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. Whetheringto 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,

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 upstaged 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 Por-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.

D. Voluntary Agricultural District — Stephen Smith, Page 301

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**.

E. Update By-Laws for Arts & Recreation Commission — Thomas Duncan, Page 310

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. Gving 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 a

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

THE TOWN OF AYDEN INCORPORATED SEAL 1891 PITT COUNTY, NC

Raymond Langley, Mayor Pro-tem

Jeremy Crawford, Town Clerk

My name is Frances 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 washes 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 Stocks 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!

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 epits before it could be rezoned

He said "Oh by the way, I ran into Patricia Pollard @ Atlantic Beach. She owns property on Dennis McLawhon Rd and she is willing to sell, so that would be the 2nd epit and we will build a road over to Dennis Mc Lawhon 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 @ Atlantic Beach about this. "This is the first I am hearing about it" she said

I believe that ~~she~~ (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

Attachment A



Attachment B

Attachment B

Attachment B

Attachment B



Attachment B

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 I 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

Attachment C

Public Comment Notes: Pam Lockamy 03/10/2025

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

Attachment E

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.

Attachment E

TOWN OF AYDEN
REQUIRED COMMUNICATIONS *(CONTINUED)*

Area	Comments
Adoption or Change in Accounting Policies Communicate the initial adoption of or a change in an accounting principle which had or is expected to have a significant effect on the financial statements.	• None.
Management Judgment and Accounting Estimates Assess methodologies used and basis of evidence for matters requiring judgments and estimates.	• Methods used and evidence considered appear to have led to reasonable amounts being included in the financial statements.
Financial statement disclosures	• The financial statement disclosures are neutral, consistent, and clear.
Significant Audit Adjustments or Unrecorded Differences Communicate significant recorded and unrecorded differences.	• Inventory. • Accruals.

Attachment E

TOWN OF AYDEN
REQUIRED COMMUNICATIONS *(CONTINUED)*

Area	Comments
Disagreements with Management Communicate any disagreements on financial or reporting matters that, if not satisfactorily resolved, would cause a modification of our report.	• None.
Management Representations	• Management provided a management representation letter.
Consultation with Other Accountants Communicate consultation that took place with other accountants.	• None to our knowledge.
Prior to Retention Issues Communicate any major issues that management discussed with the auditor in connection with the retention of the auditor, including the application of accounting principles and auditing standards.	• None.

Attachment E

TOWN OF AYDEN
REQUIRED COMMUNICATIONS *(CONTINUED)*

Area	Comments
Difficulties Encountered Performing the Audit Any serious difficulties the auditor encountered in dealing with management such as unreasonable delays in providing needed information, unreasonable timetable set by management, or unavailability of client personnel.	• None noted.
Irregularities and Illegal Acts Communicate the existence of any material irregularities and/or illegal acts determined during the audit.	• None noted.
Other Findings or Issues	• None.

Attachment E

TOWN OF AYDEN
GENERAL FUND

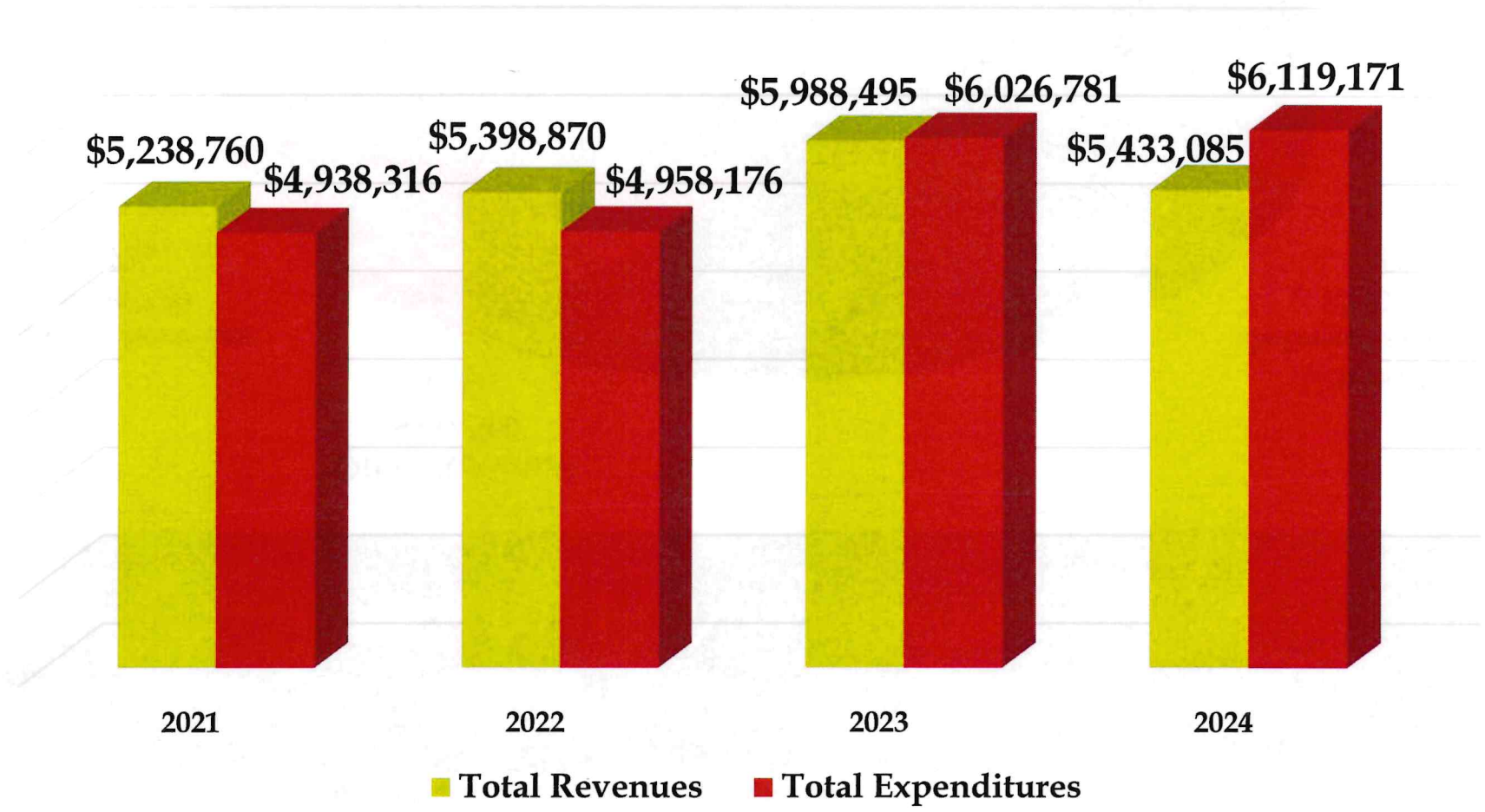
Dear Board Members:

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%

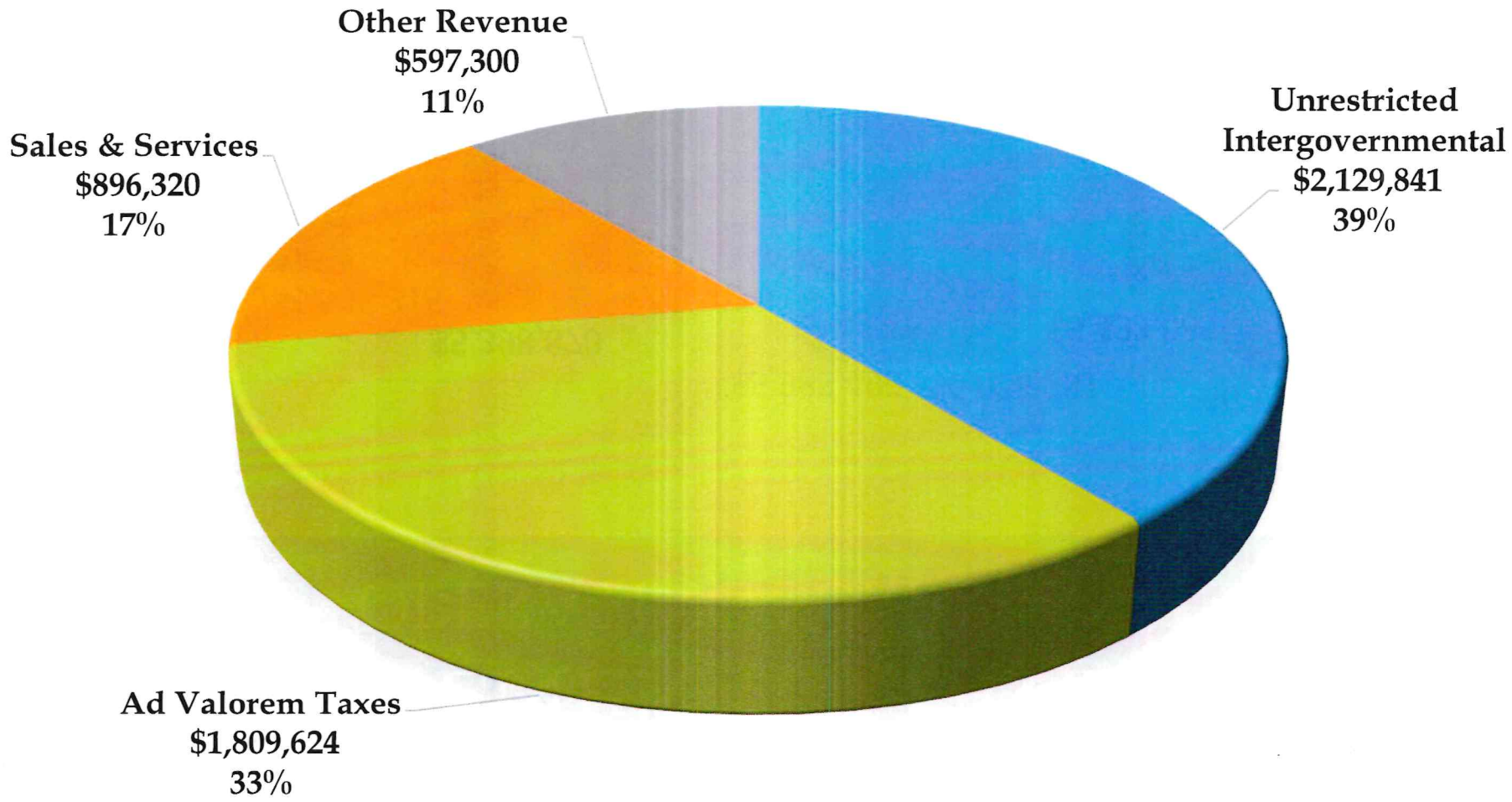
Attachment E

GENERAL FUND
OPERATING SUMMARY



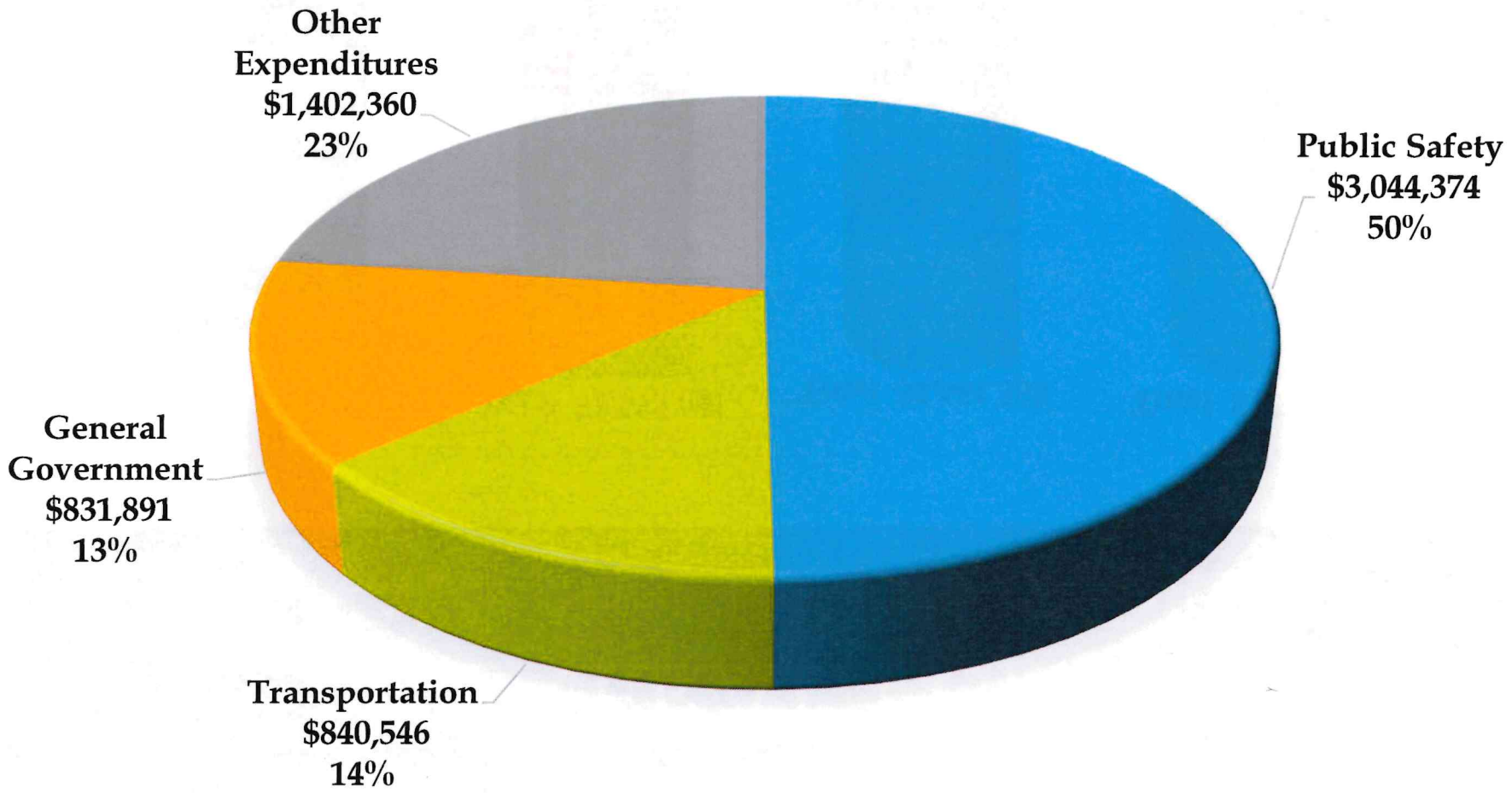
Attachment E

TOP 3 REVENUES: GENERAL FUND - OPERATING



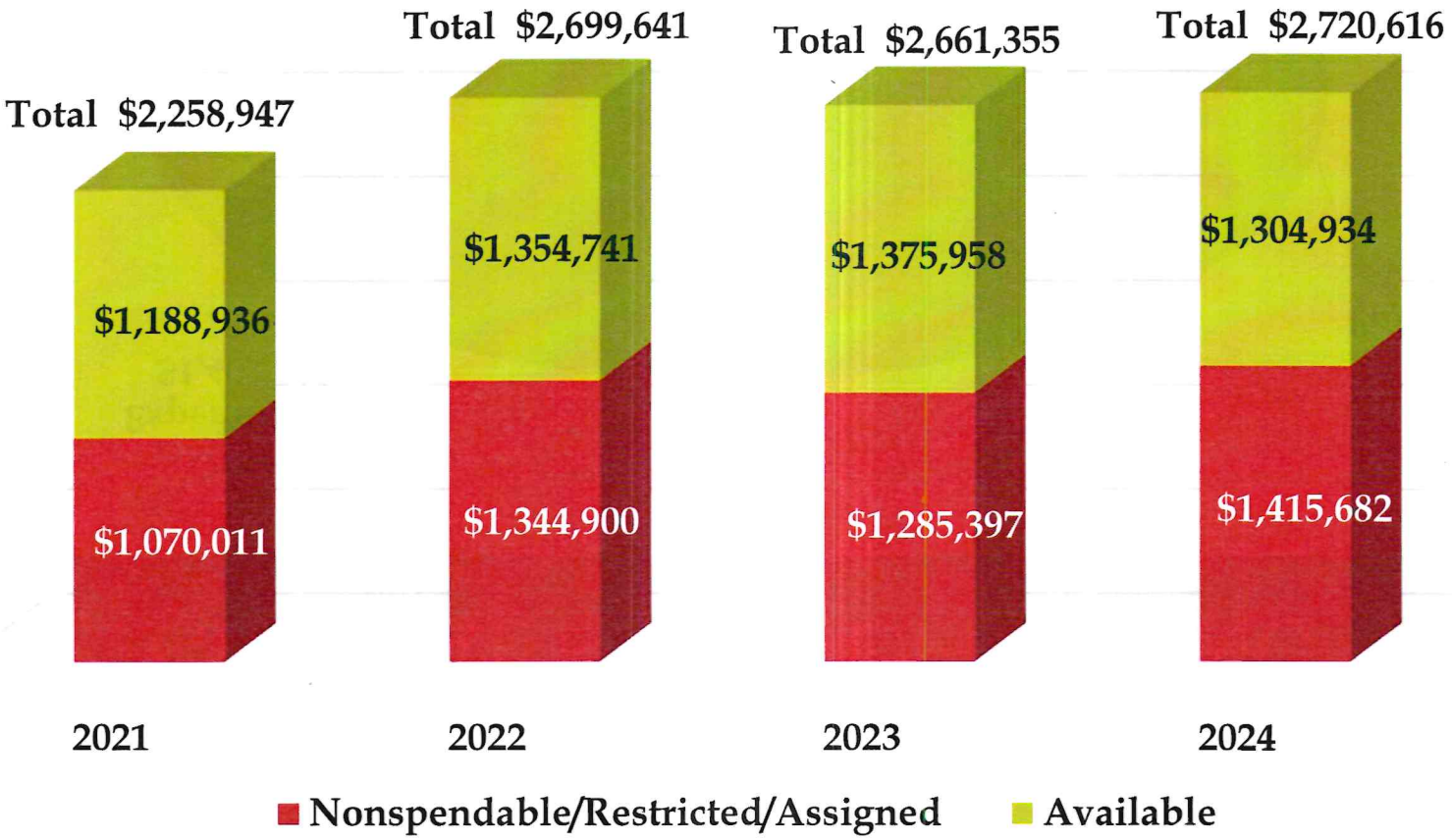
Attachment E

TOP 3 EXPENDITURES: GENERAL FUND - OPERATING



Attachment E

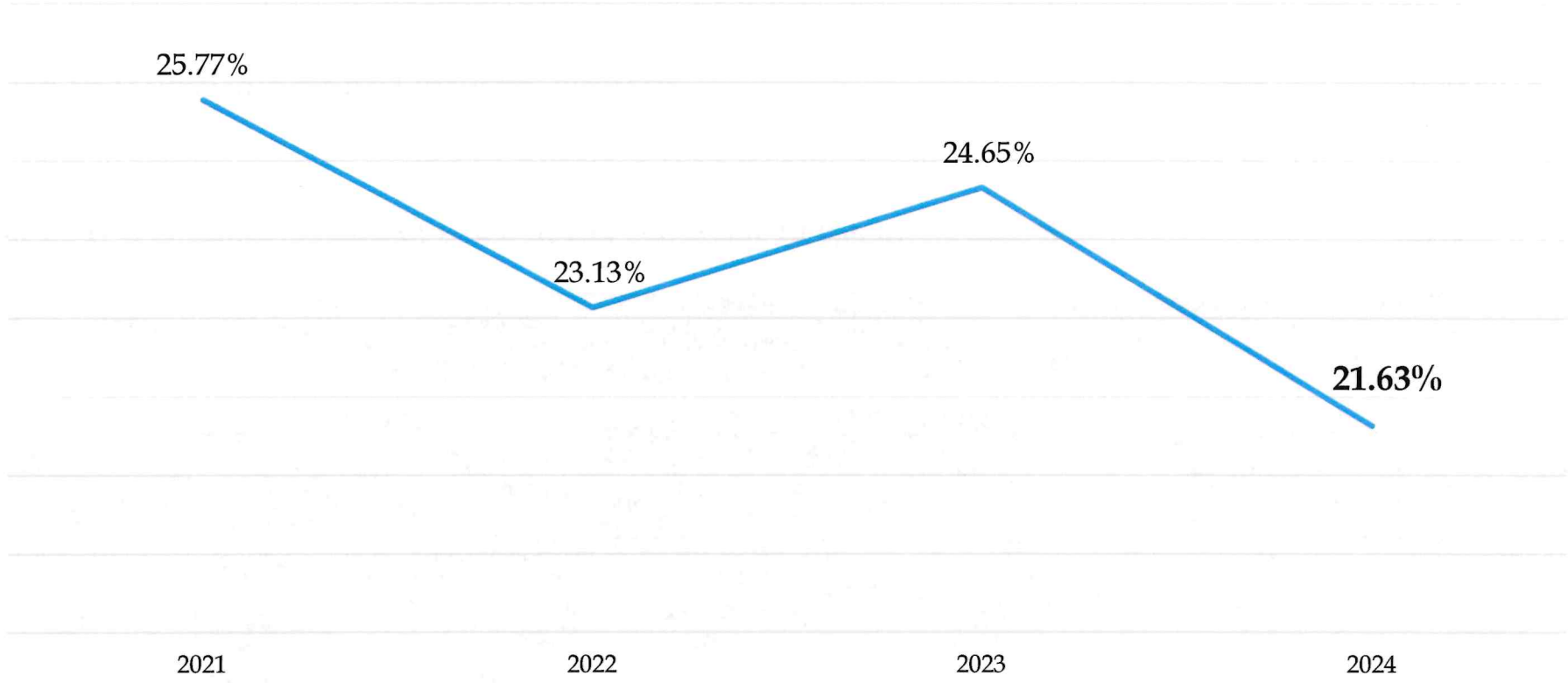
GENERAL FUND
ANALYSIS OF FUND BALANCE



Attachment E

TOWN OF AYDEN

Fund Balance Available as a Percentage of General Fund Expenditures



Attachment E

TOWN OF AYDEN
CDBG CATALYST FUND

Dear Board Members:

Below is a summarization of some of the key items in the audit report.		<u>2024</u>
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

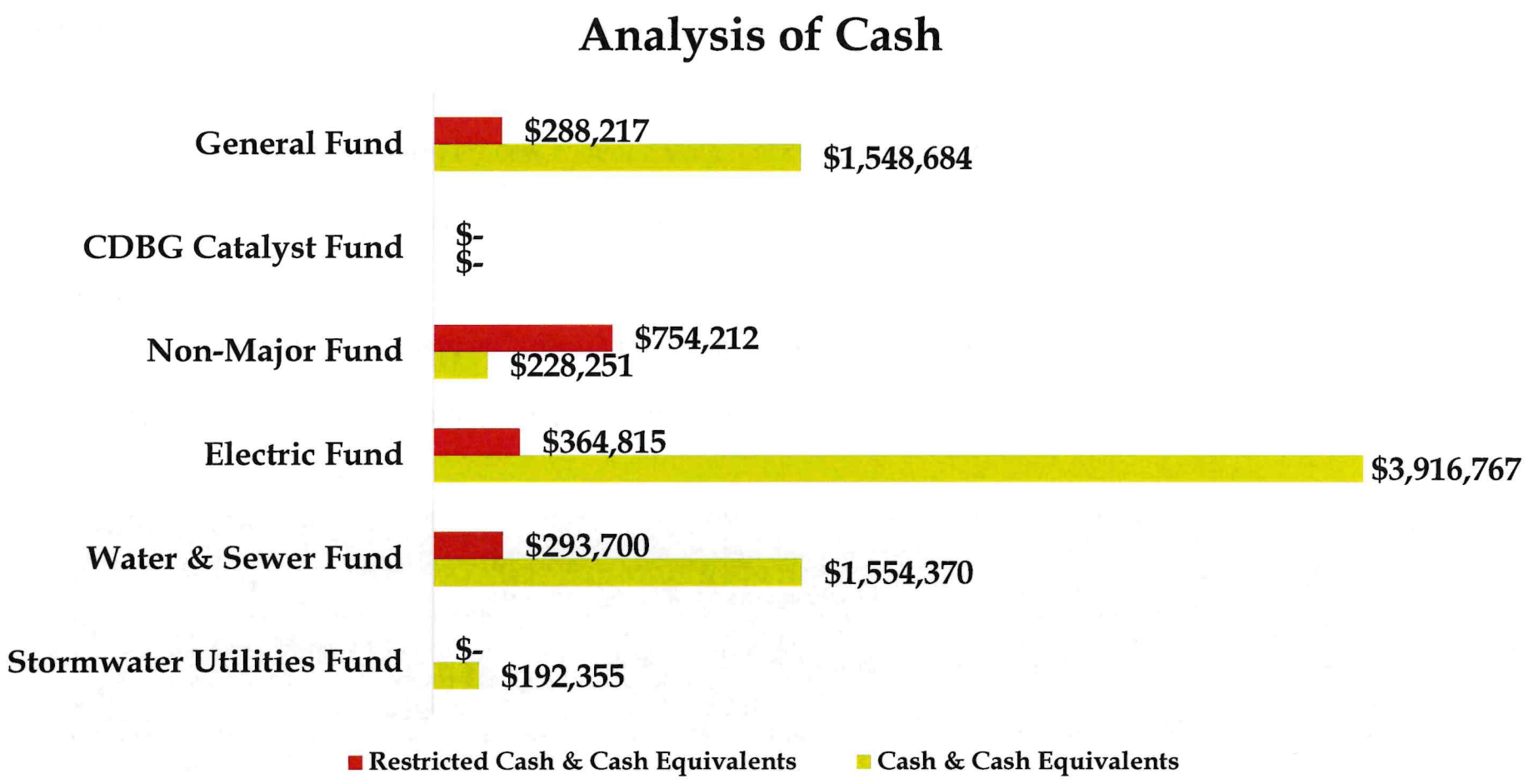
Dear Board Members:

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



Attachment E

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.

Attachment E

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:

Attachment E

ADDITIONAL REQUIRED COMMUNICATIONS

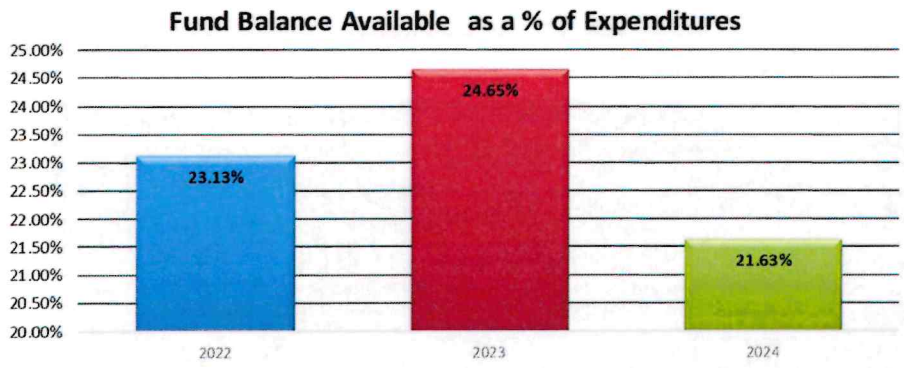
PERFORMANCE INDICATORS

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

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

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

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

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

Attachment E

ADDITIONAL REQUIRED COMMUNICATIONS

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

Attachment E

Thank You for the Opportunity to Work With You!

UNC | SCHOOL OF GOVERNMENT
Environmental Finance Center

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

FINANCIAL BENCHMARKS

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%

Attachment F

FINANCIAL BENCHMARKS

Operating Ratio

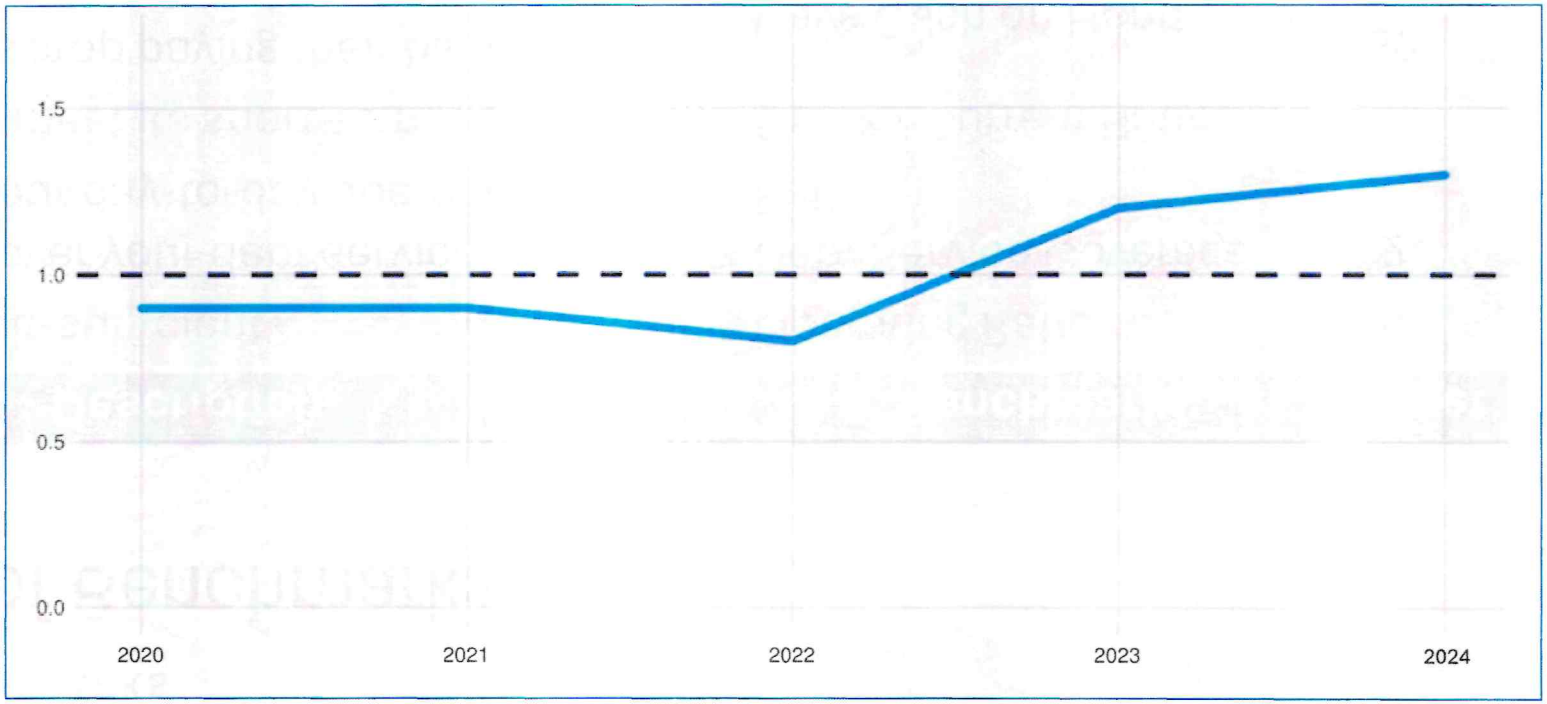
Did you generate the revenues needed to pay for O&M and a little for capital? (including depreciation)

1.3

Target of 1.0, met

0.1

Trend, progressed



Attachment F

FINANCIAL BENCHMARKS

Debt Service Coverage Ratio

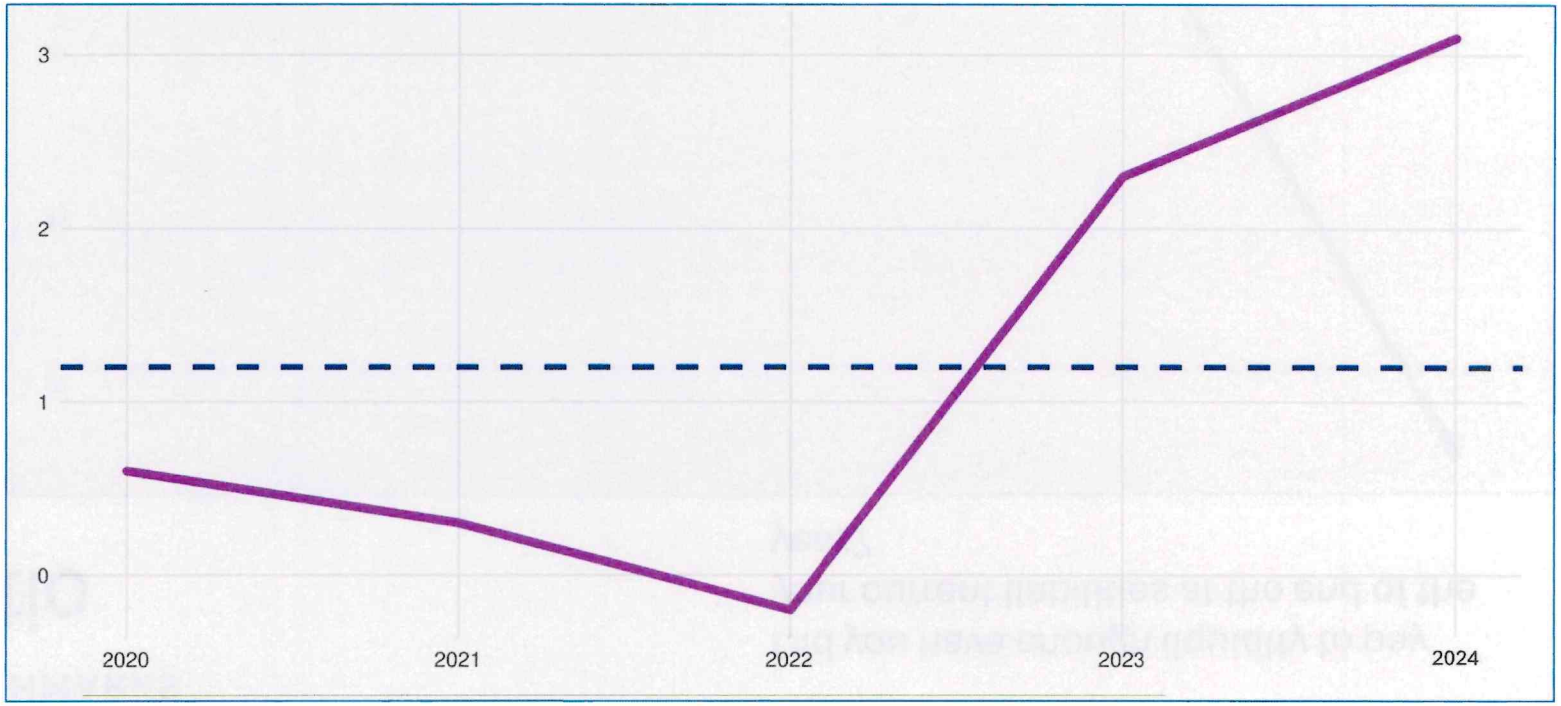
Did you generate the revenues needed to pay for O&M and existing debt service?

3.1

Target of >1.2, met

0.8

Trend, progressed



Attachment F

FINANCIAL BENCHMARKS

Quick Ratio

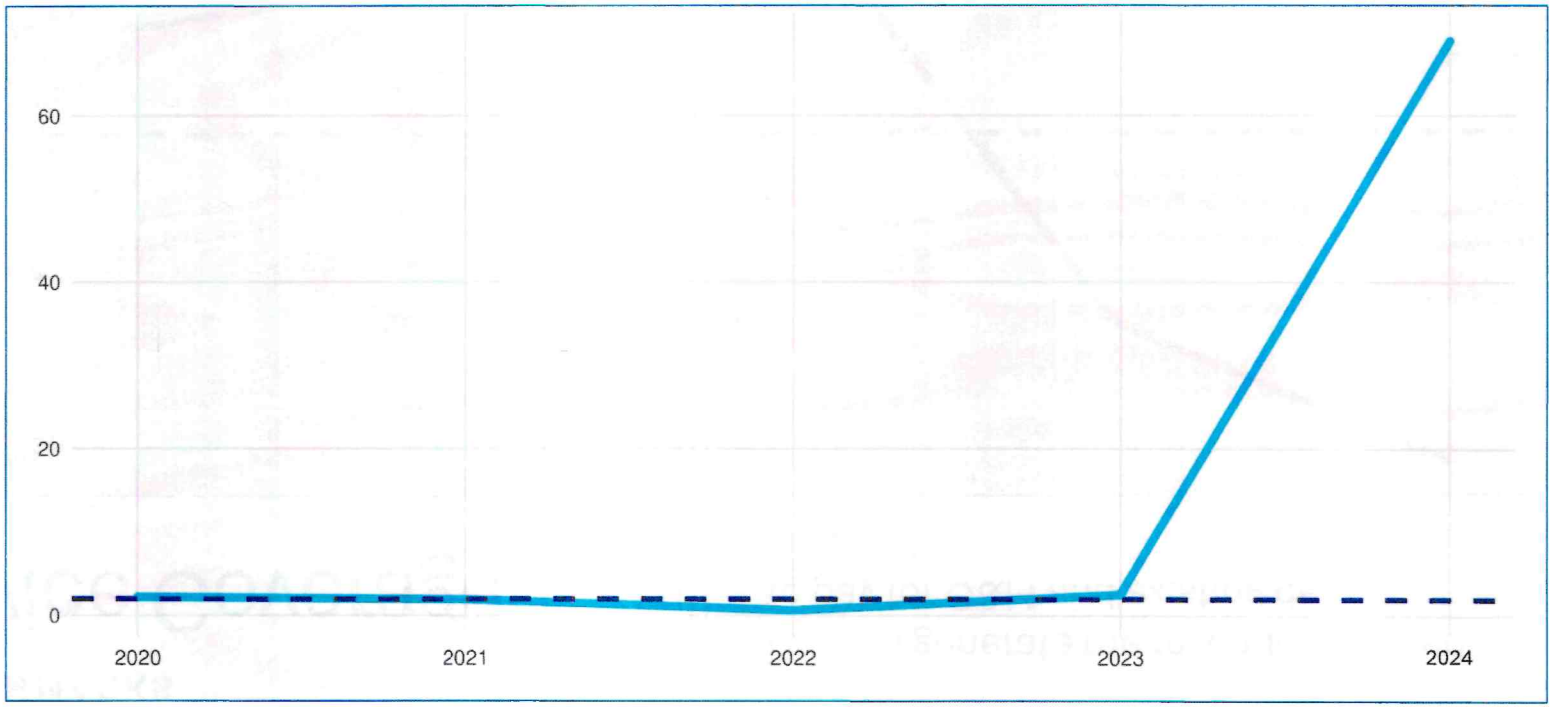
Did you have enough liquidity to pay your current liabilities at the end of the year?

68.9

Target of >2, met

66.4

Trend, progressed



Attachment F

FINANCIAL BENCHMARKS

Days Cash on Hand

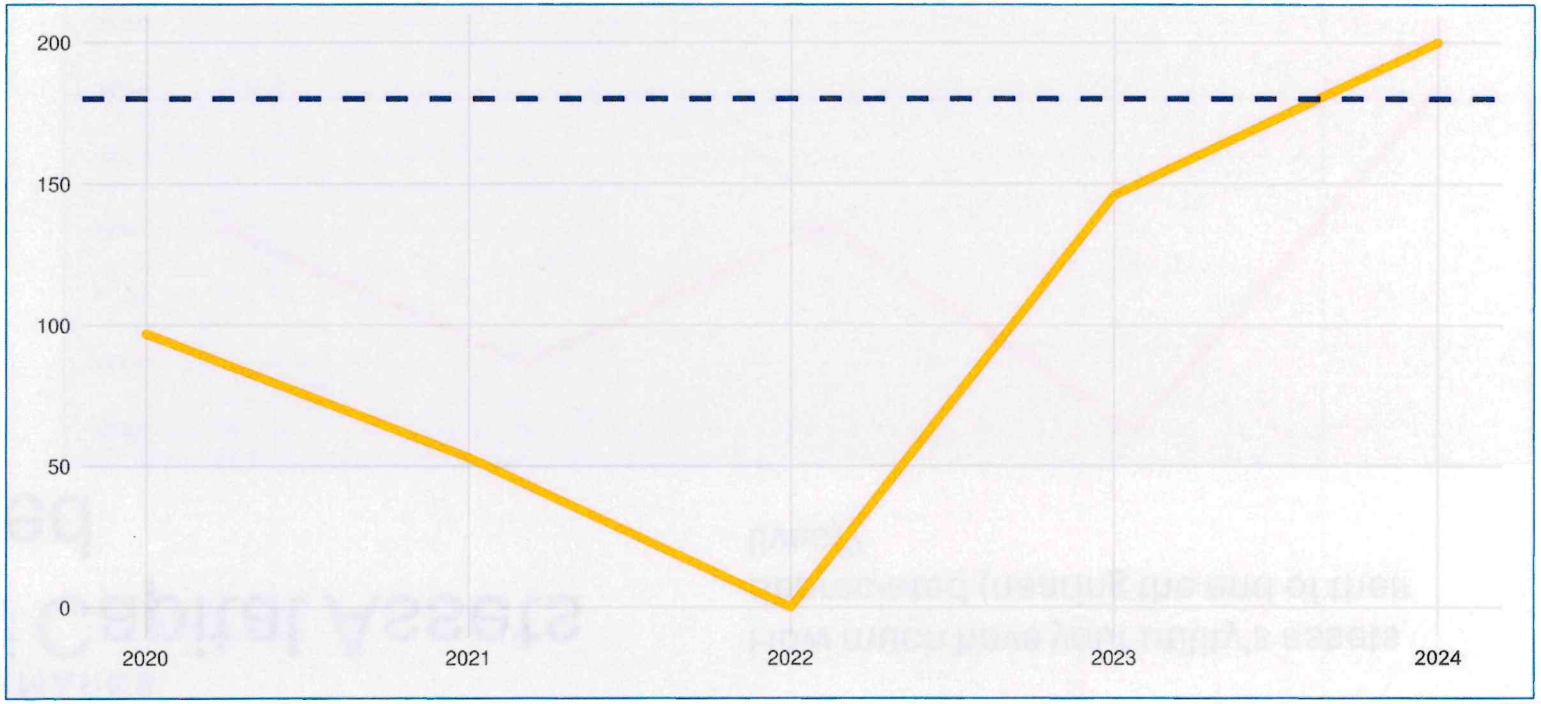
How many days could you continue to operate the utility with the cash levels available?

200

Target of >180, met

54

Trend, progressed



Attachment F

FINANCIAL BENCHMARKS

Percent of Capital Assets Depreciated

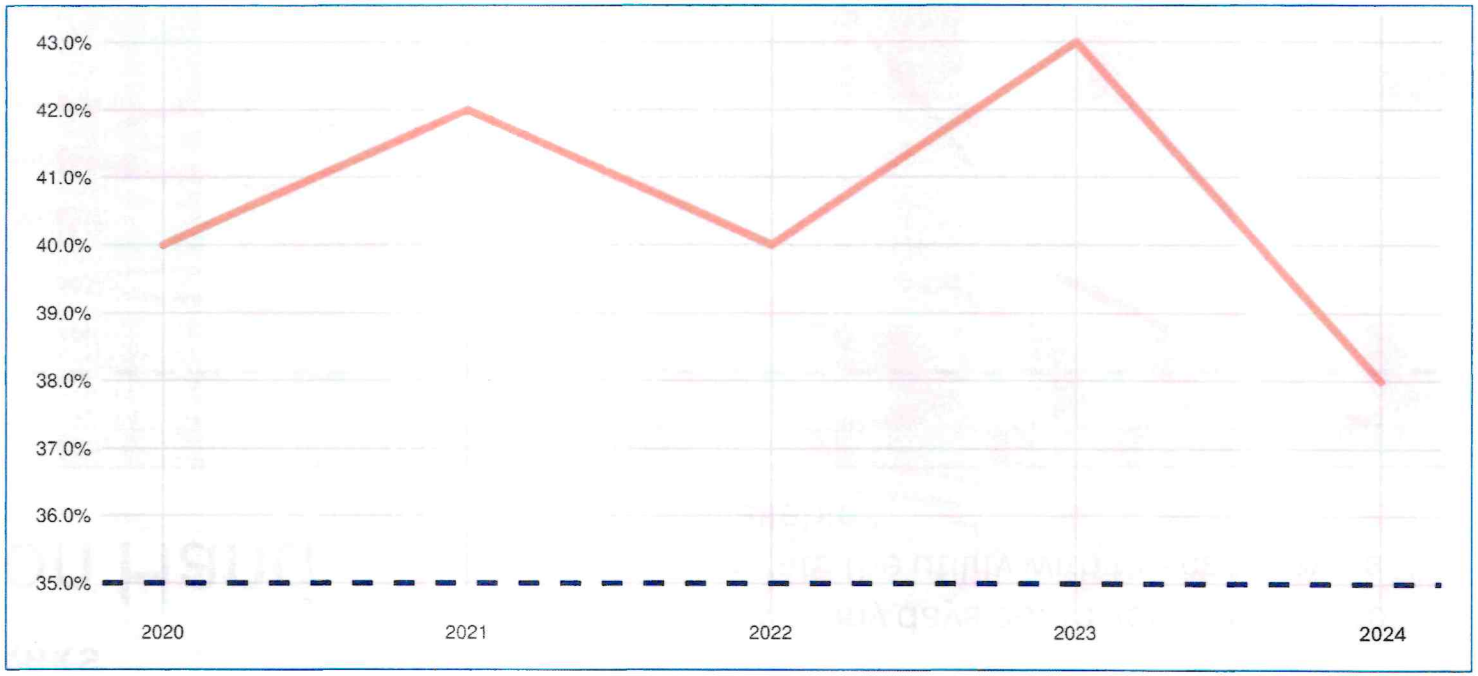
How much have your utility's assets depreciated (nearing the end of their lives)?

38%

Target of <35%, missed

-5%

Trend, progressed



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

Attachment F

SETTING THE RIGHT RATES

Rate Setting Objectives

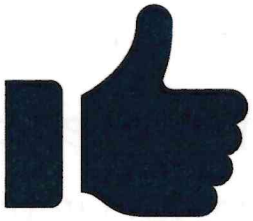


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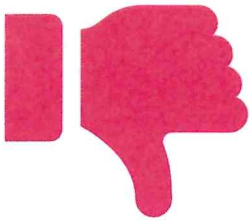
Attachment F

RATE SETTING OBJECTIVES

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

Attachment F

RATE SETTING OBJECTIVES

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

Attachment F

RATE SETTING OBJECTIVES

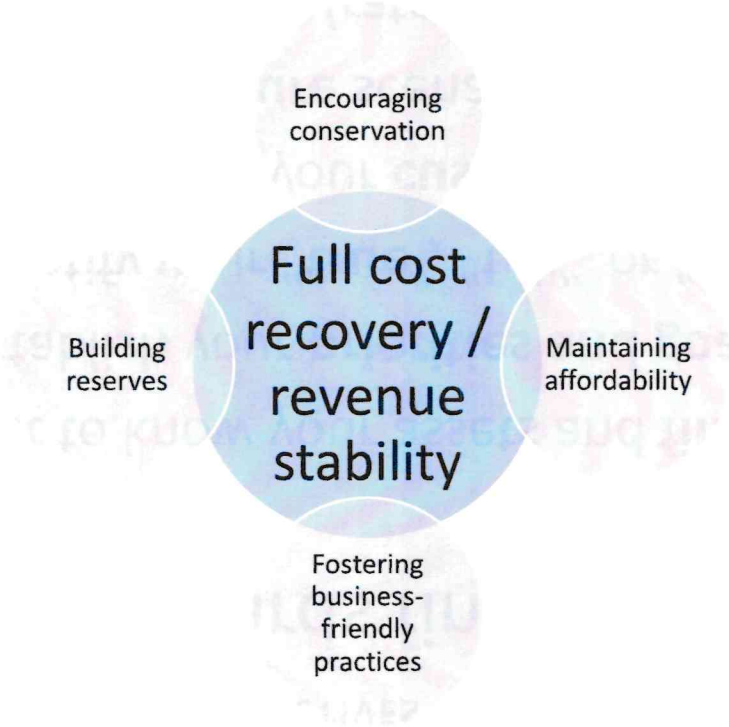
Path towards financial sustainability

- 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.....

Attachment F

RATE SETTING OBJECTIVES

Utility Objectives



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

- O&M
- Capital needs
- Debt service

Attachment F

RATE SETTING OBJECTIVES

Utility Objectives



Use pricing to encourage customers to reduce their water consumption

Why do this? What challenges does this create?

Attachment F

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?

Attachment F

RATE SETTING OBJECTIVES

Utility Objectives



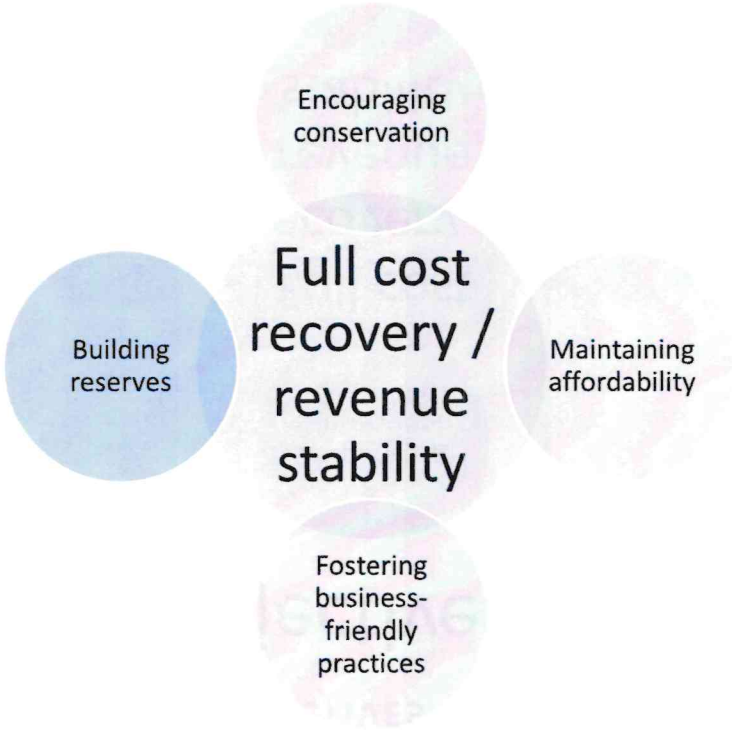
Use pricing to encourage businesses and agriculture to locate to your community or stay in your community

Why do this? What challenges does this create?

Attachment F

RATE SETTING OBJECTIVES

Utility Objectives



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

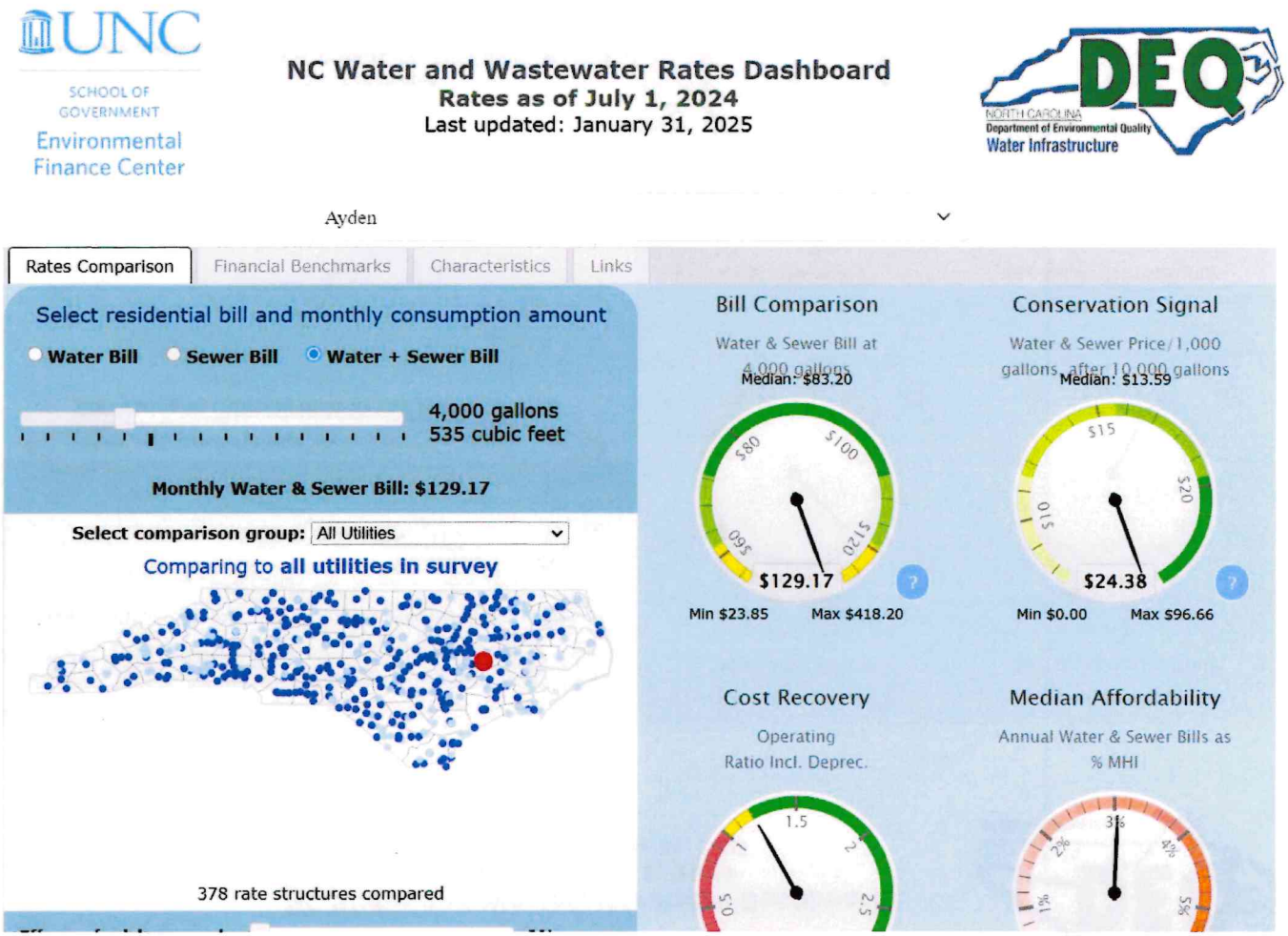
Why do this? What challenges does this create?

Attachment F

RATE SETTING OBJECTIVES

Dashboard

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

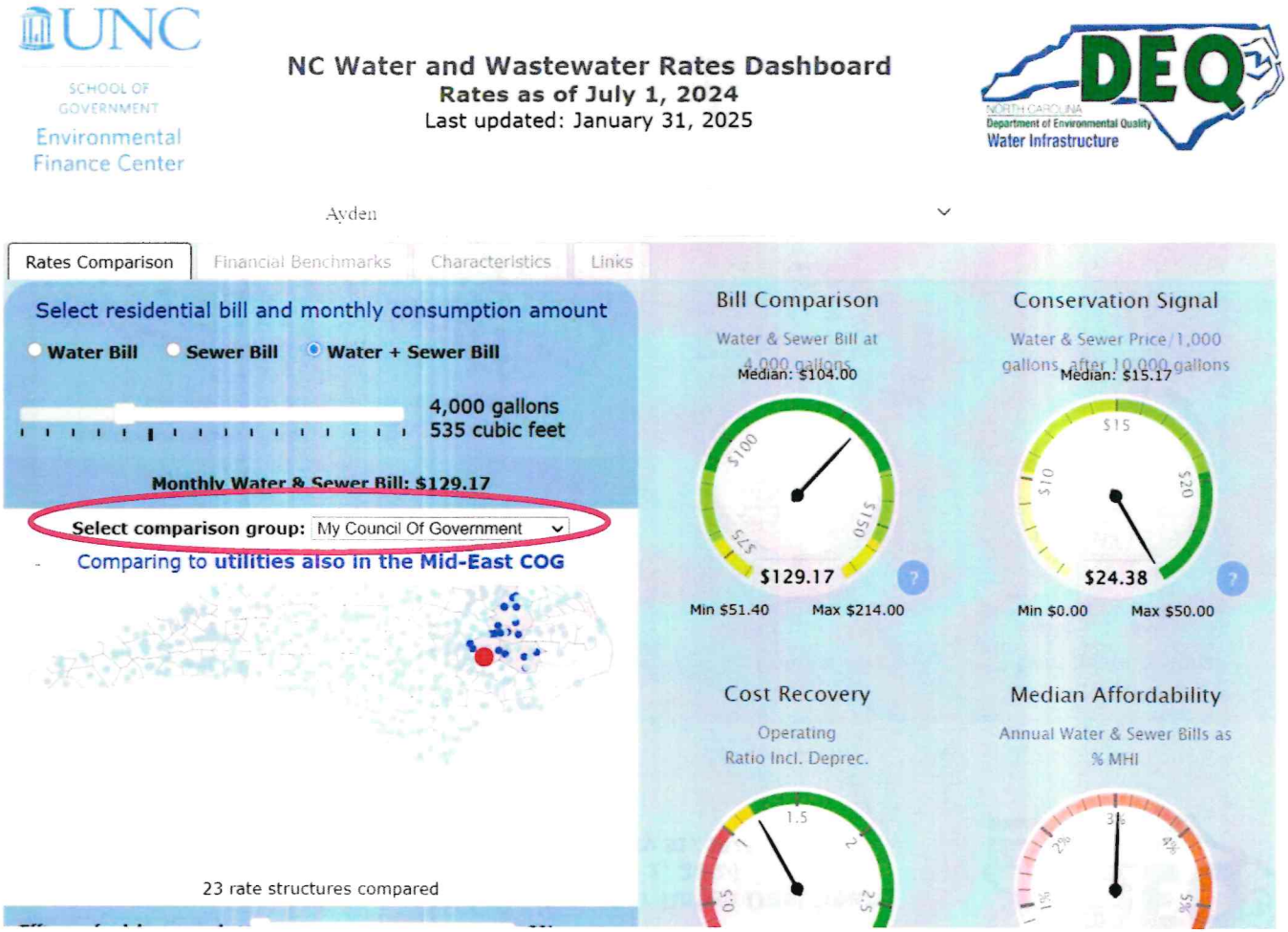


Attachment F

RATE SETTING OBJECTIVES

Dashboard

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



Attachment F

SETTING THE RIGHT RATES

Causes of Revenue Variation

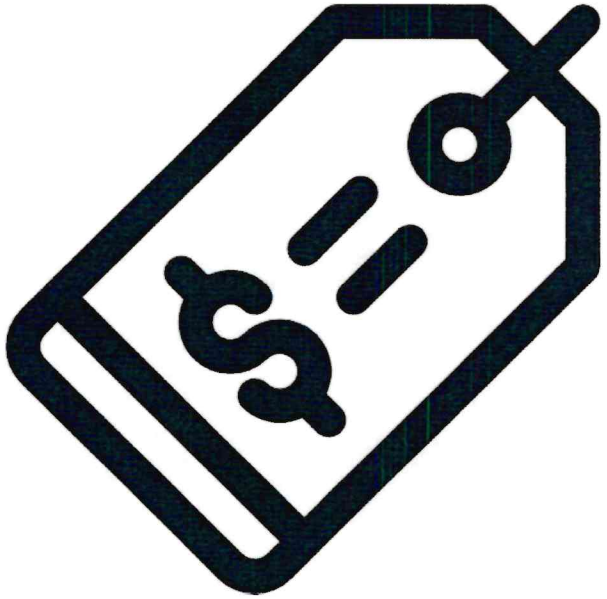


THE UNIVERSITY OF NORTH CAROLINA AT CHAPEL HILL
ENVIRONMENTAL FINANCE CENTER

Attachment F

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

Attachment F

CAUSES OF REVENUE VARIATION

Population Changes

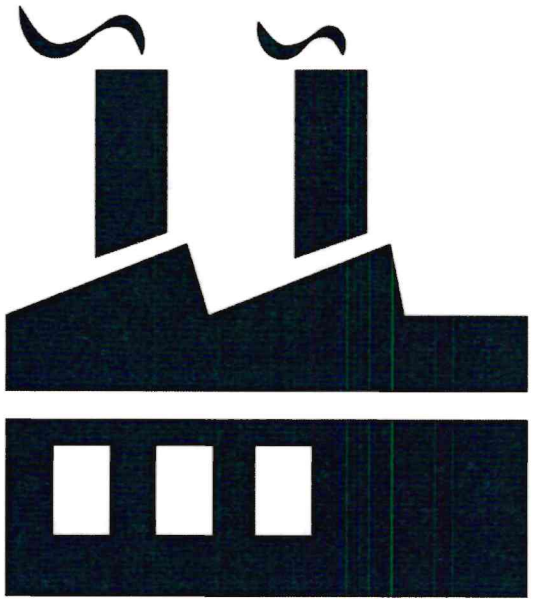


- Customers could be coming into your system or leaving your system

Attachment F

CAUSES OF REVENUE VARIATION

Loss of a Big Customer

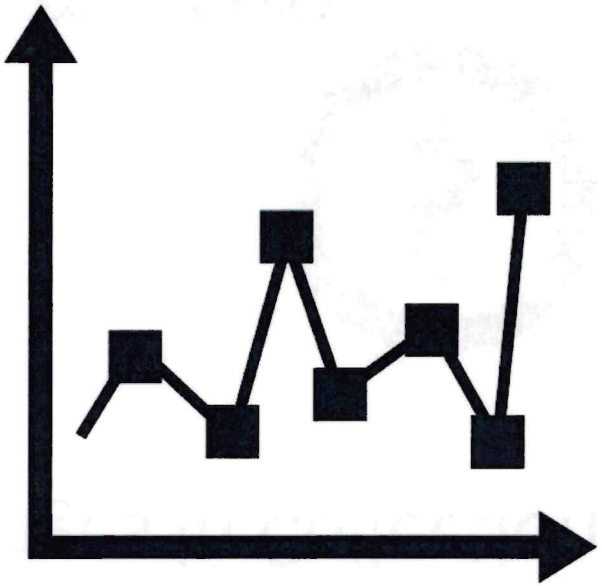


- Some customers use significantly more water than others.
- Losing or gaining a single big user can have a disproportionate impact on your budget

Attachment F

CAUSES OF REVENUE VARIATION

Economic Conditions

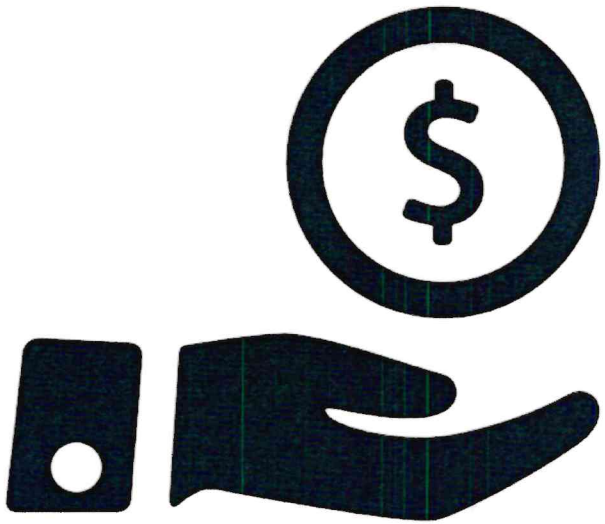


- Economic downturns can cause customers to cut back on water use.
- Conversely, periods of economic growth can lead to higher water consumption

Attachment F

CAUSES OF REVENUE VARIATION

Changes in Collection Rates

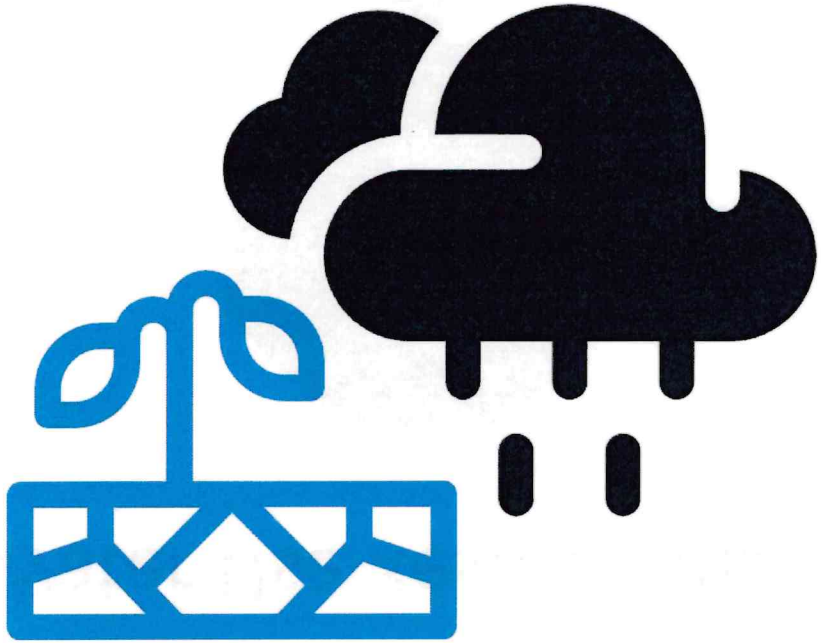


- Even if the number of customers doesn't change, how often they are paying you may be changing

Attachment F

CAUSES OF REVENUE VARIATION

Weather/Climate

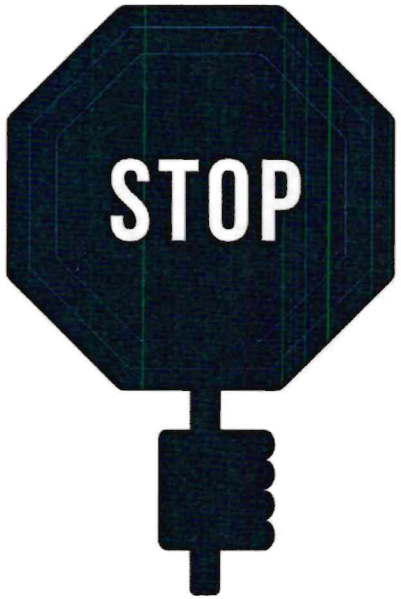


- Rainy conditions or dry/drought conditions can impact how much water customers use for outside irrigation
- Rainy conditions can impact how much additional water is entering your wastewater system

Attachment F

CAUSES OF REVENUE VARIATION

Water Use Restrictions

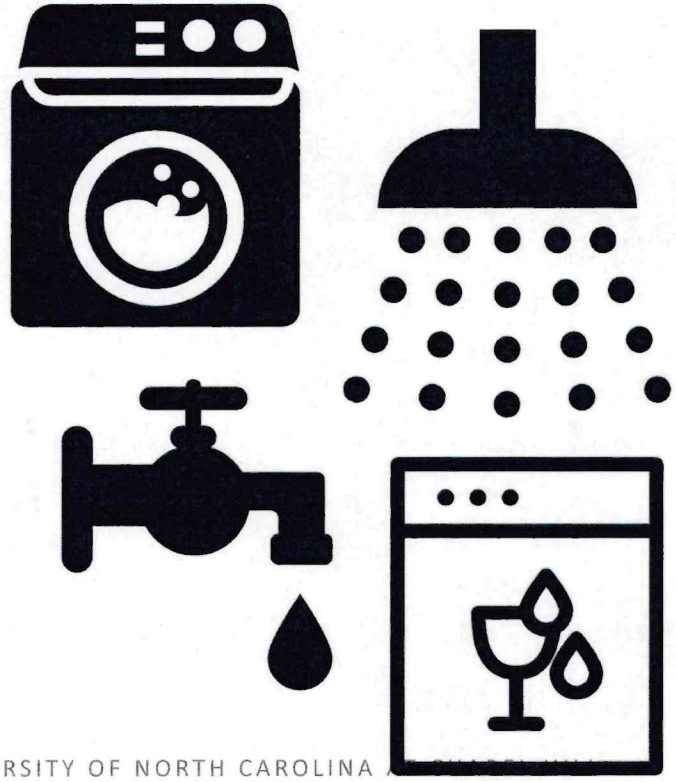


- Whether due to water supply shortages or drought conditions, restricting water use will obviously impact revenues

Attachment F

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

Attachment F

THE STATUS OF UTILITY RATES

Rates Analysis

THE UNIVERSITY OF NORTH CAROLINA AT CHAPEL HILL
ENVIRONMENTAL FINANCE CENTER

Attachment F

RATES REVIEW

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

Attachment F

RATES REVIEW

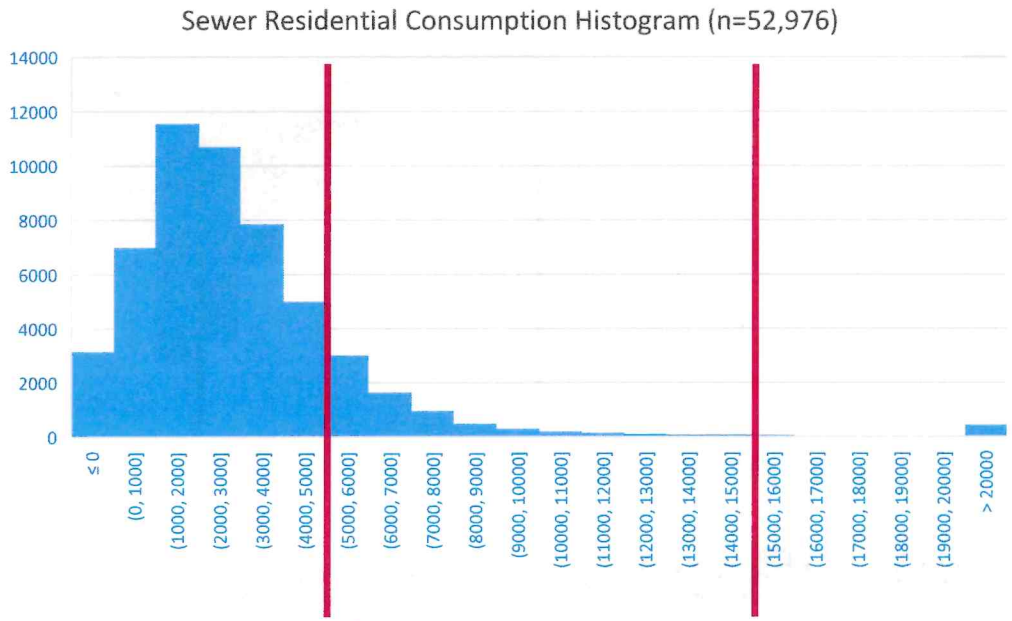
FY2025 Rate Structure

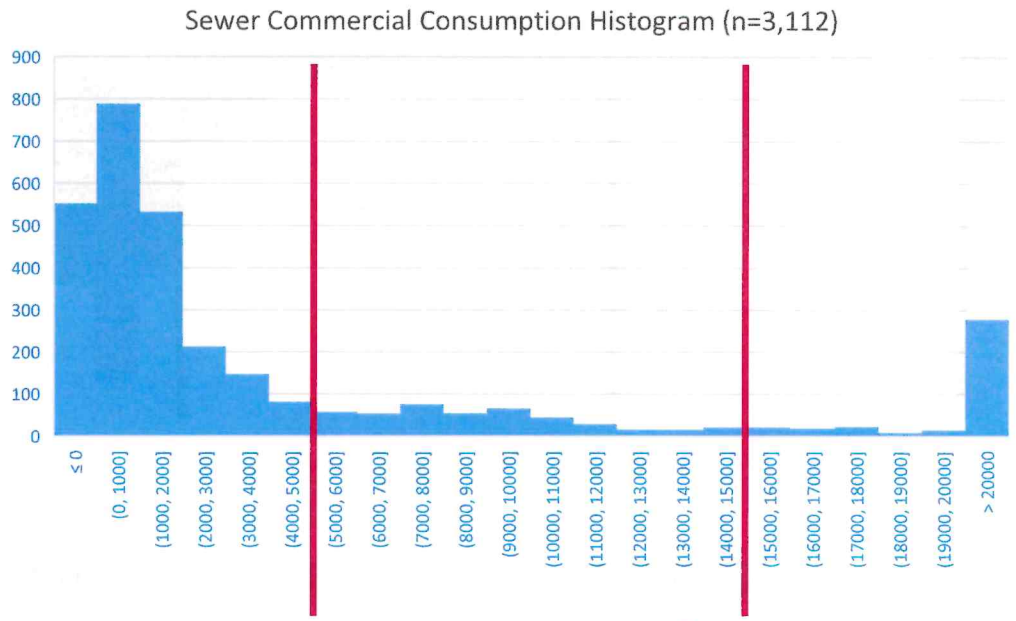
- 4.5% increases both base and volumetric (water and sewer)
- Current blocks
  - 0 – 5,000 gallons
  - 5,001 – 15,000 gallons
  - 15,000+ gallons
- Sprinkler – no base charge, just volumetric
- SWUC – Sewer User Charge/Availability Fee = flat charge
- SU2 – Multi-Unit User Charges = flat charge based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

Attachment F

RATES REVIEW

Consumption Histograms – Current Blocks



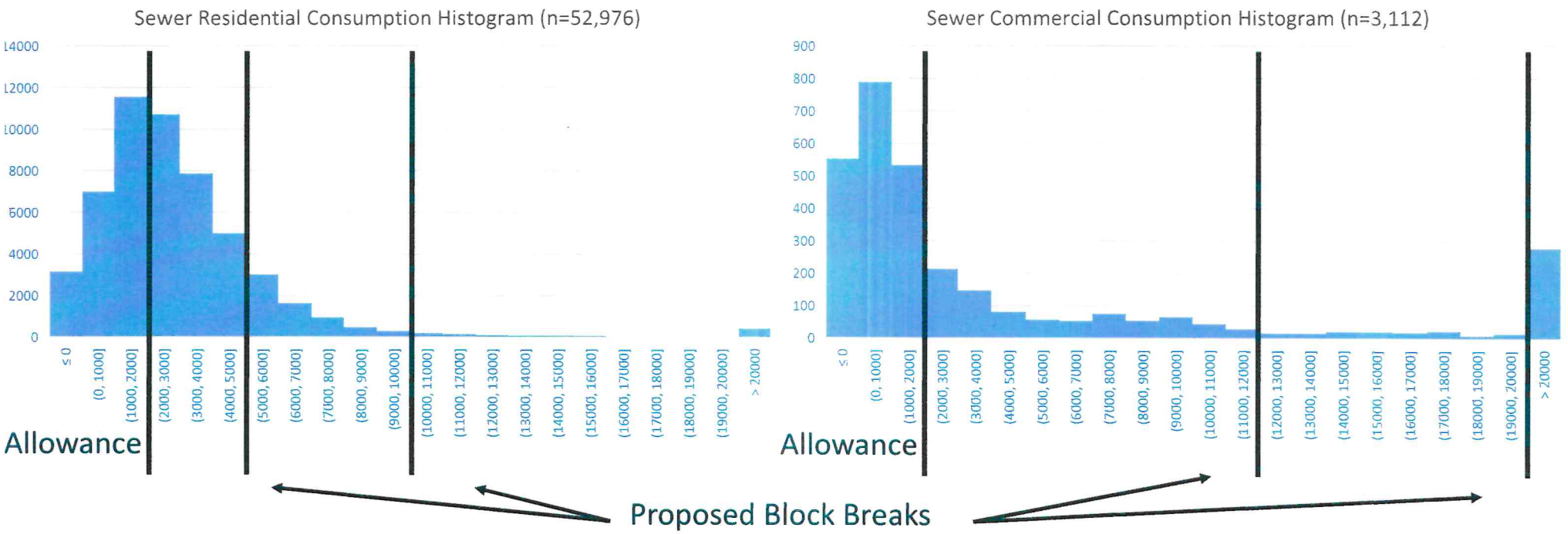


Current Block Breaks

Attachment F

RATES REVIEW

Consumption Histograms – Blocks Possible Option



Attachment F

RATES REVIEW

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

Attachment F

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%

Attachment F

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

Attachment F

Rates Scenarios



THE UNIVERSITY OF NORTH CAROLINA AT CHAPEL HILL
ENVIRONMENTAL FINANCE CENTER

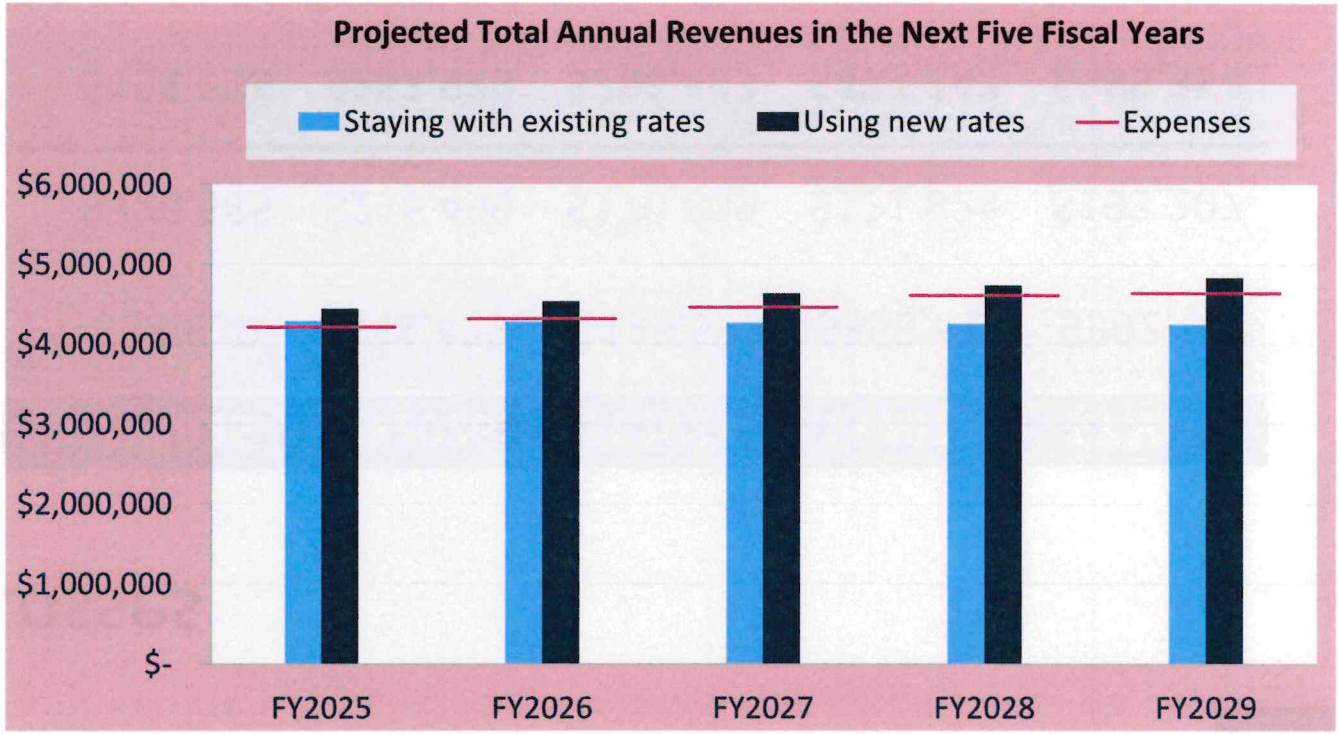
Attachment F

V1

RATES SCENARIOS

V1 – 3% Increases

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



Attachment F

V1

RATES SCENARIOS

V1 – Revenues / Losses

	FY2025	FY2026	FY2027	FY2028	FY2029
Net revenues without changing rates *(existing rates)*	$74,830	-$41,429	-$195,593	-$355,418	-$392,147
Net revenues after changing rates *(new rates)*	$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**

Attachment F

V1

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

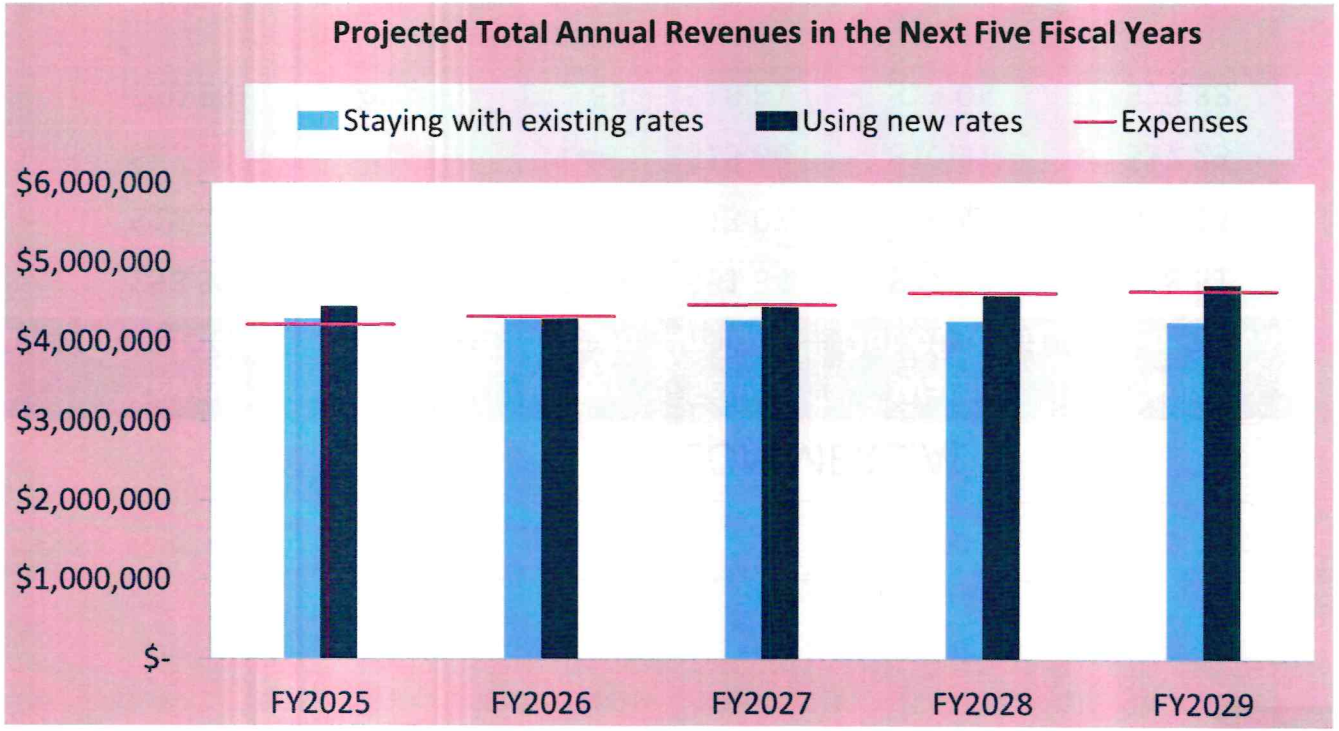
Attachment F

V2

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+



APEL HILL

Attachment F

V2

RATES SCENARIOS

V2 – Revenues / Losses

	FY2025	FY2026	FY2027	FY2028	FY2029
Net revenues without changing rates *(existing rates)*	$74,830	-$41,429	-$195,593	-$355,418	-$392,147
Net revenues after changing rates *(new rates)*	$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***

Attachment F

V2

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

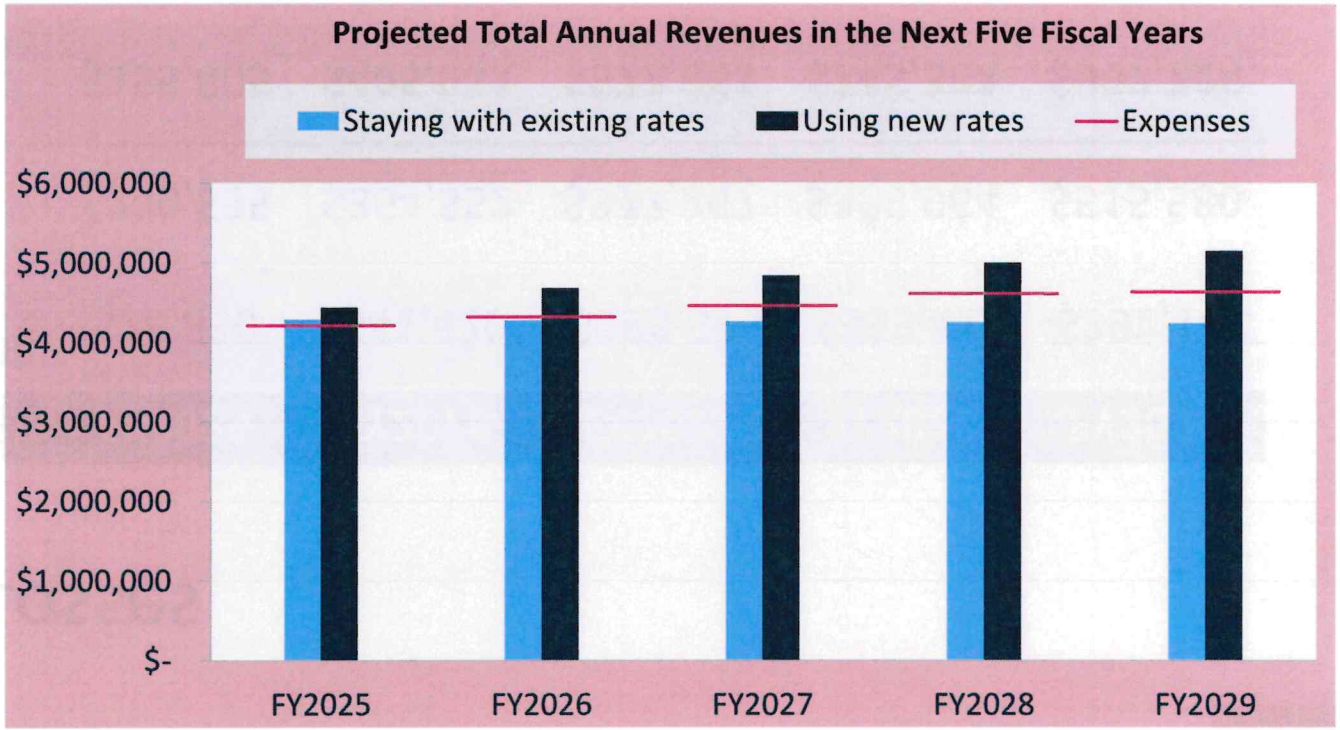
Attachment F

V3

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+



APEL HILL

Attachment F

V3

RATES SCENARIOS

V3 – Revenues / Losses

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

Attachment F

V3

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

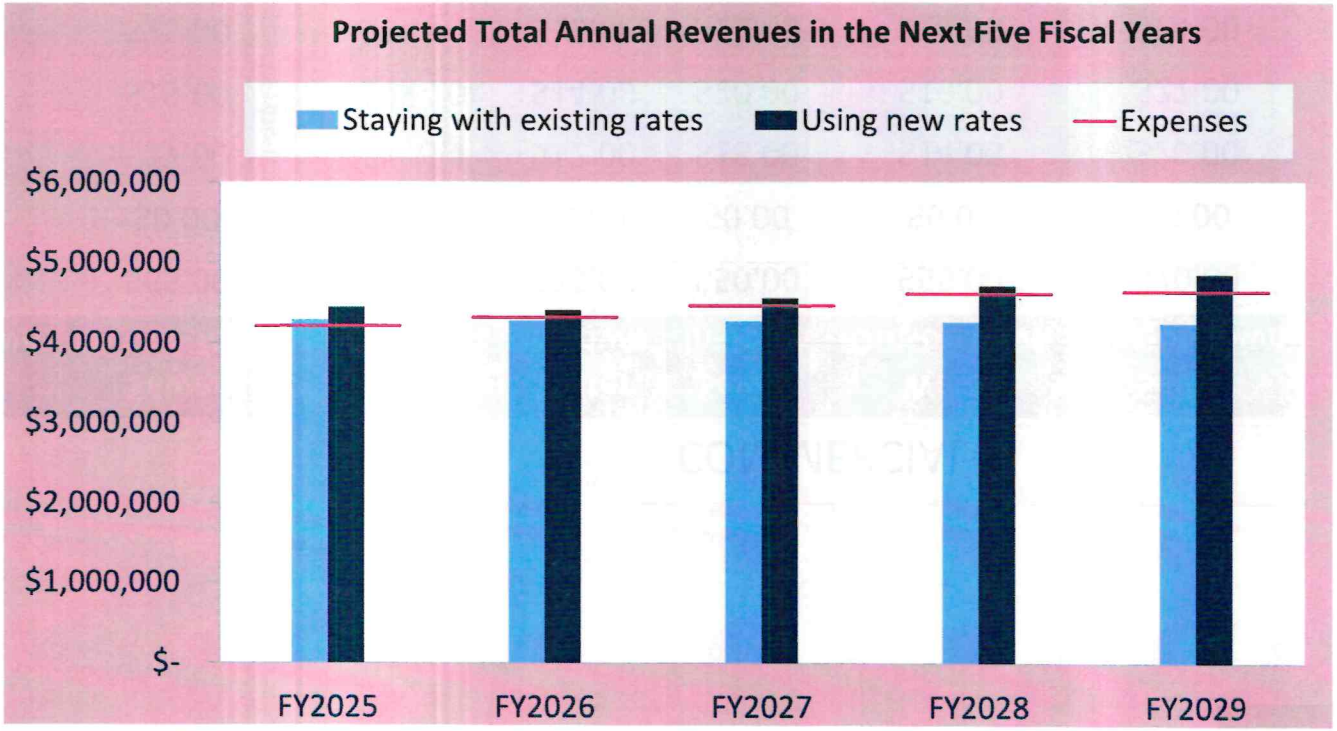
Attachment F

V4

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+



Attachment F

V4

RATES SCENARIOS

V4 – Revenues / Losses

	FY2025	FY2026	FY2027	FY2028	FY2029
Net revenues without changing rates *(existing rates)*	$74,830	-$41,429	-$195,593	-$355,418	-$392,147
Net revenues after changing rates *(new rates)*	$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**

Attachment F

V4

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

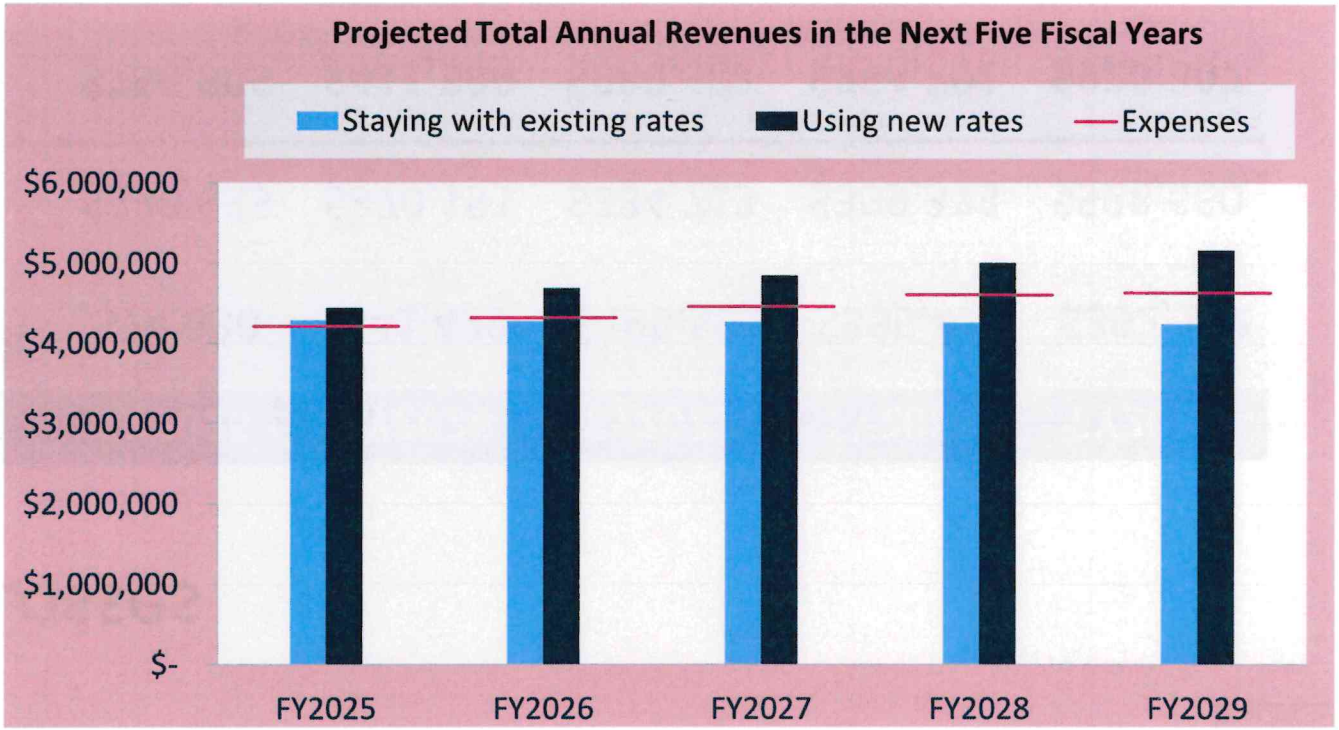
Attachment F

V5

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+



Attachment F

V5

RATES SCENARIOS

V5 – Revenues / Losses

	FY2025	FY2026	FY2027	FY2028	FY2029
Net revenues without changing rates *(existing rates)*	$74,830	-$41,429	-$195,593	-$355,418	-$392,147
Net revenues after changing rates *(new rates)*	$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**

Attachment F

V5

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

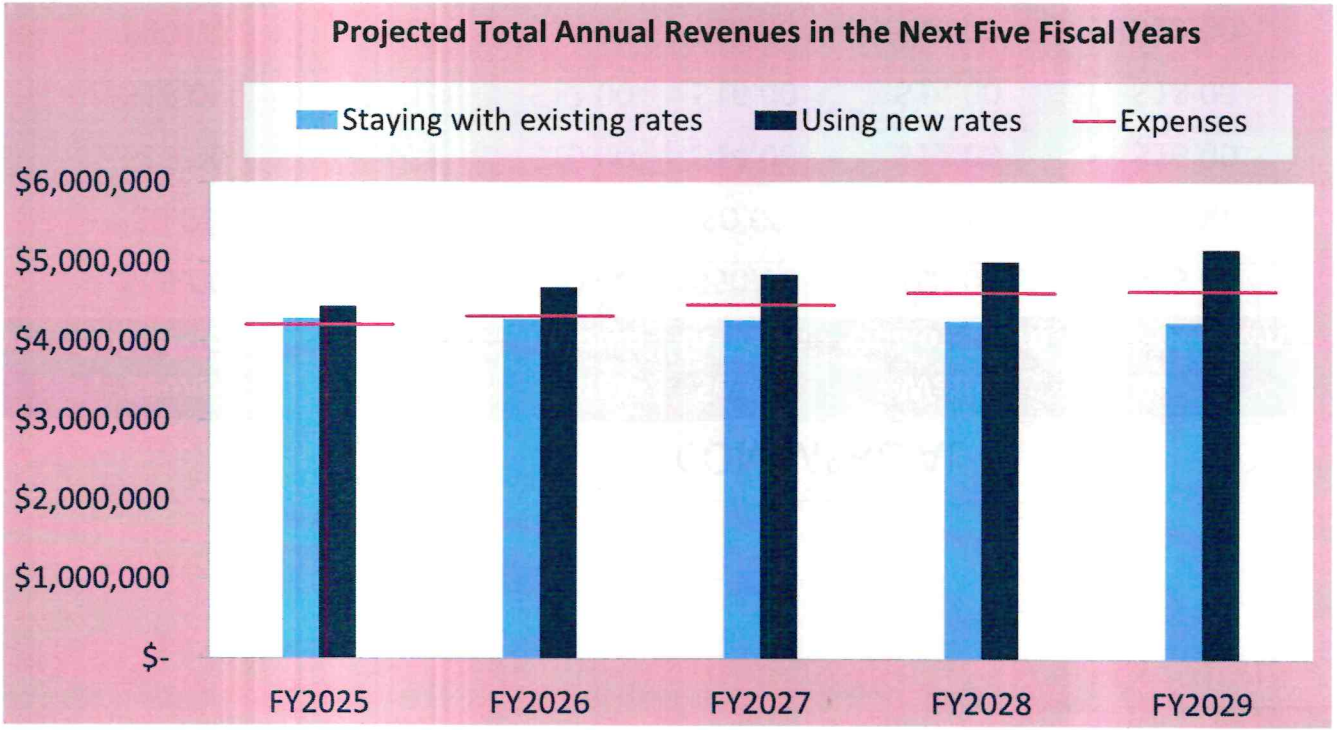
Attachment F

V6

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+



Attachment F

V6

RATES SCENARIOS

V6 – Revenues / Losses

	FY2025	FY2026	FY2027	FY2028	FY2029
Net revenues without changing rates *(existing rates)*	$74,830	-$41,429	-$195,593	-$355,418	-$392,147
Net revenues after changing rates *(new rates)*	$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**

Attachment F

V6

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

Attachment F

Attachment F

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

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415.419.9421

UNC | SCHOOL OF GOVERNMENT
Environmental Finance Center

Attachment F

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.

PLANNING &
DEVELOPMENT SERVICES

ORDINANCE NO. 15

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".

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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.

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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;

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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

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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;

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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

Chairperson

ATTEST:
Kimberly W. Hines
Clerk to the Board of Commissioners

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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

MEMORANDUM

TO: SCOTT HOWARD, TOWN MANAGER

FROM: RACHELLE MONDOVICH, LIBRARY DIRECTOR

CC: BOARD OF COMMISSIONERS

DATE: March 1, 2025

SUBJECT: AYDEN LIBRARY MONTHLY REPORT

Attachment I

- 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

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 Evely	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	2nd 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	5th and New Circle	Unk	4
02/21/2025	DWI	Piggly Wiggly PVA	Urece Dewitt	4
02/21/2025	Larceny	501 2nd 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

Attachment I

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 2nd St	Jacquline 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	2nd 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

Attachment I

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.

Attachment I

WWW.AYDEN.COM

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							
10-3100-1200	VEHICLE TAXES	226,000.00	226,000.00	19,081.39	164,338.93	-61,661.07	27.28 %
10-3100-1250	MUNI VEHICLE FEE	18,412.00	18,412.00	1,310.00	11,460.00	-6,952.00	37.76 %
10-3100-1700	TAX PENALTIES	6,000.00	6,000.00	265.34	4,692.34	-1,307.66	21.79 %
10-3100-1800	TAX INTEREST	4,000.00	4,000.00	360.07	2,865.42	-1,134.58	28.36 %
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	12.56	223.18	223.18	0.00 %
10-3100-2022	2022 REAL PROPERTY TAXES	0.00	0.00	56.93	1,008.88	1,008.88	0.00 %
10-3100-2023	2023 REAL PROPERTY TAXES	10,000.00	10,000.00	575.54	7,993.38	-2,006.62	20.07 %
10-3100-2024	2024 REAL PROPERTY TAX	2,282,032.00	2,282,032.00	427,635.90	2,018,819.95	-263,212.05	11.53 %
10-3231-3900	1% SALES TAX ARTICLE 39	530,827.00	530,827.00	48,078.86	343,737.44	-187,089.56	35.24 %
10-3232-4000	1/2% SALES TAX ARTICLE 40	332,150.00	332,150.00	30,410.25	218,392.36	-113,757.64	34.25 %
10-3233-4200	1/2% SALES TAX ARTICLE 42	281,050.00	281,050.00	24,001.57	171,692.54	-109,357.46	38.91 %
10-3234-4400	HOLD HARMLESS SALES TAX	337,260.00	337,260.00	31,484.51	226,394.79	-110,865.21	32.87 %
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	0.00	-98,000.00	100.00 %
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	1,965.33	-2,318.67	54.12 %
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	0.00	-2,500.00	100.00 %
10-3500-1000	COURT FACILITIES FEES	3,000.00	3,000.00	432.96	1,342.27	-1,657.73	55.26 %
10-3500-2000	PLANNING FEES/PERMITS	7,000.00	7,000.00	1,400.00	4,950.00	-2,050.00	29.29 %
10-3500-3000	CODE ENFORCEMENT FEES	25,000.00	25,000.00	0.00	15,947.00	-9,053.00	36.21 %
10-3600-1000	GARBAGE COLLECTION FEES	448,000.00	448,000.00	41,975.00	290,616.00	-157,384.00	35.13 %
10-3600-2100	OPENING & CLOSINGS	18,000.00	18,000.00	1,457.50	13,582.50	-4,417.50	24.54 %
10-3600-3000	RECREATION ACTIVITY FEES	75,000.00	75,000.00	2,465.68	25,589.91	-49,410.09	65.88 %
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	1,000.00	4,672.81	-11,327.19	70.79 %
10-3700-1000	INVESTMENT EARNINGS	40,000.00	40,000.00	6,021.94	41,044.76	1,044.76	102.61 %
10-3800-1000	MISCELLANEOUS REVENUES	50,000.00	50,000.00	329.88	6,334.22	-43,665.78	87.33 %
10-3800-1200	FINGERPRINTING - PD	10,000.00	10,000.00	1,360.00	10,000.00	0.00	0.00 %
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	INTRAGOVT UTIL FRAN TAX PMT	600,000.00	600,000.00	0.00	0.00	-600,000.00	100.00 %
10-3900-2000	INTRAGOVT PILO TAXES - ELEC UTIL	100,347.00	100,347.00	0.00	0.00	-100,347.00	100.00 %
10-3900-4000	TRANSFERS FROM OTHER FUNDS	0.00	0.00	-327.52	0.00	0.00	0.00 %

Attachment I

		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 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
10-4140-1820	RETIREMENT CONTRIBUTION	8,300.00	8,300.00	923.88	4,952.21	3,347.79	40.33 %
10-4140-1830	EMPLOYEE GROUP INS.	7,884.00	7,884.00	655.82	4,644.81	3,239.19	41.09 %
10-4140-2600	SUPPLIES	150.00	150.00	31.34	159.87	-9.87	-6.58 %
10-4140-2601	EMPLOYEE SCREENING	3,050.00	3,050.00	299.50	1,633.46	1,416.54	46.44 %
10-4140-3100	TRAVEL-TRAINING	2,700.00	2,700.00	0.00	0.00	2,700.00	100.00 %
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	75.00	225.00	75.00 %
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	628.80	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**	**9,753.20**	**51,754.83**	**-21,737.83**	**-72.42%**
Department: 4210 - Information Technology							
10-4210-3210	TELEPHONE	52,500.00	52,500.00	7,242.91	37,639.00	14,861.00	28.31 %
10-4210-3211	INTERNET	25,000.00	25,000.00	1,427.10	9,989.70	15,010.30	60.04 %
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	29,193.03	137,045.03	29,954.97	17.94 %
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**	**37,863.04**	**198,072.45**	**-94,134.45**	**-90.57%**
Department: 4250 - CENTRAL GARAGE							
10-4250-1210	FULL TIME SALARIES	96,500.00	96,500.00	11,082.99	60,840.78	35,659.22	36.95 %
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	847.82	4,651.00	2,849.00	37.99 %
10-4250-1820	RETIREMENT CONTRIBUTION	13,200.00	13,200.00	1,507.30	8,101.51	5,098.49	38.62 %
10-4250-1830	EMPLOYEE GROUP INS.	15,768.00	15,768.00	1,306.52	9,253.78	6,514.22	41.31 %
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	125,000.00	10,021.33	50,260.33	74,739.67	59.79 %
10-4250-2511	DIESEL	80,000.00	80,000.00	609.53	32,312.73	47,687.27	59.61 %
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	0.00	129.24	1,450.45	91.82 %
10-4250-3210	TELEPHONE	720.00	720.00	60.00	420.00	300.00	41.67 %
10-4250-3520	SHOP EQUIPMENT AND REPAIR	4,000.00	4,000.00	593.80	2,483.46	1,516.54	37.91 %
10-4250-3530	VEHICLES REPAIRS & MAINT	90,000.00	97,500.00	23,717.97	75,538.57	21,961.43	22.52 %
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	1,446.90	1,153.10	44.35 %
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	2,827.02	10,012.23	11,387.77	53.21 %
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**	**52,574.28**	**290,554.23**	**60,441.77**	**17.22%**
Department: 4260 - PUBLIC BUILDINGS							
10-4260-1210	FULL TIME SALARIES	99,595.00	99,595.00	10,475.04	59,221.67	40,373.33	40.54 %
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	801.33	4,529.35	3,270.65	41.93 %
10-4260-1820	RETIREMENT CONTRIBUTION	13,600.00	13,600.00	1,424.61	7,881.70	5,718.30	42.05 %
10-4260-1830	EMPLOYEE GROUP INS.	15,768.00	15,768.00	1,302.94	9,228.72	6,539.28	41.47 %
10-4260-2120	UNIFORMS- SHOES	700.00	700.00	54.46	531.90	168.10	24.01 %
10-4260-2600	SUPPLIES	18,000.00	18,000.00	2,176.51	7,098.90	10,901.10	60.56 %
10-4260-3210	TELEPHONE	720.00	720.00	60.00	420.00	300.00	41.67 %
10-4260-3300	UTILITIES - PROPANE	17,000.00	17,000.00	5,091.63	7,273.25	9,726.75	57.22 %
10-4260-3301	UTILITIES - ELECTRIC	26,000.00	26,000.00	17,438.41	40,094.23	-14,094.23	-54.21 %
10-4260-3510	BLDGS REPAIRS & MAINT	110,000.00	110,000.00	1,593.22	36,357.33	73,642.67	66.95 %
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	851.64	146,424.02	28,575.98	16.33 %
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	1,600.00	48,480.00	76,520.00	61.22 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
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 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
10-4510-1830	EMPLOYEE GROUP INS.	70,956.00	70,956.00	4,902.02	38,821.58	32,134.42	45.29 %
10-4510-2120	UNIFORMS	5,000.00	5,000.00	0.00	3,862.93	1,137.07	22.74 %
10-4510-2311	SAFETY	1,000.00	1,000.00	50.00	450.05	549.95	55.00 %
10-4510-2600	SUPPLIES	35,000.00	35,000.00	660.25	19,087.87	15,912.13	45.46 %
10-4510-3100	TRAVEL-TRAINING	5,000.00	5,000.00	95.00	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	0.00	7,600.00	22,400.00	74.67 %
10-4510-3590	CEMETERIES - MAINTENANCE	58,000.00	47,300.00	950.00	10,550.00	36,750.00	77.70 %
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	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							
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	14,757.46	77,993.96	33,506.04	30.05 %
10-4710-1220	OVERTIME	10,000.00	10,000.00	1,036.45	7,046.62	2,953.38	29.53 %
10-4710-1810	SOCIAL SECURITY	9,600.00	9,600.00	1,208.23	6,499.67	3,100.33	32.30 %
10-4710-1820	RETIREMENT CONTRIBUTION	16,100.00	16,100.00	2,147.94	11,235.49	4,864.51	30.21 %
10-4710-1830	EMPLOYEE GROUP INS.	23,652.00	23,652.00	1,519.68	11,389.66	12,262.34	51.84 %
10-4710-2120	UNIFORMS	2,500.00	2,500.00	0.00	1,323.67	1,176.33	47.05 %
10-4710-2311	SAFETY	500.00	500.00	0.00	289.04	210.96	42.19 %
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	33,000.00	584.02	31,205.74	1,794.26	5.44 %
10-4710-3100	TRAVEL-TRAINING	500.00	0.00	0.00	0.00	0.00	0.00 %
10-4710-3520	EQUIPMEMT REP & MAINT	20,000.00	30,700.00	0.00	28,090.93	2,609.07	8.50 %
10-4710-4410	LANDFILL FEES / TOWN REFUSE	20,000.00	18,000.00	782.96	4,466.42	13,533.58	75.19 %
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	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							
10-4910-1210	FULL TIME SALARIES	183,900.00	183,900.00	12,708.07	70,444.02	113,455.98	61.69 %
10-4910-1810	SOCIAL SECURITY	14,100.00	14,100.00	971.51	5,383.27	8,716.73	61.82 %
10-4910-1820	RETIREMENT CONTRIBUTION	25,100.00	25,100.00	1,728.30	9,420.92	15,679.08	62.47 %
10-4910-1830	EMPLOYEE GROUP INS.	23,652.00	23,652.00	1,136.96	8,053.30	15,598.70	65.95 %
10-4910-2120	UNIFORMS	750.00	750.00	0.00	248.04	501.96	66.93 %
10-4910-2600	SUPPLIES	3,000.00	3,000.00	28.21	918.21	2,081.79	69.39 %
10-4910-3100	TRAVEL-TRAINING	3,500.00	3,500.00	0.00	1,384.06	2,115.94	60.46 %
10-4910-3210	TELEPHONE	720.00	720.00	60.00	420.00	300.00	41.67 %
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	0.00	400.00	100.00 %
10-4910-4930	CODE ENFORCEMENT	60,000.00	63,930.00	0.00	13,728.14	50,201.86	78.53 %
10-4910-4990	MISCELLANEOUS	1,400.00	1,400.00	168.99	1,326.87	73.13	5.22 %
10-4910-6000	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							
10-4920-1210	FULL TIME SALARIES	96,000.00	96,000.00	10,606.05	58,481.25	37,518.75	39.08 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
10-4920-1810	SOCIAL SECURITY	7,300.00	7,300.00	808.59	4,454.44	2,845.56	38.98 %
10-4920-1820	RETIREMENT CONTRIBUTION	12,900.00	12,900.00	1,442.43	7,855.03	5,044.97	39.11 %
10-4920-1830	EMPLOYEE GROUP INS.	7,884.00	7,884.00	662.20	4,689.47	3,194.53	40.52 %
10-4920-2600	SUPPLIES	1,000.00	1,000.00	0.00	123.80	876.20	87.62 %
10-4920-3100	TRAVEL-TRAINING	5,000.00	5,000.00	132.48	1,873.74	3,126.26	62.53 %
10-4920-3210	TELEPHONE	720.00	720.00	60.00	420.00	300.00	41.67 %
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	444.34	1,555.66	77.78 %
10-4920-4990	MISCELLANEOUS	1,000.00	1,000.00	30.00	261.91	738.09	73.81 %
10-4920-6000	CONTRACTS	10,000.00	10,000.00	0.00	0.00	10,000.00	100.00 %
10-4920-6100	LOCAL SUPPORT	13,000.00	13,000.00	0.00	7,406.57	5,593.43	43.03 %
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**	**13,741.75**	**89,761.17**	**-24,106.17**	**-36.72%**
Department: 6110 - LIBRARY							
10-6110-1210	FULL TIME SALARIES	67,000.00	67,000.00	7,972.48	43,781.35	23,218.65	34.65 %
10-6110-1260	Salaries Part Time	18,000.00	17,702.50	1,514.68	11,159.03	6,543.47	36.96 %
10-6110-1810	SOCIAL SECURITY	6,500.00	6,500.00	719.68	4,160.37	2,339.63	35.99 %
10-6110-1820	RETIREMENT CONTRIBUTION	9,200.00	9,200.00	1,084.26	5,818.45	3,381.55	36.76 %
10-6110-1830	EMPLOYEE GROUP INS.	7,884.00	7,884.00	658.24	4,661.75	3,222.25	40.87 %
10-6110-2600	SUPPLIES	2,500.00	2,500.00	81.65	1,403.74	1,096.26	43.85 %
10-6110-2700	SUPPLIES - PROGRAMS	900.00	900.00	22.74	376.89	523.11	58.12 %
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	420.00	300.00	41.67 %
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	126.47	1,692.12	807.88	32.32 %
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	41.82	632.24	967.76	60.49 %
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	711.05	4,249.99	6,750.01	61.36 %
10-6110-6000	CONTRACTS	13,400.00	13,400.00	2,106.00	7,729.69	5,670.31	42.32 %
10-6110-6920	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							
10-6120-1210	FULL TIME SALARIES	195,500.00	195,500.00	22,096.94	123,115.61	72,384.39	37.03 %
10-6120-1260	PART-TIME SALARIES	65,000.00	65,000.00	2,122.20	39,258.35	25,741.65	39.60 %
10-6120-1810	SOCIAL SECURITY	22,000.00	22,000.00	1,851.75	12,414.12	9,585.88	43.57 %
10-6120-1820	RETIREMENT CONTRIBUTION	28,000.00	28,000.00	3,005.19	16,470.70	11,529.30	41.18 %
10-6120-1830	EMPLOYEE GROUP INS.	23,652.00	23,652.00	1,968.14	13,939.19	9,712.81	41.07 %
10-6120-1990	INSTRUCTOR AND OFFICIAL FEES	65,000.00	65,000.00	1,210.00	19,369.00	45,631.00	70.20 %
10-6120-2120	UNIFORMS	11,000.00	11,000.00	438.36	3,624.41	7,375.59	67.05 %
10-6120-2310	MISC SUPPLIES-PROGRAM SUP	26,000.00	25,700.00	5,509.52	16,473.24	9,226.76	35.90 %
10-6120-2312	PROGRAM AWARDS	6,500.00	6,500.00	1,496.08	3,460.44	3,039.56	46.76 %
10-6120-2600	SUPPLIES	30,000.00	30,000.00	338.10	11,050.70	18,949.30	63.16 %
10-6120-2650	CONCESSION STAND FOOD	15,500.00	15,500.00	251.21	6,148.53	9,351.47	60.33 %
10-6120-3100	TRAVEL-TRAINING	6,000.00	6,300.00	0.00	5,521.27	778.73	12.36 %
10-6120-3301	UTILITIES-ELECTRIC	27,000.00	35,786.83	5,077.20	44,994.82	-9,207.99	-25.73 %
10-6120-3520	EQUIPMENT REP & MAINT	36,000.00	27,213.17	-4,897.33	5,262.50	21,950.67	80.66 %
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	41.82	643.86	356.14	35.61 %
10-6120-6000	CONTRACTS	20,554.00	20,554.00	558.81	6,760.02	13,793.98	67.11 %
10-6120-6920	GRANT APPROPRIATIONS	5,000.00	5,000.00	0.00	-5,000.00	10,000.00	200.00 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
5120-6930	THEATER WORK	500.00	500.00	0.00	0.00	500.00	100.00 %
	Department: 6120 - RECREATION Total:	**593,856.00**	**593,856.00**	**41,067.99**	**328,910.76**	**264,945.24**	**44.61%**
	Expense Total:	**6,692,966.00**	**6,702,035.49**	**689,344.24**	**4,291,024.11**	**2,411,011.38**	**35.97%**
	Fund: 10 - General Fund Surplus (Deficit):	**721.00**	**721.00**	**-49,955.88**	**-218,638.64**	**-219,359.64**	**30,424.36%**
ıd: 61 - Electric Fund							
levenue							
-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						
61-7210-1210	FULL TIME SALARIES	129,500.00	129,500.00	13,944.29	81,729.97	47,770.03	36.89 %
61-7210-1260	PART-TIME SALARIES	21,500.00	21,500.00	3,162.44	18,700.25	2,799.75	13.02 %
61-7210-1810	SOCIAL SECURITY	12,850.00	12,850.00	1,298.06	7,607.71	5,242.29	40.80 %
61-7210-1820	RETIREMENT CONTRIBUTION	17,900.00	17,900.00	1,896.46	10,877.70	7,022.30	39.23 %
61-7210-1830	EMPLOYEE GROUP INS.	23,508.00	23,508.00	1,939.04	13,735.39	9,772.61	41.57 %
61-7210-2600	SUPPLIES	7,000.00	7,000.00	931.88	4,049.53	2,950.47	42.15 %
61-7210-3100	TRAVEL-TRAINING	2,250.00	2,250.00	0.00	50.25	2,199.75	97.77 %
61-7210-3250	POSTAGE	27,500.00	27,500.00	6,997.67	23,705.62	3,794.38	13.80 %
61-7210-4501	WORKERS COMP	1,500.00	1,722.00	0.00	1,885.35	-163.35	-9.49 %
61-7210-4990	MISCELLANEOUS	250.00	250.00	0.00	100.00	150.00	60.00 %
61-7210-6000	CONTRACTS	60,000.00	60,000.00	7,191.73	29,853.93	30,146.07	50.24 %
61-7210-6300	CREDIT CARD ACCEPTANCE	108,000.00	108,000.00	-4,336.86	-20,517.32	128,517.32	119.00 %
61-7210-8400	REIMBURSEMENT OF SERVICES	1,109,943.00	1,109,943.00	0.00	0.00	1,109,943.00	100.00 %
	Department: 7210 - ELECTRIC ADMIN/BILLING COLL Total:	**1,521,701.00**	**1,521,923.00**	**33,024.71**	**171,778.38**	**1,350,144.62**	**88.71%**
	Department: 7220 - ELECTRIC OPERATIONS						
61-7220-1210	FULL TIME SALARIES	980,028.00	980,028.00	109,832.78	597,510.70	382,517.30	39.03 %
61-7220-1220	OVERTIME	55,000.00	55,000.00	2,691.38	23,288.49	31,711.51	57.66 %
61-7220-1810	SOCIAL SECURITY	84,000.00	84,000.00	8,558.77	47,137.30	36,862.70	43.88 %
61-7220-1820	RETIREMENT CONTRIBUTION	131,100.00	131,100.00	15,303.32	83,136.07	47,963.93	36.59 %
61-7220-1830	EMPLOYEE GROUP INS.	109,704.00	109,704.00	9,875.96	67,506.46	42,197.54	38.46 %
61-7220-1900	PROFESSIONAL SERVICES	62,000.00	62,000.00	0.00	22,470.49	39,529.51	63.76 %
61-7220-2120	UNIFORMS	24,000.00	24,000.00	4,637.81	21,447.49	2,552.51	10.64 %
61-7220-2311	SAFETY	35,000.00	35,000.00	4,037.58	21,957.84	13,042.16	37.26 %
61-7220-2510	MOTOR FUELS & LUBRICANTS	50,000.00	50,000.00	1,660.80	2,323.74	47,676.26	95.35 %
61-7220-2600	SUPPLIES	200,000.00	201,836.12	41,381.94	99,612.20	102,223.92	50.65 %
61-7220-2602	SUBDIVISION SUPPLIES	225,000.00	225,000.00	43,144.74	219,509.93	5,490.07	2.44 %
61-7220-3100	TRAVEL-TRAINING	22,000.00	22,000.00	0.00	5,776.96	16,223.04	73.74 %
61-7220-3300	UTILITIES	12,000.00	12,000.00	422.48	2,907.93	9,092.07	75.77 %
61-7220-3310	POWER PURCHASED-ELEC	8,540,000.00	8,540,000.00	936,962.97	5,562,594.57	2,977,405.43	34.86 %
61-7220-3520	EQUIPMENT REP & MAINT	48,000.00	48,000.00	11,278.97	37,553.02	10,446.98	21.76 %
61-7220-3530	GENERATOR O&M	65,000.00	65,000.00	9,060.19	40,154.54	24,845.46	38.22 %
61-7220-3540	MAINT & REPAIR SYSTEM	250,000.00	262,708.15	58,756.57	170,505.34	92,202.81	35.10 %
61-7220-3590	TREE TRIMMING R/W MAIN	60,000.00	60,000.00	3,800.00	42,302.87	17,697.13	29.50 %
61-7220-3910	ADVERTISING	5,000.00	5,000.00	0.00	0.00	5,000.00	100.00 %
61-7220-4500	INSURANCE	63,600.00	59,052.00	0.00	31,872.82	27,179.18	46.03 %
61-7220-4501	WORKERS COMP	31,255.00	35,581.00	0.00	25,519.12	10,061.88	28.28 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
61-7220-4910	DUES & SUBSCRIPTIONS	7,500.00	7,500.00	0.00	0.00	7,500.00	100.00 %
61-7220-4990	MISCELLANEOUS	13,000.00	13,000.00	1,287.39	4,851.56	8,148.44	62.68 %
61-7220-5000	CAPITAL OUTLAY	640,000.00	1,049,545.71	4,060.00	16,371.30	1,033,174.41	98.44 %
61-7220-6000	CONTRACTS	37,600.00	37,600.00	50.13	-4,659.79	42,259.79	112.39 %
61-7220-7400	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							
61-9100-7100	DEBT PRINCIPAL	219,552.00	219,552.00	0.00	218,445.47	1,106.53	0.50 %
61-9100-7200	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							
61-9700-0000	PCA RIDER 1 EXPENSE	781,749.00	781,749.00	0.00	0.00	781,749.00	100.00 %
61-9700-9809	INTRAGOVT UTIL FRAN TAX PMT	600,000.00	600,000.00	0.00	0.00	600,000.00	100.00 %
61-9700-9810	INTRAGOVT 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							
62-3700-1000	INVESTMENT EARNINGS	30,000.00	30,000.00	4,243.79	28,840.93	-1,159.07	3.86 %
62-3711-5200	WATER CONNECTION FEES	25,000.00	25,000.00	4,320.00	31,015.00	6,015.00	124.06 %
62-3711-5300	SEWER CONNECTION FEES	25,000.00	25,000.00	9,500.05	34,699.99	9,699.99	138.80 %
62-3711-5500	W/S SYSTEMWIDE DEVELOPMENT	38,000.00	38,000.00	24,000.00	59,000.00	21,000.00	155.26 %
62-3713-5000	WATER CHARGES	1,685,000.00	1,685,000.00	140,898.89	1,033,259.88	-651,740.12	38.68 %
62-3714-5100	SEWER CHARGES	2,400,000.00	2,400,000.00	223,263.96	1,627,030.02	-772,969.98	32.21 %
62-3800-1000	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							
62-7130-1210	FULL TIME SALARIES	411,000.00	409,303.79	37,487.84	223,528.68	185,775.11	45.39 %
62-7130-1220	OVERTIME	36,000.00	36,000.00	4,280.95	15,438.33	20,561.67	57.12 %
62-7130-1260	PART TIME SALARIES	0.00	1,696.21	398.11	2,336.08	-639.87	-37.72 %
62-7130-1810	SOCIAL SECURITY	31,500.00	31,500.00	3,221.37	18,383.28	13,116.72	41.64 %
62-7130-1820	RETIREMENT CONTRIBUTION	55,000.00	55,000.00	5,680.52	31,185.78	23,814.22	43.30 %
62-7130-1830	EMPLOYEE GROUP INS.	55,104.00	55,104.00	3,090.90	27,483.40	27,620.60	50.12 %
62-7130-1900	PROFESSIONAL SERVICES	20,000.00	20,000.00	0.00	0.00	20,000.00	100.00 %
62-7130-2120	UNIFORMS	5,500.00	5,500.00	789.77	3,451.69	2,048.31	37.24 %
62-7130-2311	SAFETY	3,000.00	3,000.00	0.00	685.10	2,314.90	77.16 %
62-7130-2510	MOTOR FUELS & LUBRICANTS	10,000.00	10,000.00	285.67	359.84	9,640.16	96.40 %
62-7130-2600	SUPPLIES	65,000.00	65,000.00	6,622.09	26,789.88	38,210.12	58.78 %
62-7130-3100	TRAVEL-TRAINING	4,800.00	4,800.00	256.64	1,621.13	3,178.87	66.23 %
62-7130-3150	PERMITS & FEES	3,500.00	3,500.00	0.00	2,410.00	1,090.00	31.14 %
62-7130-3300	UTILITIES	45,000.00	45,000.00	3,306.43	48,307.53	-3,307.53	-7.35 %
62-7130-3520	EQUIPMENT REP & MAINT	45,000.00	45,000.00	4,006.39	11,749.68	33,250.32	73.89 %
62-7130-3540	MAINT & REPAIR SYSTEM	150,000.00	150,000.00	6,317.44	60,786.29	89,213.71	59.48 %
62-7130-4500	AUTO AND G/L INSUR	6,000.00	6,000.00	0.00	6,000.00	0.00	0.00 %
62-7130-4501	WORKERS COMP	17,000.00	17,000.00	0.00	4,425.56	12,574.44	73.97 %
62-7130-4910	DUES & SUBSCRIPTIONS	750.00	750.00	0.00	0.00	750.00	100.00 %
62-7130-4990	MISCELLANEOUS	4,527.00	4,527.00	-728.96	-5,683.23	10,210.23	225.54 %
62-7130-5000	CAPITAL OUTLAY	344,046.00	344,046.00	0.00	41,908.73	302,137.27	87.82 %
62-7130-6000	CONTRACTS	1,800,000.00	1,800,000.00	133,436.86	826,046.65	973,953.35	54.11 %
62-7130-7410	AMI PROJECT	2,000.00	2,000.00	0.00	467.50	1,532.50	76.63 %
62-7130-8000	CAPITAL IMPROVEMENTS PROJ	7,500.00	7,500.00	0.00	0.00	7,500.00	100.00 %
62-7130-8400	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%**

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Department: 9100 - DEBT SERVICE							
62-9100-7100	DEBT PRINCIPAL	433,991.00	433,991.00	0.00	146,666.66	287,324.34	66.21 %
62-9100-7200	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							
62-9700-9801	CAPITAL RESERVE	50,378.00	50,378.00	0.00	0.00	50,378.00	100.00 %
62-9700-9811	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							
63-3713-5000	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							
63-7501-3150	PERMITS & FEES	1,000.00	1,000.00	0.00	1,000.00	0.00	0.00 %
63-7501-3540	MAINT & REPAIR SYSTEM	114,117.00	114,117.00	10,091.04	26,060.18	88,056.82	77.16 %
63-7501-4990	MISCELLANEOUS	9,129.00	9,129.00	0.00	0.00	9,129.00	100.00 %
63-7501-8400	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							
63-9700-9800	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**	**03,131.16%**

Group Summary

Department	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 10 - General Fund						
Revenue						
	6,693,687.00	6,702,756.49	639,388.36	4,072,385.47	-2,630,371.02	39.24%
Revenue Total:	**6,693,687.00**	**6,702,756.49**	**639,388.36**	**4,072,385.47**	**-2,630,371.02**	**39.24%**
Expense						
4110 - GOVERNING BODY	62,458.00	62,458.00	8,180.46	104,065.00	-41,607.00	-66.62%
4120 - ADMINISTRATION	116,524.00	116,524.00	30,232.72	158,790.60	-42,266.60	-36.27%
4130 - FINANCE	181,950.00	181,950.00	40,099.92	241,355.78	-59,405.78	-32.65%
4140 - TAX & REVENUE COLLECTION	30,017.00	30,017.00	9,753.20	51,754.83	-21,737.83	-72.42%
4210 - Information Technology	103,938.00	103,938.00	37,863.04	198,072.45	-94,134.45	-90.57%
4250 - CENTRAL GARAGE	350,996.00	350,996.00	52,574.28	290,554.23	60,441.77	17.22%
4260 - PUBLIC BUILDINGS	359,502.00	359,502.00	42,869.79	369,551.38	-10,049.38	-2.80%
4310 - POLICE	2,562,595.00	2,562,595.00	276,100.99	1,492,373.42	1,070,221.58	41.76%
4340 - FIRE	241,471.00	241,471.00	14,504.66	84,796.50	156,674.50	64.88%
4510 - STREETS	837,176.00	831,615.49	56,039.51	441,869.55	389,745.94	46.87%
4511 - POWELL BILL	412,000.00	412,000.00	0.00	40,298.50	371,701.50	90.22%
4710 - SANITATION	265,352.00	276,052.00	24,870.71	191,740.12	84,311.88	30.54%
4910 - PLANNING, ZONING, INSPECT	351,422.00	355,352.00	21,732.04	120,828.85	234,523.15	66.00%
4920 - ECONOMIC DEVELOPMENT	65,655.00	65,655.00	13,741.75	89,761.17	-24,106.17	-36.72%
6110 - LIBRARY	158,054.00	158,054.00	19,713.18	86,300.97	71,753.03	45.40%
6120 - RECREATION	593,856.00	593,856.00	41,067.99	328,910.76	264,945.24	44.61%
Expense Total:	**6,692,966.00**	**6,702,035.49**	**689,344.24**	**4,291,024.11**	**2,411,011.38**	**35.97%**
Fund: 10 - General Fund Surplus (Deficit):	**721.00**	**721.00**	**-49,955.88**	**-218,638.64**	**-219,359.64**	**30,424.36%**
Fund: 61 - Electric Fund						
Revenue						
	15,011,964.00	15,436,053.98	1,471,679.27	9,334,269.89	-6,101,784.09	39.53%
Revenue Total:	**15,011,964.00**	**15,436,053.98**	**1,471,679.27**	**9,334,269.89**	**-6,101,784.09**	**39.53%**
Expense						
7210 - ELECTRIC ADMIN/BILLING COLL	1,521,701.00	1,521,923.00	33,024.71	171,778.38	1,350,144.62	88.71%
7220 - ELECTRIC OPERATIONS	11,765,787.00	12,189,654.98	1,269,460.68	7,149,496.25	5,040,158.73	41.35%
9100 - DEBT SERVICE	242,381.00	242,381.00	0.00	231,251.39	11,129.61	4.59%
9700 - SPECIAL APPROPRIATION	1,482,096.00	1,482,096.00	0.00	0.00	1,482,096.00	100.00%
Expense Total:	**15,011,965.00**	**15,436,054.98**	**1,302,485.39**	**7,552,526.02**	**7,883,528.96**	**51.07%**
Fund: 61 - Electric Fund Surplus (Deficit):	**-1.00**	**-1.00**	**169,193.88**	**1,781,743.87**	**1,781,744.87**	**74,487.00%**
Fund: 62 - Water and Sewer Fund						
Revenue						
	4,203,250.00	4,203,250.00	406,226.69	2,813,845.82	-1,389,404.18	33.06%
Revenue Total:	**4,203,250.00**	**4,203,250.00**	**406,226.69**	**2,813,845.82**	**-1,389,404.18**	**33.06%**
Expense						
7130 - WATER/SEWER OPERATIONS	3,500,211.00	3,500,211.00	208,452.02	1,347,681.90	2,152,529.10	61.50%
9100 - DEBT SERVICE	632,506.00	632,506.00	0.00	194,101.59	438,404.41	69.31%
9700 - SPECIAL APPROPRIATION	70,533.00	70,533.00	0.00	0.00	70,533.00	100.00%
Expense Total:	**4,203,250.00**	**4,203,250.00**	**208,452.02**	**1,541,783.49**	**2,661,466.51**	**63.32%**
Fund: 62 - Water and Sewer Fund Surplus (Deficit):	**0.00**	**0.00**	**197,774.67**	**1,272,062.33**	**1,272,062.33**	**0.00%**
Fund: 63 - Stormwater Fund						
Revenue						
	163,117.00	163,117.00	14,088.00	95,157.00	-67,960.00	41.66%
Revenue Total:	**163,117.00**	**163,117.00**	**14,088.00**	**95,157.00**	**-67,960.00**	**41.66%**
Expense						
7501 - STORM WATER	148,117.00	148,117.00	10,091.04	27,060.18	121,056.82	81.73%

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**	**03,131.16%**

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**