

TOWN OF FAIRMONT

BOARD OF COMMISSIONERS MEETING



APRIL 21, 2026

**Fairmont Board of Commissioners
Regular Meeting Agenda**

Date: April 21, 2026

Time: 6:00 p.m.

Place: Fairmont-South Robeson Heritage Center

I. CALL TO ORDER

II. Invocation – Bishop H. B. Drake, Word of Life Apostolic Church

III. Pledge of Allegiance

IV. Mayor's Presentation – Clean Sweep Proclamation

V. Approval of Agenda

VI. Public Comment Period/Citizens Appearance - Anyone wishing to come before the board must place their name and topic of discussion on the list before the meeting begins. The Public Comment period is thirty minutes, and each speaker will be given five minutes to speak. There will be no discussion with the board.

VII. Consent Agenda – These items will be adopted with one vote.

a. Approval of Minutes – Regular Meeting, March 17, 2026.

VIII. Old Business

a. None

IX. New Business

a. Audit Report FY 2024-2025

b. Approval of audit contract for FY 2025-2026 – S. Preston Douglas & Associates

c. Voluntary Annexation request – Michael Walters, The Reserve site

d. Town Manager Updates

X. Mayor and Commissioner Comments

XI. Adjournment

XII. Community Announcements

- a. Tuesday, April 28 – Town Talk Citizens Forum, 6:00 p.m., Heritage Center.
- b. Thursday, May 7 – Fairmont Planning Board, 6:00 p.m., Town Hall.
- c. Saturday, May 9 – Senior Bingo, 12:00 to 2:00 p.m., Heritage Center.
- d. Tuesday, May 19 – Regular Town Board Meeting, 6:00 p.m., Heritage Center.
- e. Wednesday, May 20 – Town Employees Lunch, 12:30 p.m., Heritage Center.

Respectfully submitted,



Jerome Chestnut, Town Manager

Agenda IV

PROCLAMATION

WHEREAS, it is important that we make every effort to encourage citizens to keep our Town clean; and

WHEREAS, cleanliness and neatness encourages business and industry to locate within our Town and improves our standard of living; and

WHEREAS, the month of April has been designated by various N. C. State and Robeson County agencies to clean and beautify our surroundings

NOW, THEREFORE, I, CHARLES KEMP, MAYOR OF THE TOWN OF FAIRMONT, N. C. do hereby proclaim that April 11th through 25th should be observed as “Keep Fairmont Clean and Green” and that all citizens in Fairmont are encouraged to participate in the effort to keep our community clean and litter free.

Adopted this 21st day of April, 2026.

Charles Kemp, Mayor

Jennifer H. Larson, Town Clerk

Agenda VII - A

Regular Meeting – March 17, 2026

The Fairmont Board of Commissioners held their regular meeting on Tuesday, March 17, 2026, at 6:00 p.m. in the Fairmont-South Robeson Heritage Center with Mayor Charles Kemp presiding. Commissioners present were J.J. McCree, Heather Seibles, Jan Tedder-Rogers, Felecia McLean, and Rasheena Graham. Commissioner Melvin Ellison was absent. Staff present included Town Manager Jerome Chestnut, Town Clerk Jenny Larson, Deputy Town Clerk Rodney Cain, Public Works Director Ronnie Seals, Fire Chief Veronica Hunt and Police Captain Jonathan Evans. Town Attorney Jessica Scott attended by telephone. Others in attendance included Rev. Michael Hunt, FHS Girls Basketball Team, Coach Marcus Thompson, Rachel Whitaker, Jason Glazener, Mary Ellen Bass, Shea Ann Dejarnette, Scott Ivey, Henry Bernacki, and several citizens.

Call to Order and Invocation

Mayor Charles Kemp called the meeting to order at 6:01 p.m. Rev. Michael Hunt, of Maranatha Word of Life Church of God, gave the invocation, which was followed by the Pledge of Allegiance.

Mayor's Presentation – Recognition of FHS Girls Basketball Team

Mayor Kemp recognized the Fairmont High School Girls Basketball team and their coach Marcus Thompson for winning the NCHSAA 4A Eastern Regional Division and finishing second in the state, the first time in school history. Coach Thompson was also named Southeast Conference Coach of the Year.

Public Hearing – Closeout of CDBG-Infrastructure Projects #15-I-3158, #17-I-3608, and #20-I-3608

Motion was made by Commissioner Tedder-Rogers to open the Public Hearing at 6:18 p.m. to discuss the project closeout of the following CDBG-I grants: 15-I-3158, 17-I-3608, and 20-I-3608. Commissioner Seibles seconded the motion and it passed unanimously.

Mrs. Rachel Whitaker, of LKC Engineering, stated the purpose of this Public Hearing is to discuss the project closeout for the Town of Fairmont's Community Development Block Grants, CDBG project numbers 15-I-3158, 17-I-3608, and 20-I-3608. This public hearing will provide citizens with information concerning the CDBG program and authorize LKC Engineering, PLLC to prepare the final closeout report and documents and for the authorized representative to sign the closeout documents. The public hearing will solicit public participation in the closeout of the CDBG Infrastructure project by gathering citizens' views and comments prior to the submission of the closeout documentation to the NC Department of Environmental Quality

The original scope of work for the 20-I-3608 grant provided \$1,903,000 in CDBG-I funds (CDBG) to include the rehabilitation/replacement of the existing Brown Street pump station and the repair/replacement of the associated mechanical bar screen and grit removal systems which transports 100% of the Town's wastewater to the Town of Fairmont Regional WWTP via approximately 51,000 LF of force main. The project will also make improvements to an existing approximately 51,000 LF of discharge force main along NC Hwy 103 by replacing and adding the air valve along this line and provide for the replacement of approximately 800 LF of 18-inch failing gravity sewer outfall. The low-to-moderate income percentage of the project area is 65.05 percent, and the poverty level for the entire town is 39.8 percent.

The FY20 project was amended a first time to include a revised and reduced scope of work which resulted in negotiations with the low bidder. The revised scope of work includes the installation of a new triplex submersible pump station along the route of the existing force main, replacement & addition of air release valves, providing weatherproof shelters for the existing electrical controls and cleaning & coating of the existing conduit exposed in the wet well and valve vault at the Brown Street pump station. The existing electrical and pump control components will remain in service as they were planned for replacement in the original scope of work. In addition, the revised scope of work will include replacement of the existing Brown Street generator but incorporate use of the existing automatic transfer switch instead of a complete replacement of both components. The wet well and valve vault rehabilitation at the Brown Street pump station are not included in the revised project scope. The proposed benefit will remain unchanged at 65.05 percent low-to-moderate income.

The FY20 project was amended a second time to include revisions to the previously approved scope of work. The revised scope of work includes the purchase of a new two-ton hoist and frame (approximately \$32,000) and an autodialer (approximately \$2,000) for the new intermediate pump station located at 16619 NC130 Hwy E, Fairmont, NC. The Town does not currently have a means of removing the proposed pumps from the pump station when necessary for maintenance. In addition, the proposed pumps are too heavy to be safely removed with a typical davit crane. The addition of the autodialer, or some means of remote monitoring, is required by NCDEQ. The addition of the proposed auto-dialer is the most cost-effective solution that meets NCDEQ requirements. The amended scope of work does not require additional grant funds. The proposed benefit will remain unchanged at 65.05 percent low-to-moderate income.

The Town received additional grant funds provided by the FY17 program. The original scope of work for the 17-I-3608 grant provided \$500,000 in CDBG-I funds (CDBG) to include mobilization and materials for the pump station and additional grant administration activities. The overall project includes installation of a new triplex submersible pumps station along the route of the existing force main, replacement & addition of air release valves, providing weatherproof shelters for the existing electrical controls and cleaning & coating of the existing conduit exposed in the wet well and valve vault at the Brown Street pump station, and replacement of the generator at the Brown Street Pump Station. The LMI for this project is 65.05%.

There were 2 change orders made throughout the project. All change orders were approved by NCDEQ.

The project financials are as follows:

CDBG-I Project 15-I-3158 (Total awarded: \$97,000.00)

Administration:	\$72,000.00
Environmental Review:	\$12,500.00
Engineering Report:	\$12,500.00
Total Expended:	\$97,000.00

CDBG-I Project 17-I-3608 (Total awarded: \$500,000.00)

Sewer:	\$483,000.00
Administration:	\$ 17,000.00
Total Expended:	\$500,000.00

CDBG-I Project 20-I-3608 (Total awarded: \$1,903,000.00)

Administration:	\$ 39,599.00
Sewer:	\$1,745,254.00
Total Expended:	\$1,784,853.00
Deobligated funds:	(\$ 70,147.00)

The floor was opened for public comments and Mr. Terry Evans, former Town Commissioner, thanked Bill Lester and LKC Engineering for all the work they have done for the town.

Motion was made by Commissioner Seibles to close the Public Hearing at 6:23 p.m.. Commissioner Tedder-Rogers seconded the motion and it passed unanimously.

Motion to authorize LKC to prepare the closeout report and final documents and authorize the Town Manager to sign the closeout report and final documents.

Motion was made by Commissioner Mclean authorizing LKC Engineering to proceed with the closeout report and final documents and authorizing Jerome Chestnut, Town Manager, to execute all required documents for the FY15, FY17, and FY20 closeout on behalf of the Town. Commissioner Graham seconded the motion and it passed unanimously.

Mayor Kemp called for a short recess at 6:24 p.m. so the minutes from the public hearing could be finalized, and they could be approved and certified at tonight's meeting. The minutes will be included in the FY15, FY17, and FY20 closeout documents to be submitted soon after the public hearing.

Mayor Kemp reconvened the meeting at 6:30 p.m. Upon reconvening, Commissioner McLean made a motion to approve the meeting minutes for the CDBG-I Closeout Public Hearing. The motion was seconded by Commissioner Graham and approved unanimously.

Approval of Agenda

Mayor Kemp announced the Clean Sweep Team has resigned and to remove their report from Old Business. Commissioner McLean made a motion to approve the amended agenda with the removal of the Clean Sweep Team report from Old Business. Commissioner Seibles seconded the motion, and it passed unanimously.

Public Comment Period/Citizens Appearance

Mary Ellen Bass – Site Plan Modification

Mrs. Mary Ellen Bass had concerns about the change of entrance to the new apartment complex and who would be financially responsible for the construction of the entry road.

Shea Ann Dejarnette – Site Plan Modification

Ms. Shea Ann Dejarnette spoke on behalf of the Russ Family that owns lots on either side of West View Road, the newly proposed entrance to the apartment complex. She is concerned about the traffic from the apartments and thinks a traffic study should be done. She asked the board to consider tabling the site plan modification until more research can be completed.

Scott Ivey – Site Plan Modification

Mr. Scott Ivey said there is a deed covenant on file for the Friendly Street/West View Road neighborhood subdivision. The proposed apartments are not within the city limits or part of said subdivision.

Henry Bernacki – Site Plan Modification

Mr. Henry Bernacki feels there should be better communication between the board and the citizens and suggested the site plan modification be tabled.

Consent Agenda

Upon motion by Commissioner Seibles and seconded by Commissioner McLean, it was unanimously voted to adopt the following consent agenda items:

- a. Approval of Minutes – Regular Meeting, February 17, 2026
- b. Approval of FY 2026-2027 Budget Workshop Schedule
- c. Ordinance 29-290 – FY 25-26 Budget Amendment #3
- d. Ordinance 29-291 – Budget Amendment CDBG-I grant
- e. Ordinance 29-292 – Budget Amendment NCYVP grant

Signed copies of the ordinances are hereby incorporated by reference and made a part of these minutes.

Unfinished Business

There was no unfinished business this month.

New Business

Army Corp of Engineers PAS Study Closeout Briefing

Mr. Jason Glazener, United States Army Corps of Engineers presented the following results of the NC Flood Risk Management Public Assistance to States (PAS) Study of the Pittman Mill Branch Canal:

This report presents the results of the Fairmont, NC Flood Risk Management Study prepared by the US Army Corps of Engineers, Wilmington District for the Town of Fairmont, NC. The purpose of this hydrology and hydraulics (H&H) analysis was to analyze the existing drainage system of the Old Mill Swamp watershed and evaluate potential drainage improvements which may inform future flood risk management strategies by the Town and Robeson County. The study limits included the main channel of Old Field Swamp, three small tributaries and Pittman Mill Branch.

Phase one of the study included collecting data on the watershed characteristics and a topographic survey of bridges, culverts and stream cross sections. The second phase included developing the hydrologic computer model HEC-HMS to calculate rainfall runoff from the Old Field Swamp watershed and developing the hydraulic model HEC RAS to evaluate the flow capacity and peak water levels of the drainage system. The third phase included evaluating drainage improvements with the models.

One of the primary drainage problems for Old Field Swamp and Pittman Mill Branch was heavy vegetation, debris and sediment along the channels reducing the drainage capacity. An annual maintenance program to remove vegetation, debris and sediment along established drainage channels is highly recommended. Focus should also be placed on maintaining the flow area at existing bridges and culverts. The H&H analysis 46 Fairmont Flood Risk Management Study indicated that increased maintenance would reduce the 25-Year flood levels by 1.0 to 3.0 ft along Pittman Mill Branch and 1.0 ft along Old Field Swamp. The time for floodwaters to recede would also significantly decrease.

High priority bridge and culvert upgrades were also identified. The collapsed pedestrian bridge east of Pittman Street is a significant blockage to drainage and removal is highly recommended. A timber bridge upstream of NC Hwy 130 is a significant restriction to drainage. This bridge is in poor condition and should be investigated for removal. The existing Old Field Swamp culvert pipe at McDonald Road is a significant restriction to drainage and should be replaced with a 10 ft x 8 ft box culvert. The culvert at School Road is also a significant restriction and replacement with a 10 ft x 8 ft box culvert is recommended.

The residential areas along the lower reach of Pittman Mill Branch experiences frequent flooding because of limited channel capacity. It is recommended that a stream restoration project to include bench cuts into the adjacent streambank to increase flow capacity be investigated.

The topographic survey of the Old Field Swamp channel indicates sediment accumulation and reduction of flow capacity that is negatively impacting Pittman Mill Branch. Removal of sediment along this 2,500 ft section of Old Field Swamp is recommended. Drainage along the Hog Swamp channel was not included in this analysis but further investigation of sedimentation and impacts of decrease drainage capacity is recommended.

Site Plan Modification – The Reserve apartments

The Reserve Apartments, Church Street, Fairmont, NC has submitted a site plan modification request. The request changes the primary entrance from Church Street to West View Road, off Friendly Street. The Fairmont Planning Board met on Thursday, March 5 and approved the site plan modification. Commissioner Tedder-Rogers made a motion to approve the site plan modification moving the entrance of The Reserve Apartments from Church Street to West View Road off Friendly Street with the understanding that any additional modifications will come back to the board for further review. Commissioner Graham seconded the motion, and it passed unanimously.

Approval of CDBG-NR legal services

The Adams Company, the Grant Administrator for our \$950,000 2024 CDBG-NR Grant awarded for the reconstruction and rehabilitation of 4-6 homes here in Fairmont, properly solicited and received bids on February 26, 2026, for Legal Services. The Adams Company recommends that the surveying services contract be awarded to Graham Law Firm, PLLC at a cost of \$350.00 per property. Commissioner McLean made a motion to award the 2024 CDBG-NR Legal Services contract to Graham Law Fire, PLLC at a cost of \$350.00 per property. Commissioner Seibles seconded the motion, and it passed unanimously.

Subdivision Approval – Iona Church Road

Mr. Nathaniel Johnson, of 9182 Iona Church Road, Fairmont, NC has submitted a Subdivision Application. He purchased two tracts of land in April and July 2025 from Carolina Homestead, LLC. He would like to subdivide the two tracts into three. The Fairmont Planning Board approved of his subdivision request on January 8, 2026. Commissioner Graham made a motion to approve Mr. Nathaniel Johnson's subdivision on Iona Church Road. Commissioner Seibles seconded the motion, and it passed unanimously.

Board of Adjustment appointment

The Town Manager recommends the Board of Commissioners appoint themselves as the Board of Adjustment. The Board of Adjustment addresses zoning variances and acts as appeals board to the Planning Board. The town has an upcoming variance that needs Board of Adjustment review.

According to Fairmont’s ordinance, the Board of Adjustment is made up of the following:

(1) *Regular members.* Board of Adjustment shall have initial terms of appointment as follows: one member for three years, two members for two years, and two members for one year.

(2) *Alternates.* Not more than two alternate members may be appointed to serve in the absence of regular members.

(3) *Appointment.* Members shall be appointed by the Town Board of Commissioners and shall serve at the pleasure of the Board.

(4) *Terms.* All members and alternates shall be appointed by the Board of Town Commissioners for overlapping terms of three years.

Commissioner Seibles made a motion to appoint the Fairmont Board of Commissioner as the Board of Adjustment with the following terms:

- One Year Term expiring March 2027 - Jan Tedder-Rogers and Heather Seibles
- Two Year Term expiring March 2028 - Felecia McLean and Rasheena Graham
- Three Year Term expiring March 2029 - Charles Kemp
- Alternates – Three Year Term expiring March 2029 - Melvin Ellison and J.J. McCree

Commissioner McLean seconded the motion, and it passed unanimously.

Town Manager Updates

Town Manager Jerome Chestnut announced the town has been awarded a FY 2025 CDBG-I grant for the Brown Street Pump Station Rehabilitation in the amount of \$3,000,000.

Mr. Chestnut also informed the board that work has begun on the \$15 million sewer rehabilitation grant starting in the Church Street area.

Mayor and Commissioner Comments

The commissioners thanked the citizens for coming and encouraged them to contact them if they have any issues or concerns. They also congratulated the girls’ basketball team on their winning season and for bringing positivity to Fairmont and Robeson County.

Mayor Kemp congratulated Commissioner Melvin Ellison for being elected as the District 2 Robeson County Commissioner. He informed everyone that Sunday, March 29 is Vietnam War Remembrance Day.

Announcements

Sunday, March 29 – Easter Egg Hunt, 3:00 p.m. Fairmont Community Park.

Thursday, April 2 – Fairmont Planning Board, 6:00 p.m., Town Hall.

Friday, April 3 and Sunday, April 5 – Town offices closed in observance of Easter.

Saturday, April 11 – Senior Bingo, 12:00 to 2:00 p.m., Heritage Center.

Wednesday, April 15 – Job Fair, 10:00 a.m. to 2:00 p.m., Heritage Center.

Tuesday, April 21 – Regular Town Board Meeting, 6:00 p.m., Heritage Center.

Adjournment

There being no further business, Commissioner McLean made a motion to adjourn the meeting at 7:35 p.m. Commissioner Seibles seconded the motion, and it passed unanimously.

Jennifer H. Larson, NCCMC
Town Clerk



Agenda IX-B

S. Preston Douglas & Associates, LLP
CERTIFIED PUBLIC ACCOUNTANTS

MEMBERS
American Institute of CPAs
N. C. Association of CPAs

March 31, 2026

To the Honorable Mayor and
Members of Town Council
and the Finance Officer

Town of Fairmont, North Carolina
Post Office Box 248
Fairmont, NC 28340

Audit Scope and Objectives

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

- 1) Management's Discussion and Analysis
- 2) Law Enforcement Officers' Special Separation Allowance
- 3) Local Government Employees' Retirement System's Schedules of the Proportionate Share of Net Pension Liability (Asset)
- 4) Schedule of Contributions - Local Government Employees' Retirement System
- 5) Local Government Employees' Retirement System's Schedules of the Proportionate Share of Net Pension Liability (Asset) - Firefighters' and Rescue Squad Workers' Pension

We have also been engaged to report on supplementary information other than RSI that accompanies the Town of Fairmont, North Carolina'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 auditing standards generally accepted in the United States of America, 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) The combining and individual fund statements
- 2) Budgetary schedules
- 3) Other schedules
- 4) Schedule of Expenditures of Federal and State Awards

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 opinions about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP, and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in 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*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

Auditor's Responsibilities for the Audit of the Financial Statements and Single Audit

We will conduct our audit in accordance with GAAS; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional 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 government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste 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 or noncompliance 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 or on major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come 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 reports 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 government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, 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 have identified the following significant risks of material misstatement as part of our audit planning:

- 1) Management override of controls
- 2) Revenue recognition

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

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

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. 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*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

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.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Town of Fairmont, North Carolina'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*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of Town of Fairmont, North Carolina's major programs. The purpose of these procedures will be to express an opinion on Town of Fairmont, North Carolina's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Responsibilities of Management for the Financial Statements and Single Audit

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. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with accounting principles generally accepted in the United States of America, and for compliance with applicable laws and regulations (including federal statutes), rules, and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are also responsible for making drafts of financial statements, schedule of expenditures of federal awards, all financial records, and related information available to us; for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers); and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for the 12 months after the financial statements date or shortly thereafter (for example, within an additional three months if currently known). 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) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance; (3) additional information that we may request for the purpose of the audit; and (4) 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 the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

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 of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. You are also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review on October 1, 2026.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received, and COVID-19-related concepts, such as lost revenues, if applicable) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains, and indicates that we have reported on, the schedule of expenditures of federal awards. You also agree to [include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon OR make the audited financial statements readily available to intended users of the schedule of expenditures of federal awards no later than the date the schedule of expenditures of federal awards 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 schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (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 schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles (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.

Other Services

We will also assist in preparing the financial statements, schedule of expenditures of federal awards, and related notes of Town of Fairmont, North Carolina in conformity with accounting principles generally accepted in the United States of America and the Uniform Guidance 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 statements, schedule of expenditures of federal awards, and related notes 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 for the financial statements, schedule of expenditures of federal awards, 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, the schedule of expenditures of federal awards, and related notes and that you have reviewed and approved the financial statements, the schedule of expenditures of federal awards, 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.

Engagement Administration, Fees, and Other

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.

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

The audit documentation for this engagement is the property of S. Preston Douglas & Associates, LLP 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 Local Government Commission or its designee. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of S. Preston Douglas & Associates, LLP personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the Local Government Commission or its designee. The Local Government Commission or its designee may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

We expect to begin our audit on approximately August 1, 2025 and to issue our reports no later than December 31, 2026. Lee Grissom, CISA, CFE, CPA is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses will not exceed \$19,845 (or \$23,845 if a single audit is required). Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

We appreciate the opportunity to be of service to the Town of Fairmont, North Carolina 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.

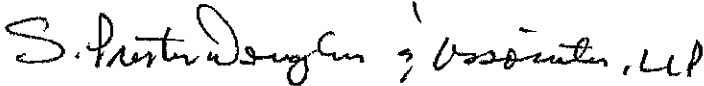
Reporting

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

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will state that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will state that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

We appreciate the opportunity to be of service to Town of Fairmont, North Carolina 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 attached copy and return it to us.

Respectfully yours,



S. Preston Douglas & Associates, LLP
Ocean Isle Beach, North Carolina 28469

RESPONSE:

This letter correctly sets forth the understanding of Town of Fairmont, North Carolina.

Finance Officer's signature: _____

Title: _____

Date: _____

Mayor's signature: _____

Title: _____

Date: _____

The	Governing Board MAYOR AND COMMISSIONERS
of	Primary Government Unit TOWN OF FAIRMONT
and	Discretely Presented Component Unit (DPCU) (if applicable) N/A

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

and	Auditor Name S. PRESTON DOUGLAS & ASSOCIATES, LLP
	Auditor Address 6649 BEACH DRIVE SW, SUITE 1, OCEAN ISLE BEACH, NC 28469

Hereinafter referred to as Auditor

for	Fiscal Year Ending 06/30/26	Date Audit Will Be Submitted to LGC 12/31/26
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Must be within six months of FYE

hereby agree as follows:

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

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

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

3. If an entity is determined to be a component of another government as defined by the group audit standards, the entity's auditor shall make a good faith effort to comply in a timely manner with the requests of the group auditor in accordance with AU-6 §600.41 - §600.42.
4. This contract contemplates an unmodified opinion being rendered. If during the process of conducting the audit, the Auditor determines that it will not be possible to render an unmodified opinion on the financial statements of the unit, the Auditor shall contact the LGC Staff to discuss the circumstances leading to that conclusion as soon as is practical and before the final report is issued. The audit shall include such tests of the accounting records and such other auditing procedures as are considered by the Auditor to be necessary in the circumstances. Any limitations or restrictions in scope which would lead to a qualification should be fully explained in an attachment to this contract.
5. If this audit engagement is subject to the standards for audit as defined in *Government Auditing Standards* (2018 revision or subsequent revisions, as applicable) issued by the Comptroller General of the United States, then by accepting this engagement, the Auditor warrants that he or she has met the requirements for a peer review and continuing education as specified in *Government Auditing Standards*. The Auditor agrees to provide a copy of the most recent peer review report to the Governmental Unit(s) and to the Secretary of the LGC prior to the execution of an audit contract. Subsequent submissions of the report are required only upon report expiration or upon the Auditor's receipt of an updated peer review report. If the audit firm receives a peer review rating other than pass, the Auditor shall not contract with the Governmental Unit(s) without first contacting the Secretary of the LGC for a peer review analysis that may result in additional contractual requirements.
- If the audit engagement is not subject to *Government Auditing Standards* or if financial statements are not prepared in accordance with U.S. generally accepted accounting principles (GAAP) and fail to include all disclosures required by GAAP, the Auditor shall provide an explanation as to why in an attachment to this contract or in an amendment.
6. It is agreed that time is of the essence in this contract. All audits are to be performed, and the report of audit submitted to LGC Staff, within six months of fiscal year end. At the time of the execution of this contract, if the parties know that the anticipated submission date of the audit exceeds six months after fiscal year end, a written explanation shall be provided to the Secretary of the LGC on this contract form (see the space provided on Page 7). If it becomes necessary to amend the audit fee or the date that the audit report will be submitted to the LGC, an amended contract along with a written explanation of the change shall be submitted to the Secretary of the LGC for approval.
7. It is agreed that GAAS include a review of the Governmental Unit's (Units') systems of internal control and accounting as they relate to accountability of funds and adherence to budget and law requirements applicable thereto; that the Auditor shall make a written report, which may or may not be a part of the written report of audit, to the Governing Board setting forth the Auditor's findings, together with his or her recommendations for improvement. That written report shall include all matters determined to be "significant deficiencies and material weaknesses" in accordance with AU-C §265 "Communicating Internal Control Related Matters Identified in an Audit" of GAAS. The Auditor shall file a copy of that report with the Secretary of the LGC.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

FEEES 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:
Jenny Larson	Finance Officer	jlarson@fairmontnc.gov

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 FAIRMONT
Audit Fee (financial and compliance if applicable)	\$ 19,845
Fee per Major Program (if not included above)	\$ 4,000
Additional Fees Not Included Above (if applicable):	
Financial Statement Preparation (incl. notes and RSI)	\$
All Other Non-Attest Services	\$
TOTAL AMOUNT NOT TO EXCEED	\$

Discretely Presented Component Unit	N/A
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	\$ 23,845

SIGNATURE PAGE

AUDIT FIRM

Audit Firm* S. PRESTON DOUGLAS & ASSOCIATES, LLP	
Authorized Firm Representative (typed or printed)* Lee Grissom, CISA, CFE, CPA	Signature*
Date*	Email Address* lgrissom@spdouglas.com

GOVERNMENTAL UNIT

Governmental Unit* TOWN OF FAIRMONT	
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") N/A	Signature
Date	Email Address

GOVERNMENTAL UNIT – PREAUDIT CERTIFICATE

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

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

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

Agenda IX-C

Michael P. Walters
PO Box 26
Proctorville NC 28375

March 24, 2026

Fairmont Board of Commissioners
c/o Town Clerk
P.O. Box 248
Fairmont, NC 28340

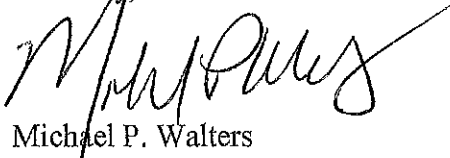
To the Board of Commissioners of the Town of Fairmont,

1. I, the undersigned resident of real property believes that the area described in paragraph 2 below meets the requirements of G.S. 160A-31 and respectfully request that the area described in paragraph 2 below be annexed to the Town of Fairmont.

2. The area to be annexed is contiguous to the Town of Fairmont, and the boundaries of such territory are as follows: *See attached property card and map.*

Thank you for taking the time to consider this request. If there are any questions, comments, or concerns, please contact me at (910)-628-7075.

Sincerely,



Michael P. Walters
PO Box 26
Proctorville NC 28375
mpwalters@claybournwalters.com
Office: (910) 628-7075
Fax: (910) 628-7042



Robeson County Government

PROPERTY REPORT PRINT

Property Owner WALTERS MICHAEL P & CLAYBOURN	Owner's Mailing Address P O BOX 26 PROCTORVILLE, NC 283750000	Property Location Address
--	--	----------------------------------

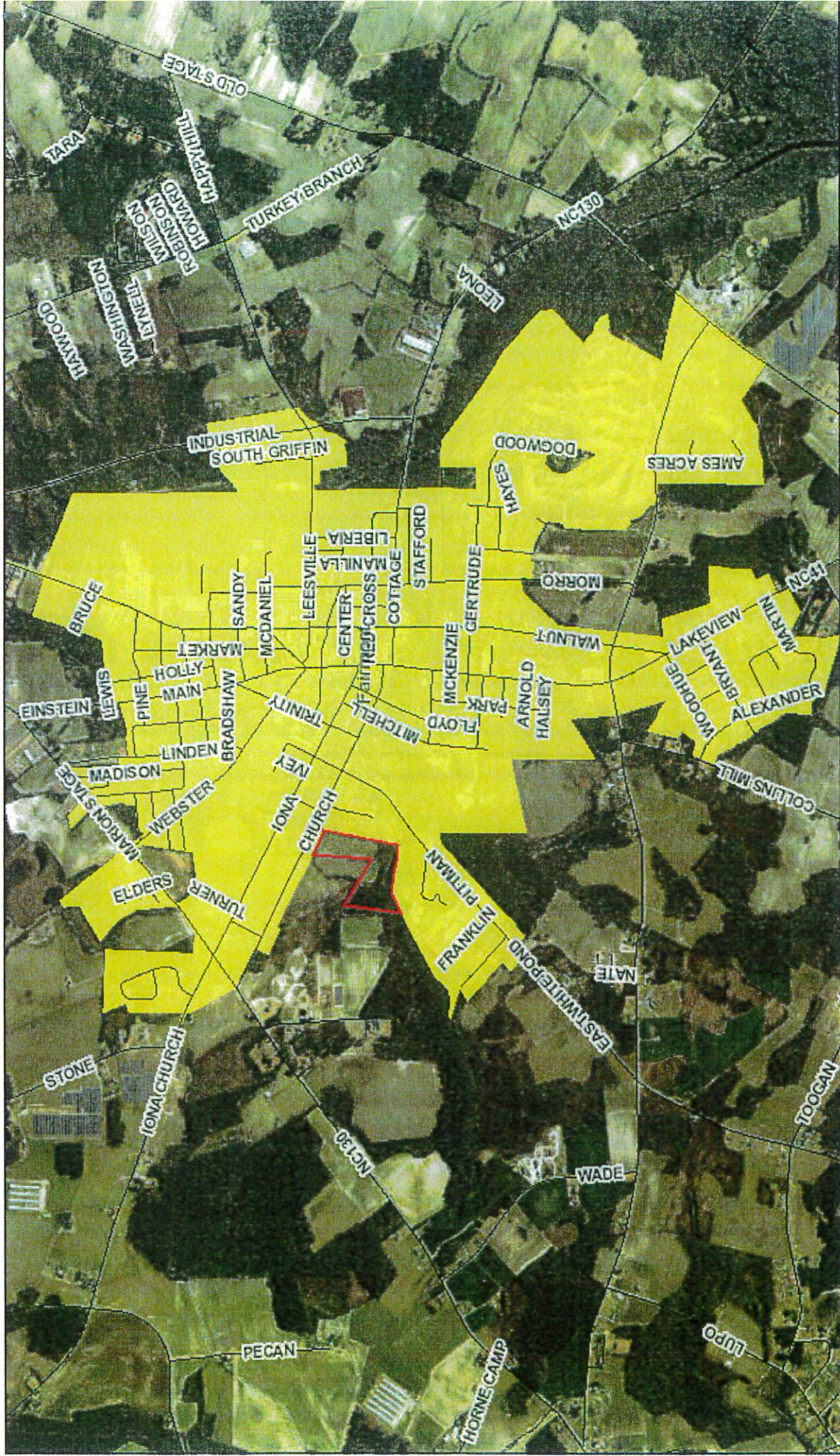
Administrative Data Parcel Ref No. 050505020 PIN Account No. 20630013 Tax District TOWN FAIRMONT Land Use Code V-20 Land Use Desc 20-79.99 ACRES Subdiv Code Subdiv Desc Neighborhood 05001	Administrative Data Legal Desc A ROSA DAVIS EST 2B Deed Bk/Pg 00999 / 0780 Plat Bk/Pg / Sales Information Grantor Sold Date 0--0 Sold Amount \$ 0	Valuation Information Market Value \$ 37,000 Market Value - Land and all permanent improvements, if any, effective January 1, 2024, date of County's most recent General Reappraisal Assessed Value \$ 11,900 If Assessed Value not equal Market Value then subject parcel designated as a special class -agricultural, horticultural, or forestland and thereby eligible for taxation on basis of Present-Use and/or reduction from a formal appeal procedure Land Supplemental Map Acres 21.9 Tax District Note Present-Use Info
---	---	---

Improvement Detail (1st Major Improvement on Subject Parcel) Year Built 0 Built Use/Style Current Use / * Percent Complete 0 Heated Area (S/F) 0 ** Bathroom(s) 0 Full Bath(s) 0 Half Bath(s) ** Bedroom(s) 0 Fireplace (Y/N) N Basement (Y/N) N Attached Garage (Y/N) N *** Multiple Improvements 000 * Note - As of January 1 ** Note - Bathroom(s), Bedroom(s), shown for description only *** Note - If multiple improvements equal "MLT" then parcel includes additional major improvements	
--	--

Improvement Valuation (1st Major Improvement on Subject Parcel) * Improvement Market Value \$ 0 ** Improvement Assessed Value \$ 0 * Note - Market Value effective Date equal January 1, 2024, date of County's most recent General Reappraisal ** Note - If Assessed Value not equal Market Value then variance resulting from formal appeal procedure	
--	--

Land Value Detail (Effective Date January 1, 2010, date of County's most recent General Reappraisal)		
Land Market Value (LMV) \$	Land Present-Use Value (PUV) \$ **	Land Total Assessed Value \$
37,000	11,900	11,900
** Note: if PUV equal LMV then parcel <i>has not</i> qualified for present use program		

The Reserve - Overhead satellite to city limits



March 31, 2026

- County Line
- City Limits
- Streets
- Parcels

1:31,669



Esri, HERE, Garmin, (c) OpenStreetMap contributors, and the community

780

BOOK PAGE
999 0780

FILED R OF D
VIRGIL L. LOOKLEAR

MAY 6 4 13 PM '80

ROBESON COUNTY

ROBESON COUNTY NC 03/06/98
\$80.00



Real Estate
Excise Tax

Excise Tax \$80.00

Recording Time, Book and Page

Tax Lot No. Parcel Identifier No.
Verified by County on the day of, 19
by

Mail after recording to EARL H. STRICKLAND
This instrument was prepared by EARL H. STRICKLAND
Brief description for the Index

NORTH CAROLINA GENERAL WARRANTY DEED

THIS DEED made this 24th day of APRIL, 19 98, by and between

GRANTOR

LEARA P. PULLEY, widow

GRANTEE

MICHAEL P. WALTERS and
CLAYBOURN WALTERS

*POB 26
Charlotte, N.C.
28275*

Enter in appropriate block for each party: name, address, and, if appropriate, character of entity, e.g. corporation or partnership.

The designation Grantor and Grantee as used herein shall include said parties, their heirs, successors, and assigns, and shall include singular, plural, masculine, feminine or neuter as required by context.

WITNESSETH, that the Grantor, for a valuable consideration paid by the Grantee, the receipt of which is hereby acknowledged, has and by these presents does grant, bargain, sell and convey unto the Grantee in fee simple, all that certain lot or parcel of land situated in the City of Fairmont, Fairmont Township, Robeson County, North Carolina and more particularly described as follows:

FIRST TRACT:

BEING all of Lot No. 4-A, as shown on the Rosa P. Davis Subdivision in Map Book 12, at page 111, Robeson County Registry.

SECOND TRACT:

BEGINNING at a stake in the line of Lot NO. 4-A, said stake being located South 60 degrees 28 minutes east 18.7 feet from the southeastern corner of Lot No. 5-A, and runs thence with the line of Lot No. 1-B, South 13 degrees 32 minutes West 1256.1 feet to a stake in the run of Pittman Mill Branch; thence with the run of Pittman Mill Branch in a westerly direction 224 feet to a stake; thence North 6 degrees 02 minutes East 34 feet to a stake; thence North 79 degrees 30 minutes West 503.6 feet to a stake; thence South 66 degrees 55 minutes West 386.1 feet to a stake; thence with the line of F. O. Floyd Estate North 10 degrees 05 minutes East 992 feet to a stake; thence South 55 degrees 15 minutes East 864.6 feet to a stake; thence North 7 degrees 05 minutes East 923 feet to a stake, corner of Lot No. 8-A; thence with the lines of Lots Nos. 8-A, 7-A, 6-A, 5-A, and 4-A, South 60 degrees 28 minutes East 415.8 feet to the beginning, containing approximately 21.9 acres.

The above two tracts of land being same lands allotted to Joseph Davis in Report of Commissioner, recorded in Office of Registrar of Deeds of Robeson County. Also

BOOK PAGE
999 0781

see map recorded in Book 12, at page 111, Robeson County Registry.

IT IS UNDERSTOOD AND AGREED UPON that the farmer currently tending this land shall be able to continue to do so until December 31, 1998.

The property hereinabove described was acquired by Grantor by instrument recorded in

A map showing the above described property is recorded in Plat Book page.....
TO HAVE AND TO HOLD the aforesaid lot or parcel of land and all privileges and appurtenances thereto belonging to the Grantee in fee simple.

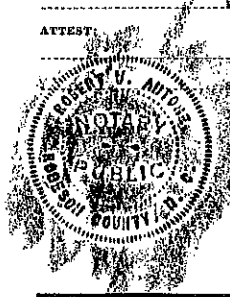
And the Grantor covenants with the Grantee, that Grantor is seized of the premises in fee simple, has the right to convey the same in fee simple, that title is marketable and free and clear of all encumbrances, and that Grantor will warrant and defend the title against the lawful claims of all persons whomsoever except for the exceptions hereinafter stated. Title to the property hereinabove described is subject to the following exceptions:

IN WITNESS WHEREOF, the Grantor has hereunto set his hand and seal, or if corporate, has caused this instrument to be signed in its corporate name by its duly authorized officers and its seal to be hereunto affixed by authority of its Board of Directors, the day and year first above written.

By: _____ (Corporate Name) _____ (SEAL)
LEARA P. PULLEY, widow
By: _____ (SEAL)

President _____ (SEAL)
ATTEST: _____ (SEAL)

Secretary (Corporate Seal) _____ (SEAL)

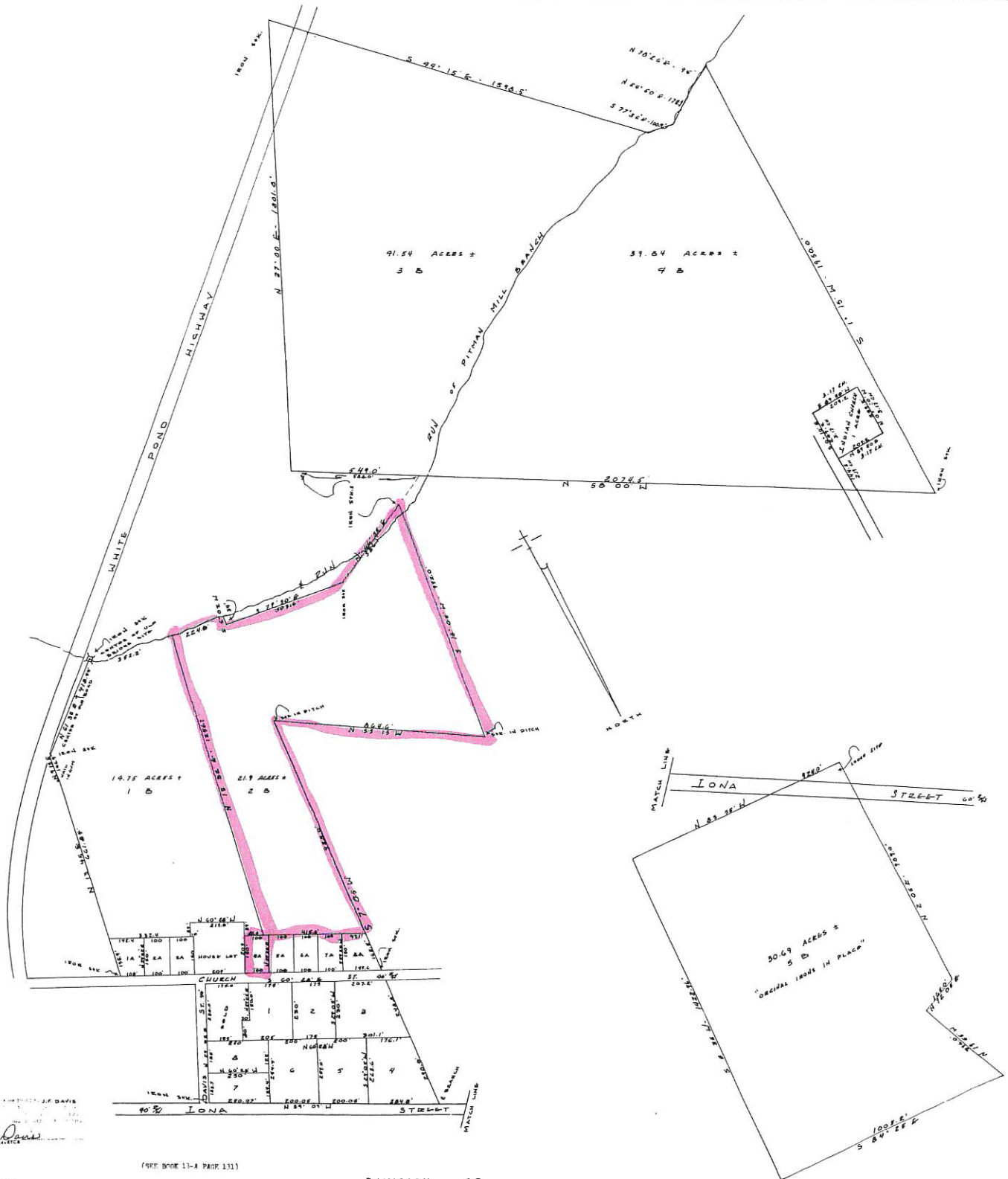


USE BLACK INK ONLY
NORTH CAROLINA, ROBESON County.
I, a Notary Public of the County and State aforesaid, certify that
Leara P. Pulley, widow Grantor,
personally appeared before me this day and acknowledged the execution of the foregoing instrument. Witness my hand and official stamp or seal, this 6 day of May, 1998.
My commission expires: 8/01/01 Robert W. Anton Notary Public

SEAL-STAMP
NORTH CAROLINA, _____ County.
I, a Notary Public of the County and State aforesaid, certify that _____
personally came before me this day and acknowledged that _____ he is _____ Secretary of _____
a North Carolina corporation, and that by authority duly given and as the act of the corporation, the foregoing instrument was signed in its name by its _____
President, sealed with its corporate seal and attested by _____ as its Secretary.
Witness my hand and official stamp or seal, this _____ day of _____, 19____.
My commission expires: _____ Notary Public

The foregoing Certificate(s) of Robert W. Anton Notary Public

is/are certified to be correct. This instrument and this certificate are duly registered at the date and time and in the Book and Page shown on the first page hereof.
Rickie L. Locklear REGISTER OF DEEDS FOR Robeson COUNTY
By Frank S. Britt Deputy/Assistant - Register of Deeds



NORTH CAROLINA
 ROSSIGNOL
 J. F. Davis
 REGISTERED SURVEYOR

(SEE BOOK 11-A PAGE 131)

DIVISION OF
ROSA P. DAVIS
 FAIRMONT N. C.
 SCALE 1" INCH = 200' APRIL, 59.



TOWN OF FAIRMONT

MONTHLY REPORTS



APRIL 2026



Fairmont Police Department

Monthly Police Department Report

Date:	April 1, 2026	To:	J. Chestnut, J. Larson, R. Cain
Ref:	Monthly Report for March	From:	Deputy Chief Jonathan Evans

Breakdown of Month Statistics-Police

Type of Service/ Activity	Jan. 2026	Feb. 2026	Mar. 2026	Apr 2026	May 2026	June 2026	July 2026	Aug. 2026	Sept 2026	Oct 2026	Nov 2026	Dec 2026	Yr to Date
Missing/Runaway	0	0	0										
Arrests	13	6	5										
Accidents	3	2	6										
Citations	6	11	14										
Thefts	8	4	4										
Homicides/Suicide	0	0	0										
Robberies	2	0	0										
B & E	1	0	1										
Assaults	4	1	1										
Narcotics	0	0	0										
Subpoenas Served	0	0	0										
Vandalism	3	2	1										
Cash Value of Recovered Property	2400	6000	0										
All Other	5	9	4										

Note: (S) stands for Suicide



FAIRMONT FIRE DEPARTMENT

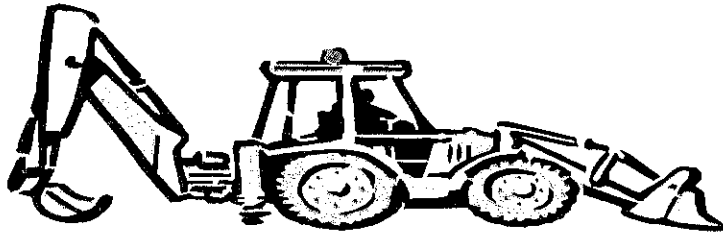
MONTHLY REPORT: MARCH 2026

PREPARED BY: VERONICA HUNT FIRE CHIEF

<i>EVENT</i>	<i>STATISTIC</i>
<i>STRUCTURE FIRES</i>	<i>0</i>
<i>FIRE ALARMS</i>	<i>2</i>
<i>VEHICLE/AUTO FIRES</i>	<i>0</i>
<i>MOTOR VEHICLE ACCIDENT</i>	<i>1</i>
<i>TREE, GRASS, BRUSH, ETC. OUTSIDE FIRES</i>	<i>0</i>
<i>UTILITY LINE DOWN</i>	<i>0</i>
<i>TREE DOWN</i>	<i>0</i>
<i>ASSISTANCE TO OTHER AGENCIES</i>	<i>4 (EMS) 1 (FIRE)</i>
<i>ELECTRICAL/LINE FIRES</i>	<i>0</i>
<i>TRAFFIC CONTROL</i>	<i>1</i>
<i>DUMPSTER FIRES</i>	<i>0</i>
<i>GAS LEAKS</i>	<i>0</i>
<i>SERVICE CALL</i>	<i>0</i>
<i>ELECTRICAL HAZARD</i>	<i>3</i>
<i>TOTAL FIRE CALLS</i>	<i>12</i>

Participated in and supported The Town of Fairmont's annual Easter Egg Hunt in the community park.

TOWN OF FAIRMONT



Monthly Report

Gasoline On Hand
Gals 5135

Month of March
2026

Counter		Pres. Reading	Past Reading	
A-1	Reggie	29419.4	29367.7	51.7 Sewer
A-2	Ronnie	53925.5	53820.9	104.6 PWA
A-3	Brennon	23173.7	23049.6	124.1 Water
A-4	Howard	29808.2	29771.2	37.0 Sewer
A-5	Spare	17816.9	17816.9	0.0 Water
A-6	Spare	8941.7	8941.7	0.0 Water
A-7	Spare	14747.8	14747.8	0.0 St
A-8	Spare	35630.5	35630.5	0.0 Police
A-9	Johnny	27847.3	27847.3	0.0 Sewer
A-10	Austin	30564.1	30405.6	158.5 Sewer
B-1	Fire	21382.2	21382.2	0.0 Fire
B-2	Spare	19018.6	19018.6	0.0 Police
B-3	K. Bullard	40417.0	40342.3	74.7 Police
B-4	Spare	28695.0	28695.0	0.0 St
B-5	Police	40000.7	39865.0	135.7 Police
B-6	Inmate Van	32840.8	32745.5	95.3 PWA
B-7	Police	26880.3	26880.3	0.0 Police
B-8	Spare	36933.0	36933.0	0.0 Water
B-9	J. Edwards	32536.0	32387.8	148.2 Police
B-10	Spare	23256.5	23256.5	0.0 Police
C-1	24	32289.9	32211.2	78.7 Water
C-2	Chad	38746.5	38589.7	156.8 Water 14 Gal. Mickeys truck
C-3	Spare	13485.8	13485.8	0.0 St
C-4	Graham	31562.9	31482.5	80.4 Sewer
	Mickey			0.0 Rec.

Counter		Pres. Reading	Past Reading	
C-5	Spare	15207.8	15207.8	0.0 Police
C-6	#14	53396.6	53353.8	42.8 Sewer
C-7	Spare	23696.6	23687.5	9.1 Water
C-8	Spare	21413.1	21413.1	0.0 ADM
C-9	Spare	21961.3	21769.7	191.6 Police
C-10	V. Hunt	8291.3	8274.4	16.9 Fire
D-1	J. Chestnut	11581.7	11581.7	0.0 PWA
D-2	Thompson	22132.3	22026.3	106.0 Police
D-3	D. Davis	19317.4	19192.3	125.1 Police
D-4	B. Jacobs	10193.2	10031.2	162.0 Police
D-5	Earl	18236.9	18196.2	40.7 Water
D-6	Spare	10616.9	10564.2	52.7 Police
D-7	Ricky	8109.5	8045.2	64.3 Sewer
D-8	Jeffery	11062.3	11012.3	50.0 Water
D-9	Spare	8994.3	8994.3	0.0 Police
D-10	S.R. Rescue	4585.1	4555.9	29.2 S. Rob Rescue
Diesel On Hand				
On Road				

Gals 400

Counter		Pres. Reading	Past Reading	
A-1		10069.8	10037.8	32.0 Fire
A-2		867.5	785.3	82.2 Fire
A-3		337.4	304.4	33.0 Fire
A-10		47125.3	47125.3	0.0 sewer
C-1	49	5983.3	5983.3	0.0 Sant
C-2	spare	17967.1	17967.1	0.0 Sewer
C-3	S.R. Rescue	5498.2	5498.2	0.0 S Rob Rescue
C-4	82	11140.2	11100.0	40.2 Water
C-5	S.R. Rescue	38.1	38.1	0.0 S. Rob Rescue
C-6	58	3736.9	3719.9	17.0 Sant
C-7	Sweeper	9277.0	9250.6	26.4 St
C-8	40	3060.3	3037.6	22.7 Sant
C-9	82	9815.2	9815.2	0.0 St
C-10	Bus	450.1	450.1	0.0 Bus

Diesel On Hand
Off Road

Gals 558

A-1		10551.3	10551.3	0 St
A-2		31445.2	31445.2	0.0 Water
A-3		3336.5	3325.7	10.8 Water
A-10		36172.6	36097.4	75.2 Sewer

Public Works Department

Sanitation Division

1. Made Routine Pick up of Domestic Garbage
2. Remarks: Garbage pick up on regular basis by Waste Management

Water Division

1. Read water meter.
2. Worked reread list of 31
3. Cut off unpaid accounts of. 84
4. Turned water off. 30
5. Turn water on. 16
6. Repaired water leaks. 0
7. Made water connection. 0
8. Raised water meters. 0
9. Replaced water meters. 0
10. Reread water meters. 12
11. Pulled or locked unpaid accounts. 11
12. Performed Routine Maint. At the Well site.
13. Remarks: Repair water leaks at these Location.

Powell Bill Division

1. Made routine pick up of leaves & limbs.
2. Replaced missing or damaged street signs. 3
3. Mowed lots. 12
4. Pick up Stray animals. 0
5. Pick up Dead animals. 3
6. Made routine repairs of streets.
7. Remarks: Filled Pot Holes With Cold Patch

Sewer Division

1. Flush sewer lines out. 9
2. Made sewer connection. 0
3. Performed routine maintenance & service at the sewer plant.
4. Remarks: Flush lines at these locations.

Alantic Building, Sun-Do, Market St, Cottage St, E Gertrude St, Mulberry St, N Waln

Total Gallons Consumed

Month of March 2026

Section	
PWA	199.9
Street	0.0
Water	434.7
Police	996.0
Sanitation	0.0
Fire	16.9
Sewer	508.6
S.Rob Rescue	29.2
Total	2185.3

Diesel Consumed	On Road	Off Road
Sanitation	39.7	0.0
Street	26.4	0.0
Water	40.2	10.8
Fire	147.2	0.0
Sewer	0.0	75.2
Bus	0.0	0.0
S.R.Rescue	0.0	0.0

Water Accountability

Gallons Pumped	11.426
Gallons Billed	4.30
Percent	62%

Sewer Plant

Total Gallons	31.574
Average For The Month	1.02
Total Rainfall	2%

Cash Balance Report

Period Ending 3/31/2026

TOWN OF FAIRMONT

4/14/2026 1:56 PM

Page 1/1

Bank 1	TRUIST Acct# - 1	Account	Balance
		10-102-0000 CASH IN BANK	\$927,885.41
		20-102-0000 CASH IN BANK	\$65,103.83
		30-102-0000 CASH IN BANK	\$346,824.43
		40-102-0000 CASH IN BANK	\$39,832.15
		41-102-0000 CASH IN BANK	\$7,256.12
		51-102-0000 CASH IN BANK	\$0.00
		55-102-0000 CASH IN BANK	\$25,149.19
		59-102-0000 CASH IN BANK	\$0.00
		60-102-0000 CASH IN BANK	\$0.00
		63-102-0000 CASH IN BANK	\$0.00
		64-102-0000 CASH IN BANK	\$0.00
		65-102-0000 CASH IN BANK	\$0.00
		67-102-0000 CASH IN BANK	\$0.00
		69-102-0000 CASH IN BANK	\$0.00
		72-102-0000 CASH IN BANK	\$0.00
		73-102-0000 CASH IN BANK	\$0.00
		74-102-0000 CASH IN BANK	\$0.00
		79-102-0000 CASH IN BANK	\$50.00
		81-102-0000 CASH IN BANK	\$3,250,000.00
		82-102-0000 CASH IN BANK	\$0.00
		83-102-0000 CASH IN BANK	\$0.00
		87-102-0000 CASH IN BANK	\$42,750.00
		Bank 1 Total:	\$4,704,851.13

Total Cash Balance:	\$4,704,851.13
----------------------------	-----------------------

Budget vs Actual

TOWN OF FAIRMONT
4/14/2026 1:24:55 PM

Page 1 Of 14

Period Ending 3/31/2026

10 GENERAL FUND

Description	Budget	MTD	YTD	Variance	Percent
Revenues					
10-289-0000 FUND BALANCE	48,857	0.00	0.00	(48,857.00)	
10-301-0100 MOTOR VEHICLE REV	125,000	44,559.92	115,063.63	(9,936.37)	92%
10-302-0000 CURRENT TAX REVENUE	983,931	169,057.84	842,764.84	(141,166.16)	86%
10-302-0100 PRIOR YR TAX REVENUE	100,000	5,892.29	90,330.58	(9,669.42)	90%
10-317-0000 TAX INTEREST/PENALTY	27,000	2,154.91	22,804.26	(4,195.74)	84%
10-325-0000 PRIVILEGE LICENSE	255	0.00	255.00	0.00	100%
10-329-0000 INTEREST	22,500	2,725.34	16,165.59	(6,334.41)	72%
10-331-0100 CABLE/VIDEO TAX REV.	7,825	1,687.97	5,147.67	(2,677.33)	66%
10-331-0300 RENT - BLDGS	30,000	1,000.00	19,125.00	(10,875.00)	64%
10-334-5000 FIRE INSPECTIONS	2,000	325.00	1,285.00	(715.00)	64%
10-335-0000 MISCELLANEOUS	15,000	100.00	3,796.06	(11,203.94)	25%
10-335-0300 MAY DAY REVENUE	2,500	125.00	125.00	(2,375.00)	5%
10-335-0400 SENIOR GRANT	500	0.00	0.00	(500.00)	
10-335-0600 SPECIAL PROJECTS	7,000	0.00	4,134.00	(2,866.00)	59%
10-337-0000 FRANCHISE TAX	142,013	32,807.15	110,357.24	(31,655.76)	78%
10-341-0000 BEER & WINE	8,946	0.00	0.00	(8,946.00)	
10-344-0100 NC DEPARTMENT OF INSURANCE FIRE GRANT	18,624	0.00	8,624.07	(9,999.93)	46%
10-345-0000 SALES TAX	929,845	87,712.43	727,194.19	(202,650.81)	78%
10-347-0000 ABC REVENUE	15,200	0.00	15,191.32	(8.68)	100%
10-351-0000 COURT FEE	500	18.00	87.30	(412.70)	17%
10-354-0000 ZONING FEE	3,750	425.00	3,950.00	200.00	105%
10-359-0000 SANITATION REVENUE	325,938	27,579.41	247,750.28	(78,187.72)	76%
10-359-0100 SANITATION OTHER	300	0.00	0.00	(300.00)	
10-359-0200 SOLID WASTE DISP TAX	1,690	0.00	1,302.48	(387.52)	77%
10-383-0000 SALE OF FIXED ASSETS	126,862	1,000.00	127,862.00	1,000.00	101%
Revenues Totals:	2,946,036	377,170.26	2,363,315.51	(582,720.49)	80%

Budget vs Actual

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Period Ending 3/31/2026

10 GENERAL FUND

Description	Budget	MTD	YTD	Variance	Percent
Expenses					
10-410-0200 SALARIES	15,300	1,275.00	11,475.00	3,825.00	75%
10-410-0500 FICA 7.65%	1,170	97.55	877.95	292.05	75%
10-410-0900 WORKERS COMP	42	0.00	41.63	0.37	99%
10-410-1000 TRAINING	2,910	1,143.28	1,853.28	1,056.72	64%
10-410-1100 POSTAGE/TELEPHONE	156	0.00	0.00	156.00	
10-410-3300 DEPT SUPPLIES	600	52.98	586.25	13.75	98%
10-410-5300 DUES/SUBSCRIPTIONS	350	0.00	0.00	350.00	
COUNCIL Totals:	20,528	2,568.81	14,834.11	5,693.89	72%
10-412-0200 SALARIES	55,697	0.00	55,697.20	(0.20)	100%
10-412-0400 LEAD FOR NC	0	0.00	0.00	0.00	
10-412-0500 FICA 7.65%	4,256	0.00	4,256.23	(0.23)	100%
10-412-0700 RETIREMENT	7,667	0.00	7,666.78	0.22	100%
10-412-0800 401(K)	2,785	0.00	2,784.86	0.14	100%
10-412-0900 WORKERS COMP	632	0.00	631.90	0.10	100%
10-412-1000 TRAINING	1,000	659.23	764.23	235.77	76%
10-412-1100 POSTAGE/TELEPHONE	300	78.46	78.46	221.54	26%
10-412-1600 M/R EQUIPMENT	100	0.00	0.00	100.00	
10-412-3300 DEPT SUPPLIES	943	418.51	582.39	360.61	62%
10-412-5300 DUES/SUBSCRIPTIONS	1,200	310.00	658.00	542.00	55%
ADMINISTRATION Totals:	74,580	1,466.20	73,120.05	1,459.95	98%
10-420-0200 SALARIES	50,469	6,060.89	39,634.53	10,834.47	79%
10-420-0500 FICA 7.65%	3,861	462.75	3,023.83	837.17	78%
10-420-0600 GROUP INSURANCE	10,005	820.21	8,891.11	1,113.89	89%
10-420-0700 RETIREMENT	7,308	877.61	5,564.87	1,743.13	76%
10-420-0800 401(K)	2,523	303.05	1,981.73	541.27	79%
10-420-0900 WORKERS COMP	67	0.00	54.37	12.63	81%
10-420-1000 TRAINING	1,500	0.00	1,396.77	103.23	93%
10-420-1100 POSTAGE/TELEPHONE	500	78.46	78.46	421.54	16%
10-420-1600 M/R EQUIPMENT	250	0.00	0.00	250.00	
10-420-3300 DEPT SUPPLIES	1,250	56.88	746.60	503.40	60%
10-420-5300 DUES/SUBSCRIPTIONS	600	0.00	510.00	90.00	85%
CLERK Totals:	78,333	8,659.85	61,882.27	16,450.73	79%
10-430-3300 DEPT SUPPLIES	4,000	4,194.43	4,194.43	(194.43)	105%
ELECTIONS Totals:	4,000	4,194.43	4,194.43	(194.43)	105%
10-440-0200 SALARIES	74,652	8,203.20	58,237.55	16,414.45	78%
10-440-0400 PROF. SERVICES	29,000	26,600.00	26,958.80	2,041.20	93%
10-440-0500 FICA 7.65%	5,711	621.44	4,400.27	1,310.73	77%
10-440-0600 GROUP INSURANCE	10,005	820.21	7,332.49	2,672.51	73%
10-440-0700 RETIREMENT	10,810	1,187.82	8,176.19	2,633.81	76%
10-440-0800 401(K)	3,733	410.16	2,911.87	821.13	78%
10-440-0900 WORKERS COMP	67	0.00	54.37	12.63	81%

Budget vs Actual

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10 GENERAL FUND

Description	Budget	MTD	YTD	Variance	Percent
10-440-1000 TRAINING	2,250	825.00	900.00	1,350.00	40%
10-440-1100 POSTAGE/TELEPHONE	750	78.46	534.56	215.44	71%
10-440-1600 M/R EQUIPMENT	1,500	0.00	1,422.00	78.00	95%
10-440-2100 RENTAL EQUIPMENT	5,000	326.45	4,108.36	891.64	82%
10-440-2600 ADVERTISING	3,000	0.00	2,282.00	718.00	76%
10-440-3300 DEPT SUPPLIES	2,500	0.00	900.10	1,599.90	36%
10-440-5300 DUES/SUBSCRIPTIONS	100	0.00	100.00	0.00	100%
FINANCE Totals:	149,078	39,072.74	118,318.56	30,759.44	79%
10-450-0400 COUNTY COLLECTIONS	35,000	6,029.58	28,957.40	6,042.60	83%
10-450-0401 TAX DISCOUNT	12,000	(0.39)	11,918.72	81.28	99%
TAX LISTING Totals:	47,000	6,029.19	40,876.12	6,123.88	87%
10-470-0400 LEGAL FEES	18,800	1,222.50	13,653.25	5,146.75	73%
LEGAL Totals:	18,800	1,222.50	13,653.25	5,146.75	73%
10-490-0400 PROF. SERVICES	7,955	0.00	7,954.57	0.43	100%
10-490-1100 POSTAGE/TELEPHONE	600	0.00	0.00	600.00	
10-490-1500 NUISANCE ABATEMENT	47,100	7,600.00	29,700.00	17,400.00	63%
10-490-3300 DEPT SUPPLIES	500	0.00	31.98	468.02	6%
10-490-4500 CONTRACT SERVICES	5,000	0.00	0.00	5,000.00	
PLANNING, CODES & ZONING Totals:	61,155	7,600.00	37,686.55	23,468.45	62%
10-500-0200 SALARIES	52,874	6,345.00	48,499.50	4,374.50	92%
10-500-0500 FICA 7.65%	4,045	483.72	3,695.19	349.81	91%
10-500-0600 GROUP INSURANCE	10,005	816.70	7,297.39	2,707.61	73%
10-500-0700 RETIREMENT	6,684	814.50	6,117.86	566.14	92%
10-500-0800 401(K)	2,308	281.25	2,161.28	146.72	94%
10-500-0900 WORKERS COMP	780	0.00	779.82	0.18	100%
10-500-1100 TELEPHONE/FAX	10,750	875.31	8,763.73	1,986.27	82%
10-500-1300 UTILITIES	35,000	3,425.34	27,482.57	7,517.43	79%
10-500-1500 M/R BLDG. & GROUNDS	30,000	1,307.88	23,493.87	6,506.13	78%
10-500-3300 DEPT SUPPLIES	20,000	3,422.48	20,795.51	(795.51)	104%
10-500-3600 UNIFORMS	650	79.85	476.15	173.85	73%
BUILDINGS Totals:	173,096	17,852.03	149,562.87	23,533.13	86%
10-510-0200 SALARIES	603,632	66,403.26	477,315.02	126,316.98	79%
10-510-0500 FICA 7.65%	46,178	4,984.66	35,454.46	10,723.54	77%
10-510-0600 GROUP INSURANCE	110,059	8,202.10	76,632.44	33,426.56	70%
10-510-0700 RETIREMENT	93,857	10,541.72	71,978.75	21,878.25	77%
10-510-0800 401(K) 5%	29,185	3,277.87	23,171.93	6,013.07	79%
10-510-0900 WORKERS COMP	13,903	0.00	13,902.63	0.37	100%
10-510-1000 TRAINING	4,000	0.00	3,545.33	454.67	89%
10-510-1100 POSTAGE/TELEPHONE	46,600	1,073.58	31,604.07	14,995.93	68%
10-510-1500 ANIMAL CONTROL	7,200	600.00	5,478.96	1,721.04	76%
10-510-1600 M/R EQUIPMENT	5,000	1,866.00	4,010.88	989.12	80%

Budget vs Actual

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10 GENERAL FUND

Description	Budget	MTD	YTD	Variance	Percent
10-510-1601 MAINT AGREEMENTS	36,500	0.00	28,794.00	7,706.00	79%
10-510-1700 M/R VEHICLES	6,000	(55.64)	3,514.76	2,485.24	59%
10-510-2100 RENTAL EQUIPMENT	6,500	522.45	5,887.35	612.65	91%
10-510-3100 AUTO SUPPLIES	60,000	1,032.91	46,892.78	13,107.22	78%
10-510-3300 DEPT SUPPLIES	5,000	19,875.08	24,056.76	(19,056.76)	481%
10-510-3600 UNIFORMS	9,500	(4,189.27)	9,881.11	(381.11)	104%
10-510-4000 MEDICAL EXAMS	400	0.00	0.00	400.00	
10-510-5300 DUES/SUBSCRIPTIONS	5,500	0.00	5,328.35	171.65	97%
10-510-7400 CAPITAL OUTLAY	131,924	0.00	131,924.18	(0.18)	100%
POLICE Totals:	1,220,938	114,134.72	999,373.76	221,564.24	82%
10-512-0400 ROBESON COMMUNIC	45,000	10,955.00	32,865.00	12,135.00	73%
10-512-0900 WORKERS COMP	0	0.00	0.00	0.00	
PUB SAFETY Totals: COMMUNICATION & ADM	45,000	10,955.00	32,865.00	12,135.00	73%
10-530-0200 SALARIES	50,474	3,567.00	42,899.36	7,574.64	85%
10-530-0400 FIRE INSPECTIONS	1,500	0.00	1,116.00	384.00	74%
10-530-0500 FICA 7.65%	3,863	272.88	3,281.91	581.09	85%
10-530-0800 FIREMEN PENSION	100	0.00	56.00	44.00	56%
10-530-0900 WORKERS COMP	1,892	0.00	1,880.79	11.21	99%
10-530-1000 TRAINING	4,500	81.27	3,926.64	573.36	87%
10-530-1100 POSTAGE/TELEPHONE	700	116.03	586.31	113.69	84%
10-530-1600 M/R EQUIPMENT	15,750	316.80	3,125.86	12,624.14	20%
10-530-1700 M/R VEHICLES	29,000	0.00	25,712.30	3,287.70	89%
10-530-3100 AUTO SUPPLIES	7,500	0.00	6,314.77	1,185.23	84%
10-530-3300 DEPT SUPPLIES	22,500	784.98	21,018.27	1,481.73	93%
10-530-3600 UNIFORMS	12,000	0.00	2,799.24	9,200.76	23%
10-530-5300 DUES/SUBSCRIPTIONS	7,700	49.00	7,494.40	205.60	97%
FIRE Totals:	157,479	5,187.96	120,211.85	37,267.15	76%
10-560-0200 SALARIES	82,184	9,960.00	64,256.00	17,928.00	78%
10-560-0500 FICA 7.65%	6,287	761.96	4,915.70	1,371.30	78%
10-560-0600 GROUP INSURANCE	0	0.00	0.00	0.00	
10-560-0700 RETIREMENT	11,900	1,442.23	7,282.39	4,617.61	61%
10-560-0800 401(K)	0	0.00	0.00	0.00	
10-560-0900 WORKERS COMP	1,422	0.00	1,421.72	0.28	100%
10-560-1000 TRAINING	340	75.00	(15.00)	355.00	-4%
10-560-1300 UTILITIES	70,000	7,299.03	61,151.03	8,848.97	87%
10-560-1600 M/R EQUIPMENT	20,000	2,652.71	19,104.03	895.97	96%
10-560-1700 M/R VEHICLES	7,500	1,715.70	7,590.81	(90.81)	101%
10-560-3100 AUTO SUPPLIES	10,000	0.00	3,691.42	6,308.58	37%
10-560-3300 DEPT SUPPLIES	19,790	2,231.72	20,354.63	(564.63)	103%
10-560-3301 MOSQUITO SPRAYING	4,120	0.00	4,120.00	0.00	100%
10-560-3600 UNIFORMS	3,000	360.45	2,353.80	646.20	78%
10-560-7400 CAPITAL OUTLAY	0	0.00	0.00	0.00	

Budget vs Actual

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STREET Totals:	236,543	26,498.80	196,226.53	40,316.47	83%	
10-580-1600 M/R EQUIPMENT	5,000	4,034.00	5,806.54	(806.54)	116%	
10-580-1700 M/R VEHICLES	12,500	286.04	11,902.76	597.24	95%	
10-580-3100 AUTO SUPPLIES	10,000	0.00	2,863.96	7,136.04	29%	
10-580-3300 DEPT SUPPLIES	250	0.00	86.94	163.06	35%	
10-580-4500 CONTRACT SERVICE	290,834	24,404.97	219,491.38	71,342.62	75%	
10-580-4502 LANDFILL	40,000	0.00	0.00	40,000.00		
SANITATION Totals:	358,584	28,725.01	240,151.58	118,432.42	67%	
10-620-0200 SALARIES	28,439	2,611.92	18,215.80	10,223.20	64%	
10-620-0500 FICA 7.65%	1,793	199.80	1,393.44	399.56	78%	
10-620-0900 WORKERS COMP	300	0.00	299.64	0.36	100%	
10-620-1500 M/R BLDG & GROUNDS	1,000	0.00	4.39	995.61	0%	
10-620-1600 M/R - PARK EQUIPMENT	2,500	0.00	0.00	2,500.00		
10-620-1700 M/R VEHICLES	800	0.00	0.00	800.00		
10-620-3100 AUTO SUPPLIES	300	0.00	136.43	163.57	45%	
10-620-3300 DEPT SUPPLIES	350	14.68	62.48	287.52	18%	
10-620-5700 ACTIVITIES	5,000	626.08	2,396.86	2,603.14	48%	
10-620-5800 SENIOR PROGRAMS	7,000	185.12	6,276.89	723.11	90%	
RECREATION & PARKS Totals:	47,482	3,637.60	28,785.93	18,696.07	61%	
10-630-0100 LIBRARY	18,854	0.00	18,854.00	0.00	100%	
LIBRARY Totals:	18,854	0.00	18,854.00	0.00	100%	
10-640-0100 BORDER BELT MUSEUM	2,000	0.00	0.00	2,000.00		
BORDER BELT MUSEUM Totals:	2,000	0.00	0.00	2,000.00		
10-650-0100 FARMERS' FESTIVAL	4,089	0.00	4,088.66	0.34	100%	
10-650-0101 MAY DAY FESTIVAL	5,500	950.00	1,032.50	4,467.50	19%	
10-650-0102 FIREWORKS	7,500	0.00	4,100.00	3,400.00	55%	
10-650-0103 CHRISTMAS PARADE	911	0.00	794.15	116.85	87%	
10-650-0104 JUNETEENTH	2,500	0.00	0.00	2,500.00		
SPECIAL EVENTS Totals:	20,500	950.00	10,015.31	10,484.69	49%	
10-660-0400 PROF. SERVICE & CODES	50,000	3,392.47	27,656.38	22,343.62	55%	
10-660-5300 DUES/SUBSCRIPTIONS	4,832	0.00	4,832.00	0.00	100%	
10-660-5400 INSURANCE/BONDS	76,254	(444.43)	53,847.40	22,406.60	71%	
10-660-5401 RETIREE INSURANCE	63,000	3,122.03	42,206.85	20,793.15	67%	
10-660-5700 MISCELLANEOUS	7,000	273.52	3,086.25	3,913.75	44%	
10-660-5701 SPECIAL PROJECTS	7,000	500.00	5,939.20	1,060.80	85%	
NON-DEPT. Totals:	208,086	6,843.59	137,568.08	70,517.92	66%	
10-690-0100 RESCUE	4,000	0.00	1,638.76	2,361.24	41%	
SOUTH ROBESON RESCUE Totals:	4,000	0.00	1,638.76	2,361.24	41%	
Expenses Totals:	2,946,036	285,598.43	2,299,819.01	646,216.99	78%	

10 GENERAL FUND Totals:

91,571.83

63,496.50

Budget vs Actual

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20 POWELL BILL

Description	Budget	MTD	YTD	Variance	Percent
Revenues					
20-289-0000 FUND BALANCE	53,781	0.00	0.00	(53,781.00)	
20-343-0000 POWELL BILL ALLOC.	102,277	0.00	99,002.53	(3,274.47)	97%
Revenues Totals:	156,058	0.00	99,002.53	(57,055.47)	63%

Budget vs Actual

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20 POWELL BILL

Description	Budget	MTD	YTD	Variance	Percent
Expenses					
20-570-0200 SALARIES	30,950	3,468.00	23,102.00	7,848.00	75%
20-570-0500 FICA 7.65%	2,368	253.90	1,664.75	703.25	70%
20-570-0700 RETIREMENT	4,482	502.16	3,207.60	1,274.40	72%
20-570-0900 WORKERS' COMP	5,944	0.00	5,944.02	(0.02)	100%
20-570-3300 MAINTENANCE	72,338	0.00	67,252.62	5,085.38	93%
20-570-3301 DRAINAGE	12,000	0.00	0.00	12,000.00	
20-570-7400 CAPITAL OUTLAY	0	0.00	0.00	0.00	
20-570-7401 STREET SWEEPER LEASE	27,976	0.00	27,976.20	(0.20)	100%
POWELL BILL Totals:	156,058	4,224.06	129,147.19	26,910.81	83%
Expenses Totals:	156,058	4,224.06	129,147.19	26,910.81	83%

20 POWELL BILL Totals:	(4,224.06)	(30,144.66)
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Budget vs Actual

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30 WATER & SEWER

Description	Budget	MTD	YTD	Variance	Percent
Revenues					
30-289-0000 FUND BALANCE	147,992	0.00	0.00	(147,992.00)	
30-289-0250 FLORENCE-NCM	0	0.00	0.00	0.00	
30-329-0000 INTEREST	22,500	2,724.90	16,161.77	(6,338.23)	72%
30-371-0000 WATER REVENUE	539,417	41,368.38	400,076.48	(139,340.52)	74%
30-372-0000 SEWER REVENUE	710,199	53,612.81	531,542.08	(178,656.92)	75%
30-372-0100 WA/SW REVENUE MISC.	49,328	60.00	49,357.65	29.65	100%
30-372-0200 SEWER CONTRACT REV.	252,976	27,289.03	246,344.41	(6,631.59)	97%
30-372-0300 SEWER CONTRACT O/M	49,323	4,387.90	45,017.54	(4,305.46)	91%
30-373-0000 TAPS/CONNECTIONS	4,000	0.00	3,750.00	(250.00)	94%
30-374-0000 LATE FEE REVENUE	28,500	2,657.08	24,147.05	(4,352.95)	85%
30-375-0000 NONPAYMENT REVENUE	25,000	2,334.79	19,917.65	(5,082.35)	80%
Revenues Totals:	1,829,235	134,434.89	1,336,314.63	(492,920.37)	73%

Budget vs Actual

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30 WATER & SEWER

Description	Budget	MTD	YTD	Variance	Percent
Expenses					
30-660-0400 PROF. SERVICES	50,000	3,392.44	32,158.10	17,841.90	64%
30-660-1500 M/R BLDG. & GROUNDS	2,500	418.86	812.86	1,687.14	33%
30-660-5400 INSURANCE/BONDS	48,115	32.50	43,826.27	4,288.73	91%
30-660-5706 BOND 2014 INTEREST	6,818	0.00	0.00	6,818.00	
30-660-5707 BOND 2014 PRINCIPAL	8,000	0.00	0.00	8,000.00	
30-660-5712 TRUIST SEWER INTEREST	51,640	12,828.79	38,975.51	12,664.49	75%
30-660-5715 TRUIST SEWER PRINCIPAL	90,501	22,706.30	67,629.76	22,871.24	75%
NON-DEPT. Totals:	257,574	39,378.89	183,402.50	74,171.50	71%
30-720-0200 SALARIES	278,270	34,998.26	215,985.34	62,284.66	78%
30-720-0500 FICA 7.65%	21,401	2,662.65	16,395.11	5,005.89	77%
30-720-0600 GROUP INSURANCE	40,021	3,278.95	29,542.84	10,478.16	74%
30-720-0700 RETIREMENT	40,776	5,067.76	30,570.85	10,205.15	75%
30-720-0800 401(K)	14,354	1,749.92	10,799.28	3,554.72	75%
30-720-0900 WORKERS COMP	522	0.00	522.15	(0.15)	100%
30-720-1000 TRAINING	500	0.00	60.00	440.00	12%
30-720-1100 POSTAGE/TELEPHONE	9,000	967.43	7,772.66	1,227.34	86%
30-720-1300 UTILITIES	25,000	1,070.18	13,534.31	11,465.69	54%
30-720-1600 M/R EQUIPMENT	4,500	116.63	1,650.71	2,849.29	37%
30-720-1700 M/R VEHICLES	15,000	1,405.90	8,381.32	6,618.68	56%
30-720-2100 EQPT RENTAL	7,500	326.44	6,288.90	1,211.10	84%
30-720-2600 ADVERTISING	2,500	320.00	2,141.24	358.76	86%
30-720-3100 AUTO SUPPLIES	21,500	0.00	13,181.92	8,318.08	61%
30-720-3300 DEPT SUPPLIES	19,146	2,227.81	18,549.97	596.03	97%
30-720-3600 UNIFORMS	3,500	230.40	2,627.83	872.17	75%
30-720-4000 MEDICAL EXAMS	200	0.00	75.00	125.00	38%
30-720-7400 CAPITAL OUTLAY	50,000	0.00	0.00	50,000.00	
W/S ADM. Totals:	553,690	54,422.33	378,079.43	175,610.57	68%
30-812-0200 SALARIES	85,510	12,367.20	61,838.21	23,671.79	72%
30-812-0400 PROF. SERVICES	5,000	165.00	720.00	4,280.00	14%
30-812-0500 FICA 7.65%	6,543	944.42	4,715.57	1,827.43	72%
30-812-0600 GROUP INSURANCE	16,430	1,640.42	11,681.55	4,748.45	71%
30-812-0700 RETIREMENT	12,074	1,790.78	8,600.31	3,473.69	71%
30-812-0800 401(K)	4,276	618.36	3,091.93	1,184.07	72%
30-812-0900 WORKERS COMP	309	0.00	231.82	77.18	75%
30-812-1000 TRAINING	6,000	598.19	1,533.19	4,466.81	26%
30-812-1100 POSTAGE/TELEPHONE	8,000	885.72	6,572.99	1,427.01	82%
30-812-1300 UTILITIES	32,500	2,873.28	24,047.82	8,452.18	74%
30-812-1600 M/R EQUIPMENT	55,000	1,417.94	35,789.56	19,210.44	65%
30-812-3300 DEPT SUPPLIES	8,000	0.00	3,109.14	4,890.86	39%
30-812-3600 UNIFORMS	750	80.15	706.70	43.30	94%
30-812-5300 DUES/SUBSCRIPTIONS	1,000	0.00	939.00	61.00	94%

Budget vs Actual

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Period Ending 3/31/2026						
WA. TX. Totals:	241,392	23,381.46	163,577.79	77,814.21	68%	
30-818-0200 SALARIES	51,009	5,139.52	40,267.01	10,741.99	79%	
30-818-0500 FICA 7.65%	3,902	361.83	3,040.26	861.74	78%	
30-818-0600 GROUP INSURANCE	0	0.00	0.00	0.00		
30-818-0700 RETIREMENT	7,386	686.28	5,611.44	1,774.56	76%	
30-818-0800 401(K)	2,550	236.98	1,993.35	556.65	78%	
30-818-0900 WORKERS COMP	309	0.00	231.82	77.18	75%	
30-818-1600 M/R EQUIPMENT	8,500	313.98	4,312.77	4,187.23	51%	
30-818-1700 M/R VEHICLES	12,000	705.37	10,973.85	1,026.15	91%	
30-818-3100 AUTO SUPPLIES	22,500	0.00	19,591.22	2,908.78	87%	
30-818-3300 DEPT SUPPLIES	35,000	4,481.28	34,402.92	597.08	98%	
30-818-3600 UNIFORMS	750	80.15	478.78	271.22	64%	
30-818-7400 CAPITAL OUTLAY	0	0.00	0.00	0.00		
WA. MNT. Totals:	143,906	12,005.39	120,903.42	23,002.58	84%	
30-822-0200 SALARIES	97,722	2,332.11	61,745.81	35,976.19	63%	
30-822-0400 PROF. SERVICES	45,000	3,233.00	43,390.85	1,609.15	96%	
30-822-0500 FICA 7.65%	7,476	178.41	4,718.07	2,757.93	63%	
30-822-0600 GROUP INSURANCE	10,005	0.00	4,183.72	5,821.28	42%	
30-822-0700 RETIREMENT	10,996	0.00	6,353.45	4,642.55	58%	
30-822-0800 401(K)	3,797	0.00	2,271.43	1,525.57	60%	
30-822-0900 WORKERS COMP	1,043	0.00	1,042.98	0.02	100%	
30-822-1000 TRAINING	6,000	850.00	1,000.00	5,000.00	17%	
30-822-1100 POSTAGE/TELEPHONE	26,000	1,542.90	21,023.25	4,976.75	81%	
30-822-1300 UTILITIES	145,000	11,705.57	118,758.81	26,241.19	82%	
30-822-1600 M/R EQUIPMENT	35,000	776.96	9,036.25	25,963.75	26%	
30-822-3300 DEPT SUPPLIES	35,000	6,863.13	33,444.30	1,555.70	96%	
30-822-3600 UNIFORMS	750	88.05	484.74	265.26	65%	
30-822-5700 WETLAND MITIGATION	1,000	0.00	0.00	1,000.00		
30-822-7400 CAPITAL OUTLAY	6,714	0.00	6,712.80	1.20	100%	
SW. TX. Totals:	431,503	27,570.13	314,166.46	117,336.54	73%	
30-828-0200 SALARIES	36,374	5,568.75	31,699.85	4,674.15	87%	
30-828-0400 PROF. SERVICES	40,000	0.00	0.00	40,000.00		
30-828-0500 FICA 7.65%	2,783	425.09	2,417.70	365.30	87%	
30-828-0600 GROUP INSURANCE	13,080	820.21	6,722.98	6,357.02	51%	
30-828-0700 RETIREMENT	5,267	806.35	4,449.10	817.90	84%	
30-828-0800 401(K)	2,396	278.44	1,585.01	810.99	66%	
30-828-0900 WORKERS COMP	1,520	0.00	163.41	1,356.59	11%	
30-828-1600 M/R EQUIPMENT	8,500	174.60	4,529.04	3,970.96	53%	
30-828-1700 M/R VEHICLES	17,022	932.70	16,661.78	360.22	98%	
30-828-3100 AUTO SUPPLIES	17,500	0.00	10,757.33	6,742.67	61%	
30-828-3300 DEPT SUPPLIES	15,478	112.68	14,170.26	1,307.74	92%	
30-828-3600 UNIFORMS	750	80.20	713.73	36.27	95%	
SW. MNT. Totals:	160,670	9,199.02	93,870.19	66,799.81	58%	
30-829-1100 POSTAGE/TELEPHONE	7,500	624.68	5,957.01	1,542.99	79%	
30-829-1300 UTILITIES	14,000	994.90	10,629.25	3,370.75	76%	

Budget vs Actual

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Period Ending 3/31/2026

30 WATER & SEWER

Description	Budget	MTD	YTD	Variance	Percent
30-829-1600 M/R EQUIPMENT	2,000	0.00	0.00	2,000.00	
30-829-3100 AUTO SUPPLIES	15,500	0.00	10,757.33	4,742.67	69%
30-829-3300 DEPT SUPPLIES	1,500	0.00	619.95	880.05	41%
SEWER CONTRACT O & M Totals:	40,500	1,619.58	27,963.54	12,536.46	69%
Expenses Totals:	1,829,235	167,576.80	1,281,963.33	547,271.67	70%

30 WATER & SEWER Totals:

(33,141.91) 54,351.30

Budget vs. Actual

Fund 40	FEDERAL DRUG FUNDS	Period Ending			3/31/2026	
Revenues		BUDGET	MTD	YTD	VARIANCE	PERCENT
40-331-2000	FEDERAL SHARING	\$ 40,739.00	\$ -	\$ 40,788.97	\$ 47.97	100%
40-331-3000	RENT OF FIRING RANGE	\$ 50.00	\$ -	\$ -	\$ (50.00)	
	Revenue Totals:	\$ 40,789.00	\$ -	\$ 40,788.97	\$ (2.03)	100%
Expenses						
40-510-5701	NARCOTIC/FEDERAL	\$ 40,789.00	\$ -	\$ 7,904.01	\$ 32,884.99	19%
	Expenses Totals:	\$ 40,789.00	\$ -	\$ 7,904.01	\$ 32,884.99	19%
	Difference			\$ 32,884.96		
Fund 41	STATE DRUG FUNDS	Period Ending			3/31/2026	
Revenues		BUDGET	MTD	YTD	VARIANCE	PERCENT
41-289-0000	FUND BALANCE	\$ -	\$ -	\$ -	\$ -	
41-331-7000	STATE DRUG FUNDS	\$ 50.00	\$ -	\$ -	\$ (50.00)	
	Revenue Totals:	\$ 50.00	\$ -	\$ -	\$ (50.00)	
Expenses						
41-510-5700	STATE DRUG FUNDS	\$ 50.00	\$ -	\$ -	\$ 50.00	
	Expenses Totals:	\$ 50.00	\$ -	\$ -	\$ 50.00	
	Difference			\$ -		
Fund 51	ARP AMERICAN RESCUE PLAN	Period Ending			3/31/2026	
Revenues		BUDGET	MTD	YTD	VARIANCE	PERCENT
51-289-0100	AMERICAN RESCUE PLAN	\$ 827,657.00	\$ -	\$ 827,657.26	\$ -	100%
	Revenue Totals:	\$ 827,657.00	\$ -	\$ 827,657.26	\$ -	100%
Expenses						
51-660-5700	ARP EXPENSES	\$ 827,657.00	\$ -	\$ 827,657.26	\$ -	100%
	Expenses Totals:	\$ 827,657.00	\$ -	\$ 827,657.26	\$ -	100%
	Difference			\$ -		
Fund 55	ECONOMIC DEVELOPMENT	Period Ending			3/31/2026	
Revenues		BUDGET	MTD	YTD	VARIANCE	PERCENT
55-289-0000	FUND BALANCE	\$ -	\$ -	\$ -	\$ -	
55-332-0000	DAYSTAR LOAN PMTS	\$ -	\$ -	\$ -	\$ -	
	Revenue Totals:	\$ -	\$ -	\$ -	\$ -	\$ -
Expenses						
55-660-5702	ECONOMIC DEVELOPMENT	\$ -	\$ -	\$ -	\$ -	
55-660-5710	GRANTS/IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -	
	Expenses Totals:	\$ -	\$ -	\$ -	\$ -	\$ -
	Difference			\$ -		

Budget vs. Actual

Fund 60	NC YOUTH VIOLENCE PREVENTION GRANT	Period Ending			3/31/2026		
Revenues		BUDGET	MTD	YTD	VARIANCE	PERCENT	
60-289-0100	NC YOUTH VIOLENCE PREVENTION	\$ 22,200.00	\$ -	\$ 15,625.00	\$ -	100%	
	Revenue Totals:	\$ 22,200.00	\$ -	\$ 15,625.00	\$ -	100%	
Expenses							
60-660-5700	NCYVP POLICE OVERTIME	\$ 19,200.00	\$ -	\$ 15,625.00	\$ -	100%	
60-660-5701	NCYVP EXPENSES	\$ 3,000.00	\$ -	\$ -	\$ -	0%	
	Expenses Totals:	\$ 22,200.00	\$ -	\$ 15,625.00	\$ -	100%	
	Difference			\$ -			

Fund 63	CDBG 15-I-3158	Period Ending			3/31/2026		
Revenues		BUDGET	MTD	YTD	VARIANCE	PERCENT	
63-289-0100	CDBG 15-I-3518	\$ 97,000.00	\$ -	\$ 97,000.00	\$ -	100%	
	Revenue Totals:	\$ 97,000.00	\$ -	\$ 97,000.00	\$ -	100%	
Expenses							
63-660-5700	PLANNING	\$ 25,000.00	\$ -	\$ 25,000.00	\$ -	100%	
63-660-5701	ADMINISTRATION	\$ 72,000.00	\$ -	\$ 72,000.00	\$ -	100%	
	Expenses Totals:	\$ 97,000.00	\$ -	\$ 97,000.00	\$ -	100%	
	Difference			\$ -			

Fund 64	CDBG 20-I-3608	Period Ending			3/31/2026		
Revenues		BUDGET	MTD	YTD	VARIANCE	PERCENT	
64-289-0100	CDBG 20-I-3608	\$ 1,784,853.00	\$ -	\$ 1,784,853.00	\$ -	100%	
	Revenue Totals:	\$ 1,784,853.00	\$ -	\$ 1,784,853.00	\$ -	100%	
Expenses							
64-660-5700	SEWER BROWN ST PUMP STATION	\$ 1,745,254.00	\$ -	\$ 1,745,254.00	\$ -	100%	
64-660-5701	ADMINISTRATION	\$ 39,599.00	\$ -	\$ 39,599.00	\$ -	100%	
	Expenses Totals:	\$ 1,784,853.00	\$ -	\$ 1,784,853.00	\$ -	100%	
	Difference			\$ -			

Fund 65	CDBG-NR 21-C-4013	Period Ending			3/31/2026		
Revenues		BUDGET	MTD	YTD	VARIANCE	PERCENT	
65-289-0100	CDBG-NR 21-C-4013	\$ 950,000.00	\$ -	\$ 950,000.00	\$ -	100%	
	Revenue Totals:	\$ 950,000.00	\$ -	\$ 950,000.00	\$ -	100%	
Expenses							
65-660-5700	C-1 REHABILITATION	\$ 857,000.00	\$ -	\$ 857,000.00	\$ -	100%	
65-660-5701	C-1 ADMINISTRATION	\$ 93,000.00	\$ -	\$ 93,000.00	\$ -	100%	
	Expenses Totals:	\$ 950,000.00	\$ -	\$ 950,000.00	\$ -	100%	
	Difference			\$ -			

Budget vs. Actual

Fund 69		CDBG-I 17-I-3608		Period Ending			3/31/2026	
Revenues		BUDGET	MTD	YTD	VARIANCE	PERCENT		
69-289-0100	CDBG-I 17-I-3608	\$ 500,000.00	\$ -	\$ 500,000.00	\$ -	100%		
Revenue Totals:		\$ 500,000.00	\$ -	\$ 500,000.00	\$ -	100%		
Expenses		BUDGET	MTD	YTD	VARIANCE	PERCENT		
69-660-5700	SEWER BROWN ST PUMP STATION	\$ 483,000.00	\$ -	\$ 483,000.00	\$ -	100%		
69-660-5701	ADMINISTRATION	\$ 17,000.00	\$ -	\$ 17,000.00	\$ -	100%		
Expenses Totals:		\$ 500,000.00	\$ -	\$ 500,000.00	\$ -	100%		
Difference				\$	-			
Fund 72		VUR COLLECTION SYSTEM REHAB		Period Ending			3/31/2026	
Revenues		BUDGET	MTD	YTD	VARIANCE	PERCENT		
72-289-0100	VUR ARP COLLECTION SYSTEM	\$ 15,000,000.00	\$ -	\$ 1,073,616.00	\$ (13,926,384.00)	7%		
Revenue Totals:		\$ 15,000,000.00	\$ -	\$ 1,073,616.00	\$ (13,926,384.00)	7%		
Expenses		BUDGET	MTD	YTD	VARIANCE	PERCENT		
72-660-5700	CONSTRUCTION	\$ 13,001,000.00	\$ -	\$ -	\$ 13,001,000.00			
72-660-5701	ENGINEERING DESIGN	\$ 1,880,000.00	\$ -	\$ 1,007,516.00	\$ 872,484.00	54%		
72-660-5702	ADMINISTRATIVE	\$ 94,000.00	\$ -	\$ 41,100.00	\$ 52,900.00	44%		
72-660-5703	ENVIRONMENTAL REPORT	\$ 25,000.00	\$ -	\$ 25,000.00	\$ -	100%		
Expenses Totals:		\$ 15,000,000.00	\$ -	\$ 1,073,616.00	\$ 13,926,384.00	7%		
Difference				\$	-			
Fund 73		BROWNFIELDS ASSESSMENT GRANT		Period Ending			3/31/2026	
Revenues		BUDGET	MTD	YTD	VARIANCE	PERCENT		
73-289-0100	US EPA BROWNFIELDS	\$ 500,000.00	\$ -	\$ 198,075.91	\$ (301,924.09)	40%		
Revenue Totals:		\$ 500,000.00	\$ -	\$ 198,075.91	\$ (301,924.09)	40%		
Expenses		BUDGET	MTD	YTD	VARIANCE	PERCENT		
73-660-5700	BROWNFIELDS SITE ASSESSMENT	\$ 500,000.00	\$ -	\$ 198,075.91	\$ 301,924.09	40%		
Expenses Totals:		\$ 500,000.00	\$ -	\$ 198,075.91	\$ 301,924.09	40%		
Difference				\$	-			
Fund 74		USDA RBDG STREETScape PLAN		Period Ending			3/31/2026	
Revenues		BUDGET	MTD	YTD	VARIANCE	PERCENT		
74-289-0100	USDA RBDG STREETScape	\$ 74,750.00	\$ -	\$ 74,750.00	\$ -	100%		
Revenue Totals:		\$ 74,750.00	\$ -	\$ 74,750.00	\$ -	100%		
Expenses		BUDGET	MTD	YTD	VARIANCE	PERCENT		
74-660-5700	DOWNTOWN STREETScape PLAN	\$ 74,750.00	\$ -	\$ 74,750.00	\$ -	100%		
Expenses Totals:		\$ 74,750.00	\$ -	\$ 74,750.00	\$ -	100%		
Difference				\$	-			

Budget vs. Actual

Fund 79	STORMWATER AIA	Period Ending			3/31/2026	
Revenues		BUDGET	MTD	YTD	VARIANCE	PERCENT
79-289-0100	STORMWATER AIA FUNDS	\$ 350,000.00	\$ 8,450.00	\$ 122,150.00	\$ 227,850.00	35%
	Revenue Totals:	\$ 350,000.00	\$ 8,450.00	\$ 122,150.00	\$ 227,850.00	35%
Expenses						
79-660-5700	RECORD DRAWING ARCHIVE	\$ 10,000.00	\$ -	\$ -	\$ 10,000.00	
79-660-5701	STORMWATER MAPPING	\$ 50,000.00	\$ -	\$ 45,000.00	\$ 5,000.00	90%
79-660-5702	ASSET INVENTORY & ASSESSMENT	\$ 75,000.00	\$ -	\$ 37,500.00	\$ 37,500.00	50%
79-660-5703	HYDROLOGIC ANALYSIS	\$ 130,000.00	\$ 50.00	\$ 39,650.00	\$ 90,350.00	31%
79-660-5704	CRITICAL ASSET INVENTORY REVIEW	\$ 25,000.00	\$ -	\$ -	\$ 25,000.00	
79-660-5705	CAPITAL IMPROVEMENT PLAN	\$ 25,000.00	\$ -	\$ -	\$ 25,000.00	
79-660-5706	STORMWATER ASSESSMENT REPORT	\$ 35,000.00	\$ -	\$ -	\$ 35,000.00	
	Expenses Totals:	\$ 350,000.00	\$ 50.00	\$ 122,150.00	\$ 227,850.00	35%
Difference						
Fund 81	TOWN HALL PROJECT	Period Ending			3/31/2026	
Revenues		BUDGET	MTD	YTD	VARIANCE	PERCENT
81-289-0100	REDR 2023 TOWN HALL	\$ 3,250,000.00	\$ -	\$ 3,250,000.00	\$ -	100%
	Revenue Totals:	\$ 3,250,000.00	\$ -	\$ 3,250,000.00	\$ -	100%
Expenses						
81-660-5700	GRANT MANAGEMENT	\$ 100,000.00	\$ -	\$ -	\$ 100,000.00	
81-660-5701	EQUIPMENT	\$ 250,000.00	\$ -	\$ -	\$ 250,000.00	
81-660-5702	ENGINEERING & CONSTRUCTION	\$ 2,900,000.00	\$ -	\$ -	\$ 2,900,000.00	
	Expenses Totals:	\$ 3,250,000.00	\$ -	\$ -	\$ 3,250,000.00	
Difference						
				\$ 3,250,000.00		
Fund 82	CDBG-NR 23-C-4165	Period Ending			3/31/2026	
Revenues		BUDGET	MTD	YTD	VARIANCE	PERCENT
82-289-0100	CDBG-NR 23-C-4165	\$ 950,000.00	\$ -	\$ -	\$ (950,000.00)	0%
	Revenue Totals:	\$ 950,000.00	\$ -	\$ -	\$ (950,000.00)	0%
Expenses						
82-660-5700	C-1 REHABILITATION	\$ 855,000.00	\$ -	\$ -	\$ 855,000.00	0%
82-660-5701	C-1 ADMINISTRATION	\$ 95,000.00	\$ -	\$ -	\$ 95,000.00	0%
	Expenses Totals:	\$ 950,000.00	\$ -	\$ -	\$ 950,000.00	0%
Difference						
				\$ -		
Fund 83	BJA FY 24 VIOLENT CRIME REDUCTION	Period Ending			3/31/2026	
Revenues		BUDGET	MTD	YTD	VARIANCE	PERCENT
83-289-0100	BJA FY 24 VIOLENT CRIME RED	\$ 290,913.00	\$ 13,021.35	\$ 141,389.92	\$ (149,523.08)	49%
	Revenue Totals:	\$ 290,913.00	\$ 13,021.35	\$ 141,389.92	\$ (149,523.08)	49%
Expenses						
83-660-5701	PERSONNEL	\$ 122,181.00	\$ 8,653.68	\$ 53,995.72	\$ 68,185.28	44%
83-660-5702	FRINGE BENEFITS	\$ 63,732.00	\$ 4,367.67	\$ 20,024.83	\$ 43,707.17	31%
83-660-5703	EQUIPMENT	\$ 30,000.00	\$ -	\$ 29,569.37	\$ 430.63	99%
83-660-5704	SUBAWARD NCYVP	\$ 75,000.00	\$ -	\$ 37,800.00	\$ 37,200.00	50%
	Expenses Totals:	\$ 290,913.00	\$ 13,021.35	\$ 141,389.92	\$ 149,523.08	49%
Difference						
				\$ -		

Budget vs. Actual

Fund 87	GOLDEN LEAF PUMP STATION REHAB	Period Ending			3/31/2026	
Revenues		BUDGET	MTD	YTD	VARIANCE	PERCENT
87289-0100	GOLDEN LEAF 2019-236	\$ 1,623,500.00	\$ -	\$ 69,000.00	\$ (1,554,500.00)	4%
	Revenue Totals:	\$ 1,623,500.00	\$ -	\$ 69,000.00	\$ (1,554,500.00)	4%
Expenses						
87-660-5700	ENGINEERING & DESIGN	\$ 35,000.00	\$ -	\$ 26,250.00	\$ 8,750.00	75%
87-660-5701	ENGINEERING ADMIN & INSPECTION	\$ 39,500.00	\$ -	\$ -	\$ 39,500.00	
87-660-5702	CONSTRUCTION	\$ 1,408,000.00			\$ 1,408,000.00	
87-660-5800	CONTINGENCY	\$ 141,000.00	\$ -	\$ -	\$ 141,000.00	
	Expenses Totals:	\$ 1,623,500.00	\$ -	\$ 26,250.00	\$ 1,597,250.00	2%
	Difference			\$ 42,750.00		