TOWN OF AYDEN
GOVERNING BOARD MEETING
AGENDA

March 9, 2026 - 6:30 PM
District Courtroom – 2nd Floor of Town Hall – 4144 West Avenue

I. CALL TO ORDER

A. Call to order

B. Roll Call

C. Welcome Visitors/Protocol for Public Comment

D. Invocation

E. Pledge of Allegiance

F. Approval of the Agenda

II. PUBLIC COMMENTS

III. PRESENTATIONS

IV. PUBLIC HEARING

V. CONSENT AGENDA

A. Minutes from the MEETING

B. Approval of Financial Auditing Contracts for FY26 — Marsha Hall, Page 3

C. Penny Shortage Policy- Ordinance 25-26-04 — page 27

D. Surplus Town Vehicles — Marsha Hall, page 29

VI. ACTION ITEMS

A. Appointment to the NRWASA Board of Directors — Stephen Smith, page 31

B. Appointment to the Mid-East Commission Board — Scott Howard; Pg. 64

C. Resolution Approving Revised Pay and Classification Plan

D. Approval for Capital Purchase over $5000 — Stephen Smith, Page 59

VII. ITEMS FOR DISCUSSION

VIII. INFORMATION

A. Staff Departmental Reports — Page 62

IX. BOARD MEMBER COMMENTS

X. CLOSED SESSION

A. Pursuant to G.S. 143-318.11(a)(4) To discuss matters relating to the location or expansion of industries or other businesses in the area served by the public body, including agreement on a tentative list of economic development incentives that may be offered by the public body in negotiations, or to discuss matters relating to military installation closure or realignment. Any action approving the signing of an economic development contract or commitment, or the action authorizing the payment of economic development expenditures, shall be taken in an open session.

XI. ADJOURNMENT

UPCOMING MEETINGS
The next government board meeting is scheduled for XXXX.

Town of Ayden
North Carolina

Governing Board of Ayden
Meeting Date: March 9, 2026
Meeting Time: 6:30 PM

Agenda Item

Approval of Financial Auditing Contracts for FY26

Item Explanation

Sharpe & Patel Audit Contract along with Beck E. Garland, CPA, PA for FY26 Financials required by the LGC.

Staff Comments

Approve as presented. This team (Sharpe & Patel and Becky Garland CPA) allowed the Town of Ayden to successfully submit the annual financial audit for FY25 timely.

Action Requested

Approve contracts as presented

CONTRACT TO AUDIT ACCOUNTS

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

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

and	Auditor Name Sharpe Patel PLLC
	Auditor Address 5510 Six Forks Road, Suite 140 Raleigh, NC 27609

Hereinafter referred to as Auditor

for	Fiscal Year Ending 06/30/26	Date Audit Will Be Submitted to LGC 12/31/26

Must be within six months of FYE

hereby agree as follows:

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

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

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

3. If an entity is determined to be a component of another government as defined by the group audit standards, the entity's auditor shall make a good faith effort to comply in a timely manner with the requests of the group auditor in accordance with AU-6 §600.41 - §600.42.

4. This contract contemplates an unmodified opinion being rendered. If during the process of conducting the audit, the Auditor determines that it will not be possible to render an unmodified opinion on the financial statements of the unit, the Auditor shall contact the LGC Staff to discuss the circumstances leading to that conclusion as soon as is practical and before the final report is issued. The audit shall include such tests of the accounting records and such other auditing procedures as are considered by the Auditor to be necessary in the circumstances. Any limitations or restrictions in scope which would lead to a qualification should be fully explained in an attachment to this contract.

5. If this audit engagement is subject to the standards for audit as defined in *Government Auditing Standards* (2018 revision or subsequent revisions, as applicable) issued by the Comptroller General of the United States, then by accepting this engagement, the Auditor warrants that he or she has met the requirements for a peer review and continuing education as specified in *Government Auditing Standards*. The Auditor agrees to provide a copy of the most recent peer review report to the Governmental Unit(s) and to the Secretary of the LGC prior to the execution of an audit contract. Subsequent submissions of the report are required only upon report expiration or upon the Auditor's receipt of an updated peer review report. If the audit firm receives a peer review rating other than pass, the Auditor shall not contract with the Governmental Unit(s) without first contacting the Secretary of the LGC for a peer review analysis that may result in additional contractual requirements.

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

6. It is agreed that time is of the essence in this contract. All audits are to be performed, and the report of audit submitted to LGC Staff, within six months of fiscal year end. At the time of the execution of this contract, if the parties know that the anticipated submission date of the audit exceeds six months after fiscal year end, a written explanation shall be provided to the Secretary of the LGC on this contract form (see the space provided on Page 7). If it becomes necessary to amend the audit fee or the date that the audit report will be submitted to the LGC, an amended contract along with a written explanation of the change shall be submitted to the Secretary of the LGC for approval.

7. It is agreed that GAAS include a review of the Governmental Unit's (Units') systems of internal control and accounting as they relate to accountability of funds and adherence to budget and law requirements applicable thereto; that the Auditor shall make a written report, which may or may not be a part of the written report of audit, to the Governing Board setting forth the Auditor's findings, together with his or her recommendations for improvement. That written report shall include all matters determined to be "significant deficiencies and material weaknesses" in accordance with AU-C §265 "Communicating Internal Control Related Matters Identified in an Audit" of GAAS. The Auditor shall file a copy of that report with the Secretary of the LGC.

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

8. All local government and public authority contracts for audit or audit-related work require the approval of the Secretary of the LGC. This includes annual or special audits, agreed upon procedures related to internal controls, bookkeeping or other assistance necessary to prepare the Governmental Unit's records for audit, financial statement preparation, any finance-related investigations, or any other audit- related work in the State of North Carolina. Approval is also required for the Alternative Compliance Examination Engagement for auditing the Coronavirus State and Local Fiscal Recovery Funds expenditures as allowed by US Treasury. Approval is not required on audit contracts and invoices for system improvements and similar services of a non-auditing nature.

9. Invoices for services rendered under these contracts shall not be paid by the Governmental Unit(s) until the invoice has been approved by the Secretary of the LGC. This also includes any progress billings [G.S. 159-34 and 115C-447]. All invoices for audit work shall be submitted in PDF format to the Secretary of the LGC for approval. The invoice marked 'approved' with approval date shall be returned to the Auditor to present to the Governmental Unit(s) for payment. This paragraph is not applicable to contracts for audits of hospitals.

10. In consideration of the satisfactory performance of the provisions of this contract, the Governmental Unit(s) shall pay to the Auditor, upon approval by the Secretary of the LGC if required, the fee, which includes any costs the Auditor may incur from work paper or peer reviews or any other quality assurance program required by third parties (federal and state grantor and oversight agencies or other organizations) as required under the Federal Single Audit Act and the State Single Audit Act. This does not include fees for any pre-issuance reviews that may be required by the North Carolina Association of Certified Public Accountants (NCACPA) Peer Review Committee or North Carolina State Board of CPA Examiners (see Paragraph 13).

11. If the Governmental Unit(s) has/have outstanding revenue bonds, the Auditor shall submit to LGC Staff, either in the notes to the audited financial statements or as a separate report, a calculation demonstrating compliance with the revenue bond rate covenant. Additionally, the Auditor shall submit to LGC Staff simultaneously with the Governmental Unit's (Units') audited financial statements any other bond compliance statements or additional reports required by the authorizing bond documents, unless otherwise specified in the bond documents.

12. After completing the audit, the Auditor shall submit to the Governing Board a written report of audit. This report shall include, but not be limited to, the following information: (a) Management's Discussion and Analysis, (b) the financial statements and notes of the Governmental Unit(s) and all of its component units prepared in accordance with GAAP, (c) supplementary information requested by the Governmental Unit(s) or required for full disclosure under the law, and (d) the Auditor's opinion on the material presented. The Auditor shall furnish the required number of copies of the report of audit to the Governing Board upon completion.

13. If the audit firm is required by the Secretary of the Local Government Commission to obtain a pre-issuance review or take corrective action as a result of peer review findings or quality control deficiencies, such corrective action shall be consistent with the authority and requirements of the North Carolina State Board of Certified Public Accountant Examiners, the AICPA Peer Review Program, and established Local Government Commission practice, including the use of report addenda or other remedial measures, as appropriate.

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

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

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

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

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

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

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

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

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

15. Should circumstances disclosed by the audit call for a more detailed investigation by the Auditor than necessary under ordinary circumstances, the Auditor shall inform the Governing Board in writing of the need for such additional investigation and the additional compensation required therefore. Upon approval by the Secretary of the LGC, this contract may be modified or amended to include the increased time, compensation, or both as may be agreed upon by the Governing Board and the Auditor.

16. If an approved contract needs to be modified or amended for any reason, the change shall be made in writing and preaudited if the change includes a change in audit fee (preaudit requirement does not apply to hospitals). This amended contract shall be completed in full, including a written explanation of the change, signed and dated by all original parties to the contract. It shall then be submitted to the Secretary of the LGC for approval. No change to the audit contract shall be effective unless approved by the Secretary of the LGC.

17. A copy of the engagement letter, issued by the Auditor and signed by both the Auditor and the Governmental Unit(s), shall be attached to this contract, and except for fees, work, and terms not related to audit services, shall be incorporated by reference as if fully set forth herein as part of this contract. In case of conflict between the terms of the engagement letter and the terms of this contract, the terms of this contract shall take precedence. Engagement letter terms that conflict with the contract are deemed to be void unless the conflicting terms of this contract are specifically deleted in Paragraph 30 of this contract. Engagement letters containing indemnification clauses shall not be accepted by LGC Staff.

18. Special provisions should be limited. Please list any special provisions in an attachment.

19. A separate contract should not be made for each division to be audited or report to be submitted. If a DPCU is subject to the audit requirements detailed in The Local Government Budget and Fiscal Control Act and a separate audit report is issued, a separate audit contract is required. If a separate report is not to be issued and the DPCU is included in the primary government audit, the DPCU shall be named along with the primary government on this audit contract. DPCU Board approval date, signatures from the DPCU Board chairman and Finance Officer also shall be included on this contract.

20. The contract shall be executed, preaudited (preaudit requirement does not apply to hospitals) and physically signed by all parties including Governmental Unit(s) and the Auditor, then submitted in PDF format to the Secretary of the LGC.

21. The contract is not valid until it is approved by the Secretary of the LGC. The staff of the LGC shall notify the Governmental Unit and Auditor of contract approval by email. The audit should not be started before the contract is approved.

22. Retention of Client Records: Auditors are subject to the NC State Board of CPA Examiners' Retention of Client Records Rule 21 NCAC 08N .0305 as it relates to the provision of audit and other attest services, as well as non-attest services. Clients and former clients should be familiar with the requirements of this rule prior to requesting the return of records.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

FEES FOR AUDIT SERVICES

1. For all non-attest services, the Auditor shall adhere to the independence rules of the AICPA Professional Code of Conduct (as applicable) and *Government Auditing Standards, 2018 Revision.* Refer to Paragraph 27 of this contract for specific requirements. The following information must be provided by the Auditor; contracts presented to the LGC without this information will be not be approved.

Financial statements were prepared by: ☐ Auditor ☐ Governmental Unit ☑ Third Party

If applicable: The individual at the Governmental Unit designated to have the suitable skills, knowledge, and/or experience (SKE) necessary to oversee the non-attest services and accept responsibility for the results of these services:

Name:	***Title and Unit / Company:***	***Email Address:***
Marsha Hall	Finance Office / Ayden	mhall@ayden.com

OR Not Applicable ☐ *(Identification of SKE Individual on the LGC-205 Contract is not applicable for GAAS-only audits or audits with FYEs prior to June 30, 2020.)*

2. Fees may not be included in this contract for work performed on Annual Financial Information Reports (AFIRs), Form 990s, or other services not associated with audit fees and costs. Such fees may be included in the engagement letter but may not be included in this contract or in any invoices requiring approval of the LGC. See Paragraphs 8 and 13 for details on other allowable and excluded fees.

3. The audit fee information included in the table below for both the Primary Government Fees and the DPCU Fees (if applicable) should be reported as a specific dollar amount of audit fees for the year under this contract. If any language other than an amount is included here, the contract will be returned to the audit firm for correction.

4. Prior to the submission of the completed audited financial report and applicable compliance reports subject to this contract, or to an amendment to this contract (if required) the Auditor may submit interim invoices for approval for services rendered under this contract to the Secretary of the LGC, not to exceed 75% of the billings for the Unit's last annual audit that was submitted to the Secretary of the LGC. All invoices for services rendered in an audit engagement as defined in Rule 20 NCAC .0503 shall be submitted to the Secretary of the LGC for approval before any payment is made. Payment before approval is a violation of law. (This paragraph not applicable to contracts and invoices associated with audits of hospitals).

Primary Government Unit	Town of Ayden
Audit Fee (financial and compliance if applicable)	$ 46,232.00
Fee per Major Program (if not included above)	$ 1,750.00
Additional Fees Not Included Above (if applicable):	
Financial Statement Preparation (incl. notes and RSI)	$
All Other Non-Attest Services	$
TOTAL AMOUNT NOT TO EXCEED	$ 47,892

Discretely Presented Component Unit	
Audit Fee (financial and compliance if applicable)	$
Fee per Major Program (if not included above)	$
Additional Fees Not Included Above (if applicable):	
Financial Statement Preparation (incl. notes and RSI)	$
All Other Non-Attest Services	$
TOTAL AMOUNT NOT TO EXCEED	$

SIGNATURE PAGE

AUDIT FIRM

Audit Firm* Sharpe Patel PLLC	
Authorized Firm Representative (typed or printed)* Jay E. Sharpe	Signature* Jay E Sharpe
Date* 02/13/26	Email Address* jay@sp.cpa

GOVERNMENTAL UNIT

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

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

GOVERNMENTAL UNIT – PREAUDIT CERTIFICATE

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

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

Sum Obligated by This Transaction:	$ 47,892
Primary Governmental Unit Finance Officer* (typed or printed)	Signature*
Date of Preaudit Certificate*	Email Address*

SIGNATURE PAGE – DPCU
(complete only if applicable)

DISCRETELY PRESENTED COMPONENT UNIT

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

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

DPCU – PREAUDIT CERTIFICATE

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

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

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

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

PRINT

SHARPE PATEL CPA

February 13, 2026

Town of Ayden
Ayden, North Carolina

To Management, the Mayor and Town Council:

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

Audit Scope and Objectives

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

1) Management's Discussion and Analysis

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

1) 1. Required supplemental financial data
2) Individual fund statements and other schedules

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements. The objectives also include reporting on:

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

Auditor's Responsibilities for the Audit of the Financial Statements

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of the Town and other procedures we consider necessary to enable us to express such opinions.   As part of an audit in accordance with GASS and *Governmental Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

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

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

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

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

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

Audit Procedures—Internal Control

We will obtain an understanding of the Town and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance (as applicable).

Audit Procedures—Compliance

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

Other Services

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

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements.

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

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

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

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with accounting principles generally accepted in the United States of America (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to [include the audited financial statements with any presentation of the supplementary information that includes our report thereon OR make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon]. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

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

Engagement Administration, Fees, and Other

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

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

The audit documentation for this engagement is the property of Sharpe Patel, PLLC and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to oversight agencies] or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities.

We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Sharpe Patel PLLC's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

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

Jay E. Sharpe, CPA, CFE is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it. We expect to begin our audit in May 2026. We expect to issue our reports no later than December 31, 2026.

We estimate that our fees for the services will not exceed **$46,232** for the audit and **$1,750** for a federal single audit (if required). The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, we will keep you informed of any problems we encounter and our fees will be adjusted accordingly. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation.

Reporting

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

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

Sincerely,

Sharpe Patel PLLC

RESPONSE:

This letter correctly sets forth the understanding of the Town of Ayden

Management signature: ______________________________

Title:____

Date: ____

Governance signature: ______________________________

Title:____

Date: ____

TOWN OF AYDEN
AND
REBECCA E. GARLAND, CPA PA

THIS PROPOSAL is made and entered into this ___ day of ___________, 20___ by and between Ayden, North Carolina (the "Town") party of the first part; and **Rebecca E. Garland, CPA PA** (the "Provider"), party of the second part.

The Town and the Provider will agree to following services as outlined as follows:

I. SERVICES TO BE PROVIDED BY PROVIDER

A. **Year end closing entries and trial balance reconciliation for FY 6-30-2026 fiscal year.**

1. Provider will obtain from the workpapers, schedules, and financial statement exhibits to support the FY 2025 audited financial statements for reference to reconcile the FY 2025 trial balance to beginning balances.

2. Participation with auditors and unit in audit planning and process meetings prior to and during fieldwork. Review audit “prepared by client (PBC)” list to with the town determine the division of labor between the provider and the “Town.”

3. General Ledger year-end review and adjustments as required by the agreed upon date for beginning of audit fieldwork. Upload and organize documents created by provider to support balances reconciled by the provider on the trial balance.

4. Assist with completion of timely, accurate schedules as requested by auditor.

5. Prepare final trial balance and any adjusting entries for the Finance Officer to provide to the accountant for use in preparing the financial statements by agreed upon date for field work commencement.

6. Make sure the completed statements tie to the final trial balance.

7. Work with the unit’s Finance Officer to resolve any audit questions in a timely fashion.

8. Any other financial task, with additional compensation if applicable, as agreed upon in writing in advance of the task work.

B. **Drafting financial statements, schedules and footnotes for auditor testing and related procedures.**

1. Assist town in providing draft financial statements, supporting schedules, and footnotes for auditor review and testing. Provider will not be the issuing party to any third party. Consultant’s role is the assist the town in providing the financial

statements and takes no ownership or responsibility as to the opinion or other attestations provided by the financial statements in the final form which will be submitted to the State and Local Government Finance Division of the NC State Treasurer. This will be a non-attest engagement. The Provider will provide no audit services and no assurance on the financial statements. The financial statements will be the representation and responsibility of management.

2. After the statements are issued, review trial balance for all posted audit entries to ensure that post-closing trial balance ties to the opening trial balances in the new fiscal year.

C. **Other duties**

1. Other accounting and bookkeeping related consultation with town employees or board members as requested by the Town.

II. RESPONSIBILITIES OF TOWN

A. **Town assistance to provider**

1. Town will provide "read only access" to the accounting software system to enable provider to review activity for FY 2026 and obtain necessary reports to support the providers work as outlined above.

2. Town will obtain from the auditors the final FY 2025 trial balance, final audit journal entries, and supporting schedules as requested by the consultant.

3. Town will timely provide supporting documentation necessary to ensure accurate reconciliation of underlying records to the trial balance.

4. Town will timely post all adjusting journal entries and provide updated trial balances for review in excel format.

B. **Administrative tasks**

1. Town is responsible for the accuracy and completeness of the records, documents, explanations, and other information provided to the Provider.

2. Financial data is the property of the Town. In the event of cancellation of this Proposal, the Town shall receive financial data as of the last day of billed services.

Upon acceptance of this proposal, the Provider will provide an engagement letter to be signed by the Mayor as directed by the Board of Council.

III. TERM

The services of the Provider shall begin on ***{date to be determined}***, 20___, and shall be provided until ***{date to be determined}***, 20___.

IV. FEES AND PAYMENT

Provider's fee structure will be based upon the items agreed upon and the complexity of the work, as follows:

A. Items under Part I subsection A and B will be billed at a rate of $125 per hour. Any out-of-pocket costs directly attributable to the project, such as postage, will be reimbursed at the cost of the expense. The Provider will strive to minimize any direct out-of-pocket expenses. Indirect costs such as paper and toner will not be reimbursed.

B. Items under Part I subsection C will be performed as requested by the board. This is not an all-inclusive list; however, it represents similar duties as performed for other units of government during the fiscal year. These items are of higher complexity level and will be billed at the regular hourly rate of between $125 -$150 depending on complexity. These items will require separate discussion before any work commences, and a mutually agreeable rate will be determined at that time. Any out-of-pocket costs, such as postage will be reimbursed at the cost of the expense. The Provider will strive to minimize any direct out-of-pocket expenses. Indirect costs such as paper and toner will not be reimbursed.

C. The fee for items under Part 1 subsections A and B will **not exceed $25,000.00.** Items under Part 1, subsection C will billed on an hourly basis. The Provider will provide an estimate of the time needed to accomplish the task.

D. Provider shall submit an invoice detailing services provided by the 15th of each month. The invoice shall contain Provider's name and federal tax identification number and shall be signed and dated by an officer of Provider. It shall detail all services provided in payment requests per Subsections A., B., and C. in Section I of this contract. The Town will make payments to Provider upon receipt of and approval of the invoice by the contracting department only if work outlined in the contract is completed. The Town will not make any payments to the Provider until work received for the prior month is completed timely and accurately.

V. RELATIONSHIP OF PARTIES

Provider is an independent contractor of the Town. Provider represents that it has or will secure, at its own expense, all personnel required in performing the services under this Proposal. Such personnel shall not be employees of or have any contractual relationship with the Town. All personnel engaged in work under this Proposal shall be fully qualified and shall be authorized or permitted under state and local law to perform such services. It is further agreed that the Provider will obey all State and Federal statutes, rules and regulations that are applicable to provisions of the services called herein. Neither Provider nor any employee of the Provider shall be deemed an officer, employee, or agent of the Town.

VI. CANCELLATION

This Proposal may be canceled by Provider upon thirty (30) days' written notice to the Town, and the Town may terminate this proposal upon thirty (30) days' written notice to Provider. Town may also terminate this proposal immediately if agreed upon services are not provided within 15 days of the agreed upon due dates.

VII. NON-ASSIGNMENT

Provider shall not assign all or any portion of this Proposal, including rights to payments, to any other party without the prior written consent of the Town.

VIII. ENTIRE PROPOSAL

The parties have read this Proposal and agree to be bound by all its terms and further agree that it constitutes the complete and exclusive statement of the Proposal between the parties unless and until modified in writing and signed by the parties. Modifications may be evidenced by telefacsimile signatures.

IX. NON-APPROPRIATION

Provider recognizes that the Town of Ayden is a governmental entity, and the contract validity is based upon the availability of public funding under the authority of its statutory mandate. If public funds are not available and not appropriated to purchase the services specified in this Proposal, then this Proposal shall automatically expire without penalty to the Town of Ayden and without the thirty (30) day notice requirement set forth in Section VII.

In the event of a legal change in the Town of Ayden's statutory authority, mandate, and mandated functions which adversely affects the Town of Ayden's authority to continue its obligations under this Proposal, then this Proposal shall automatically expire without penalty to the Town of Ayden and without the thirty (30) day notice requirement set forth in Section VII.

X. GOVERNING LAW

Both parties agree that this Proposal shall be governed by the laws of the State of North Carolina.

AYDEN, NORTH CAROLINA	**PROVIDER**
By: ___________________________	By: ___________________________
Date: __________________________	Date: _________________________
	_______________________________ _______________________________ _______________________________ (Mailing Address)

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

____
FINANCE OFFICER/DATE

Town of Ayden
North Carolina

Governing Board of Ayden
Meeting Date: March 9, 2026
Meeting Time: 6:30 PM

Agenda Item

Penny Shortage Policy- Ordinance 25-26-04

Item Explanation

As of late 2025, the U.S. Mint has ceased producing new pennies to save on manufacturing costs, which exceeded 3.69 cents per coin. The Federal Reserve halted the distribution of pennies at a majority of their centers, limiting the supply available for banks and businesses. Pennies are becoming harder to have in stock to make change and a penny policy needs to be in place for the Town of Ayden.

Federal law, at 31 U.S.C. § 5103, states that United States coins and currency are "legal tender for all debts, public charges, taxes, and dues." Most payments to a local government fall into one or more of these categories. Utility bills, permit fees, fines, service charges, contractual invoices, special assessments, system development fees, and taxes are typically fixed obligations set by law, ordinance, or contract. This suggests that local governments may be required to accept coins and currency as payment for these obligations. The fact that the Mint has stopped making pennies does not change the legal status of pennies as currency. Only Congress can change that.

Staff Comments

Approve as presented

Action Requested

WWW.AYDEN.COM

Ordinance 25-26-04

To address the national penny shortage, the Town of Ayden hereby adopts the following procedures:

- If a customer presents the exact amount owed in cash, including pennies, the unit will accept the payment.
- If the customer does not have the exact amount in cash, the unit will offer alternative payment methods such as check, debit or credit card.
- If the customer still prefers to pay in cash after being offered these alternatives, the unit will apply the "always round down" rounding procedure to determine the amount of cash to be collected. The town will round to the nearest for the change between $0.01-$0.04 and to the nearest five for change amounts between $.05-.99.
    - Example: If the customer comes in to pay a balance of $100.58 and they pay a cash amount of $100.60, the Town will accept the payment. Instead of making change, the customer's account will be credited with $0.02.
    - If the customer comes in to pay a balance of $100.58 with $100.55, the town will accept the cash and the balance of $0.03 will be carried forward. This will not result in late fees or cut-off. However, the next utility bill will reflect a "Past Due" amount of $0.03.

      The rounding policy will not affect the amount owed by the customer.

- Accounts will reflect a credit or debit based on the actual amount paid by the customer.
- Checks, ACH, Credit and Debit Cards are not affected by this policy.

The effective date of this policy will be March 10, 2026.

____

Ivory Mewborn, Mayor

____

Megan Carter, Town Clerk

Town of Ayden
North Carolina

Governing Board of Ayden
Meeting Date: March 9, 2026
Meeting Time: 6:30 PM

Agenda Item

Surplus Town Vehicles

Item Explanation

Approval to surplus garbage truck along with several retired police vehicles through Gov.deals. The sale of these vehicles was included as revenue in the FY26 General Fund Budget. The list of vehicles is included for reference.

Staff Comments

Approve as Presented

Action Requested

Approve as Presented

Vehicles for Surplus

Vehicle #	Make	Model	Year	Vin
112	Ford	Taurus	2015	1FAHP2MT1FG207941
113	Ford	Taurus	2015	1FAHP2MT3FG207940
116	Ford	Crown Victoria	2011	2FABP7BVXB159415
121	Dodge	Durango	2019	1C4RDJFG5KC626443
122	Dodge	Durango	2019	1C4RDJFG5KC626442
124	Dodge	Durango	2019	1C4RDJFG5KC626445
125	Dodge	Durango	2019	1C4RDJFG5KC626158
201	Dodge	Charger	2016	2C3CDXAT1GH307385
202	Dodge	Charger	2016	2C3CDXAT1GH307384
550	Freightliner	MZ	2019	1FVHCYFEXLHMD5612
553	Freightliner	MZ	2017	1FVACXFE1JHJT2506

Town of Ayden
North Carolina

Governing Board of Ayden
Meeting Date: March 9, 2026
Meeting Time: 6:30 PM

Agenda Item

Appointment to the NRWASA Board of Directors

Item Explanation

Currently, Mayor Mewborn is the Town's alternate member on the NRWASA Board of Directors. Since the exit of Scott Howard, there has not been a regular member on this Board. These previous appointments were made at the December 11, 2023 meeting. Minutes are attached for reference.

Staff Comments

The Board needs to elect a new regular member to serve on the Board.The regular member needs to be able to attend meetings and vote on behalf of the Town. Meeting schedule is attached for reference. This appointment is typically the Town Manager.

Action Requested

Appoint a regular member to the NRWASA Board of Directors.

TOWN OF AYDEN
GOVERNING BOARD MEETING
MINUTES

December 11, 2023 - 6:30 PM
Ayden Community Building - 548 Second Street - Ayden, NC

I. CALL TO ORDER — Mayor Tripp

A. Call to order

B. Roll Call

Present:
Mayor Stephen Tripp, Mayor Pro-tem Ivory Mewborn, Commissioner Raymond Langley, Commissioner Cynthia Goff, Commissioner Johnny Davis, Commissioner Sarah Connor
Absent:
None

Also Present:
Stephen Smith - Assistant Town Manager
Sarah Radcliff - Town Clerk
Scott Dixon - Town Attorney

C. Welcome Visitors/Protocol for Public Comment

D. Invocation

E. Pledge of Allegiance

F. Approval of the Agenda

Assistant Manager Smith stated we need to add an action item for approval to the agenda, GUC Easement.

Motion to approve the agenda as amended.

Motion: Mayor Pro-tem Mewborn
Second: Commissioner Connor
Discussion: None
Approved: 5-0
Motion passed unanimously.

II. PUBLIC COMMENTS — Mayor Tripp

There were no public comments.

III. OLD BUSINESS

A. Zoning Map Amendment - Eagle Rock — Stephen Smith

Stephen Smith presented to the Board. He stated this item was tabled at the November meeting after the public hearing was held and the Board needed to take action on the request tonight.

Item Explanation

The applicant is requesting a zoning map amendment to change the zoning from RA-20 (Residential/Agricultural District) to HI (Heavy Industrial) for approximately 18.1 acres of property located southeast of the intersection of Old NC-11 and Thad Little Road. This request consists of a portion of parcel #22689 (see attached map). This property is located in the future Ayden Rail Industrial Park.

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

Zoning District: HI (Heavy Industrial) – This district is established to accommodate those industrial, manufacturing, or large-scale utility operations that are known to pose levels or noise, vibration, odor, or truck traffic that are considered nuisances to surrounding development. This district is customarily located in proximity to railroad sidings and/or major thoroughfares.

Future Land Use Designation: Industrial – These areas contain employment-generating industrial uses such as warehouses, research and development, light manufacturing, and multi-tenant flex spaces and should be located in areas with highway access.

Heavy Industry UDO Definition: A non-residential use that requires a National Pollutant Discharge Elimination System (NPDES) permit for an industrial or stormwater discharge; or that involves the use or storage of any hazardous materials of substances; or that is used for the purpose of manufacturing, assembling, finishing, cleaning or developing any product or commodity; or that involves the mining or extraction of any minerals, ore, fossil fuels, or other materials from beneath the surface of the earth. Typically, the largest facilities in a community, these structures house complex operations, some of which might be continuous (operated 24 hours a day, 7 days a week).

Town regulations require that all Heavy Industrial Uses be located a minimum distance of 500 feet from all residential zones. Heavy Industrial uses classified as "Chemical, Metals, Machinery & Electronic Manufacturing" are only permitted by Special Use. These uses are defined as manufacturing facilities that transform or refine chemicals or metals, and manufacture products from chemicals or metals.

ADDITIONAL INFORMATION:

The property is located in the extra-territorial jurisdiction and is surrounded by RA-20 zoning to the north, west and south with RA-20 and LI zoning to the east (see attached map).

On October 10, 2022, the Future Land Use Map was amended, converting this property to the Industrial land classification. On August 14, 2023, the abutting property identified as parcel #10470 (32.8 acres) was rezoned to Light Industrial.

Staff Comments

Staff recommends approval of the rezoning from RA-20 (Residential/Agricultural) to HI (Heavy Industrial). This rezoning request is consistent with the Town of Ayden Land Use Plan and is reasonable and in the public interest. The future land use map designates this property as industrial. At their October 16, 2023 meeting, the Planning Board voted unanimously to recommend approval of the rezoning.
The Economic Development Director provided the opportunity for the commissioners to visit the site. Staff recommends approval of this project.

Action Requested

Hold a Public Hearing

By motion, approve or deny the enclosed Zoning Map Amendment Ordinance No. 23-24-13. As a part of the motion, one of the following consistency statements must be read per state statute:

Based on the information provided at the public hearing and in the staff report, and the policies of the Town Comprehensive Plan, the Board finds that the request is consistent with the aforementioned plan, and the request is reasonable and in the public interest and I move to approve Zoning Map Amendment Ordinance No. 23-24-13.

- OR -

Based on the information provided at the public hearing and in the staff report, and the policies of the Town Comprehensive Plan, the Board finds that the request is not consistent with the aforementioned plan and is not reasonable and in the public interest and I move to deny Zoning Map Amendment Ordinance No. 23-24-13.

Based on the information provided at the public hearing and in the staff report, and the policies of the Town Comprehensive Plan, the Board finds that the request is consistent with the aforementioned plan, and the request is reasonable and in the public interest and I move to approve Zoning Map Amendment Ordinance No. 23-24-13.

<u>Motion</u>: Commissioner Goff
<u>Second</u>: Commissioner Langley
<u>Discussion</u>: None
<u>Approved</u>: 5-0
Motion passed unanimously.

IV. CONSENT AGENDA — Mayor Tripp

A. Closed Session Minutes from the November 13, 2023 Board Meeting

B. Approval of Budget Adjustments FY24

C. Proposed FY25 Budget Calendar

Motion to approve the consent agenda.

<u>Motion</u>: Commissioner Goff
<u>Second</u>: Commissioner Langley
<u>Discussion</u>: None
<u>Approved</u>: 5-0
Motion passed unanimously.

V. PRESENTATIONS

A. Board Comments, Swearing-In Ceremony, Reception — Mayor Tripp

The Oath of Office was given to newly elected Mayor Mewborn, Commissioner Goff, and Commissioner Newell. The board recessed at 6:52p.m. for a reception honoring the newly elected officials.

B. Appointment of Mayor Pro-tem — Mayor Mewborn

The board reconvened at 7:25p.m.

<u>Item Explanation</u>

The Board shall elect a Mayor Pro-Tem from among its members to hold office during the term for which he has been elected by the Board of Commissioners. In the absence of the Mayor, the Mayor Pro-Tem shall preside at meetings of the Board and perform all other duties of the Mayor.

Staff Comments
N/A

Action Requested
Elect a Mayor Pro Tem to serve until the end of their term of office.

Mayor Mewborn asked for a motion. Commissioner Goff made a motion to nominate Ray Langley as Mayor Pro-tem. Commissioner Davis asked if someone else can be nominated. Attorney Dixon stated there was a motion on the table at this time and that needed to be carried out. He asked if there was a second. Commissioner Newell seconded the motion.

Motion for Ray Langley to be Mayor Pro-tem.

Motion: Commissioner Goff
Second: Commissioner Newell
Discussion: None
Approved: 3-2 (Commissioner Davis and Commissioner Connor voted no.)
Motion passed unanimously.

Mayor Mewborn asked how to proceed with Coach Davis's request. Attorney Dixon stated since the previous motion was successfully passed, there would be no further discussion. Clerk Radcliff administered the oath of office to Mayor Pro-tem Langley.

C. Proclamation Honoring Stephen Tripp — Mayor Mewborn

Mayor Mewborn stated Mr. Tripp had to leave and asked for a motion to table this to the next meeting.

Motion to table.

Motion: Commissioner Connor
Second: Commissioner Goff
Discussion: None
Approved: 5-0
Motion passed unanimously.

VI. PUBLIC HEARING

A. Special Use Permit: Quasi-Judicial Hearing #23592 — Stephen Smith

Clerk Radcliff swore in Stephen Smith and Ken Malpass. Mr. Smith presented to the Board.

Item Explanation
Hearing Date: December 11, 2023
Applicant: Homer & Rachael Tyre
Property Owner: ENC Home Solutions, LLC

Purpose: The applicant is requesting a modification to an existing special use permit for a Self-Storage/ Indoor Warehouse and Storage facility. The Board of Commissioners originally approved the Special Use Permit on February 13, 2023, for Parcel #23592, located northeast of the intersection of Lee Street and Hines Drive in the Highway Business (B-2) District.

Zoning District: B-2 (Highway Business) – The B-2 District is designed to accommodate highway-oriented retail, commercial service uses and, in some cases, light manufacturing.

Future Land Use Classification: Commercial – These areas are comprised primarily of community and regional scale commercial development such as retailers, restaurants, offices, and service uses. All such uses should be located along major corridors and concentrated at key intersections. New development should have access to multiple streets and include landscaped frontages, buffers between adjacent development and interior drives with connections to adjacent parcels.

ADDITIONAL INFORMATION: The applicant was approved for 22,500 sf of building area, but would like to increase to 25,500 sf of building area and change the development layout. As required by Section 810.060 of the Unified Development Ordinance, any substantial change to a Special Use Permit shall be reviewed and approved or denied by the Board of Commissioners. Substantial changes include modifications of special performance criteria and increases in total floor area above 10% of the total floor area last approved by the Board of Commissioners.

The Special Use process allows the town to consider special uses which may be essential or desirable to a particular community, but which are not allowed as a matter of right within a zoning district. A special use permit can also provide flexibility within a zoning ordinance to enable the town to control certain uses which could have detrimental effects on the community.

No Special Use Permit approval shall be granted unless it complies with the following findings of fact:

1. The proposed use conforms to the character of the neighborhood, considering the location, type and height of buildings or structures and the type and extent of landscaping and screening on the site;
2. The proposed special use permit represents an overall conformance with the adopted goals, recommendations and policies and the Land Use Plan (Comprehensive Plan), Official Zoning Map and any other applicable planning documents adopted by the Town;
3. There exists adequate infrastructure (transportation, utilities, etc.) to support the proposed use;
4. The proposed use will not cause undue traffic congestion or create a traffic hazard;
5. The proposed use shall not be noxious or offensive by reason of vibration, noise, odor, dust, smoke or gas;
6. The establishment of the proposed use shall not impede the orderly development and improvement of surrounding property;
7. The establishment, maintenance or operation of the proposed use shall not be detrimental to or endanger the public health, safety or general welfare.

Staff Comments

The application submitted has been deemed complete. The application and supporting documentation is included for your review. Action on a Special Use Permit will require a quasi-judicial hearing and the findings of fact must be addressed. A conceptual site plan has been submitted. If approved, the development will need to meet all applicable requirements of the Zoning Ordinance. Since this is a Special Use Permit, additional conditions can be added to the permit prior to approval. Suggested conditions could include additional screening, additional fencing, specific lighting standards and additional traffic controls. Staff supports the issuance of the Special Use Permit

Action Requested

Review the Special Use request and findings of fact. The Board must vote on whether the request meets each of the findings of fact.
Mr. Smith presented the information to the Board. Commissioner Goff asked about the location of the retention pond. Ken Malpass, representative for the applicant, stated in the original sketch plan, everything wasn't completed. He said the land actually falls toward the front, and that is what dictated this modification. He said the property would be fenced. Commissioner Goff asked if this was going to be landscaped so that it would be attractive. Mr. Malpass said they would have the street trees that are required and they can add trees around the fence if the board wishes. Commissioner Langley asked how big the pond would be. Mr. Malpass said around 60 x 90 at the top of the bank, but 30 x 60 down where the water is. He said the ponds are there to control the runoff. Commissioner Newell asked if there was a plan for trees or a layout plan for landscape. Mr. Malpass said right now they just have street trees around the front and what is required by code. He said it is not required by code to completely screen a pond; however, the owner would not have a problem putting more trees and shrubs if the board wishes.

Mayor Mewborn read the findings of fact.

- The proposed use conforms to the character of the neighborhood, considering the location, type and height of buildings or structures and the type and extent of landscaping and screening on the site; all agreed.
- The proposed special use permit represents an overall conformance with the adopted goals, recommendations and policies and the Land Use Plan (Comprehensive Plan), Official Zoning Map and any other applicable planning documents adopted by the Town; all agreed.
- There exists adequate infrastructure (transportation, utilities, etc.) to support the proposed use; all agreed.
- The proposed use will not cause undue traffic congestion or create a traffic hazard; all agreed.
- The proposed use shall not be noxious or offensive by reason of vibration, noise, odor, dust, smoke or gas; all agreed.
- The establishment of the proposed use shall not impede the orderly development and improvement of surrounding property; all agreed.
- The establishment, maintenance or operation of the proposed use shall not be detrimental to or endanger the public health, safety or general welfare; all agreed.

Motion to approve the special use permit with the condition that they work with Town staff to improve the aesthetic of the fence and pond with shrubbery.

<u>Motion</u>: Mayor Pro-tem Langley
<u>Second</u>: Commissioner Goff
<u>Discussion</u>: None
<u>Approved</u>: 5-0
Motion passed unanimously.

B. Zoning Text Amendment - Minges Bottling Group — Stephen Smith

Mr. Smith presented to the Board.

<u>Item Explanation</u>
Applicant: Minges Bottling Group

The applicant is requesting a text amendment to increase size limits for wall signs in the Town's Industrial Districts. Specifically, the applicant is requesting an amendment to Section 510.050: Signs, Part K: Attached Signage Standards. The proposed text amendment is as follows:

510.050: Signs

K. Attached Signage Standards:

Sign Type	Zoning District	Square Footage	Height	Total Number
Wall Signs	B-1, B-2, NMX, ~~LI, HI~~	2 sq ft per linear ft of building wall. Shall not exceed more than 300 square feet total.	No sign shall extend above the roofline.	4 signs per building wall.
	LI, HI	2 sq ft per linear ft of building wall. Shall not exceed more than 600 square feet total.	No sign shall extend above the roofline.	4 signs per building wall.
Awning / Canopy / Window / Door Signs	B-1, B-2, NMX	25% of the gross glass area on any one side of the building (windows/doors), 50% of area for awnings/canopies.	No sign shall extend above the roofline.	N/A
Projecting / Suspended Signs	B-1, B-2, NMX	6 square feet	Shall be at least 7 feet from the ground measured from the bottom of the sign.	One per tenant
Notes: *1) Wall signs shall have a max. protrusion of 12 inches, may only be placed on walls facing a public right-of-way. No illumination for awning/canopy/window/door signs or projecting/suspended signs is permitted.*				

ADDITIONAL INFORMATION:

The applicant would like to install a total of 587.46 sq ft in wall signs on their building located at 127 Pepsi Way; however, current regulations cap total allowable wall signage at 300 sq ft. The applicant has 460 linear feet of frontage on the wall where the signs are being proposed; current limits are equivalent to what is allowed for a building with 150 linear feet of frontage.

Staff Comments

Recommendations:

Staff recommends approval of the text amendment and recommends a limit of 600 sq ft as a size limit in the Industrial Districts. At their June 12, 2023, meeting the Board of Commissioners voted unanimously to amend the total allowable billboard size to a maximum of 600 sq ft. Currently, billboards are only allowed in the Industrial Districts. Increasing allowable wall signage to 600 sq ft will be consistent with billboard standards and will allow for more proportionate signage for larger buildings in the Industrial Districts. At their November 20, 2023, meeting, the Planning Board voted unanimously to recommend approval of the proposed text amendment.

Action Requested

Conduct a Public Hearing

Consider Approval or Denial of the proposed Zoning Text Amendment

Commissioner Langley asked what the size of the sign was on their existing building. Mr. Smith said it was 460 sq. ft. He said they were granted a variance from the Board of Adjustment for that sign when it was erected.

Mayor Mewborn opened the public hearing. Mallory Denham stated the 600 sq. ft. is based on the overall road signage. He said it is a beautiful building and to put a small sign on it would not do it justice. No one else spoke. Mayor Mewborn closed the public hearing.

Motion to approve the text amendment.

Motion: Mayor Pro-tem Langley

Second: Commissioner Davis
Discussion: None
Approved: 5-0
Motion passed unanimously.

C. Zoning Text Amendment - CMI Plastics — Stephen Smith

Mr. Smith presented to the Board.

Item Explanation

Applicant: CMI Plastics

The applicant is requesting a text amendment to remove buffer yard requirements tied to the expansion of existing uses. Specifically, the applicant is requesting an amendment to Section 510.080: Landscaping and Buffering, Part B: Applicability. Staff proposes the following text amendment:

B. Applicability

The landscaping and buffering standards of this section shall apply to the following:

1. All new developments (except for infill single-family detached) shall be designed in accordance with the requirements of this Article.
2. Pre-existing development
    1. Non-conforming preexisting development is subject to these standards as follows:
        1. A change in type of occupancy, as set forth in the North Carolina Building Code;
        2. A change in land use which requires an increase in the number of off-street parking spaces or the provision of a buffer yard;
        3. A change in land use that involves additions or expansions which singularly or collectively exceed 25% of the land area or gross building floor area existing at the effective date of this ordinance.

ADDITIONAL INFORMATION:

The applicant has been at 222 Pepsi Way since 2007 and is currently undergoing a 57,275 sq ft building expansion to increase the existing use. The property abuts vacant residential property to the west and north. Under current regulations the applicant is required to install over 1,188 of Type C Buffer as follows:

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

The text amendment will relieve the applicant from installing this buffer.

Staff Comments

Staff recommends approving the proposed text amendment. Requiring the installation of buffer yards for existing businesses can be cost prohibitive and a deterrent for expansion. The amendment leaves in place requirements to install a buffer yard when properties change uses, which includes uses that may be more intensive than what previously existed. At their November 20, 2023, meeting, the Planning Board voting 4 to 3, recommending denial of the proposed text amendment.

Action Requested

Conduct a Public Hearing
Consider Approval or Denial of the Proposed Text Amendment

Commissioner Newell asked if this would reduce the size of the buffer between this building and adjacent buildings. Mr. Smith said this would eliminate the requirements for a buffer. He said there are no existing buffers on the outside perimeter of the park currently. Mayor Pro-tem Langley asked how is the adjacent property zoned. Mr. Smith stated it is currently RA-20 and is currently used as farmland. Mayor Pro-tem Langley stated we could potentially have residential on that property and the buffer would keep some of the noise away. Commissioner Connor said she went out and looked at the area and wanted to know where they are talking about the buffer being located. Mr. Smith said if you are standing in the parking lot and look to the left it would be on their property line abutting the farmland. Commissioner Connor asked if this text amendment was specific to this location. Mr. Smith stated no, that all text amendments and changes to the UDO are applied throughout our jurisdiction.

Mayor Mewborn opened the public hearing. The following people spoke in opposition to the request: Josh Richardson, Marcus Karachun, Pam Lockamy, Clifford Stang, Michael Karachun. Mallory Denham spoke in favor of the request.

Motion to deny the text amendment.

Motion: Mayor Pro-tem Langley
Second: Commissioner Newell
Discussion: Commissioner Connor said she didn't want to prohibit businesses but she was not ready to vote either way.
Approved: 3-1 Commissioner Connor did not vote. Commissioner Davis opposed.
Motion passed unanimously.

VII. ACTION ITEMS

A. Division of Water Infrastructure – Asset Inventory and Assessment Grant Funding Acceptance — Stephen Smith

Mr. Smith presented to the Board.

Item Explanation
The Town was awarded an American Rescue Plan Act (ARPA) Asset Inventory and Assessment grant by the State Water Infrastructure Authority for the following project:

* $580,000 under project VUR-AIA-W-ARP- 0025 & AIA-W-ARP- 0227 – Sanitary Sewer AIA to clean/video inspect the Town's sewer collection system, perform rate evaluation, prepare short/long range capital improvements evaluation, update the Town's GIS system, and prepare an Asset Management Plan in accordance with Division of Water Infrastructure guidelines. The project will allow the Town to meet State requirements and position the Town to have higher eligibility for future infrastructure financial assistance programs.

Action Requested
Adopt Resolution accepting the Asset Inventory and Assessment Grant Funding in the amount of $580,000.
Motion to adopt the resolution accepting the Asset Inventory and Assessment Grant Funding.

Motion: Mayor Pro-tem Langley
Second: Commissioner Goff
Discussion: None
Approved: 5-0
Motion passed unanimously.

B. Division of Water Infrastructure – Asset Inventory and Assessment Technical Services Approval — Stephen Smith

Mr. Smith presented to the Board.

Item Explanation

The Town was awarded an American Rescue Plan Act (ARPA) Asset Inventory and Assessment grant by the State Water Infrastructure Authority for the following project:

* $580,000 under project VUR-AIA-W-ARP- 0025 & AIA-W-ARP- 0227 – Sanitary Sewer AIA to clean/video inspect the Town's sewer collection system, perform rate evaluation, prepare short/long range capital improvements evaluation, update the Town's GIS system, and prepare an Asset Management Plan in accordance with Division of Water Infrastructure guidelines. The project will allow the Town to meet State requirements and position the Town to have higher eligibility for future infrastructure financial assistance programs.

Staff Comments

Following the award of funds, the Town followed funding agency direction and proceeded with procurement of technical services. A "Request for Qualifications" was distributed on July 24, 2023 with a deadline for receipt of proposals of August 22, 2023. Three proposals were received.

Action Requested

Adopt Resolution selecting Engineering Services Provider.

Motion to adopt resolution selecting the Engineering Services Provider.

Motion: Commissioner Goff
Second: Commissioner Davis
Discussion: None
Approved: 5-0
Motion passed unanimously.

C. Appointment to the NCEMPA Board of Commissioners — Scott Howard

Item Explanation

Steve Tripp is the current representative on the NCEMPA Board of Commissioners, with Scott Howard as the 1st Alternate.

Staff Comments

The Board needs to elect a new regular member for the NCEMPA Board. This member will need to attend all NCEMPA Board meetings to vote on behalf of the Town. This member can be a staff member or an elected official. Meeting schedule and information is attached for reference.

Action Requested

Elect a new regular member, and alternate member if necessary, for the NCEMPA Board of Directors.
Mayor Mewborn stated he would like to be the regular member.

Motion to appoint Mayor Mewborn as the regular member to the NCEMPA Board of Directors.

Motion: Commissioner Connor
Second: Commissioner Davis
Discussion: None
Approved: 5-0
Motion passed unanimously.

D. Appointment to the NRWASA Board of Directors — Scott Howard

Item Explanation

Currently, Steve Tripp is the Town's alternate member on the NRWASA Board of Directors. Since the exit of Matt Livingston, there has not been a regular member on this Board.

Staff Comments

The Board needs to elect a new regular and alternate member to serve on the Board. The regular member needs to be able to attend meetings and vote on behalf of the Town. Meeting schedule is attached for reference.

Action Requested

Elect a regular and alternate member to the NRWASA Board of Directors.
Commissioner Connor made a motion to appoint Mayor Mewborn as the regular member and Scott Howard as the alternate. Mayor Mewborn said he would rather the manager be the regular member and he be the alternate.

Commissioner Connor amended her motion to appoint Scott Howard as the regular member and Mayor Mewborn as the alternate member on the NRWASA Board of Directors.

Motion: Commissioner Connor
Second: Mayor Pro-tem Langley
Discussion: None
Approved: 5-0
Motion passed unanimously.

E. Appointment to the CMSD Board of Directors — Scott Howard

Item Explanation

Steve Tripp was serving as one of the Town's members on the CMSD Board of Directors. Commissioner Langley is also a member.

Staff Comments

The Board needs to elect a member to replace Steve Tripp. This member can be a staff member, citizen, or elected official, but must reside within the Town limits to be eligible. Member should be able to attend regular meetings. Meetings are held at the Wastewater Treatment Plant (WWTP) in Grifton (900 Wiley Gaskins Road). The meetings are held on the 4th Wednesday of each month at 4:30 pm. Due to conflicts with Thanksgiving and Christmas, we usually combine those 2 and have it on the 2nd Wednesday in December. This December meeting is usually necessary as the Financial Audit is presented at this meeting. If there is not sufficient need (i.e.. lack of action items) we will cancel meetings as needed. All board members are compensated with $50 for each meeting that they participate in.

Action Requested

Elect a member to serve on the CMSD Board of Directors.

Motion to appoint Scott Howard as the town's representative on the CMSD Board of Directors.

Motion: Commissioner Connor
Second: Mayor Pro-tem Langley
Discussion: None
Approved: 5-0
Motion passed unanimously.

F. Appointment to the Mid-East Commission — Scott Howard

Item Explanation
Stephen Smith's term on the Mid-East Commission expires in December. We currently do not have an alternate member.

Staff Comments
The board needs to elect a regular and an alternate member to the Mid-East Commission. The member needs to be able to attend meetings regularly. Meetings are held every other month at 6:30p.m at the TeleCenter in Williamston, NC, with an annual meeting in April in Beaufort County.

Action Requested
Elect a regular and an alternate member to the Mid-East Commission.
Motion to appoint Scott Howard as the regular member and Stephen Smith as the alternate member to the Mid-East Commission.

Motion: Commissioner Connor
Second: Mayor Pro-tem Langley
Discussion: None
Approved: 5-0
Motion passed unanimously.

G. Appointment of Commissioners to Advisory Boards — Scott Howard

Item Explanation
Each year the Town Board selects a commissioner to serve as a liaison to each of the Town's Advisory Boards.

Staff Comments
The following Town Advisory Boards need a commissioner assigned as a liaison for the upcoming year;

Library Board
Planning Board
Arts & Recreation Board
Fire Department Relief Board
Fire Department Advisory Board

Action Requested
Appoint a commissioner to each of the above advisory boards.

Mayor Mewborn made the following appointments:

Library Board - Commissioner Goff
Planning Board - Mayor Pro-tem Langley
Arts & Recreation Board - Commissioner Connor
Fire Department Relief Board - Commissioner Newell
Fire Department Advisory Board - Mayor Mewborn

H. Request from GUC for a Utility Easement

Mr. Smith stated GUC was requesting approval of a Natural Gas Easement and Encroachment Agreement to provide gas services to some of the downtown businesses. He stated staff supported the agreement. Attorney Dixon stated he had reviewed the agreement and had no issues with it.

Motion to approve.

Motion: Commissioner Davis
Second: Commissioner Goff
Discussion: None
Approved: 5-0
Motion passed unanimously.

VIII. INFORMATION

A. Staff Departmental Reports — Scott Howard

Commissioner Goff asked if the audit had been submitted. Finance Director Hall stated it had been submitted to the LGC.

IX. BOARD MEMBER COMMENTS — Mayor Mewborn

X. ADJOURNMENT — Mayor Mewborn

Having completed the business before them, Mayor Mewborn announced that without objection the Governing Board would stand adjourned at 8:36p.m.

CERTIFICATION
Minutes from the December 11, 2023 meeting were adopted and certified this DATE in Ayden, North Carolina.

AYDEN, NORTH CAROLINA

Ivory Mewborn, Mayor

THE TOWN OF AYDEN INCORPORATED SEAL 1891 PITT COUNTY, NC

Sarah W. Radcliff

Sarah W. Radcliff, Town Clerk

Neuse Regional Water and Sewer Authority
2811 Barrus Rd
La Grange, NC 28551-8228

Phone: (252) 522-2567 ***Fax (252) 523-1639***

Brandie.Thompson@nrwasa.org

2026 Meeting Schedule

All scheduled regular meetings will be held at the NRWASA Water Treatment Plant, located at 2811 Barrus Road LaGrange NC, at 5:30 P.M. unless indicated otherwise. Each month that there is a meeting it will be held on the 4th Thursday of that month. Notice of scheduled meetings will be as follows:

January 22, 2026

March 28, 2026

May 28, 2026

June 25, 2026

August 27, 2026
(Annual Meeting)

October 22, 2026

Town of Ayden
North Carolina

Governing Board of Ayden
Meeting Date: March 9, 2026
Meeting Time: 6:30 PM

Agenda Item

Appointment to the Mid-East Commission Board

Item Explanation

Scott Howard's term on the Mid-East Commission expired in December, so the Town will need to appoint a new member. This appointment will run through December 2027. This appointment is typically the Town Manager.

Staff Comments

The board needs to elect a regular member to the Mid-East Commission. The member needs to be able to attend meetings regularly. Meetings are held every other month at 6:30p.m at the TeleCenter in Williamston, NC, with an annual meeting in April in Beaufort County.

Action Requested

Elect a regular to the Mid-East Commission.

Municipal
Certificate of Appointment
of Membership to the
Mid-East Commission

The municipal board of the City/Town of Ayden, at its March 9th, 2026 meeting, appointed ______________________, to serve as its representative to the Mid-East Commission Board for a term of two years beginning with the January Board meeting.

This action was taken in accordance with the Bylaws of the Mid-East Commission Article V, Section 3 and 4 on this 9th day of March, 2026.

____
Mayor

(SEAL)

Town of Ayden
North Carolina

Governing Board of Ayden
Meeting Date: March 9, 2026
Meeting Time: 6:30 PM

Agenda Item

Resolution Approving Revised Pay and Classification Plan

Item Explanation

To revise the pay and classification by restoring the Community and Economic Planner and adding a Director of Planning and Economic Development

Staff Comments

Staff is recommending a new position of Director of Planning & Economic Development be included in the pay plan at a salary grade level 26. This position will be combining the current Planning Director position and the current Economic Development Director into a single position. A draft job description is included in your packet. Included in the resolution are the changes in red.

Action Requested

Approve changes as requested.

Ayden Salaries, Grades, and Classifications FY 25-26

Grade	Classification	Status	Hiring Rate	Minimum	Midpoint	Max Salary
9	Meter Reader		33,769	35,457	41,872	49,976
	Sanitation Worker					
	Street Maintenance Worker					
	Water/Sewer Maintenance Worker					
10	Animal Control Officer (Part-time)		35,456	37,228	43,966	52,475
	Assistant Librarian (Part-time)					
	Equipment Operator					
11	Customer Service Representative		37,228	39,090	46,164	55,098
	Facility Maintenance Worker					
	Powerline Ground Technician					
	Sanitation Crew Leader					
	Sr. Water/Sewer Maintenance Worker					
12	Athletic Program Assistant		39,090	41,044	48,472	57,853
	Sr. Customer Service Representative					
	Sr. Equipment Operator					
	Sr. Street Maintenance Worker					
	Warehouse Attendant					
13	Administrative Assistant		41,045	43,096	50,895	60,745
	AMI Utility Technician					
	Electric Services Technician					
	Police Telecommunicator					
	Powerline Services Coordinator					
	Sr. Facility Maintenance Worker					

Grade	Classification	Status	Hiring Rate	Minimum	Midpoint	Max Salary
14	Accounts Payable Technician		43,096	45,251	53,440	63,783
	Street Maintenance Crew Leader					
	Water/Sewer Maintenance Crew Leader					
	Code Enforcement Officer					
	Utility Service Coordinator					
	Community & Economic Planner					
15	Administrative Support Specialist		45,251	47,514	56,111	66,972
	Equipment Mechanic					
	Powerline Technician I					
16	Athletics Program Supervisor		47,514	49,889	58,917	70,320
	Senior Code Enforcement Officer					
17	Police Officer		49,889	52,384	61,863	73,837
	Powerline Technician II					
	Sr. Accounting Technician					
18	*Interim Collection and Distribution Sup.*	E	52,384	55,003	64,957	77,529
19	Human Resources Officer		55,003	57,754	68,204	81,404
	Police Investigator					
	Powerline Technician III					
20	Library Director	E	57,754	60,640	71,614	85,475
	Police Sergeant	NE				
	Powerline Service Truck Crew Leader	NE				
21	Executive Asst./Town Clerk	E	60,640	63,673	75,195	89,749
	Powerline Crew Leader					

Grade	Classification	Status	Hiring Rate	Minimum	Midpoint	Max Salary
	Planner	E				

Grade	Classification	Status	Hiring Rate	Minimum	Midpoint	Max Salary
22	Public Works Superintendent	E	63,673	66,856	78,955	94,236
	Recreation Director	E				
23	Collection and Distribution Supt.	E	66,856	70,200	82,903	98,948
	Police Lieutenant	E				
24	Economic Developer	E	70,200	73,710	87,048	103,896
	Police Captain	E				
	Powerline Superintendent	E				
	Planning Director	E				
25	N/A		73,710	77,395	91,399	109,089
26	*Interim Public Works & Utilities Dir.*	E	77,395	81,265	95,969	114,544
	Director of Planning & Economic Development	E				
27	Finance Director	E	81,265	85,328	100,769	120,272
28	N/A		85,328	89,594	105,807	126,286
29	Public Works and Utilities Director	E	89,594	94,075	111,098	132,600
	Police Chief	E				
30	Assistant Town Manager	E	94,075	98,778	116,652	139,230

E = Exempt from wage and hour provisions of the FLSA

Community and Economic Planner 2026

Entry level position reporting directly to the Director of Planning & Economic Development. Assists with work in all planning functions including current and long-range planning, zoning and subdivision administration, storm water administration, transportation planning, code enforcement, and GIS. Responsible for economic development by providing guidance to individuals and companies in establishing, relocating or expanding their businesses within Ayden.

Provides support to and attends all Planning and Zoning Board, Board of Adjustment, and Governing Board meetings as well as other meetings related to special programs as required. Engages in day-to-day interface with local business stakeholders and groups, the Ayden Main Street Committee, Pitt County Economic Development, the Greenville ENC Alliance, local real estate brokers and developers, site selection professionals, national real estate brokers, and other organizations that relate to economic development. Assists in developing short and long-term economic and community development plans, establishes economic development programs and practices that lead to private sector projects, writes grants to secure funding for projects, assists business and residential applicants with local and state permitting processes, and provides research for Town sponsored projects. Becomes familiar with existing inventory of available buildings, businesses, and residential development sites within Ayden.

Technical and administrative skills required to supervise code enforcement and GIS staff. Ability to analyze, interpret, prepare and present oral and written reports. Position involves extensive public contact. Strong public relation skills required including excellent verbal and written communication. Ability to establish and maintain effective working relationships with staff, elected officials, other agencies, and the general public. Requires thorough knowledge of state statutes, procedures, and requirements related to municipal land planning. Requires grant writing and economic development experience.

Minimal requirements include a degree in planning, public administration, or business administration from an accredited college/university and three years' experience in a related field or comparable work experience, physical ability to do inspections of properties, and a valid N.C. driver's license.

PLANNING & ECONOMIC DEVELOPMENT DIRECTOR

General Statement of Duties

Performs difficult professional and administrative planning work for the Town.

Distinguishing Features of the Class

An employee in this class directs the planning and zoning activities in the Town to ensure coordinated guidance and regulation of growth and development. Work involves a variety of professional planning activities including comprehensive plan review of development and land use applications; zoning, site plan and environmental review; enforcement of zoning and related codes; providing professional support to Town Boards and Committees; providing technical assistance and administrative guidance to Town staff and the public; providing guidance for the orderly long-range growth, appropriate land use, and current development of the Town; issuing permits; maintaining and updating planning documents; and supervising staff involved in code enforcement. Extensive independent judgment and initiative are required in conducting research projects, compiling reports and making presentations, and making recommendations for various programs and functions of the Town. Work requires skill in facilitating public and intergovernmental processes.

Also works closely with Pitt County Economic Development, the Greenville ENC Alliance and other economic development related entities promoting business and economic development interests within the community. This position functions as the primary contact with Town departments and agencies, providing guidance to individuals and companies to establish, relocate, or expand their businesses within the Town. The position includes assistance in the planning and coordination of community development projects to include residential development, grant writing, assisting business and residential applicants with local and state permitting processes, and providing research for Town sponsored projects.

Work is performed under the general administrative direction of the Town Manager and is evaluated through conferences, review of work, results obtained, and management of and administrative adherence to the Town's plans, programs, and ordinances. Work performed in an office environment under the general supervision of the Town Manager.

Duties and Responsibilities

Essential Duties and Tasks

Performs comprehensive plan review of development and land use applications; reviews site plans against zoning and environmental ordinances; completes technical assessments; conducts site inspections; prepares written project analysis and makes recommendations; interprets and explains applicable rules.

Assists the public, developers, engineers, contractors, and others with information, processes, technical guidance, and other customer service needs in the development review process.

Serves as zoning administrator; oversees rezonings and development permits to ensure zoning and code compliance; prepares zoning verification letters; oversees zoning compliance and warning citation letters.

Serve as stormwater administrator, oversees the Towns stormwater management program and coordinates with the town engineer to maintain compliance.

Establishes economic development programs and practices that lead to private sector projects in Ayden that result in capital investment, job creation, expanded tax base, creative and niche development, recreation and entertainment venues and other quality development.

Provides assistance in the development of short and long-term economic and community development plans as well as gathering information and preparing studies reports and recommendations to achieve such goals, This involves the preparation and maintenance of information on utilities, taxes, planning and zoning, transportation, community services, financing tools and incentives, in order to respond to requests for information for economic development purposes and the coordination with other departments and agencies as needed.

Maintains liaison with various local state and federal agencies including NC Main Street, coordinates projects, identifies, seeks funding and support, and facilitates the completion of projects and programs that support economic growth within the city.

Prepares applications for federal and state funds and grants; manages grant requirements and paperwork; may administer expenditure of grant funds.

Serves a supporting role in furthering the Town's Main Street board and committee and approves and submits disbursement of budgeted funds earmarked for Main Street programs and activities

Liaison/Board member to the chamber of Commerce, Ayden Economic Development Foundation, and Ayden Marketing Committee and is the Administrator of the Key Accounts program with ElectriCities.

Provides research and input into the development of ordinances, policies and procedures for the Town and the department; advises the Town Manager and Town Council on related issues.

Participates in Planning Board and Town Council meetings and public hearings to explain recommendations on planning proposals; presents and discusses applications and reports; provides staff support and guidance in design, interpretation and directions; answers questions regarding planning related issues.

Organizes, schedules and participates in Planning Board, Technical Review Committee, and Board of Adjustment meetings and hearings.

Designs and manages a variety of processes to obtain input from the community and develop consensus among conflicted parties.

Research and prepares planning elements necessary for decisions by management or boards regarding land use, zoning, housing, transportation, open space, and environmental impact.

Creates and updates maps; manages and updates data; gathers data and research needed information; develops graphs and tables utilizing GIS technology.

Enforces land use and nuisance ordinances; supervises staff involved in investigating ordinance violation complaints; issues warning and citation; corresponds with property owners regarding ordinances.

Develops, coordinates, and directs staff in the functions of minor plan review, zoning and nuisance code enforcement, building code inspections, and permit processing.

Operates GIS system to obtain information, maintain, and update maps.

Responds to requests for assistance, data or maps from town departments, outside agencies and the public.

Maintains the Town's GIS data including, but not limited to, the layers associated with town utilities, streets, subdivisions, zoning, current land use and future land use.

Additional Job Duties

Performs related duties as required.

Recruitment and Selection Guidelines

Knowledge, Skills, and Abilities

Considerable knowledge of the principles and practices of community and public sector planning.

Considerable knowledge of the principles and practices of public and economic planning and industrial development. Considerable knowledge of methods and techniques used in business solicitation or industrial promotion, including knowledge of effective incentives designed to attract new business opportunities.

Ability to establish and maintain effective working relationships with citizens, business owners, developers, financiers and other government agencies.

Considerable knowledge of federal and state grant opportunities and regulations.

Considerable skill in the collection, analysis, and presentation of technical data and planning recommendations and in working with others in a joint cooperative manner.

Considerable knowledge of supervisory techniques and practices, leadership, motivations, communications, team building, performance coaching and evaluation.

Considerable knowledge of GIS systems including application of software, hardware and peripherals to planning needs.

Considerable knowledge of Town budgeting, purchasing and personnel policies and procedures.

Skill in building consensus, meeting facilitation, public speaking, in collaborative problem solving, and customer service excellence.

Ability to analyze complex planning problems and to determine the data needed for making decisions on such problems.

Ability to enforce codes with firmness and tact. Ability to prepare and present oral and written reports and studies effectively. Ability to effectively supervise and evaluate the work of others.

Ability to express ideas effectively in oral and written forms.

Ability to establish and maintain effective working relationships with community groups; federal, state, regional, and Town officials; staff; and the general public.

Physical Requirements

Must be able to perform light work exerting up to 20 pounds of force occasionally, and/or up to 10 pounds of force frequently, and/or a negligible amount of force constantly to move objects.

Must be able to physically perform the basic operational functions of crouching, reaching, standing, walking, climbing, kneeling, fingering, grasping, talking, hearing, and repetitive motions.

Must possess the visual acuity to prepare and analyze data and figures; examine and work with maps, charts, and detailed materials; inspect sites regarding planning issues; operate a computer; and do extensive reading.

Desirable Education and Experience

Minimum BA or BS in business, community planning, public administration, economics or closely related fields. MA or MBA preferred.

Minimum of 5-7 years of experience in municipal planning and/or economic development including a minimum of four years' experience in positions with progressive responsibility up to and including senior-level positions, budget administration, and supervisory experience, or equivalent combination of education and experience.

Special Requirements

Possession of a valid North Carolina driver's license.

Ayden
2025

RESOLUTION TO REVISE CLASSIFICATION PAY PLAN FOR FISCAL YEAR 2025-2026

25-26-06

WHEREAS, the Town Manager may recommend, and the Board of Commissioners may approve that certain classes of positions be added to the Pay and Classification Plan for fiscal year 2025-2026; and

WHEREAS, the Town Manager recommends that the Classification Pay Plan for fiscal year 2025-2026 be amended as follows:

14	Accounts Payable Technician		43,096	63,783
	Street Maintenance Crew Leader			
	Water/Sewer Maintenance Crew Leader			
	Code Enforcement Officer			
	Utility Service Coordinator			
	Community & Economic Planner			
26	*Interim Public Works & Utilities Dir.*	E	77,395	114,544
	Planning & Economic Development Dir.			

WHEREAS, the Board of Commissioners desires to approve such recommendation.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF THE TOWN OF AYDEN:

THAT the Pay and Classification Plan for fiscal year 2025-2026 be and the same is hereby Amended as stated above.

ADOPTED THIS 9TH DAY OF March 2022.

Megan Carter, Town Clerk	Ivory Mewborn, Mayor

Town of Ayden
North Carolina

Governing Board of Ayden
Meeting Date: March 9, 2026
Meeting Time: 6:30 PM

Agenda Item

Approval for Capital Purchase over $5000

Item Explanation

The current generator for the Police Department is aged and currently out of service due to parts failures. This generator is necessary for continued operation of the Police Department during events when the power goes out.

Staff Comments

Due to the age and condition of the existing generator at the Police Department, Staff is seeking board approval to utilize existing town funds to purchase a new generator. The total cost of the new generator, including installion, is $188,000. This cost will spread across the general fund as well as the electric enterprise fund. The quote is attached.

Action Requested

Authorize staff to move forward with the purchase of a generator for the Police Department.

Thomas Electrical Solutions, Inc.
PO Box 2601
Winterville, NC 28590
NC Electrical License # 29307-U

February 27, 2026 **Estimate #260227-1**

Attn: David Dempsey
4144 West Avenue PO Box 219
Ayden, NC 28513

Estimator: Drew Colvin
Email: dcolvin@thomaselec.com
Phone: (803)209-6018

Re: **Ayden Police Department Generator and ATS Work**

Thomas Electrical Solutions, Inc is pleased to present our **Proposal** for **Ayden Police Department Generator and ATS Work.** Proposal specific allowances and itemized detail of scope of work below.

I. Project Documents

1. Site walkthrough

II. Scope of Work

1. Wiring and installation as per the current National Electrical Code and project specifications.
2. Provide and set new generator and ATS, from Nixon power, along with conduit and wire for backup power.
3. Coordinate a Transformer shutdown w/ Ayden utilities to allow the removal of the existing MDP and the installation of the new Transfer Switch.
4. Reroute and reinstall existing MDP power, MDP to be fed from new ATS.
5. Start up and owners training provided by Nixon Power.
6. Electrical permit fees included

III. Exclusions

1. Concrete pads, cutting, patching, removal, etc.
2. Sheetrock cutting, removal, repair, and painting.
3. Generator Pad
4. Gas piping.
5. Design fees for engineering costs if required.
6. Utility fees by others.

IV. Clarifications

1. This proposal is valid for 30 days.
2. For sub-contract agreements utilizing standard AIA billings the mobilization fee shall be included in the first monthly billing
3. (GS-44A Compliance) Upon execution of subcontract general contractor shall provide name and contact information of the selected lien agent (selected by owner for contracts exceeding$30,000.00) including name and address of the record owner of the

real property including the description of the real property upon which improvements are made under this contract.

4. General installation hours for TES are 7:00am-5:30pm Monday- Friday. We will schedule all work through the owner's designated contact.
5. TES Employees will always maintain a clean and safe work site.
6. Complete system training will be provided with any necessary documentation.
7. TES installations have a 1 Year Parts and Labor Warranty. This warranty covers the installed system against defects in material and workmanship for a period of 1 year from the date of acceptance from the owner. This warranty does not include damage related to fire, flood/water damage, lightning damage, power surges, or other acts of nature.
8. Current Lead times for 100kW generator and 800A service entrance transfer switch are estimated at 25-30 weeks at the time of order. TES will do it's absolute best to honor estimated lead times, however is not immune to the results of supply chain complications caused by tariffs, natural disaster, weather conditions, etc.

V. Pricing

1. Base Bid: $188,000.00

Town of Ayden
North Carolina

Governing Board of Ayden
Meeting Date: March 9, 2026
Meeting Time: 6:30 PM

Agenda Item

Staff Departmental Reports

Item Explanation

Staff Comments

Action Requested

<u>**MEMORANDUM**</u>

TO: STEPHEN SMITH, INTERIM MANAGER

FROM: Thomas Duncan

CC: BOARD OF COMMISSIONERS

DATE: 3-9-26

SUBJECT: “Arts and Recreation” MONTHLY REPORT: March

<u>Meetings & Special Event</u>

- **February 10–12, 2026** – Attended the North Carolina Recreation and Park Association Directors’ Conference.
- **February 27, 2026** – Senior group traveled to Raleigh for a day of shopping and fellowship.

<u>Sports and Programs</u>

- Currently registering participants for Spring **Soccer** and **Softball** seasons.

MEMORANDUM

TO: STEPHEN SMITH, INTERIM TOWN MANAGER
FROM: OPERATIONS CENTER
CC: BOARD OF COMMISSIONERS
DATE: 3/1/2026
SUBJECT: PUBLIC WORKS AND UTILITIES MONTHLY REPORT

Electric Department

- Moved transformer at the intersection of Juanita Ave and Teddy Bear Ct
- Installed new single phase tap line at 828 NC 102 West
- Connected permanent service at 4008 Regina Ln
- Connected permanent service at 4068 Regina Ln
- Changed out single-phase dead-end pole at 4476 Norris Store Rd
- Trimmed trees at 4468 Franks Ln
- Installed temp service at 823 Mulligan Ln
- Removed trees at 8052 NC 11 South
- Changed out lift pole and installed underground service at 4468 Franks Ln
- Connected permanent service at 1032 Seven Iron Dr
- Installed new 3 phase underground primary feed for expansion at Grover Gaming
- Installed new 3 phase underground primary and pad mount transformer for Country mart at 157 West Littlefield Rd
- Replaced faulty neutral buss at 3694 Highland dr
- Replaced area light at 768 Peanut Ln
- Repaired street light at 3517 Berachah Rd
- Connected permanent service at 1016 Queensland Ln
- Repaired street lights on North Hills Dr
- Repaired street light at 328 Ormond St
- Repaired street light at 4379 Bristlecone
- Repaired area light at 5943 Dawson Rd
- Installed permanent service at 1033 Seven Iron Dr
- Repaired light at 360 Planters St
- Installed new area light at 4983 Gum swamp Rd
- Changed out single-phase pole at 4236 Maple Dr
- Changed out pole at 5732 WW Gaskins Rd
- Installed fault indicators in Montevallo Subdivision
- Installed fault indicators in Pleasant Plain Subdivision
- Changed out single-phase pole at 4270 High St
- Installed fault detectors in Eastridge Subdivision
- Completed installation of underground feeder in Eastridge Phase 4
- Set up practice field and started practicing for NCAMES lineman rodeo
- Trimmed trees

Water/Sewer

Feb 2

- Repaired 6" water main leak in the road of 248 6th St
- Cleared stoppage at 4335 Juanita Ave

Feb 3

- Turned water off at 271 Allen Dr
- Turned water off at Medlin Chevrolet
- Sampled water at 4315 Liberty St
- Turned water off at Skylight

Feb 4

- Checked all lift stations
- Pulled pumps at lift stations 9 and 10
- Cleaned basket at lift station 10
- Painted office

Feb 5

- Finished painting office
- Located water main valves and installed concrete collars
- Checked for leak at 3722 Highland Dr
- Replaced 2" water valve to maintenance shop
- Raised water meter and cleanout boxes at 4058 Pitt St
- Sampled wells
- MRT'S and NRWASA samples

Feb 6

- Hung boards, certifications, and cleaned office
- Drawdowns and samples at wells
- Repaired water leak at 4546 Wilson Dr
- Located water main valves and installed concrete collars

Feb 9

- Sampled wells
- Checked water pressure for Weyerhaeuser
- MRT'S and NRWASA samples

Feb 10

- Checked all lift stations
- Pulled pumps at lift stations 9 and 10
- Cleaned basket at lift station 10
- Pulled water meter at 4315 Pitt St
- Checked for leak at 323 E Littlefield Rd
- Checked for leak at 3722 Highland Dr
- Checked for leak at 4271 Dennis McLawhorn Rd
- Fixed water leak on Gumberry Rd across intersection of Holly St
- Changed chlorine tank and sampled
- Checked for leak at 4294 Wildwood Dr well 1
- Washed trucks 705 and 711
- Replaced low float at lift station 17

- Test pumps at lift station 19
- Pulled pump 1 at lift station 16

Feb 11
- Put shelf together and organized 3 bay building
- Cut cleanout stacks and installed metal boxes on Berkley Dr
- Locate water main valves and installed concrete collars

Feb 12
- Repaired 2" water main under road on Edgewood Dr
- Cut cleanout stacks and installed metal boxes on Berkley Dr
- Washed truck 701
- Located water main valves and installed concrete collars

Feb 13
- Pulled pumps at lift stations 9, 10, and 18
- Located water main valves and installed concrete collars
- Organized bins and back of truck 705
- Spread dirt around cleanout boxes on Berkley Dr
- Camera and Inspected manhole on Arrowhead Rd

Feb 14
- Replaced 2ft section of 2" water main on edge of road at 129 Cedar Ln

Feb 16
- Checked wells
- MRT'S and NRWASA samples
- Looked at leak and pumped meter box down at 121 Elliot Dixon Rd

Feb 17
- Checked all lift stations
- Pulled pumps at lift stations 9 and 10
- Cleaned basket at lift station 10
- Replaced 2ft section of 2" water service at 121 Elliot Dixon
- Installed water meter at 4051 Regina Ln
- Inspected cleanout at 4528 Wilson Dr, stoppage on customer side

Feb 18
- Installed water meter at 4032 Regina Ln
- Took 2 TTHM/HAA5 samples
- Took 4 Bacti samples
- Installed cleanout boxes on Fairway Rd and Mulligan Dr
- Pulled pump 2 at lift station 19

Feb 19
- Installed cleanout boxes on Mulligan Dr
- Replaced 2" valve in meter vault at 121 Elliot Dixon Rd
- Turned water on at District Park and cut out leaking 3" back flow valve in-between football fields.
- Moved desk and cabinets in office to have new flooring installed

Feb 20
- Replaced water meter at 4236 Legacy Park Way #3

- Pulled pumps at lift stations 9 and 10
- Turned water off to dog park at District Park
- Installed cleanout boxes on Mulligan Dr
- Put desks back in office

Feb 23
- Replaced 2ft section of 3" service water line to Housing Authority on West Barwick St
- Camera sewer lateral at 205 Cedar Ln
- Checked wells
- MRT'S and NRWASA samples

Feb 24
- Pulled water meter at 355 Allen Dr
- Pulled water meter at 697 Club Dr
- Sampled water at 632 Hill Road Cir
- Installed water meter and module at 410 Carmon Cir
- Checked all lift stations
- Pulled pumps at lift stations 9 and 10
- Cleaned basket at lift station 10
- Took 2 Special/ Non-Compliance Bacti samples
- Took 3 Bacti samples
- Dumped Vac Truck and cleaned fan blades. Topped off with water and fuel
- Dug 2 holes for electric department practice poles at operation center

Feb 25
- Camera sewer lateral at 5943 Dawson Rd
- Put together new cabinet for office
- Located water main valve for Housing Authority on West Barwick St
- Installed cleanout boxes on Mulligan Dr
- Repaired pump guide rails and installed pump 2 at lift station 19
- Dug up and lowered water main valve boxes. Lowered concrete collars at intersection of Holly St and Gumberry Rd.

Feb 26
- Checked wells
- Installed concrete collar on water main valve for Housing Authority on West Barwick St
- Work orders

Streets/Sanitation
- Fixed signs on NE College
- Cutting ditches on 5th st and Pitt st
- Cleaning up ditch on 5th st
- Pitt st cut limbs
- 6th st cut limbs
- Allen dr trim trees
- Brown rd. trim trees
- Fixed potholes on Juanita Ave

- Fixed potholes planters st
- Trim bushes on round about
- Trim bushes at library
- Trim bushes community bldg.
- Trim trees on lee st
- Pulled weeds in pocket park
- Weedeat downtown
- Pulled weeds at OC
- Clean up graveyard paper and dead flowers
- Picking up paper on town lots
- Cut limbs on power and Lee st
- Repair potholes on Juanita/8th
- Storm drain repair 4th and Juanita
- Third and McCary storm drain repair and pothole
- Cut ditches Blount and 6th
- Snow removal downtown
- East Barwick clean out ditches
- Juanita and 9th storm drain repair both sides of the street
- Blvd cutting limbs

MEMORANDUM

TO: Stephen Smith, Interim Town Manager

FROM: David Dempsey, Chief of Police

CC: Board of Commissioners

DATE: March 02, 2026

SUBJECT: POLICE DEPARTMENT MONTHLY REPORTS –

Date	Incident Type	Location	Suspect	Ward
02/03/2026	Larceny	Speedway	Unknown	4
02/04/2026	Trespass	AGHS	Katrell Miller	5
02/09/2026	Communicating threats	Oakridge Apts	Marla Ettenberg	3
02/10/2026	Larceny	Maxway	Charles Daniel	4
02/10/2026	Poss Sch II	4270 Legacy Park	Kentrell Washington	4
02/13/2026	Damage to Property	4110 Montague	Unknown	1
02/14/2026	Possession of Cocaine	High St	Cutis Bell	1
02/16/2026	Domestic	214 Englewood	Michael Armstrong	3
02/16/2026	Motor Vehicle Theft	638 2nd St	Juvenile	2
02/16/2026	Stolen Motor Vehicle Recovery	219 Third St	Juveniles	4
02/17/2026	B&E	4415 Reaves Rd	Travionne Whitehurst	5
02/18/2026	Possession of Cocaine	West Ave	Dewan Maxwell	1
02/19/2026	PWISD Cocaine	5th and New Circle	Kaitlyn Warren	4
02/19/2026	Hit and Run	Food Lion	Unknown	3
02/19/2026	Sexual Assault	4138 MLK		1
02/20/2026	Assault	3909 Sunset	Faison Williams	3
02/21/2026	Assault	4346 Watermelon	Ashley Pervall	3
02/23/2026	Meter Tampering	4465 Magellan Ct A	Carvan Lovick	4
02/24/2026	Worthless Check	Medlin Chevrolet	Michelle Totten	3
02/25/2026	Trespassing	4468 B Magellan Ct	Timothy Best	4
02/28/2026	Damage to Property	Smoke Zone # 2	Unknown	3

LIBRARY CIRCULATION REPORT
February 2026

MEMORANDUM

TO: STEPHEN SMITH, INTERIM TOWN MANAGER

FROM: RACHELLE MONDOVICH, LIBRARY DIRECTOR

CC: BOARD OF COMMISSIONERS

DATE: March 1, 2026

SUBJECT: AYDEN LIBRARY MONTHLY REPORT

- Attended meeting with the librarians from the three Ayden schools.
- Held Ayden Library’s Reading Club meeting.
- Attended Commissioners meeting.
- Had Boys & Girls Club Academy at the library for a program
- Attended Main Street meeting.
- Submitted paperwork for Pitt County Grant.
- Submitted library budget.
- Met with vendor about security cameras.
- Had meeting with HR about new position.
- Library was closed two days for weather and had one 2-hour delayed opening.

LIBRARY CIRCULATION REPORT
February 2026

ADULT FICTION…………………………….......................142 (164)
ADULT NON-FICTION……………………………................09 (04)
.

ADULT TOTAL……………………………..........................151 (168)

JUVENILE FICTION…………………………….............................. 45 (63)
JUVENILE NON-FICTION……………………………….................16 (18)

JUVENILE TOTAL…………………………….........................62 (81)

BOOK TOTAL……………………………..213 (249)

EBOOKS

ADULT FICTION…………………………….........................182 (187)
ADULT NON-FICTION……………………………...............66 (52)
.

ADULT TOTAL……………………………..........................248 (239)

JUVENILE FICTION…………………………….........................28 (33)
JUVENILE NON-FICTION…………………………….................0 (00)

JUVENILE TOTAL…………………………….........................28 (33)

EBOOK TOTAL……………………………...276 (272)

GRAND TOTAL…………………………………………………………………………….489 (521)

LIBRARY PATRONS………………….…….….…......453 (468)

INTENET USERS……………………….……............123 (106)

WI-FI USERS……………………………………….....60 (23)

NEW LIBRARY PATRONS…………………..….........16 (30)

REFERENCE QUESTIONS………………..……......…38 (25)

COMPUTER HELP……………………………………..24 (26)

Last year’s numbers are in parenthesis

WWW.AYDEN.COM

Town of Ayden Finance Manager- Summary of Activity from 2/1/26

In Person Meetings:
Board of Commissioners Meeting 2/9/26
TC Interview 2/16/-2/19/26
LGC Coach 2/13/26

Webinars/Online/Conference Call Meetings:
Ayden, UFS w Electricities Financial Projection Progress Meeting 2/5/26, 2/24/26
Audit Process Contract 2/9/26
CWIT Technology Meeting 2/9/26
AIM Informational Meeting- Intro 2/26/26
USDA Compliance Review 2/26/26
Rec Desk Payment Solutions 2/27/26
Drivers of Change Webinar Series: Water SOG UNC 2/20/26
Ayden Economic Development 2/23/26

Trainings:
Strategic Planning: A Workshop for Small Towns/New Bern NCLM 2/17-2/18/26

Misc:
Auditors- Becky Garland and Jacon Trip Patel, Audit submitted 12/31/25
Gov.Deals.com-
Sam.Gov/Grants.Gov/DOJ.Gov
Payroll: 2/10/26, 2/24/26
Departmental Report for CIVIC
Cemetery – Multiple interactions with Public, Funeral Home Directors/Monument Companies/Staff Confirmations/Transfer of Deeds
360 Credit Card Management
Handled Multiple Customer Complaints and Situations
CDBG/DWI Grant work as requested/needed - Bank/Requisitions/Payments/Deposit/Pick up Checks
Southern Bank- Positive Pay, ACH, Payroll, Corrections, Check Scan Issues, Deposit and PP Threshold Increase

Town of Ayden

My Budget Report
Account Summary
For Fiscal: 2025-2026 Period Ending: 03/31/2026

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 10 - General Fund							
Revenue							
10-3100-1200	VEHICLE TAXES	287,004.00	287,004.00	0.00	177,614.64	-109,389.36	61.89 %
10-3100-1250	MUNI VEHICLE FEE	19,671.00	19,671.00	0.00	11,865.00	-7,806.00	60.32 %
10-3100-1700	TAX PENALTIES	5,500.00	5,500.00	0.00	2,541.41	-2,958.59	46.21 %
10-3100-1800	TAX INTEREST	4,000.00	4,000.00	0.00	2,698.24	-1,301.76	67.46 %
10-3100-1900	PRIOR YEARS PROPERTY TAXES	3,000.00	3,000.00	0.00	0.00	-3,000.00	0.00 %
10-3100-2016	2016 REAL PROPERTY TAXES	0.00	0.00	0.00	207.64	207.64	0.00 %
10-3100-2017	2017 REAL PROPERTY TAXES	0.00	0.00	0.00	48.01	48.01	0.00 %
10-3100-2018	2018 REAL PROPERTY TAXES	0.00	0.00	0.00	19.44	19.44	0.00 %
10-3100-2019	2019 REAL PROPERTY TAXES	0.00	0.00	0.00	19.44	19.44	0.00 %
10-3100-2020	2020 REAL PROPERTY TAXES	0.00	0.00	0.00	19.44	19.44	0.00 %
10-3100-2021	2021 REAL PROPERTY TAXES	0.00	0.00	0.00	239.14	239.14	0.00 %
10-3100-2022	2022 REAL PROPERTY TAXES	0.00	0.00	0.00	99.16	99.16	0.00 %
10-3100-2023	2023 REAL PROPERTY TAXES	0.00	0.00	0.00	164.24	164.24	0.00 %
10-3100-2024	2024 REAL PROPERTY TAXES	15,000.00	15,000.00	0.00	6,599.82	-8,400.18	44.00 %
10-3100-2025	2025 REAL PROPERTY TAXES	2,510,347.00	2,510,347.00	0.00	2,210,148.00	-300,199.00	88.04 %
10-3231-3900	1% SALES TAX ARTICLE 39	545,690.00	545,690.00	0.00	415,412.58	-130,277.42	76.13 %
10-3232-4000	1/2% SALES TAX ARTICLE 40	341,450.00	341,450.00	0.00	235,851.20	-105,598.80	69.07 %
10-3233-4200	1/2% SALES TAX ARTICLE 42	288,919.00	288,919.00	0.00	207,467.17	-81,451.83	71.81 %
10-3234-4400	HOLD HARMLESS SALES TAX	346,703.00	346,703.00	0.00	232,729.66	-113,973.34	67.13 %
10-3300-3100	UTILITIES SALES DISTRIBUTIONS	382,271.00	382,271.00	0.00	199,028.65	-183,242.35	52.06 %
10-3300-3110	BEER AND WINE TAX	24,000.00	24,000.00	0.00	0.00	-24,000.00	0.00 %
10-3300-3120	CELL TOWER RENTAL FEES	98,000.00	98,000.00	0.00	109,778.17	11,778.17	112.02 %
10-3300-3130	CABLE TV FRANCHISE TAX	40,800.00	40,800.00	0.00	23,246.58	-17,553.42	56.98 %
10-3300-3140	SOLID WASTE DISPOSAL TAX	4,198.00	4,198.00	0.00	2,031.98	-2,166.02	48.40 %
10-3300-3311	PIPED NATURAL GAS	2,276.00	2,276.00	0.00	2,756.85	480.85	121.13 %
10-3300-4000	SRO POLICE OFFICER PMT	180,000.00	180,000.00	0.00	90,000.00	-90,000.00	50.00 %
10-3300-5000	RURAL FIRE / EMS LEASE PMT	18,919.00	18,919.00	0.00	0.00	-18,919.00	0.00 %
10-3327-2130	CITATIONS	50.00	50.00	0.00	0.00	-50.00	0.00 %
10-3400-1000	POWELL BILL	155,000.00	155,000.00	0.00	208,290.32	53,290.32	134.38 %
10-3400-2000	LOCAL & STATE GRANTS	25,000.00	25,000.00	0.00	3,000.00	-22,000.00	12.00 %
10-3474-2000	CEMETERY SALES	500.00	500.00	0.00	160.00	-340.00	32.00 %
10-3500-1000	COURT FACILITIES FEES	3,000.00	3,000.00	0.00	1,013.98	-1,986.02	33.80 %
10-3500-2000	PLANNING FEES/PERMITS	7,000.00	7,000.00	0.00	2,985.00	-4,015.00	42.64 %
10-3500-3000	CODE ENFORCEMENT FEES	25,000.00	25,000.00	0.00	19,332.01	-5,667.99	77.33 %
10-3600-1000	GARBAGE COLLECTION FEES	494,127.00	494,127.00	-16.00	343,569.00	-150,558.00	69.53 %
10-3600-2100	OPENING & CLOSINGS	18,000.00	18,000.00	0.00	22,195.00	4,195.00	123.31 %
10-3600-3000	RECREATION ACTIVITY FEES	70,000.00	70,000.00	0.00	68,688.98	-1,311.02	98.13 %
10-3600-3200	LIBRARY DONATIONS/BOOK SALES	1,250.00	1,250.00	0.00	5,763.30	4,513.30	461.06 %
10-3600-4000	COMM FACILITIES RENTAL FEES	10,000.00	10,000.00	0.00	3,625.00	-6,375.00	36.25 %
10-3700-1000	INVESTMENT EARNINGS	40,000.00	40,000.00	0.00	44,973.41	4,973.41	112.43 %
10-3800-1000	MISCELLANEOUS REVENUES	35,000.00	35,000.00	0.00	27,301.13	-7,698.87	78.00 %
10-3800-1200	FINGERPRINTING - PD	10,000.00	10,000.00	0.00	14,600.00	4,600.00	146.00 %
10-3800-2100	SALE OF FIXED ASSETS - GF	199,457.00	199,457.00	0.00	7,349.14	-192,107.86	3.68 %
10-3800-4000	SHOP WITH A COP DONATIONS	8,000.00	8,000.00	0.00	5,550.00	-2,450.00	69.38 %
10-3800-9999	OVER/SHORT	150.00	150.00	0.00	-105.06	-255.06	70.04 %
10-3900-1000	INTRAGOVT UTIL FRAN TAX PMT	550,000.00	550,000.00	0.00	0.00	-550,000.00	0.00 %
10-3900-2000	INTRAGOVT PILO TAXES - ELEC UTIL	50,000.00	50,000.00	0.00	0.00	-50,000.00	0.00 %
10-3900-2100	INTRAGOVT - PILOT -HOUSING AUT	10,000.00	10,000.00	0.00	0.00	-10,000.00	0.00 %
10-3900-9000	FUND BALANCE APPROPRIATED	5,056.00	5,056.00	0.00	0.00	-5,056.00	0.00 %
	Revenue Total:	**6,834,338.00**	**6,834,338.00**	**-16.00**	**4,708,877.67**	**-2,125,460.33**	**68.90%**

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Expense							
Department: 4110 - GOVERNING BODY							
10-4110-1210	FULL TIME SALARIES	60,780.00	60,780.00	0.00	40,649.68	20,130.32	66.88 %
10-4110-1810	SOCIAL SECURITY	4,750.00	4,750.00	0.00	3,109.68	1,640.32	65.47 %
10-4110-1920	PROFESSIONAL SERVICES	60,000.00	60,000.00	0.00	52,603.60	7,396.40	87.67 %
10-4110-2600	SUPPLIES	1,000.00	1,000.00	0.00	828.27	171.73	82.83 %
10-4110-3100	TRAVEL-TRAINING	7,000.00	7,000.00	500.00	990.57	6,009.43	14.15 %
10-4110-3580	COMMUNITY APPEARANCE	750.00	750.00	0.00	0.00	750.00	0.00 %
10-4110-4110	RENT OF LAND (PARK LOT)	1,000.00	1,500.00	0.00	1,500.00	0.00	100.00 %
10-4110-4500	PUB OFF LIB/BONDING	6,000.00	6,000.00	0.00	5,146.59	853.41	85.78 %
10-4110-4501	WORKERS COMP	175.00	175.00	0.00	42.00	133.00	24.00 %
10-4110-4910	DUES & SUBSCRIPTIONS	10,000.00	10,000.00	0.00	9,864.50	135.50	98.65 %
10-4110-4990	MISCELLANEOUS	7,000.00	6,500.00	0.00	6,483.30	16.70	99.74 %
10-4110-6100	LOCAL SUPPORT FOR ORG.	750.00	750.00	0.00	500.00	250.00	66.67 %
10-4110-6102	SPECIAL EVENTS	12,000.00	12,000.00	0.00	10,526.97	1,473.03	87.72 %
10-4110-8400	REIMBURSEMENT OF SERVICES	-114,707.00	-114,707.00	0.00	0.00	-114,707.00	0.00 %
	Department: 4110 - GOVERNING BODY Total:	**56,498.00**	**56,498.00**	**500.00**	**132,245.16**	**-75,747.16**	**234.07%**
Department: 4120 - ADMINISTRATION							
10-4120-1210	FULL TIME SALARIES	217,000.00	216,193.00	0.00	123,275.45	92,917.55	57.02 %
10-4120-1810	SOCIAL SECURITY	16,900.00	16,900.00	0.00	8,858.82	8,041.18	52.42 %
10-4120-1820	RETIREMENT CONTRIBUTION	31,300.00	31,300.00	0.00	17,556.08	13,743.92	56.09 %
10-4120-1830	EMPLOYEE GROUP INS	19,200.00	19,200.00	0.00	6,344.36	12,855.64	33.04 %
10-4120-2600	SUPPLIES	1,500.00	1,500.00	0.00	1,071.85	428.15	71.46 %
10-4120-3100	TRAVEL-TRAINING	7,500.00	7,500.00	0.00	3,232.11	4,267.89	43.09 %
10-4120-3210	TELEPHONE	1,920.00	1,920.00	0.00	380.00	1,540.00	19.79 %
10-4120-3250	POSTAGE	50.00	50.00	0.00	29.04	20.96	58.08 %
10-4120-3910	ADVERTISING	6,000.00	6,000.00	0.00	3,139.69	2,860.31	52.33 %
10-4120-4501	WORKERS COMP	1,000.00	1,807.00	0.00	1,806.17	0.83	99.95 %
10-4120-4910	DUES & SUBSCRIPTIONS	2,000.00	2,000.00	0.00	1,436.59	563.41	71.83 %
10-4120-4990	MISCELLANEOUS	2,500.00	2,500.00	0.00	550.00	1,950.00	22.00 %
10-4120-8400	REIMBURSEMENT OF SERVICES	-205,603.00	-205,603.00	0.00	0.00	-205,603.00	0.00 %
	Department: 4120 - ADMINISTRATION Total:	**101,267.00**	**101,267.00**	**0.00**	**167,680.16**	**-66,413.16**	**165.58%**
Department: 4130 - FINANCE							
10-4130-1210	FULL TIME SALARIES	185,000.00	185,000.00	0.00	131,595.86	53,404.14	71.13 %
10-4130-1810	SOCIAL SECURITY	14,500.00	14,500.00	0.00	10,067.02	4,432.98	69.43 %
10-4130-1820	RETIREMENT CONTRIBUTION	27,000.00	27,000.00	0.00	18,533.80	8,466.20	68.64 %
10-4130-1830	EMPLOYEE GROUP INS.	19,200.00	19,200.00	0.00	12,660.52	6,539.48	65.94 %
10-4130-2600	SUPPLIES	6,000.00	5,895.00	0.00	1,868.81	4,026.19	31.70 %
10-4130-3100	TRAVEL-TRAINING	7,000.00	7,000.00	0.00	4,642.41	2,357.59	66.32 %
10-4130-3210	TELEPHONE	720.00	720.00	0.00	480.00	240.00	66.67 %
10-4130-4501	WORKERS COMP	1,200.00	1,305.00	0.00	1,304.66	0.34	99.97 %
10-4130-4910	DUES AND SUBSCRIPTIONS	500.00	500.00	0.00	200.00	300.00	40.00 %
10-4130-4990	MISCELLANEOUS	1,500.00	1,500.00	0.00	676.64	823.36	45.11 %
10-4130-5000	CAPITAL OUTLAY	25,000.00	25,000.00	0.00	0.00	25,000.00	0.00 %
10-4130-6000	CONTRACTS	100,000.00	110,087.45	0.00	53,249.46	56,837.99	48.37 %
10-4130-8400	REIMBURSEMENT OF SERVICES	-242,955.00	-242,955.00	0.00	0.00	-242,955.00	0.00 %
	Department: 4130 - FINANCE Total:	**144,665.00**	**154,752.45**	**0.00**	**235,279.18**	**-80,526.73**	**152.04%**
Department: 4140 - TAX & REVENUE COLLECTION							
10-4140-1210	FULL TIME SALARIES	64,000.00	64,000.00	0.00	43,288.78	20,711.22	67.64 %
10-4140-1810	SOCIAL SECURITY	5,000.00	5,000.00	0.00	2,518.06	2,481.94	50.36 %
10-4140-1820	RETIREMENT CONTRIBUTION	9,300.00	9,300.00	0.00	6,123.20	3,176.80	65.84 %
10-4140-1830	EMPLOYEE GROUP INS.	9,600.00	9,600.00	0.00	6,354.00	3,246.00	66.19 %
10-4140-2600	SUPPLIES	148.00	193.00	0.00	192.58	0.42	99.78 %
10-4140-2601	EMPLOYEE SCREENING	3,050.00	3,050.00	0.00	1,973.85	1,076.15	64.72 %
10-4140-3100	TRAVEL-TRAINING	2,700.00	3,295.00	0.00	1,822.68	1,472.32	55.32 %
10-4140-3210	TELEPHONE	720.00	720.00	0.00	480.00	240.00	66.67 %
10-4140-4501	INSURANCE - WORKERS COMP	750.00	750.00	0.00	732.10	17.90	97.61 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
10-4140-4910	DUES AND SUBSCRIPTIONS	300.00	300.00	0.00	75.00	225.00	25.00 %
10-4140-4990	MISCELLANEOUS	500.00	500.00	0.00	0.00	500.00	0.00 %
10-4140-6000	CONTRACTS	1,300.00	1,300.00	0.00	628.80	671.20	48.37 %
10-4140-8400	REIMBURSEMENT OF SERVICES	-65,238.00	-65,238.00	0.00	0.00	-65,238.00	0.00 %
Department: 4140 - TAX & REVENUE COLLECTION Total:		**32,130.00**	**32,770.00**	**0.00**	**64,189.05**	**-31,419.05**	**195.88%**
Department: 4210 - Information Technology							
10-4210-3210	TELEPHONE	70,000.00	70,000.00	0.00	42,731.57	27,268.43	61.05 %
10-4210-3211	INTERNET	25,000.00	25,000.00	0.00	11,788.08	13,211.92	47.15 %
10-4210-3212	WEBSITE	4,500.00	4,500.00	0.00	4,200.00	300.00	93.33 %
10-4210-4990	MISCELLANEOUS	10,000.00	10,000.00	0.00	0.00	10,000.00	0.00 %
10-4210-6000	CONTRACTS	285,450.00	288,950.00	0.00	241,384.13	47,565.87	83.54 %
10-4210-6001	CONTRACTS - COPIERS	49,000.00	45,500.00	0.00	4,472.40	41,027.60	9.83 %
10-4210-8400	REIMBURSEMENT OF SERVICES	-297,446.00	-297,446.00	0.00	0.00	-297,446.00	0.00 %
Department: 4210 - Information Technology Total:		**146,504.00**	**146,504.00**	**0.00**	**304,576.18**	**-158,072.18**	**207.90%**
Department: 4250 - CENTRAL GARAGE							
10-4250-1210	FULL TIME SALARIES	104,000.00	104,000.00	0.00	71,469.84	32,530.16	68.72 %
10-4250-1220	OVERTIME	1,000.00	1,000.00	0.00	279.97	720.03	28.00 %
10-4250-1810	SOCIAL SECURITY	8,400.00	8,400.00	0.00	5,488.84	2,911.16	65.34 %
10-4250-1820	RETIREMENT CONTRIBUTION	15,200.00	15,200.00	0.00	9,668.58	5,531.42	63.61 %
10-4250-1830	EMPLOYEE GROUP INS.	19,200.00	19,200.00	0.00	12,671.00	6,529.00	65.99 %
10-4250-2120	UNIFORMS	1,800.00	1,800.00	0.00	1,510.35	289.65	83.91 %
10-4250-2505	FUEL	113,400.00	113,400.00	0.00	53,572.74	59,827.26	47.24 %
10-4250-2511	DIESEL	80,000.00	80,000.00	0.00	34,860.96	45,139.04	43.58 %
10-4250-2600	SHOP TOOLS AND SUPPLIES	5,000.00	5,000.00	0.00	4,673.66	326.34	93.47 %
10-4250-3100	TRAVEL-TRAINING	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00 %
10-4250-3210	TELEPHONE	1,440.00	1,440.00	0.00	480.00	960.00	33.33 %
10-4250-3520	SHOP EQUIPMENT AND REPAIR	5,000.00	5,000.00	0.00	1,786.22	3,213.78	35.72 %
10-4250-3530	VEHICLES REPAIRS & MAINT	100,000.00	100,000.00	0.00	54,907.19	45,092.81	54.91 %
10-4250-4500	GENERAL LIB	36,000.00	36,000.00	0.00	34,000.00	2,000.00	94.44 %
10-4250-4501	WORKERS COMP	3,120.00	3,120.00	0.00	2,161.00	959.00	69.26 %
10-4250-6000	CONTRACTS	17,200.00	17,200.00	0.00	11,962.32	5,237.68	69.55 %
10-4250-8400	REIMBURSEMENT OF SERVICES	-200,571.00	-200,571.00	0.00	0.00	-200,571.00	0.00 %
Department: 4250 - CENTRAL GARAGE Total:		**312,189.00**	**312,189.00**	**0.00**	**299,492.67**	**12,696.33**	**95.93%**
Department: 4260 - PUBLIC BUILDINGS							
10-4260-1210	FULL TIME SALARIES	101,000.00	101,000.00	0.00	69,105.51	31,894.49	68.42 %
10-4260-1220	OVERTIME	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
10-4260-1810	SOCIAL SECURITY	8,100.00	8,100.00	0.00	5,286.64	2,813.36	65.27 %
10-4260-1820	RETIREMENT CONTRIBUTION	14,600.00	14,600.00	0.00	9,362.04	5,237.96	64.12 %
10-4260-1830	EMPLOYEE GROUP INS.	19,200.00	19,200.00	0.00	12,642.36	6,557.64	65.85 %
10-4260-2120	UNIFORMS- SHOES	1,300.00	1,300.00	0.00	798.67	501.33	61.44 %
10-4260-2600	SUPPLIES	18,000.00	18,000.00	0.00	13,571.79	4,428.21	75.40 %
10-4260-3210	TELEPHONE	720.00	720.00	0.00	480.00	240.00	66.67 %
10-4260-3300	UTILITIES - PROPANE	20,000.00	20,000.00	0.00	13,882.55	6,117.45	69.41 %
10-4260-3301	UTILITIES - ELECTRIC	55,000.00	55,000.00	0.00	23,492.31	31,507.69	42.71 %
10-4260-3510	BLDGS REPAIRS & MAINT	55,000.00	124,550.00	0.00	104,584.97	19,965.03	83.97 %
10-4260-3520	REPAIRS & MAINT - EQUIP	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00 %
10-4260-4500	GENERAL LIB/FIRE	210,000.00	210,000.00	0.00	116,624.13	93,375.87	55.54 %
10-4260-4501	WORKERS COMP	3,600.00	3,600.00	0.00	2,562.50	1,037.50	71.18 %
10-4260-6000	CONTRACTS	55,000.00	55,000.00	0.00	38,480.00	16,520.00	69.96 %
10-4260-8400	REIMBURSEMENT OF SERVICES	-200,333.00	-200,333.00	0.00	0.00	-200,333.00	0.00 %
Department: 4260 - PUBLIC BUILDINGS Total:		**364,187.00**	**433,737.00**	**0.00**	**410,873.47**	**22,863.53**	**94.73%**
Department: 4310 - POLICE							
10-4310-1210	FULL TIME SALARIES	1,550,000.00	1,550,000.00	0.00	1,046,133.44	503,866.56	67.49 %
10-4310-1220	OVERTIME	50,000.00	50,000.00	0.00	30,777.98	19,222.02	61.56 %
10-4310-1260	PART-TIME SALARIES	30,000.00	30,000.00	0.00	3,754.85	26,245.15	12.52 %
10-4310-1270	LESSOA EXPENSE	60,000.00	60,000.00	0.00	39,084.08	20,915.92	65.14 %
10-4310-1330	LEO 401K CONTRIBUTION	0.00	44,455.00	0.00	44,454.63	0.37	100.00 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
10-4310-1810	SOCIAL SECURITY	132,000.00	132,000.00	0.00	85,940.91	46,059.09	65.11 %
10-4310-1820	RETIREMENT CONTRIBUTION	246,000.00	246,000.00	0.00	164,173.25	81,826.75	66.74 %
10-4310-1821	401K - SUPPLEMENTAL RETIRMENT	73,000.00	28,545.00	0.00	0.00	28,545.00	0.00 %
10-4310-1830	EMPLOYEE GROUP INS.	238,580.00	238,580.00	0.00	132,814.21	105,765.79	55.67 %
10-4310-2120	UNIFORMS	18,000.00	18,000.00	0.00	12,020.03	5,979.97	66.78 %
10-4310-2600	SUPPLIES	20,000.00	20,000.00	2,037.65	13,747.49	6,252.51	68.74 %
10-4310-2601	SUPPLIES - COPS PROGRAM	5,000.00	5,000.00	0.00	3,991.36	1,008.64	79.83 %
10-4310-3100	TRAVEL-TRAINING	4,300.00	4,300.00	0.00	1,606.63	2,693.37	37.36 %
10-4310-3210	TELEPHONE PORT/PAGERS	720.00	720.00	0.00	60.00	660.00	8.33 %
10-4310-3250	POSTAGE	75.00	75.00	0.00	30.06	44.94	40.08 %
10-4310-3300	ELEC COST 20% T HALL	7,000.00	7,000.00	0.00	3,110.13	3,889.87	44.43 %
10-4310-3520	EQUIPMENT REPAIRS & MAINT	35,000.00	35,000.00	400.00	13,663.00	21,337.00	39.04 %
10-4310-3980	ANIMAL CONTROL	24,500.00	24,500.00	0.00	22,550.22	1,949.78	92.04 %
10-4310-4210	DCI TERMIAL RENTAL	1,000.00	1,000.00	0.00	600.00	400.00	60.00 %
10-4310-4501	WORKERS COMP	46,000.00	46,000.00	0.00	39,972.99	6,027.01	86.90 %
10-4310-4910	DUES & SUBSCRIPTIONS	800.00	800.00	220.00	220.00	580.00	27.50 %
10-4310-4990	MISCELLANEOUS	8,000.00	8,000.00	46.22	3,222.14	4,777.86	40.28 %
10-4310-4991	DRUG INTERDICTION	5,000.00	5,000.00	0.00	5,000.00	0.00	100.00 %
10-4310-4992	SHOP W/A COP SUPPLIES	8,000.00	8,000.00	0.00	6,806.14	1,193.86	85.08 %
10-4310-6000	CONTRACTS	51,500.00	51,500.00	0.00	14,246.60	37,253.40	27.66 %
	Department: 4310 - POLICE Total:	**2,614,475.00**	**2,614,475.00**	**2,703.87**	**1,687,980.14**	**926,494.86**	**64.56%**
Department: 4340 - FIRE							
10-4340-1210	FULL TIME SALARIES	29,000.00	29,000.00	0.00	22,013.25	6,986.75	75.91 %
10-4340-1810	SOCIAL SECURITY	2,400.00	2,400.00	0.00	1,921.76	478.24	80.07 %
10-4340-1890	VOLUNTEER - CALL PAY	32,500.00	32,500.00	0.00	3,370.00	29,130.00	10.37 %
10-4340-2200	FOOD	2,000.00	2,000.00	0.00	1,474.63	525.37	73.73 %
10-4340-2510	MOTOR FUELS & LUBRICANTS	3,600.00	3,600.00	0.00	0.00	3,600.00	0.00 %
10-4340-2600	SUPPLIES	3,750.00	3,750.00	0.00	3,101.86	648.14	82.72 %
10-4340-2610	EQUIPMENT	17,100.00	17,100.00	0.00	1,900.00	15,200.00	11.11 %
10-4340-3100	TRAVEL	1,500.00	1,500.00	0.00	15.00	1,485.00	1.00 %
10-4340-3110	TRAINING	1,500.00	1,500.00	0.00	164.00	1,336.00	10.93 %
10-4340-3250	POSTAGE	372.00	372.00	0.00	178.87	193.13	48.08 %
10-4340-3300	UTILITIES - PROPANE	5,450.00	5,450.00	0.00	4,370.13	1,079.87	80.19 %
10-4340-3301	UTILITIES - ELECTRIC/WATER	8,000.00	8,000.00	0.00	0.00	8,000.00	0.00 %
10-4340-3520	EQUIPMENT REP & MAINT	25,000.00	25,000.00	0.00	10,176.61	14,823.39	40.71 %
10-4340-4500	INSURANCE	16,500.00	16,500.00	0.00	16,193.22	306.78	98.14 %
10-4340-4501	WORKERS COMP	9,500.00	9,500.00	0.00	5,371.65	4,128.35	56.54 %
10-4340-4990	MISCELLANEOUS	3,000.00	3,000.00	0.00	741.47	2,258.53	24.72 %
10-4340-5000	CAPITAL OUTLAY	4,950.00	4,950.00	0.00	0.00	4,950.00	0.00 %
10-4340-6000	CONTRACTS FIRE	4,500.00	4,500.00	0.00	3,692.45	807.55	82.05 %
10-4340-6920	GRANT APPROPRIATIONS	15,000.00	17,787.37	0.00	2,687.50	15,099.87	15.11 %
10-4340-7500	CAPITAL LEASES	61,000.00	61,000.00	0.00	0.00	61,000.00	0.00 %
10-4340-7510	DEBT - INTEREST- VEHICLES	9,350.00	9,350.00	0.00	0.00	9,350.00	0.00 %
	Department: 4340 - FIRE Total:	**255,972.00**	**258,759.37**	**0.00**	**77,372.40**	**181,386.97**	**29.90%**
Department: 4510 - STREETS							
10-4510-1210	FULL TIME SALARIES	590,042.00	565,225.00	0.00	381,215.90	184,009.10	67.44 %
10-4510-1220	OVERTIME	30,000.00	29,699.95	0.00	19,480.43	10,219.52	65.59 %
10-4510-1810	SOCIAL SECURITY	48,848.00	46,926.00	0.00	30,502.97	16,423.03	65.00 %
10-4510-1820	RETIREMENT CONTRIBUTION	83,660.00	80,315.00	0.00	55,152.73	25,162.27	68.67 %
10-4510-1830	EMPLOYEE GROUP INS.	124,800.00	122,668.00	0.00	71,598.93	51,069.07	58.37 %
10-4510-2120	UNIFORMS	7,500.00	9,800.00	0.00	8,516.37	1,283.63	86.90 %
10-4510-2311	SAFETY	1,000.00	1,000.00	0.00	999.61	0.39	99.96 %
10-4510-2600	SUPPLIES	32,500.00	32,500.00	1,909.58	25,008.77	7,491.23	76.95 %
10-4510-3100	TRAVEL-TRAINING	3,500.00	2,000.00	0.00	1,281.43	718.57	64.07 %
10-4510-3210	TELEPHONE	720.00	720.00	0.00	0.00	720.00	0.00 %
10-4510-3520	EQUIPMENT REP & MAINT	42,500.00	49,000.00	0.00	43,960.38	5,039.62	89.72 %
10-4510-3540	MAINT & REPAIR SYSTEM	30,000.00	31,500.00	0.00	14,744.15	16,755.85	46.81 %
10-4510-3590	CEMETERIES - MAINTENANCE	58,000.00	51,500.00	428.70	25,529.58	25,970.42	49.57 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
10-4510-4500	GEN LIB./AUTO/EQUIP	18,000.00	18,000.00	0.00	16,059.43	1,940.57	89.22 %
10-4510-4501	WORKERS COMP	25,000.00	25,000.00	0.00	17,968.85	7,031.15	71.88 %
10-4510-4990	MISCELLANEOUS	4,000.00	1,700.00	0.00	1,652.57	47.43	97.21 %
	Department: 4510 - STREETS Total:	**1,100,070.00**	**1,067,553.95**	**2,338.28**	**713,672.10**	**353,881.85**	**66.85%**
Department: 4511 - POWELL BILL							
10-4511-3590	MAINT & REPAIR OTHER	20,000.00	20,000.00	0.00	3,291.00	16,709.00	16.46 %
10-4511-5911	CURB & GUTTER	10,000.00	10,000.00	0.00	0.00	10,000.00	0.00 %
10-4511-5912	TRAFFIC CONTROL	2,500.00	3,025.00	0.00	3,018.62	6.38	99.79 %
10-4511-5913	SIDEWALKS	21,000.00	21,000.00	0.00	647.00	20,353.00	3.08 %
10-4511-5914	DRAINAGE & STORM SEWER	30,000.00	30,000.00	0.00	9,600.00	20,400.00	32.00 %
10-4511-5915	PAVING	67,900.00	67,900.00	0.00	3,142.50	64,757.50	4.63 %
10-4511-6000	CONTRACTS	3,600.00	3,075.00	0.00	491.25	2,583.75	15.98 %
	Department: 4511 - POWELL BILL Total:	**155,000.00**	**155,000.00**	**0.00**	**20,190.37**	**134,809.63**	**13.03%**
Department: 4710 - SANITATION							
10-4710-1210	FULL TIME SALARIES	0.00	24,817.00	0.00	24,816.34	0.66	100.00 %
10-4710-1220	OVERTIME	0.00	300.05	0.00	299.95	0.10	99.97 %
10-4710-1810	SOCIAL SECURITY	0.00	1,922.00	0.00	1,921.48	0.52	99.97 %
10-4710-1820	RETIREMENT CONTRIBUTION	0.00	3,345.00	0.00	3,344.81	0.19	99.99 %
10-4710-1830	EMPLOYEE GROUP INS.	0.00	2,132.00	0.00	2,131.82	0.18	99.99 %
10-4710-2510	MOTOR FUELS & LUBRICANTS	1,000.00	0.00	0.00	0.00	0.00	0.00 %
10-4710-2600	SUPPLIES	15,000.00	13,000.00	0.00	7,273.42	5,726.58	55.95 %
10-4710-3520	EQUIPMEMT REP & MAINT	19,000.00	19,000.00	0.00	17,565.97	1,434.03	92.45 %
10-4710-4410	LANDFILL FEES / TOWN REFUSE	18,000.00	18,000.00	0.00	6,514.01	11,485.99	36.19 %
10-4710-4990	MISCELLANEOUS	750.00	250.00	0.00	0.00	250.00	0.00 %
10-4710-5000	CAPITAL OUTLAY	322,060.00	322,060.00	0.00	166,306.62	155,753.38	51.64 %
10-4710-6000	CONTRACTS	2,000.00	5,500.00	0.00	5,340.97	159.03	97.11 %
	Department: 4710 - SANITATION Total:	**377,810.00**	**410,326.05**	**0.00**	**235,515.39**	**174,810.66**	**57.40%**
Department: 4910 - PLANNING, ZONING, INSPECT							
10-4910-1210	FULL TIME SALARIES	190,000.00	164,066.00	0.00	70,260.43	93,805.57	42.82 %
10-4910-1810	SOCIAL SECURITY	15,300.00	13,770.00	0.00	5,369.07	8,400.93	38.99 %
10-4910-1820	RETIREMENT CONTRIBUTION	27,250.00	24,525.00	0.00	9,724.01	14,800.99	39.65 %
10-4910-1830	EMPLOYEE GROUP INS.	28,800.00	26,400.00	0.00	9,930.35	16,469.65	37.61 %
10-4910-2120	UNIFORMS	1,000.00	1,000.00	0.00	146.54	853.46	14.65 %
10-4910-2600	SUPPLIES	3,000.00	3,000.00	0.00	1,907.43	1,092.57	63.58 %
10-4910-3100	TRAVEL-TRAINING	4,000.00	4,000.00	0.00	2,703.85	1,296.15	67.60 %
10-4910-3210	TELEPHONE	720.00	720.00	0.00	480.00	240.00	66.67 %
10-4910-3910	LEGAL ADVERTISING	500.00	500.00	0.00	0.00	500.00	0.00 %
10-4910-4501	WORKERS COMP	1,400.00	1,772.00	0.00	1,770.72	1.28	99.93 %
10-4910-4910	DUES AND SUBSCRIPTIONS	400.00	400.00	0.00	64.05	335.95	16.01 %
10-4910-4930	CODE ENFORCEMENT	45,000.00	45,000.00	0.00	12,781.14	32,218.86	28.40 %
10-4910-4990	MISCELLANEOUS	1,400.00	1,400.00	0.00	1,017.28	382.72	72.66 %
10-4910-6000	CONTRACTS	8,500.00	40,717.00	0.00	20,436.25	20,280.75	50.19 %
	Department: 4910 - PLANNING, ZONING, INSPECT Total:	**327,270.00**	**327,270.00**	**0.00**	**136,591.12**	**190,678.88**	**41.74%**
Department: 4920 - ECONOMIC DEVELOPMENT							
10-4920-1210	FULL TIME SALARIES	98,000.00	98,000.00	0.00	67,629.74	30,370.26	69.01 %
10-4920-1810	SOCIAL SECURITY	7,900.00	7,900.00	0.00	5,146.76	2,753.24	65.15 %
10-4920-1820	RETIREMENT CONTRIBUTION	14,000.00	14,000.00	0.00	9,443.53	4,556.47	67.45 %
10-4920-1830	EMPLOYEE GROUP INS.	9,600.00	9,600.00	0.00	6,405.34	3,194.66	66.72 %
10-4920-2600	SUPPLIES	1,000.00	1,000.00	0.00	218.51	781.49	21.85 %
10-4920-3100	TRAVEL-TRAINING	6,000.00	6,000.00	0.00	458.54	5,541.46	7.64 %
10-4920-3210	TELEPHONE	720.00	720.00	0.00	480.00	240.00	66.67 %
10-4920-3910	LEGAL ADVERTISING	10,000.00	10,000.00	0.00	2,250.00	7,750.00	22.50 %
10-4920-4501	WORKERS COMP	1,300.00	1,300.00	0.00	732.10	567.90	56.32 %
10-4920-4910	DUES AND SUBSCRIPTIONS	2,000.00	2,000.00	0.00	879.63	1,120.37	43.98 %
10-4920-4990	MISCELLANEOUS	1,000.00	1,000.00	0.00	62.00	938.00	6.20 %
10-4920-6000	CONTRACTS	10,000.00	10,000.00	0.00	9,335.24	664.76	93.35 %
10-4920-6100	LOCAL SUPPORT	2,500.00	2,500.00	0.00	713.20	1,786.80	28.53 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
10-4920-6920	GRANT EXPENSES	10,000.00	10,000.00	0.00	12,500.00	-2,500.00	125.00 %
10-4920-8400	REIMBURSEMENT OF SERVICES	-116,593.00	-116,593.00	0.00	0.00	-116,593.00	0.00 %
	Department: 4920 - ECONOMIC DEVELOPMENT Total:	**57,427.00**	**57,427.00**	**0.00**	**116,254.59**	**-58,827.59**	**202.44%**
Department: 6110 - LIBRARY							
10-6110-1210	FULL TIME SALARIES	71,000.00	71,000.00	0.00	50,022.03	20,977.97	70.45 %
10-6110-1260	Salaries Part Time	18,000.00	18,000.00	0.00	13,464.01	4,535.99	74.80 %
10-6110-1810	SOCIAL SECURITY	6,500.00	6,500.00	0.00	4,807.88	1,692.12	73.97 %
10-6110-1820	RETIREMENT CONTRIBUTION	9,900.00	9,900.00	0.00	6,819.87	3,080.13	68.89 %
10-6110-1830	EMPLOYEE GROUP INS.	9,600.00	9,600.00	0.00	6,373.66	3,226.34	66.39 %
10-6110-2600	SUPPLIES	2,500.00	2,500.00	0.00	1,614.23	885.77	64.57 %
10-6110-2700	SUPPLIES - PROGRAMS	900.00	900.00	0.00	280.16	619.84	31.13 %
10-6110-3105	TRAVEL-TRAINING	2,000.00	2,000.00	0.00	1,921.88	78.12	96.09 %
10-6110-3210	TELEPHONE	720.00	720.00	0.00	480.00	240.00	66.67 %
10-6110-3301	UTILITIES-ELECTRIC	2,700.00	2,700.00	0.00	1,530.91	1,169.09	56.70 %
10-6110-3520	EQUIPMENT REPAIRS	700.00	700.00	0.00	0.00	700.00	0.00 %
10-6110-4501	WORKERS COMP	750.00	750.00	0.00	732.10	17.90	97.61 %
10-6110-4990	MISCELLANEOUS	1,600.00	1,600.00	0.00	1,021.18	578.82	63.82 %
10-6110-5600	BOOKS	11,000.00	11,000.00	0.00	5,547.39	5,452.61	50.43 %
10-6110-5605	STATE AID EXPENSES	0.00	0.00	0.00	323.30	-323.30	0.00 %
10-6110-6000	CONTRACTS	13,400.00	13,400.00	0.00	7,690.13	5,709.87	57.39 %
10-6110-6920	GRANT APPROPRIATIONS	5,000.00	5,000.00	0.00	-1,465.49	6,465.49	-29.31 %
	Department: 6110 - LIBRARY Total:	**156,270.00**	**156,270.00**	**0.00**	**101,163.24**	**55,106.76**	**64.74%**
Department: 6120 - RECREATION							
10-6120-1210	FULL TIME SALARIES	202,000.00	202,000.00	0.00	143,166.24	58,833.76	70.87 %
10-6120-1260	PART-TIME SALARIES	70,000.00	70,000.00	0.00	54,323.54	15,676.46	77.61 %
10-6120-1810	SOCIAL SECURITY	23,000.00	23,000.00	0.00	15,098.79	7,901.21	65.65 %
10-6120-1820	RETIREMENT CONTRIBUTION	29,100.00	29,100.00	0.00	19,381.75	9,718.25	66.60 %
10-6120-1830	EMPLOYEE GROUP INS.	28,800.00	28,800.00	0.00	19,071.70	9,728.30	66.22 %
10-6120-1990	INSTRUCTOR AND OFFICIAL FEES	68,000.00	53,000.00	0.00	24,867.00	28,133.00	46.92 %
10-6120-2120	UNIFORMS	11,000.00	11,000.00	0.00	7,697.33	3,302.67	69.98 %
10-6120-2310	MISC SUPPLIES-PROGRAM SUP	20,000.00	20,000.00	0.00	12,423.93	7,576.07	62.12 %
10-6120-2312	PROGRAM AWARDS	6,500.00	6,500.00	0.00	4,290.54	2,209.46	66.01 %
10-6120-2600	SUPPLIES	30,000.00	30,000.00	0.00	12,046.35	17,953.65	40.15 %
10-6120-2650	CONCESSION STAND FOOD	16,000.00	16,000.00	0.00	8,445.26	7,554.74	52.78 %
10-6120-3100	TRAVEL-TRAINING	6,000.00	6,000.00	0.00	4,036.16	1,963.84	67.27 %
10-6120-3301	UTILITIES-ELECTRIC	50,000.00	50,000.00	0.00	37,977.65	12,022.35	75.96 %
10-6120-3520	EQUIPMENT REP & MAINT	36,000.00	51,000.00	0.00	29,950.57	21,049.43	58.73 %
10-6120-4501	WORKERS COMP	9,000.00	9,000.00	0.00	4,730.00	4,270.00	52.56 %
10-6120-4910	DUES & SUBSCRIPTIONS	650.00	650.00	0.00	385.00	265.00	59.23 %
10-6120-4990	MISCELLANEOUS	1,000.00	1,000.00	0.00	800.00	200.00	80.00 %
10-6120-6000	CONTRACTS	20,554.00	20,554.00	0.00	5,321.72	15,232.28	25.89 %
10-6120-6920	GRANT APPROPRIATIONS	5,000.00	13,612.28	0.00	3,101.20	10,511.08	22.78 %
	Department: 6120 - RECREATION Total:	**632,604.00**	**641,216.28**	**0.00**	**407,114.73**	**234,101.55**	**63.49%**
	Expense Total:	**6,834,338.00**	**6,926,015.10**	**5,542.15**	**5,110,189.95**	**1,815,825.15**	**73.78%**
	Fund: 10 - General Fund Surplus (Deficit):	**0.00**	**-91,677.10**	**-5,558.15**	**-401,312.28**	**-309,635.18**	**437.75%**
Fund: 61 - Electric Fund							
Revenue							
61-3600-5210	PENALTIES / RECONNECT FEES	150,000.00	150,000.00	-2.62	99,061.95	-50,938.05	66.04 %
61-3600-5220	NEW ACCT CONNECTION FEES	25,000.00	25,000.00	0.00	22,435.00	-2,565.00	89.74 %
61-3600-5300	FACILITIES FEES	120,000.00	120,000.00	0.00	70,203.00	-49,797.00	58.50 %
61-3600-5800	SERVICE CHARGES	3,000.00	3,000.00	0.00	2,350.00	-650.00	78.33 %
61-3600-8200	NEW SERVICE INSTALLATIONS	175,000.00	175,000.00	0.00	249,731.97	74,731.97	142.70 %
61-3700-1000	INVESTMENT EARNINGS	150,000.00	150,000.00	0.00	221,197.62	71,197.62	147.47 %
61-3720-5100	UTILITY CHARGES	13,300,000.00	13,300,000.00	0.00	9,601,312.42	-3,698,687.58	72.19 %
61-3800-1000	MISC RECEIPTS ELECTRIC	2,500.00	2,500.00	0.00	20,185.77	17,685.77	807.43 %
61-3800-1200	Online Credit CardService Fees	60,000.00	60,000.00	0.00	0.00	-60,000.00	0.00 %
61-3800-2000	CATV POLE RENT	12,000.00	12,000.00	0.00	22,908.81	10,908.81	190.91 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
61-3900-2001	RIDER 1 PCA	984,968.00	984,968.00	0.00	469,205.27	-515,762.73	47.64 %
61-3900-9000	FUND BALANCE APPROPRIATED	418,314.00	418,314.00	0.00	0.00	-418,314.00	0.00 %
	Revenue Total:	**15,400,782.00**	**15,400,782.00**	**-2.62**	**10,778,591.81**	**-4,622,190.19**	**69.99%**
Expense							
Department: 7210 - ELECTRIC ADMIN/BILLING COLL							
61-7210-1210	FULL TIME SALARIES	146,000.00	145,613.00	0.00	103,557.53	42,055.47	71.12 %
61-7210-1220	OVERTIME	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
61-7210-1260	PART-TIME SALARIES	25,000.00	25,000.00	0.00	14,139.88	10,860.12	56.56 %
61-7210-1810	SOCIAL SECURITY	16,000.00	16,000.00	0.00	8,883.08	7,116.92	55.52 %
61-7210-1820	RETIREMENT CONTRIBUTION	21,000.00	21,000.00	0.00	14,170.45	6,829.55	67.48 %
61-7210-1830	EMPLOYEE GROUP INS.	28,800.00	28,800.00	0.00	19,117.20	9,682.80	66.38 %
61-7210-2600	SUPPLIES	8,000.00	8,000.00	608.83	3,500.88	4,499.12	43.76 %
61-7210-3100	TRAVEL-TRAINING	2,500.00	2,500.00	0.00	704.20	1,795.80	28.17 %
61-7210-3250	POSTAGE	31,000.00	31,000.00	0.00	13,236.45	17,763.55	42.70 %
61-7210-4501	WORKERS COMP	2,100.00	2,487.00	0.00	2,486.77	0.23	99.99 %
61-7210-4990	MISCELLANEOUS	350.00	350.00	0.00	0.00	350.00	0.00 %
61-7210-6000	CONTRACTS	60,000.00	60,000.00	0.00	33,057.46	26,942.54	55.10 %
61-7210-6300	CREDIT CARD ACCEPTANCE	108,000.00	108,000.00	-1,065.65	-30,174.83	138,174.83	-27.94 %
61-7210-8400	REIMBURSEMENT OF SERVICES	991,260.00	991,260.00	0.00	0.00	991,260.00	0.00 %
	Department: 7210 - ELECTRIC ADMIN/BILLING COLL Total:	**1,441,010.00**	**1,441,010.00**	**-456.82**	**182,679.07**	**1,258,330.93**	**12.68%**
Department: 7220 - ELECTRIC OPERATIONS							
61-7220-1210	FULL TIME SALARIES	1,139,755.00	1,139,755.00	0.00	689,345.55	450,409.45	60.48 %
61-7220-1220	OVERTIME	55,000.00	55,000.00	0.00	25,238.96	29,761.04	45.89 %
61-7220-1810	SOCIAL SECURITY	95,100.00	95,100.00	0.00	54,263.25	40,836.75	57.06 %
61-7220-1820	RETIREMENT CONTRIBUTION	161,945.00	161,945.00	0.00	98,906.94	63,038.06	61.07 %
61-7220-1830	EMPLOYEE GROUP INS.	153,120.00	153,120.00	0.00	88,101.79	65,018.21	57.54 %
61-7220-1900	PROFESSIONAL SERVICES	62,000.00	62,000.00	0.00	49,843.79	12,156.21	80.39 %
61-7220-2120	UNIFORMS	26,000.00	26,000.00	920.60	24,217.95	1,782.05	93.15 %
61-7220-2311	SAFETY	40,000.00	40,000.00	456.89	29,135.53	10,864.47	72.84 %
61-7220-2510	MOTOR FUELS & LUBRICANTS	50,000.00	50,000.00	0.00	0.00	50,000.00	0.00 %
61-7220-2600	SUPPLIES	225,000.00	225,000.00	200.69	176,293.15	48,706.85	78.35 %
61-7220-2602	SUBDIVISION SUPPLIES	250,000.00	250,000.00	0.00	249,206.59	793.41	99.68 %
61-7220-3100	TRAVEL-TRAINING	22,000.00	22,000.00	54.46	8,638.60	13,361.40	39.27 %
61-7220-3300	UTILITIES	12,000.00	12,000.00	0.00	3,251.29	8,748.71	27.09 %
61-7220-3310	POWER PURCHASED-ELEC	8,975,955.00	8,975,955.00	0.00	4,650,882.72	4,325,072.28	51.81 %
61-7220-3520	EQUIPMENT REP & MAINT	50,000.00	50,000.00	37.74	47,874.66	2,125.34	95.75 %
61-7220-3530	GENERATOR O&M	75,000.00	75,000.00	0.00	49,530.75	25,469.25	66.04 %
61-7220-3540	MAINT & REPAIR SYSTEM	250,000.00	250,000.00	53.95	172,414.97	77,585.03	68.97 %
61-7220-3590	TREE TRIMMING R/W MAIN	60,000.00	60,000.00	787.26	39,717.79	20,282.21	66.20 %
61-7220-3910	ADVERTISING	5,000.00	5,000.00	0.00	230.19	4,769.81	4.60 %
61-7220-4500	INSURANCE	69,052.00	69,052.00	0.00	61,808.87	7,243.13	89.51 %
61-7220-4501	WORKERS COMP	50,000.00	50,000.00	0.00	29,590.00	20,410.00	59.18 %
61-7220-4910	DUES & SUBSCRIPTIONS	7,500.00	7,500.00	0.00	0.00	7,500.00	0.00 %
61-7220-4990	MISCELLANEOUS	13,000.00	13,000.00	62.48	5,803.99	7,196.01	44.65 %
61-7220-5000	CAPITAL OUTLAY	670,000.00	1,079,545.71	0.00	88,573.55	990,972.16	8.20 %
61-7220-6000	CONTRACTS	40,000.00	40,000.00	0.00	353.23	39,646.77	0.88 %
61-7220-7400	CAPITAL SYSTEM IMPROVEMENTS	15,000.00	15,000.00	0.00	10,000.00	5,000.00	66.67 %
	Department: 7220 - ELECTRIC OPERATIONS Total:	**12,572,427.00**	**12,981,972.71**	**2,574.07**	**6,653,224.11**	**6,328,748.60**	**51.25%**
Department: 9100 - DEBT SERVICE							
61-9100-7100	DEBT PRINCIPAL	165,000.00	165,000.00	0.00	149,999.99	15,000.01	90.91 %
61-9100-7200	DEBT INTEREST	13,000.00	13,000.00	0.00	7,624.53	5,375.47	58.65 %
	Department: 9100 - DEBT SERVICE Total:	**178,000.00**	**178,000.00**	**0.00**	**157,624.52**	**20,375.48**	**88.55%**
Department: 9700 - SPECIAL APPROPRIATION							
61-9700-0000	PCA RIDER 1 EXPENSE	609,345.00	609,345.00	0.00	0.00	609,345.00	0.00 %
61-9700-9809	INTRAGOVT UTIL FRAN TAX PMT	550,000.00	550,000.00	0.00	0.00	550,000.00	0.00 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
61-9700-9810	INTRAGOVT PILO TAXES - ELEC UTIL	50,000.00	50,000.00	0.00	0.00	50,000.00	0.00 %
	Department: 9700 - SPECIAL APPROPRIATION Total:	**1,209,345.00**	**1,209,345.00**	**0.00**	**0.00**	**1,209,345.00**	**0.00%**
	Expense Total:	**15,400,782.00**	**15,810,327.71**	**2,117.25**	**6,993,527.70**	**8,816,800.01**	**44.23%**
	Fund: 61 - Electric Fund Surplus (Deficit):	**0.00**	**-409,545.71**	**-2,119.87**	**3,785,064.11**	**4,194,609.82**	**-924.21%**
Fund: 62 - Water and Sewer Fund							
Revenue							
62-3700-1000	INVESTMENT EARNINGS	30,000.00	30,000.00	0.00	36,037.83	6,037.83	120.13 %
62-3711-5200	WATER CONNECTION FEES	25,000.00	25,000.00	0.00	63,400.00	38,400.00	253.60 %
62-3711-5201	NEW WATER SERVICE INSTALLATIO	0.00	0.00	0.00	4,500.00	4,500.00	0.00 %
62-3711-5300	SEWER CONNECTION FEES	25,000.00	25,000.00	0.00	10,499.97	-14,500.03	42.00 %
62-3711-5301	NEW SEWER SERVICE INSTALLATIO	0.00	0.00	0.00	58,000.00	58,000.00	0.00 %
62-3711-5500	W/S SYSTEMWIDE DEVELOPMENT	38,000.00	38,000.00	0.00	48,000.00	10,000.00	126.32 %
62-3713-5000	WATER CHARGES	1,685,000.00	1,685,000.00	0.00	1,213,098.57	-471,901.43	71.99 %
62-3714-5100	SEWER CHARGES	2,400,000.00	2,400,000.00	0.00	1,953,898.69	-446,101.31	81.41 %
62-3800-1000	MISC RECEIPTS-WATER	400.00	400.00	0.00	800.00	400.00	200.00 %
62-3900-9000	FUND BALANCE APPROPRIATED	39,769.00	39,769.00	0.00	0.00	-39,769.00	0.00 %
	Revenue Total:	**4,243,169.00**	**4,243,169.00**	**0.00**	**3,388,235.06**	**-854,933.94**	**79.85%**
Expense							
Department: 7130 - WATER/SEWER OPERATIONS							
62-7130-1210	FULL TIME SALARIES	430,631.00	430,431.00	0.00	300,328.16	130,102.84	69.77 %
62-7130-1220	OVERTIME	36,000.00	36,000.00	0.00	22,078.37	13,921.63	61.33 %
62-7130-1260	PART TIME SALARIES	0.00	200.00	0.00	199.59	0.41	99.80 %
62-7130-1810	SOCIAL SECURITY	39,400.00	39,400.00	0.00	24,506.85	14,893.15	62.20 %
62-7130-1820	RETIREMENT CONTRIBUTION	63,369.00	63,369.00	0.00	38,377.77	24,991.23	60.56 %
62-7130-1830	EMPLOYEE GROUP INS.	86,160.00	86,160.00	0.00	42,955.12	43,204.88	49.86 %
62-7130-1900	PROFESSIONAL SERVICES	20,000.00	20,000.00	0.00	1,793.00	18,207.00	8.97 %
62-7130-2120	UNIFORMS	6,500.00	6,500.00	0.00	3,528.30	2,971.70	54.28 %
62-7130-2311	SAFETY	5,000.00	5,000.00	0.00	3,124.47	1,875.53	62.49 %
62-7130-2510	MOTOR FUELS & LUBRICANTS	10,000.00	10,000.00	0.00	136.17	9,863.83	1.36 %
62-7130-2600	SUPPLIES	80,000.00	80,000.00	0.00	36,025.57	43,974.43	45.03 %
62-7130-3100	TRAVEL-TRAINING	9,000.00	9,000.00	0.00	1,527.40	7,472.60	16.97 %
62-7130-3150	PERMITS & FEES	3,900.00	3,900.00	0.00	2,545.00	1,355.00	65.26 %
62-7130-3300	UTILITIES	65,000.00	65,000.00	0.00	18,882.40	46,117.60	29.05 %
62-7130-3520	EQUIPMENT REP & MAINT	41,122.00	41,122.00	0.00	15,971.58	25,150.42	38.84 %
62-7130-3540	MAINT & REPAIR SYSTEM	175,000.00	188,573.80	0.00	135,871.38	52,702.42	72.05 %
62-7130-4500	AUTO AND G/L INSUR	8,000.00	8,000.00	0.00	7,117.38	882.62	88.97 %
62-7130-4501	WORKERS COMP	22,878.00	22,878.00	0.00	5,720.00	17,158.00	25.00 %
62-7130-4910	DUES & SUBSCRIPTIONS	1,600.00	1,600.00	0.00	910.00	690.00	56.88 %
62-7130-4990	MISCELLANEOUS	14,200.00	14,200.00	0.00	-24,864.90	39,064.90	-175.10 %
62-7130-5000	CAPITAL OUTLAY	156,500.00	259,177.80	0.00	246,175.88	13,001.92	94.98 %
62-7130-6000	CONTRACTS	1,900,000.00	1,900,000.00	0.00	844,952.20	1,055,047.80	44.47 %
62-7130-7410	AMI PROJECT	4,509.00	4,509.00	0.00	1,471.50	3,037.50	32.63 %
62-7130-8000	CAPITAL IMPROVEMENTS PROJ	7,500.00	7,500.00	0.00	0.00	7,500.00	0.00 %
62-7130-8400	REIMBURSEMENT OF SERVICES	430,983.00	430,983.00	0.00	0.00	430,983.00	0.00 %
	Department: 7130 - WATER/SEWER OPERATIONS Total:	**3,617,252.00**	**3,733,503.60**	**0.00**	**1,729,333.19**	**2,004,170.41**	**46.32%**
Department: 9100 - DEBT SERVICE							
62-9100-7100	DEBT PRINCIPAL	434,440.00	434,440.00	0.00	0.00	434,440.00	0.00 %
62-9100-7200	DEBT INTEREST	191,477.00	191,477.00	0.00	43,978.58	147,498.42	22.97 %
	Department: 9100 - DEBT SERVICE Total:	**625,917.00**	**625,917.00**	**0.00**	**43,978.58**	**581,938.42**	**7.03%**
	Expense Total:	**4,243,169.00**	**4,359,420.60**	**0.00**	**1,773,311.77**	**2,586,108.83**	**40.68%**
	Fund: 62 - Water and Sewer Fund Surplus (Deficit):	**0.00**	**-116,251.60**	**0.00**	**1,614,923.29**	**1,731,174.89**	**-1,389.16%**
Fund: 63 - Stormwater Fund							
Revenue							
63-3713-5000	STORMWATER FEES	175,000.00	175,000.00	0.00	142,831.00	-32,169.00	81.62 %
	Revenue Total:	**175,000.00**	**175,000.00**	**0.00**	**142,831.00**	**-32,169.00**	**81.62%**

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Expense							
Department: 7501 - STORM WATER							
63-7501-3150	PERMITS & FEES	1,225.00	1,225.00	0.00	1,183.00	42.00	96.57 %
63-7501-3540	MAINT & REPAIR SYSTEM	137,571.00	137,571.00	0.00	43,876.93	93,694.07	31.89 %
63-7501-4990	MISCELLANEOUS	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00 %
63-7501-8400	REIMBURSEMENT OF SERVICES	21,204.00	21,204.00	0.00	0.00	21,204.00	0.00 %
	Department: 7501 - STORM WATER Total:	**165,000.00**	**165,000.00**	**0.00**	**45,059.93**	**119,940.07**	**27.31%**
Department: 9700 - SPECIAL APPROPRIATION							
63-9700-9800	CONTINGENCY	10,000.00	10,000.00	0.00	0.00	10,000.00	0.00 %
	Department: 9700 - SPECIAL APPROPRIATION Total:	**10,000.00**	**10,000.00**	**0.00**	**0.00**	**10,000.00**	**0.00%**
	Expense Total:	**175,000.00**	**175,000.00**	**0.00**	**45,059.93**	**129,940.07**	**25.75%**
	Fund: 63 - Stormwater Fund Surplus (Deficit):	**0.00**	**0.00**	**0.00**	**97,771.07**	**97,771.07**	**0.00%**
	Report Surplus (Deficit):	**0.00**	**-617,474.41**	**-7,678.02**	**5,096,446.19**	**5,713,920.60**	**-825.37%**

My Budget Report

Group Summary

Department	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 10 - General Fund						
Revenue	6,834,338.00	6,834,338.00	-16.00	4,708,877.67	-2,125,460.33	68.90%
Revenue Total:	**6,834,338.00**	**6,834,338.00**	**-16.00**	**4,708,877.67**	**-2,125,460.33**	**68.90%**
Expense						
4110 - GOVERNING BODY	56,498.00	56,498.00	500.00	132,245.16	-75,747.16	234.07%
4120 - ADMINISTRATION	101,267.00	101,267.00	0.00	167,680.16	-66,413.16	165.58%
4130 - FINANCE	144,665.00	154,752.45	0.00	235,279.18	-80,526.73	152.04%
4140 - TAX & REVENUE COLLECTION	32,130.00	32,770.00	0.00	64,189.05	-31,419.05	195.88%
4210 - Information Technology	146,504.00	146,504.00	0.00	304,576.18	-158,072.18	207.90%
4250 - CENTRAL GARAGE	312,189.00	312,189.00	0.00	299,492.67	12,696.33	95.93%
4260 - PUBLIC BUILDINGS	364,187.00	433,737.00	0.00	410,873.47	22,863.53	94.73%
4310 - POLICE	2,614,475.00	2,614,475.00	2,703.87	1,687,980.14	926,494.86	64.56%
4340 - FIRE	255,972.00	258,759.37	0.00	77,372.40	181,386.97	29.90%
4510 - STREETS	1,100,070.00	1,067,553.95	2,338.28	713,672.10	353,881.85	66.85%
4511 - POWELL BILL	155,000.00	155,000.00	0.00	20,190.37	134,809.63	13.03%
4710 - SANITATION	377,810.00	410,326.05	0.00	235,515.39	174,810.66	57.40%
4910 - PLANNING, ZONING, INSPECT	327,270.00	327,270.00	0.00	136,591.12	190,678.88	41.74%
4920 - ECONOMIC DEVELOPMENT	57,427.00	57,427.00	0.00	116,254.59	-58,827.59	202.44%
6110 - LIBRARY	156,270.00	156,270.00	0.00	101,163.24	55,106.76	64.74%
6120 - RECREATION	632,604.00	641,216.28	0.00	407,114.73	234,101.55	63.49%
Expense Total:	**6,834,338.00**	**6,926,015.10**	**5,542.15**	**5,110,189.95**	**1,815,825.15**	**73.78%**
Fund: 10 - General Fund Surplus (Deficit):	**0.00**	**-91,677.10**	**-5,558.15**	**-401,312.28**	**-309,635.18**	**437.75%**
Fund: 61 - Electric Fund						
Revenue	15,400,782.00	15,400,782.00	-2.62	10,778,591.81	-4,622,190.19	69.99%
Revenue Total:	**15,400,782.00**	**15,400,782.00**	**-2.62**	**10,778,591.81**	**-4,622,190.19**	**69.99%**
Expense						
7210 - ELECTRIC ADMIN/BILLING COLL	1,441,010.00	1,441,010.00	-456.82	182,679.07	1,258,330.93	12.68%
7220 - ELECTRIC OPERATIONS	12,572,427.00	12,981,972.71	2,574.07	6,653,224.11	6,328,748.60	51.25%
9100 - DEBT SERVICE	178,000.00	178,000.00	0.00	157,624.52	20,375.48	88.55%
9700 - SPECIAL APPROPRIATION	1,209,345.00	1,209,345.00	0.00	0.00	1,209,345.00	0.00%
Expense Total:	**15,400,782.00**	**15,810,327.71**	**2,117.25**	**6,993,527.70**	**8,816,800.01**	**44.23%**
Fund: 61 - Electric Fund Surplus (Deficit):	**0.00**	**-409,545.71**	**-2,119.87**	**3,785,064.11**	**4,194,609.82**	**-924.21%**
Fund: 62 - Water and Sewer Fund						
Revenue	4,243,169.00	4,243,169.00	0.00	3,388,235.06	-854,933.94	79.85%
Revenue Total:	**4,243,169.00**	**4,243,169.00**	**0.00**	**3,388,235.06**	**-854,933.94**	**79.85%**
Expense						
7130 - WATER/SEWER OPERATIONS	3,617,252.00	3,733,503.60	0.00	1,729,333.19	2,004,170.41	46.32%
9100 - DEBT SERVICE	625,917.00	625,917.00	0.00	43,978.58	581,938.42	7.03%
Expense Total:	**4,243,169.00**	**4,359,420.60**	**0.00**	**1,773,311.77**	**2,586,108.83**	**40.68%**
Fund: 62 - Water and Sewer Fund Surplus (Deficit):	**0.00**	**-116,251.60**	**0.00**	**1,614,923.29**	**1,731,174.89**	**-1,389.16%**
Fund: 63 - Stormwater Fund						
Revenue	175,000.00	175,000.00	0.00	142,831.00	-32,169.00	81.62%
Revenue Total:	**175,000.00**	**175,000.00**	**0.00**	**142,831.00**	**-32,169.00**	**81.62%**
Expense						
7501 - STORM WATER	165,000.00	165,000.00	0.00	45,059.93	119,940.07	27.31%

Department	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
9700 - SPECIAL APPROPRIATION	10,000.00	10,000.00	0.00	0.00	10,000.00	0.00%
Expense Total:	**175,000.00**	**175,000.00**	**0.00**	**45,059.93**	**129,940.07**	**25.75%**
Fund: 63 - Stormwater Fund Surplus (Deficit):	**0.00**	**0.00**	**0.00**	**97,771.07**	**97,771.07**	**0.00%**
Report Surplus (Deficit):	**0.00**	**-617,474.41**	**-7,678.02**	**5,096,446.19**	**5,713,920.60**	**-825.37%**

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)
10 - General Fund	0.00	-91,677.10	-5,558.15	-401,312.28	-309,635.18
61 - Electric Fund	0.00	-409,545.71	-2,119.87	3,785,064.11	4,194,609.82
62 - Water and Sewer Fund	0.00	-116,251.60	0.00	1,614,923.29	1,731,174.89
63 - Stormwater Fund	0.00	0.00	0.00	97,771.07	97,771.07
Report Surplus (Deficit):	**0.00**	**-617,474.41**	**-7,678.02**	**5,096,446.19**	**5,713,920.60**

<u>**MEMORANDUM**</u>

TO: STEPHEN SMITH, INTERIM TOWN MANAGER

FROM: STEPHEN SMITH, INTERIM TOWN MANAGER

CC: BOARD OF COMMISSIONERS

DATE: February 25, 2026

SUBJECT: PLANNING DEPARTMENT MONTHLY REPORT

- **Zoning Compliance Certificates from February 1st– February 28th**

  Will Kuhn Homes – new single family residence – 993 Montevallo Ln.
  Chestmont Builders – new single family residence – 410 Carmon Cir.
  Kelly Tyner - privacy fence/accessory structure - 1306 Seven Iron Dr.
  Jose Sandoval– addition/renovations – 585 Boulevard St.
  Sarah Coltrain– sign – 4197 Pitt St.
  Will Kuhn Homes – new single family residence – 997 Montevallo Ln.
  Will Kuhn Homes – new single family residence – 1003 Montevallo Ln.
  Superior Fence & Rail – fence – 1059 Queensland Ln.
  Reggie Spain Construction– new single family residence – 212 Eighth St.
  The Daly Company – new class B manufactured home – 4363 Pleasant Plain Rd.
  Crosland Homes – new class B manufactured home – 4461 Pleasant Plain Rd.
  Michaela Jenkins – - privacy fence/accessory structure – 4307 Stanfield Ct.
  Will Kuhn Homes – new single family residence – 1009 Montevallo Ln.
  Ayden Mobile Estates – setup class C manufactured home – 639 Club Dr.

Town of Ayden
North Carolina

Governing Board of Ayden
Meeting Date: March 9, 2026
Meeting Time: 6:30 PM

Agenda Item

Pursuant to G.S. 143-318.11(a)(4) To discuss matters relating to the location or expansion of industries or other businesses in the area served by the public body, including agreement on a tentative list of economic development incentives that may be offered by the public body in negotiations, or to discuss matters relating to military installation closure or realignment. Any action approving the signing of an economic development contract or commitment, or the action authorizing the payment of economic development expenditures, shall be taken in an open session.

Item Explanation

Initial discussions on Project Endurance

Staff Comments

Action Requested