

**Fairmont Board of Commissioners
Regular Meeting Agenda**

Date: March 18, 2025

Time: 6:00 p.m.

Place: Fairmont-South Robeson Heritage Center

I. CALL TO ORDER

II. Invocation – Reverend Gary Deese

III. Pledge of Allegiance

IV. Mayor’s Presentations

- a. Proclamation/Presentation – National Vietnam War Veterans Day
- b. Recognition of FHS Women’s Basketball Team

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, February 18, 2025.

VIII. Old Business

- a. None

IX. New Business

- a. Audit report FY 2023-2024 and approval of FPIC letter to LGC
- b. Approval of audit contract for FY 2024-2025
- c. Approval of CDBG-NR construction bid
- d. Approval of 2025 CDBG-NR Grant Administration services

XI. Comments

- a. Board of Commissioners and Mayor
- b. Town Manager

XII. Adjournment

XIII. Community Announcements

- a. Thursday, April 3 – Fairmont Planning Board, 6:00 p.m., Town Hall.
- b. Friday, April 4 – “Open Mike Night” Talent Showcase, 7:00 p.m. Heritage Center. Admission \$5
- c. Saturday, April 5 – Senior Bingo, 12:00 to 2:00 p.m., Heritage Center.
- d. Sunday, April 13 – Easter Egg Hunt, 3:00 p.m. Fairmont Community Park.
- e. Tuesday, April 15 – Regular Town Board Meeting, 6:00 p.m., Heritage Center.
- f. Wednesday, April 16 – Job Fair/Career Expo, 10:00 a.m. to 3:00 p.m., Heritage Center.

Respectfully submitted,

Jerome Chestnut, Town Manager



IV-A

Memorandum for Record

TO: Commissioners, Town of Fairmont

FROM: Mayor Charles Kemp, Mayor of Fairmont, NC
Jerome Chestnut, Town Manager, Town of Fairmont

DATE: March 18, 2025

REF: Proclamation/Presentation – National Vietnam War Veterans Day (*Tab - IVa*)

Background

The Mayor will issue a proclamation and presentation in honor of “National Vietnam War Veterans Day” which is annually celebrated on March 29.

Recommendation:

No recommendation or motion is needed.

PUBLIC LAW 115-15—MAR. 28, 2017

131 STAT. 79

Public Law 115-15
115th Congress

An Act

To amend title 4, United States Code, to encourage the display of the flag of
the United States on National Vietnam War Veterans Day.

Mar. 28, 2017
[S. 305]

*Be it enacted by the Senate and House of Representatives of
the United States of America in Congress assembled,*

SECTION 1. SHORT TITLE.

This Act may be cited as the “Vietnam War Veterans Recognition Act of 2017”.

Vietnam War
Veterans
Recognition Act
of 2017.
4 USC 1 note.

**SEC. 2. DISPLAY OF FLAG ON NATIONAL VIETNAM WAR VETERANS
DAY.**

Section 6(d) of title 4, United States Code, is amended by
inserting “National Vietnam War Veterans Day, March 29;” after
“third Monday in February;”.

Approved March 28, 2017.

LEGISLATIVE HISTORY—S. 305:

CONGRESSIONAL RECORD, Vol. 163 (2017):
Feb. 3, considered and passed Senate.
Mar. 21, considered and passed House.

PROCLAMATION – VIETNAM VETERANS DAY

WHEREAS, the United States became involved in a civil war fought in Vietnam between 1955-1973; and

WHEREAS, it became necessary to send U.S. soldiers to Vietnam to protect the South Vietnamese civilian population; and

WHEREAS, this involvement led to armed military conflict and developed into the Vietnam War; and

WHEREAS, this armed conflict over the years led to the deaths of over 58,000 U. S. soldiers and the injuries to thousands more; and

WHEREAS, the United States withdrew its resources and manpower from the conflict in 1973 resulting in the eventual collapse of South Vietnam; and

WHEREAS, U. S. soldiers returning from this unpopular and divisive conflict were treated disrespectfully by many in this country; and

WHEREAS, in an effort to show respect and honor to those who served in this conflict President Donald Trump in 2017 set aside March 29th as National Vietnam War Veterans Day to pay tribute to all of them;

NOW, THEREFORE, I, Charles Kemp Mayor of Fairmont, do hereby proclaim that all Fairmont citizens are encouraged to reach out to all Vietnam veterans on March 29th to thank them for their service, and offer their respect.

IN WITNESS WHEREOF, I have hereunto set my hand and caused this seal of the Town of Fairmont to be affixed on this 18th day of March 2025.

Charles Kemp, Mayor

**NATIONAL VIETNAM WAR VETERANS
REMEMBRANCE DAY
MARCH 29, 2025
BY ORDER OF THE PRESIDENT OF THE UNITED
STATES of AMERICA**

By an Executive Order from President Donald J. Trump in 2017, March 29th has been set aside as Vietnam Veterans Remembrance Day. As we reflect upon the service members who served during this conflict, I offer the following facts to bring the event into perspective.

**8,700,000 service members served between (1964-1973).
2,709,918 of which served in the Vietnam conflict.**

**The average age of those who served was 21.1 years old.
58,109 known service members were killed during the war
and their names are memorialized on a Wall in our Nation's
Capital, Washington D.C.**

**As of our last census 6.3 million Vietnam Veterans are still
living with an average of 126,000 per state.**

**Let us remember our fallen service members and honor those
who are in attendance tonight as we will on March 29, 2025.**



IV-B

Memorandum for Record

TO: Commissioners, Town of Fairmont

FROM: Mayor Charles Kemp, Mayor of Fairmont, NC
Jerome Chestnut, Town Manager, Town of Fairmont

DATE: March 18, 2025

REF: Recognition of Fairmont High School Women's Basketball Team (*Tab – IVb*)

Background

The Mayor will recognize the Fairmont High School Women's Basketball Team and their Coach, Marcus Thompson, for their success during this season. The team finished with a 26-2 win-lost record.

Recommendation:

No recommendation or motion is needed.



FAIRMONT HIGH SCHOOL – LADIES BASKETBALL TEAM

TEAM

- 3 Peat Southeastern Athletic Conference Champs (First Time in history that FHS Women's Basketball has won 3 straight Conference Titles)
- Back to Back Robeson County Shootout Champs (First Time in FHS Women's - Basketball History)
- 4th Round NC State Playoff Appearance (3rd FHS Women's Basketball Team to make that far - First time making it that far since 2007)

PLAYERS

Jalayah Stephens

1. Robeson County Shootout All Tournament Team
2. FTCC Signee
3. Second Team All-Conference

Shamiah Smith

1. NC Wesleyan Signee
2. Second Team All-Conference
3. Will play in the Eastern North Carolina Top 40 Seniors All-Star Game on March 22nd.

Shaniah Smith

1. NC Wesleyan Signee
2. First Team All-Conference
3. Will play in the Eastern North Carolina Top 40 Seniors All-Star Game on March 22nd

Aaliyah Duran

1. All District Nominee
2. First Team All Conference
3. One of the top Freshman in the State

MORE ON BACK OF PAGE

Lyric McNair

- 1. Robeson County Shootout All Tournament Team**
- 2. All District Nominee**
- 3. First Team All Conference**
- 4. One of the top Freshman in the State**

Taniya Simms

- 1. WSSU Signee**
- 2. Back to Back Robeson County Shootout MVP**
- 3. 1000+ PTS 1000+ REBS**
- 4. Back to Back Conference POY**
- 5. Will play in the NC-SC State Game on March 22nd**
- 6. Second Team All District**
- 7. A nominee for the NC East-West All-Star Game**

COACH

Marcus Thompson

- 1. In 2019 took over a struggling program that was on a 20+ losing streak.**
- 2. 5 out of his 6 seasons have been winning seasons**
- 3. Has won more games in the past 6 years than the previous 16 years before becoming the head coach.**
- 4. Under his leadership 8 players have gone on to play basketball at the collegiate level.**
- 5. 2 Robeson County Shootout Championships**
- 6. 3 Conference Championships**
- 7. 3 Conference COY Awards**
- 8. 2 County COY Awards**
- 9. Over All Record 104-40**

Regular Meeting – February 18, 2025

The Fairmont Board of Commissioners held their regular meeting on Tuesday, February 18, 2025, at 6:00 p.m. in the Fairmont-South Robeson Heritage Center with Mayor Charles Kemp presiding. Commissioners present were Terry Evans, Melvin Ellison, Heather Seibles, and J.J. McCree. Commissioners Clarence McNeill, Jr. and Jan Tedder-Rogers were absent. Staff present included Town Manager Jerome Chestnut, Town Attorney Jessica Scott, Town Clerk Jenny Larson, Deputy Town Clerk Rodney Cain, Police Chief Jon Edwards, and Public Works Director Ronnie Seals. Others in attendance included Rev. Cycachee Scott, Lu Lewis, and several citizens.

Call to Order and Invocation

Mayor Charles Kemp called the meeting to order at 6:02 p.m. Reverend Cycachee Scott, Pastor of Deeper Truth Deliverance Center in Orrum, NC, gave the invocation, which was followed by the Pledge of Allegiance.

Mayor Presentations**Proclamation – Memory of Mayor Jeffrey Garth Lewis**

Mayor Kemp read a proclamation in memory of former Mayor Jeffrey Garth Lewis, who passed away on January 26, and presented a copy to his wife, Lu Lewis. A signed copy of this proclamation is hereby incorporated by reference and made a part of these minutes.

Proclamation – Black History Month

Mayor Kemp read a proclamation in honor of Black History Month. A signed copy of this proclamation is hereby incorporated by reference and made a part of these minutes.

Approval of Agenda

Town Manager Jerome Chestnut asked the board to add an Interlocal Agreement with Robeson County for E-911 Services as item D under the Consent Agenda. Commissioner Evans made a motion to approve the amended agenda. Commissioner Seibles seconded the motion, and it passed unanimously.

Public Comment Period/Citizens Appearance

There was no public comment this month.

Consent Agenda

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

- a. Approval of Minutes – Regular Meeting, January 21, 2025.
- b. Ordinance 25-269 – Close Main Street for May Day Fun Festival on May 3, 2025
- c. Ordinance 25-270 – Fiscal Year 2024-2025 Budget Amendment #4
- d. Interlocal Agreement – Robeson County E911 Dispatch

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

Old Business

There was no old business this month.

New Business

Resolution 25-01 accepting CDBG-NR Grant# 23-C-4165

Town Manager Jerome Chestnut stated the CDBG-NR grant will be used to reconstruct/rehabilitate 5-7 homes over the next 3 years. Commissioner Evans made a motion to adopt Resolution 25-01 accepting CDBG-NR Grant# 23-C-4165 in the amount of \$950,000 and authorizing Mayor Charles Kemp to execute the grant agreement and funding documents. Commissioner Ellison seconded the motion, and it passed unanimously. A signed copy of this resolution is hereby incorporated by reference and made a part of these minutes.

Approval of CDBG-NR construction bids

On February 13, 2025, at 10:00 a.m. bids were received at the Fairmont Town Hall for the rehabilitation of two homes under the 2022 CDBG-NR grant. The Adams Company recommends awarding the bid contract for the rehabilitation of Manthia Thompson's home at 201 Jenkins Street to Oral's Construction Company in the amount of \$77,190.00. The Adams Company recommends awarding the bid contract for the rehabilitation of Annie Pittman's home at 202 Pittman Street to Finesse Builders, Inc. in the amount of \$67,045.40. Commissioner Evans made a motion to award the CDBG-NR rehabilitation bid contracts to Oral's Construction for \$77,190.00 and Finesse Builders, Inc. for \$67,045.40. Commissioner Ellison seconded the motion, and it passed unanimously.

Approval of Stormwater AIA engineering services

The Town of Fairmont was awarded a \$350,000 stormwater planning grant by NCDEQ in 2023. The town sent out requests for qualifications for engineering services for the AIA project. Town staff reviewed and scored the proposals received and recommend awarding the engineering contract to LKC Engineering and their subconsultant McAdams for the development of a Stormwater Infrastructure Inventory and Assessment plan. Commissioner Evans made a motion to award the engineering services contract to LKC Engineering and their subconsultant McAdams for the Stormwater AIA grant. Commissioner Ellison seconded the motion, and it passed unanimously.

Commissioner Comments

Commissioner Evans was glad to have citizens come to the meeting and observe what is going on in town.

Mayor Comments

Mayor Kemp invited everyone to the 79th job fair tomorrow from 10:00 a.m. to 3:00 p.m. in the Heritage Center. He announced the next Town Talk forum will be April 22, 2025.

Manager Comments

Town Manager Jerome Chestnut informed the board he recently attended a zoning conference and learned the NC General Assembly is giving more rights to property owners, so the town will have to update its zoning ordinance again soon.

Announcements

Wednesday, February 19 – Career Expo, 10:00 a.m. to 3:00 p.m., Heritage Center.

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

Saturday, March 15 – Senior Bingo, 12:00 to 2:00 p.m., Heritage Center.

Tuesday, March 18 – Regular Town Board Meeting, 6:00 p.m., Heritage Center.

Adjournment

There being no further business, Commissioner Evans made a motion to adjourn the meeting at 6:33 p.m. Commissioner Ellison seconded the motion, and it passed unanimously.

Jennifer H. Larson
Town Clerk



IX-A

Memorandum for Record

TO: Mayor and Board of Commissioners, Town of Fairmont

FROM: S. Preston Douglas & Associates, LLP
Jennifer Larson, Finance Officer, Town of Fairmont
Jerome Chestnut, Town Manager, Town of Fairmont

DATE: March 18, 2025

REF: 2023-2024 Town of Fairmont Audit Presentation (*Tab - IXa*)

Background

Our Auditing Firm, S. Preston Douglas & Associates, LLP will be here on Tuesday, March 18, 2025, to present results of the 2023-2024 Audit. The audit report is included separately in your packet.

Recommendation:

The Town Manager recommends the board accept the results of this audit and approve the response letter to the Local Government Commission.

TOWN OF FAIRMONT

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Fairmont, NC 28340
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www.fairmontnc.com

Phone: (910) 628-9766

Fax: (910) 628-6025

March 18, 2025

Local Government Commission
3200 Atlantic Avenue
Raleigh, NC 27604

RE: Fairmont Finance Performance Indicators of Concern response

To Whom It May Concern:

The Town of Fairmont had Finance Performance Indicators of Concern in our 2024 Audit due to concerns with the General Fund balance, operating loss and cash flow issues in the Water/Sewer Fund and remaining useful life of our water/sewer assets.

The Town of Fairmont's General Fund balance is 30.34%, which is just shy of the recommendation of 34% by the LGC. Robeson County recently did a revaluation of property so the town's increased property tax revenue, along with maintaining operating expenses at the current level, should help increase the general fund balance.

For the Water/Sewer Fund, the unrestricted cash vs. operating expenses is 12.33%, which is slightly below the LGC recommendation of 16%. To decrease the amount of operating loss and to improve the ratio of unrestricted cash, Fairmont is committed to increasing next year the amounts charged for water/sewer services by 3.5% which should generate \$42,406 in additional revenue. The Town is also committed to maintaining operating expenses at the current level. We estimate that with the combination of the increased revenue and stable expenses, unrestricted cash will improve, and operating loss will decrease.

The audit revealed that the remaining useful life of water/sewer assets is less than half of total cost of the assets. Fairmont has current water and sewer asset inventory assessments. The Town has received a \$15,000,000 Viable Utility Reserve Fund grant from NCDEQ to improve our sewer system. Fairmont has also requested \$7,137,500 in federal funds for water system infrastructure improvements.

Sincerely,

Jerome Chestnut
Town Manager

Charles Kemp
Mayor

Clarence McNeill, Jr.
Mayor Pro Tempore

Terry Evans
Commissioner

Heather Seibles
Commissioner

Melvin Ellison
Commissioner

J.J. McCree
Commissioner

Jan Tedder-Rogers
Commissioner

Jennifer H. Larson
Finance Director



IX-B

S. Preston Douglas & Associates, LLP
CERTIFIED PUBLIC ACCOUNTANTS

MEMBERS

American Institute of CPAs
N. C. Association of CPAs

February 19, 2025

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, each major fund, and the aggregate remaining fund information, including the disclosures, which collectively comprise the basic financial statements, of the Town of Fairmont as of and for the year ended June 30, 2025. 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'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'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) Other Postemployment Benefits – Schedule of Funding Progress and Employer Contributions
- 4) Local Government Employees' Retirement System's Schedules of the Proportionate Share of Net Pension Liability (Asset)
- 5) Schedule of Contributions - Local Government Employees' Retirement System

We have also been engaged to report on supplementary information other than RSI that accompanies the Town Fairmont'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'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's major programs. The purpose of these procedures will be to express an opinion on Town Fairmont'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, 2025.

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. 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 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 October 31, 2025. Lee Grissom, 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 \$18,900 (or \$22,650 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.

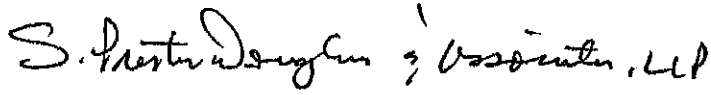
Reporting

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. 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 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.

Respectfully yours,



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

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, NORTH CAROLINA |
| 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 06/30/25 | Date Audit Will Be Submitted to LGC 10/31/25 |
|-----|--------------------------------|---|

Must be within six months of FYE

hereby agree as follows:

1. The Auditor shall audit all statements and disclosures required by U.S. 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). The basic financial statements shall include budgetary comparison information in a budgetary comparison statement, rather than as RSI, for the General Fund and any annually budgeted Special Revenue funds.

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 *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 \$750,000 for a federal single audit and \$500,000 for a State Single 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 staffs 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 to the Federal Audit Clearinghouse as required under the Uniform Guidance (§200.512) to ensure proper submission.

Effective for audits of fiscal years beginning on or after June 30, 2023, the LGC will allow auditors to consider whether a unit qualifies as a State low-risk auditee. Please refer to "Discussion of Single Audits in North Carolina" on the LGC's website for more information.

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, issued by the Comptroller General of the United States, then by accepting this engagement, the Auditor warrants that he/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 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 auditor's receipt of an updated peer review report. If the audit firm received 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. 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 same 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 his/her findings, together with his recommendations for improvement. That written report shall include all matters defined as "significant deficiencies and material weaknesses" in AU-C 265 of the *AICPA Professional Standards (Clarified)*. 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, commonly referred to as "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 §260.12 - .14. This would include issues such as difficulties encountered during the audit, significant or unusual transactions, uncorrected misstatements, matters that are difficult or contentious reviewed with those charged with governance, and other significant matters. If matters identified during the audit were required to be reported as described in AU-C §260.12-.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 and State Single Audit Acts. This does not include fees for any pre-issuance reviews that may be required by the NC Association of CPAs (NCACPA) Peer Review Committee or NC State Board of CPA Examiners (see Item 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 NC State Board, the NCACPA Peer Review Committee, or the Secretary of the LGC to have a pre-issuance review of its audit work, there shall be a statement in the engagement letter indicating the pre-issuance review requirement. There also shall be a statement that the Governmental Unit(s) shall not be billed for the pre-issuance review. The pre-issuance review shall be performed prior to the completed audit being submitted to LGC Staff. The pre-issuance review report shall accompany the audit report upon submission to LGC Staff.

14. The Auditor shall submit the report of audit in PDF format to LGC Staff. 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 pre-audited if the change includes a change in audit fee (pre-audit 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 Item 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, pre-audited (pre-audit 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. Auditor shall comply with the requirements of NCGS Chapter 64 Article 2. Further, if Auditor utilizes any subcontractor(s), Auditor shall require such subcontractor(s) to comply with the requirements of NCGS Chapter 64, Article 2.

27. **Applicable to audits with fiscal year ends of June 30, 2020 and later.** 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 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, s/he must document and include in the audit workpapers how he/she 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 body 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. The auditor's presentation to the government unit's governing body 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 set by the Accounting Standards Board or its successor;
- 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 body that the governing body shall develop a "Response to the Auditor's Findings, Recommendations, and Fiscal Matters," if required under 20 NCAC 03 .0508.

29. Information based on the audited financial statements shall be submitted to the Secretary for the purpose of identifying Financial Performance Indicators and Financial Performance Indicators of Concern. See 20 NCAC 03 .0502(c)(6).

30. All of the above paragraphs are understood and shall apply to this contract, except the following numbered paragraphs shall be deleted (See Item 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. Modifications to the language and terms contained in this contract form (LGC-205) are not allowed.

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 Item 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: Individual at 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: Jenny Larson | Title and Unit / Company: Finance Officer | Email Address: 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 Items 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 form 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 20 NCAC .0503 shall be submitted to the Commission 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, NORTH CAROLINA |
| Audit Fee (financial and compliance if applicable) | \$ 18,900 |
| Fee per Major Program (if not included above) | \$ 3,750 |
| Additional Fees Not Included Above (if applicable): | |
| Financial Statement Preparation (incl. notes and RSI) | \$ |
| All Other Non-Attest Services | \$ |
| TOTAL AMOUNT NOT TO EXCEED | \$ 22,650 |

| | |
|--|-----|
| 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 | \$ |

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, NORTH CAROLINA | |
| Date Governing Board Approved Audit Contract* (Enter date in box to right) | |
| Mayor/Chairperson (typed or printed)* Charles Kemp, Mayor | Signature* |
| Date | Email Address* ckemp@fairmontnc.gov |

| | |
|---|---------------|
| Chair of Audit Committee (typed or printed, or "NA") N/A | Signature |
| Date | Email Address |

GOVERNMENTAL UNIT – PRE-AUDIT CERTIFICATE

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

This instrument has been pre-audited 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: | \$ 22,650 |
| Primary Governmental Unit Finance Officer* (typed or printed) Jenny Larson | Signature* |
| Date of Pre-Audit Certificate* | Email Address* jlarson@fairmontnc.gov |



Memorandum for Record

TO: Mayor and Commissioners, Town of Fairmont

FROM: Jerome Chestnut, Town Manager, Town of Fairmont

DATE: March 18, 2025

REF: Approval of CDBG-NR construction bid (*Tab - IXc*)

Background

The Town of Fairmont was awarded \$950,000 through the Community Development Block Grant – Neighborhood Revitalization Program in December 2022. As of February 13, 2025, **five homes** have been introduced in this program. In December 2024, reconstruction projects were approved for **three homes** - Cottage Street, Marion Stage Road, and Sandy Street under this program. Those projects should be completed by June 2025. On February 13, 2025, the town's staff along with the Grant Administrator (The Adams Company) received bids on the **two remaining homes** – Jenkins Street and Pittman Street in this program. These two homes will be rehabilitated versus reconstruction. These homes rehabilitation projects should also be completed by June 2025.

Because of the rising costs, the staff and contractor had to ask for additional time and rebid the Jenkins Street home. Oral's Construction was again the lowest bid at \$77,190.

Recommendation:

The Town Manager recommends that the Board of Commissioners approve the bid of Oral's Construction for the rehabilitation of this home in the amount of \$77,190.

Town of Fairmont CDBG-NR 2022

Bid Date: 3/13/25 @ 10:00 a.m.

| Contractor | Alt 1 - Rehab 201 Jenkins Street | | | |
|--|-------------------------------------|--|-----------------|--|
| <i>OGAL'S CONSTRUCTION COMPANY</i> | House | | | |
| | Asbestos | | | |
| | LBP | | | |
| | TOTAL | | <i>77190.00</i> | |
| | House | | | |
| | Asbestos | | | |
| | LBP | | | |
| | TOTAL | | | |
| | House | | | |
| | Asbestos | | | |
| | LBP | | | |
| | TOTAL | | | |
| | House | | | |
| | Asbestos | | | |
| | LBP | | | |
| | TOTAL | | | |
| | House | | | |
| | Asbestos | | | |
| | LBP | | | |
| | TOTAL | | | |

Dad Carter 3/13/25 10:00 *Jerry Hagan 3/13/25*

Town of Fairmont CDBG-NR 2022
 Bid Date: 3/13/25 @ 10:00 a.m.

| Contractor | Alt 1 - Rehab 201 Jenkins Street | | | |
|------------------------|-------------------------------------|--------|--|--|
| Oral's Construction | 77,190 | | | |
| | House | | | |
| | Asbestos | | | |
| | LBP | | | |
| | TOTAL | 77,190 | | |
| | House | | | |
| | Asbestos | | | |
| | LBP | | | |
| | TOTAL | | | |
| | House | | | |
| | Asbestos | | | |
| | LBP | | | |
| | TOTAL | | | |
| | House | | | |
| | Asbestos | | | |
| | LBP | | | |
| | TOTAL | | | |
| | House | | | |
| | Asbestos | | | |
| | LBP | | | |
| | TOTAL | | | |

JF Anderson
 3/13/25
 Seal City
 3/13/26 10:00 AM



IX-D

Memorandum for Record

TO: Mayor and Commissioners, Town of Fairmont
FROM: Jerome Chestnut, Town Manager, Town of Fairmont
DATE: March 18, 2025
REF: CDBG-NR Grant Administration Services (*Tab – IXd*)

Background

The Town of Fairmont was awarded \$950,000 through the Community Development Block Grant – Neighborhood Revitalization Program in December 2024.

The staff advertised a Request for Proposals (RFQ) to administer this grant. There were three firms that submitted RRQs for this project – LKC Engineering; KSBR, LLC; and The Adams Company. The staff scored The Adams Company as the firm with the highest score.

Recommendation:

The Town Manager recommends that the Board of Commissioners award CDBG-NR Grant Administration Services to The Adams Company.

TOWN OF FAIRMONT

MONTHLY REPORTS



MARCH 2025



Fairmont Police Department

Monthly Police Department Report

| | | | |
|-------|----------------------------|-------|-------------------------------|
| Date: | March 06, 2025 | To: | Jerome Chestnut, Jenny Larson |
| Ref: | Monthly Report for Febuary | From: | Captain Jonathan Evans |

Breakdown of Month Statistics-Police

| Type of Service/ Activity | Jan. 2025 | Feb. 2025 | Mar. 2025 | Apr 2025 | May 2025 | June 2025 | July 2025 | Aug. 2025 | Sept 2025 | Oct 2025 | Nov 2025 | Dec 2025 | Yr to Date |
|--|--------------|--------------|--------------|-------------|-------------|--------------|--------------|--------------|--------------|-------------|-------------|-------------|------------------|
| Missing/Runaway | 1 | 0 | | | | | | | | | | | |
| Arrests | 4 | 8 | | | | | | | | | | | |
| Accidents | 12 | 6 | | | | | | | | | | | |
| Citations | 5 | 9 | | | | | | | | | | | |
| Thefts | 7 | 9 | | | | | | | | | | | |
| Homicides/Suicide | 0 | 0 | | | | | | | | | | | |
| Robberies | 0 | 0 | | | | | | | | | | | |
| B & E | 3 | 2 | | | | | | | | | | | |
| Assaults | 2 | 2 | | | | | | | | | | | |
| Narcotics | 1 | 1 | | | | | | | | | | | |
| Subpoenas Served | 0 | 0 | | | | | | | | | | | |
| Vandalism | 2 | 2 | | | | | | | | | | | |
| Cash Value of Recovered Property | 5000 | 25,000 | | | | | | | | | | | |
| All Other | 5 | 4 | | | | | | | | | | | |

****Note**:** (S) stands for Suicide



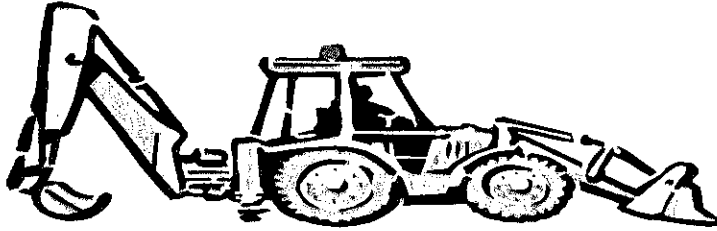
FAIRMONT FIRE DEPARTMENT

MONTHLY REPORT: FEBRUARY 2025

PREPARED BY: VERONICA HUNT, ADMINISTRATIVE 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>3</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>1 (EMS) 1 (FIRE)</i> |
| <i>ELECTRICAL/LINE FIRES</i> | <i>0</i> |
| <i>TRAFFIC CONTROL</i> | <i>0</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>0</i> |
| <i>TOTAL FIRE CALLS</i> | <i>7</i> |

TOWN OF FAIRMONT



Monthly Report

Gasoline On Hand
Gals 6677

Month of February
2025

| Counter | | Pres. Reading | Past Reading | |
|---------|------------|---------------|--------------|--------------|
| A-1 | Reggie | 28999.5 | 28904.0 | 95.5 Sewer |
| A-2 | Ronnie | 51575.2 | 51440.9 | 134.3 PWA |
| A-3 | Danny | 21730.7 | 21678.5 | 52.2 Water |
| A-4 | Howard | 29210.3 | 29187.9 | 22.4 Sewer |
| A-5 | Spare | 17816.9 | 17814.9 | 2.0 Water |
| A-6 | Spare | 8941.7 | 8941.7 | 0.0 Water |
| A-7 | Spare | 14663.0 | 14650.9 | 12.1 St |
| A-8 | Spare | 35630.5 | 35630.5 | 0.0 Police |
| A-9 | Johnny | 27847.3 | 27847.3 | 0.0 Sewer |
| A-10 | Austin | 28348.0 | 28149.5 | 198.5 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 | 39144.4 | 39040.3 | 104.1 Police |
| B-4 | Spare | 28695.0 | 28695.0 | 0.0 St |
| B-5 | Police | 37943.3 | 37839.4 | 103.9 Police |
| B-6 | Inmate Van | 31165.7 | 31031.3 | 134.4 PWA |
| B-7 | R. Gibson | 26880.3 | 26880.3 | 0.0 Police |
| B-8 | Tommy | 35566.3 | 35422.0 | 144.3 Water |
| B-9 | J. Edwards | 30326.8 | 30191.4 | 135.4 Police |
| B-10 | Spare | 23256.5 | 23256.5 | 0.0 Police |
| C-1 | 24 | 31493.7 | 31469.9 | 23.8 Water |
| C-2 | Chad | 37960.6 | 37960.6 | 0.0 Water |
| C-3 | Spare | 13485.8 | 13485.8 | 0.0 St |
| C-4 | Graham | 30211.2 | 30161.2 | 50.0 Sewer |

| Counter | | Pres. Reading | Past Reading | |
|-----------------------|-------------|---------------|--------------|--------------------|
| C-5 | Spare | 15207.8 | 15207.8 | 0.0 Police |
| C-6 | #14 | 53200.9 | 53200.9 | 0.0 Sewer |
| C-7 | Spare | 22138.3 | 22114.2 | 24.1 Water |
| C-8 | Spare | 21413.1 | 21413.1 | 0.0 ADM |
| C-9 | Spare | 19129.9 | 18957.0 | 172.9 Police |
| C-10 | E. Freeman | 8027.8 | 8012.3 | 15.5 Fire |
| D-1 | J. Chestnut | 11581.7 | 11581.7 | 0.0 PWA |
| D-2 | Thompson | 20598.3 | 20527.0 | 71.3 Police |
| D-3 | D. Davis | 18386.7 | 18386.7 | 0.0 Police |
| D-4 | B. Jacobs | 9256.1 | 9181.4 | 74.7 Police |
| D-5 | Earl | 17788.6 | 17727.1 | 61.5 Police |
| D-6 | Spare | 10391.8 | 10391.8 | 0.0 Police |
| D-7 | Ricky | 6607.7 | 6459.4 | 148.3 Sewer |
| D-8 | Jeffery | 10512.3 | 10464.0 | 48.3 Water |
| D-9 | Spare | 8994.3 | 8945.8 | 48.5 Police |
| D-10 | S.R. Rescue | 4446.8 | 4374.5 | 72.3 S. Rob Rescue |
| Diesel On Hand | | | | |
| On Road | | | | |
| Gals | 247 | | | |

| Counter | | Pres. Reading | Past Reading | |
|---------|-------------|---------------|--------------|-------------------|
| A-1 | | 9850.1 | 9844.8 | 5.3 Fire |
| A-2 | | 325 | 302 | 23.0 Fire |
| A-3 | | 45 | 31 | 14.0 Fire |
| A-10 | | 47109.8 | 47109.8 | 0.0 |
| C-1 | 49 | 5785.9 | 5785.9 | 0.0 Sant |
| C-2 | spare | 17757.9 | 17757.9 | 0.0 Sewer |
| C-3 | S.R. Rescue | 5440.5 | 5440.5 | 0.0 S Rob Rescue |
| C-4 | 82 | 10305.6 | 10305.6 | 0.0 Water |
| C-5 | S.R. Rescue | 38.1 | 38.1 | 0.0 S. Rob Rescue |
| C-6 | 58 | 3705.3 | 3705.3 | 0.0 Sant |
| C-7 | Sweeper | 8891.3 | 8872.5 | 18.8 St |
| C-8 | 40 | 2602.3 | 2573.6 | 28.7 Sant |
| C-9 | 82 | 9563.2 | 9563.2 | 0.0 St |
| C-10 | Bus | 426.2 | 426.2 | 0.0 Bus |

Diesel On Hand
Off Road

Gals 247

| | | | | |
|------|--|---------|---------|------------|
| A-1 | | 10551.3 | 10551.3 | 0 St |
| A-2 | | 31445.2 | 31445.2 | 0.0 Water |
| A-3 | | 3033.6 | 3012.2 | 21.4 Water |
| A-10 | | 35473.1 | 35422.3 | 50.8 Sewer |

Total Gallons Consumed

Month of February 2025

| | |
|---------------------|---------------|
| Section | |
| PWA | 268.7 |
| Street | 12.1 |
| Water | 294.7 |
| Police | 772.3 |
| Sanitation | 12.1 |
| Fire | 15.5 |
| Sewer | 514.7 |
| S.Rob Rescue | 72.3 |
| Total | 1962.4 |

| Diesel Consumed | On Road | Off Road |
|------------------------|----------------|-----------------|
| Sanitation | 28.7 | 0.0 |
| Street | 18.8 | 0.0 |
| Water | 0.0 | 21.4 |
| Fire | 42.3 | 0.0 |
| Sewer | 0.0 | 50.8 |
| Bus | 0.0 | 0.0 |
| S.R.Rescue | 0.0 | 0.0 |

Water Accountability

| | |
|-----------------------|-------|
| Gallons Pumped | 7.239 |
| Gallons Billed | 5.00 |
| Percent | 65% |

Sewer Plant

| | |
|------------------------------|--------|
| Total Gallons | 24.626 |
| Average For The Month | 0.88 |
| Total Rainfall | 4% |

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 66
3. Cut off unpaid accounts of. 73
4. Turned water off. 38
5. Turn water on. 34
6. Repaired water leaks. 4
7. Made water connection. 0
8. Raised water meters. 0
9. Replaced water meters. 1
10. Reread water meters. 66
11. Pulled or locked unpaid accounts. 6
12. Performed Routine Maint. At the Well site.
13. Remarks: Repair water leaks at these Location. Delano, Alley, Thompson, Marvin

Powell Bill Division

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

Sewer Division

1. Flush sewer lines out. 5
2. Made sewer connection. 2
3. Performed routine maintenance & service at the sewer plant.
4. Remarks: Flush lines at these locations. Holly, Gertrude, Mitchell, S Walnut, Woodhue

Cash Balance Report

Period Ending 2/28/2025

TOWN OF FAIRMONT

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| Bank 1 | TRUIST Acct#- 1 | Account | Balance |
|--------|-----------------|--------------------------|-----------------------|
| | | 10-102-0000 CASH IN BANK | \$963,281.66 |
| | | 20-102-0000 CASH IN BANK | \$122,339.06 |
| | | 30-102-0000 CASH IN BANK | \$336,991.86 |
| | | 40-102-0000 CASH IN BANK | \$6,947.19 |
| | | 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 |
| | | 56-102-0000 CASH IN BANK | \$0.00 |
| | | 57-102-0000 CASH IN BANK | \$0.00 |
| | | 58-102-0000 CASH IN BANK | -\$455.00 |
| | | 59-102-0000 CASH IN BANK | \$21,209.20 |
| | | 63-102-0000 CASH IN BANK | \$0.00 |
| | | 64-102-0000 CASH IN BANK | \$0.00 |
| | | 65-102-0000 CASH IN BANK | -\$2,400.00 |
| | | 67-102-0000 CASH IN BANK | -\$6,775.00 |
| | | 68-102-0000 CASH IN BANK | -\$15,606.96 |
| | | 69-102-0000 CASH IN BANK | \$0.00 |
| | | 72-102-0000 CASH IN BANK | \$0.00 |
| | | 73-102-0000 CASH IN BANK | -\$47,234.98 |
| | | 74-102-0000 CASH IN BANK | -\$56,873.02 |
| | | 77-102-0000 CASH IN BANK | \$0.00 |
| | | 78-102-0000 CASH IN BANK | \$0.00 |
| | | 81-102-0000 CASH IN BANK | \$3,250,000.00 |
| | | 86-102-0000 CASH IN BANK | \$0.00 |
| | | 87-102-0000 CASH IN BANK | \$42,750.00 |
| | | Bank 1 Total: | \$4,646,579.32 |

| | |
|----------------------------|-----------------------|
| Total Cash Balance: | \$4,646,579.32 |
|----------------------------|-----------------------|

Budget vs Actual

TOWN OF FAIRMONT

3/12/2025 4:06:00 PM

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Period Ending 2/28/2025

10 GENERAL FUND

| Description | Budget | MTD | YTD | Variance | Percent |
|---|------------------|-------------------|---------------------|---------------------|------------|
| Revenues | | | | | |
| 10-289-0000 FUND BALANCE | 216,098 | 0.00 | 0.00 | (216,098.00) | |
| 10-289-0150 FLORENCE-FEMA | 0 | 0.00 | 0.00 | 0.00 | |
| 10-289-0250 FLORENCE-NCEM | 0 | 0.00 | 0.00 | 0.00 | |
| 10-301-0100 MOTOR VEHICLE REV | 125,000 | 7,066.67 | 89,714.28 | (35,285.72) | 72% |
| 10-302-0000 CURRENT TAX REVENUE | 941,800 | 127,239.05 | 832,716.20 | (109,083.80) | 88% |
| 10-302-0100 PRIOR YR TAX REVENUE | 80,187 | 10,130.39 | 90,317.90 | 10,130.90 | 113% |
| 10-317-0000 TAX INTEREST/PENALTY | 24,000 | 3,194.60 | 22,941.64 | (1,058.36) | 96% |
| 10-325-0000 PRIVILEGE LICENSE | 240 | 0.00 | 240.00 | 0.00 | 100% |
| 10-329-0000 INTEREST | 10,000 | 1,473.61 | 4,784.86 | (5,215.14) | 48% |
| 10-331-0100 CABLE/VIDEO TAX REV. | 9,461 | 0.00 | 4,219.11 | (5,241.89) | 45% |
| 10-331-0300 RENT - BLDGS | 25,000 | 2,150.00 | 17,820.00 | (7,180.00) | 71% |
| 10-334-5000 FIRE INSPECTIONS | 2,700 | 60.00 | 1,110.00 | (1,590.00) | 41% |
| 10-335-0000 MISCELLANEOUS | 17,500 | 818.17 | 2,745.34 | (14,754.66) | 16% |
| 10-335-0100 CODE ENFORCEMENT FEES | 5,000 | 0.00 | 0.00 | (5,000.00) | |
| 10-335-0300 MAY DAY REVENUE | 2,000 | 0.00 | 0.00 | (2,000.00) | |
| 10-335-0400 SENIOR GRANT | 500 | 0.00 | 0.00 | (500.00) | |
| 10-335-0600 SPECIAL PROJECTS | 7,000 | 0.00 | 1,239.00 | (5,761.00) | 18% |
| 10-337-0000 FRANCHISE TAX | 110,850 | 0.00 | 76,891.02 | (33,958.98) | 69% |
| 10-341-0000 BEER & WINE | 11,012 | 0.00 | 0.00 | (11,012.00) | |
| 10-344-0000 GOVERNOR'S CRIME COMMISSION GRANT | 0 | 0.00 | 0.00 | 0.00 | |
| 10-344-0100 NC DEPARTMENT OF INSURANCE FIRE GRANT | 7,848 | 0.00 | 7,848.08 | 0.08 | 100% |
| 10-345-0000 SALES TAX | 894,250 | 78,675.91 | 603,656.56 | (290,593.44) | 68% |
| 10-347-0000 ABC REVENUE | 10,000 | 0.00 | 411.80 | (9,588.20) | 4% |
| 10-351-0000 COURT FEE | 0 | 13.50 | 585.00 | 585.00 | |
| 10-354-0000 ZONING FEE | 2,500 | 200.00 | 3,300.00 | 800.00 | 132% |
| 10-359-0000 SANITATION REVENUE | 325,938 | 26,685.12 | 215,117.46 | (110,820.54) | 66% |
| 10-359-0100 SANITATION OTHER | 300 | 0.00 | 0.00 | (300.00) | |
| 10-359-0200 SOLID WASTE DISP TAX | 1,766 | 416.63 | 1,264.30 | (501.70) | 72% |
| 10-381-0000 SALE OF EQUIPMENT | 0 | 0.00 | 0.00 | 0.00 | |
| 10-383-0000 SALE OF FIXED ASSETS | 23,000 | 0.00 | 22,910.33 | (89.67) | 100% |
| Revenues Totals: | 2,853,950 | 258,123.65 | 1,999,832.88 | (854,117.12) | 70% |

Budget vs Actual

TOWN OF FAIRMONT

3/12/2025 4:06:00 PM

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Period Ending 2/28/2025

10 GENERAL FUND

| Description | Budget | MTD | YTD | Variance | Percent |
|--------------------------------|--------|----------|-----------|-----------|---------|
| Expenses | | | | | |
| 10-410-0200 SALARIES | 15,300 | 0.00 | 10,200.00 | 5,100.00 | 67% |
| 10-410-0500 FICA 7.65% | 1,170 | 0.00 | 780.40 | 389.60 | 67% |
| 10-410-0900 WORKERS COMP | 93 | 0.00 | 92.54 | 0.46 | 100% |
| 10-410-1000 TRAINING | 0 | 0.00 | 0.00 | 0.00 | |
| 10-410-1100 POSTAGE/TELEPHONE | 146 | 0.00 | 19.70 | 126.30 | 13% |
| 10-410-3300 DEPT SUPPLIES | 1,000 | 0.00 | 908.25 | 91.75 | 91% |
| 10-410-5300 DUES/SUBSCRIPTIONS | 350 | 0.00 | 0.00 | 350.00 | |
| COUNCIL Totals: | 18,059 | 0.00 | 12,000.89 | 6,058.11 | 66% |
| 10-412-0200 SALARIES | 57,684 | 3,942.40 | 50,559.53 | 7,124.47 | 88% |
| 10-412-0400 LEAD FOR NC | 20,000 | 0.00 | 20,000.00 | 0.00 | 100% |
| 10-412-0500 FICA 7.65% | 4,413 | 301.21 | 3,863.63 | 549.37 | 88% |
| 10-412-0600 GROUP INSURANCE | 0 | 0.00 | 0.00 | 0.00 | |
| 10-412-0700 RETIREMENT | 7,366 | 541.29 | 6,495.43 | 870.57 | 88% |
| 10-412-0800 401(K) | 2,683 | 197.12 | 2,485.44 | 197.56 | 93% |
| 10-412-0900 WORKERS COMP | 1,387 | 0.00 | 1,387.45 | (0.45) | 100% |
| 10-412-1000 TRAINING | 2,000 | 225.00 | 225.00 | 1,775.00 | 11% |
| 10-412-1100 POSTAGE/TELEPHONE | 300 | 0.00 | 299.85 | 0.15 | 100% |
| 10-412-1600 M/R EQUIPMENT | 800 | 0.00 | 752.00 | 48.00 | 94% |
| 10-412-1700 M/R VEHICLES | 150 | 0.00 | 0.00 | 150.00 | |
| 10-412-3100 AUTO SUPPLIES | 100 | 0.00 | 0.00 | 100.00 | |
| 10-412-3300 DEPT SUPPLIES | 1,000 | 0.00 | 470.08 | 529.92 | 47% |
| 10-412-5300 DUES/SUBSCRIPTIONS | 1,200 | 60.00 | 605.48 | 594.52 | 50% |
| 10-412-7400 CAPITAL OUTLAY | 0 | 0.00 | 0.00 | 0.00 | |
| ADMINISTRATION Totals: | 99,083 | 5,267.02 | 87,143.89 | 11,939.11 | 88% |
| 10-420-0200 SALARIES | 42,746 | 2,021.08 | 31,367.45 | 11,378.55 | 73% |
| 10-420-0400 PROF SERVICES | 0 | 0.00 | 0.00 | 0.00 | |
| 10-420-0500 FICA 7.65% | 3,270 | 154.16 | 2,392.28 | 877.72 | 73% |
| 10-420-0600 GROUP INSURANCE | 13,080 | 1,089.80 | 9,808.20 | 3,271.80 | 75% |
| 10-420-0700 RETIREMENT | 5,869 | 277.49 | 4,149.97 | 1,719.03 | 71% |
| 10-420-0800 401(K) | 2,137 | 101.05 | 1,568.37 | 568.63 | 73% |
| 10-420-0900 WORKERS COMP | 144 | 0.00 | 140.42 | 3.58 | 98% |
| 10-420-1000 TRAINING | 3,000 | 0.00 | 1,674.82 | 1,325.18 | 56% |
| 10-420-1100 POSTAGE/TELEPHONE | 500 | 0.00 | 499.85 | 0.15 | 100% |
| 10-420-1600 M/R EQUIPMENT | 850 | 0.00 | 752.00 | 98.00 | 88% |
| 10-420-3300 DEPT SUPPLIES | 1,250 | 164.66 | 756.88 | 493.12 | 61% |
| 10-420-5300 DUES/SUBSCRIPTIONS | 600 | 0.00 | 535.00 | 65.00 | 89% |
| CLERK Totals: | 73,446 | 3,808.24 | 53,645.24 | 19,800.76 | 73% |
| 10-430-3300 DEPT SUPPLIES | 0 | 0.00 | 0.00 | 0.00 | |
| ELECTIONS Totals: | 0 | 0.00 | 0.00 | 0.00 | |
| 10-440-0200 SALARIES | 72,834 | 2,668.00 | 48,827.20 | 24,006.80 | 67% |
| 10-440-0400 PROF. SERVICES | 25,794 | 0.00 | 25,794.20 | (0.20) | 100% |

Budget vs Actual

TOWN OF FAIRMONT

3/12/2025 4:06:00 PM

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Period Ending 2/28/2025

10 GENERAL FUND

| Description | Budget | MTD | YTD | Variance | Percent |
|----------------------------------|---------|-----------|------------|------------|---------|
| 10-440-0500 FICA 7.65% | 5,572 | 200.43 | 3,676.53 | 1,895.47 | 66% |
| 10-440-0600 GROUP INSURANCE | 13,080 | 1,089.80 | 9,808.20 | 3,271.80 | 75% |
| 10-440-0700 RETIREMENT | 10,000 | 366.32 | 6,465.55 | 3,534.45 | 65% |
| 10-440-0800 401(K) | 3,642 | 133.40 | 2,441.37 | 1,200.63 | 67% |
| 10-440-0900 WORKERS COMP | 144 | 0.00 | 140.42 | 3.58 | 98% |
| 10-440-1000 TRAINING | 750 | 0.00 | 0.00 | 750.00 | |
| 10-440-1100 POSTAGE/TELEPHONE | 750 | 0.00 | 732.05 | 17.95 | 98% |
| 10-440-1600 M/R EQUIPMENT | 5,645 | 0.00 | 5,644.49 | 0.51 | 100% |
| 10-440-2100 RENTAL EQUIPMENT | 3,650 | 332.16 | 3,189.96 | 460.04 | 87% |
| 10-440-2600 ADVERTISING | 3,000 | 96.06 | 662.88 | 2,337.12 | 22% |
| 10-440-3300 DEPT SUPPLIES | 2,500 | 7.00 | 1,096.83 | 1,403.17 | 44% |
| 10-440-5300 DUES/SUBSCRIPTIONS | 100 | 0.00 | 100.00 | 0.00 | 100% |
| FINANCE Totals: | 147,461 | 4,893.17 | 108,579.68 | 38,881.32 | 74% |
| 10-450-0400 COUNTY COLLECTIONS | 26,000 | 4,216.62 | 28,022.14 | (2,022.14) | 108% |
| 10-450-0401 TAX DISCOUNT | 12,000 | 10.34 | 11,905.12 | 94.88 | 99% |
| 10-450-1100 POSTAGE/TELEPHONE | 0 | 0.00 | 0.00 | 0.00 | |
| 10-450-3300 DEPT SUPPLIES | 0 | 0.00 | 0.00 | 0.00 | |
| TAX LISTING Totals: | 38,000 | 4,226.96 | 39,927.26 | (1,927.26) | 105% |
| 10-470-0400 LEGAL FEES | 15,000 | 1,137.50 | 8,189.50 | 6,810.50 | 55% |
| LEGAL Totals: | 15,000 | 1,137.50 | 8,189.50 | 6,810.50 | 55% |
| 10-490-0400 PROF. SERVICES | 25,000 | 0.00 | 2,187.50 | 22,812.50 | 9% |
| 10-490-1100 POSTAGE/TELEPHONE | 600 | 0.00 | 350.85 | 249.15 | 58% |
| 10-490-1500 NUISANCE ABATEMENT | 31,473 | 0.00 | 31,472.50 | 0.50 | 100% |
| 10-490-3300 DEPT SUPPLIES | 500 | 0.00 | 190.93 | 309.07 | 38% |
| 10-490-4500 CONTRACT SERVICES | 15,552 | 0.00 | 6,956.25 | 8,595.75 | 45% |
| PLANNING, CODES & ZONING Totals: | 73,125 | 0.00 | 41,158.03 | 31,966.97 | 56% |
| 10-500-0200 SALARIES | 41,460 | 1,762.50 | 30,915.33 | 10,544.67 | 75% |
| 10-500-0500 FICA 7.65% | 3,172 | 133.99 | 2,351.65 | 820.35 | 74% |
| 10-500-0600 GROUP INSURANCE | 13,080 | 1,086.60 | 9,779.40 | 3,300.60 | 75% |
| 10-500-0700 RETIREMENT | 4,879 | 213.13 | 3,567.43 | 1,311.57 | 73% |
| 10-500-0800 401(K) | 1,777 | 77.62 | 1,344.16 | 432.84 | 76% |
| 10-500-0900 WORKERS COMP | 2,913 | 0.00 | 2,913.02 | (0.02) | 100% |
| 10-500-1100 TELEPHONE/FAX | 11,412 | 858.06 | 7,311.01 | 4,100.99 | 64% |
| 10-500-1300 UTILITIES | 35,000 | 4,652.36 | 26,866.16 | 8,133.84 | 77% |
| 10-500-1500 M/R BLDG. & GROUNDS | 32,317 | 36,157.00 | 32,854.29 | (537.29) | 102% |
| 10-500-3300 DEPT SUPPLIES | 22,000 | 307.38 | 12,883.54 | 9,116.46 | 59% |
| 10-500-3600 UNIFORMS | 1,030 | 35.60 | 456.66 | 573.34 | 44% |
| BUILDINGS Totals: | 169,040 | 45,284.24 | 131,242.65 | 37,797.35 | 78% |
| 10-510-0200 SALARIES | 549,448 | 19,131.63 | 377,605.55 | 171,842.45 | 69% |
| 10-510-0500 FICA 7.65% | 42,033 | 1,694.74 | 28,607.00 | 13,426.00 | 68% |
| 10-510-0600 GROUP INSURANCE | 130,800 | 11,987.80 | 100,261.60 | 30,538.40 | 77% |

Budget vs Actual

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10 GENERAL FUND

| Description | Budget | MTD | YTD | Variance | Percent |
|--------------------------------|-----------|------------|------------|------------|---------|
| 10-510-0700 RETIREMENT | 82,637 | 3,153.86 | 52,147.05 | 30,489.95 | 63% |
| 10-510-0800 401(K) 5% | 27,472 | 1,048.48 | 17,832.08 | 9,639.92 | 65% |
| 10-510-0900 WORKERS COMP | 25,779 | 0.00 | 24,358.52 | 1,420.48 | 94% |
| 10-510-1000 TRAINING | 4,000 | 548.98 | 3,937.96 | 62.04 | 98% |
| 10-510-1100 POSTAGE/TELEPHONE | 32,000 | 2,631.23 | 21,088.96 | 10,911.04 | 66% |
| 10-510-1500 ANIMAL CONTROL | 7,200 | 0.00 | 0.00 | 7,200.00 | |
| 10-510-1600 M/R EQUIPMENT | 5,000 | 0.00 | 3,454.41 | 1,545.59 | 69% |
| 10-510-1601 MAINT AGREEMENTS | 6,569 | 0.00 | 6,569.00 | 0.00 | 100% |
| 10-510-1700 M/R VEHICLES | 6,000 | (1,200.47) | 1,916.24 | 4,083.76 | 32% |
| 10-510-2100 RENTAL EQUIPMENT | 3,650 | 332.16 | 3,189.97 | 460.03 | 87% |
| 10-510-3100 AUTO SUPPLIES | 61,700 | 2,144.99 | 38,345.37 | 23,354.63 | 62% |
| 10-510-3300 DEPT SUPPLIES | 8,500 | 0.00 | 2,109.69 | 6,390.31 | 25% |
| 10-510-3301 GCC GRANT SUPPLIES | 0 | 0.00 | 0.00 | 0.00 | |
| 10-510-3600 UNIFORMS | 4,000 | 276.72 | 3,121.94 | 878.06 | 78% |
| 10-510-4000 MEDICAL EXAMS | 400 | 0.00 | 134.00 | 266.00 | 34% |
| 10-510-5300 DUES/SUBSCRIPTIONS | 5,250 | 0.00 | 5,241.16 | 8.84 | 100% |
| 10-510-5700 MISC. DRUG BUY | 0 | 0.00 | 0.00 | 0.00 | |
| 10-510-7400 CAPITAL OUTLAY | 97,844 | 0.00 | 97,843.76 | 0.24 | 100% |
| POLICE Totals: | 1,100,282 | 41,750.12 | 787,764.26 | 312,517.74 | 72% |
| 10-512-0200 SALARIES | 0 | 0.00 | 0.00 | 0.00 | |
| 10-512-0400 ROBESON COMMUNIC | 45,000 | 21,950.00 | 21,950.00 | 23,050.00 | 49% |
| 10-512-0500 FICA 7.65% | 0 | 0.00 | 0.00 | 0.00 | |
| 10-512-0900 WORKERS COMP | 0 | 0.00 | (3.72) | 3.72 | |
| PUB SAFETY Totals: | 45,000 | 21,950.00 | 21,946.28 | 23,053.72 | 49% |
| COMMUNICATION & ADM | | | | | |
| 10-530-0200 SALARIES | 32,182 | 786.00 | 24,814.58 | 7,367.42 | 77% |
| 10-530-0400 FIRE INSPECTIONS | 1,522 | 0.00 | 1,522.25 | (0.25) | 100% |
| 10-530-0500 FICA 7.65% | 2,420 | 60.13 | 1,898.43 | 521.57 | 78% |
| 10-530-0800 FIREMEN PENSION | 100 | 0.00 | 60.00 | 40.00 | 60% |
| 10-530-0900 WORKERS COMP | 5,684 | 0.00 | 5,683.65 | 0.35 | 100% |
| 10-530-1000 TRAINING | 4,500 | 0.00 | 2,738.87 | 1,761.13 | 61% |
| 10-530-1100 POSTAGE/TELEPHONE | 500 | 38.01 | 333.51 | 166.49 | 67% |
| 10-530-1600 M/R EQUIPMENT | 47,000 | 0.00 | 44,269.14 | 2,730.86 | 94% |
| 10-530-1700 M/R VEHICLES | 60,000 | 0.00 | 58,515.17 | 1,484.83 | 98% |
| 10-530-3100 AUTO SUPPLIES | 3,700 | 368.42 | 3,173.32 | 526.68 | 86% |
| 10-530-3300 DEPT SUPPLIES | 20,000 | 1,029.91 | 18,707.82 | 1,292.18 | 94% |
| 10-530-3600 UNIFORMS | 20,000 | 1,167.67 | 5,949.48 | 14,050.52 | 30% |
| 10-530-5300 DUES/SUBSCRIPTIONS | 6,538 | 130.00 | 6,629.50 | (91.50) | 101% |
| 10-530-7400 CAPITAL OUTLAY | 0 | 0.00 | 0.00 | 0.00 | |
| FIRE Totals: | 204,146 | 3,580.14 | 174,295.72 | 29,850.28 | 85% |
| 10-560-0200 SALARIES | 91,517 | 2,974.33 | 46,083.51 | 45,433.49 | 50% |
| 10-560-0500 FICA 7.65% | 7,001 | 227.54 | 3,525.30 | 3,475.70 | 50% |
| 10-560-0600 GROUP INSURANCE | 6,540 | 1,089.80 | 2,179.60 | 4,360.40 | 33% |

Budget vs Actual

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10 GENERAL FUND

| Description | Budget | MTD | YTD | Variance | Percent |
|--------------------------------------|---------|-----------|------------|------------|---------|
| 10-560-0700 RETIREMENT | 10,107 | 408.38 | 5,988.55 | 4,118.45 | 59% |
| 10-560-0800 401(K) | 896 | 42.04 | 128.74 | 767.26 | 14% |
| 10-560-0900 WORKERS COMP | 5,982 | 0.00 | 4,920.86 | 1,061.14 | 82% |
| 10-560-1000 TRAINING | 250 | 0.00 | 0.00 | 250.00 | |
| 10-560-1300 UTILITIES | 75,000 | 6,249.87 | 44,132.57 | 30,867.43 | 59% |
| 10-560-1600 M/R EQUIPMENT | 20,000 | 831.66 | 12,253.90 | 7,746.10 | 61% |
| 10-560-1700 M/R VEHICLES | 15,000 | 965.38 | 4,220.90 | 10,779.10 | 28% |
| 10-560-3100 AUTO SUPPLIES | 7,850 | 140.39 | 6,909.74 | 940.26 | 88% |
| 10-560-3300 DEPT SUPPLIES | 18,500 | 3,055.38 | 19,468.51 | (968.51) | 105% |
| 10-560-3301 MOSQUITO SPRAYING | 1,000 | 0.00 | 0.00 | 1,000.00 | |
| 10-560-3600 UNIFORMS | 2,503 | 185.80 | 1,660.27 | 842.73 | 66% |
| 10-560-7400 CAPITAL OUTLAY | 16,000 | 0.00 | 0.00 | 16,000.00 | |
| 10-560-7401 FIRST BANK LOAN PMT | 0 | 0.00 | 0.00 | 0.00 | |
| 10-560-7402 FIRST BANK LOAN INTEREST | 0 | 0.00 | 0.00 | 0.00 | |
| STREET Totals: | 278,146 | 16,170.57 | 151,472.45 | 126,673.55 | 54% |
| 10-580-1600 M/R EQUIPMENT | 8,000 | 949.12 | 2,685.08 | 5,314.92 | 34% |
| 10-580-1700 M/R VEHICLES | 10,000 | 0.00 | 2,840.63 | 7,159.37 | 28% |
| 10-580-3100 AUTO SUPPLIES | 12,000 | 0.00 | 3,623.88 | 8,376.12 | 30% |
| 10-580-3300 DEPT SUPPLIES | 250 | 0.00 | 0.00 | 250.00 | |
| 10-580-4500 CONTRACT SERVICE | 243,782 | 25,048.80 | 172,310.37 | 71,471.63 | 71% |
| 10-580-4502 LANDFILL | 40,000 | 0.00 | 0.00 | 40,000.00 | |
| 10-580-7400 CAPITAL OUTLAY | 0 | 0.00 | 0.00 | 0.00 | |
| SANITATION Totals: | 314,032 | 25,997.92 | 181,459.96 | 132,572.04 | 58% |
| 10-620-0200 SALARIES | 22,876 | 849.40 | 15,231.80 | 7,644.20 | 67% |
| 10-620-0500 FICA 7.65% | 1,750 | 64.98 | 1,165.25 | 584.75 | 67% |
| 10-620-0900 WORKERS COMP | 1,065 | 0.00 | 1,064.79 | 0.21 | 100% |
| 10-620-1500 M/R BLDG & GROUNDS | 1,000 | 0.00 | 0.00 | 1,000.00 | |
| 10-620-1600 M/R - PARK EQUIPMENT | 2,500 | 0.00 | 499.20 | 2,000.80 | 20% |
| 10-620-1700 M/R VEHICLES | 1,000 | 0.00 | 0.00 | 1,000.00 | |
| 10-620-3100 AUTO SUPPLIES | 100 | 0.00 | 63.20 | 36.80 | 63% |
| 10-620-3300 DEPT SUPPLIES | 350 | 20.48 | 49.23 | 300.77 | 14% |
| 10-620-5700 ACTIVITIES | 5,000 | 338.86 | 272.96 | 4,727.04 | 5% |
| 10-620-5800 SENIOR PROGRAMS | 7,000 | 202.56 | 5,437.98 | 1,562.02 | 78% |
| RECREATION & PARKS Totals: | 42,641 | 1,476.28 | 23,784.41 | 18,856.59 | 56% |
| 10-630-0100 LIBRARY | 17,680 | 0.00 | 8,840.00 | 8,840.00 | 50% |
| LIBRARY Totals: | 17,680 | 0.00 | 8,840.00 | 8,840.00 | 50% |
| 10-640-0100 BORDER BELT MUSEUM | 1,000 | 0.00 | 1,000.00 | 0.00 | 100% |
| BORDER BELT MUSEUM Totals: | 1,000 | 0.00 | 1,000.00 | 0.00 | 100% |
| 10-650-0100 FARMERS' FESTIVAL | 3,500 | 0.00 | 3,481.71 | 18.29 | 99% |
| 10-650-0101 MAY DAY FESTIVAL | 5,500 | 0.00 | 0.00 | 5,500.00 | |
| 10-650-0102 FIREWORKS | 7,500 | 3,600.00 | 3,600.00 | 3,900.00 | 48% |

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| 10 GENERAL FUND | | | | | | |
|-----------------------------------|-----------|------------|--------------|------------|---------|--|
| Description | Budget | MTD | YTD | Variance | Percent | |
| 10-650-0103 CHRISTMAS PARADE | 1,500 | 0.00 | 1,295.47 | 204.53 | 86% | |
| 10-650-0104 JUNETEENTH | 2,500 | 0.00 | 0.00 | 2,500.00 | | |
| SPECIAL EVENTS Totals: | 20,500 | 3,600.00 | 8,377.18 | 12,122.82 | 41% | |
| 10-655-0100 UNITED WAY | 1,000 | 0.00 | 0.00 | 1,000.00 | | |
| Totals: | 1,000 | 0.00 | 0.00 | 1,000.00 | | |
| 10-660-0400 PROF. SERVICE & CODES | 36,570 | 3,063.31 | 20,707.63 | 15,862.37 | 57% | |
| 10-660-5300 DUES/SUBSCRIPTIONS | 4,637 | 0.00 | 4,637.00 | 0.00 | 100% | |
| 10-660-5400 INSURANCE/BONDS | 72,631 | 684.87 | 67,808.60 | 4,822.40 | 93% | |
| 10-660-5401 RETIREE INSURANCE | 62,471 | 5,038.00 | 45,644.20 | 16,826.80 | 73% | |
| 10-660-5700 MISCELLANEOUS | 7,000 | 314.39 | 3,593.70 | 3,406.30 | 51% | |
| 10-660-5701 SPECIAL PROJECTS | 7,000 | 2.58 | 6,183.29 | 816.71 | 88% | |
| 10-660-5800 CONTINGENCY | 0 | 0.00 | 0.00 | 0.00 | | |
| NON-DEPT. Totals: | 190,309 | 9,103.15 | 148,574.42 | 41,734.58 | 78% | |
| 10-690-0100 RESCUE | 6,000 | 0.00 | 3,211.22 | 2,788.78 | 54% | |
| SOUTH ROBESON RESCUE Totals: | 6,000 | 0.00 | 3,211.22 | 2,788.78 | 54% | |
| Expenses Totals: | 2,853,950 | 188,245.31 | 1,992,613.04 | 861,336.96 | 70% | |

| | | |
|-------------------------|-----------|----------|
| 10 GENERAL FUND Totals: | 69,878.34 | 7,219.84 |
|-------------------------|-----------|----------|

Budget vs Actual

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| 20 POWELL BILL | | | | | | |
|--------------------------------|---------|------|------------|-------------|---------|--|
| Description | Budget | MTD | YTD | Variance | Percent | |
| Revenues | | | | | | |
| 20-289-0000 FUND BALANCE | 56,841 | 0.00 | 0.00 | (56,841.00) | | |
| 20-343-0000 POWELL BILL ALLOC. | 100,640 | 0.00 | 100,639.72 | (0.28) | 100% | |
| 20-383-0000 SALE OF EQUIPMENT | 0 | 0.00 | 0.00 | 0.00 | | |
| Revenues Totals: | 157,481 | 0.00 | 100,639.72 | (56,841.28) | 64% | |

Budget vs Actual

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| 20 POWELL BILL | | | | | | |
|----------------------------------|---------|----------|-----------|-----------|---------|--|
| Description | Budget | MTD | YTD | Variance | Percent | |
| Expenses | | | | | | |
| 20-570-0200 SALARIES | 31,535 | 1,156.10 | 17,171.06 | 14,363.94 | 54% | |
| 20-570-0500 FICA 7.65% | 2,499 | 82.74 | 1,222.42 | 1,276.58 | 49% | |
| 20-570-0600 GROUP INSURANCE | 0 | 0.00 | 0.00 | 0.00 | | |
| 20-570-0700 RETIREMENT | 4,421 | 158.73 | 2,280.71 | 2,140.29 | 52% | |
| 20-570-0800 401(K) | 0 | 0.00 | 0.00 | 0.00 | | |
| 20-570-0900 WORKERS' COMP | 4,050 | 0.00 | 4,049.45 | 0.55 | 100% | |
| 20-570-3300 MAINTENANCE | 75,000 | 1,827.50 | 9,833.44 | 65,166.56 | 13% | |
| 20-570-3301 DRAINAGE | 12,000 | 0.00 | 9,000.00 | 3,000.00 | 75% | |
| 20-570-7401 STREET SWEEPER LEASE | 27,976 | 0.00 | 27,976.20 | (0.20) | 100% | |
| 20-570-7403 STREET SWEEPER LEASE | 0 | 0.00 | 0.00 | 0.00 | | |
| INTEREST | | | | | | |
| POWELL BILL Totals: | 157,481 | 3,225.07 | 71,533.28 | 85,947.72 | 45% | |
| Expenses Totals: | 157,481 | 3,225.07 | 71,533.28 | 85,947.72 | 45% | |

| | | |
|------------------------|------------|-----------|
| 20 POWELL BILL Totals: | (3,225.07) | 29,106.44 |
|------------------------|------------|-----------|

Budget vs Actual

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30 WATER & SEWER

| Description | Budget | MTD | YTD | Variance | Percent |
|---|------------------|-------------------|---------------------|---------------------|------------|
| Revenues | | | | | |
| 30-289-0000 FUND BALANCE | 25,500 | 0.00 | 0.00 | (25,500.00) | |
| 30-289-0250 FLORENCE-NCCEM | 0 | 0.00 | 17,394.40 | 17,394.40 | |
| 30-329-0000 INTEREST | 10,000 | 1,473.22 | 4,781.51 | (5,218.49) | 48% |
| 30-335-0000 MISCELLANEOUS | 0 | 0.00 | 0.00 | 0.00 | |
| 30-360-0100 TRUIST GOVERNMENTAL FINANCE LOAN | 0 | 0.00 | 0.00 | 0.00 | |
| 30-371-0000 WATER REVENUE | 529,000 | 45,488.86 | 353,825.40 | (175,174.60) | 67% |
| 30-372-0000 SEWER REVENUE | 687,324 | 60,011.18 | 467,347.12 | (219,976.88) | 68% |
| 30-372-0100 WA/SW REVENUE MISC. | 500 | 30.00 | 405.00 | (95.00) | 81% |
| 30-372-0200 SEWER CONTRACT REV. | 340,695 | 18,303.40 | 160,801.54 | (179,893.46) | 47% |
| 30-372-0300 SEWER CONTRACT O/M | 60,994 | 5,175.81 | 32,710.23 | (28,283.77) | 54% |
| 30-373-0000 TAPS/CONNECTIONS | 4,000 | 1,000.00 | 4,000.00 | 0.00 | 100% |
| 30-374-0000 LATE FEE REVENUE | 24,100 | 2,201.65 | 17,677.11 | (6,422.89) | 73% |
| 30-375-0000 NONPAYMENT REVENUE | 25,000 | 2,245.80 | 13,834.39 | (11,165.61) | 55% |
| 30-383-0000 SALE OF FIXED ASSETS | 0 | 0.00 | 0.00 | 0.00 | |
| Revenues Totals: | 1,707,113 | 135,929.92 | 1,072,776.70 | (634,336.30) | 63% |

Budget vs Actual

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30 WATER & SEWER

| Description | Budget | MTD | YTD | Variance | Percent |
|---------------------------------------|---------|-----------|------------|------------|---------|
| Expenses | | | | | |
| 30-660-0400 PROF. SERVICES | 36,570 | 3,042.78 | 20,559.12 | 16,010.88 | 56% |
| 30-660-0900 PENSION EXPENSE | 0 | 0.00 | 0.00 | 0.00 | |
| 30-660-1500 M/R BLDG. & GROUNDS | 2,500 | 48.00 | 384.00 | 2,116.00 | 15% |
| 30-660-5100 BAD DEBT EXPENSE | 0 | 0.00 | 0.00 | 0.00 | |
| 30-660-5400 INSURANCE/BONDS | 41,832 | 684.86 | 42,516.37 | (684.37) | 102% |
| 30-660-5706 BOND 2014 INTEREST | 6,998 | 0.00 | 0.00 | 6,998.00 | |
| 30-660-5707 BOND 2014 PRINCIPAL | 8,000 | 0.00 | 0.00 | 8,000.00 | |
| 30-660-5712 TRUIST SEWER INTEREST | 54,217 | 0.00 | 27,426.22 | 26,790.78 | 51% |
| 30-660-5715 TRUIST SEWER PRINCIPAL | 87,923 | 0.00 | 43,643.96 | 44,279.04 | 50% |
| 30-660-5716 USDA SEWER BOND PAYOUT | 0 | 0.00 | 0.00 | 0.00 | |
| 30-660-5800 CONTINGENCY | 0 | 0.00 | 0.00 | 0.00 | |
| 30-660-5801 DEPRECIATION W/S FUND | 0 | 0.00 | 0.00 | 0.00 | |
| 30-660-9998 OPEB EXPENSE | 0 | 0.00 | 0.00 | 0.00 | |
| NON-DEPT. Totals: | 238,040 | 3,775.64 | 134,529.67 | 103,510.33 | 57% |
| 30-720-0200 SALARIES | 277,652 | 8,991.81 | 165,315.33 | 112,336.67 | 60% |
| 30-720-0500 FICA 7.65% | 21,240 | 682.27 | 12,549.60 | 8,690.40 | 59% |
| 30-720-0600 GROUP INSURANCE | 65,400 | 4,357.60 | 43,577.60 | 21,822.40 | 67% |
| 30-720-0700 RETIREMENT | 38,122 | 1,234.58 | 22,042.31 | 16,079.69 | 58% |
| 30-720-0800 401(K) | 13,883 | 449.60 | 8,232.88 | 5,650.12 | 59% |
| 30-720-0900 WORKERS COMP | 4,510 | 0.00 | 4,510.34 | (0.34) | 100% |
| 30-720-1000 TRAINING | 500 | (500.00) | 30.43 | 469.57 | 6% |
| 30-720-1100 POSTAGE/TELEPHONE | 9,687 | 726.25 | 6,287.61 | 3,399.39 | 65% |
| 30-720-1300 UTILITIES | 16,000 | 1,918.25 | 16,119.13 | (119.13) | 101% |
| 30-720-1600 M/R EQUIPMENT | 4,000 | 0.00 | 3,523.20 | 476.80 | 88% |
| 30-720-1700 M/R VEHICLES | 12,000 | 2,331.58 | 13,283.94 | (1,283.94) | 111% |
| 30-720-2100 EQPT RENTAL | 7,000 | 332.14 | 4,775.78 | 2,224.22 | 68% |
| 30-720-2600 ADVERTISING | 2,500 | 0.00 | 0.00 | 2,500.00 | |
| 30-720-3100 AUTO SUPPLIES | 19,300 | 260.00 | 10,141.42 | 9,158.58 | 53% |
| 30-720-3300 DEPT SUPPLIES | 22,250 | 1,187.32 | 10,646.40 | 11,603.60 | 48% |
| 30-720-3600 UNIFORMS | 3,916 | 203.78 | 2,574.98 | 1,341.02 | 66% |
| 30-720-4000 MEDICAL EXAMS | 200 | 0.00 | 0.00 | 200.00 | |
| W/S ADM. Totals: | 518,160 | 22,175.18 | 323,610.95 | 194,549.05 | 62% |
| 30-812-0200 SALARIES | 45,719 | 1,400.00 | 29,996.73 | 15,722.27 | 66% |
| 30-812-0400 PROF. SERVICES | 5,000 | 0.00 | 800.00 | 4,200.00 | 16% |
| 30-812-0500 FICA 7.65% | 3,498 | 106.64 | 2,290.18 | 1,207.82 | 65% |
| 30-812-0600 GROUP INSURANCE | 13,080 | 1,089.80 | 6,538.80 | 6,541.20 | 50% |
| 30-812-0700 RETIREMENT | 6,277 | 192.22 | 3,970.55 | 2,306.45 | 63% |
| 30-812-0800 401(K) | 2,286 | 70.00 | 1,499.85 | 786.15 | 66% |
| 30-812-0900 WORKERS COMP | 56 | 0.00 | 55.70 | 0.30 | 99% |
| 30-812-1000 TRAINING | 5,000 | 270.00 | 1,355.00 | 3,645.00 | 27% |

Budget vs Actual

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Period Ending 2/28/2025

30 WATER & SEWER

| Description | Budget | MTD | YTD | Variance | Percent |
|--------------------------------|---------|-----------|------------|------------|---------|
| 30-812-1100 POSTAGE/TELEPHONE | 8,000 | 405.80 | 4,628.54 | 3,371.46 | 58% |
| 30-812-1300 UTILITIES | 36,000 | 2,705.62 | 20,677.91 | 15,322.09 | 57% |
| 30-812-1600 M/R EQUIPMENT | 60,000 | 909.28 | 50,780.36 | 9,219.64 | 85% |
| 30-812-3300 DEPT SUPPLIES | 8,000 | 0.00 | 5,254.65 | 2,745.35 | 66% |
| 30-812-3600 UNIFORMS | 987 | 35.44 | 380.77 | 606.23 | 39% |
| 30-812-5300 DUES/SUBSCRIPTIONS | 1,000 | 0.00 | 967.50 | 32.50 | 97% |
| WA. TX. Totals: | 194,903 | 7,184.80 | 129,196.54 | 65,706.46 | 66% |
| 30-818-0200 SALARIES | 34,298 | 1,538.19 | 28,097.82 | 6,200.18 | 82% |
| 30-818-0500 FICA 7.65% | 2,624 | 116.84 | 2,136.11 | 487.89 | 81% |
| 30-818-0600 GROUP INSURANCE | 13,080 | 1,089.80 | 9,808.20 | 3,271.80 | 75% |
| 30-818-0700 RETIREMENT | 4,709 | 211.19 | 3,726.45 | 982.55 | 79% |
| 30-818-0800 401(K) | 1,715 | 76.91 | 1,404.89 | 310.11 | 82% |
| 30-818-0900 WORKERS COMP | 56 | 0.00 | 55.70 | 0.30 | 99% |
| 30-818-1600 M/R EQUIPMENT | 8,000 | 0.00 | 2,156.78 | 5,843.22 | 27% |
| 30-818-1700 M/R VEHICLES | 12,000 | 98.25 | 10,314.10 | 1,685.90 | 86% |
| 30-818-3100 AUTO SUPPLIES | 37,000 | 0.00 | 12,354.55 | 24,645.45 | 33% |
| 30-818-3300 DEPT SUPPLIES | 40,000 | 4,686.19 | 30,134.94 | 9,865.06 | 75% |
| 30-818-3600 UNIFORMS | 987 | 35.88 | 431.72 | 555.28 | 44% |
| 30-818-7400 CAPITAL OUTLAY | 0 | 0.00 | 0.00 | 0.00 | |
| WA. MNT. Totals: | 154,469 | 7,853.25 | 100,621.26 | 53,847.74 | 65% |
| 30-822-0200 SALARIES | 83,101 | 3,369.05 | 61,719.84 | 21,381.16 | 74% |
| 30-822-0400 PROF. SERVICES | 45,000 | 2,576.00 | 27,945.00 | 17,055.00 | 62% |
| 30-822-0500 FICA 7.65% | 6,357 | 257.27 | 4,714.26 | 1,642.74 | 74% |
| 30-822-0600 GROUP INSURANCE | 13,080 | 1,089.80 | 9,808.20 | 3,271.80 | 75% |
| 30-822-0700 RETIREMENT | 8,419 | 355.84 | 6,391.13 | 2,027.87 | 76% |
| 30-822-0800 401(K) | 3,066 | 129.58 | 2,403.53 | 662.47 | 78% |
| 30-822-0900 WORKERS COMP | 6,116 | 0.00 | 6,115.66 | 0.34 | 100% |
| 30-822-1000 TRAINING | 1,500 | 435.00 | 435.00 | 1,065.00 | 29% |
| 30-822-1100 POSTAGE/TELEPHONE | 28,800 | 2,150.53 | 20,257.71 | 8,542.29 | 70% |
| 30-822-1300 UTILITIES | 130,903 | 12,236.98 | 97,164.14 | 33,738.86 | 74% |
| 30-822-1600 M/R EQUIPMENT | 50,000 | 63.99 | 22,496.20 | 27,503.80 | 45% |
| 30-822-3300 DEPT SUPPLIES | 35,000 | 1,907.16 | 15,125.02 | 19,874.98 | 43% |
| 30-822-3600 UNIFORMS | 959 | 35.64 | 377.91 | 581.09 | 39% |
| 30-822-5700 WETLAND MITIGATION | 1,000 | 0.00 | 0.00 | 1,000.00 | |
| SW. TX. Totals: | 413,301 | 24,606.84 | 274,953.60 | 138,347.40 | 67% |
| 30-828-0200 SALARIES | 15,994 | 440.00 | 440.00 | 15,554.00 | 3% |
| 30-828-0400 PROF. SERVICES | 40,000 | 0.00 | 0.00 | 40,000.00 | |
| 30-828-0500 FICA 7.65% | 2,740 | 33.66 | 33.66 | 2,706.34 | 1% |
| 30-828-0600 GROUP INSURANCE | 13,080 | 0.00 | 0.00 | 13,080.00 | |
| 30-828-0700 RETIREMENT | 4,917 | 60.41 | 60.41 | 4,856.59 | 1% |
| 30-828-0900 WORKERS COMP | 965 | 0.00 | 965.01 | (0.01) | 100% |
| 30-828-1600 M/R EQUIPMENT | 8,995 | 0.00 | 8,315.97 | 679.03 | 92% |
| 30-828-1700 M/R VEHICLES | 10,592 | 1,277.35 | 11,869.62 | (1,277.62) | 112% |

Budget vs Actual

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Period Ending 2/28/2025

| 30 WATER & SEWER | | | | | | |
|-------------------------------|-----------|-----------|--------------|------------|---------|--|
| Description | Budget | MTD | YTD | Variance | Percent | |
| 30-828-3100 AUTO SUPPLIES | 15,000 | 0.00 | 8,680.84 | 6,319.16 | 58% | |
| 30-828-3300 DEPT SUPPLIES | 20,000 | 3,348.19 | 11,426.09 | 8,573.91 | 57% | |
| 30-828-3600 UNIFORMS | 15,000 | 77.65 | 77.65 | 14,922.35 | 1% | |
| 30-828-7400 CAPITAL OUTLAY | 757 | 0.00 | 0.00 | 757.00 | | |
| SW. MNT. Totals: | 148,040 | 5,237.26 | 41,869.25 | 106,170.75 | 28% | |
| 30-829-1100 POSTAGE/TELEPHONE | 5,500 | 568.48 | 5,108.80 | 391.20 | 93% | |
| 30-829-1300 UTILITIES | 13,700 | 1,036.20 | 8,430.33 | 5,269.67 | 62% | |
| 30-829-1600 M/R EQUIPMENT | 2,000 | 0.00 | 0.00 | 2,000.00 | | |
| 30-829-3100 AUTO SUPPLIES | 17,500 | 0.00 | 8,024.76 | 9,475.24 | 46% | |
| 30-829-3300 DEPT SUPPLIES | 1,500 | 0.00 | 0.00 | 1,500.00 | | |
| SEWER CONTRACT O & M Totals: | 40,200 | 1,604.68 | 21,563.89 | 18,636.11 | 54% | |
| Expenses Totals: | 1,707,113 | 72,437.65 | 1,026,345.16 | 680,767.84 | 60% | |

| | | |
|--------------------------|-----------|-----------|
| 30 WATER & SEWER Totals: | 63,492.27 | 46,431.54 |
|--------------------------|-----------|-----------|

Budget vs. Actual

| Fund 40 | FEDERAL DRUG FUNDS | Period Ending | | | 2/28/2025 | |
|-------------|--------------------------|---------------|-----------|---------------|---------------|---------|
| Revenues | | BUDGET | MTD | YTD | VARIANCE | PERCENT |
| 40-289-0000 | FUND BALANCE | \$ - | \$ - | \$ - | \$ - | |
| 40-331-2000 | FEDERAL SHARING | \$ 50.00 | \$ - | \$ 5,689.12 | \$ 5,639.12 | 11378% |
| 40-331-3000 | RENT OF FIRING RANGE | \$ 50.00 | \$ - | \$ - | \$ (50.00) | |
| | Revenue Totals: | \$ 100.00 | \$ - | \$ 5,689.12 | \$ 5,589.12 | 5689% |
| Expenses | | | | | | |
| 40-510-5701 | NARCOTIC/FEDERAL | \$ 100.00 | \$ - | \$ - | \$ 100.00 | |
| | Expenses Totals: | \$ 100.00 | \$ - | \$ - | \$ 100.00 | |
| | Difference | | | \$ 5,689.12 | | |
| Fund 41 | STATE DRUG FUNDS | Period Ending | | | 2/28/2025 | |
| Revenues | | BUDGET | MTD | YTD | VARIANCE | PERCENT |
| 41-289-0000 | FUND BALANCE | \$ - | \$ - | \$ - | \$ - | |
| 41-331-7000 | STATE DRUG FUNDS | \$ 50.00 | \$ 192.86 | \$ 192.86 | \$ 142.86 | 386% |
| | Revenue Totals: | \$ 50.00 | \$ 192.86 | \$ 192.86 | \$ 142.86 | 386% |
| Expenses | | | | | | |
| 41-510-5700 | STATE DRUG FUNDS | \$ 50.00 | \$ - | \$ - | \$ 50.00 | |
| | Expenses Totals: | \$ 50.00 | \$ - | \$ - | \$ 50.00 | |
| | Difference | | | \$ 192.86 | | |
| Fund 51 | ARP AMERICAN RESCUE PLAN | Period Ending | | | 2/28/2025 | |
| 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 | | | 2/28/2025 | |
| Revenues | | BUDGET | MTD | YTD | VARIANCE | PERCENT |
| 55-289-0000 | FUND BALANCE | \$ - | \$ - | \$ - | \$ - | |
| 55-332-0000 | DAYSTAR LOAN PMTS | \$ 4,000.00 | \$ - | \$ - | \$ (4,000.00) | |
| | Revenue Totals: | \$ 4,000.00 | \$ - | \$ - | \$ (4,000.00) | \$ - |
| Expenses | | | | | | |
| 55-660-5702 | ECONOMIC DEVELOPMENT | \$ 4,000.00 | \$ - | \$ - | \$ 4,000.00 | |
| 55-660-5710 | GRANTS/IMPROVEMENTS | \$ - | \$ - | \$ - | \$ - | |
| | Expenses Totals: | \$ 4,000.00 | \$ - | \$ - | \$ 4,000.00 | \$ - |
| | Difference | | | \$ - | | |

Budget vs. Actual

| Fund | Project Name | Period Ending | | | 2/28/2025 | |
|-------------|------------------------------------|---------------|-----------|---------------|---------------|---------|
| | | BUDGET | MTD | YTD | VARIANCE | PERCENT |
| Fund 57 | SCIF 2021 LIBRARY PROJECT GRANT | | | | 2/28/2025 | |
| Revenues | | BUDGET | MTD | YTD | VARIANCE | PERCENT |
| 57-289-0100 | SCIF LIBRARY PROJECT | \$ 50,000.00 | \$ - | \$ 50,000.00 | \$ - | 100% |
| | Revenue Totals: | \$ 50,000.00 | \$ - | \$ 50,000.00 | \$ - | 100% |
| Expenses | | | | | | |
| 57-660-5700 | SCIF LIBRARY EXPENSES | \$ 50,000.00 | \$ - | \$ 50,000.00 | \$ - | 100% |
| | Expenses Totals: | \$ 50,000.00 | \$ - | \$ 50,000.00 | \$ - | 100% |
| | Difference | | | \$ - | | |
| Fund 58 | NC YOUTH VIOLENCE PREVENTION GRANT | | | | 2/28/2025 | |
| Revenues | | BUDGET | MTD | YTD | VARIANCE | PERCENT |
| 58-289-0100 | NC YOUTH VIOLENCE PREVENTION G | \$ 24,000.00 | \$ - | \$ 21,680.00 | \$ (2,320.00) | 90% |
| | Revenue Totals: | \$ 24,000.00 | \$ - | \$ 21,680.00 | \$ (2,320.00) | 90% |
| Expenses | | | | | | |
| 58-660-5700 | NCYVP POLICE OVERTIME | \$ 19,450.00 | \$ 910.00 | \$ 17,585.00 | \$ 1,865.00 | 90% |
| 58-660-5701 | NCYVP EXPENSES | \$ 4,550.00 | \$ - | \$ 4,550.00 | \$ - | 100% |
| | Expenses Totals: | \$ 24,000.00 | \$ 910.00 | \$ 22,135.00 | \$ 1,865.00 | 92% |
| | Difference | | | \$ (455.00) | | |
| Fund 59 | SCIF 2022 LIBRARY PROJECT GRANT | | | | 2/28/2025 | |
| Revenues | | BUDGET | MTD | YTD | VARIANCE | PERCENT |
| 59-289-0100 | SCIF LIBRARY PROJECT | \$ 500,000.00 | \$ - | \$ 500,000.00 | \$ - | 100% |
| | Revenue Totals: | \$ 500,000.00 | \$ - | \$ 500,000.00 | \$ - | 100% |
| Expenses | | | | | | |
| 59-660-5700 | ENGINEERING & DESIGN | \$ 31,500.00 | \$ - | \$ 31,500.00 | \$ - | 100% |
| 59-660-5701 | CONSTRUCTION | \$ 343,500.00 | \$ - | \$ 329,306.89 | \$ 14,193.11 | 96% |
| 59-660-5702 | GOODS/SITE WORK EXPENSES | \$ 125,000.00 | \$ - | \$ 117,983.91 | \$ 7,016.09 | 94% |
| | Expenses Totals: | \$ 500,000.00 | \$ - | \$ 478,790.80 | \$ 21,209.20 | 96% |
| | Difference | | | \$ 21,209.20 | | |
| Fund 63 | CDBG 15-I-3158 | | | | 2/28/2025 | |
| 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 | | | \$ - | | |

Budget vs. Actual

| Fund 64 | CDBG 20-I-3608 | Period Ending | | | 2/28/2025 | |
|-------------|--------------------------------|-----------------|--------------|----------------|-------------------|---------|
| Revenues | | BUDGET | MTD | YTD | VARIANCE | PERCENT |
| 64-289-0100 | CDBG 20-I-3608 | \$ 1,903,000.00 | \$ - | \$ 828,121.34 | \$ (1,074,878.66) | 44% |
| | Revenue Totals: | \$ 1,903,000.00 | \$ - | \$ 828,121.34 | \$ (1,074,878.66) | 44% |
| Expenses | | | | | | |
| 64-660-5700 | SEWER BROWN ST PUMP STATION | \$ 1,855,000.00 | \$ 17,000.00 | \$ 815,641.34 | \$ 1,039,358.66 | 44% |
| 64-660-5701 | ADMINISTRATION | \$ 48,000.00 | \$ - | \$ 29,480.00 | \$ 18,520.00 | 61% |
| | Expenses Totals: | \$ 1,903,000.00 | \$ 17,000.00 | \$ 845,121.34 | \$ 1,057,878.66 | 44% |
| | Difference | | | \$ (17,000.00) | | |
| Fund 65 | CDBG-NR 21-C-4013 | Period Ending | | | 2/28/2025 | |
| Revenues | | BUDGET | MTD | YTD | VARIANCE | PERCENT |
| 65-289-0100 | CDBG-NR 21-C-4013 | \$ 950,000.00 | \$ - | \$ 11,143.00 | \$ (938,857.00) | 1% |
| | Revenue Totals: | \$ 950,000.00 | \$ - | \$ 11,143.00 | \$ (938,857.00) | 1% |
| Expenses | | | | | | |
| 65-660-5700 | C-1 REHABILITATION | \$ 855,000.00 | \$ 200.85 | \$ 7,743.85 | \$ 847,256.15 | 1% |
| 65-660-5701 | C-1 ADMINISTRATION | \$ 95,000.00 | \$ 15,000.00 | \$ 21,000.00 | \$ 74,000.00 | 22% |
| | Expenses Totals: | \$ 950,000.00 | \$ 15,200.85 | \$ 28,743.85 | \$ 921,256.15 | 3% |
| | Difference | | | \$ (17,600.85) | | |
| Fund 67 | STRAP STREAMFLOW REHAB PROJECT | Period Ending | | | 2/28/2025 | |
| Revenues | | BUDGET | MTD | YTD | VARIANCE | PERCENT |
| 67-289-0100 | STRAP STREAMFLOW REHAB GRANT | \$ 250,000.00 | \$ - | \$ 243,225.00 | \$ (6,675.00) | 97% |
| | Revenue Totals: | \$ 250,000.00 | \$ - | \$ 243,225.00 | \$ (6,675.00) | 97% |
| Expenses | | | | | | |
| 67-660-5700 | ENGINEERING & DESIGN | \$ 31,725.00 | \$ - | \$ 31,725.00 | \$ 5,775.00 | 100% |
| 67-660-5701 | STRAP DEBRIS REMOVAL | \$ 218,275.00 | \$ - | \$ 218,275.00 | \$ 1,000.00 | 100% |
| | Expenses Totals: | \$ 250,000.00 | \$ - | \$ 250,000.00 | \$ 6,775.00 | 100% |
| | Difference | | | \$ (6,775.00) | | |
| Fund 68 | LISC RVCRI GRANT | Period Ending | | | 2/28/2025 | |
| Revenues | | BUDGET | MTD | YTD | VARIANCE | PERCENT |
| 68-289-0100 | LISC RVCRI GRANT | \$ 150,000.00 | \$ - | \$ 140,648.32 | \$ (9,351.68) | 94% |
| | Revenue Totals: | \$ 150,000.00 | \$ - | \$ 140,648.32 | \$ (9,351.68) | 94% |
| Expenses | | | | | | |
| 68-660-5700 | LISC SALARY COSTS | \$ 69,000.00 | \$ 5,425.00 | \$ 79,812.50 | \$ (10,812.50) | 116% |
| 68-660-5701 | LISC CONSULTANT FEE | \$ 51,000.00 | \$ - | \$ 52,000.00 | \$ (1,000.00) | 102% |
| 68-660-5702 | LISC CRIM ANALYSIS SUPPLIES | \$ 25,000.00 | \$ - | \$ 21,543.18 | \$ 3,456.82 | 86% |
| 68-660-5703 | LISC GENERAL EXPENSES | \$ 5,000.00 | \$ - | \$ 2,899.60 | \$ 2,100.40 | 58% |
| | Expenses Totals: | \$ 150,000.00 | \$ 5,425.00 | \$ 156,255.28 | \$ (6,255.28) | 104% |
| | Difference | | | \$ (15,606.96) | | |

Budget vs. Actual

| Fund 69 | CDBG-I 17-I-3608 | Period Ending | | | 2/28/2025 | |
|-------------|------------------------------|------------------|---------------|----------------|--------------------|---------|
| Revenues | | BUDGET | MTD | YTD | VARIANCE | PERCENT |
| 69-289-0100 | CDBG-I 17-I-3608 | \$ 500,000.00 | \$ 500,000.00 | \$ 500,000.00 | \$ - | 100% |
| | Revenue Totals: | \$ 500,000.00 | \$ 500,000.00 | \$ 500,000.00 | \$ - | 100% |
| Expenses | | | | | | |
| 69-660-5700 | SEWER BROWN ST PUMP STATION | \$ 483,000.00 | \$ 483,000.00 | \$ 483,000.00 | \$ - | 100% |
| 69-660-5701 | ADMINISTRATION | \$ 17,000.00 | \$ 17,000.00 | \$ 17,000.00 | \$ - | 100% |
| | Expenses Totals: | \$ 500,000.00 | \$ 500,000.00 | \$ 500,000.00 | \$ - | 100% |
| | Difference | | | \$ - | | |
| Fund 72 | VUR COLLECTION SYSTEM REHAB | Period Ending | | | 2/28/2025 | |
| Revenues | | BUDGET | MTD | YTD | VARIANCE | PERCENT |
| 72-289-0100 | VUR ARP COLLECTION SYSTEM | \$ 15,000,000.00 | \$ - | \$ 816,500.00 | \$ (14,183,500.00) | 5% |
| | Revenue Totals: | \$ 15,000,000.00 | \$ - | \$ 816,500.00 | \$ (14,183,500.00) | 5% |
| Expenses | | | | | | |
| 72-660-5700 | CONSTRUCTION | \$ 13,001,000.00 | \$ - | \$ - | \$ 13,001,000.00 | |
| 72-660-5701 | ENGINEERING DESIGN | \$ 1,880,000.00 | \$ - | \$ 785,000.00 | \$ 1,095,000.00 | 42% |
| 72-660-5703 | ADMINISTRATIVE | \$ 94,000.00 | \$ - | \$ 6,500.00 | \$ 87,500.00 | 7% |
| 72-660-5703 | ENVIRONMENTAL REPORT | \$ 25,000.00 | \$ - | \$ 25,000.00 | \$ - | 100% |
| | Expenses Totals: | \$ 15,000,000.00 | \$ - | \$ 816,500.00 | \$ 14,183,500.00 | 5% |
| | Difference | | | \$ - | | |
| Fund 73 | BROWNFIELDS ASSESSMENT GRANT | Period Ending | | | 2/28/2025 | |
| Revenues | | BUDGET | MTD | YTD | VARIANCE | PERCENT |
| 73-289-0100 | US EPA BROWNFIELDS | \$ 500,000.00 | \$ - | \$ - | \$ (500,000.00) | 0% |
| | Revenue Totals: | \$ 500,000.00 | \$ - | \$ - | \$ (500,000.00) | 0% |
| Expenses | | | | | | |
| 73-660-5700 | BROWNFIELDS SITE ASSESSMENT | \$ 500,000.00 | \$ 1,303.75 | \$ 48,538.73 | \$ 451,461.27 | 10% |
| | Expenses Totals: | \$ 500,000.00 | \$ 1,303.75 | \$ 48,538.73 | \$ 451,461.27 | 10% |
| | Difference | | | \$ (48,538.73) | | |
| Fund 74 | USDA RBDG STREETSCAPE PLAN | Period Ending | | | 2/28/2025 | |
| Revenues | | BUDGET | MTD | YTD | VARIANCE | PERCENT |
| 74-289-0100 | USDA RBDG STREETSCAPE | \$ 74,750.00 | \$ - | \$ - | \$ (74,750.00) | 0% |
| | Revenue Totals: | \$ 74,750.00 | \$ - | \$ - | \$ (74,750.00) | 0% |
| Expenses | | | | | | |
| 74-660-5700 | DOWNTOWN STREETSCAPE PLAN | \$ 74,750.00 | \$ 1,350.00 | \$ 56,873.02 | \$ 17,876.98 | 76% |
| | Expenses Totals: | \$ 74,750.00 | \$ 1,350.00 | \$ 56,873.02 | \$ 17,876.98 | 76% |
| | Difference | | | \$ (56,873.02) | | |

Budget vs. Actual

| Fund 78 | R.O.A.R. COALITION GRANT | Period Ending | | | 2/28/2025 | |
|-------------|---------------------------------|-----------------|------|-----------------|-----------------|---------|
| Revenues | | BUDGET | MTD | YTD | VARIANCE | PERCENT |
| 78-289-0100 | R.O.A.R. COALITION GRANT | \$ 12,500.00 | \$ - | \$ 12,500.00 | \$ - | 100% |
| | Revenue Totals: | \$ 12,500.00 | \$ - | \$ 12,500.00 | \$ - | 100% |
| Expenses | | | | | | |
| 78-660-5700 | R.O.A.R. YOUTH ACTIVITIES | \$ 12,500.00 | \$ - | \$ 12,500.00 | \$ - | 100% |
| | Expenses Totals: | \$ 12,500.00 | \$ - | \$ 12,500.00 | \$ - | 100% |
| | Difference | | | \$ - | | |
| Fund 81 | TOWN HALL PROJECT | Period Ending | | | 2/28/2025 | |
| 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 87 | GOLDEN LEAF PUMP STATION REHAB | Period Ending | | | 2/28/2025 | |
| Revenues | | BUDGET | MTD | YTD | VARIANCE | PERCENT |
| 87289-0100 | GOLDEN LEAF 2019-236 | \$ 69,000.00 | \$ - | \$ 69,000.00 | \$ - | 100% |
| | Revenue Totals: | \$ 69,000.00 | \$ - | \$ 69,000.00 | \$ - | 100% |
| Expenses | | | | | | |
| 87-660-5700 | ENGINEERING & DESIGN | \$ 35,000.00 | \$ - | \$ 26,250.00 | \$ 8,750.00 | 75% |
| 87-660-5701 | CONSTRUCTION ADMIN & INSPECTION | \$ 34,000.00 | \$ - | \$ - | \$ 34,000.00 | |
| | Expenses Totals: | \$ 69,000.00 | \$ - | \$ 26,250.00 | \$ 42,750.00 | 38% |
| | Difference | | | \$ 42,750.00 | | |