and nonprofit sectors. Sharpe Patel PLLC currently has offices in Raleigh, Wilmington and Charlotte.

GOVERNMENTAL EXPERIENCE

Sharpe Patel PLLC has a dedicated team of professionals knowledgeable in government accounting, audit and financial reporting. With numerous years of experience in the public sector, our auditors possess the knowledge and capability to support your government's auditing and assurance needs. Our support structure, resources and training are devoted to providing governments with accurate, prompt, and efficient audits and financial related services. With an in-depth knowledge of single audits, the latest GASB pronouncements, Annual Comprehensive Financial Reports and state and federal regulations, we aim to provide each of our clients with the most efficient audit and long-term guidance possible. Our focus lies on exceptional customer service which we accomplish through accessibility, efficiency, quality and knowledge.

The experience and capabilities of our governmental audit team includes work in the following areas:

- Financial Audits, reviews and compilations
- Single Audits, under both Federal and North Carolina requirements.
- Yellow Book Audits
- Risk Assessment
- Staff Training Seminars
- Internal Control Studies
- Financial Statement Preparation
- Forecasted Financial Statements

- Program Specific Audits
- Agreed-upon Procedures
- Forensic Audits / Examinations

SINGLE AUDIT

All government agencies that *spend* more than \$750,000 (moving to \$1,000,000) in federal funds during a fiscal year are required by the Office of Management and Budget (OMB) to have a single audit(s) performed. In addition, government agencies that *spend* more than \$500,000 in state funds during a fiscal year are required under the North Carolina State Single Audit Implementation Act to have a single audit(s) performed. Our team have extensive experience with single audit and have performed yellow book and single audits for numerous governments on a variety of federal and state programs. We will review the Town's accounting records and determine the need for a single audit meeting the criteria noted above. As part of our single audit, we will evaluate the Town's internal controls over grant compliance and the financial statements. We will develop a risk-based audit program and determine if the City is meeting all compliance and financial requirements associated with their federal and state grants. Once complete, we will assist the Town with the submission of their single audit reporting package to the Federal Audit Clearinghouse or other required authoritative body.



STAFFING

The Town's assigned engagement team will consist of a lead partner, senior manager, senior auditor, and experienced audit associate(s), who will work both onsite, at the Town's location, and at the firm offices for the duration of the audit. The Firm from time to time utilizes college students under its internship program (if this will be an issue, please let us know). Our partners maintain a high degree of client involvement during the engagement process.

MEET THE TEAM



Jay E. Sharpe, CPA, CFE will be the partner in charge for the Town's audit.
Additional information on our team is as follows:

Jay E. Sharpe, CPA, CFE will be the partner in charge for the School's audit.
Additional information on our team is as follows:

Jay E. Sharpe, Partner – Audit Partner

Jay E. Sharpe, CPA, CFE is the Raleigh office's partner and serves as the firm's Director of Auditor Services. Jay has over 25 years of experience in auditing various government agencies. His work experience includes working with a variety of Towns and Cities, Charter Schools, Boards of Education, Community Colleges and State Agencies. Jay previously worked for the Office of the State Auditor. In addition to his auditing experience, Jay performs forensic and fraud investigative services. He has led seminars in the past on preventing fraud and is the past President of the Board of Directors for the Central Carolina Chapter of the Association of Certified Fraud Examiners.



Community Involvement

- Former Treasurer on the Board for the SPCA of Wake County.
- Jay teaches accounting and auditing classes at Wake Tech
- He has serviced as a volunteer reviewer for the GFOA.

Education and Licenses

- Bachelor of Science in Accountancy – The University of North Carolina at Wilmington
- Master's in science in Accountancy – The University of North Carolina at Wilmington
- Licensed as a Certified Public Accountant in North Carolina (license # 27818)
- Licensed as a Certified Fraud Examiner

Professional Affiliations

- American Institute of Certified Public Accountants (AICPA)
- North Carolina Association of Certified Public Accountants (NCACPA)
- Association of Certified Fraud Examiners (ACFE)

Continuing Professional Education

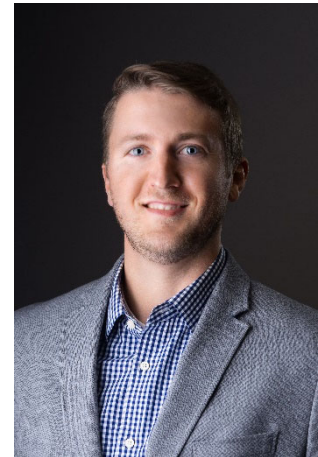
Jay maintains CPE hours as required under current standards including Yellow Book CPE hours. He has taken over 40 credit hours per year including annual ethics requirements, annual audit updates, fraud seminars and attended the local government and not-for-profit conferences held by the NCACPA. Jay has also led seminars on fraud and auditing techniques during the past three years.

Jacob Allen, Audit Manager

Jacob Allen, CPA, is a Senior Audit Manager in the Raleigh office of Sharpe Patel PLLC. Jacob practices in the areas of auditing and attestation. He has over ten years of experience in public accounting and his areas of expertise including towns, boards of education, charter schools, HUD properties and other government agencies.

Education and Licenses

- Bachelor of Business Administration in Accounting – Campbell University
- Master of Accountancy – North Carolina State University
- Jacob is licensed as a Certified Public Accountant in the State of North Carolina (#37400).



Professional Affiliations

- American Institute of Certified Public Accountants (AICPA)
- North Carolina Association of Certified Public Accountants (NCACPA)

Continuing Professional Education

Jacob maintains CPE hours as required under current standards including Yellow Book CPE hours. He has taken over 40 credit hours per year including annual ethics requirements, annual audit updates, fraud seminars and attended the local government and not-for-profit conferences held by the NCACPA.

Leizl Baker, Senior Audit Associate

Leizl Baker, CPA, is an audit senior associate in the Raleigh office of Sharpe Patel PLLC. Leizl practices in the areas of auditing and attestation. Leizl has experience in areas including governments, charter schools, Boards of Education, not-for-profit organizations, captive insurance, HUD properties, and EMS units.



Education and Licenses

- Bachelor of Science in Accounting – North Carolina State University

- Master of Accounting – North Carolina State University
- Leizl is licensed as a Certified Public Accountant in the State of North Carolina (#43181).

Professional Affiliations

- Association of Certified Fraud Examiners (ACFE)
- North Carolina Association of Certified Public Accountants (NCACPA)
- Central Carolina Chapter of the Association of Certified Fraud Examiners

Continuing Professional Education

Leizl has maintained required CPE levels by taking over 40 credit hours per year including annual ethics requirements, annual audit updates, courses on recently released FASB standards, and attended the local government and not-for-profit conferences held by the NCACPA.

Jacob Tripp, Senior Associate

Jacob Tripp, CPA is an audit senior associate in the Raleigh office of Sharpe Patel PLLC. Jacob practices in the areas of auditing and attestation. Jacob has experience in areas including governments, charter schools, Boards of Education, not-for-profit organizations, captive insurance, HUD properties, and 401(k) employee benefit plans.

Education and Licenses

- Bachelor of Science in Accounting – Towson University
- Jacob is licensed as a Certified Public Accountant in the State of North Carolina (#44903).



Professional Affiliations

- North Carolina Association of Certified Public Accountants (NCACPA)

Continuing Professional Education

Jacob has maintained required CPE levels by taking over 40 credit hours per year including annual ethics requirements, annual audit updates, courses on recently released FASB standards, and attended the local government conference held by the NCACPA.

Sarah Jones, Senior Audit Associate

Sarah Jones is an Audit Senior Associate in the Raleigh office of Sharpe Patel PLLC. Sarah practices in the areas of auditing and attestation. She has experience working with governmental, not-for-profit, charter schools, captive insurance, and affordable housing properties.

Education and Licenses

- Bachelors of Science in Accounting – Meredith College
- Bachelors of Science in Economics – Meredith College

Professional Affiliations

- North Carolina Association of Certified Public Accountants (NCACPA)

Continuing Professional Education

Sarah's continuing education includes attendance at courses concentrating on audit and attestation services for clients in a variety of industries including not-for-profits.

Sarah has maintained required CPE levels by taking over 40 credit hours per year including annual ethics requirements, annual audit updates, courses on recently released FASB standards, and attended the local government held by the NCACPA.



Other staff that may be involved:

Mario Peroni – Senior Auditor
Hannah Schneggenburger – Senior Auditor
Kristine Black – Senior Auditor
Bridgett Thomson – Audit Associate
Carter Pollack – Audit Associate
Reuben Garcia – Audit Associate
Elizabeth Montalvo – Audit Associate

STAFF COMMITMENT

The Firm is fully committed to having a consistent team on the Town's audit year in and year out. We understand from our experience taking on new audits, one of the biggest complaints by new clients is that the prior audit firm constantly changed staff on their audit team. We have had no turnover in our audit team the last two years.

EDUCATION



It is the policy of the Firm that all audit staff maintain at the very minimum 40 hours of continuing professional education on an annual basis, rather they have their CPA license or not. This is done through a combination of in-house training, AICPA and NCACPA seminars and other methods. All staff assigned to the Town's audit will have sufficient Yellow Book CPE.

PEER REVIEW AND QUALITY CONTROL

Sharpe Patel PLLC is a member of the American Institute of Certified Accountants (AICPA) peer review programs. The AICPA Peer Review Program requires enrolled firms to have a peer review conducted by an independent evaluator, once every three years of their accounting and auditing practice. Such review assures that the services we provide to our clients meet the highest level of standards in the accounting profession. In addition, it is the policy of our Firm that our quality control system be monitored on an ongoing basis to provide the Firm with reasonable assurance that the policies and procedures established by the Firm for each of the other quality control elements (including quality control elements and activities not formalized in writing) of quality control are suitably designed and are being effectively applied. The adequacy and effectiveness of the Firm's quality control system is monitored on an ongoing basis by the Firm's quality control partner. As an integral part of the monitoring process, our quality control system is inspected annually to determine whether the Firm has complied with its stated quality control policies.

A copy of our latest peer review with a PASS rating can be found in Appendix A.

REGULATORY ACTIONS

No regulatory actions have been taken against the Firm or any of its staff.

INDEPENDENCE

In accordance with the quality control document of the Firm all professional personnel must be familiar with and adhere to the independence, confidentiality integrity, and objectivity rules, regulations, interpretations, and Rulings of the AICPA, the State of North Carolina Board of Accounting, the State of North Carolina CPA Society, state statutes, and other State or regulatory agencies where applicable. Independence, Confidentiality, Integrity, and Objectivity Representation is required by all personnel when hired and annually thereafter.

Independence on all audit engagements is reviewed on an annual basis to ensure compliance with all rules that govern this topic. We have reviewed our independence in association with this proposed engagement and in all matters relating to the audit of the Town, Sharpe Patel PLLC is independent in fact and appearance.

INSURANCE COVERAGE

The Firm presently carries the following insurance policies:

1. Worker's Compensation - The Firm maintains Worker's Compensation Insurance, as required by the laws of North Carolina, as well as employer's liability coverage.
2. Commercial General Liability –General Liability Coverage on a Comprehensive Broad Form on an occurrence basis.
3. Automobile - Automobile Liability Insurance, to include liability coverage, covering all owned, hired and non-owned vehicles, used in connection with the contract.
4. Professional Liability - Professional Liability Coverage on a Comprehensive Broad Form on an occurrence basis.

All insurance meets the laws of the State of North Carolina. Insurance coverage is obtained from companies that are authorized to provide such coverage and are authorized by the Commissioner of Insurance to do business in North Carolina. The Firm shall at all times comply with the terms of such insurance policies, and all requirements of the insurer under any such insurance policies, except as they may conflict with existing North Carolina laws or this contract. The limits of coverage under each insurance policy maintained by the Firm shall not be interpreted as limiting the contractor's liability and obligations under the contract.

If awarded the contract, we will be glad to provide a COI.

GOVERNMENTAL CLIENTS

Below is a sample of governmental clients the Firm and / or team have worked with:

<u>Client</u>	<u>Services</u>	<u>Years</u>
Town of Benson	Financial statement audit and single audit	5
Town of Pittsboro	Financial statement audit and single audit	5
Town of Goldston	Financial statement audit and single audit	5
City of Clinton	Financial statement audit	5
City of Creedmoor	Financial statement audit	4
Town of Wilson's Mills	Financial statement audit and single audit	5
Town of Indian Beach	Financial statement audit	4
Town of Hope Mills	Financial statement audit and single audit	2
North Carolina Agriculture Finance Authority	Financial statement audit	3
North Carolina Office of the State Auditor	Financial statement audit	3
City of Southport	Financial statement audit	2
Tuckaseegee Water & Sewer Authority	Financial statement audit	2
The Academy of Moore County	Financial statement audit and single audit	4
Guilford Community College	Financial statement audit and single audit	3
Asheville-buncombe Community College	Financial statement audit	1
Stanly Community College	Financial statement audit	1
Winterville Charter Academy	Financial statement audit and single audit	3
Johnston Charter Academy	Financial statement audit and single audit	3
A.C.E. Academy	Financial statement audit and single audit	5
Bethany Community Middle School	Financial statement audit and single audit	5
Phoenix Academy	Financial statement audit and single audit	5
Uwharrie Charter Academy	Financial statement audit and single audit	4
Town of Siler City	Financial statement audit	1
STARS Charter School	Financial statement audit and single audit	2
Lakeside Charter Academy	Financial statement audit and single audit	3
The Capitol Encore Academy	Financial statement audit and single audit	5
The Experiential School of Greensboro	Financial statement audit and single audit	5
G.L.O.W Academy	Financial statement audit and single audit	5

ADDITIONAL SERVICES

The Firm from time to time provides other services for government agencies. A few examples of these additional services include:

- Conducted a three-year forensic audit for a Housing Authority.
- Conducted a forensic audit for a Town.
- Conducted pension testing as required by the Local Government Commission for several Boards of Education, Towns and other government agencies throughout the years.
- Conducted a vendor audit for a Board of Education.
- Prepared forecasted financial statements for USDA loan applications for several Towns.

REFERENCES

We invite you to contact the following personnel for the purpose of verifying our experience:

Town of Benson

Kimberly Pickett

kpickett@townofbenson.com

Town of Hope Mills

Drew Holland

kstafford@cityofclinton.com

Tuckaseegee Water and Sewer Authority

Karen Polyasko

kpolyasko@twsanc.us

Additional references available upon request.

SECOND SECTION

OUR AUDIT APPROACH



Sharpe Patel PLLC implements a unique audit strategy for each audit it conducts utilizing a risk-based audit approach. This allows us to perform financial statement audits of governmental entities efficiently and effectively in accordance with auditing standards generally accepted in the United States of America (GAAS). This is accomplished by obtaining an understanding of the Town and its environment to sufficiently assess the risk of material misstatement. Audit procedures are then designed and performed in response to the risk of material misstatement.

Our goal in this is to reduce the burden on Town staff as much as possible while adhering to the established timeline. Our audit will be conducted in accordance with the following standards (as applicable):

- Generally Accepted Auditing Standards established by the American Institute of Certified Public Accountants.
- Financial Audit Standards established by the General Accounting Office's Government Auditing Standards.
- All provisions of the Uniform Guidance and the U.S. Office of Management and Budget (OMB) single audits of states, local governments and not-for-profit organizations.

PLANNING (PHASE ONE)

The planning phase involves developing the overall audit strategy for the expected activities, organization, and staffing of the audit. We will plan the audit to respond to the assessment of the risk of material misstatement based on our understanding of the Town, its environment, and internal controls.

Our understanding of the Town and its environment will include the following:

- Economic, regulatory, and other external factors;
- Nature of the Town;
- Objectives, strategies and related risks that may cause material misstatement of the financial statements;
- Measurement and review of the Town's financial performance;
- Evaluation of Internal controls (see below for more details on this step)

In addition, we will calculate our initial materiality during the planning phase. This will assist in establishing the extent of our audit procedures.

EVALUATION OF INTERNAL CONTROLS

As part of the planning process, audit standards require that we obtain an understanding of the Town sufficient to evaluate the design of the internal controls and to determine whether they have been implemented. Our understanding of the Town's internal controls will focus on five areas:

1. the control environment;
2. risk assessment;
3. information and communication systems;
4. control activities and;
5. monitoring controls.

To gain that knowledge and complete our control evaluation, we will use a combination of the following procedures:

- Conduct interviews of selected management and staff;
- Submit questionnaires to select management and staff
- Evaluate the Town's financial reporting and management policies, budget documents and process, and informational systems;

In addition if based on the knowledge gained from the step above, we feel we can rely on the Town's internal controls in place, we may conduct the following on certain significant reporting areas:

- Test the design and implementation of selected key controls by performing a walk-through of the selected transaction class;
- Test the operating effectiveness of selected controls that were deemed appropriate.

As we noted previously, we utilize a risk-based audit approach. The evaluation of internal controls will enable us to assess inherent and controls risk over all the significant financial reporting areas of the Town and allow us to identify and assess the risk of material misstatement within the Town to form our overall audit plan and design the extent, nature, and timing of substantive audit procedures to mitigate that risk to an acceptable level.

AUDIT PROGRAMS

Once our initial risk assessment is completed, we will develop audit programs that lay the road map for our audit procedures during the fieldwork phase of the audit. Our audit programs are combinations of programs made in house and programs which are issued by governmental authorities and private publishers such as Practitioners Publishing Company (PPC). We generate unique programs for each audit based on the client's industry and our risk assessment software. The use of this risk assessment software allows us to assess risk to each individual section of the financial statements and to generate additional tasks for higher risk areas. We are able to customize the programs as needed. We subscribe to the governmental industries from PPC and CCH.

AUDIT FIELDWORK (PHASE TWO)

As noted above, based on the results of our risk assessment and internal control evaluation, audit procedures will be designed. Our audit procedures will be designed to concentrate on identified high risk areas. However, we will touch all significant reporting areas during fieldwork. We will use tests of details, substantive analytical procedures, or a combination of the two to conclude on the reasonableness of the given transaction class or account balance.

By utilizing a blend of substantive testing (vouching underlying transactions to support), and substantive analytical testing (testing data through overall and stratified analysis), we are able to cover significant ground while still getting a quality level of detailed depth to our testing. Striking a good balance and not over relying on one type of testing over the other is integral to a thorough and efficient audit.

Substantive procedures are an integral part of a thorough audit. Significant transactions must be supported evidentially, and when they cannot be supported, that may be a symptom of a potential material misstatement or other systematic issue. Under the standards, we are to design and conduct our procedures to gain *sufficient* audit evidence to render an opinion on the financial statements.

STATISTICAL SAMPLING

We will use a combination of statistical and non-statistical sampling in our audit approach. We will determine which method to use based on auditor judgment during planning and creation of procedures. Statistical sampling will include use of either simple random sampling using a random number generator or interval sampling. Non-statistical sampling will include use of judgmental selection and haphazard selection. Audit procedures performed on selected samples along with analytical procedures will be used to obtain sufficient appropriate audit evidence to afford a reasonable basis for an opinion regarding the financial statements under audit. When appropriate, we will also use Dual-Purpose Sampling to test the operating effectiveness of controls and tests of the recorded monetary amounts, minimizing the time spent on repetitive tasks, thereby saving audit costs. The sample sizes will be directly related to the assessment of the inherent risk and the control risk of the entity.

COMPUTER AUDIT SPECIALIST

We do use a computer audit specialist when a need arises. However, due to the heavy investments that our Firm has made in technology and the knowledge that our staff has, we are typically able to handle computer related issues without the need of a specialist. Our staff will obtain an understanding of the internal controls surrounding the computer systems to identify any potential weakness that may have a direct and material impact on the financial statements, and we will make recommendations directly to management in areas where weaknesses are identified.

CLIENT ASSISTANCE METHODOLOGY

Prior to the start of field work, we will schedule a meeting (entrance conference) to discuss the desired timeframe, estimated report delivery, and extent of management and auditor responsibilities as it relates to the audit. We will also provide a detailed list of requests, “PBC List”, that will provide the items needed for the audit, and a link to our secure file sharing system where those items can be uploaded. This streamlines the audit approach and allows us to get information in the most efficient

manner possible. Our Firm uses state of the art technology in addition to e-mail and file sharing as much as possible, eliminating all unnecessary paper and removing geographic limitations. We customarily utilize paperless and electronic engagement software in the field to share data with staff working on the same engagement using the “cloud” and ProSystem Engagement.

We fully understand that minimizing costs is a high objective of both the Firm and the Town. In order to accomplish this, we do expect complete cooperation from the Town’s staff during the performance of the audit. This includes preparing as many of the schedules and supporting documentation as possible and being available for questions and discussion. We understand the Staff at the Town are very busy in their daily responsibilities. An audit can be a burden for a short period of time, but the better the cooperation, the more efficient the audit can be performed and the quicker the auditors will leave! We can designate specific time to ask questions of staff if needed.

In order to input the Town’s trial balances into our audit software, we would need the trial balance transmitted to us in an excel format or a format that could be converted to excel.



AUDIT WRAP UP (THIRD AND FINAL PHASE)

At the conclusion of the audit, we will evaluate the information gathered and determine if sufficient audit evidence has been accumulated to determine that the financial statements are fairly stated in all material respects in accordance with generally accepted accounting principles (GAAP). We will also determine the type of opinion based on the sufficiency of the audit evidence.



REPORTING ON THE RESULTS OF THE AUDIT

During our compliance and substantive testing, we may note certain matters involving internal control and other operational procedures. Our job as your auditor will be to ensure that you understand where you have deficiencies or weaknesses so that you can make informed decisions on how best to respond to these risks. We may identify the following types of deficiencies:

- **Control Deficiency:** 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. This type of deficiency is typically communicated in the management letter.

- **Significant Deficiency:** 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.
- **Material Weakness:** 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.

Significant deficiencies and material weaknesses are typically reported as “findings” in the audited financial statements and require a response or a corrective action plan by management.

We will communicate to you orally and in a letter, all deficiencies noted and recommendations for your consideration, intended to improve the internal control and/or the results of the operating efficiencies. The letters are solely for management, those charged with your organization's governance, others you deem appropriate within your organization and any governmental authorities you need to share this information with.

Our Firm operates under a “NO SURPRISE MANDATE”, any issues which arise during the audit will be brought to the attention of management for discussion and analysis. We will NOT be issuing board communication without providing the same information to management. Management, as well as the audit committee will have the opportunity to discuss any issues which come up prior to issuance of Standard Board Communication Letters. Our goal is to be a partner with all of our clients, and work together to make the audit a smooth, and value-added process.



AUDIT TIMELINE

The following is a proposed timeline for the Town's audit services. We will discuss and come to an agreeance on a more detailed timeline during our entrance conference if the Firm is awarded the Town's audit services.



March 2025	Sharpe Patel PLLC is awarded the audit.
March	The engagement letter and audit contracts are prepared by the Firm and sent to the Town for review, approval and signature. The Firm will communicate with the predecessor auditor in order to review the prior year workpapers.
Spring	We will hold an entrance conference to discuss overall timing of the audit. We will begin the planning phase of the audit and potentially conduct preliminary fieldwork. This will involve test of controls, inventory observation (if deemed material) and other preliminary procedures.
June	We will send the PBC list to the Town so they can prepare for the audit. We will begin the confirmation process.

July / August	We will receive the trial balances (in excel) in advance of fieldwork. We will finalize the planning and risk assessment process in anticipation of the fieldwork phase.
September / October	The Firm will conduct final fieldwork. The exact dates will be discussed during our entrance conference.
October / November	We will conclude our audit procedures. We will begin the financial statement process. Once complete, a draft will be sent to management for review and approval. Once approved, we will issue the audit.
November / December	We will present the audit to the Board and/or committee as requested.

FEES

The following is our proposed fees for the year ended June 30, 2025.

This fee includes:

- Financial Audit of the Town
- Federal Single Audit (if applicable and priced separately)
- Preparation of the financial statements
- Presentation to the board and / or finance committee
- Travel as required
- Minor technical questions throughout the year

Technical Questions

We understand the Town may seek consultation on various subjects throughout the year and we encourage our clients to contact us with questions. Routine questions are included in our fees above as part of our service and are encouraged. If the Town has questions or research topics that require extensive time, those services will be billed at our standard billing rates (discounted for not-for-profits). We will agree to the cost of this additional work with the Town before beginning any such requests .

Town of Ayden
Cost Proposal - June 30, 2025

	<u>Partner</u>	<u>Manager</u>	<u>Senior Staff</u>	<u>Staff</u>	<u>Total</u>
Preliminary Fieldwork	-	-	8	8	16
Fieldwork	8	40	40	80	168
Work performed in auditor's office (planning, wrap up, financial statements, etc.)	32	-	40	40	112
Total Hours	40	40	88	128	296
Rates	\$ 275	\$ 175	\$ 150	\$ 130	
	\$ 11,000	\$ 7,000	\$ 13,200	\$ 16,640	\$ 47,840
Travel					\$ 2,500 **
Cost of supplies and materials					\$ -
Other costs					\$ 114
TOTAL COSTS					\$ 50,454
Governmental discount				5%	\$ (2,473)
					<u>\$ 47,982</u>
COST PROPOSAL					
	June 30, 2025	Audit			\$ 46,232
		Federal Single Audit			\$ 1,750 *
		Total			\$ 47,982
	June 30, 2026				\$ 49,421
	June 30, 2027				\$ 50,904

* If Federal and State Single audits are not required, these amounts will be removed.

** We are proposing based on a virtual audit, if travel is required, that will be charged at a 100% of cost.

Federal single audits will be charged \$1,750 per program.

State single audits will be charged \$1,250 per program.

OTHER INFORMATION



Service

We at Sharpe Patel PLLC pride ourselves on providing a service model that thrives on being more responsive to our clients. We want to serve our clients and work with them, not simply be a vendor that works for the client. We allow our clients access to our most experienced personnel. We believe that we are the size CPA firm that can give those personal services to organizations the size of the Town. We understand that many CPA firms could perform an audit, but it is the personal service that makes the difference. We want all our clients to succeed and we want to assist them in doing so.

Staff

As noted above, our service model calls for our most experienced personnel to be available to our clients. We have experienced low turnover; therefore we are able to offer staff continuity for the engagements. Technology and sophisticated auditing software systems are nice, but what makes the difference is the people. We believe the experience of our staff is a perfect fit for these engagements.

Experience

Concentration in the governmental sector. We don't simply see this as "filler" work. Governments make up a significant amount of our engagements during the year.

Communication

In order to best serve the Town, we believe communication is an overriding factor. We will provide constant communication to management on the audit process.

Pricing

We based our cost proposal on how much time we think, based on experience, it will take to complete the engagement. Many firms base their cost proposal on what the Town previously paid and try to low bid to win the contract. In the end, as with many services, we believe you get what you pay for. *We are not in the business of "winning" engagements, instead we are "creating" relationships.*



JAY E. SHARPE, CPA, CFE
DIRECTOR OF AUDIT SERVICES
5510 SIX FORKS ROAD, SUITE 140
RALEIGH, NC 27609
919-961-7496
jay@sharpepatelcpa.com
www.sp.cpa

APPENDIX A – 2024 PEER REVIEW REPORT

BATCHELOR, TILLERY & ROBERTS, LLP

CERTIFIED PUBLIC ACCOUNTANTS

POST OFFICE BOX 18068

RALEIGH, NORTH CAROLINA 27619

RONALD A. BATCHELOR
WM. JAMES BLACK, JR.
SCOTT E. CABANISS
MICHELLE W. LEMANSKI
JARED L. PILAND
DAVID C. CORN, JR.

3605 GLENWOOD AVENUE, SUITE 350
RALEIGH, NORTH CAROLINA 27612
TELEPHONE (919) 787-8212
FACSIMILE (919) 783-6724

Report on the Firm's System of Quality Control

To the Owners of Sharpe Patel PLLC and the Peer Review
Committee of Coastal Peer Review, Inc.:

We have reviewed the system of quality control for the accounting and auditing practice of Sharpe Patel PLLC (the firm) in effect for the year ended March 31, 2024. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included an audit of an employee benefit plan and audits performed under Government Auditing Standards including a compliance audit under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Sharpe Patel PLLC in effect for the year ended March 31, 2024, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Sharpe Patel PLLC has received a peer review rating of *pass*.

B. Buchanan, Dilling & Roberts, LLP
August 30, 2024



Town of Ayden North Carolina

Governing Board of Ayden
Meeting Date: April 14, 2025
Meeting Time: 6:30 PM

Agenda Item

Green For Life (GFL) Presenting Offer to Provide Solid Waste and Recycling Service

Item Explanation

Town of Ayden Went Through Voluntary, Formal Request for Proposal Process to Provide Solid Waste and Recycling Proposal. GFL was Winner

Staff Comments

There are no additional comments at this time.

Action Requested

Ask any questions of the GFL Representative that you may have.

SOLID WASTE AND RECYCLING COLLECTION, AGREEMENT

This SOLID WASTE COLLECTION AGREEMENT (this "Agreement") is made and entered into this the ____ day of _____, 20__, by and between Town of Ayden, hereinafter referred to as "CUSTOMER", and Waste Industries, LLC dba GFL Environmental hereinafter referred to as "CONTRACTOR".

WITNESSETH

WHEREAS, CONTRACTOR is in the business of solid waste and recyclables collection and desires to provide such services to CUSTOMER; and

WHEREAS, CUSTOMER desires to engage CONTRACTOR to collect all solid waste and recyclable materials from the CUSTOMER in accordance with the terms of this Agreement and applicable law, including, without limitation, the local ordinances and the State of North Carolina.

NOW, THEREFORE, in consideration of the foregoing, the mutual covenants and agreements set forth herein, and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereby agree as follows:

1. Term: This Agreement shall be binding on all parties for a period beginning July 1, 2025 and ending June 30, 2030 (the "Initial Term"). This agreement may be renewed for two (2) or more successive two (2) year terms (the renewal terms), upon mutual agreement.

2. Services. CUSTOMER hereby grants to CONTRACTOR the exclusive right for the collection of recyclable materials and solid waste from CUSTOMER from the point of pickup to a materials facility in CONTRACTOR'S discretion, which disposal site has been permitted in accordance with applicable laws, rules and regulations for disposal of solid waste (the "Services").

3. Types of Waste; Title to Waste.

a) Recyclable Materials may include corrugated cardboard. A list of Recyclables is included on Attachment B. This list of materials may be modified as recycling capabilities and markets change.

b) For purposes of this Agreement, "Unacceptable Solid Waste" means:

(i) any material which by reason of its composition characteristics or quantity is hazardous waste as defined in the Resource Conservation and Recovery Act of 1976, 42 U.S.C. 6901 et seq., and the regulations thereunder or any material which by reason of its composition or characteristics is hazardous waste, a hazardous substance or hazardous material as defined in or under any other federal, state or local law, and the applicable regulations thereunder, and any other material

which any governmental agency or unit having or claiming appropriate jurisdiction shall determine from time to time to be harmful, toxic or dangerous, or otherwise ineligible for disposal at the applicable disposal facility;

(ii) explosive materials, corrosive materials, pathological waste, radioactive materials, cesspool and other human waste, human remains, motor vehicles, batteries, tires, refrigerators, gasoline tanks, gas cylinders, asbestos insulation, closed metal containers, barrels, more than an incidental amount of tires, refrigerators that have not been properly evacuated, liquid waste including chemical wastes, sewage and other highly diluted water-carried materials or substances and those in gaseous forms, special nuclear or by-product materials within the meaning of the Atomic Energy Act of 1954, as amended; and

(iii) any other material which may present a substantial endangerment to public health or safety, would cause applicable air quality or water effluent standards to be violated by the normal operation of the Transfer Station or because of its size, durability or composition cannot be managed or disposed of at the applicable disposal facility or has a reasonable possibility of otherwise adversely affecting the operation of the applicable disposal facility outside the normal usage expected for the facility.

- c) Title to waste material that does not conform to the definition of Acceptable Solid Waste shall remain with the generator and shall not be deemed to pass to CONTRACTOR at any time.

4. Equipment: All equipment utilized is to be reliable and presentable during the performance of this Agreement, including backup equipment. All equipment which is supplied by Contractor shall be maintained, by CONTRACTOR, in a safe condition throughout the Term.

5. Schedule. CONTRACTOR shall operate on a schedule to ensure timely service. Services will not be provided on New Year's Day, Christmas Day, Thanksgiving Day, Labor Day, Independence Day, or Memorial Day. In the event that CUSTOMER service days fall on a designated holiday, then an alternate day will be chosen to ensure timely service.

6. Rates; Number of Units: Total compensation due to CONTRACTOR shall be set forth in Exhibit A incorporated by reference and made a part hereof on a per unit basis, subject to adjustment as set forth below (the "Service Fee"). Payment is due by the 10th day of the following month in which the invoice is submitted. Adjustments: On the anniversary of the contract, the rate will be adjusted by the CPI Index for All Urban Consumers (CPI-U): Garbage and Trash Collection. This will be capped at 4.0%. Total number of units will be based on the Route Audit before the Contract begins.

a) In addition, the Service Fee may be adjusted at any time upon 30 days' advance notice if such adjustments arise out of changes in direct operational costs related to provision of the Services over which CONTRACTOR has no control, including by way of example, but not limitation, such expense as landfill, or material processing, fees and governmental regulations.

7. Representations of CONTRACTOR: CONTRACTOR currently has, and will maintain throughout the term, all permits and licenses required by law for the provision of the Services, and will provide the Services in accordance in all material respects with applicable laws. CONTRACTOR will comply with all Federal and State requirements concerning fair employment and concerning the treatment of all employees without regard or discrimination by reason of race, color, religion, sex, national origin or physical disability.

8. Point of Contact: All dealings, contacts, etc. between CONTRACTOR and CUSTOMER shall be directed by CONTRACTOR to the Town Manager or his designee. CUSTOMER will direct all interaction related to this Agreement to the General Manager or his designee.

9. Local Presence: CONTRACTOR will provide a local and/or toll free telephone number to its office for the use of CUSTOMER to communicate with CONTRACTOR if the need arises during normal business hours of 8:00 a.m. to 5:00 p.m.

10. Breach; Termination: If either party reasonably concludes that the other is in material breach of this Agreement, such party shall so notify the other party in writing, including a detailed description thereof. The party alleged to be in breach shall be allowed up to ninety (90) days after notice by the other party in which to make necessary adjustments to remedy said deficiencies or to take action to remedy any deficiencies that require longer than ninety (90) days to cure. In the event the breaching party fails to correct (or take action to correct) such deficiencies within ninety (90) days after written notice of the deficiencies or breach, then the other party may terminate this Agreement. Neither party shall be liable to the other for any special, consequential or punitive damages.

11. Indemnification: CONTRACTOR agrees to indemnify and hold CUSTOMER harmless from and against any and all claims, liabilities, demands and causes of action arising out of CONTRACTOR'S negligence in performance of the Services or arising out of CONTRACTOR'S failure to comply with the provisions of this Agreement. Notwithstanding the foregoing, under no circumstances will CONTRACTOR be required to indemnify CUSTOMER with respect to any claims, liabilities, demands or causes of action arising in whole or in part out of the CUSTOMER'S negligence, willful misconduct or failure to comply with the provisions of this Agreement.

12. Force Majeure: CONTRACTOR shall not be liable for failure to perform under this Agreement if that failure arises out of causes beyond the control and without the fault or negligence of CONTRACTOR. Such causes may include but not be limited to acts of the government in its sovereign or contracted capacity, fires, floods, strikes, epidemics, quarantine restriction, freight embargoes, and unusually severe weather; but in every case the failure to perform must be beyond the reasonable control and without fault or negligence of CONTRACTOR.

13. Assignment: Neither party may assign this Agreement, nor the rights hereunder, without prior written approval of the other, which approval will not be unreasonably withheld; provided,

however, that CONTRACTOR may assign this Agreement to an affiliate of CONTRACTOR without the prior approval of CUSTOMER.

14. Insurance: CONTRACTOR shall be required to carry general liability insurance, workers compensation insurance and motor vehicle insurance as required by State laws as outlined below:

<u>Coverage</u>	<u>Minimum Limits of Liability</u>
Workers Compensation	Statutory
Employer Liability	\$1,000,000/1,000,000 Aggregate
General Liability	
Bodily Injury	\$1,000,000 each occurrence
Property Damage	\$3,000,000 aggregate
Automobile Liability	
Bodily Injury	\$1,000,000 each person
	\$1,000,000 each occurrence
Property Damage	\$1,000,000 each occurrence
Excess Umbrella Coverage	\$3,000,000 each occurrence

15. Arbitration. Any controversy or claim arising out of or related to this Agreement or any transactions contemplated herein that cannot be amicably resolved, will be resolved by binding arbitration held in Raleigh, North Carolina, or any other location mutually agreeable to the parties, in accordance with the commercial arbitration rules of the American Arbitration Association. The decree or judgment of any award rendered by the arbitrator may be entered in any court having jurisdiction thereof.

16. Notice. All notices and other communications hereunder will be in writing and may be given by personal delivery, nationally recognized express courier, registered or certified mail (return receipt requested), or facsimile (receipt confirmed). Such notice will be deemed effective when received if it is given by personal delivery, nationally recognized express courier, or facsimile, and will be effective three (3) days after mailing by registered or certified mail, so long as it is actually received within five (5) days (and, if not so received within five (5) days, is effective when actually received) by the parties at the following addresses (or at such other address for a party as will be specified by like notice):

If to CONTRACTOR, to:

GFL Environmental
415 Staton Rd.
Greenville, NC 27834
Attn: General Manager

If to CUSTOMER, to:

Town of Ayden
PO Box 219
Ayden, NC 28513
Attn: Town Manager

20. Entire Agreement. This Agreement constitutes the entire understanding between the parties, and cancels and supersedes all prior negotiations, understandings and agreements, oral or written, relating to the provision of the services described herein.

21. Execution in Counterparts. This Agreement may be executed in several counterparts, each of which shall be an original and all of which shall constitute but one and the same instrument.

IN WITNESS WHEREOF, Town of Ayden and Waste Industries LLC, dba GFL Environmental have executed this Solid Waste Collection Agreement as of the date first set forth above.

Town of Ayden

GFL Environmental

By: _____

By: _____

Name: _____

Name: _____

Title: _____

Title: _____

Date: _____

Date: _____

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

Town Finance Officer

Exhibit A

Pricing is based on approximately 2300 units.

Residential Service for MSW serviced 1x per week:

Town of Ayden owned and maintained 95-gallon carts = Year 1- \$8.40 per cart/month

Residential Service for RECYCLING serviced 1x every other week:

Town of Ayden owned and maintained 95-gallon carts = \$2.00 per cart per month

Bulk Items Pick Up (Fall and Spring) Approximately 30 tons per event =

Roll Off Container at Public Works- On Call

Haul Cost = \$195.00

Disposal Cost = \$60.00/ton

******GFL is not responsible for any Disposal Fees for Trash and Recycling on the Residential Service******

Entering Into Agreement with Green For Life (GFL)

Pros

- Will help Keep Customer Costs Lower Longer
- Will Save the Town Money
- No Layoffs – Sanitation Personnel Will Transfer To Street Department
- Street Department Needs the Extra Workers to Address More Board Requested Tasks
- Worker Safety – Sanitation Work is Dangerous
- Has the Highest Workers Comp Rate
- We have the Highest Turnover in Sanitation
- We Have Had the Highest Rate of Injury in San.
- If We don't Subcontract it out. Our Garbage Rates Would Need to Go Up Drastically to Replace One of Both Garbage Truck, immediately
- Lessen H.R. Workload
- Lessen Need for Expensive Capital Projects

Cons

Will Cause More Work
Initially for Finance Dept
Initially More HR Work
Change in General



Town of Ayden North Carolina

Governing Board of Ayden
Meeting Date: April 14, 2025
Meeting Time: 6:30 PM

Agenda Item

Presentation of and Setting the structure for the Ayden Downtown/Ayden Main Street Program - AKA "Ayden Main Street"

Item Explanation

Possible Structure Options:

Nonprofit (501c(3)(4)(6))

- Board controls the operation of the organization (sets policy).
- **Strengths:** Separation of govt. control; partnership opportunities.
- **Challenges:** sustainability.

City Department

- Council-appointed (advisory) board makes recommendations (does not set policy).
- **Strengths:** Town takes lead; more stability.
- **Challenges:** Can limit partnership opportunities.

Quasi-Public-Private

- Has more authority than advisory. There is a nonprofit status attached to this model. Director is a liaison between the board and Town as they are Town staff or contracted by Town.
- **Strengths:** Formal partnership; sharing of benefits; staff possibly Town employee.
- **Challenges:** Imposed restraints; seen as a "Town employee"; govt. leadership changes.

As for any requirements where Main Street is concerned, we require a full-time director for any town with a population larger than 5,000. Part-time is acceptable up to that point. Whether a nonprofit, town employee, or quasi-employee, we ask that a part-time director dedicate 20 hours to Main Street and a full-time director commit the full 40 hours.

The program can be effectively run under any of the three organizational structures, but there are benefits and challenges to all three.

The nonprofit arm can be great for fundraising. The town-run department is attractive because it often means that the town will dedicate some of the budget to operating expenses. Quasi-programs are great because they often bring the best of both of the other structures together.

We actually have short videos (20 mins) explaining each structure more in depth on our website. You can find them if you scroll to the bottom of the organization page here: <https://www.ncmainstreetandplanning.com/organization> (copy and paste this link into your search browser.)

Staff Comments

Review the Item Explanation provided by Economic Director, Mallor Denham.

Action Requested

Review and approve one of the structures described above.

Example motion: "I motion that we approve structuring the Ayden Downtown program as a _____."

Strengths and Challenges of Different Organizational Structures for Main Street

Nonprofit (501c(3)(4)(6))

- Board controls the operation of the organization (sets policy).
- **Strengths:** Separation of govt. control; partnership opportunities.
- **Challenges:** sustainability.

City Department

- Council appointed (advisory) board makes recommendations (does not set policy).
- **Strengths:** City takes lead; more stability.
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The nonprofit arm can be great for fundraising. The city run department is attractive because it often means that the city will dedicate some of the budget to operating expenses. Quasi programs are great because they often bring the best of both of the other structures together.

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Thomas “Mallory” Denham
Economic Development Director
Town of Ayden
4061 East Avenue
Ayden, NC 28513
M 606-375-5560

NC Main Street Program Structures – February 2025

	Quasi-Public-Private	City Dept.	501(c)(3)	501 (c)(4)	501(c)(6)
1	Albemarle (c)(3) (MSD)	Aberdeen	Brevard (MSD)	Marion & (c)(3)	Hickory & (c)(3)
2	Asheboro (c)(3)	Ayden	Edenton (MSD)	Mooreville (MSD)	
3	Belmont (c)(3)	Benson	Lexington (MSD)		
4	Boone (c)(3) (MSD)	Bessemer City	Mebane		
5	Burlington (c)(3) (MSD)	Cherryville	Morehead City		
6	Clinton (c)(3) (MSD)	Elkin (MSD)	Mount Airy (MSD)		
7	Concord (c)(6) (MSD)	Elon	New Bern (MSD)		
8	Dunn (c)(3) (MSD)	Forest City	Sanford (MSD)		
9	Eden (c)(3) (MSD)	Henderson	Shelby (MSD)		
10	Elizabeth City (c)(3) (MSD)	Manteo	Smithfield (MSD)		
11	Fuquay-Varina (c)(3)	Monroe (MSD)	Statesville (MSD)		
12	Garner (c)(3)	Murphy	Washington		
13	Goldsboro (c)(3) (MSD)	Pilot Mountain			
14	Hendersonville (c3) (MSD)	Pittsboro			
15	Hertford (c)(3)	Rocky Mount (MSD)			
16	Kinston (c)(3) (MSD)	Troy			
17	Laurinburg (MSD) (c)(3)	Valdese			
18	Lenoir (MSD) (c)(3)	Waynesville (MSD)			
19	Lumberton (c)(3)	Zebulon			
20	Mocksville (c)(3)				
21	Morganton (c)(6)&(c)(4) (MSD)				
22	Newton (c)(3)				
23	North Wilkesboro (c)(3)				
24	Oxford (c)(3) (MSD)				
25	Reidsville (MSD) 501(c)(3)				
26	Roanoke Rapids (c)(3)				
27	Roxboro (c)(3)				
28	Rutherfordton (c)(3) (MSD)				
29	Salisbury (c)(3) (MSD)				
30	Spruce Pine (c)(3)				
31	Sylva (c)(3)				
32	Tarboro (c)(3)				
33	Tryon (c)(3)				
34	Wake Forest (c)(3) (MSD)				
35	Waxhaw (c)(3)				
36	Whiteville (c)(3) (MSD)				
37	Williamston (c)(3)				
38	Wilson (c)(3), (c)(6) (MSD)				
	38 Quasi/Public	19 City	12	2	1
	21 w/MSD	4 w/MSD's	9 with MSD's	1 w/MSD	1 w/MSD

*Note - New Bern, Rocky Mount, and Waynesville use MSD funds for capital improvements, not program management.



Town of Ayden North Carolina

Governing Board of Ayden
Meeting Date: April 14, 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

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 preparation, 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 preparation, 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 preparation, 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 preparation, 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 preparation, 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: April 14, 2025
Meeting Time: 6:30 PM

Agenda Item

Ayden Chamber Donation Decision

Item Explanation

Deciding on Donation to Ayden Chamber of Commerce

Staff Comments

The Majority of Board Members Expressed Different Opinions on Donating to Ayden Chamber of Commerce. Staff Reminds Us that We Do Not Have the Minimum Amount in General Fund, According to North Carolina Treasurer's Local Government Commission. Staff Recommends No Donation.

Action Requested

Decision Needed on Donating to Ayden Chamber of Commerce and, if so, How Much (\$0-\$19,000)?



Ayden Chamber of Commerce
PO Box 31
Ayden, NC 28513-7094 United States
chamber@ayden.com | (252) 746-2266

Invoice #000094

Issue date
Mar 4, 2025

Chamber Funding

Thank you very much for supporting the Ayden Chamber of Commerce and allowing us to represent the business community.

Customer	Invoice Details	Payment
Marsha Hall Town of Ayden mhall@ayden.com 4144 West Ave. Ayden, NC 28513	PDF created March 6, 2025 \$19,000.00	Due March 4, 2025 \$19,000.00

Items	Quantity	Price	Amount
Chamber Funding <i>Used for the programs and services provided by the Ayden Chamber of Commerce.</i>	1	\$19,000.00	\$19,000.00
Subtotal			\$19,000.00

Total Due **\$19,000.00**



Pay online
To pay your invoice go to <https://squareup.com/u/wIEeh263>
Or open the camera on your mobile device and place the QR code in the camera's view.

2:19 PM
05/29/24
Cash Basis

Ayden Chamber of Commerce
Profit & Loss
January through May 2024

	<u>Jan - May 24</u>
Ordinary Income/Expense	
Income	
Aydenopoly Income	1,665.00
Bingo Income	680.00
Conference Area Rental	60.00
Grants	
Town of Ayden	<u>6,250.00</u>
Total Grants	6,250.00
Membership Dues Income	3,950.00
4060 · Program of Work Revenues	
4065 · Membership Committee	
4065-2 · Business After Hours	<u>-44.92</u>
Total 4065 · Membership Committee	<u>-44.92</u>
Total 4060 · Program of Work Revenues	<u>-44.92</u>
Total Income	<u>12,560.08</u>
Gross Profit	12,560.08
Expense	
COLOR BOMB EXPENSE	154.11
Conferences & Training	984.64
credit card fee	108.88
Dues and Subscriptions	196.88
Office Equipment	21.39
Office Supplies	518.61
Payroll Tax Expense	890.75
SBA Loan	304.00
Telephone	270.64
6000 · Operational Expenses	
6155 · Rent	2,000.00
6000 · Operational Expenses - Other	<u>40.00</u>
Total 6000 · Operational Expenses	2,040.00
7670 · Program of Work Expenses	
7675 · Marketing Committee	
7675-9 · Website	<u>271.59</u>
Total 7675 · Marketing Committee	271.59
7676 · Membership Committee	
7676-4 · Ribbon Cuttings	<u>18.17</u>
Total 7676 · Membership Committee	18.17

2:19 PM
05/29/24
Cash Basis

Ayden Chamber of Commerce
Profit & Loss
January through May 2024

	Jan - May 24
7677 · Special Events Committee	
Bingo Fundraiser Expense	326.88
Total 7677 · Special Events Committee	326.88
Total 7670 · Program of Work Expenses	616.64
7700 · Payroll Expenses	10,796.33
Total Expense	16,902.87
Net Ordinary Income	-4,342.79
Other Income/Expense	
Other Income	
ASK MY ACCOUNTANT	500.00
Total Other Income	500.00
Net Other Income	500.00
Net Income	-3,842.79

Synopsis and Recommendations on Ayden Chamber of Commerce

I have concluded my Chamber Report for FY 2024-2025. The Chamber books are on calendar year vs the Town books are on a fiscal year. As of February 28, 2025, the Chamber has approximately \$17,033 in an Edward Jones Account and approximately \$10,000 in a checking account. I use approximately because Chamber Management has had trouble accessing the Edward Jones Account and the bank account changes daily based on income and expenses.

It is my recommendation that we give the Chamber \$5000 for 2024-25 year and that the Chamber understand the town covered costs associated with 2025 Christmas town. My recommendation for the 2025-26 year is Zero, however the town should cover the town's direct and indirect cost for the 2026 Christmas Town. I do feel the chamber direction with committee management is what best for the next few years and the town keep abreast of the Chambers finances through its liaison.

Thomas "Mallory" Denham
Economic Development Director
Town of Ayden
4061 East Avenue
Ayden, NC 28513
M 606-375-5560





Town of Ayden North Carolina

Governing Board of Ayden
Meeting Date: April 14, 2025
Meeting Time: 6:30 PM

Agenda Item

Task Force Creation - Drainage and Utility Billing

Item Explanation

These committees were suggested by Commissioner Connor who also provided rough drafts of by-laws, which staff made suggestions. Additions to text suggested by staff are in blue and deletions suggested by staff are in strike-throughs

Staff Comments

Action Requested

Motion to:

- 1) Approve as written,
- 2) Suggest text changes and approve,
- 3) motion to drop

Ayden Drainage Committee

Drainage/Flooding

Article 1, Name

The name of the Committee shall be ~~Stormwater?~~ [Ayden Drainage Committee](#)

Article 3: Purpose/Duties of the Committee

- Make recommendations to the Town of Ayden Board regarding stormwater issues particularly drainage and flooding
- Serve as a liaison between the citizens of Ayden and the Ayden Town Commission Board regarding ~~flooding~~ [drainage](#) and related matters
- Make recommendations for an action plan to address a better relationship between citizens/staff/council members
- Act as a resource for the Town of Ayden Board of Commissioners
- [Regarding drainage](#), suggest resources sufficiently to protect the public infrastructure, quality of life, environment, and property of the town of Ayden through fair and equitable cost-effective means.
- Suggest public outreach and education, [regarding drainage](#)
- Suggest a vision for the future regarding ~~stormwater~~ drainage [management](#) in Ayden ~~and its surrounding area~~
- Recommend ways to combat flooding
- Make monthly presentations to the Board of Commission regarding the progress of the Ayden [Town Board](#)
- Draw on skills and knowledge of citizens who have experience of drainage issues
- Other duties may be assigned by the Board of Commission if deemed necessary

Article 4: Operation Provisions

- The committee shall operate under the provisions of the code of ordinances for the Town of Ayden.
- The committee shall not suggest any items that ~~is in conflict~~ conflicts with these provisions.
- Provide wise council on [drainage](#) issues raised by the citizens

Article 5. Membership

- The committee shall be composed of one member from each of the five Town of Ayden wards, one member from the ETJ for the Town of Ayden, one town of Ayden staff member, one profession familiar with utilities ([when possible](#)) and two town of Ayden Commissioner. An Alternate can be appointed from each ward; however, only becomes a voting member in the absence of a representative from their ward.
- Vacancies shall be filled by the [Ayden Board of C](#)ommission.
- If appointees have unexcused absences, which constitute more than 25% of the meetings, they are obligated to resign. Excused absences are defined as absences caused by events beyond one's control. If individuals refuse to resign, they may be dismissed by action by the Board of Commissioners

Article 6. Meeting Dates

- The meeting dates and frequencies shall be determined by the committee but frequent enough to be able to make a presentation at each [Regular](#) Town Council ~~monthly~~ meeting

Article 7: Dissolvement of Committee

- The committee can be dissolved at any time at the discretion of the Town of Ayden Board of Commission

Article 8: Operations of Meetings

- Chair (or Vice-Chair in Chair's absence) will follow Robert's Rule of Order:
 - Call the meeting to order
 - Call out role
 - Open discussions
 - Maintain order and decorum
 - Guide meeting
 - Control the floor (i.e. if someone has dominated discussion, ask person to end and give others a chance to talk)
 - Handle the voting (after ample discussion, ask for a motion and a second, then ask for the vote: ayes or nays)
- Secretary
 - Appointed by vote at first meeting
 - Take minutes of discussions and particularly motions and who made them, seconds and who made them, and vote totals and if motion passes
 - Records Attendance and is responsible for tracking the 25% Attendance Rule and notifying Chair when anyone surpasses that limit

Ayden Utilities Committee

Article 1, Name

The name of the Committee shall be ~~utilities??~~ [Ayden Utilities Committee](#)

Article 2: Purpose/Duties of the Committee

- Make recommendations to the Town of Ayden Board regarding utilities issues
- Serve as a liaison between the ~~citizens~~ stakeholders of Ayden and the Ayden Town Commission Board regarding utilities ~~and related matters~~
- Make recommendations for an action plan to address a better relationship between citizens/staff/council members
- Act as a resource for the Town of Ayden Board of Commissioners
- Suggest resources sufficiently to protect the public infrastructure, quality of life, environment, and property of the town of Ayden through fair and equitable cost-effective means.
- Suggest public outreach and education
- Suggest a vision for the future regarding Ayden ~~utilities matters in Ayden and its surrounding areas~~ utilities
- Recommend ways to control utilities spending
- Make monthly presentations to the Board of Commission regarding the progress of the Board
- Draw on skills and knowledge of citizens who have experience of ~~drainage~~ utility issues
- Other duties may be assigned by the Board of Commission if deemed necessary

Article 3: Operation ~~Provisions~~ of Meetings

- The committee shall operate under the provisions of the code of ordinances for the Town of Ayden.
- The committee shall Provide wise council on utilities issues raised by citizens
- The committee shall not suggest any items that ~~is in conflict with~~ **conflicts with** these provisions.

Article 4. Membership

- The committee shall be composed of one member from each of the five Town of Ayden wards, one member from the ETJ for the Town of Ayden, one town of Ayden staff member, one professional **al** familiar with utilities **if possible**) and two town-of Ayden Commissioners. An Alternate can be appointed from each ward; however, **he or she** only becomes a voting member in the absence of a representative from their ward.
- Vacancies shall be filled by the board of commission.
- If appointees have unexcused absences, which constitute more than 25% of the meetings, they are obligated to resign. -Excused absences are defined as absences caused by events beyond one's control. If individuals refuse to resign, they may be dismissed by action by the Board of Commissioners

Article 5. Meeting Dates

- The meeting dates and frequencies shall be determined by the committee but frequent enough to be able to make a presentation at each of **Ayden's Regular** Town Council monthly meeting

Article 6: Dissolvment of Committee

- The committee can be dissolved at any time at the discretion of the Town of Ayden Board of Commission

Article 8: Operations of Meetings

- Chair (or Vice-Chair in Chair's absence) will follow Robert's Rule of Order:
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- Secretary
 - Appointed by vote at first meeting
 - Take minutes of discussions and particularly motions and who made them, seconds and who made them, and vote totals and if motion passes
 - Records Attendance and is responsible for tracking the 25% Attendance Rule and notifying Chair when anyone surpasses that limit

Town of Ayden - Drainage Task Force

Role:	Name:	Appointed:	Term Expires:
Task Force Chairperson: Governing Board Rep	_____	_____	_____
Task Force Vice Chair: Town Staff Representative	_____	_____	_____
Ward 1 Representative:	_____	_____	_____
Alt Rep:	_____	_____	_____
Ward 2 Representative:	_____	_____	_____
Alt Rep:	_____	_____	_____
Ward 3 Representative:	_____	_____	_____
Alt Rep:	_____	_____	_____
Ward 4 Representative:	_____	_____	_____
Alt Rep:	_____	_____	_____
Ward 5 Representative:	_____	_____	_____
Alt Rep:	_____	_____	_____
ETJ Representative:	_____	_____	_____
Alt Rep:	_____	_____	_____
Industry Representative:	_____	_____	_____

Town of Ayden - Utility Billing Task Force

Role:	Name:	Appointed:	Term Expires:
Task Force Chairperson: Governing Board Rep	_____	_____	_____
Task Force Vice Chair: Town Staff Representative	_____	_____	_____
Ward 1 Representative:	_____	_____	_____
Alt Rep:	_____	_____	_____
Ward 2 Representative:	_____	_____	_____
Alt Rep:	_____	_____	_____
Ward 3 Representative:	_____	_____	_____
Alt Rep:	_____	_____	_____
Ward 4 Representative:	_____	_____	_____
Alt Rep:	_____	_____	_____
Ward 5 Representative:	_____	_____	_____
Alt Rep:	_____	_____	_____
ETJ Representative:	_____	_____	_____
Alt Rep:	_____	_____	_____
Industry Representative:	_____	_____	_____



Town of Ayden North Carolina

Governing Board of Ayden
Meeting Date: April 14, 2025
Meeting Time: 6:30 PM

Agenda Item

Customer Service Guidelines

Item Explanation

In Dec 2024, the current version of the Customer Service Guidelines (CSG) was approved by the Board. In that version, the Board approved changes to the utility deposits and a variety of lesser items. In the time since the CSG was approved, the Board received several comments and complaints from area residential customers. While the current policy draft was built around guidance from internal and external resources, the Board stated in their Mar 2025 meeting that they wanted to take a more residential-friendly approach to the policy's contents while also not forgetting to be commercially-friendly, as well.

Mayor Pro-tem Langley is requesting to introduce some proposed revisions regarding the CSG.

In reviewing the DRAFT CSG attached, please note:

- The text highlighted in yellow shows where the Town Clerk made minor grammatical corrections or modified the content to provide clarity. Even though there were no significant changes to the "message" or intent of the individual sections, the changes were highlighted so that any/all changes were made obvious.
- The text shown in red should be considered new, or as a significant departure from the current CSG's content. For context, the proposed revisions made by Mayor Pro-tem Langley can be found primarily in the red text.
- The text highlighted in blue will expire once the Town completes the 4-into-2 transition, and even though no changes were made to these sections, the highlighting was left untouched.

Staff Comments

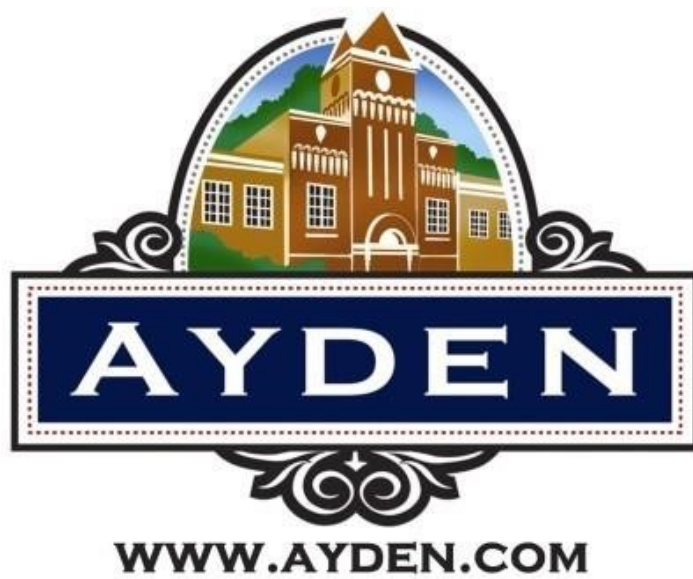
Town Staff have no additional comments at this time.

Action Requested

Review the DRAFT version of the CSG, as proposed by Mayor Pro-tem Langley.

Adopt a Customer Service Guidelines policy that best provides for the Board's residential-friendly approach.

Town of Ayden Customer Service Guidelines



Adopted March 2006 Updated January 2018

Ver 3.3 (1/18)

Requested Changes April and December 2024

Establishing Service

The Town's Customer Service Department is in the Ayden Town Hall, 4144 West Avenue. The Customer Service Department is open from 8:30 a.m. to 5:00 p.m., Monday through Friday. Routine and regular service is performed during these hours, and the Town Hall is closed on holidays. Any request for utility service, or a request to add another service connection by a customer will be handled as a request for all services applicable to the location.

1. Application for Service: To begin the process, a customer must complete a Utility Service Application which may be obtained by one of the following methods:
 - a. Visit our website and download the form.
 - b. Email billing@ayden.com to request a form.
 - c. Call Customer Service at (252) 481-5817 and request the form be faxed, mailed, or emailed.
 - d. Visit the Customer Service Department at 4144 West Avenue.
 - e. Payment to establish a new service must be made prior to 3pm during office hours if requesting same day service. Same day service is not guaranteed.
2. Additional Information and Deposits: In addition to the fully completed Utility Service Application the customer must provide:
 - a. Account deposit
 - b. Valid State or Federal issued photo ID for ALL applicants.
 - c. Social Security Number (SSN) or EIN (Federal Tax ID number in the case of a business). If the applicant declines to provide their SSN, the applicant will be charged the "No SSN Provided for Credit Check" deposit, as shown in the Budget Fee Schedule.
 - d. Lease agreement or Settlement Statement from the home purchase.
 - e. Presence of an in-ground irrigation system, if applicable.
 - f. Presence of swimming pool, if applicable.
 - g. Provide proof of property ownership.
 - h. Pay bills by the "Due Date" shown on the monthly bill.
 - i. A customer is required to pay a one-time administrative fee to begin utility service.

Any request for a social security number on the utility application is completely voluntary. It is requested for verification of your identity and to serve to collect any unpaid utility balance if you default on payment once the account is closed. Failure to provide results in a high utility deposit.

Upon completion of the Utility Service Application, review of additional information and payment of deposit and connection fee, the account shall be scheduled for connection. Customers may request connection dates in the future up to 30 days. The Town does not guarantee same day service.

Customers wishing to have utilities connected to a property that has not had utilities on for 180 days or more, will need to apply for an electrical inspection with the Pitt County Inspections Department. A copy of the **report showing the property passed** the inspection must be provided to the Town prior to services being connected.

Customer responsibility

- Allow the Town staff to have access to the property to set up and maintain service.
- Pay bills by the “Due Date” shown on the monthly bill.
- Install, maintain, and repair wiring in the home/business that conforms to all applicable law, rules, and regulations.
- The Town provides utility services for the sole use and convenience of the premises under contract. The customer will ensure that utility service is not given to anyone, including a neighbor. Violation of this policy will be cause for disconnecting service in accordance with applicable ordinances.
- Any request for utility service or a request to add another service connection by a customer will be handled as a request for all services applicable to the location. If a customer applies for utility service at a property that did not have active utility service at the time of the meter changeouts, the owner will incur the charge for new meters at the Town’s current cost. If the Town discovers damage to any of our utility services, the customer will be responsible for the cost of replacement or repair as listed in the Fee & Charges Schedule.

Prorating Service Base Rate

Utility customers may start or end service on dates that do not coincide with the start of a normal billing cycle. For those customers that start or end their service midway through a billing cycle, the base rates for their services will be pro-rated.

1. For service connections and disconnections, the base rate will be based on the number of days the customer had service during the billing cycle. For calculation purposes, each month is considered to be 30 days.
2. The base rates for garbage and storm water will not be pro-rated; all other service base rates will be pro-rated.

Energy Audit Requirement

An energy audit can be conducted on any property in Ayden, and the findings from that report may reveal where the property owner might wish to make improvements, which could help them lower their utility bill. The Town, at its discretion, may request that an energy audit be completed on properties with high utility usage, or poor payment histories.

Prior Debt

The Town will not provide service to an applicant who is indebted to the Town until all past due debt is satisfied in full. No personal checks will be accepted **ed** for prior debt payment or deposits.

Customer Deposits

Residential: The Town will perform a credit check on each applicant to determine if a deposit will be required. The current credit check vendor reviews the applicant's credit history, and assigns one of two designations: "red," or "green." The Town does not control or dictate the review and/or designation process of the vendor.

1. Applicants with a "red" credit report finding will be required to pay the deposit shown for their electric, water, and sewer services (as per the Budget Fee Schedule).
2. Applicants with a "green" credit report finding will not be required to pay a deposit.
3. Utility deposits held by the Town do not earn interest.
4. For those applicants who have a good payment history with the Town, there will be no deposit required.

As it relates to the customer's payment history with the Town, good credit is defined as one late payment fee, or less, during the previous 12 months of payment history.

Non-residential: All non-residential utility accounts must include a guarantee of payment which must be demonstrated by paying an account deposit as defined in the fee schedule. Deposits are held until the account is closed or disconnected for nonpayment. No interest will be paid.

Future Deposits

Any customer, who does not have a deposit held by the Town, whose service is involuntarily terminated for non-payment, meter tampering, or refusing to immediately repair a known leak will be required to repost a deposit before reconnection of services.

Refunding Deposits

A deposit will be credited to the customer's account upon disconnection of service. After the deposit is applied, any outstanding balance will result in a final bill, and the customer is required to provide payment within thirty-one (31) days, or the balance will be turned over for collection. Deposits will not be refunded if the customer has another account with a past-due balance, and any remaining credit on the account will be transferred to the account with a balance.

Residential customers who have demonstrated 12 months of good payment history will have their deposit applied to their account. In contrast, if a customer has two late payments the 12-month hold on their deposit will reset. Good credit is defined as one late payment fee, or less.

Billing

Each account shall be billed on a monthly schedule. From the date of the bill, the customer typically has 20 days to pay the account without penalty, which is known as the Due Date. If a payment is not made by 5pm on the Due Date, a 3% penalty will be applied with no further notice to the customer. If payment is not received by 8:30am on the 25th day, known as the Cutoff Date, the service will be disconnected with no further notice to the customer. At reconnection, the customer will be charged

a Reconnection Fee. (See List of Fees & Charges located on the Town website). The Reconnection Fee will be applied to the account only in those cases where the disconnection was completed.

Billing Adjustments

Should the Town identify a billing error, be it an over billing or under billing, the Town will begin the process of either billing the customer for undercharges or crediting the customer's account for overcharges.

Deceased Customer Accounts

1. For those accounts that have a primary and secondary account holder: If the primary account holder is deceased, the secondary account holder must notify the Town immediately. The secondary account holder will become the primary.
 - a. If the account had a good payment history for the previous 12 months, no deposit will be required.
 - b. If the account did not have a good payment history for the previous 12 months, the new primary will be required to post a deposit based on the current Budget Fee Schedule.
2. For those accounts that have a primary account holder but no secondary has been named: If the primary account holder is deceased and no secondary account holder is identified, the surviving spouse or trustee of the estate must notify the Town immediately. After completing an application, the surviving spouse or trustee can become the primary account holder.
 - a. If the account had a good payment history for the previous 12 months, no deposit will be required.
 - b. If the account did not have a good payment history for the previous 12 months, the new primary will be required to post a deposit based on the current Budget Fee Schedule.
3. In all other events: In the event the Town discovers that the primary account holder is deceased, the Town will immediately send a certified letter to the account address requesting the service be transferred to a new primary account holder. If the account has not been reassigned to a new primary account holder within 30 days, the service will be disconnected.

Customer Requested Adjustments

Should a customer report a leak or other possible failure, the Town shall investigate the nature of the report to determine if the account is eligible for an adjustment. In most cases, accounts are not eligible for an adjustment. A notable exception would be in the case of a burst water pipe which may be eligible for a credit on the calculated cost of sewer services. If the Town determines that an account is eligible for an adjustment, the customer must provide proof of repair. This could be in the form of a paid invoice to a contractor or a receipt for repair supplies if the customer performed their own repairs. Handwritten notes by the account holder do not qualify. Documentation must be provided to the Town before an adjustment can be completed.

The Town will only authorize one adjustment per 12-month period, regardless of if the request is voluntary (customer filled their pool), or it is in response to a failure of the customer's system (customer experienced a busted water pipe).

Disputed Bill and Hearing

If a customer disputes the accuracy of his or her bill, he or she has the right to a hearing. They may be present or be represented by another person of their choosing who may present information, orally or in writing, regarding his or her compliance and contentions. The Finance Director has the authority to settle the issue.

Payments

All accounts must be paid in full by the due date or the service will be subject to disconnection. Customers may make payments by:

1. Mailing a check or money order to 4144 West Ave., Ayden, NC 28513.
2. Using a debit or credit card via the Town of Ayden's website at www.ayden.com
3. Participation in automatic bank draft. An application for bank draft can be found at www.ayden.com
4. Visiting the Customer Service Department at 4144 West Avenue during normal business hours. We accept cash, checks, money orders, debit, and credit cards (convenience fee applies on credit cards and debit cards).
5. For customer convenience, payments by check or money order may be placed in our drive through drop box located in the parking lot at the Town Hall. Payments are retrieved daily on regular business days.

A bill is past due if it is not paid by 5:00pm on the due date.

Extensions on Payment Due Dates

Customers may request an extension for their delinquent utility bill balance before their disconnect date. The maximum length of time allowed is 10 days past the disconnect date. The extension must be requested by the account holder and must be documented on the customer's account. These requests can be made in person at our office at 4144 West Avenue, online at the Town website or by phone. These requests need to be made 48 hours prior to the cutoff date. If the request is made less than 48 hours prior to the cutoff date, the request will not be honored. If payment is not received by the approved extension date, utility services will be disconnected without further notice and the balance, and all associated fees must be paid in full to restore services.

Customers participating in Bank Draft, Budget Billing, or Senior Citizen/Disabled Due Date are not eligible for extensions. Approval of an extension request is not guaranteed. No more than two (2) extensions shall be granted within a 12-month period.

Payment Plan Arrangement

On occasion, customers may need to spread their bill payments over a period of time to avoid disconnection. The Finance Director will review the customer's case to see if the customer is eligible for a payment plan. Only one payment plan is allowed in a 12-month period. The maximum length for a payment plan is 12 months. Failure to make the utility payments, as planned, will void the payment plan arrangement and the customer will be required to pay the remaining amount due immediately, or be subject to disconnection.

Senior Citizen and Disabled Customers Due Date

The Town will transition from 4 Billing Cycles to 2 Billing Cycles in early 2025. For those clients with Special Due Dates that do not coincide with the new billing cycles, the Town Finance Department will work them individually to find the best billing and payment plan. During the anticipated 2-3-month transition, these clients will not incur late fees. At the completion of the transition, the Special Due Dates program will be dissolved, and all client accounts will be under the then-current Customer Service Guidelines.

Email and Text Authorization

The Town may attempt to correspond with customers through email and/or text. By providing the Town with an email address and/or a cell phone number, the customer authorizes the Town to communicate with them in this manner, and they acknowledge that such communication may include private account information.

Returned Checks or Drafts

The Town will only accept cash, certified checks, money orders, or credit/debit cards as payment from customers who have had two (2) returned checks or drafts. Upon receipt of a returned check or draft, the Town will attempt to notify the account holder by phone call or door hanger that they have 24 hours from the notification to pay the returned item with either money order, debit/credit card, or cash.

If a returned check or draft is not paid within the 24-hour period, utility service will be disconnected without further notice. Should the returned check/draft remain unpaid after 10 days, the matter will be turned over to debt collections, and/or the NC Debt Setoff Program.

As per NC General Statute, the customer's account will incur a returned check/draft fee for each returned check/draft received by the Town. (See List of Fees & Charges located on the Town website)

Assistance for Paying Bills

There are several organizations that may assist customers who are having difficulty paying their bills. We encourage each customer to seek assistance prior to their disconnection of services for nonpayment.

1. Pitt County Social Services 252-902-1110
2. Ayden Area Ministries
3. Salvation Army 252-756-3388

Average Monthly Payment (AMP)

The Town offers its customers a payment option which allows them to pay a flat amount per month for utility service. To participate in the AMP, customers must have a good payment history with the Town. The amount set for the AMP is the average of the customer's prior twelve (12) months of utility billings. The customer's due dates will remain the same while in the AMP, and all applicable

penalties and fees will remain in effect. No penalties will be assessed, regardless of the account balance, if the payment is received by the AMP due date. In the event of a nonpayment disconnection, or two late payment penalties being charged to the account, the customer will be required to bring their account to a zero balance immediately, and they will be removed from the AMP.

During the customer's twelfth month of active participation, their monthly payment will be recalculated based on their new average utility bill amount. At that time, any credit balance will be refunded to the customer, and any amount due must be paid in full by the customer. The customer will be notified by letter of the new monthly payment amount. If the customer chooses to be removed from the AMP midway through the plan, any past due balance must be paid in full immediately.

Customers enrolled in the AMP will be automatically renewed each year. If an enrolled customer no longer desires to participate in the program, they must notify Customer Service in writing. No payment extensions are allowed for AMP customers. No exceptions

Bank Draft Plan

The Town offers customers the option of having their checking accounts drafted on the day before their due date. This relieves the customer of having a lost or late payment and saves a trip to Town Hall or the cost of an envelope or stamp. The draft date will be the day before or the day of the due date each month. A customer's due date is based on their billing cycle's due date. Customers who desires to participate in the plan will need to provide the Town a voided check. Only customers with a good payment history with the Town are eligible for the program.

Any draft returned by the bank due to insufficient funds or a closed account will be treated as a returned check, charged the maximum amount allowed for a returned check fee, and the customer will be removed from the Bank Draft Plan. Should the Town remove a customer from the plan, they will notify the customer in writing.

No payment extensions are allowed for Bank Draft Plan customers. No exceptions

Medical Alert Program (MAP)

The purpose of the MAP is to identify customers with chronic or critical health concerns by means of a medical seal affixed to the electric meter on the home. In the event of unplanned interruptions of electric service, such as are common following storms, homes designated with a medical seal are given higher priority for restoration of service. Due to circumstances beyond the control of the Town and its employees (storm damage, loss of generation, etc.), electric power cannot be guaranteed 100 percent of the time. Each customer on the MAP should ensure they have a back-up plan for those times when the Town is unable to restore power in an acceptable timeframe.

To be added to the MAP, the customer must make a request with the Town. Participation in the MAP is restricted to customers with documented chronic or critical health concerns.

In the event of non-payment, homes designated with a medical seal are notified of the pending disconnection by text, phone call, or door hanger. While the Town will make a concerted effort to contact the account holder, customers with a medical seal may still be disconnected for nonpayment.

The Town must receive an annual certification of medical necessity from a physician or hospital. If the Town does not receive the annual certification, they will attempt to notify the customer and request the proper documentation. If the customer does not provide the Town with a new certification within 30 days of the previous certification, the customer will be removed from the MAP. Even if the customer falls to provide the renewed certification in time, the Town will accept the customer's future application.

Disconnecting Service

Voluntary Disconnection: A customer may request voluntary disconnection of service. Requests must be made in writing or by email and should include the account holder's SSN, the state or federal issued ID, the service location, the date service is to be disconnected, and the forwarding mailing address for the final bill. Upon receipt of the required information, the account shall be scheduled for disconnection. Same day disconnections are **not** guaranteed, and the Town does not perform weekend disconnections.

It is the customer's responsibility to request service be disconnected. Request made by persons other than the account holder, including landlords, will not be honored. The customer will be responsible for all services and fees charged to the account up to through date of the requested disconnection.

Involuntary Disconnection of Service: The Town may discontinue utility service for any of the following reasons:

- a) Failure of the customer to pay bills for utility service.
- b) Failure of the customer to pay deposits for utility service.
- c) Failure of the customer to pay a returned check or draft.
- d) Upon discovery of meter tampering including bypassing the meter or altering its function.
- e) Failure of the customer to permit Town employee's access to their meters and/or load management switches at all reasonable hours. Locked gates, loose dogs, parking cars over meters, etc. are violations of Town policy.
- f) Use of power for unlawful reasons.
- g) Discovery of a condition which is determined to be hazardous or unsafe.
- h) Providing false information on a Utility Service Application.
- i) Failure to provide all required documents for opening an account.

After an account has been closed, either by customer request or by policy of the Town, all funds, including deposits, refunds, and overcharge credits will be first applied to amounts owed to the Town on the closed account. The remaining funds will then be applied to any amounts owed on any other accounts the customer may have with the Town. When all accounts are fully satisfied, a check for any remaining funds will be issued to the customer.

Disconnection During Extreme Weather

The Town will not exercise its right to disconnect service for non-payment of any bill when the safety and well-being of a customer may be at stake. For that reason, disconnection for non-payment may not be conducted on any day when the temperature is 32 degrees or below, nor on any day when the temperature is 100 degrees, or more. If a customer's bill remains unpaid on the next business day when temperatures are between 33 degrees and 99 degrees, the disconnection will occur. This delay in disconnecting the service for non-payment does not change the customer's liability for payment of all bills and fees.

Transferring Service

If a customer transfers their service from one location to another, and the Town services both locations, all outstanding debts and bills must be paid in full before the new service will be established. The final utility bill amount only will be transferred to the new account. When establishing service at the new location, a new application will need to be completed and a new deposit may be assessed, depending on the customer's credit.

Reconnection

When it becomes necessary for the Town to discontinue services for any of the reasons listed in Involuntary Disconnection of Service, service will be restored after payment of:

1. All past due bills due to the Town including additional fees and charges required by this policy.
2. Any deposit as required.
3. Any material and labor cost incurred by the Town according to the current fee schedule.
4. Payments for reconnecting services must be received by 3pm (M-F), as same day reconnections after this time are not guaranteed.

Payment for reconnection must be made by cash, money order, debit, or credit card. No checks will be accepted. NO EXCEPTIONS.

Meter Reading

Utility meters are read by the Town according to an established schedule. Reading dates vary slightly from month to month due to weekends, holidays, weather conditions, and other factors. Monthly billing periods are assumed to be 30 days but may range from 27 to 33 days. If meter reading corrections are necessary, the Town will make the adjustments, and a new bill will be issued upon request. A credit due to a customer from a meter reading error will be posted to the customer's account.

Meter Switch Tampering

All meters and other equipment furnished by the Town are the property of the Town. It is unlawful for anyone other than a Town's agent to cut on or off utility services (including electricity, water, or load management.) Tampering with electric meters is prohibited by North Carolina General Statutes 14-159-1, and 14-151-1. Tampering with a meter or bypassing a meter is the same as stealing. The Town may seek legal action for any incidents of meter tampering, water theft, and/or fraud, to the

fullest extent of the law. Any damage to Town devices will be charged to the customer. Should any Town personnel find any meter with its seal or lock cut or removed, a charge of \$500 will be added to the customer's account. Should a customer discover and report that their seal or lock has been cut, no charge will be levied.

Any residential, commercial, or rental property, served by the Town, that experiences three or more incidences of cut seals or locks, whether voluntarily reported or through Town discovery, will face permanent discontinuance of service from the Town.

SECTION 7: UTILITY RATES

ELECTRIC RATES: JULY 1, 2024

Tariff	Class Type	Customer User Charge (\$)	Energy (\$/kWh)	Demand (\$/kW)	Excess (\$/kW)
EL1	Residential Single Phase	\$16.00 *	\$ 0.1242		
EL2	Residential Three Phase	\$19.00 *	\$ 0.1242		
EL3-SFL	Sports Field Lighting	\$21.00	\$ 0.13399	\$ 2.00	
EL4-5	Small General Service (SGS)- Single Phase and Bulk Barn	\$20.50	\$ 0.13630	0 - 1500 KWH	
EL6	Small General Service Three Phase		\$ 0.13630	1501 - 3500 KWH	
			\$ 0.13630	Above 3500KWH	
		\$28.00	\$ 0.13630	0 - 1500 KWH	
			\$ 0.13630	1501 - 3500 KWH	
EL7	Small/Large General Service - Single Phase	\$ 31.00	\$ 0.08878	\$15.50	
EL8	LGS Three Phase	\$73.00	\$ 0.08878	\$ 15.50	
Manual	Seasonal	\$25.72	\$ 0.0668	\$ 14.43	
Manual	General CP	\$ 500	\$ 0.05277	\$ 25.50	\$7.50
Manual	Seasonal CP	\$ 500	\$ 0.07354	CP - \$25.50	\$7.50
Manual	Industrial	\$10,029.00	\$ 0.04760	CP - \$25.50	\$7.50
Manual	ED CP Rate (offered case by case)	\$1,000.00	\$ 0.05790	CP - \$24.50	\$ 6.50
ELAL	Metered Area Lights	\$15.00	\$ 0.12249		
AL1	Area Lights	\$12.61	175 Watt Mercury Vapor NO LONGER AVAILABLE		
AL2	Area Lights	\$16.83	100 Watt HPS/LED		
AL3	Area Lights	\$17.86	150 Watt HPS/LED		
AL4	Area Lights	\$23.11	250 Watt HPS /LED		
AL5	Area Lights	\$36.75	400 Watt Flood SV- /LED50,000 Lumens		
AL - Hunters Run	Area Lights	\$9.81	Decorative Lighting		
AL - Windvale Acres	Area Lights	\$12.65	Decorative Lighting		
AL 1/2 Ares Light	Area Lights	\$6.30	175 Watt		
REF-1	Renewable Energy Facilities Credit	\$ 8.91	\$ (0.04821)		
TAX	SALES TAX	7%			

* - Residential customer base fees will be pro-rated at connection and disconnection.

****PCA charge per kWh below will apply to all metered electric rate schedules, except Outdoor Lighting Service, until the total Rider No. 1 charges billed Ayden are recovered. When all Rider No.1 costs are recovered, the following month the PCA charge will go to \$0.00 per kWh. At no time will the PCA be less than zero.**

PCA= \$0.00414 per kWh plus applicable NC Sales Tax

WATER & SEWER RATES

Effective for Bills Rendered after July 1, 2024.

WATER

Monthly Base User Charge/Availability Fee		In Town \$18.34 *	Out of Town \$36.68
Additional Residential User Charge Add'l Dwelling (Master Metered Accounts) per unit			
First 5,000 Gallons		\$13.50	\$24.30
Next 10,000 Gallons		\$7.41	\$8.82
Over 15,000 Gallons		\$9.18	\$10.59
Consumption Rate is per 1,000 Gallons		\$11.29	\$12.70

*** - Residential customer base fee will be pro-rated at connection and disconnection.**

IRRIGATION/SPRINKLER RATES: Same as In Town and Out of Town rates respectively; no additional user charge assessed.

SEWER

Monthly Base User Charge/Availability Fee	In Town \$30.43 *	Out of Town \$56.81
Monthly Base User Charge Add'l Dwelling (Master Metered Accounts) per unit		
First 5,000 Gallons	\$23.31	\$42.70
Next 10,000 Gallons	\$12.69	\$14.70
Over 15,000 Gallons	\$15.20	\$16.73
Consumption Rate is per 1,000 Gallons	\$18.26	\$20.27

*** - Residential customer base fee will be pro-rated at connection and disconnection.**

SECTION 8: FEE SCHEDULE

There is hereby established, for the fiscal year 2024-2025, various fees and charges as scheduled herewith:

ADMINISTRATION

Photocopies	\$0.25 cent per page B/W
Sunshine List	\$10 / year
Certified True Copies of Documents	\$3 / first page \$1 / additional pages
Notary Fee	\$10 per signature

BILLING & COLLECTIONS

Credit Card Fee	Cost
Return Check/ Bank Draft Fee	\$35/per occurrence
Fraudulent Credit Card	\$100
Residential Utility Deposits	\$450 \$225 Electric / \$25 Water / \$50 Sewer
Small Commercial Utility Deposits	\$600
Large Commercial Utility Deposits	\$3,000 up front
Industrial Utility Deposits	\$3,500 up front
Temporary Service Charge	\$50 Connection Fee
Connection Fee Electric	\$40 Electric
Connection Fee Water	\$40 Water & Sewer
Disconnect Fee : Non-Remote	\$100
Late Payment Fee	3% of account balance
Cut off Fee	\$25
Reconnection Fee: During Business Hours	\$50 \$75
Reconnection Fee: After Hours (Town Error)	No Charge
Reconnection Fee: Non-Remote Reconnect	\$100
No SSN Provided for Credit check	\$1,350

POLICE

Fingerprinting	\$40
Noise Permit *	\$20/event

*Permit to exceed noise limitations/Permit for outdoor amplified sound

**No Permitted event may last more than 4 hours in duration. No permitted event may extend beyond 11:00pm.



Town of Ayden North Carolina

Governing Board of Ayden
Meeting Date: April 14, 2025
Meeting Time: 6:30 PM

Agenda Item

Review/Approve the AD-002: Town Vehicle Use Policy (Non-LEO) Rev 04.14.2025

Item Explanation

This item was on the agenda for the 03.10.2025 meeting, and the Board voted to table the item until the 04.14.2025 meeting.

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 04.14.2025, 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: April 14, 2025
Meeting Time: 6:30 PM

Agenda Item

Staff Departmental Reports

Item Explanation

Staff Comments

Action Requested

MEMORANDUM

TO: SCOTT HOWARD, TOWN MANAGER

FROM: Thomas Duncan

CC: BOARD OF COMMISSIONERS

DATE: 4-14-25

SUBJECT: “Arts and Recreation” MONTHLY REPORT: February

Meetings & Special Event

3/14/25 - Senior trip to Washington, NC for a day of shopping.

3/24/25- Summer Camp booklet released to the public.

3/27/25 - The Board approved a donation from Smiles and Frowns and discussed upcoming events, including the Easter Egg Hunt and Kite Festival.

4/12/25 – Annual Easter Egg Hunt event.

4/26/25- Annual Kite Festival event.

Sports and Programs

Youth Basketball season ends March 13.

Adult Volleyball season ends March 28.

Now Registering: Soccer & Softball.

MEMORANDUM

TO: SCOTT HOWARD, TOWN MANAGER
FROM: OPERATIONS CENTER
CC: BOARD OF COMMISSIONERS
DATE: 4/1/2025
SUBJECT: PUBLIC WORKS AND UTILITIES MONTHLY REPORT

Electric Department

- Repaired underground burn out at 3958 George Dr.
- Repaired street lights at 330 Snow Hill St.
- Installed cameras for the PD
- Repaired underground burn out at 4476 Pleasant Plain rd.
- Changed out leaking pad mount transformer at 742 Second St.
- Repaired area light at 5647 WW Gaskins Rd.
- Installed all new underground primary and transformers at Hart Estates Subdivision
- Trimmed tree at 1393 HWY 102
- Repaired area light at 5704 Ernest Taylor Rd.
- Replaced lift pole at 4728 Old NC 11
- Connected new 3-phase service for Eagle Rock Concrete
- Installed permanent service at 4209 Terrace Dr.
- Dropped service at 646 Second St. for repair
- Removed span guy pole and installed new anchor at 5625 Marvin Taylor Rd.
- Repaired area light at 733 Boulevard St.
- Repaired area lights at 3716 Jessica Lauren Way
- Installed new 25 KVA transformer at 4052 Pitt St.
- Changed out single phase poles at 349 Old Snow Hill
- Repaired area light at 128 Snow Hill St.
- Installed new 50 KVA transformer at 4038 Iola Dr.
- Installed new underground service at 4209 Terrace Dr.
- Cut down tree at 4221 Lee St.
- Changed out single phase pole at 1517 Mac Allen Rd.
- Changed out lift pole at 1343 NC 102 East
- Installed underground service at 5170 Rountree Rd.
- Installed underground service at 3814 Denver Ln.
- Changed out single phase pole at 324 Old Snow Hill Rd.
- Installed underground service at 1123 Queensland Dr.
- Installed underground service at 3818 Denver Ln.

Water/Sewer

March 3

- Check wells
- MRT'S, NRWASA samples
- Installed check valve at 4107 Fenner College ST

- Camera sewer main on club Dr
- Repaired sewer main camera

March 4

- Check all lift stations
- Pulled pumps at lift stations 9 and 10
- Cleaned basket at lift station 10
- Located sewer lateral and cleanout on 721 Club Dr
- Work orders
- Spread rock down path to lift station 19

March 5

- Rain all afternoon
- Replaced water meter at 4207 Deer Meadow CT #B
- Camera sewer lateral at Anderson Truss
- Pulled pump 1 at lift station 16
- Cleaned 3 bay building
- Organized and cleaned back of truck and bins of 711
- Jetted and camera sewer lateral at 4202 Terrace Dr
- Checked 321 Peachtree for water leak and turned off water

March 6

- Replaced water meter at 314 Third St
- Installed check valve at 377 Snow Hill St
- Probed and attempted to locate sewer lateral in right away of 302 Third St
- Located sewer cleanout at 4178 Lee St
- Worked on well 3
- Checked wells
- Washed truck 711

March 7

- Prepared for sewer and water tap job on First St next Tuesday
- Sampled well 3
- Pulled pumps at lift stations 9 and 10
- Washed truck 705

March 10

- Check all 3 wells
- MRT Samples
- NRWASA sample

March 11

- Checked all lift stations
- 2 water and 2 sewer taps for 420 and 422 First St

March 12

- Installed water meters for 420 and 422 First St
- Swept road around utility cut and cleaned work site on First St
- Dug up old, abandoned sewer and water meter meter boxes on 420 First St
- Pulled pumps at lift stations 9 and 10
- Pulled and cleaned basket at lift station 10

March 13

- Camera and located sewer laterals behind Food Lion and Chinese restaurant
- Checked all food businesses grease traps
- Raised manhole on Country Club Dr

March 14

- Turned water on and got meter info at new Concrete plant off Old NC 11
- Pulled pumps at lift station 9
- Checked for leak at Folklore Coffee
- Installed water meter at 4164 High St
- Picked up limbs and leveled dirt at 4222 Lee St from recent water and sewer taps

March 17

- Check all 3 wells and turned off Ammonia pumps
- NRWASA sample
- MRT Samples

March 18

- Checked all lift stations
- Pulled pumps at lift stations 9 and 10
- Pulled and cleaned basket at lift station 10
- Washed truck 700

March 19

- Sampled wells
- 3 bacti samples

March 20

- Replaced water meter at 426 Thad Little Rd
- Replaced water meter lids at 7361 NC 11
- Jetted and replaced section of sewer lateral at 4282 High St
- Installed new check valve at 5003 Weyerhaeuser Rd

March 21

- Pulled pumps at lift station 9
- Locate all of Gum Swamp Rd and Ayden Golf Club Rd
- Washed Vac Truck

March 24

- Sampled wells
- NRWASA and MRT Samples
- Changed oil, belts, and blades on zero turn mower
- Cut grass at well 1

March 25

- Check all lift stations
- Pulled pumps at lift stations 9 and 10
- Pulled and cleaned basket at lift station 10
- 4 bacti samples
- Cut grass at wells 3 and 4
- Replaced curb stop at 7373 NC 11
- Replaced sewer cleanout cap at 4278 Stanfield CT

March 26

- Replaced curb stop at 4038 Iola Dr
- Added dirt around water meter at 4222 Lee St
- Replaced 1" service water line to Beasley Auto Body
- Cut grass at lift stations and Master panel
- Cut down and removed overgrown trees and vines around manhole at Masonic Lodge
- Weedeat around manhole between Verna Ave and Juanita Ave

March 27

- Weed eat manholes on Jolly Rd, Hines Dr, and Ayden Golf Club Rd
- Put up inventory in warehouse
- Cut down and removed overgrown trees and vines around manhole at Masonic Lodge
- Adjusted chlorine at wells 3 and 4

March 28

- Locate water main from lift station 18 to Gum Swamp Rd
 - Pulled pumps at lift station 9
 - Picked up limbs at Masonic Lodge
 - Put lift station 20 on bypass
 - Replaced float panel board at lift station 15
-

Streets/Sanitation

- 388 Snowhill St.: Cleaned catch basin
- 388 Snowhill St.: Jetted storm drain 100ft
- MLK: Filled potholes
- 2nd to Juanita: Filled in side shoulder
- 3771, 3740, & 3733 Countryside: Filled in pothole(s)
- 3670 Highland Rd.: Filled in pothole
- Gumberry Rd.: (Pines) Filled in pothole at entrance
- 148 Cedar Rd.: Filled in pothole
- Cut library, trimmed bushes, and edged
- Cut community building and trimmed bushes

MEMORANDUM

TO: Scott Howard, Town Manager

FROM: David Dempsey, Chief of Police

CC: Board of Commissioners

DATE: April 01, 2025

SUBJECT: POLICE DEPARTMENT MONTHLY REPORTS –

Date	Incident Type	Location	Suspect	Ward
03/01/2025	Stalking	343 Arbors Park	Marla Ettenburg	3
03/02/2025	Runaway Juvenile	4201 Deer Meadow	Juv	1
03/03/2025	PWISD Heroin			
03/03/2025	Larceny	Kash and Kerry	Jahmez Carter	1
03/03/2025	Trespassing	4137 Edgewood	Unk	4
03/05/2025	B&E Motor Vehicle	170 Third St	Unk	4
03/05/2025	PWISD Cocaine			
03/05/2025	Assault on a Female	Snowhill/5 th St	Rodney Hill	4
03/06/2025	B&E Motor Vehicle	4154 Edgewood	Unk	4
03/06/2025	Larceny	4342 MLK	Durelle Nobles	5
03/08/2025	DWI	NC 11	Ike Cogdell	5
03/09/2025	Possession of Cocaine	374 A Arbors Park	Glenn Gardner	3
03/10/2025	AWDW	3786 Dover Dr	Juv	3
03/11/2025	PWISD Cocaine	MLK/Mckinley	Khalif Harper	1
03/11/2025	Obtain Property False Pretenses	4205 Colonial	Hollie Chaimowitz	1
03/12/2025	Domestic Disturbance	3924 A Sunset	Keondra Fleet	3
03/12/2025	Assault	219 A Englewood	Edward Corey	3
03/12/2025	Assault Inflicting Serious Injury	686 G Fawn Rd	Durelle Nobles	2
03/13/2025	Larceny	Liberty St	Unk	5
03/13/2025	Larceny	703 Planters St	Yolanda Kelly	5
03/13/2025	Communicating Threats	3923 B Sunset	Montrel Brown	5
03/14/2025	Possession of Marijuana	Kash and Kerry PVA	Jasmine Sheppard	1
03/14/2025	Simple Affray	Speedway 138 3 rd	Venesha Nixon/Jocqui Monk	4
03/14/2025	Larceny	Piggly Wiggly	Unk	4
03/14/2025	Attempted B&E	314 Third St	Unk	4
03/16/2025	Damage to Property	430 First St	Unk	3
03/16/2025	Assault LEO	983 Fairway Rd	Carol Walls	1

03/16/2025	DWI	Second/Lee	William Banks	2
03/17/2025	Assault on a Female	4028 West Ave	Michael Roberson	1
03/18/2025	Larceny	Freedom Babtist Church	Sara Grant	5
03/19/2025	Possession of Marijuana/Concealed Gun	Little J's PVA	Tyreak Bell	3
03/19/2025	Assault on a Female	417 First St	Jayshawn Mumford	3
03/19/2025	Domestic Disturbance	770 A Third St	Tywan Artis	1
03/19/2025	Assault	4282 Wildwood Dr	George Beaman	4
03/22/2025	Trespass	4230 N Edge	Michael Roberson	1
03/26/2025	Larceny	Speedway	Unk	4
03/26/2025	DWI	Lee St/E Barwick	Tina Connie	5
03/27/2025	Dog Bite	327 Allen Dr	Chyann Zachary	5
03/28/2028	Drug Paraphernalia	Lele's	Steven Hunter	5
03/28/2025	Larceny	272 4 th St	Unk	4
03/29/2025	Damage to Property	Veterans Park	Unk	4
03/29/2025	Trespass	4369 Lee St	Unk	5
03/30/2025	B&E	651 Club Dr	Juvenile	2
03/30/2025	Discharge Weapon	Toyota Dr	Unk	2
03/31/2025	Larceny	Speedway	Unk	4
03/31/2025	Meter Tampering	4297 Pitt St	Curtis Bell	1

AYDEN ECONOMIC DEVELOPMENT DEPARTMENT

TO: TOWN COUNCIL

FROM: THOMAS MALLORY DENHAM, ECONOMIC DEVELOPMENT DIRECTOR

SUBJECT: ECONOMIC DEVELOPMENT REPORT

DATE: 04/01/2025

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.
- NC East Alliance is moving ahead with Stem sponsorship.
- 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.
- 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. Great time had at Conference.
- Gwendy Yiznitsky Wil receive the NC Main Street Champion Award.
- I attended March 18th & 19th ICSC Convention in Charlotte NC. With ElectriCities. Discussed Ayden with Rural King and other Commercial ventures.

LIBRARY CIRCULATION REPORT
March 2025

Ayden Library Page | 1

MEMORANDUM

TO: SCOTT HOWARD, TOWN MANAGER

FROM: RACHELLE MONDOVICH, LIBRARY DIRECTOR

CC: BOARD OF COMMISSIONERS

DATE: April 1, 2025

SUBJECT: AYDEN LIBRARY MONTHLY REPORT

- held the monthly reading club at the library
- held two outreaches with the seniors at the senior center
- had monthly meeting with all three Ayden School librarians
- boxed up donated books for book sale
- restocked the little free libraries in the parks
- held Library Board meeting
- attended property review meeting
- attended Safety meeting
- attended Commissioners meeting
- attended Department head meeting

LIBRARY CIRCULATION REPORT
March 2025

Ayden Library Page | 2

ADULT FICTION.....209 (184)
ADULT NON-FICTION.....04 (05)

ADULT TOTAL.....213 (189)

JUVENILE FICTION.....118 (72)
JUVENILE NON-FICTION.....14 (04)

JUVENILE TOTAL.....132 (76)

BOOK TOTAL.....345 (265)

EBOOKS

ADULT FICTION.....193 (169)
ADULT NON-FICTION.....58 (77)

ADULT TOTAL.....251 (246)

JUVENILE FICTION.....26 (57)
JUVENILE NON-FICTION.....02 (01)

JUVENILE TOTAL.....28 (58)

EBOOK TOTAL.....279 (304)

GRAND TOTAL.....624 (569)

LIBRARY PATRONS.....554 (434)

INTENET USERS.....138 (100)

WI-FI USERS.....29 (22)

NEW LIBRARY PATRONS.....11 (19)

REFERENCE QUESTIONS.....32 (33)

COMPUTER HELP.....29 (21)

Last year's numbers are in parenthesis

MEMORANDUM

TO: SCOTT HOWARD, TOWN MANAGER

FROM: NOLA ROBERTS, TOWN PLANNER

CC: BOARD OF COMMISSIONERS

DATE: APRIL 14, 2025

SUBJECT: PLANNING DEPARTMENT MONTHLY REPORT

- **Zoning Compliance Certificates from March 1st– March 31st**

Biggs Construction, Inc. – new single-family residence – 885 Fairway Rd.

North Highland Properties, Inc. – wall sign – 4232 Lee St.

D.R. Horton, Inc. – new single-family residence – 1087 Queensland Ln.

D.R. Horton, Inc. – new single-family residence – 1091 Queensland Ln.

88 Ballast, LLC. – new single-family residence – 4226 Pine Forest Rd.

88 Ballast, LLC. – new single-family residence – 4234 Pine Forest Rd.

Coltrain Hardware – lawn & garden shop – 4197 Pitt St.

D.R. Horton, Inc. – new single-family residence – 1077 Queensland Ln.

D.R. Horton, Inc. – new single-family residence – 1083 Queensland Ln.

D.R. Horton, Inc. – new single-family residence – 1071 Queensland Ln.

Tracy Mason – realtors office – 512 Second St.

ACREW LLC – new single-family residence – 818 Fairway Rd.

ACREW LLC – new single-family residence – 794 Fairway Rd.

Rudy Robinson – enclosed addition – 663 Second St.

Anglen Ranch, LLC. – wall sign – 506 Second St.

Ryan Jenkins – accessory structure – 4307 Stanfield Ct.

Marivel Maravilla – commissary kitchen – 249-B Third St.

Self-Storage Bros. – change in ownership – 3901 Lee St.

Coltrain Hardware – projecting sign – 4197 Pitt St.

Edgar Perez – accessory structure – 4359 Nine Iron Dr.

- **The following Code Enforcement activities took place from March 1st– March 31st**

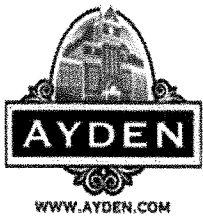
Address	Violation	Action Taken
444 Third St	Clean Yard	Sent letter
4316 Pitt St.	Grass	Talked w/ owner
4339 New St.	No water	Condemned
4338 MLK Jr. St.	Clean Yard	Sent letter
4449 S. Edge St.	Repair cars on vacant lot	Sent letter
4297 Pitt St.	Stealing power, no water	Condemned
4676 Weyerhaeuser Rd.	Trash in yard	Sent letter
4347 Lee St.	Cars left on town property	Tagged for removal
4325 MLK Jr. St.	Grass	Sent letter

Completed chemical spill training

Town Manager's Report

4-14-25

- Meeting with Chamber of Commerce Members
- Met with Pitt Community Arts President
- Local Managers Meeting
- Department Head Meeting
- IT Provider Meeting Regarding Budget
- Many Meetings with Citizens
- Met with North Carolina Treasurer's Local Government Commission
- Neuse Regional Water and Sewer Association (NRWASA) Board of Director Meeting
- Met with North Carolina League of Municipalities regarding Liability and Property Insurance Coverages, Non-Insured Activities, Cost Savings, etc.
- Meeting with the LGC's Debt Management Division
- Contentia Municipal Service District Board of Directors Meeting
- Budget Meetings
- Creating Draft Utility Guidelines at Request of Board Member
- Pitt County Mayors Association Meeting
- Attended Grifton's Shad Festival
- Negotiating Possible Waste Removal Service Provider Agreement



Town of Ayden Finance Manager- Summary of Activity from 2/1/25

In Person Meetings:

Commissioners' Meeting 3/10/25
Special Board Meeting 3/19/25
Department Head meeting 2/11/25
Town of Ayden Safety meeting 3/11/25
Budget Discussions with Departments – All month
Ayden AIM Meeting League- Audit 3/26/25
Fire Budget Discussion 2/27/25
Ayden Chamber Meeting 3/4/25
First Net/AT7T Table 3/5/27
Payables United 3/5/27
LGC- Natalie Roundtree 3/20/27
Energy Audit- Client Electricities 3/18/25
NCLM Ayden Property Review 3/24/25

Webinars/Online/Conference Call Meetings:

AYDEN-Annual Cyber Hygiene Assessment 2/27/25
Tyler Inventory End User Training 3/3/25
UNC EFC 3/3/25
NC Trust Insurance Transition 3/4/25
Ayden TOU Discussion 3/12/25, 4/2/25
Tips for Completing EIA-861 Report 4/3/25
Doxim 2/27/25
CWIT Budget 3/19/25
LGC Utility Guidelines 3/18/25
LGC Debt Inquiry 3/25/25
Audit Vetting 4/3/25
Customer service Guidelines Meeting 4/3/25

Training:

NCLM RMS Regional Meeting Winterville 3/25/25

Misc:

Pitt County Courthouse/Recording Liens
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/Discussion/Vetting
Sam.Gov/Grants.Gov/DOJ.Gov
Payroll: 3/11/25, 3/25/25
Departmental Report for CIVIC
Cemetery – Multiple interactions with Public, Funeral Home Directors/Monument Companies/Staff Confirmations/Transfer of Deeds
360 Credit Card Management
Handled Multiple Customer Complaints and Situations
CDBG/DWI Grant work as requested/needed - Bank/Requisitions/Payments/Deposit/Pick up Checks
Southern Bank- Positive Pay, ACH, Payroll, Corrections, Check Scan Issues, Deposit and PP Threshold Increase



Town of Ayden

My Budget Report Account Summary

For Fiscal: 2024-2025 Period Ending: 03/31/2025

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 10 - General Fund							
Revenue							
10-3100-1200	VEHICLE TAXES	226,000.00	226,000.00	0.00	187,152.29	-38,847.71	17.19 %
10-3100-1250	MUNI VEHICLE FEE	18,412.00	18,412.00	0.00	13,010.00	-5,402.00	29.34 %
10-3100-1700	TAX PENALTIES	6,000.00	6,000.00	193.20	5,694.93	-305.07	5.08 %
10-3100-1800	TAX INTEREST	4,000.00	4,000.00	0.00	4,327.85	327.85	108.20 %
10-3100-1900	PRIOR YEARS PROPERTY TAXES	5,000.00	5,000.00	0.00	0.00	-5,000.00	100.00 %
10-3100-2016	2016 REAL PROPERTY TAXES	0.00	0.00	0.00	34.95	34.95	0.00 %
10-3100-2017	2017 REAL PROPERTY TAXES	0.00	0.00	0.00	78.44	78.44	0.00 %
10-3100-2018	2018 REAL PROPERTY TAXES	0.00	0.00	0.00	45.39	45.39	0.00 %
10-3100-2019	2019 REAL PROPERTY TAXES	0.00	0.00	0.00	182.89	182.89	0.00 %
10-3100-2020	2020 REAL PROPERTY TAXES	0.00	0.00	0.00	46.24	46.24	0.00 %
10-3100-2021	2021 REAL PROPERTY TAXES	0.00	0.00	0.00	226.83	226.83	0.00 %
10-3100-2022	2022 REAL PROPERTY TAXES	0.00	0.00	0.00	1,009.92	1,009.92	0.00 %
10-3100-2023	2023 REAL PROPERTY TAXES	10,000.00	10,000.00	0.00	8,405.59	-1,594.41	15.94 %
10-3100-2024	2024 REAL PROPERTY TAXES	2,282,032.00	2,282,032.00	0.00	2,237,860.80	-44,171.20	1.94 %
10-3231-3900	1% SALES TAX ARTICLE 39	530,827.00	530,827.00	0.00	405,151.25	-125,675.75	23.68 %
10-3232-4000	1/2% SALES TAX ARTICLE 40	332,150.00	332,150.00	0.00	250,428.78	-81,721.22	24.60 %
10-3233-4200	1/2% SALES TAX ARTICLE 42	281,050.00	281,050.00	0.00	202,305.02	-78,744.98	28.02 %
10-3234-4400	HOLD HARMLESS SALES TAX	337,260.00	337,260.00	0.00	256,613.36	-80,646.64	23.91 %
10-3300-3100	UTILITIES SALES DISTRIBUTIONS	359,615.00	359,615.00	0.00	190,782.42	-168,832.58	46.95 %
10-3300-3110	BEER AND WINE TAX	24,000.00	24,000.00	0.00	0.00	-24,000.00	100.00 %
10-3300-3120	CELL TOWER RENTAL FEES	98,000.00	98,000.00	0.00	105,005.86	7,005.86	107.15 %
10-3300-3130	CABLE TV FRANCHISE TAX	42,500.00	42,500.00	0.00	24,780.89	-17,719.11	41.69 %
10-3300-3140	SOLID WASTE DISPOSAL TAX	4,284.00	4,284.00	0.00	2,931.35	-1,352.65	31.57 %
10-3300-3311	PIPED NATURAL GAS	2,388.00	2,388.00	0.00	2,702.79	314.79	113.18 %
10-3300-4000	SRO POLICE OFFICER PMT	180,000.00	180,000.00	0.00	56,379.32	-123,620.68	68.68 %
10-3300-5000	RURAL FIRE / EMS LEASE PMT	30,319.00	30,319.00	0.00	0.00	-30,319.00	100.00 %
10-3327-2130	CITATIONS	50.00	50.00	0.00	0.00	-50.00	100.00 %
10-3400-1000	POWELL BILL	412,000.00	412,000.00	0.00	198,821.36	-213,178.64	51.74 %
10-3400-2000	LOCAL & STATE GRANTS	45,000.00	45,000.00	0.00	0.00	-45,000.00	100.00 %
10-3474-2000	CEMETERY SALES	2,500.00	2,500.00	0.00	160.00	-2,340.00	93.60 %
10-3500-1000	COURT FACILITIES FEES	3,000.00	3,000.00	155.25	1,660.98	-1,339.02	44.63 %
10-3500-2000	PLANNING FEES/PERMITS	7,000.00	7,000.00	1,300.00	6,500.00	-500.00	7.14 %
10-3500-3000	CODE ENFORCEMENT FEES	25,000.00	25,000.00	-75.50	15,871.50	-9,128.50	36.51 %
10-3600-1000	GARBAGE COLLECTION FEES	448,000.00	448,000.00	42,552.00	375,325.00	-72,675.00	16.22 %
10-3600-2100	OPENING & CLOSINGS	18,000.00	18,000.00	2,145.00	16,002.50	-1,997.50	11.10 %
10-3600-3000	RECREATION ACTIVITY FEES	75,000.00	75,000.00	4,587.43	37,450.66	-37,549.34	50.07 %
10-3600-3100	DONATION PROCEEDS	0.00	0.00	0.00	180.00	180.00	0.00 %
10-3600-3200	LIBRARY DONATIONS/BOOK SALES	1,250.00	1,250.00	0.00	959.00	-291.00	23.28 %
10-3600-4000	COMM FACILITIES RENTAL FEES	16,000.00	16,000.00	650.00	5,472.81	-10,527.19	65.79 %
10-3700-1000	INVESTMENT EARNINGS	40,000.00	40,000.00	0.00	46,495.86	6,495.86	116.24 %
10-3800-1000	MISCELLANEOUS REVENUES	50,000.00	50,000.00	60,694.14	67,402.37	17,402.37	134.80 %
10-3800-1200	FINGERPRINTING - PD	10,000.00	10,000.00	1,080.00	12,640.00	2,640.00	126.40 %
10-3800-2100	SALE OF FIXED ASSETS - GF	5,000.00	5,000.00	0.00	0.00	-5,000.00	100.00 %
10-3800-4000	SHOP WITH A COP DONATIONS	8,000.00	8,000.00	0.00	9,750.00	1,750.00	121.88 %
10-3800-9999	OVER/SHORT	150.00	150.00	0.00	-22.23	-172.23	114.82 %
10-3837-3120	ABC	20,000.00	20,000.00	0.00	0.00	-20,000.00	100.00 %
10-3900-1000	INTRAGOV'T UTIL FRAN TAX PMT	600,000.00	600,000.00	0.00	0.00	-600,000.00	100.00 %
10-3900-2000	INTRAGOV'T PILO TAXES - ELEC UTIL	100,347.00	100,347.00	0.00	0.00	-100,347.00	100.00 %
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	113,281.52	4,749,826.97	-1,952,929.52	29.14 %

My Budget Report

For Fiscal: 2024-2025 Period Ending: 03/31/2025

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Expense							
Department: 4110 - GOVERNING BODY							
<u>10-4110-1210</u>	FULL TIME SALARIES	46,200.00	46,200.00	3,750.00	34,399.68	11,800.32	25.54 %
<u>10-4110-1810</u>	SOCIAL SECURITY	3,600.00	3,600.00	286.88	2,631.60	968.40	26.90 %
<u>10-4110-1920</u>	PROFESSIONAL SERVICES	62,000.00	62,000.00	2,972.50	29,921.06	32,078.94	51.74 %
<u>10-4110-2600</u>	SUPPLIES	750.00	750.00	0.00	93.75	656.25	87.50 %
<u>10-4110-3100</u>	TRAVEL-TRAINING	8,000.00	5,000.00	600.30	5,056.66	-56.66	-1.13 %
<u>10-4110-3580</u>	COMMUNITY APPEARANCE	1,000.00	0.00	0.00	0.00	0.00	0.00 %
<u>10-4110-4110</u>	RENT OF LAND (PARK LOT)	1,200.00	1,200.00	0.00	900.00	300.00	25.00 %
<u>10-4110-4500</u>	PUB OFF LIB/BONDING	5,600.00	5,600.00	0.00	5,600.00	0.00	0.00 %
<u>10-4110-4501</u>	WORKERS COMP	100.00	100.00	0.00	39.24	60.76	60.76 %
<u>10-4110-4910</u>	DUES & SUBSCRIPTIONS	10,000.00	10,000.00	0.00	9,989.26	10.74	0.11 %
<u>10-4110-4990</u>	MISCELLANEOUS	1,500.00	7,000.00	0.00	6,615.29	384.71	5.50 %
<u>10-4110-6100</u>	LOCAL SUPPORT FOR ORG.	750.00	750.00	0.00	500.00	250.00	33.33 %
<u>10-4110-6102</u>	SPECIAL EVENTS	3,000.00	3,000.00	0.00	3,691.90	-691.90	-23.06 %
<u>10-4110-6103</u>	BBQ FESTIVAL	10,000.00	10,000.00	0.00	10,000.00	0.00	0.00 %
<u>10-4110-6104</u>	COLLARD FESTIVAL	10,000.00	10,000.00	0.00	10,224.70	-224.70	-2.25 %
<u>10-4110-6105</u>	CHAMBER OF COMMERCE	20,000.00	18,500.00	0.00	340.00	18,160.00	98.16 %
<u>10-4110-8400</u>	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	7,609.68	120,003.14	-57,545.14	-92.13%
Department: 4120 - ADMINISTRATION							
<u>10-4120-1210</u>	FULL TIME SALARIES	233,000.00	232,675.15	15,519.84	156,540.30	76,134.85	32.72 %
<u>10-4120-1260</u>	PART-TIME SALARIES	0.00	324.85	0.00	324.85	0.00	0.00 %
<u>10-4120-1810</u>	SOCIAL SECURITY	18,000.00	18,000.00	1,125.97	11,442.80	6,557.20	36.43 %
<u>10-4120-1820</u>	RETIREMENT CONTRIBUTION	31,800.00	31,800.00	2,110.70	20,968.08	10,831.92	34.06 %
<u>10-4120-1830</u>	EMPLOYEE GROUP INS	15,768.00	15,768.00	658.74	6,359.74	9,408.26	59.67 %
<u>10-4120-1850</u>	RETIREE INSURANCE	21,600.00	21,600.00	0.00	0.00	21,600.00	100.00 %
<u>10-4120-2600</u>	SUPPLIES	1,500.00	1,500.00	0.00	1,436.02	63.98	4.27 %
<u>10-4120-3100</u>	TRAVEL-TRAINING	8,000.00	8,000.00	1,832.45	5,508.00	2,492.00	31.15 %
<u>10-4120-3210</u>	TELEPHONE	1,200.00	1,200.00	220.00	1,920.00	-720.00	-60.00 %
<u>10-4120-3250</u>	POSTAGE	50.00	50.00	0.00	26.07	23.93	47.86 %
<u>10-4120-3910</u>	ADVERTISING	5,000.00	5,000.00	236.00	4,796.08	203.92	4.08 %
<u>10-4120-4501</u>	WORKERS COMP	1,500.00	1,500.00	0.00	566.58	933.42	62.23 %
<u>10-4120-4910</u>	DUES & SUBSCRIPTIONS	2,300.00	2,300.00	22.17	1,784.62	515.38	22.41 %
<u>10-4120-4990</u>	MISCELLANEOUS	3,000.00	3,000.00	0.00	-9,124.18	12,124.18	404.14 %
<u>10-4120-8400</u>	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	21,725.87	202,548.96	-86,024.96	-73.83%
Department: 4130 - FINANCE							
<u>10-4130-1210</u>	FULL TIME SALARIES	190,000.00	190,000.00	13,282.19	139,289.97	50,710.03	26.69 %
<u>10-4130-1810</u>	SOCIAL SECURITY	14,750.00	14,750.00	1,016.09	10,653.43	4,096.57	27.77 %
<u>10-4130-1820</u>	RETIREMENT CONTRIBUTION	26,000.00	26,000.00	1,806.37	18,748.01	7,251.99	27.89 %
<u>10-4130-1830</u>	EMPLOYEE GROUP INS.	15,768.00	15,768.00	1,306.08	11,856.86	3,911.14	24.80 %
<u>10-4130-2600</u>	SUPPLIES	6,000.00	6,000.00	23.49	2,179.14	3,820.86	63.68 %
<u>10-4130-3100</u>	TRAVEL-TRAINING	7,000.00	7,000.00	1,090.00	4,703.87	2,296.13	32.80 %
<u>10-4130-3210</u>	TELEPHONE	720.00	720.00	60.00	540.00	180.00	25.00 %
<u>10-4130-4501</u>	WORKERS COMP	1,200.00	1,200.00	0.00	801.24	398.76	33.23 %
<u>10-4130-4910</u>	DUES AND SUBSCRIPTIONS	500.00	500.00	0.00	0.00	500.00	100.00 %
<u>10-4130-4990</u>	MISCELLANEOUS	1,250.00	1,250.00	50.73	592.46	657.54	52.60 %
<u>10-4130-5000</u>	CAPITAL OUTLAY	50,000.00	50,000.00	0.00	-13,294.33	63,294.33	126.59 %
<u>10-4130-6000</u>	CONTRACTS	124,900.00	124,900.00	9,511.00	76,725.60	48,174.40	38.57 %
<u>10-4130-8400</u>	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	28,145.95	252,796.25	-70,846.25	-38.94%
Department: 4140 - TAX & REVENUE COLLECTION							
<u>10-4140-1210</u>	FULL TIME SALARIES	59,900.00	59,900.00	4,528.81	45,615.53	14,284.47	23.85 %
<u>10-4140-1810</u>	SOCIAL SECURITY	4,700.00	4,700.00	247.42	2,591.07	2,108.93	44.87 %
<u>10-4140-1820</u>	RETIREMENT CONTRIBUTION	8,300.00	8,300.00	615.92	6,186.94	2,113.06	25.46 %
<u>10-4140-1830</u>	EMPLOYEE GROUP INS.	7,884.00	7,884.00	655.82	5,956.45	1,927.55	24.45 %

My Budget Report

For Fiscal: 2024-2025 Period Ending: 03/31/2025

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
10-4140-2600	SUPPLIES	150.00	150.00	0.00	247.89	-97.89	-65.26 %
10-4140-2601	EMPLOYEE SCREENING	3,050.00	3,050.00	46.37	1,756.15	1,293.85	42.42 %
10-4140-3100	TRAVEL-TRAINING	2,700.00	2,700.00	10.00	10.00	2,690.00	99.63 %
10-4140-4501	INSURANCE - WORKERS COMP	900.00	900.00	0.00	400.62	499.38	55.49 %
10-4140-4910	DUES AND SUBSCRIPTIONS	300.00	300.00	0.00	142.00	158.00	52.67 %
10-4140-4990	MISCELLANEOUS	500.00	500.00	0.00	0.00	500.00	100.00 %
10-4140-6000	CONTRACTS	1,300.00	1,300.00	0.00	1,257.60	42.40	3.26 %
10-4140-8400	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	6,104.34	64,164.25	-34,147.25	-113.76%
Department: 4210 - Information Technology							
10-4210-3210	TELEPHONE	52,500.00	52,500.00	8,033.32	48,587.66	3,912.34	7.45 %
10-4210-3211	INTERNET	25,000.00	25,000.00	1,427.10	12,843.90	12,156.10	48.62 %
10-4210-3212	WEBSITE	4,200.00	4,200.00	0.00	4,200.00	0.00	0.00 %
10-4210-4990	MISCELLANEOUS	8,000.00	9,198.72	0.00	9,198.72	0.00	0.00 %
10-4210-6000	CONTRACTS	167,000.00	167,000.00	9,204.55	155,256.26	11,743.74	7.03 %
10-4210-6001	CONTRACTS - COPIERS	49,000.00	47,801.28	0.00	0.00	47,801.28	100.00 %
10-4210-8400	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	18,664.97	230,086.54	-126,148.54	-121.37%
Department: 4250 - CENTRAL GARAGE							
10-4250-1210	FULL TIME SALARIES	96,500.00	96,500.00	7,270.27	75,381.32	21,118.68	21.88 %
10-4250-1220	OVERTIME	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00 %
10-4250-1270	MERIT INCREASE	4,000.00	4,000.00	0.00	0.00	4,000.00	100.00 %
10-4250-1810	SOCIAL SECURITY	7,500.00	7,500.00	556.14	5,763.29	1,736.71	23.16 %
10-4250-1820	RETIREMENT CONTRIBUTION	13,200.00	13,200.00	988.76	10,079.03	3,120.97	23.64 %
10-4250-1830	EMPLOYEE GROUP INS.	15,768.00	15,768.00	1,306.52	11,866.82	3,901.18	24.74 %
10-4250-2120	UNIFORMS	1,500.00	1,620.31	0.00	1,620.31	0.00	0.00 %
10-4250-2505	FUEL	125,000.00	105,000.00	7,563.18	57,823.51	47,176.49	44.93 %
10-4250-2511	DIESEL	80,000.00	80,000.00	10,318.20	44,802.30	35,197.70	44.00 %
10-4250-2600	SHOP TOOLS AND SUPPLIES	3,000.00	4,000.00	0.00	3,983.39	16.61	0.42 %
10-4250-3100	TRAVEL-TRAINING	2,700.00	1,579.69	26.93	156.17	1,423.52	90.11 %
10-4250-3210	TELEPHONE	720.00	720.00	60.00	540.00	180.00	25.00 %
10-4250-3520	SHOP EQUIPMENT AND REPAIR	4,000.00	4,000.00	228.33	3,091.93	908.07	22.70 %
10-4250-3530	VEHICLES REPAIRS & MAINT	90,000.00	117,500.00	18,119.87	103,247.65	14,252.35	12.13 %
10-4250-4500	GENERAL LIB	29,500.00	29,500.00	0.00	29,500.00	0.00	0.00 %
10-4250-4501	WORKERS COMP	2,600.00	2,600.00	0.00	1,808.81	791.19	30.43 %
10-4250-5000	CAPITAL OUTLAY	125,000.00	109,100.00	0.00	0.00	109,100.00	100.00 %
10-4250-6000	CONTRACTS	13,000.00	21,400.00	1,375.93	12,759.91	8,640.09	40.37 %
10-4250-8400	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	47,814.13	362,424.44	-11,428.44	-3.26%
Department: 4260 - PUBLIC BUILDINGS							
10-4260-1210	FULL TIME SALARIES	99,595.00	99,595.00	6,983.34	73,188.33	26,406.67	26.51 %
10-4260-1220	OVERTIME	2,000.00	2,000.00	0.00	0.00	2,000.00	100.00 %
10-4260-1810	SOCIAL SECURITY	7,800.00	7,800.00	534.22	5,597.79	2,202.21	28.23 %
10-4260-1820	RETIREMENT CONTRIBUTION	13,600.00	13,600.00	949.74	9,781.18	3,818.82	28.08 %
10-4260-1830	EMPLOYEE GROUP INS.	15,768.00	15,768.00	1,302.94	11,834.60	3,933.40	24.95 %
10-4260-2120	UNIFORMS- SHOES	700.00	700.00	0.00	531.90	168.10	24.01 %
10-4260-2600	SUPPLIES	18,000.00	18,000.00	1,716.15	10,200.85	7,799.15	43.33 %
10-4260-3210	TELEPHONE	720.00	720.00	60.00	540.00	180.00	25.00 %
10-4260-3300	UTILITIES - PROPANE	17,000.00	17,000.00	3,931.34	15,523.88	1,476.12	8.68 %
10-4260-3301	UTILITIES - ELECTRIC	26,000.00	26,000.00	0.00	43,964.79	-17,964.79	-69.10 %
10-4260-3510	BLDGS REPAIRS & MAINT	110,000.00	110,000.00	4,894.17	42,892.08	67,107.92	61.01 %
10-4260-3520	REPAIRS & MAINT - EQUIP	2,000.00	2,000.00	0.00	0.00	2,000.00	100.00 %
10-4260-4500	GENERAL LIB/FIRE	175,000.00	175,000.00	3,009.75	149,667.52	25,332.48	14.48 %
10-4260-4501	WORKERS COMP	3,000.00	3,000.00	0.00	2,010.31	989.69	32.99 %
10-4260-6000	CONTRACTS	125,000.00	125,000.00	0.00	50,080.00	74,920.00	59.94 %
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	23,381.65	415,813.23	-56,311.23	-15.66%

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		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Department: 4310 - POLICE							
10-4310-1210	FULL TIME SALARIES	1,481,000.00	1,481,000.00	104,950.89	1,132,098.44	348,901.56	23.56 %
10-4310-1220	OVERTIME	35,000.00	35,000.00	1,910.52	25,270.97	9,729.03	27.80 %
10-4310-1260	PART-TIME SALARIES	45,000.00	43,000.00	1,310.00	16,524.40	26,475.60	61.57 %
10-4310-1270	LESSOA EXPENSE	58,700.00	58,700.00	4,885.51	44,294.44	14,405.56	24.54 %
10-4310-1330	LEO 401K CONTRIBUTION	0.00	26,539.49	4,569.93	48,754.96	-22,215.47	-83.71 %
10-4310-1810	SOCIAL SECURITY	176,000.00	176,000.00	8,618.45	94,004.40	81,995.60	46.59 %
10-4310-1820	RETIREMENT CONTRIBUTION	226,250.00	226,250.00	15,849.24	170,963.19	55,286.81	24.44 %
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	14,914.59	136,927.38	68,022.62	33.19 %
10-4310-2120	UNIFORMS	17,100.00	17,100.00	157.32	11,335.67	5,764.33	33.71 %
10-4310-2600	SUPPLIES	19,000.00	19,000.00	4,104.94	17,402.44	1,597.56	8.41 %
10-4310-2601	SUPPLIES - COPS PROGRAM	7,000.00	7,000.00	0.00	5,128.58	1,871.42	26.73 %
10-4310-3100	TRAVEL-TRAINING	4,300.00	6,300.00	0.00	3,406.47	2,893.53	45.93 %
10-4310-3210	TELEPHONE PORT/PAGERS	720.00	720.00	60.00	540.00	180.00	25.00 %
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	0.00	4,194.17	-194.17	-4.85 %
10-4310-3520	EQUIPMENT REPAIRS & MAINT	35,000.00	35,000.00	2,632.95	13,913.90	21,086.10	60.25 %
10-4310-3980	ANIMAL CONTROL	24,500.00	24,500.00	0.00	18,779.20	5,720.80	23.35 %
10-4310-4210	DCI TERMIAL RENTAL	3,100.00	3,100.00	0.00	600.00	2,500.00	80.65 %
10-4310-4501	WORKERS COMP	35,000.00	35,000.00	0.00	33,268.46	1,731.54	4.95 %
10-4310-4910	DUES & SUBSCRIPTIONS	800.00	800.00	420.00	600.00	200.00	25.00 %
10-4310-4990	MISCELLANEOUS	8,000.00	8,000.00	940.48	4,636.88	3,363.12	42.04 %
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	5,422.47	2,577.53	32.22 %
10-4310-6000	CONTRACTS	80,000.00	80,000.00	0.00	59,841.76	20,158.24	25.20 %
10-4310-6920	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	165,324.82	1,853,026.42	709,568.58	27.69%
Department: 4340 - FIRE							
10-4340-1210	FULL TIME SALARIES	29,000.00	29,000.00	1,637.10	27,071.92	1,928.08	6.65 %
10-4340-1810	SOCIAL SECURITY	2,400.00	2,400.00	125.29	2,071.86	328.14	13.67 %
10-4340-1890	VOLUNTEER - CALL PAY	31,000.00	31,000.00	0.00	150.00	30,850.00	99.52 %
10-4340-2200	FOOD	2,000.00	2,000.00	0.00	1,204.58	795.42	39.77 %
10-4340-2510	MOTOR FUELS & LUBRICANTS	1,000.00	1,000.00	0.00	778.96	221.04	22.10 %
10-4340-2600	SUPPLIES	3,750.00	3,750.00	304.45	2,804.85	945.15	25.20 %
10-4340-2610	EQUIPMENT	17,100.00	17,100.00	0.00	9,491.79	7,608.21	44.49 %
10-4340-3100	TRAVEL	1,500.00	1,500.00	0.00	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	0.00	169.85	202.15	54.34 %
10-4340-3300	UTILITIES - PROPANE	5,450.00	5,450.00	0.00	4,457.04	992.96	18.22 %
10-4340-3520	EQUIPMENT REP & MAINT	20,000.00	18,096.40	0.00	18,605.58	-509.18	-2.81 %
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	4,387.87	3,112.13	41.50 %
10-4340-4990	MISCELLANEOUS	3,000.00	3,000.00	0.00	868.36	2,131.64	71.05 %
10-4340-5000	CAPITAL OUTLAY	14,049.00	14,049.00	0.00	6,460.80	7,588.20	54.01 %
10-4340-6000	CONTRACTS FIRE	3,000.00	3,000.00	0.00	3,227.96	-227.96	-7.60 %
10-4340-6920	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	30,015.54	30,015.54	30,984.46	50.79 %
10-4340-7510	DEBT - INTEREST- VEHICLES	9,350.00	9,350.00	2,974.68	2,974.68	6,375.32	68.19 %
Department: 4340 - FIRE Total:		241,471.00	241,471.00	35,057.06	131,113.10	110,357.90	45.70%
Department: 4510 - STREETS							
10-4510-1210	FULL TIME SALARIES	427,000.00	427,000.00	27,694.64	278,526.87	148,473.13	34.77 %
10-4510-1220	OVERTIME	30,000.00	30,000.00	795.60	22,828.21	7,171.79	23.91 %
10-4510-1810	SOCIAL SECURITY	35,000.00	35,000.00	2,163.19	22,888.29	12,111.71	34.60 %
10-4510-1820	RETIREMENT CONTRIBUTION	60,500.00	60,500.00	3,874.70	40,224.47	20,275.53	33.51 %
10-4510-1830	EMPLOYEE GROUP INS.	70,956.00	70,956.00	5,550.25	49,593.45	21,362.55	30.11 %
10-4510-2120	UNIFORMS	5,000.00	5,000.00	0.00	4,017.93	982.07	19.64 %
10-4510-2311	SAFETY	1,000.00	1,000.00	0.00	450.05	549.95	55.00 %

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		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
10-4510-2600	SUPPLIES	35,000.00	35,000.00	3,424.75	24,630.14	10,369.86	29.63 %
10-4510-3100	TRAVEL-TRAINING	5,000.00	5,000.00	0.00	95.00	4,905.00	98.10 %
10-4510-3210	TELEPHONE	720.00	720.00	0.00	0.00	720.00	100.00 %
10-4510-3520	EQUIPMENT REP & MAINT	37,000.00	42,139.49	0.00	42,131.65	7.84	0.02 %
10-4510-3540	MAINT & REPAIR SYSTEM	30,000.00	30,000.00	750.00	8,350.00	21,650.00	72.17 %
10-4510-3590	CEMETERIES - MAINTENANCE	58,000.00	42,300.00	0.00	10,550.00	31,750.00	75.06 %
10-4510-4500	GEN LIB./AUTO/EQUIP	16,000.00	16,000.00	0.00	10,594.12	5,405.88	33.79 %
10-4510-4501	WORKERS COMP	21,000.00	21,000.00	0.00	12,737.83	8,262.17	39.34 %
10-4510-4990	MISCELLANEOUS	5,000.00	5,000.00	0.00	219.00	4,781.00	95.62 %
Department: 4510 - STREETS Total:		837,176.00	826,615.49	44,253.13	527,837.01	298,778.48	36.14%
Department: 4511 - POWELL BILL							
10-4511-3590	MAINT & REPAIR OTHER	20,000.00	20,000.00	0.00	0.00	20,000.00	100.00 %
10-4511-5000	CAPITAL OUTLAY	257,000.00	257,000.00	0.00	0.00	257,000.00	100.00 %
10-4511-5911	CURB & GUTTER	10,000.00	10,000.00	0.00	0.00	10,000.00	100.00 %
10-4511-5912	TRAFFIC CONTROL	2,500.00	2,500.00	0.00	2,298.00	202.00	8.08 %
10-4511-5913	SIDEWALKS	21,000.00	21,000.00	0.00	0.00	21,000.00	100.00 %
10-4511-5914	DRAINAGE & STORM SEWER	0.00	30,000.00	0.00	29,680.00	320.00	1.07 %
10-4511-5915	PAVING	97,900.00	67,900.00	0.00	7,300.50	60,599.50	89.25 %
10-4511-6000	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							
10-4710-1210	FULL TIME SALARIES	114,000.00	111,500.00	8,422.20	95,626.86	15,873.14	14.24 %
10-4710-1220	OVERTIME	10,000.00	10,000.00	723.27	7,769.89	2,230.11	22.30 %
10-4710-1810	SOCIAL SECURITY	9,600.00	9,600.00	699.63	7,903.91	1,696.09	17.67 %
10-4710-1820	RETIREMENT CONTRIBUTION	16,100.00	16,100.00	1,243.78	13,731.91	2,368.09	14.71 %
10-4710-1830	EMPLOYEE GROUP INS.	23,652.00	23,652.00	880.44	13,789.78	9,862.22	41.70 %
10-4710-2120	UNIFORMS	2,500.00	2,500.00	0.00	1,478.67	1,021.33	40.85 %
10-4710-2311	SAFETY	500.00	500.00	100.00	389.04	110.96	22.19 %
10-4710-2510	MOTOR FUELS & LUBRICANTS	1,500.00	500.00	0.00	0.00	500.00	100.00 %
10-4710-2600	SUPPLIES	33,000.00	38,000.00	271.48	31,496.14	6,503.86	17.12 %
10-4710-3100	TRAVEL-TRAINING	500.00	0.00	0.00	0.00	0.00	0.00 %
10-4710-3520	EQUIPMENT REP & MAINT	20,000.00	30,700.00	0.00	30,503.95	196.05	0.64 %
10-4710-4410	LANDFILL FEES / TOWN REFUSE	20,000.00	18,000.00	687.46	6,614.34	11,385.66	63.25 %
10-4710-4501	WORKERS COMP	6,000.00	6,000.00	0.00	3,338.63	2,661.37	44.36 %
10-4710-4990	MISCELLANEOUS	2,000.00	1,000.00	0.00	0.00	1,000.00	100.00 %
10-4710-6000	CONTRACTS	6,000.00	13,000.00	354.44	9,555.62	3,444.38	26.50 %
Department: 4710 - SANITATION Total:		265,352.00	281,052.00	13,382.70	222,198.74	58,853.26	20.94%
Department: 4910 - PLANNING, ZONING, INSPECT							
10-4910-1210	FULL TIME SALARIES	183,900.00	183,900.00	8,472.09	87,388.19	96,511.81	52.48 %
10-4910-1810	SOCIAL SECURITY	14,100.00	14,100.00	647.44	6,678.14	7,421.86	52.64 %
10-4910-1820	RETIREMENT CONTRIBUTION	25,100.00	25,100.00	1,152.21	11,725.33	13,374.67	53.29 %
10-4910-1830	EMPLOYEE GROUP INS.	23,652.00	23,652.00	1,136.95	10,327.19	13,324.81	56.34 %
10-4910-2120	UNIFORMS	750.00	750.00	0.00	377.98	372.02	49.60 %
10-4910-2600	SUPPLIES	3,000.00	3,000.00	242.26	1,283.59	1,716.41	57.21 %
10-4910-3100	TRAVEL-TRAINING	3,500.00	3,500.00	588.68	2,027.74	1,472.26	42.06 %
10-4910-3210	TELEPHONE	720.00	720.00	60.00	540.00	180.00	25.00 %
10-4910-3910	LEGAL ADVERTISING	0.00	0.00	0.00	-275.00	275.00	0.00 %
10-4910-4501	WORKERS COMP	1,400.00	1,400.00	0.00	1,201.88	198.12	14.15 %
10-4910-4910	DUES AND SUBSCRIPTIONS	400.00	400.00	0.00	60.00	340.00	85.00 %
10-4910-4930	CODE ENFORCEMENT	60,000.00	63,930.00	7,787.90	27,360.99	36,569.01	57.20 %
10-4910-4990	MISCELLANEOUS	1,400.00	1,400.00	0.00	1,376.87	23.13	1.65 %
10-4910-6000	CONTRACTS	33,500.00	33,500.00	4,472.50	16,640.14	16,859.86	50.33 %
Department: 4910 - PLANNING, ZONING, INSPECT Total:		351,422.00	355,352.00	24,560.03	166,713.04	188,638.96	53.09%
Department: 4920 - ECONOMIC DEVELOPMENT							
10-4920-1210	FULL TIME SALARIES	96,000.00	96,000.00	7,170.70	72,822.65	23,177.35	24.14 %
10-4920-1810	SOCIAL SECURITY	7,300.00	7,300.00	545.79	5,546.02	1,753.98	24.03 %
10-4920-1820	RETIREMENT CONTRIBUTION	12,900.00	12,900.00	975.22	9,805.47	3,094.53	23.99 %

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		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
10-4920-1830	EMPLOYEE GROUP INS.	7,884.00	7,884.00	662.20	6,013.87	1,870.13	23.72 %
10-4920-2600	SUPPLIES	1,000.00	1,000.00	302.96	445.70	554.30	55.43 %
10-4920-3100	TRAVEL-TRAINING	5,000.00	5,000.00	1,179.42	3,053.16	1,946.84	38.94 %
10-4920-3210	TELEPHONE	720.00	720.00	60.00	540.00	180.00	25.00 %
10-4920-3910	LEGAL ADVERTISING	20,000.00	20,000.00	0.00	850.00	19,150.00	95.75 %
10-4920-4501	WORKERS COMP	1,300.00	1,300.00	0.00	400.62	899.38	69.18 %
10-4920-4910	DUES AND SUBSCRIPTIONS	2,000.00	2,000.00	0.00	560.63	1,439.37	71.97 %
10-4920-4990	MISCELLANEOUS	1,000.00	1,000.00	41.83	303.74	696.26	69.63 %
10-4920-6000	CONTRACTS	10,000.00	10,000.00	1,500.00	5,500.00	4,500.00	45.00 %
10-4920-6100	LOCAL SUPPORT	13,000.00	13,000.00	0.00	7,781.57	5,218.43	40.14 %
10-4920-6920	GRANT EXPENSES	15,000.00	15,000.00	0.00	2,500.00	12,500.00	83.33 %
10-4920-8400	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	12,438.12	116,123.43	-50,468.43	-76.87%
Department: 6110 - LIBRARY							
10-6110-1210	FULL TIME SALARIES	67,000.00	67,000.00	4,982.80	53,746.95	13,253.05	19.78 %
10-6110-1260	Salaries Part Time	18,000.00	17,702.50	1,416.05	13,927.72	3,774.78	21.32 %
10-6110-1810	SOCIAL SECURITY	6,500.00	6,500.00	483.43	5,122.38	1,377.62	21.19 %
10-6110-1820	RETIREMENT CONTRIBUTION	9,200.00	9,200.00	677.66	7,173.77	2,026.23	22.02 %
10-6110-1830	EMPLOYEE GROUP INS.	7,884.00	7,884.00	658.24	5,978.23	1,905.77	24.17 %
10-6110-2600	SUPPLIES	2,500.00	2,500.00	61.65	2,026.99	473.01	18.92 %
10-6110-2700	SUPPLIES - PROGRAMS	900.00	900.00	154.19	541.65	358.35	39.82 %
10-6110-3105	TRAVEL-TRAINING	2,000.00	2,000.00	0.00	0.00	2,000.00	100.00 %
10-6110-3210	TELEPHONE	720.00	720.00	60.00	540.00	180.00	25.00 %
10-6110-3300	PROPANE	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00 %
10-6110-3301	UTILITIES-ELECTRIC	2,500.00	2,500.00	0.00	1,828.86	671.14	26.85 %
10-6110-3520	EQUIPMENT REPAIRS	700.00	700.00	0.00	0.00	700.00	100.00 %
10-6110-4501	WORKERS COMP	150.00	447.50	0.00	601.24	-153.74	-34.36 %
10-6110-4990	MISCELLANEOUS	1,600.00	1,600.00	0.00	682.24	917.76	57.36 %
10-6110-5000	CAPITAL OUTLAY	8,000.00	8,000.00	0.00	0.00	8,000.00	100.00 %
10-6110-5600	BOOKS	11,000.00	11,000.00	1,880.21	6,545.77	4,454.23	40.49 %
10-6110-6000	CONTRACTS	13,400.00	13,400.00	1,221.31	10,551.76	2,848.24	21.26 %
10-6110-6920	GRANT APPROPRIATIONS	5,000.00	5,000.00	0.00	0.00	5,000.00	100.00 %
Department: 6110 - LIBRARY Total:		158,054.00	158,054.00	11,595.54	109,267.56	48,786.44	30.87%
Department: 6120 - RECREATION							
10-6120-1210	FULL TIME SALARIES	195,500.00	195,500.00	14,439.80	151,995.23	43,504.77	22.25 %
10-6120-1260	PART-TIME SALARIES	65,000.00	65,000.00	3,193.82	46,239.43	18,760.57	28.86 %
10-6120-1810	SOCIAL SECURITY	22,000.00	22,000.00	1,347.93	15,155.40	6,844.60	31.11 %
10-6120-1820	RETIREMENT CONTRIBUTION	28,000.00	28,000.00	1,963.82	20,398.34	7,601.66	27.15 %
10-6120-1830	EMPLOYEE GROUP INS.	23,652.00	23,652.00	1,968.14	17,875.47	5,776.53	24.42 %
10-6120-1990	INSTRUCTOR AND OFFICIAL FEES	65,000.00	65,000.00	5,505.00	30,413.00	34,587.00	53.21 %
10-6120-2120	UNIFORMS	11,000.00	11,000.00	559.66	5,927.37	5,072.63	46.11 %
10-6120-2310	MISC SUPPLIES-PROGRAM SUP	26,000.00	25,700.00	1,589.34	18,202.58	7,497.42	29.17 %
10-6120-2312	PROGRAM AWARDS	6,500.00	6,500.00	1,555.11	5,015.55	1,484.45	22.84 %
10-6120-2600	SUPPLIES	30,000.00	30,000.00	2,899.95	14,458.89	15,541.11	51.80 %
10-6120-2650	CONCESSION STAND FOOD	15,500.00	15,500.00	1,897.93	9,182.53	6,317.47	40.76 %
10-6120-3100	TRAVEL-TRAINING	6,000.00	6,300.00	356.74	6,105.07	194.93	3.09 %
10-6120-3301	UTILITIES-ELECTRIC	27,000.00	35,786.83	0.00	51,890.71	-16,103.88	-45.00 %
10-6120-3520	EQUIPMENT REP & MAINT	36,000.00	27,213.17	7,653.30	12,970.20	14,242.97	52.34 %
10-6120-4501	WORKERS COMP	9,000.00	9,000.00	0.00	4,949.00	4,051.00	45.01 %
10-6120-4910	DUES & SUBSCRIPTIONS	650.00	650.00	0.00	455.00	195.00	30.00 %
10-6120-4990	MISCELLANEOUS	1,000.00	1,000.00	0.00	693.86	306.14	30.61 %
10-6120-6000	CONTRACTS	20,554.00	20,554.00	583.43	7,903.45	12,650.55	61.55 %
10-6120-6920	GRANT APPROPRIATIONS	5,000.00	5,000.00	0.00	-5,000.00	10,000.00	200.00 %
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	45,513.97	414,831.08	179,024.92	30.15%
Expense Total:		6,692,966.00	6,702,035.49	505,571.96	5,229,245.69	1,472,789.80	21.98%
Fund: 10 - General Fund Surplus (Deficit):		721.00	721.00	-392,290.44	-479,418.72	-480,139.72	56,593.58%

My Budget Report

For Fiscal: 2024-2025 Period Ending: 03/31/2025

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 61 - Electric Fund							
Revenue							
<u>61-3600-5210</u>	PENALTIES / RECONNECT FEES	175,000.00	175,000.00	18,303.84	164,023.50	-10,976.50	6.27 %
<u>61-3600-5220</u>	NEW ACCT CONNECTION FEES	23,000.00	23,000.00	2,840.00	28,590.00	5,590.00	124.30 %
<u>61-3600-5300</u>	FACILITIES FEES	120,000.00	120,000.00	10,029.00	90,261.00	-29,739.00	24.78 %
<u>61-3600-5800</u>	SERVICE CHARGES	4,000.00	4,000.00	400.00	3,250.00	-750.00	18.75 %
<u>61-3600-8200</u>	NEW SERVICE INSTALLATIONS	150,000.00	150,000.00	3,900.00	365,451.20	215,451.20	243.63 %
<u>61-3700-1000</u>	INVESTMENT EARNINGS	150,000.00	150,000.00	0.00	200,824.53	50,824.53	133.88 %
<u>61-3720-5100</u>	UTILITY CHARGES	13,300,000.00	13,300,000.00	1,292,262.25	11,099,753.32	-2,200,246.68	16.54 %
<u>61-3800-1000</u>	MISC RECEIPTS ELECTRIC	5,000.00	5,000.00	500.00	2,542.12	-2,457.88	49.16 %
<u>61-3800-1200</u>	Online Credit CardService Fees	108,000.00	108,000.00	0.00	0.00	-108,000.00	100.00 %
<u>61-3800-2000</u>	CATV POLE RENT	12,000.00	12,000.00	0.00	34,512.86	22,512.86	287.61 %
<u>61-3900-2001</u>	RIDER 1 PCA	781,749.00	781,749.00	53,234.92	330,950.59	-450,798.41	57.67 %
<u>61-3900-9000</u>	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	1,381,470.01	12,320,159.12	-3,115,894.86	20.19%
Expense							
Department: 7210 - ELECTRIC ADMIN/BILLING COLL							
<u>61-7210-1210</u>	FULL TIME SALARIES	129,500.00	129,500.00	11,558.09	103,311.02	26,188.98	20.22 %
<u>61-7210-1260</u>	PART-TIME SALARIES	21,500.00	21,500.00	1,758.75	22,835.03	-1,335.03	-6.21 %
<u>61-7210-1810</u>	SOCIAL SECURITY	12,850.00	12,850.00	1,008.10	9,553.70	3,296.30	25.65 %
<u>61-7210-1820</u>	RETIREMENT CONTRIBUTION	17,900.00	17,900.00	1,571.93	13,812.76	4,087.24	22.83 %
<u>61-7210-1830</u>	EMPLOYEE GROUP INS.	23,508.00	23,508.00	2,427.95	18,348.50	5,159.50	21.95 %
<u>61-7210-2600</u>	SUPPLIES	7,000.00	7,000.00	345.83	4,860.76	2,139.24	30.56 %
<u>61-7210-3100</u>	TRAVEL-TRAINING	2,250.00	2,250.00	404.60	277.65	1,972.35	87.66 %
<u>61-7210-3250</u>	POSTAGE	27,500.00	27,500.00	942.05	26,124.50	1,375.50	5.00 %
<u>61-7210-4501</u>	WORKERS COMP	1,500.00	1,722.00	0.00	1,885.35	-163.35	-9.49 %
<u>61-7210-4990</u>	MISCELLANEOUS	250.00	250.00	0.00	100.00	150.00	60.00 %
<u>61-7210-6000</u>	CONTRACTS	60,000.00	60,000.00	1,341.68	31,915.29	28,084.71	46.81 %
<u>61-7210-6300</u>	CREDIT CARD ACCEPTANCE	108,000.00	108,000.00	-15,587.18	-41,978.53	149,978.53	138.87 %
<u>61-7210-8400</u>	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	5,771.80	191,046.03	1,330,876.97	87.45%
Department: 7220 - ELECTRIC OPERATIONS							
<u>61-7220-1210</u>	FULL TIME SALARIES	980,028.00	980,028.00	75,167.01	748,534.80	231,493.20	23.62 %
<u>61-7220-1220</u>	OVERTIME	55,000.00	55,000.00	2,639.59	30,843.57	24,156.43	43.92 %
<u>61-7220-1810</u>	SOCIAL SECURITY	84,000.00	84,000.00	5,902.92	59,170.00	24,830.00	29.56 %
<u>61-7220-1820</u>	RETIREMENT CONTRIBUTION	131,100.00	131,100.00	10,581.71	104,702.86	26,397.14	20.14 %
<u>61-7220-1830</u>	EMPLOYEE GROUP INS.	109,704.00	109,704.00	9,867.86	87,565.85	22,138.15	20.18 %
<u>61-7220-1900</u>	PROFESSIONAL SERVICES	62,000.00	42,000.00	1,397.50	24,998.99	17,001.01	40.48 %
<u>61-7220-2120</u>	UNIFORMS	24,000.00	24,000.00	347.83	22,040.12	1,959.88	8.17 %
<u>61-7220-2311</u>	SAFETY	35,000.00	35,000.00	1,685.34	26,331.23	8,668.77	24.77 %
<u>61-7220-2510</u>	MOTOR FUELS & LUBRICANTS	50,000.00	50,000.00	1,161.67	4,932.81	45,067.19	90.13 %
<u>61-7220-2600</u>	SUPPLIES	200,000.00	201,836.12	24,583.38	140,516.55	61,319.57	30.38 %
<u>61-7220-2602</u>	SUBDIVISION SUPPLIES	225,000.00	225,000.00	1,570.00	222,045.63	2,954.37	1.31 %
<u>61-7220-3100</u>	TRAVEL-TRAINING	22,000.00	22,000.00	7,844.00	13,809.76	8,190.24	37.23 %
<u>61-7220-3300</u>	UTILITIES	12,000.00	12,000.00	0.00	3,367.00	8,633.00	71.94 %
<u>61-7220-3310</u>	POWER PURCHASED-ELEC	8,540,000.00	8,540,000.00	921,441.43	7,566,138.50	973,861.50	11.40 %
<u>61-7220-3520</u>	EQUIPMENT REP & MAINT	48,000.00	48,000.00	4,775.22	43,126.88	4,873.12	10.15 %
<u>61-7220-3530</u>	GENERATOR O&M	65,000.00	65,000.00	4,685.88	45,172.59	19,827.41	30.50 %
<u>61-7220-3540</u>	MAINT & REPAIR SYSTEM	250,000.00	262,708.15	4,061.25	221,604.73	41,103.42	15.65 %
<u>61-7220-3590</u>	TREE TRIMMING R/W MAIN	60,000.00	60,000.00	0.00	42,302.87	17,697.13	29.50 %
<u>61-7220-3910</u>	ADVERTISING	5,000.00	5,000.00	0.00	0.00	5,000.00	100.00 %
<u>61-7220-4500</u>	INSURANCE	63,600.00	59,052.00	0.00	31,872.82	27,179.18	46.03 %
<u>61-7220-4501</u>	WORKERS COMP	31,255.00	35,581.00	0.00	25,519.12	10,061.88	28.28 %
<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	1,558.77	10,446.89	2,553.11	19.64 %
<u>61-7220-5000</u>	CAPITAL OUTLAY	640,000.00	1,049,545.71	127,475.00	282,770.89	766,774.82	73.06 %
<u>61-7220-6000</u>	CONTRACTS	37,600.00	37,600.00	50.13	-4,559.53	42,159.53	112.13 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
<u>61-7220-7400</u>	CAPITAL SYSTEM IMPROVEMENTS	15,000.00	15,000.00	0.00	12,603.80	2,396.20	15.97 %
Department: 7220 - ELECTRIC OPERATIONS Total:		11,765,787.00	12,169,654.98	1,206,796.49	9,765,858.73	2,403,796.25	19.75%
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	15,416,054.98	1,212,568.29	10,188,156.15	5,227,898.83	33.91%
Fund: 61 - Electric Fund Surplus (Deficit):		-1.00	19,999.00	168,901.72	2,132,002.97	2,112,003.97	10,560.55%
Fund: 62 - Water and Sewer Fund							
Revenue							
<u>62-3700-1000</u>	INVESTMENT EARNINGS	30,000.00	30,000.00	0.00	32,718.63	2,718.63	109.06 %
<u>62-3711-5200</u>	WATER CONNECTION FEES	25,000.00	25,000.00	2,640.00	35,775.00	10,775.00	143.10 %
<u>62-3711-5300</u>	SEWER CONNECTION FEES	25,000.00	25,000.00	3,499.93	39,699.93	14,699.93	158.80 %
<u>62-3711-5500</u>	W/S SYSTEMWIDE DEVELOPMENT	38,000.00	38,000.00	14,000.00	73,000.00	35,000.00	192.11 %
<u>62-3713-5000</u>	WATER CHARGES	1,685,000.00	1,685,000.00	141,643.53	1,327,576.93	-357,423.07	21.21 %
<u>62-3714-5100</u>	SEWER CHARGES	2,400,000.00	2,400,000.00	214,266.38	2,078,048.93	-321,951.07	13.41 %
<u>62-3800-1000</u>	MISC RECEIPTS-WATER	250.00	250.00	0.00	400.00	150.00	160.00 %
Revenue Total:		4,203,250.00	4,203,250.00	376,049.84	3,587,219.42	-616,030.58	14.66%
Expense							
Department: 7130 - WATER/SEWER OPERATIONS							
<u>62-7130-1210</u>	FULL TIME SALARIES	411,000.00	409,303.79	26,850.89	275,886.67	133,417.12	32.60 %
<u>62-7130-1220</u>	OVERTIME	36,000.00	36,000.00	1,800.19	20,395.61	15,604.39	43.35 %
<u>62-7130-1260</u>	PART TIME SALARIES	0.00	1,696.21	363.49	3,022.46	-1,326.25	-78.19 %
<u>62-7130-1810</u>	SOCIAL SECURITY	31,500.00	31,500.00	2,215.23	22,811.70	8,688.30	27.58 %
<u>62-7130-1820</u>	RETIREMENT CONTRIBUTION	55,000.00	55,000.00	3,654.84	38,684.27	16,315.73	29.66 %
<u>62-7130-1830</u>	EMPLOYEE GROUP INS.	55,104.00	55,104.00	3,582.22	34,238.61	20,865.39	37.87 %
<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	3,804.58	1,695.42	30.83 %
<u>62-7130-2311</u>	SAFETY	3,000.00	3,000.00	0.00	835.10	2,164.90	72.16 %
<u>62-7130-2510</u>	MOTOR FUELS & LUBRICANTS	10,000.00	10,000.00	108.12	587.84	9,412.16	94.12 %
<u>62-7130-2600</u>	SUPPLIES	65,000.00	65,000.00	3,761.28	42,862.54	22,137.46	34.06 %
<u>62-7130-3100</u>	TRAVEL-TRAINING	4,800.00	4,800.00	0.00	1,621.13	3,178.87	66.23 %
<u>62-7130-3150</u>	PERMITS & FEES	3,500.00	3,500.00	0.00	2,533.18	966.82	27.62 %
<u>62-7130-3300</u>	UTILITIES	45,000.00	45,000.00	0.00	52,285.78	-7,285.78	-16.19 %
<u>62-7130-3520</u>	EQUIPMENT REP & MAINT	45,000.00	45,000.00	3,174.55	16,396.10	28,603.90	63.56 %
<u>62-7130-3540</u>	MAINT & REPAIR SYSTEM	150,000.00	170,000.00	7,542.01	87,670.28	82,329.72	48.43 %
<u>62-7130-4500</u>	AUTO AND G/L INSUR	6,000.00	6,000.00	0.00	6,122.41	-122.41	-2.04 %
<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	695.00	55.00	7.33 %
<u>62-7130-4990</u>	MISCELLANEOUS	4,527.00	4,527.00	-523.96	-6,891.15	11,418.15	252.22 %
<u>62-7130-5000</u>	CAPITAL OUTLAY	344,046.00	344,046.00	66,958.46	108,867.19	235,178.81	68.36 %
<u>62-7130-6000</u>	CONTRACTS	1,800,000.00	1,800,000.00	150,904.83	1,024,953.62	775,046.38	43.06 %
<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	3,520,211.00	270,392.15	1,742,275.98	1,777,935.02	50.51%
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%

My Budget Report

For Fiscal: 2024-2025 Period Ending: 03/31/2025

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
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	4,223,250.00	270,392.15	1,936,377.57	2,286,872.43	54.15%
Fund: 62 - Water and Sewer Fund Surplus (Deficit):		0.00	-20,000.00	105,657.69	1,650,841.85	1,670,841.85	8,354.21%
Fund: 63 - Stormwater Fund							
Revenue							
<u>63-3713-5000</u>	STORMWATER FEES	163,117.00	163,117.00	14,226.00	123,529.00	-39,588.00	24.27 %
Revenue Total:		163,117.00	163,117.00	14,226.00	123,529.00	-39,588.00	24.27%
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	14,003.00	41,140.78	72,976.22	63.95 %
<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	14,003.00	42,140.78	105,976.22	71.55%
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	14,003.00	42,140.78	120,976.22	74.17%
Fund: 63 - Stormwater Fund Surplus (Deficit):		0.00	0.00	223.00	81,388.22	81,388.22	0.00%
Report Surplus (Deficit):		720.00	720.00	-117,508.03	3,384,814.32	3,384,094.32	70,013.10%

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	113,281.52	4,749,826.97	-1,952,929.52	29.14%
Revenue Total:	6,693,687.00	6,702,756.49	113,281.52	4,749,826.97	-1,952,929.52	29.14%
Expense						
4110 - GOVERNING BODY	62,458.00	62,458.00	7,609.68	120,003.14	-57,545.14	-92.13%
4120 - ADMINISTRATION	116,524.00	116,524.00	21,725.87	202,548.96	-86,024.96	-73.83%
4130 - FINANCE	181,950.00	181,950.00	28,145.95	252,796.25	-70,846.25	-38.94%
4140 - TAX & REVENUE COLLECTION	30,017.00	30,017.00	6,104.34	64,164.25	-34,147.25	-113.76%
4210 - Information Technology	103,938.00	103,938.00	18,664.97	230,086.54	-126,148.54	-121.37%
4250 - CENTRAL GARAGE	350,996.00	350,996.00	47,814.13	362,424.44	-11,428.44	-3.26%
4260 - PUBLIC BUILDINGS	359,502.00	359,502.00	23,381.65	415,813.23	-56,311.23	-15.66%
4310 - POLICE	2,562,595.00	2,562,595.00	165,324.82	1,853,026.42	709,568.58	27.69%
4340 - FIRE	241,471.00	241,471.00	35,057.06	131,113.10	110,357.90	45.70%
4510 - STREETS	837,176.00	826,615.49	44,253.13	527,837.01	298,778.48	36.14%
4511 - POWELL BILL	412,000.00	412,000.00	0.00	40,298.50	371,701.50	90.22%
4710 - SANITATION	265,352.00	281,052.00	13,382.70	222,198.74	58,853.26	20.94%
4910 - PLANNING, ZONING, INSPECT	351,422.00	355,352.00	24,560.03	166,713.04	188,638.96	53.09%
4920 - ECONOMIC DEVELOPMENT	65,655.00	65,655.00	12,438.12	116,123.43	-50,468.43	-76.87%
6110 - LIBRARY	158,054.00	158,054.00	11,595.54	109,267.56	48,786.44	30.87%
6120 - RECREATION	593,856.00	593,856.00	45,513.97	414,831.08	179,024.92	30.15%
Expense Total:	6,692,966.00	6,702,035.49	505,571.96	5,229,245.69	1,472,789.80	21.98%
Fund: 10 - General Fund Surplus (Deficit):	721.00	721.00	-392,290.44	-479,418.72	-480,139.72	56,593.58%
Fund: 61 - Electric Fund						
Revenue						
	15,011,964.00	15,436,053.98	1,381,470.01	12,320,159.12	-3,115,894.86	20.19%
Revenue Total:	15,011,964.00	15,436,053.98	1,381,470.01	12,320,159.12	-3,115,894.86	20.19%
Expense						
7210 - ELECTRIC ADMIN/BILLING COLL	1,521,701.00	1,521,923.00	5,771.80	191,046.03	1,330,876.97	87.45%
7220 - ELECTRIC OPERATIONS	11,765,787.00	12,169,654.98	1,206,796.49	9,765,858.73	2,403,796.25	19.75%
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	15,416,054.98	1,212,568.29	10,188,156.15	5,227,898.83	33.91%
Fund: 61 - Electric Fund Surplus (Deficit):	-1.00	19,999.00	168,901.72	2,132,002.97	2,112,003.97	10,560.55%
Fund: 62 - Water and Sewer Fund						
Revenue						
	4,203,250.00	4,203,250.00	376,049.84	3,587,219.42	-616,030.58	14.66%
Revenue Total:	4,203,250.00	4,203,250.00	376,049.84	3,587,219.42	-616,030.58	14.66%
Expense						
7130 - WATER/SEWER OPERATIONS	3,500,211.00	3,520,211.00	270,392.15	1,742,275.98	1,777,935.02	50.51%
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	4,223,250.00	270,392.15	1,936,377.57	2,286,872.43	54.15%
Fund: 62 - Water and Sewer Fund Surplus (Deficit):	0.00	-20,000.00	105,657.69	1,650,841.85	1,670,841.85	8,354.21%
Fund: 63 - Stormwater Fund						
Revenue						
	163,117.00	163,117.00	14,226.00	123,529.00	-39,588.00	24.27%
Revenue Total:	163,117.00	163,117.00	14,226.00	123,529.00	-39,588.00	24.27%
Expense						
7501 - STORM WATER	148,117.00	148,117.00	14,003.00	42,140.78	105,976.22	71.55%

My Budget Report

For Fiscal: 2024-2025 Period Ending: 03/31/2025

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	14,003.00	42,140.78	120,976.22	74.17%
Fund: 63 - Stormwater Fund Surplus (Deficit):	0.00	0.00	223.00	81,388.22	81,388.22	0.00%
Report Surplus (Deficit):	720.00	720.00	-117,508.03	3,384,814.32	3,384,094.32	70,013.10%

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)
10 - General Fund	721.00	721.00	-392,290.44	-479,418.72	-480,139.72
61 - Electric Fund	-1.00	19,999.00	168,901.72	2,132,002.97	2,112,003.97
62 - Water and Sewer Fund	0.00	-20,000.00	105,657.69	1,650,841.85	1,670,841.85
63 - Stormwater Fund	0.00	0.00	223.00	81,388.22	81,388.22
Report Surplus (Deficit):	720.00	720.00	-117,508.03	3,384,814.32	3,384,094.32