

**Fairmont Board of Commissioners  
Regular Meeting Agenda**

Date: May 21, 2024

Time: 6:00 p.m.

Place: Fairmont-South Robeson Heritage Center

**I. CALL TO ORDER**

**II. Invocation** by Cole Dellinger, Pastor of Long Branch Baptist Church

**III. Pledge of Allegiance**

**IV. Approval of Agenda**

**V. Mayor's Presentation** – Stop the Violence Organization

**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. 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, April 16, 2024

b. Approval of Audit Contract for FY 2023-2024 with S. Preston Douglas & Associates

**VIII. Old Business**

a. None

**IX. New Business**

a. Planning Board member appointment

b. Updates from the Town Manager

**X. Comments** - Board of Commissioners and Mayor

**XI. Adjournment**

**XII. Community Announcements**

- a. Wednesday, May 22 – FHS Senior Job Fair, 10:00 a.m. to 12:30 p.m., Fairmont-South Robeson Heritage Center.
- b. Monday, May 27 – Town offices closed in observance of Memorial Day.
- c. Monday, May 27 – Memorial Day Ceremony, 12:00 noon, Fairmont-South Robeson Heritage Center.
- d. Tuesday, May 28 – Fiscal Year 2024-2025 Budget Workshop, 6:00 p.m., Fairmont-South Robeson Heritage Center.
- e. Wednesday, May 29 – Town Employee Luncheon, 12:30 p.m., Fire Hall.
- f. Tuesday, June 4 – Fiscal Year 2024-2025 Budget Workshop (if needed), 6:00 p.m., Fairmont-South Robeson Heritage Center.
- g. Friday, June 7 – Last day of school.
- h. Tuesday, June 11 – Fiscal Year 2024-2025 Budget Workshop (if needed), 6:00 p.m., Fairmont-South Robeson Heritage Center.
- i. Friday, June 14 – Fairmont High School graduation.
- j. Saturday, June 15 – Senior Bingo, 12:00 noon to 2:00 p.m., Fairmont-South Robeson Heritage Center.
- k. Tuesday, June 18 - Regular Town Board meeting and Fiscal Year 2024-2025 Public Hearing, 6:00 p.m., Fairmont-South Robeson Heritage Center.
- l. Wednesday, June 19 – Town offices closed in observance of Juneteenth.
- m. Thursday, June 27 – Special Board meeting to adopt Fiscal Year 2024-2025 Budget and Amended Fiscal Year 2023-2024 Budget, 6:00 p.m., Fairmont-South Robeson Heritage Center.

Respectfully submitted,

  
Jerome Chestnut, Town Manager

## **Regular Meeting – April 16, 2024**

The Fairmont Board of Commissioners held their regular meeting on Tuesday, April 16, 2024, at 6:00 p.m. in the Fairmont-South Robeson Heritage Center with Mayor Charles Kemp presiding. Commissioners present were J.J. McCree, Terry Evans, Melvin Ellison, Clarence McNeill, Jr., Heather Seibles, and Jan Tedder-Rogers. Staff present included Town Manager Jerome Chestnut, Town Attorney Jessica Scott, Town Clerk Jenny Larson, Deputy Town Clerk Rodney Cain, Public Works Director Ronnie Seals, and Police Chief Jon Edwards. Others in attendance included Reverend Steve Johnson, and around 100 citizens.

### **Call to Order and Invocation**

Mayor Charles Kemp called the meeting to order at 6:00 p.m. Reverend Steve Johnson, Pastor of Proctorville Baptist Church, gave the invocation, which was followed by the Pledge of Allegiance.

### **Approval of Agenda**

Town Manager Jerome Chestnut asked the board to move Public Comment up before the Evidentiary Public Hearing and to withdraw the Special Use Permit 001-24, Resources for Humanity on Rosewood Drive. Commissioner Ellison made a motion to approve the amended agenda. Commissioner Tedder-Rogers seconded the motion and it passed unanimously.

### **Public Comment Period/Citizens Appearance**

#### **Mace Grantham, 505 Iona Street**

Mrs. Mace Grantham has lived in Fairmont for 12 years and is a stay-at-home mom. She uses Church Street to walk and run and is concerned about the long-term consequences of the proposed apartment complex in the currently quiet neighborhood.

#### **Mary Ellen Bass, 305 Delmus Street**

Mrs. Mary Ellen Bass is concerned about the three ladies whose property is adjacent to the proposed apartment complex that will only be 25 feet from their property line. She worries that the town's sewer system will not be able to handle the additional 76 apartment units, drainage problems will increase, and that the development will not be in harmony with the existing homes.

#### **Sandra Owens, 705 Church Street**

Ms. Sandra Owens lives next to the proposed entrance of the apartment complex and is concerned for her safety.

#### **Nate Thompson, PO Box 960, Fairmont**

Mr. Nate Thompson feels Fairmont is starting to thrive and that the board should consider the thoughts of the majority instead of the opinions of a few.

Shep Oliver, Fairmont Rotary Club

Mr. Shep Oliver announced the Fairmont Rotary Club has voted to provide internet services to the Fairmont-South Robeson Heritage Center for one year at a cost of \$2,000.

Scott Ivey, 706 Church Street

Mr. Scott Ivey feels the citizens have had no voice in their concerns about the proposed apartment complex. He is also worried about increased flooding from overgrown drainage canals.

Gina Leggett, 904 East White Pond Road

Ms. Gina Leggett wondered how the town would pay for a ladder fire truck that would be required due to the apartment complex being three stories. She also fears the residents of the apartment complex will be selling drugs near the Little League ballfield.

Alice McNair, 706 Stafford Street

Ms. Alice McNair lives on Stafford Street near the Old Field Canal. She said her yard floods every time it rains and has washed away three loads of dirt. She also complained about overgrown yards and snakes in her neighborhood.

Vanessa Abernathy, 604 Floyd Street

Ms. Vanessa Abernathy said the board should develop a vision for Fairmont in preparation for the 2030 census and to incorporate plans for public transportation when considering new housing developments.

Chris Mitchell, 708 Church Street

Mr. Chris Mitchell is against the proposed apartment complex because our sewer system can't handle it, the police department will be overwhelmed, and flooding will increase.

Bishop J.J. Moultrie, Pastor of Oak Grove Missionary Baptist Church

Bishop J.J. Moultrie stated that affordable housing with variable rent based on income is needed in Fairmont. He asked the board to consider the citizens of Fairmont as a whole and not just the residents of Church Street when deciding on the special use permit for the apartment complex.

Henry Bernacki, 405 Mitchell Street

Mr. Henry Bernacki is concerned about infrastructure and crime with the proposed apartment complex and feels the residents are not getting answers to their questions about the development.

Shea Ann DeJarnette, 401 West 34<sup>th</sup> Street, Lumberton

Ms. Shea Ann DeJarnette cares for Mrs. Joyce Russ, who lives on Friendly Street. She stated that since the announcement of the proposed apartment complex Mrs. Russ is scared to go into her backyard. She urged the board to vote no on the development and look at other options.

**Public Evidentiary Hearing - Special Use Permit 002-24 – Michael Walters, Church Street**

Commissioner McNeill made a motion to go into the Public Evidentiary Hearing on Special Use Permit 002-24, Michael Walters, Proposed Multi-Family Housing on Church Street, at 6:58 p.m. Commissioner Ellison seconded the motion and it passed unanimously.

Town Manager Jerome Chestnut announced that the Public Evidentiary Hearing for the special use permit is statutorily authorized by NCGS Chapter 160D-406 and Fairmont Zoning Ordinance, Article 6. The only people authorized to present testimony are the applicant and adjacent property owners. Mr. Chestnut stated for the record that town staff had no issues with the proposed apartment complex and the Fairmont Planning recommended approval at their meeting on April 4, 2024.

Town Attorney Jessica Scott swore in the following people to make statements in the case: Gabrielle Lazarus, Leslie Heasley, and Dixon Ivey.

Ms. Gabrielle Lazarus spoke on behalf of property owner Michael Walters and developer, Chatham Banks Development. Their goal is to provide affordable housing for the local workforce. Ms. Lazarus stated the property will have a full-time property manager and maintenance supervisor on call 24/7. There will also be security cameras throughout the property at every angle. She stated the town's sewer system is 100% capable of handling the housing units and the property will be built to withstand a 100-year flood. Stormwater issues are still being studied. The apartment complex will be built using a combination of public and private investments. She emphasized the need for affordable housing for hardworking people and families and that the rent will vary based on income. All potential residents will be screened using strict background and credit checks. The proposed complex will not be completed until 2026. Mayor Kemp asked Ms. Lazarus if the developer would be willing to install fencing to help shield the complex from the existing property owners and she replied in the affirmative.

Mr. Dixon Ivey is a certified zoning official and state building inspector. He asked the board to consider the following when making their decision: will the proposed apartment complex be in harmony with the surrounding area, will it injure property values and will it endanger safety. Mr. Ivey also stated the back part of the property is in a flood zone and will need to be reviewed by engineers.

Ms. Leslie Thompson Heasley, of 414 Friendly Street, stated her family has lived there for 45 years and the property has always flooded. She feels the apartment complex will only increase the flooding. She said her mother and neighbors are terrified and urged the board to vote no.

Commissioner Ellison made a motion to come out of the Public Evidentiary Hearing at 7:24 p.m. Commissioner Tedder-Rogers seconded the motion and it passed unanimously.

Commissioner Terry Evans asked the board to recuse him from voting on the special use permit.

Commissioner McNeill made a motion to approve the applicant's Special Use Permit 002-24 to allow for multifamily housing in an R-10 district. In making this motion, Commissioner McNeill believes that this project:

1. Will not materially endanger the public health or safety;
2. Will meet all required conditions and specifications;
3. Will not substantially injure the value of adjoining property and that it is a public necessity;
4. Will be in harmony with the surrounding area and compatible with the surrounding neighborhood; and
5. that it will be in general conformance with all adopted plans.

Commissioner McNeill further believes that the proposed development will be consistent with the Town of Fairmont's Comprehensive Land Use Plan. Commissioner Seibles seconded the motion and it passed with a vote of 4 to 1 as follows:

For: Commissioner Ellison, McCree, McNeill, and Seibles  
Against: Commissioner Tedder-Rogers  
Recused: Commissioner Evans

### **Consent Agenda**

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

- a. Approval of Minutes – Regular Meeting, March 19, 2024, and Special Meeting, April 2, 2024.
- b. Response to LGC Financial Performance Indicators of Concern on the Fiscal Year 2023 Audit.
- c. Budget Workshop meeting schedule for Fiscal Year 2024-2025.

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

### **Old Business**

There was no old business this month.

**New Business**

There was no new business this month.

**Commissioner Input**

There was no commissioner input this month.

**Mayor Input**

Mayor Kemp read a proclamation designating May 5-11, 2024, as the “55<sup>th</sup> Annual Professional Municipal Clerks Week” and presented copies to Town Clerk Jenny Larson and Deputy Town Clerk Rodney Cain. A signed copy of the proclamation is hereby incorporated by reference and made a part of these minutes.

**Announcements**

Wednesday, April 17 – Blood Drive/Job Fair, 10:00 a.m. to 3:00 p.m., Fairmont-South Robeson Heritage Center.

Saturday, April 20 – Senior Bingo, 12:00 noon to 2:00 p.m., Fairmont-South Robeson Heritage Center.

Saturday, April 27 – Trash/Litter pickup, 10:00 a.m. to 12:00 noon.

Tuesday, April 30 – Tornado Tank, 6:00 p.m., Fairmont-South Robeson Heritage Center.

Saturday, May 18 – May Day Fun Festival, parade starts at 10:30 a.m., food and crafts all day downtown.

Tuesday, May 21 - Regular Town Board meeting, 6:00 p.m., Fairmont-South Robeson Heritage Center.

**Adjournment**

There being no further business, Commissioner Scibles made a motion to adjourn the meeting at 7:32 p.m. Commissioner McNeill seconded the motion and it passed unanimously.

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Jennifer H. Larson  
Town Clerk



**S. Preston Douglas & Associates, LLP**  
CERTIFIED PUBLIC ACCOUNTANTS

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

May 16, 2024

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

We are pleased to confirm our understanding of the services we are to provide Town of Fairmont, North Carolina for the year ended June 30, 2024. 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 related notes to the financial statements, which collectively comprise the basic financial statements of Town of Fairmont, North Carolina as of and for the year ended June 30, 2024. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Town of Fairmont, North Carolina's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Town of Fairmont, North Carolina's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles 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 of Fairmont, North Carolina's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and we will provide an opinion on it in relation to the financial statements as a whole, in a report combined with our auditor's report on the financial statements:



- 1) The combining and individual fund statements
- 2) Budgetary schedules
- 3) Other schedules
- 4) Schedule of Expenditures of Federal and State Awards

### **Audit Objective**

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to 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. The objective also includes 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).

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will include a paragraph that states 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 include a paragraph that states 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.

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America; 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 the Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. We will issue written reports upon completion of our Single Audit. Our reports will be addressed to the Honorable Mayor and Members of Town Council of the Town of Fairmont, North Carolina. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. 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.

### **Audit Procedures—General**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. 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 abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting 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 a risk that material misstatements or noncompliance may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards 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 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, and of any material abuse that comes to our attention. 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.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

#### **Audit Procedures—Internal Control**

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. 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. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

#### **Audit Procedures—Compliance**

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

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

## **Other Services**

We will also assist in preparing the financial statements, schedule of expenditures of federal awards, and related notes of Town of Fairmont, North Carolina in conformity with U.S. generally accepted accounting principles 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.

## **Management Responsibilities**

Management is responsible for (1) establishing and maintaining effective internal controls, 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 U.S. generally accepted accounting principles; and for compliance with applicable laws and regulations (including federal statutes) 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.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. 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, (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.

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 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. Management is also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements, or abuse 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.

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) 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. 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 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.

You agree to assume all management responsibilities relating to 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, schedule of expenditures of federal awards, and related notes and that you have reviewed and approved the financial statements, 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.

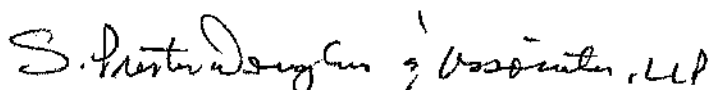
The audit documentation for this engagement is the property of S. Preston Douglas & Associates, LLP and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner 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, 2024 and to issue our reports no later than October 31, 2024. 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 \$18,000 (or \$21,500 if a single audit is required). Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

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

Respectfully yours,



S. Preston Douglas & Associates, LLP  
Lumberton, 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 <b>MAYOR AND COMMISSIONERS</b>
of	Primary Government Unit <b>TOWN OF FAIRMONT, NORTH CAROLINA</b>
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 <b>S. PRESTON DOUGLAS &amp; ASSOCIATES, LLP</b>
	Auditor Address <b>907 N. WALNUT STREET, LUMBERTON, NC 28358</b>

*Hereinafter referred to as Auditor*

for	Fiscal Year Ending 06/30/24	Date Audit Will Be Submitted to LGC 10/31/24
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*Must be within four months of FYE*

hereby agree as follows:

- 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.
- At a minimum, the Auditor shall conduct the audit and render the report in accordance with GAAS. The Auditor shall perform the audit in accordance with *Government Auditing Standards (GAGAS)* if the Governmental Unit expended \$100,000 or more in combined Federal and State financial assistance during the reporting period. The auditor shall perform a Single Audit if required by Title 2 US Code of Federal Regulations Part 200 *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards, Subpart F* (Uniform Guidance) or the State Single Audit Implementation Act. 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), it is recommended that the Auditor and Governmental Unit(s) jointly agree, in advance of the execution of this contract, which party is responsible for submission of the audit and the accompanying data collection form to the Federal Audit Clearinghouse as required under the Uniform Guidance (§200.512).

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 based upon federal criteria in the Uniform Guidance §200.520(a), and (b) through (e) as it applies to State awards. In addition to the federal criteria in the Uniform Guidance, audits must have been submitted timely to the LGC. If in the reporting year, or in either of the two previous years, the unit reported a Financial Performance Indicator of Concern that the audit was late, then

the report was not submitted timely for State low-risk auditee status. 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 four 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). Financial statement preparation assistance 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/submitted-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:

<b>Name:</b> Jenny Larson	<b>Title and Unit / Company:</b> Finance Officer	<b>Email Address:</b> jlarson@fairmontnc.gov
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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).

<b>Primary Government Unit</b>	TOWN OF FAIRMONT, NORTH CAROLINA
Audit Fee (financial and compliance if applicable)	\$ 18,000.00
Fee per Major Program (if not included above)	\$ 3,500.00
<b>Additional Fees Not Included Above (if applicable):</b>	
Financial Statement Preparation (incl. notes and RSI)	\$
All Other Non-Attest Services	\$
<b>TOTAL AMOUNT NOT TO EXCEED</b>	<b>\$ 21,500</b>

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

**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:	\$ 21,500
Primary Governmental Unit Finance Officer* (typed or printed) Jenny Larson	Signature*
Date of Pre-Audit Certificate*	Email Address* jlarson@fairmontnc.gov

# TOWN OF FAIRMONT

421 South Main Street • P.O. Box 248  
Fairmont, NC 28340  
Email: fairmontnc@bellsouth.net  
www.fairmontnc.com

Phone: (910) 628-9766

Fax: (910) 628-6025

**DATE:** May 16, 2024  
**TO:** Honorable Mayor & Board of Commissioners  
**FROM:** Jenny Larson, Town Clerk/Finance Director  
**RE:** Appointments to the Planning Board

Planning Board member Fitzhugh Sealey's term expires this month. We reached out to Mr. Sealey to see if he was interested in serving another three-year term but have not received a response.

The board needs to appoint someone from within the city limits for a three-year term expiring May 2027.

# *TOWN OF FAIRMONT*

## MONTHLY REPORTS



MAY 2024



# Fairmont Police Department

## Monthly Police Department Report

Date:	May 7, 2024	To:	Jerome Chestnut
Ref:	Monthly Report for April	From:	Jonathan Evans, Captain

### Breakdown of Month Statistics-Police

Type of Service/ Activity	Jan. 2024	Feb. 2024	Mar. 2024	Apr 2024	May 2024	June 2024	July 202 4	Aug. 2024	Sept 2024	Oct 2024	Nov 2024	Dec 2024	Yr to Date
Missing/Runaway	1	1	0	2									
Arrests	10	3	7	11									
Accidents	7	11	4	5									
Citations	24	28	49	32									
Thefts	10	9	7	4									
Homicides/Suicide	0	0	1	0									
Robberies	1	0	0	0									
B & E	1	5	3	2									
Assaults	3	1	0	2									
Narcotics	0	0	0	0									
Subpoenas Served	-	-	-										
Vandalism	2	4	7	4									
Cash Value of Recovered Property	5,000	30,000	150	0									
All Other	10	5	4	5									

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





**FAIRMONT FIRE DEPARTMENT**

**MONTHLY REPORT: APRIL 2024**

**PREPARED BY: VERONICA HUNT, ADMINISTRATIVE FIRE CHIEF**

<b>EVENT</b>	<b>STATISTIC</b>
<b>STRUCTURE FIRES</b>	<b>3</b>
<b>FIRE ALARMS</b>	<b>4</b>
<b>VEHICLE/AUTO FIRES</b>	<b>2</b>
<b>MOTOR VEHICLE ACCIDENT</b>	<b>4</b>
<b>TREE, GRASS, BRUSH, ETC. OUTSIDE FIRES</b>	<b>0</b>
<b>UTILITY LINE DOWN</b>	<b>0</b>
<b>TREE DOWN</b>	<b>0</b>
<b>ASSISTANCE TO OTHER AGENCIES</b>	<b>3 (EMS) 1 (FIRE)</b>
<b>ELECTRICAL/LINE FIRES</b>	<b>0</b>
<b>TRAFFIC CONTROL</b>	<b>0</b>
<b>DUMPSTER FIRES</b>	<b>0</b>
<b>GAS LEAKS</b>	<b>0</b>
<b>SERVICE CALL</b>	<b>1</b>
<b>ELECTRICAL HAZARD</b>	<b>1</b>
<b>TOTAL FIRE CALLS</b>	<b>19</b>

Fire Dept members participated at Fairmont Middle School for Career Day. Received grant for \$7,174.44 for the 2024 Volunteer Fire Department Tire Replacement grant to replace tires on 2 fire trucks.

# TOWN OF FAIRMONT



## Monthly Report

Gasoline On Hand  
Gals 7371

Month of April  
2024

Counter		Pres. Reading	Past Reading	
A-1	Reggie	28081.8	28030.9	50.9 Sewer
A-2	Ronnie	49852.6	49654.4	198.2 PWA
A-3	Devin	20986.7	20955.5	31.2 Water
A-4	Howard	28792.7	28743.3	49.4 Sewer
A-5	Spare	17814.9	17814.9	0.0 Water
A-6	Spare	8941.7	8941.7	0.0 Water
A-7	Veronica	14631.5	14619.4	12.1 Fire
A-8	Spare	35630.5	35630.5	0.0 Police
A-9	Johnny	27847.3	27847.3	0.0 Sewer
A-10	James	27758.5	27677.6	80.9 Sewer
B-1	Fire	21330.2	21320.2	10.0 Fire
B-2	Spare	19018.6	19018.6	0.0 Police
B-3	K. Bullard	37834.0	37676.6	157.4 Police
B-4	Spare	28695.0	28695.0	0.0 St
B-5	Police	36556.1	36367.9	188.2 Police
B-6	Inmate Van	29873.8	29727.3	146.5 PWA
B-7	R. Gibson	26880.3	26880.3	0.0 Police
B-8	Tommy	33948.0	33784.8	163.2 Water
B-9	J. Edwards	28892.0	28787.2	104.8 Police
B-10	Spare	23256.5	23256.5	0.0 Police
C-1	24	31444.6	31342.2	102.4 Water
C-2	Chad	37508.6	37379.2	129.4 Water
C-3	Spare	13485.8	13485.8	0.0 St
C-4	Graham	29348.5	29244.3	104.2 Sewer

Counter		Pres. Reading	Past Reading	
C-5	Spare	15207.8	15207.8	0.0 Police
C-6	#14	53017.5	52888.0	129.5 Sewer Devin
C-7	Spare	20704.6	20704.6	0.0 Water
C-8	Spare	21413.1	21413.1	0.0 ADM
C-9	Spare	17261.7	17129.6	132.1 Police
C-10	E. Freeman	7794.0	7776.0	18.0 Fire
D-1	J. Chestnut	11188.4	11089.2	99.2 PWA
D-2	Thompson	19935.6	19821.6	114.0 Police
D-3	D. Davis	18386.7	18386.7	0.0 Police
D-4	B. Jacobs	8107.5	7990.6	116.9 Police
D-5	Earl	16997.0	16949.6	47.4 Police
D-6	Spare	10476.6	10476.6	0.0 Police
D-7	Ricky	5314.0	5215.1	98.9 Sewer
D-8	Jeffery	9759.3	9708.9	50.4 Water
D-9	Spare	8945.8	8945.8	0.0 Police
D-10	S.R. Rescue	3400.2	3306.9	93.3 S. Rob Rescue
<b>Diesel On Hand</b>				
<b>On Road</b>				

Gals 688

Counter		Pres. Reading	Past Reading	
A-1		9674.9	9628.5	46.4 Fire
A-2		213.5	213.5	0.0 Fire
A-3				0.0 Fire
A-10		46976.8	46976.8	0.0
C-1	49	5499.8	5499.8	0.0 Sant
C-2	spare	17270.1	17000.1	270.0 Sewer
C-3	S.R. Rescue	4915.8	4819.8	96.0 S Rob Rescue
C-4	82	9970.2	9913.7	56.5 Water
C-5	S.R. Rescue	20.0	20.0	0.0 S. Rob Rescue
C-6	58	3705.3	3705.3	0.0 Sant
C-7	Sweeper	8270.0	8175.6	94.4 St
C-8	40	1999.5	1966.4	33.1 Sant
C-9	82	9085.8	9085.8	0.0 St
C-10	Bus	399.4	399.4	0.0 Bus

**Diesel On Hand**  
**Off Road**

Gals 637

A-1		10551.3	10551.3	0 St
A-2		31445.2	31445.2	0.0 Water
A-3		2677.3	2645.8	31.5 Water
A-10		34733.3	34628.3	105.0 Sewer

## Public Works Department

### Sanitation Division

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

### Water Division

1. Read water meter.
2. Worked reread list of 22
3. Cut off unpaid accounts of. 64
4. Turned water off. 4
5. Turn water on. 7
6. Repaired water leaks. 1
7. Made water connection. 0
8. Raised water meters. 0
9. Replaced water meters. 1
10. Reread water meters. 2
11. Pulled or locked unpaid accounts. 5
12. Performed Routine Maint. At the Well site.
13. Remarks: Repair water leaks at these Location.

McDaniel

### 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. 0
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. 0
3. Performed routine maintenance & service at the sewer plant.
4. Remarks: Flush lines at these locations. Taylor x2, Murphy, Happy Hill, Phillips

<b>Section</b>	<b>Total Gallons Consumed</b>
	<b>Moith of April 2024</b>
<b>PWA</b>	443.9
<b>Street</b>	0.0
<b>Water</b>	476.6
<b>Police</b>	860.8
<b>Sanitation</b>	0.0
<b>Fire</b>	40.1
<b>Sewer</b>	513.8
<b>S.Rob Rescue</b>	93.3
<b>Total</b>	<b>2428.5</b>

<b>Diesel Consumed</b>	<b>On Road</b>	<b>Off Road</b>
<b>Sanitation</b>	33.1	0.0
<b>Street</b>	94.4	0.0
<b>Water</b>	56.5	31.5
<b>Fire</b>	46.4	0.0
<b>Sewer</b>	270.0	105.0
<b>Bus</b>	0.0	0.0
<b>S.R.Rescue</b>	96.0	0.0

	<b>Water Accountability</b>
<b>Gallons Pumped</b>	8.315
<b>Gallons Billed</b>	4.00
<b>Percent</b>	51%
	<b>Sewer Plant</b>
<b>Total Gallons</b>	30.942
<b>Average For The Month</b>	1.03
<b>Total Rainfall</b>	3.9"
<b>Water Leaks</b>	

**Public Works Department**  
**Month of April 2024**

**Garage Division**

**1. Made Repairs To The Following Vehicles:**

A. #20	F. #48	K.
B. #21	G. #55	
C. #22	H. #80	
D. #40	I.	
E. #46	J.	

**2. Performed Scheduled Maintenance Service To:**

A. #17	F.
B. #31	G.
C. #48	H.
D. #55	I.
E.	J.

**3. Major Repairs to Following Vehicles:      #80, #22**

Parts	\$10,262.08
Tax	\$690.92
Frt	
Outside Work	
<b>Total</b>	<b>\$10,953.00</b>

**Shop Total All Vehicles**

Estimate Labor	
Parts	\$14,560.56
Outside Work	
Tax	\$873.21
Frt	

<b>Grand Total</b>	<b>\$15,433.77</b>
--------------------	--------------------

To Town Manager: Jerome Chestnut

FROM: PUBLIC WORKS

REF: MAJOR LOSS & REPAIR REPORT

5/1/2024

1 A. ITEM	#17	
B. Damage	Oil change	
C. Cost to Repair		\$10.31
2 A. Item	#20	
B. Damage	Radiator & reservoir replaced	
C. Cost to Repair		\$395.47
3 A. Item	#21	
B. DAMAGE	Front end fixed from wreck	
C. Cost to Repair		\$892.73
4 A. ITEM	#23	
B. DAMAGE	Oil change	
C. Cost to Repair		\$64.16
5 A. ITEM	#31	
B. DAMAGE	Oil change	
C. Cost to Repair		\$40.83
6 A. Item	#40	
B. Damage	New brakes and tire	
C. Cost to Repair		\$539.57
7 A. ITEM	#46	
B. DAMAGE	Door clips	
C. Cost to Repair		\$40.01
8 A. ITEM	#48	

B.DAMAGE New blades, bushings, bolts, nuts, clamps, blower motor  
C. Cost to Repair \$1,880.07

9 A.ITEM #55  
B.DAMAGE New bolts & gear oil  
C. Cost to Repair \$75.95

10 A. ITEM #88  
B.DAMAGE New high pressure pump  
C. Cost to Repair \$7,017.21

11 A. ITEM #86  
B.DAMAGE New blades  
C. Cost to Repair \$406.97

12 A. ITEM  
B.DAMAGE  
C. Cost to Repair

13 A. ITEM  
B.DAMAGE  
C. Cost to Repair

14 A. ITEM  
B.DAMAGE  
C. Cost to Repair

15 A. ITEM  
B.DAMAGE  
C. Cost to Repair

16 A. ITEM  
B.DAMAGE  
C. Cost to Repair

17 A. ITEM  
B.DAMAGE  
C. Cost to Repair



# Cash Balance Report

Period Ending 4/30/2024

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Bank 1	TRUIST Acct#- 1	Account	Balance
		10-102-0000 CASH IN BANK	\$762,235.59
		20-102-0000 CASH IN BANK	\$103,958.78
		30-102-0000 CASH IN BANK	\$261,756.30
		40-102-0000 CASH IN BANK	\$1,258.07
		41-102-0000 CASH IN BANK	\$7,047.02
		51-102-0000 CASH IN BANK	\$0.00
		55-102-0000 CASH IN BANK	\$25,149.19
		56-102-0000 CASH IN BANK	-\$6,851.43
		57-102-0000 CASH IN BANK	\$0.00
		58-102-0000 CASH IN BANK	\$0.00
		59-102-0000 CASH IN BANK	\$145,966.18
		63-102-0000 CASH IN BANK	\$0.00
		64-102-0000 CASH IN BANK	\$0.00
		65-102-0000 CASH IN BANK	\$0.00
		67-102-0000 CASH IN BANK	-\$6,775.00
		68-102-0000 CASH IN BANK	-\$5,006.71
		69-102-0000 CASH IN BANK	\$0.00
		72-102-0000 CASH IN BANK	\$0.00
		77-102-0000 CASH IN BANK	-\$7,500.00
		78-102-0000 CASH IN BANK	-\$2,100.00
		86-102-0000 CASH IN BANK	\$28,250.00
		87-102-0000 CASH IN BANK	\$42,750.00

Bank 1 Total: \$1,350,137.99

Total Cash Balance: \$1,350,137.99

## Budget vs Actual

TOWN OF FAIRMONT

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### 10 GENERAL FUND

Description	Budget	MTD	YTD	Variance	Percent
<b>Revenues</b>					
10-289-0000 FUND BALANCE	167,086	0.00	0.00	(167,086.00)	
10-301-0100 MOTOR VEHICLE REV	125,000	7,789.60	99,918.68	(25,081.32)	80%
10-302-0000 CURRENT TAX REVENUE	729,119	25,628.51	696,663.01	(32,455.99)	96%
10-302-0100 PRIOR YR TAX REVENUE	65,000	5,102.64	76,139.36	11,139.36	117%
10-317-0000 TAX INTEREST/PENALTY	22,000	2,095.90	18,979.06	(3,020.94)	86%
10-325-0000 PRIVILEGE LICENSE	240	0.00	285.00	45.00	119%
10-329-0000 INTEREST	5,000	502.37	4,909.81	(90.19)	98%
10-331-0100 CABLE/VIDEO TAX REV.	9,764	0.00	6,864.16	(2,899.84)	70%
10-331-0300 RENT - BLDGS	25,000	2,000.00	22,950.00	(2,050.00)	92%
10-334-5000 FIRE INSPECTIONS	1,000	200.00	1,680.00	680.00	168%
10-335-0000 MISCELLANEOUS	17,500	38.52	15,545.21	(1,954.79)	89%
10-335-0100 CODE ENFORCEMENT FEES	5,000	0.00	0.00	(5,000.00)	
10-335-0300 MAY DAY REVENUE	2,000	450.00	450.00	(1,550.00)	23%
10-335-0400 SENIOR GRANT	500	0.00	5,000.00	4,500.00	1000%
10-335-0600 SPECIAL PROJECTS	7,000	325.00	2,203.00	(4,797.00)	31%
10-337-0000 FRANCHISE TAX	121,148	0.00	100,956.46	(20,191.54)	83%
10-341-0000 BEER & WINE	10,129	0.00	0.00	(10,129.00)	
10-344-0000 GOVERNOR'S CRIME COMMISSION GRANT	0	0.00	0.00	0.00	
10-344-0100 NC DEPARTMENT OF INSURANCE FIRE GRANT	14,456	0.00	14,456.29	0.29	100%
10-345-0000 SALES TAX	908,648	67,347.45	732,376.99	(176,271.01)	81%
10-347-0000 ABC REVENUE	0	1,503.76	3,632.44	3,632.44	
10-351-0000 COURT FEE	1,000	145.80	1,133.10	133.10	113%
10-354-0000 ZONING FEE	1,500	350.00	2,465.00	965.00	164%
10-359-0000 SANITATION REVENUE	331,960	27,255.36	273,335.16	(58,624.84)	82%
10-359-0100 SANITATION OTHER	300	0.00	0.00	(300.00)	
10-359-0200 SOLID WASTE DISP TAX	1,740	0.00	1,318.10	(421.90)	76%
10-381-0000 SALE OF EQUIPMENT	0	0.00	0.00	0.00	
10-383-0000 SALE OF FIXED ASSETS	15,934	0.00	15,934.00	0.00	100%
<b>Revenues Totals:</b>	<b>2,588,024</b>	<b>140,734.91</b>	<b>2,097,194.83</b>	<b>(490,829.17)</b>	<b>81%</b>

## Budget vs Actual

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**10 GENERAL FUND**

Description	Budget	MTD	YTD	Variance	Percent
<b>Expenses</b>					
10-410-0200 SALARIES	15,300	1,275.00	12,750.00	2,550.00	83%
10-410-0500 FICA 7.65%	1,170	97.55	975.50	194.50	83%
10-410-0900 WORKERS COMP	110	0.00	110.24	(0.24)	100%
10-410-1000 TRAINING	0	0.00	0.00	0.00	
10-410-1100 POSTAGE/TELEPHONE	132	0.00	113.85	18.15	86%
10-410-3300 DEPT SUPPLIES	3,750	0.00	3,654.01	95.99	97%
10-410-5300 DUES/SUBSCRIPTIONS	322	0.00	0.00	322.00	
COUNCIL Totals:	20,784	1,372.55	17,603.60	3,180.40	85%
10-412-0200 SALARIES	56,299	0.00	54,222.59	2,076.41	96%
10-412-0500 FICA 7.65%	5,609	0.00	4,148.01	1,460.99	74%
10-412-0600 GROUP INSURANCE	0	0.00	0.00	0.00	
10-412-0700 RETIREMENT	6,671	0.00	6,669.77	1.23	100%
10-412-0800 401(K)	2,572	0.00	2,571.23	0.77	100%
10-412-0900 WORKERS COMP	952	0.00	952.08	(0.08)	100%
10-412-1000 TRAINING	2,000	0.00	920.79	1,079.21	46%
10-412-1100 POSTAGE/TELEPHONE	350	4.17	143.68	206.32	41%
10-412-1600 M/R EQUIPMENT	100	0.00	0.00	100.00	
10-412-1700 M/R VEHICLES	150	0.00	60.41	89.59	40%
10-412-3100 AUTO SUPPLIES	100	0.00	10.00	90.00	10%
10-412-3300 DEPT SUPPLIES	1,000	0.00	930.03	69.97	93%
10-412-5300 DUES/SUBSCRIPTIONS	1,101	0.00	1,040.39	60.61	94%
10-412-7400 CAPITAL OUTLAY	34,000	0.00	33,990.85	9.15	100%
ADMINISTRATION Totals:	110,904	4.17	105,659.83	5,244.17	95%
10-420-0200 SALARIES	44,278	3,262.58	38,526.76	5,751.24	87%
10-420-0400 PROF SERVICES	0	0.00	0.00	0.00	
10-420-0500 FICA 7.65%	3,387	248.68	2,939.14	447.86	87%
10-420-0600 GROUP INSURANCE	12,036	1,002.80	10,028.00	2,008.00	83%
10-420-0700 RETIREMENT	5,743	423.16	4,996.96	746.04	87%
10-420-0800 401(K)	2,214	163.13	1,926.34	287.66	87%
10-420-0900 WORKERS COMP	149	0.00	149.00	0.00	100%
10-420-1000 TRAINING	5,000	656.34	4,963.76	36.24	99%
10-420-1100 POSTAGE/TELEPHONE	500	0.00	136.00	364.00	27%
10-420-1600 M/R EQUIPMENT	250	0.00	0.00	250.00	
10-420-3300 DEPT SUPPLIES	1,000	39.98	806.35	193.65	81%
10-420-5300 DUES/SUBSCRIPTIONS	600	0.00	490.00	110.00	82%
CLERK Totals:	75,157	5,796.67	64,962.31	10,194.69	86%
10-430-3300 DEPT SUPPLIES	3,605	0.00	3,605.00	0.00	100%
ELECTIONS Totals:	3,605	0.00	3,605.00	0.00	100%
10-440-0200 SALARIES	71,066	5,205.42	60,654.40	10,411.60	85%
10-440-0400 PROF. SERVICES	22,000	0.00	15,351.50	6,648.50	70%
10-440-0500 FICA 7.65%	5,437	390.86	4,569.60	867.40	84%

## Budget vs Actual

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### 10 GENERAL FUND

Description	Budget	MTD	YTD	Variance	Percent
10-440-0600 GROUP INSURANCE	12,036	1,002.80	11,030.80	1,005.20	92%
10-440-0700 RETIREMENT	9,217	675.14	7,866.84	1,350.16	85%
10-440-0800 401(K)	3,553	260.28	3,032.82	520.18	85%
10-440-0900 WORKERS COMP	149	0.00	148.99	0.01	100%
10-440-1000 TRAINING	500	87.62	97.62	402.38	20%
10-440-1100 POSTAGE/TELEPHONE	600	0.00	136.00	464.00	23%
10-440-1600 M/R EQUIPMENT	1,700	0.00	1,476.83	223.17	87%
10-440-2100 RENTAL EQUIPMENT	3,650	0.00	2,906.24	743.76	80%
10-440-2600 ADVERTISING	3,000	0.00	687.90	2,312.10	23%
10-440-3300 DEPT SUPPLIES	2,000	330.11	2,091.44	(91.44)	105%
10-440-5300 DUES/SUBSCRIPTIONS	100	0.00	50.00	50.00	50%
FINANCE Totals:	135,008	7,952.23	110,100.98	24,907.02	82%
10-450-0400 COUNTY COLLECTIONS	25,000	974.85	23,484.97	1,515.03	94%
10-450-0401 TAX DISCOUNT	9,500	0.00	8,616.48	883.52	91%
10-450-1100 POSTAGE/TELEPHONE	50	0.00	0.00	50.00	
10-450-3300 DEPT SUPPLIES	50	0.00	0.00	50.00	
TAX LISTING Totals:	34,600	974.85	32,101.45	2,498.55	93%
10-470-0400 LEGAL FEES	15,000	2,337.00	8,852.63	6,147.37	59%
LEGAL Totals:	15,000	2,337.00	8,852.63	6,147.37	59%
10-490-0400 PROF. SERVICES	26,600	0.00	26,600.00	0.00	100%
10-490-1100 POSTAGE/TELEPHONE	600	0.00	0.00	600.00	
10-490-1500 NUISANCE ABATEMENT	14,400	0.00	0.00	14,400.00	
10-490-3300 DEPT SUPPLIES	500	0.00	58.80	441.20	12%
10-490-4500 CONTRACT SERVICES	10,405	0.00	0.00	10,405.00	
PLANNING, CODES & ZONING Totals:	52,505	0.00	26,658.80	25,846.20	51%
10-500-0200 SALARIES	39,125	3,297.54	37,304.69	1,820.31	95%
10-500-0500 FICA 7.65%	2,993	250.58	2,833.02	159.98	95%
10-500-0600 GROUP INSURANCE	12,036	999.60	9,996.00	2,040.00	83%
10-500-0700 RETIREMENT	4,324	374.52	4,194.20	129.80	97%
10-500-0800 401(K)	1,667	144.38	1,602.74	64.26	96%
10-500-0900 WORKERS COMP	2,084	0.00	2,083.84	0.16	100%
10-500-1100 TELEPHONE/FAX	6,100	837.07	6,933.18	(833.18)	114%
10-500-1300 UTILITIES	28,000	1,955.32	29,635.63	(1,635.63)	106%
10-500-1500 M/R BLDG. & GROUNDS	35,000	528.00	34,260.19	739.81	98%
10-500-3300 DEPT SUPPLIES	20,000	928.76	16,710.04	3,289.96	84%
10-500-3600 UNIFORMS	820	93.35	789.70	30.30	96%
BUILDINGS Totals:	152,149	9,409.12	146,343.23	5,805.77	96%
10-510-0200 SALARIES	454,128	33,460.08	434,757.13	19,370.87	96%
10-510-0500 FICA 7.65%	40,631	2,526.75	32,899.30	7,731.70	81%
10-510-0600 GROUP INSURANCE	132,396	9,025.20	108,302.40	24,093.60	82%
10-510-0700 RETIREMENT	74,570	4,697.79	61,025.31	13,544.69	82%

## Budget vs Actual

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### 10 GENERAL FUND

Description	Budget	MTD	YTD	Variance	Percent
10-510-0800 401(K) 5%	26,556	1,641.77	21,564.83	4,991.17	81%
10-510-0900 WORKERS COMP	22,058	0.00	22,057.56	0.44	100%
10-510-1000 TRAINING	4,000	0.00	1,703.53	2,296.47	43%
10-510-1100 POSTAGE/TELEPHONE	24,500	2,806.10	20,524.34	3,975.66	84%
10-510-1600 M/R EQUIPMENT	7,514	2,177.85	2,607.92	4,906.08	35%
10-510-1601 MAINT AGREEMENTS	6,446	0.00	6,446.00	0.00	100%
10-510-1700 M/R VEHICLES	8,000	87.41	4,823.66	3,176.34	60%
10-510-2100 RENTAL EQUIPMENT	3,600	0.00	2,906.31	693.69	81%
10-510-3100 AUTO SUPPLIES	65,000	3,727.84	45,263.78	19,736.22	70%
10-510-3300 DEPT SUPPLIES	7,770	678.98	7,641.53	128.47	98%
10-510-3301 GCC GRANT SUPPLIES	0	0.00	0.00	0.00	
10-510-3600 UNIFORMS	5,000	119.94	2,748.11	2,251.89	55%
10-510-4000 MEDICAL EXAMS	800	0.00	51.00	749.00	6%
10-510-5300 DUES/SUBSCRIPTIONS	4,984	0.00	4,984.39	(0.39)	100%
10-510-5700 MISC. DRUG BUY	0	0.00	0.00	0.00	
10-510-7400 CAPITAL OUTLAY	32,640	0.00	32,639.66	0.34	100%
POLICE Totals:	920,593	60,949.71	812,946.76	107,646.24	88%
10-512-0200 SALARIES	1,929	0.00	228.29	1,700.71	12%
10-512-0400 ROBESON COMMUNIC	43,820	10,955.00	32,865.00	10,955.00	75%
10-512-0500 FICA 7.65%	1,511	0.00	17.46	1,493.54	1%
10-512-0900 WORKERS COMP	149	0.00	148.99	0.01	100%
PUB SAFETY Totals:	47,409	10,955.00	33,259.74	14,149.26	70%
COMMUNICATION & ADM					
10-530-0200 SALARIES	41,384	275.00	23,716.73	17,667.27	57%
10-530-0400 FIRE INSPECTIONS	1,575	0.00	1,564.75	10.25	99%
10-530-0500 FICA 7.65%	3,166	21.04	1,814.36	1,351.64	57%
10-530-0800 FIREMEN PENSION	100	0.00	50.00	50.00	50%
10-530-0900 WORKERS COMP	4,171	0.00	4,170.48	0.52	100%
10-530-1000 TRAINING	4,500	38.52	4,354.54	145.46	97%
10-530-1100 POSTAGE/TELEPHONE	250	0.00	250.00	0.00	100%
10-530-1600 M/R EQUIPMENT	32,850	0.00	33,673.19	(823.19)	103%
10-530-1700 M/R VEHICLES	50,000	6,943.54	12,009.75	37,990.25	24%
10-530-3100 AUTO SUPPLIES	8,400	259.88	4,347.77	4,052.23	52%
10-530-3300 DEPT SUPPLIES	19,182	135.37	17,858.78	1,323.22	93%
10-530-3600 UNIFORMS	22,500	354.46	22,901.70	(401.70)	102%
10-530-5300 DUES/SUBSCRIPTIONS	2,897	0.00	3,092.12	(195.12)	107%
10-530-7400 CAPITAL OUTLAY	0	0.00	0.00	0.00	
FIRE Totals:	190,975	8,027.81	129,804.17	61,170.83	68%
10-555-0200 SALARIES	0	0.00	0.00	0.00	
10-555-0500 FICA 7.65%	0	0.00	0.00	0.00	
10-555-0600 GROUP INSURANCE	0	0.00	0.00	0.00	
10-555-0700 RETIREMENT	0	0.00	0.00	0.00	
10-555-0800 401(K)	0	0.00	0.00	0.00	

## Budget vs Actual

TOWN OF FAIRMONT

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**10 GENERAL FUND**

Description	Budget	MTD	YTD	Variance	Percent
10-555-0900 WORKERS COMP	0	0.00	0.00	0.00	
10-555-3600 UNIFORMS	0	0.00	0.00	0.00	
GARAGE Totals:	0	0.00	0.00	0.00	
10-560-0200 SALARIES	92,597	6,308.48	71,862.02	20,734.98	78%
10-560-0500 FICA 7.65%	7,084	481.69	5,488.32	1,595.68	77%
10-560-0600 GROUP INSURANCE	12,036	1,002.80	12,030.40	5.60	100%
10-560-0700 RETIREMENT	12,010	818.20	9,320.45	2,689.55	78%
10-560-0800 401(K)	1,754	131.95	1,449.09	304.91	83%
10-560-0900 WORKERS COMP	5,448	0.00	5,447.76	0.24	100%
10-560-1000 TRAINING	250	0.00	0.00	250.00	
10-560-1300 UTILITIES	63,500	6,201.20	60,489.15	3,010.85	95%
10-560-1600 M/R EQUIPMENT	15,000	2,818.45	16,431.11	(1,431.11)	110%
10-560-1700 M/R VEHICLES	14,779	3,610.14	20,959.34	(6,180.34)	142%
10-560-3100 AUTO SUPPLIES	7,350	1,538.46	6,956.54	393.46	95%
10-560-3300 DEPT SUPPLIES	13,500	1,110.22	13,012.77	487.23	96%
10-560-3301 MOSQUITO SPRAYING	3,000	0.00	0.00	3,000.00	
10-560-3600 UNIFORMS	1,375	131.80	1,111.89	263.11	81%
10-560-7400 CAPITAL OUTLAY	20,496	0.00	20,495.30	0.70	100%
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:	270,179	24,153.39	245,054.14	25,124.86	91%
10-580-1600 M/R EQUIPMENT	6,500	0.00	7,359.85	(859.85)	113%
10-580-1700 M/R VEHICLES	13,765	1,316.00	11,982.57	1,782.43	87%
10-580-3100 AUTO SUPPLIES	8,500	1,391.90	9,613.22	(1,113.22)	113%
10-580-3300 DEPT SUPPLIES	750	0.00	42.46	707.54	6%
10-580-4500 CONTRACT SERVICE	212,500	5,676.67	174,420.65	38,079.35	82%
10-580-4502 LANDFILL	40,000	0.00	0.00	40,000.00	
10-580-7400 CAPITAL OUTLAY	500	0.00	500.00	0.00	100%
SANITATION Totals:	282,515	8,384.57	203,918.75	78,596.25	72%
10-620-0200 SALARIES	22,326	1,657.36	19,011.96	3,314.04	85%
10-620-0500 FICA 7.65%	1,708	126.80	1,454.55	253.45	85%
10-620-0900 WORKERS COMP	1,164	0.00	1,163.44	0.56	100%
10-620-1500 M/R BLDG & GROUNDS	2,000	0.00	0.00	2,000.00	
10-620-1600 M/R - PARK EQUIPMENT	850	180.00	197.63	652.37	23%
10-620-1700 M/R VEHICLES	1,500	0.00	814.30	685.70	54%
10-620-3100 AUTO SUPPLIES	500	0.00	59.21	440.79	12%
10-620-3300 DEPT SUPPLIES	350	0.00	262.63	87.37	75%
10-620-5700 ACTIVITIES	5,000	40.00	1,052.51	3,947.49	21%
10-620-5800 SENIOR PROGRAMS	7,000	3,529.28	8,227.25	(1,227.25)	118%
RECREATION & PARKS Totals:	42,398	5,533.44	32,243.48	10,154.52	76%
10-630-0100 LIBRARY	14,333	0.00	14,333.00	0.00	100%

## Budget vs Actual

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LIBRARY Totals:	14,333	0.00	14,333.00	0.00	100%
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	3,498.48	1.52	100%
10-650-0101 MAY DAY FESTIVAL	5,500	610.00	610.00	4,890.00	11%
10-650-0102 FIREWORKS	5,000	0.00	0.00	5,000.00	
10-650-0103 CHRISTMAS PARADE	1,500	0.00	1,500.00	0.00	100%
SPECIAL EVENTS Totals:	15,500	610.00	5,608.48	9,891.52	36%
10-655-0100 UNITED WAY	1,000	1,000.00	1,000.00	0.00	100%
Totals:	1,000	1,000.00	1,000.00	0.00	100%
10-660-0400 PROF. SERVICE & CODES	54,865	5,247.66	31,720.26	23,144.74	58%
10-660-5300 DUES/SUBSCRIPTIONS	4,400	0.00	4,355.00	45.00	99%
10-660-5400 INSURANCE/BONDS	65,483	0.00	65,482.47	0.53	100%
10-660-5401 RETIREE INSURANCE	57,662	4,894.00	49,934.00	7,728.00	87%
10-660-5700 MISCELLANEOUS	7,000	80.25	3,469.87	3,530.13	50%
10-660-5701 SPECIAL PROJECTS	7,000	1,581.27	3,687.58	3,312.42	53%
10-660-5800 CONTINGENCY	0	0.00	0.00	0.00	
NON-DEPT. Totals:	196,410	11,803.18	158,649.18	37,760.82	81%
10-690-0100 RESCUE	6,000	577.25	4,426.99	1,573.01	74%
SOUTH ROBESON RESCUE Totals:	6,000	577.25	4,426.99	1,573.01	74%
Expenses Totals:	2,588,024	159,840.94	2,158,132.52	429,891.48	83%

10 GENERAL FUND Totals:

(19,106.03)

(60,937.69)

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### 20 POWELL BILL

Description	Budget	MTD	YTD	Variance	Percent
<b>Revenues</b>					
20-289-0000 FUND BALANCE	26,932	0.00	0.00	(26,932.00)	
20-343-0000 POWELL BILL ALLOC.	84,798	0.00	92,253.53	7,455.53	109%
20-383-0000 SALE OF EQUIPMENT	0	0.00	0.00	0.00	
Revenues Totals:	111,730	0.00	92,253.53	(19,476.47)	83%

## Budget vs Actual

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### 20 POWELL BILL

Description	Budget	MTD	YTD	Variance	Percent
<b>Expenses</b>					
20-570-0200 SALARIES	22,096	1,681.00	19,384.28	2,711.72	88%
20-570-0500 FICA 7.65%	1,690	117.21	1,368.97	321.03	81%
20-570-0600 GROUP INSURANCE	0	0.00	0.00	0.00	
20-570-0700 RETIREMENT	2,866	218.02	2,514.15	351.85	88%
20-570-0800 401(K)	0	0.00	0.00	0.00	
20-570-0900 WORKERS' COMP	4,879	0.00	4,878.79	0.21	100%
20-570-3300 MAINTENANCE	23,498	0.00	9,031.26	14,466.74	38%
20-570-3301 DRAINAGE	28,725	0.00	28,725.00	0.00	100%
20-570-7401 STREET SWEEPER LEASE	27,976	0.00	27,976.20	(0.20)	100%
20-570-7403 STREET SWEEPER LEASE INTEREST	0	0.00	0.00	0.00	
POWELL BILL Totals:	111,730	2,016.23	93,878.65	17,851.35	84%
Expenses Totals:	111,730	2,016.23	93,878.65	17,851.35	84%

20 POWELL BILL Totals:

(2,016.23)

(1,625.12)



## Budget vs Actual

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### 30 WATER & SEWER

Description	Budget	MTD	YTD	Variance	Percent
<b>Revenues</b>					
30-289-0000 FUND BALANCE	0	0.00	0.00	0.00	
30-329-0000 INTEREST	5,000	501.96	4,905.64	(94.36)	98%
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	528,908	42,467.35	435,126.85	(93,781.15)	82%
30-372-0000 SEWER REVENUE	682,703	56,155.08	570,292.49	(112,410.51)	84%
30-372-0100 WA/SW REVENUE MISC.	8,000	15.00	8,312.22	312.22	104%
30-372-0200 SEWER CONTRACT REV.	228,900	31,883.67	287,787.98	58,887.98	126%
30-372-0300 SEWER CONTRACT O/M	39,000	4,806.12	50,499.99	11,499.99	129%
30-373-0000 TAPS/CONNECTIONS	4,000	0.00	5,000.00	1,000.00	125%
30-374-0000 LATE FEE REVENUE	23,000	1,860.63	21,707.47	(1,292.53)	94%
30-375-0000 NONPAYMENT REVENUE	28,000	2,025.64	17,577.34	(10,422.66)	63%
30-383-0000 SALE OF FIXED ASSETS	0	0.00	0.00	0.00	
Revenues Totals:	1,547,511	139,715.45	1,401,209.98	(146,301.02)	91%

## Budget vs Actual

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### 30 WATER & SEWER

Description	Budget	MTD	YTD	Variance	Percent
<b>Expenses</b>					
30-660-0400 PROF. SERVICES	19,392	120.30	19,230.98	161.02	99%
30-660-0900 PENSION EXPENSE	0	0.00	0.00	0.00	
30-660-1500 M/R BLDG. & GROUNDS	12,526	96.00	12,075.14	450.86	96%
30-660-5100 BAD DEBT EXPENSE	0	0.00	0.00	0.00	
30-660-5400 INSURANCE/BONDS	35,849	0.00	35,848.55	0.45	100%
30-660-5706 BOND 2014 INTEREST	7,178	0.00	0.00	7,178.00	
30-660-5707 BOND 2014 PRINCIPAL	8,000	0.00	0.00	8,000.00	
30-660-5712 TRUIST SEWER INTEREST	56,722	0.00	42,773.09	13,948.91	75%
30-660-5715 TRUIST SEWER PRINCIPAL	85,419	0.00	63,832.18	21,586.82	75%
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:	225,086	216.30	173,759.94	51,326.06	77%
30-720-0200 SALARIES	255,656	23,355.34	209,531.22	46,124.78	82%
30-720-0500 FICA 7.65%	20,307	1,772.80	15,906.84	4,400.16	78%
30-720-0600 GROUP INSURANCE	60,180	5,111.00	47,249.60	12,930.40	79%
30-720-0700 RETIREMENT	35,378	3,029.20	27,176.33	8,201.67	77%
30-720-0800 401(K)	13,639	1,167.78	10,476.66	3,162.34	77%
30-720-0900 WORKERS COMP	5,966	0.00	5,965.85	0.15	100%
30-720-1000 TRAINING	500	181.66	263.45	236.55	53%
30-720-1100 POSTAGE/TELEPHONE	9,000	727.61	9,277.01	(277.01)	103%
30-720-1300 UTILITIES	15,550	818.05	13,038.70	2,511.30	84%
30-720-1600 M/R EQUIPMENT	5,000	0.00	1,866.80	3,133.20	37%
30-720-1700 M/R VEHICLES	6,500	16.00	3,473.41	3,026.59	53%
30-720-2100 EQPT RENTAL	7,000	523.48	4,890.72	2,109.28	70%
30-720-2600 ADVERTISING	2,500	0.00	1,547.20	952.80	62%
30-720-3100 AUTO SUPPLIES	14,750	1,699.10	15,890.30	(1,140.30)	108%
30-720-3300 DEPT SUPPLIES	20,000	3,946.04	19,030.80	969.20	95%
30-720-3600 UNIFORMS	3,100	342.75	3,115.19	(15.19)	100%
30-720-4000 MEDICAL EXAMS	600	0.00	135.00	465.00	23%
W/S ADM. Totals:	475,626	42,690.81	388,835.08	86,790.92	82%
30-812-0200 SALARIES	35,995	3,556.50	36,138.18	(143.18)	100%
30-812-0400 PROF. SERVICES	7,500	0.00	839.00	6,661.00	11%
30-812-0500 FICA 7.65%	2,754	272.07	2,764.57	(10.57)	100%
30-812-0600 GROUP INSURANCE	12,036	1,002.80	12,033.60	2.40	100%
30-812-0700 RETIREMENT	4,669	461.28	4,687.15	(18.15)	100%
30-812-0800 401(K)	1,800	177.83	1,806.95	(6.95)	100%
30-812-0900 WORKERS COMP	479	0.00	478.68	0.32	100%
30-812-1000 TRAINING	4,000	0.00	4,960.86	(960.86)	124%

## Budget vs Actual

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### 30 WATER & SEWER

Description	Budget	MTD	YTD	Variance	Percent
30-812-1100 POSTAGE/TELEPHONE	15,000	741.01	7,629.29	7,370.71	51%
30-812-1300 UTILITIES	30,500	2,875.80	27,645.75	2,854.25	91%
30-812-1600 M/R EQUIPMENT	35,000	0.00	34,058.02	941.98	97%
30-812-3300 DEPT SUPPLIES	7,000	155.96	6,934.86	65.14	99%
30-812-3600 UNIFORMS	780	199.50	863.69	(83.69)	111%
30-812-5300 DUES/SUBSCRIPTIONS	1,000	0.00	705.00	295.00	71%
WA. TX. Totals:	158,513	9,442.75	141,545.60	16,967.40	89%
30-818-0200 SALARIES	34,948	2,353.41	32,042.99	2,905.01	92%
30-818-0500 FICA 7.65%	2,674	178.35	2,441.41	232.59	91%
30-818-0600 GROUP INSURANCE	12,036	1,002.80	10,028.00	2,008.00	83%
30-818-0700 RETIREMENT	4,533	305.24	4,156.00	377.00	92%
30-818-0800 401(K)	1,747	117.67	1,602.14	144.86	92%
30-818-0900 WORKERS COMP	720	0.00	719.90	0.10	100%
30-818-1600 M/R EQUIPMENT	6,000	491.14	6,457.30	(457.30)	108%
30-818-1700 M/R VEHICLES	15,557	0.00	10,752.61	4,804.39	69%
30-818-3100 AUTO SUPPLIES	35,000	1,953.82	30,775.09	4,224.91	88%
30-818-3300 DEPT SUPPLIES	38,640	501.64	22,328.34	16,311.66	58%
30-818-3600 UNIFORMS	780	89.55	751.24	28.76	96%
30-818-7400 CAPITAL OUTLAY	5,800	0.00	5,800.00	0.00	100%
WA. MNT. Totals:	158,435	6,993.62	127,855.02	30,579.98	81%
30-822-0200 SALARIES	73,823	6,224.27	68,821.39	5,001.61	93%
30-822-0400 PROF. SERVICES	40,000	3,107.00	30,658.00	9,342.00	77%
30-822-0500 FICA 7.65%	5,647	475.24	5,255.77	391.23	93%
30-822-0600 GROUP INSURANCE	12,036	1,002.80	11,030.80	1,005.20	92%
30-822-0700 RETIREMENT	8,173	629.14	7,054.12	1,118.88	86%
30-822-0800 401(K)	3,151	242.54	2,719.42	431.58	86%
30-822-0900 WORKERS COMP	2,545	0.00	2,545.28	(0.28)	100%
30-822-1000 TRAINING	893	0.00	893.20	(0.20)	100%
30-822-1100 POSTAGE/TELEPHONE	13,500	2,812.61	15,978.34	(2,478.34)	118%
30-822-1300 UTILITIES	118,250	13,595.48	110,120.22	8,129.78	93%
30-822-1600 M/R EQUIPMENT	45,743	485.00	45,521.74	221.26	100%
30-822-3300 DEPT SUPPLIES	27,500	109.62	33,489.74	(5,989.74)	122%
30-822-3600 UNIFORMS	760	86.95	729.28	30.72	96%
30-822-5700 WETLAND MITIGATION	1,000	0.00	0.00	1,000.00	
SW. TX. Totals:	353,021	28,770.65	334,817.30	18,203.70	95%
30-828-0200 SALARIES	32,065	707.25	15,217.64	16,847.36	47%
30-828-0400 PROF. SERVICES	40,000	0.00	1,056.96	38,943.04	3%
30-828-0500 FICA 7.65%	2,453	54.11	1,164.17	1,288.83	47%
30-828-0700 RETIREMENT	4,159	91.73	1,973.71	2,185.29	47%
30-828-0900 WORKERS COMP	2,724	0.00	2,723.87	0.13	100%
30-828-1600 M/R EQUIPMENT	5,000	0.00	426.32	4,573.68	9%
30-828-1700 M/R VEHICLES	14,500	7,017.21	10,571.27	3,928.73	73%
30-828-3100 AUTO SUPPLIES	20,000	1,292.88	17,126.36	2,873.64	86%

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30 WATER & SEWER					
Description	Budget	MTD	YTD	Variance	Percent
30-828-3300 DEPT SUPPLIES	13,640	0.00	7,277.62	6,362.38	53%
30-828-3600 UNIFORMS	800	68.65	578.52	221.48	72%
30-828-7400 CAPITAL OUTLAY	500	0.00	500.00	0.00	100%
SW. MNT. Totals:	135,841	9,231.83	58,616.44	77,224.56	43%
30-829-1100 POSTAGE/TELEPHONE	5,500	442.21	4,201.26	1,298.74	76%
30-829-1300 UTILITIES	13,200	1,341.31	10,867.27	2,332.73	82%
30-829-1600 M/R EQUIPMENT	2,000	0.00	0.00	2,000.00	
30-829-3100 AUTO SUPPLIES	15,289	1,292.88	16,595.05	(1,306.05)	109%
30-829-3300 DEPT SUPPLIES	5,000	0.00	20.79	4,979.21	0%
SEWER CONTRACT O & M Totals:	40,989	3,076.40	31,684.37	9,304.63	77%
Expenses Totals:	1,547,511	100,422.36	1,257,113.75	290,397.25	81%

30 WATER & SEWER Totals:

39,293.09

144,096.23

Budget vs. Actual

Fund 40	FEDERAL DRUG FUNDS	Period Ending					4/30/2024
Revenues		BUDGET	MTD	YTD	VARIANCE	PERCENT	
40-289-0000	FUND BALANCE	\$ -	\$ -	\$ -	\$ -	-	
40-331-2000	FEDERAL SHARING	\$ 50.00	\$ -	\$ -	\$ (50.00)		
40-331-3000	RENT OF FIRING RANGE	\$ 50.00	\$ -	\$ -	\$ (50.00)		
	Revenue Totals:	\$ 100.00	\$ -	\$ -	\$ (100.00)		
Expenses							
40-510-5701	NARCOTIC/FEDERAL	\$ 100.00	\$ -	\$ -	\$ 100.00		
	Expenses Totals:	\$ 100.00	\$ -	\$ -	\$ 100.00		
	Difference			\$ -			
Fund 41	STATE DRUG FUNDS	Period Ending					4/30/2024
Revenues		BUDGET	MTD	YTD	VARIANCE	PERCENT	
41-289-0000	FUND BALANCE	\$ -	\$ -	\$ -	\$ -	-	
41-331-7000	STATE DRUG FUNDS	\$ 50.00	\$ -	\$ 2,645.13	\$ 2,595.13	5290%	
	Revenue Totals:	\$ 50.00	\$ -	\$ 2,645.13	\$ 2,595.13	5290%	
Expenses							
41-510-5700	STATE DRUG FUNDS	\$ 50.00	\$ -	\$ 100.00	\$ (50.00)	200%	
	Expenses Totals:	\$ 50.00	\$ -	\$ 100.00	\$ (50.00)	200%	
	Difference			\$ 2,545.13			
Fund 51	ARP AMERICAN RESCUE PLAN	Period Ending					4/30/2024
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					4/30/2024
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 56	FEMA 2020 AFG FIRE GRANT	Period Ending			4/30/2024	
Revenues		BUDGET	MTD	YTD	VARIANCE	PERCENT
56-289-0100	AFG FIRE GRANT FUND	\$ 206,667.00	\$ -	\$ 203,638.57	\$ (3,028.10)	99%
56-289-0200	LOCAL FUNDS	\$ 10,333.00	\$ -	\$ -	\$ (10,333.33)	
	Revenue Totals:	\$ 217,000.00	\$ -	\$ 203,638.57	\$ (13,361.43)	94%
<b>Expenses</b>						
56-660-5701	EQUIPMENT	\$ 215,500.00	\$ -	\$ 210,490.00	\$ 5,010.00	98%
56-660-5702	GRANT WRITER FEE	\$ 1,500.00	\$ -	\$ -	\$ 1,500.00	
	Expenses Totals:	\$ 217,000.00	\$ -	\$ 210,490.00	\$ 6,510.00	97%
	Difference			\$ (6,851.43)		
Fund 57	SCIF 2021 LIBRARY PROJECT GRANT	Period Ending			4/30/2024	
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%
<b>Expenses</b>						
57-660-5700	SCIF LIBRARY EXPENSES	\$ 50,000.00	\$ 29,083.49	\$ 50,000.00	\$ -	100%
	Expenses Totals:	\$ 50,000.00	\$ 29,083.49	\$ 50,000.00	\$ -	100%
	Difference			\$ -		
Fund 58	NC YOUTH VIOLENCE PREVENTION GRANT	Period Ending			4/30/2024	
Revenues		BUDGET	MTD	YTD	VARIANCE	PERCENT
58-289-0100	NC YOUTH VIOLENCE PREVENTION GRANT	\$ 24,000.00	\$ -	\$ 20,000.00	\$ (4,000.00)	83%
	Revenue Totals:	\$ 24,000.00	\$ -	\$ 20,000.00	\$ (4,000.00)	83%
<b>Expenses</b>						
58-660-5700	NCYVP POLICE OVERTIME	\$ 19,450.00	\$ -	\$ 15,450.00	\$ 4,000.00	79%
58-660-5701	NCYVP EXPENSES	\$ 4,550.00	\$ -	\$ 4,550.00	\$ -	100%
	Expenses Totals:	\$ 24,000.00	\$ -	\$ 20,000.00	\$ 4,000.00	83%
	Difference			\$ -		
Fund 59	SCIF 2022 LIBRARY PROJECT GRANT	Period Ending			4/30/2024	
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%
<b>Expenses</b>						
59-660-5700	ENGINEERING & DESIGN	\$ 31,500.00	\$ -	\$ 31,500.00	\$ -	100%
59-660-5701	CONSTRUCTION	\$ 343,500.00	\$ 1,312.00	\$ 322,720.82	\$ 20,779.18	94%
59-660-5702	GOODS/SITE WORK EXPENSES	\$ 125,000.00	\$ 116,772.72	\$ 116,772.77	\$ 8,227.23	93%
	Expenses Totals:	\$ 500,000.00	\$ 118,084.72	\$ 470,993.59	\$ 29,006.41	94%
	Difference			\$ 29,006.41		

Budget vs. Actual

Fund 63	CDBG 15-I-3158	Period Ending			4/30/2024	
Revenues		BUDGET	MTD	YTD	VARIANCE	PERCENT
63-289-0100	CDBG 15-I-3518	\$ 97,000.00	\$ -	\$ 97,000.00	\$ -	100%
	Revenue Totals:	\$ 97,000.00	\$ -	\$ 97,000.00	\$ -	100%
Expenses						
63-660-5700	PLANNING	\$ 25,000.00	\$ -	\$ 25,000.00	\$ -	100%
63-660-5701	ADMINISTRATION	\$ 72,000.00	\$ -	\$ 72,000.00	\$ -	100%
	Expenses Totals:	\$ 97,000.00	\$ -	\$ 97,000.00	\$ -	100%
	Difference			\$ -		
Fund 64	CDBG 20-I-3608	Period Ending			4/30/2024	
Revenues		BUDGET	MTD	YTD	VARIANCE	PERCENT
64-289-0100	CDBG 20-I-3608	\$ 1,903,000.00	\$ -	\$ 178,079.00	\$ (1,724,921.00)	9%
	Revenue Totals:	\$ 1,903,000.00	\$ -	\$ 178,079.00	\$ (1,724,921.00)	9%
Expenses						
64-660-5700	SEWER BROWN ST PUMP STATION	\$ 1,855,000.00	\$ -	\$ 160,599.00	\$ 1,694,401.00	9%
64-660-5701	ADMINISTRATION	\$ 48,000.00	\$ -	\$ 17,480.00	\$ 30,520.00	36%
	Expenses Totals:	\$ 1,903,000.00	\$ -	\$ 178,079.00	\$ 1,724,921.00	9%
	Difference			\$ -		
Fund 65	CDBG-NR 21-C-4013	Period Ending			4/30/2024	
Revenues		BUDGET	MTD	YTD	VARIANCE	PERCENT
65-289-0100	CDBG-NR 21-C-4013	\$ 950,000.00	\$ -	\$ -	\$ (950,000.00)	
	Revenue Totals:	\$ 950,000.00	\$ -	\$ -	\$ (950,000.00)	
Expenses						
65-660-5700	C-1 REHABILITATION	\$ 855,000.00	\$ -	\$ -	\$ 855,000.00	
65-660-5701	C-1 ADMINISTRATION	\$ 95,000.00	\$ -	\$ -	\$ 95,000.00	
	Expenses Totals:	\$ 950,000.00	\$ -	\$ -	\$ 950,000.00	
	Difference			\$ -		
Fund 67	STRAP STREAMFLOW REHAB PROJECT	Period Ending			4/30/2024	
Revenues		BUDGET	MTD	YTD	VARIANCE	PERCENT
67-289-0100	STRAP STREAMFLOW REHAB GRANT	\$ 250,000.00	\$ -	\$ 243,225.00	\$ (6,775.00)	97%
	Revenue Totals:	\$ 250,000.00	\$ -	\$ 243,225.00	\$ (6,775.00)	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)		

Budget vs. Actual

Fund 68	LISC RVCRI GRANT	Period Ending			4/30/2024	
Revenues		BUDGET	MTD	YTD	VARIANCE	PERCENT
68-289-0100	LISC RVCRI GRANT	\$ 150,000.00	\$ 7,275.00	\$ 73,278.57	\$ (76,721.43)	49%
	Revenue Totals:	\$ 150,000.00	\$ 7,275.00	\$ 73,278.57	\$ (76,721.43)	49%
Expenses						
68-660-5700	LISC SALARY COSTS	\$ 69,000.00	\$ 4,775.00	\$ 27,812.50	\$ 41,187.50	40%
68-660-5701	LISC CONSULTANT FEE	\$ 51,000.00	\$ -	\$ 26,030.00	\$ 24,970.00	51%
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	\$ 4,775.00	\$ 78,285.28	\$ 71,714.72	50%
	Difference			\$ (5,006.71)		
Fund 69	CDBG-I 17-I-3608	Period Ending			4/30/2024	
Revenues		BUDGET	MTD	YTD	VARIANCE	PERCENT
69-289-0100	CDBG-I 17-I-3608	\$ 500,000.00	\$ -	\$ -	\$ (500,000.00)	
	Revenue Totals:	\$ 500,000.00	\$ -	\$ -	\$ (500,000.00)	
Expenses						
69-660-5700	SEWER BROWN ST PUMP STATION	\$ 483,000.00	\$ -	\$ -	\$ 483,000.00	
69-660-5701	ADMINISTRATION	\$ 17,000.00	\$ -	\$ -	\$ 17,000.00	
	Expenses Totals:	\$ 500,000.00	\$ -	\$ -	\$ 500,000.00	
	Difference			\$ -		
Fund 72	VUR COLLECTION SYSTEM REHAB	Period Ending			4/30/2024	
Revenues		BUDGET	MTD	YTD	VARIANCE	PERCENT
72-289-0100	VUR ARP COLLECTION SYSTEM	\$ 15,000,000.00	\$ -	\$ 266,000.00	\$ 14,734,000.00	2%
	Revenue Totals:	\$ 15,000,000.00	\$ -	\$ 266,000.00	\$ 14,734,000.00	2%
Expenses						
72-660-5700	CONSTRUCTION	\$ 13,001,000.00	\$ -	\$ -	\$ 13,001,000.00	
72-660-5701	ENGINEERING DESIGN	\$ 1,880,000.00	\$ -	\$ 241,000.00	\$ 1,639,000.00	13%
72-660-5703	ADMINISTRATIVE	\$ 94,000.00	\$ -	\$ -	\$ 94,000.00	
72-660-5703	ENVIRONMENTAL REPORT	\$ 25,000.00	\$ -	\$ 25,000.00	\$ -	100%
	Expenses Totals:	\$ 15,000,000.00	\$ -	\$ 266,000.00	\$ 14,734,000.00	2%
	Difference			\$ -		
Fund 77	WATER AIA GRANT	Period Ending			4/30/2024	
Revenues		BUDGET	MTD	YTD	VARIANCE	PERCENT
77-289-0100	WATER AIA GRANT	\$ 150,000.00	\$ -	\$ 150,000.00	\$ -	100%
77-289-0200	LOCAL FUNDS	\$ 7,500.00	\$ -	\$ -	\$ (7,500.00)	
	Revenue Totals:	\$ 157,500.00	\$ -	\$ 150,000.00	\$ (7,500.00)	95%
Expenses						
77-660-5700	NCDEQ GRANT FEE	\$ 2,250.00	\$ -	\$ 2,250.00	\$ -	100%
77-660-5701	GENERAL ENGINEERING SERVICES	\$ 103,250.00	\$ -	\$ 103,250.00	\$ -	100%
77-660-5702	WATER AIA MAPPING & PLAN	\$ 52,000.00	\$ -	\$ 52,000.00	\$ -	100%
	Expenses Totals:	\$ 157,500.00	\$ -	\$ 157,500.00	\$ -	100%
	Difference			\$ (7,500.00)		



Budget vs. Actual

Fund 78	R.O.A.R. COALITION GRANT	Period Ending		4/30/2024		
Revenues		BUDGET	MTD	YTD	VARIANCE	PERCENT
78-289-0100	R.O.A.R. COALITION GRANT	\$ 12,500.00	\$ -	\$ -	\$ (12,500.00)	0%
	Revenue Totals:	\$ 12,500.00	\$ -	\$ -	\$ (12,500.00)	0%
Expenses						
78-660-5700	R.O.A.R. YOUTH ACTIVITIES	\$ 12,500.00	\$ -	\$ 2,100.00	\$ 10,400.00	17%
	Expenses Totals:	\$ 12,500.00	\$ -	\$ 2,100.00	\$ 10,400.00	17%
	Difference			\$ (2,100.00)		
Fund 86	GOLDEN LEAF FY 2019-050	Period Ending		4/30/2024		
Revenues		BUDGET	MTD	YTD	VARIANCE	PERCENT
86-289-0100	GOLDEN LEAF FUNDS	\$ 90,000.00	\$ -	\$ 90,000.00	\$ -	100%
	Revenue Totals:	\$ 90,000.00	\$ -	\$ 90,000.00	\$ -	100%
Expenses						
86-660-5700	ENGINEERING & DESIGN	\$ 45,000.00	\$ -	\$ 50,250.00	\$ (5,250.00)	112%
86-660-5701	CONSTRUCTION MGMT/INSP	\$ 28,000.00	\$ -	\$ -	\$ 28,000.00	
86-660-5702	ENVIRONMENTAL/PERMITTING	\$ 17,000.00	\$ -	\$ 11,500.00	\$ 5,500.00	68%
	Expenses Totals:	\$ 90,000.00	\$ -	\$ 61,750.00	\$ 28,250.00	69%
	Difference			\$ 28,250.00		
Fund 87	GOLDEN LEAF PUMP STATION REHAB	Period Ending		4/30/2024		
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		