

TOWN OF WILLIAMSTON  
REGULAR BOARD OF COMMISSIONERS MEETING  
WILLIAMSTON TOWN HALL  
102 E. MAIN ST., WILLIAMSTON NC 27892  
MONDAY, JANUARY 6, 2025, 5:30 P.M.  
AGENDA

\*\*Times listed are estimates only. Do not rely on listed times for when these items will be addressed. It is noted that items may be addressed earlier or later than the estimated times shown on this agenda.

<u>Agenda Item</u>	<u>Time **</u>	<u>Action</u>	<u>Page(s)</u>
<b>I <u>Mayoral Procedures</u></b>			
(1) Call to Order	5:30		
(2) Pledge of Allegiance	5:31		
(3) Opening Prayer	5:33		
<b>II <u>Discussion/Adjustment to the Agenda</u></b>	5:34	X	
(Please include removal and transfer of any Consent Agenda items from Consent Agenda to Regular Agenda that need full discussion)			
<b>III <u>Consent Agenda</u></b>	5:35	X	
(These items may be adopted with a single motion, second and vote. However, any Governing Board Member may request removal of any item or items for full discussion.)			
(1) Regular Board Meeting Minutes of December 2, 2024			1-6
<b>IV <u>Public Hearing</u></b>			
(1) Community Input for Budget Needs FY2025-2026 <u>Travis Cowan</u>			
<b>V <u>Public Comment</u></b>	5:37		
<b>VI <u>Old Business</u></b>	5:40		
<b>VII <u>New Business</u></b>	5:41		
(1) Approve Contract, McAdams and Associates, Administrative Services CDBG <u>Shay Baggett</u>		X	7-12
(2) Approve Contract, Rivers and Associates, Preliminary Engineering Report CDBG <u>Shay Baggett</u>		X	13-24
(3) Acceptance of Certificate of Sufficiency, Smiling Faces Voluntary Annexation Request <u>Jackie Escobar</u>		X	25-30
(4) Resolution 2025-1, Public Hearing on Question of Annexation <u>Jackie Escobar</u>		X	31-32

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The Town of Williamston usually holds all public meetings in the assembly room but provides an alternate space on the first floor for those with disabilities. Any individual with a disability who desires to attend the meeting should call 252-792-5142 as early as possible prior to any meeting.

Note: Please turn off any cell phones, etc. during this meeting. Thank you for your cooperation.

(5) Revised Audit Contract with CRI, Michael Jordan <u>Mandy Bullock</u>	X	33-54
(6) Accessible Parks Grant Contract <u>Allen Overby</u>	X	55-65
(7) Timber Harvest Contract- Wastewater Treatment Plant <u>Stacey Stalls</u>	X	66-70
(8) Budget Amendment – Building Demolition <u>Travis Cowan</u>	X	71-72

#### **VIII Department Head Reports**

6:30

Fire  
Planning  
Finance  
Police  
Public Works  
Parks & Recreation

#### **IX Closed Session: NC G.S. 143-318.11 & 143-138.11 (a)(5)**

6:50

- (1) Board's Direction on Negotiating Position on Acquisition of  
100 East Boulevard
- (2) Location / Expansion of local industry / business

#### **X Adjourn Regular meeting**

7:20

X

#### **Information attachments**

Budget to Actual

73-95

**This meeting is open to the public virtually. If you wish to make comments during the meeting, please forward questions or comments to [jescobar@townofwilliamston.com](mailto:jescobar@townofwilliamston.com) or written statements to Town of Williamston, 102 East Main Street, Williamston, NC in advance. You may still speak at the meeting but written comments will ensure they understand in case of technical difficulties.**

If you would like to listen and have input during the Public Hearing and Public comment sections, please follow the instructions below:

Please join our meeting from your computer, tablet or smartphone.

<https://global.gotomeeting.com/join/360529277>

You can also dial in using your phone.

(For supported devices, tap a one-touch number below to join instantly.)

United States: +1 (872) 240-3212

- One-touch: tel:+18722403212,,360529277#

Access Code: 360-529-277

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MINUTES OF THE MEETING OF  
THE TOWN BOARD OF COMMISSIONERS  
TOWN OF WILLIAMSTON, NC

Page 1

December 2, 2024

The Board of Commissioners of the Town of Williamston met in a regular called meeting on Monday, November 4, 2024, at 5:30 p.m. at the Town Hall Assembly Room at 102 East Main Street, Williamston, NC.

**PRESENT** Mayor: Dean McCall  
Commissioners: Alton Moore, Ruth Coffield, Anthony Gianpoalo, Glinda Fox, and David Richmond  
Town Administrator: Travis Cowan  
Town Clerk: Jackie Escobar  
Police Chief: Beth Coltrain  
Public Works Director: Stacy Stalls  
Planning and Zoning Administrator Andrew Brownfield  
Planning and Downtown Marketing Coordinator: LaShonda Cartwright  
Fire Chief: Michael Peaks  
Parks and Recreation Director: Allen Overby  
Finance Officer: Mandy Bullock  
Town Attorney: Watsi Sutton

**ABSENT**

**CALL TO ORDER AND INVOCATION**

Mayor Dean McCall called the meeting to order. First, Commissioner Richmond led the pledge of allegiance, and then Commissioner Moore offered the invocation.

**AGENDA APPROVED**

The Town Administrator reported that Consent Item (1) Regular Board Meeting Minutes of November 4, 2024, were corrected, and a revised copy was placed at each Board member's desk. He also requested the addition of Item 10 under the New Business Resolution Amending Personnel Policy. *Commissioner Richmond moved, Commissioner Fox seconded, and the regular agenda was unanimously amended.*

**CONSENT AGENDA**

*Commissioner Moore moved it, seconded it by Commissioner Gianpoalo, and unanimously approved the consent agenda.*

Items approved in the Consent Agenda are as follows:

- (1) Regular Board Meeting Minutes of November 4, 2024
- (2) Budget Amendment – River Boardwalk Landing Extension Project

Rural Transformation Grant	\$39,000.00
<u>Recreational Trails Program</u>	<u>(\$100,000.00)</u>
	(\$61,000.00)
Construction of Boardwalk	\$53,000.00
Contingency	(\$8,500.00)
Mideast Commission	\$15,000.00
<u>Construction of Frisbee Golf Course</u>	<u>\$1,500.00</u>
	\$61,000.00
- (3) Updated Project Ordinance for CDBG Smiling Faces
- (4) Budget Calendar 2024-2025
- (5) Tax Relief Order

### **PUBLIC HEARING - Flood Plain Map Ordinance Update**

The Planning and Zoning Administrator reported that the Town of Williamston is collaborating with FEMA and the North Carolina Department of Public Safety to manage floodplain administration through a Flood Damage Prevention Ordinance (FDPO). This ordinance regulates construction activities that could impact floodplains and enables property owners to access FEMA's National Flood Insurance Program (NFIP). To maintain eligibility for the NFIP, the town must update its FDPO to comply with FEMA's requirements. This update will allow for the prompt adoption of revised Flood Insurance Rate Maps to identify flood hazard areas accurately. With no other speakers, *Commissioner Gianpoalo moved, seconded by Commissioner Moore, to close the Public Hearing for the Flood Plain Map Ordinance Update at 5:39 pm.*

**PUBLIC COMMENT** – None

### **NEW BUSINESS**

#### **Ordinance 2024-18 Approving the Codification of the Williamston Code of Ordinances**

The Town Administrator reported that the Town of Williamston has recently utilized assistance from American Legal Publishing with the preparation of a Code of Ordinances that, when enacted, will amend, restate, codify, and compile specific existing and newly adopted general ordinances. Attorney Sutton has reviewed the work product. The previous codification occurred in 2013. *Commissioner Richmond moved, seconded by Commissioner Fox, to adopt Ordinance 2024-18, Approving the Codification of the Williamston Code of Ordinances. The motion passed unanimously.*

#### **Award Bid for Williamston Sewer AIA – Phase II SSES – CCTV**

Kevin Cooper reported that a bid opening for the Williamston Sewer AIA-Phase II SSES-CCTV project took place on October 29, 2024, at 11:00 A.M. at the Town of Williamston Town Hall, with four bids received and read aloud. The project was advertised on the Rivers and Associates website, ConstructConnect Plan Room, and in local newspapers such as the *Daily Reflector* and *Greater Diversity*, alongside direct solicitations to ten CCTV contractors, five of whom ordered plans and specifications. The bids included:

Bio-Nomic Services	\$293,447.65
PipeView Technologies, LLC	\$370,217.70
Champion Cleaning Specialists, Inc.	\$456,652.90
Tri-State Utilities, LLC	\$669,259.00

Cooper recommended awarding Bio-Nomic Services the lowest bid. A certified Bid Tabulation was included with the recommendation. Commissioner Fox moved, seconded by Commissioner Gianpoalo, to award Bio-Nomic Services the bid for Williamston Sewer AIA. *The motion passed unanimously.*

#### **Award Bid for Williamston Sewer AIA – Phase II SSES – CCTV Contract**

*Commissioner Gianpoalo moved, seconded by Commissioner Coffield, to approve the contract with Bio-Nomic Services for Williamston Sewer AIA Phase II SSES CCTV Contract pending the attorney's final review. The motion passed unanimously.*

### **Recommendation to Town Council for Approval of Administrative Services- Smiling Faces CDBG**

The Town Administrator reported that the Town of Williamston advertised a Request for Proposals for administrative services related to the Smiling Faces Community Development Block Grant. After a second period of advertisement, Town staff scored and recommended the approval of McAdams & Associates to provide administrative services related to this grant. *Commissioner Fox moved, seconded by Commissioner Moore, to approve McAdams & Associates to provide Administrative Services for the Smiling Faces CDBG project. The motion passed unanimously.*

### **Recommendation to Town Council for Approval of Preliminary Engineering Services- Smiling Faces CDBG**

The Town Administrator reported that the Town of Williamston advertised a Request for Proposals for preliminary engineering report services related to the Smiling Faces Community Development Block Grant. After a second period of advertisement, Town staff scored and recommended the approval of Rivers & Associates to provide preliminary engineering report services related to this grant. Commissioner Fox inquired about the timeline for the project. The Town Administrator noted that the construction should begin in June or July 2025. *Commissioner Richmond moved, seconded by Commissioner Moore, to approve Rivers & Associates to provide Preliminary Engineering Services for the Smiling Faces CDBG project. The motion passed unanimously.*

### **Voluntary Annexation Request – Smiling Faces**

Shay Baggett reported that the Town of Williamston is administering a CDBG grant to install sewer lines along the Smiling Faces Daycare property and connect them to the Town's existing sewer system. Bernadette Rodgers has submitted a voluntary annexation request. The Town Administrator noted this item did not require board action.

### **Resolution 2024-15, Directing Clerk to Investigate Annexation Request**

Shay Baggett reported that Resolution 2024-15 directs the Town Clerk to qualify the Smiling Faces Daycare property as part of the voluntary annexation process. The Town Attorney added that the Town Clerk would present findings to the Board at the next meeting. *Commissioner Moore moved, seconded by Commissioner Coffield, to approve Resolution 2024-15, Directing Clerk to Investigate Annexation Request. The motion passed unanimously.*

### **DOT Encroachment Agreement – Dominion Energy, Town of Williamston**

The Planning and Zoning Administrator reported that Dominion Energy filed an encroachment agreement for the construction of their "Williamston Transmission Building" at the intersection of Godwin Drive and S. McCaskey Road. Accepting this agreement allowed contractors to create a waterline connection from the publicly-owned right-of-way at SR 1123 (S. McCaskey Road) to the property.

Dominion submitted site plans to the town, and both the Planning Department and the Water and Sewer Inspector reviewed them, indicating that the proposed materials and procedures for the project were appropriate. Contractors working under Dominion installed the waterline connection. The agreement included requirements to ensure that the installation route remained unobstructed and that there was no risk to public safety during the connection process. The North Carolina Department of Transportation (NCDOT) participated in this agreement and ensured that all guidelines were followed throughout its duration.

Commissioner Fox inquired whether Dominion intended to use both buildings. The Planning and Zoning Administrator confirmed that Dominion planned to utilize both sites as outlined in the submitted plans. *Commissioner Moore moved, seconded by Commissioner Coffield, to approve the DOT Encroachment Agreement between Dominion Energy and the Town of Williamston.*

### **Flood Plain Map Ordinance 2024-20**

The Planning and Zoning Administrator reported that the Town of Williamston collaborated with the Federal Emergency Management Agency (FEMA) and the North Carolina Department of Public Safety to manage floodplain administration in the county. This partnership involved maintaining a Flood Damage Prevention Ordinance (FDPO), which allowed the town to regulate the removal of materials and construction activities that could negatively affect the floodplains.

Additionally, the FDPO enabled property owners located within the floodplains to access FEMA's National Flood Insurance Program (NFIP), providing them with an added layer of protection against potential flood damage to their properties.

To remain eligible for the NFIP, the Town of Williamston needed to revise its existing Flood Damage Prevention Ordinance to comply with FEMA's standards. This revision included language that facilitated the immediate adoption of updated Flood Insurance Rate Maps, allowing the town to quickly identify flood hazard areas in the community and provide FEMA with accurate information for the National Flood Insurance Program.

At that time, 34 insurance policies were in effect through the program, totaling approximately \$7.7 million in coverage. If the town had failed to comply with FEMA's FDPO standards, these policies could have been at risk. *Commissioner Fox moved, seconded by Commissioner Coffield, to adopt Flood Plain Map Ordinance 2024-20. Ordinance 2024-20 is hereby attached with the meeting minutes and incorporated in the Town's Ordinance Book for future reference.*

### **Ordinance 2024-21 - Amending The Town Personnel Policy To Prohibit Viewing or Saving Pornography On Town Government Networks and Devices**

The Town Administrator reported that the General Assembly enacted a new statute, N.C. Gen. Stat. § 143-805, in Session Law 2024-26, which requires local governments to adopt a policy prohibiting employees, elected officials, and appointees from viewing pornography on town government networks and devices. The policy adopted by the Town of Williamston Board of Commissioners must state the disciplinary action to be taken for a violation of the policy. The Town Attorney added that G.S. 143-805(c) requires each public agency to adopt a policy governing the use of its network, as well as the use of devices owned, leased, maintained, or otherwise controlled by that public agency, no later than January 1, 2025. *Commissioner Gianpoalo moved, seconded by Commissioner Fox, to adopt Ordinance 2024-21, Amending The Town Personnel Policy To Prohibit Viewing or Saving Pornography On Town Government Networks and Devices. Ordinance 2024-21 is hereby attached with the meeting minutes and incorporated in the Town's Ordinance Book for future reference.*

## **DEPARTMENTAL REPORTS**

### **Fire/Rescue**

The Fire Chief provided the following report:

- The department responded to 2,835 calls so far in 2024, marking it the busiest year recorded in the Town of Williamston's history.
- The department's honor guard led the Town's annual Christmas Parade. Department members rode in the Le France classic vehicle.
- Due to an increase in carbon dioxide calls, the Fire Chief advised that anyone who heats with gas must install a CO detector in their home.

### **Planning**

The Planning and Zoning Administrator reported:

- The Mid-East Rural Planning Organization held a meeting on November 7, 2024, to discuss regional infrastructure projects, including the widening of I-87 and NC-125.
- WDI conducted a regular monthly meeting on November 20, 2024, focusing on updating organizational documents as mandated by state guidelines.
- Two new construction projects began: McCaskey Road - Godwin Drive and West Main Street - Prison Camp Road.
- Four new zoning permits were submitted for various properties, with a total of 0 residential permits, 4 commercial permits, and 0 industrial permits.
- The organization collaborated with the NC Department of Public Safety to enhance understanding of Floodplain Management and presented the Flood Damage Prevention Ordinance.
- The RDED project submission deadline was extended until January 9th, and documents were finalized for submission. Discussions with the Town Manager were planned to ensure efficient fund use.
- Commissioner Coffield questioned the progress of the demolition processes. The Town Administrator replied that the Town Attorney and Planning and Zoning Administrator had sat down to refine the process to ensure all legal steps were followed while also streamlining the process. After some discussion, the Board agreed to add a closed session to discuss the demolition legal process.
- Commissioner Fox inquired who was responsible for moving the discarded railroad tracks on Elm Street. The Planning and Zoning Administrator reported that CSX will remove the railroad tracks.

### **Police**

The Police Chief provided the following report:

- Officers participated in the Town's annual Christmas Parade.
- The department was planning its annual Christmas Downtown event on December 19<sup>th</sup>, 2024.
- The department is also collecting toys to donate to the local Martin County DSS Department.
- Officers are completing their in-service training before the end of the year.
- Officers responded to 599 service calls.
- On November 12, 2024, a domestic homicide occurred during a confrontation between a male and a female individual. The male was fatally injured, and the female has since been charged with murder.
- The Police Chief presented the Advanced Law Enforcement Certificate to Officer Jacob Meetze.

### Finance

The Town Administrator reported:

- The auditor meetings progressed to finalize the Town's audit for the 2023-2024 fiscal year.
- The grant desk audit for the AIA Sewer project was successful, with all items on schedule.
- Staff attended a training session on Ethics and Customer Service organized by the North Carolina League of Municipalities, fostering connections with representatives from other municipalities.
- Attendees, including all Finance staff, received awards from the League for participating in Advance Municipal Leaders.
- The Finance Director passed all four certification exams from North Carolina's School of Government for Finance Officers and was set to become fully certified by January 1, 2025.
- The contractor for the Electric Vehicle Charger project expressed optimism about starting construction soon.
- The Town celebrated its annual longevity luncheon, honoring staff members for their dedicated service to the community.

### Parks and Recreation

The Parks and Recreation Director reported:

- The Martin County Soccer Association ended its season in November with an All-Star Tournament.
- Volleyball ended its season in November as well.
- Jess Miller and Turner Griffin attended a Turf Maintenance Conference and a Parks and Recreation Conference.
- The director thanked the staff and participants who contributed to the Williamston Christmas Parade's success.

### Public Works

The Public Works Director reported the following:

- The department removed a tree in the area destined for the Electric Vehicle charging station.
- The department set up the Town's Christmas décor.
- The department hired a new mechanic that will begin on December 9<sup>th</sup>, 2024.

**Closed Session** – N.C.143-318.11(a)(3) Attorney-Client Privilege and N.C.143-318.11(a)(6) Personnel Item

*Commissioner Richmond moved, with a second by Commissioner Moore, to go out of regular session into closed session for N.C.143-318.11(a)(3) Attorney-Client Privilege and N.C.143-318.11(a)(6) Personnel Item at 7:07 pm. The motion passed unanimously.*

*Commissioner Richmond moved, seconded by Commissioner Coffield, to move out of the closed session into a regular session at 8:41 p.m. The motion passed unanimously.*

*There being no further business, it was moved by Commissioner Fox, seconded by Commissioner Moore, and unanimously declared the meeting adjourned at 8:42 pm.*

Submitted By:

Approved By:

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Town Clerk

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Mayor

# Memo

**To:** Mayor and Commissioners

**From:** Shay Baggett

**Date:** 01/06/2024

**Re:** CDBG Smiling Faces Grant Administration Services Contract

Mayor and Board,

The Town is currently administering a CDBG grant to install sewer lines along Smiling Faces Daycare's property and connect them to the Town's existing sewer system. On December 2nd, 2024, the board directed Town staff to negotiate a contract with McAdams and Associates to provide administrative services after completing bidding procedures compliant with CDBG and the Town's purchasing policies. Attached is the contract, which has been reviewed by the Town attorney and signed by Emily Miller, President of McAdams and Associates.

**Recommendation:** Approve the contract as written for McAdams and Associates to provide administrative services for the CDBG grant.

State of North Carolina

County of Martin

### CONSULTING AGREEMENT FOR GRANT ADMINISTRATION SERVICES

THIS AGREEMENT (the "Agreement") is made and entered into on this \_\_\_\_ day of \_\_\_\_, 2025, by and between the Town of Williamston, hereinafter, "Municipality," a North Carolina municipal corporation located at P. O. Box 506, Williamston, Martin County, North Carolina 27892, and McAdams & Associates, LLC, hereinafter "Consultant," a North Carolina limited liability company located at Post Office Box 1971, Clayton, Johnston County, North Carolina.

### RECITALS

WHEREAS, the Municipality has been awarded federal grant funds under the Community Development Block Grant (CDBG) program through the North Carolina Department of Commerce, (the "Grant"), requiring professional administrative services to ensure compliance in the administration of the CDBG NR Grant 22-C-4134 to provide sewer for the Smiling Faces Child Care Center, Inc., pursuant to the grant agreement and all applicable federal, state, and local regulations; and

WHEREAS, the Consultant possesses the expertise and qualifications to provide such grant administration services; and

WHEREAS, the Municipality desires to engage the Consultant to perform the Services described herein.

NOW, THEREFORE, in consideration of the mutual covenants and promises set forth, the parties agree as follows:

#### 1. SCOPE OF SERVICES

The Consultant agrees to provide the following services (the "Services") to the Municipality:

- a. Administer and manage the federal Grant, ensuring compliance with applicable laws, regulations, and guidelines.
- b. Prepare and submit all required reports, documents, and certifications.
- c. Assist with financial tracking, record-keeping, and audits related to the Grant.
- d. Monitor compliance with program requirements, including procurement standards, environmental regulations, and labor laws.
- e. Coordinate communication with government agencies, third party vendors and provide technical assistance as needed.
- f. Perform the following specific services as requested by the Municipality:
  1. Release of Funds and other Funding Conditions

2. Citizen Participation Plan
3. Fair Housing Plan and Quarterly Activities
4. Equal Employment and Procurement Plan
5. Section 3 Plan/ Section 504 Plan
6. Language Access Plan
7. Residential Displacement and Relocation Assistance Plan
8. Labor Standards
9. Assistance with Procurement of Other Professional Services/ Construction Contracts
10. Administration of Davis Bacon for Construction Contracts
11. Assistance with Maintaining Project Files in Town Hall
12. Assistance with Public Hearings
13. Completion of Required Reports including Annual Performance Reports
14. Preparation of Financial Reimbursement Forms
15. Assistance with Monitoring Visits
16. Preparation of Grant Close Out Documents
17. Prepare/ Present all documents to be approved/ adopted by the Town Board of Commissioners.
18. Administrative costs, travel, and expenses.
19. Consulting via phone, email, and in person at locations in and outside of the Town of Williamston as requested by Municipality and no less than quarterly.

## 2. TERM

The term of this Agreement shall commence on January 6, 2025, and shall remain in effect until January 5, 2027, unless terminated earlier in accordance with Section 7 of this Agreement or the completion of Consultant's services under the grant, whichever is sooner.

## 3. COMPENSATION

- a. The Municipality shall pay the Consultant a fee of \$60,000.00, payable as follows:

Ten (10%) percent of the fee due and payable upon the execution of this agreement and the remaining balance in monthly payments due upon receipt of invoices from Consultant over the course of the established project schedule after release of funds.

b. Consultant shall submit detailed invoices specifying the Services rendered, hours worked (if applicable), and any reimbursable expenses.

#### 4. INDEPENDENT CONTRACTOR

The Consultant shall perform all services as an independent contractor and not as an employee or agent of the Municipality. The Consultant shall have no authority to bind the Municipality or incur any obligations on its behalf without prior written consent. Consultant shall be responsible for the payment of all taxes owed upon income earned by the Consultant under this Agreement and further acknowledges that Municipality will not withhold taxes from payments owed to Consultant.

#### 5. COMPLIANCE WITH GRANT REQUIREMENTS

The Consultant acknowledges that the Grant is subject to specific federal, state, and local requirements. The Consultant agrees to comply with all applicable laws, regulations, and guidelines, including but not limited to:

- a. The Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 CFR Part 200).
- b. Federal procurement standards and procedures.
- c. Environmental review and compliance requirements.
- d. Federal, state and related labor laws (if applicable).

#### 6. RECORDS AND AUDITS

a. The Consultant shall maintain accurate and complete records related to the Services and the Grant for a period of three (3) years following the termination of this Agreement or as otherwise required by law.

b. The Municipality or its designee shall have the right to audit such records upon reasonable notice to the Consultant.

#### 7. TERMINATION

a. Either party may terminate this Agreement for convenience upon sixty (60) days' written notice provided to the other party no later than the last day of the preceding month.

b. Either party may terminate this Agreement for cause upon thirty (30) days written notice if the other party breaches a material term of this Agreement and fails to cure the breach within no less than thirty days or any reasonable extension thereof as the parties may agree. Municipality acknowledges that services provided by consultant may be dependent on the work product or

services rendered by third parties; as such, Municipality shall not unreasonably refuse to extend any reasonable request to extend the cure period as requested by Consultant and that otherwise complies with all applicable law, regulations and guidelines governing the CDBG NR Grant 22-C-4134.

c. Upon termination, the Consultant shall be compensated for services rendered through the termination date.

## 8. INDEMNIFICATION

The Consultant agrees to indemnify, defend, and hold harmless the Municipality, its officers, employees, and agents from any claims, liabilities, damages, or expenses arising from or related to the Consultant's performance of the Services, except to the extent caused by the Municipality's negligence.

## 9. MISCELLANEOUS

a. Governing Law: This Agreement shall be governed by the laws of the State of North Carolina. The parties agree to resolve any dispute relating to or arising out of this Agreement via binding arbitration proceedings to be brought in the General Court of Justice in Martin County, North Carolina.

b. Notices: All notices under this Agreement shall be in writing and delivered to the parties at their respective addresses above.

c. Entire Agreement: This Agreement constitutes the entire agreement between the parties and supersedes any prior agreements or understandings.

d. Amendments: Any amendments to this Agreement must be in writing and signed by both parties.

e. Assignment: Neither party may assign this Agreement without the prior written consent of the other party.

**IN WITNESS WHEREOF**, the parties have executed this Agreement as of the date first written above.

**CONSULTANT: McAdams & Associates, LLC**

By: \_\_\_\_\_

Name: Emily Miller

Title: President

Date: \_\_\_\_\_

**MUNICIPALITY: The Town of Williamston**

By: \_\_\_\_\_

Name: The Honorable Dean McCall

Title: Mayor

Date: \_\_\_\_\_

Attest:

\_\_\_\_\_  
Jackie Escobar

Town Clerk

APPROVED AS TO FORM:

\_\_\_\_\_  
Watsi M. Sutton, Town Attorney

**PRE-AUDIT CERTIFICATE**

This Agreement has been pre-audited pursuant to North Carolina General Statute §159- 28 in the manner required by the Local Governmental Budget and Fiscal Control Act.

\_\_\_\_\_  
Mandy Bullock, Finance Director

# Memo

**To:** Mayor and Commissioners

**From:** Shay Baggett

**Date:** 01/06/2024

**Re:** CDBG Smiling Faces Grant Preliminary Engineering Report Contract

Mayor and Board,

The Town is currently administering a CDBG grant to install sewer lines along Smiling Faces Daycare's property and connect them to the Town's existing sewer system. On December 2nd, 2024, the board directed Town staff to negotiate a contract with Rivers and Associates to provide preliminary engineering report (PER) services after completing bidding procedures compliant with CDBG and the Town's purchasing policies. Attached is the contract, which has been reviewed by the Town attorney and signed by Rivers and Associates' President, Gregory Churchill.

**Recommendation:** Approve the contract as written for Rivers and Associates to provide preliminary engineering report services for the CDBG grant.

**SHORT FORM OF AGREEMENT  
BETWEEN OWNER AND ENGINEER  
FOR  
PROFESSIONAL SERVICES**

THIS IS AN AGREEMENT effective as of January 6, 2025 ("Effective Date") between  
Town of Williamston ("Owner") and Rivers & Associates, Inc. ("Engineer").

Owner's Project, of which Engineer's services under this Agreement are a part, is generally identified as follows:

Sewer Service for Smiling Faces Day Care ("Project").

Engineer's Services under this Agreement are generally identified as follows:

Preliminary Engineering Report for the Project.

Owner and Engineer further agree as follows:

**1.01 *Basic Agreement and Period of Service***

- A. Engineer shall provide, or cause to be provided, the services set forth in this Agreement. If authorized by Owner, or if required because of changes in the Project, Engineer shall furnish services in addition to those set forth above. Owner shall pay Engineer for its services as set forth in Paragraphs ~~7.01~~ 7.01.1, ~~7.01.2~~ and 7.02.
- B. Engineer shall complete its services within a reasonable time, or within the following specific time period: Within 60 days following the Effective Date of the Agreement.
- ~~C. If the Project includes construction-related professional services, then Engineer's time for completion of services is conditioned on the time for Owner and its contractors to complete construction not exceeding \_\_\_\_ months. If the actual time to complete construction exceeds the number of months indicated, then Engineer's period of service and its total compensation shall be appropriately adjusted.~~

**2.01 *Payment Procedures***

- A. *Invoices:* Engineer shall prepare invoices in accordance with its standard invoicing practices and submit the invoices to Owner on a monthly basis. Invoices are due and payable within 30 days of receipt. If Owner fails to make any payment due Engineer for services and expenses within 30 days after receipt of Engineer's invoice, then the amounts due Engineer will be increased at the rate of

1.0% per month (or the maximum rate of interest permitted by law, if less) from said thirtieth day. In addition, Engineer may, after giving seven days written notice to Owner, suspend services under this Agreement until Engineer has been paid in full all amounts due for services, expenses, and other related charges. Owner waives any and all claims against Engineer for any such suspension. Payments will be credited first to interest and then to principal.

### 3.01 *Termination*

A. The obligation to continue performance under this Agreement may be terminated:

1. For cause,

- a. By either party upon 30 days written notice in the event of substantial failure by the other party to perform in accordance with the Agreement's terms through no fault of the terminating party. Failure to pay Engineer for its services is a substantial failure to perform and a basis for termination.
- b. By Engineer:
  - 1) upon seven days written notice if Owner demands that Engineer furnish or perform services contrary to Engineer's responsibilities as a licensed professional; or
  - 2) upon seven days written notice if the Engineer's services for the Project are delayed for more than 90 days for reasons beyond Engineer's control.

Engineer shall have no liability to Owner on account of a termination by Engineer under Paragraph 3.01.A.1.b.

- c. Notwithstanding the foregoing, this Agreement will not terminate as a result of a substantial failure under Paragraph 3.01.A.1.a if the party receiving such notice begins, within seven days of receipt of such notice, to correct its substantial failure to perform and proceeds diligently to cure such failure within no more than 30 days of receipt of notice; provided, however, that if and to the extent such substantial failure cannot be reasonably cured within such 30 day period, and if such party has diligently attempted to cure the same and thereafter continues diligently to cure the same, then the cure period provided for herein shall extend up to, but in no case more than, 60 days after the date of receipt of the notice.

2. For convenience, by Owner effective upon Engineer's receipt of written notice from Owner.

B. The terminating party under Paragraph 3.01.A may set the effective date of termination at a time up to 30 days later than otherwise provided to allow Engineer to complete tasks whose value would otherwise be lost, to prepare notes as to the status of completed and uncompleted tasks, and to assemble Project materials in orderly files.

- C. In the event of any termination under Paragraph 3.01, Engineer will be entitled to invoice Owner and to receive full payment for all services performed or furnished in accordance with this Agreement and all reimbursable expenses incurred through the effective date of termination.

#### 4.01 *Successors, Assigns, and Beneficiaries*

- A. Owner and Engineer are hereby bound and the successors, executors, administrators, and legal representatives of Owner and Engineer (and to the extent permitted by Paragraph 4.01.B the assigns of Owner and Engineer) are hereby bound to the other party to this Agreement and to the successors, executors, administrators, and legal representatives (and said assigns) of such other party, in respect of all covenants, agreements, and obligations of this Agreement.
- B. Neither Owner nor Engineer may assign, sublet, or transfer any rights under or interest (including, but without limitation, moneys that are due or may become due) in this Agreement without the written consent of the other, except to the extent that any assignment, subletting, or transfer is mandated or restricted by law. Unless specifically stated to the contrary in any written consent to an assignment, no assignment will release or discharge the assignor from any duty or responsibility under this Agreement.
- C. Unless expressly provided otherwise, nothing in this Agreement shall be construed to create, impose, or give rise to any duty owed by Owner or Engineer to any contractor, subcontractor, supplier, other individual or entity, or to any surety for or employee of any of them. All duties and responsibilities undertaken pursuant to this Agreement will be for the sole and exclusive benefit of Owner and Engineer and not for the benefit of any other party.

#### 5.01 *General Considerations*

- A. The standard of care for all professional engineering and related services performed or furnished by Engineer under this Agreement will be the care and skill ordinarily used by members of the subject profession practicing under similar circumstances at the same time and in the same locality. Engineer makes no warranties, express or implied, under this Agreement or otherwise, in connection with Engineer's services. Subject to the foregoing standard of care, Engineer and its consultants may use or rely upon design elements and information ordinarily or customarily furnished by others, including, but not limited to, specialty contractors, manufacturers, suppliers, and the publishers of technical standards.
- ~~B. Engineer shall not at any time supervise, direct, control, or have authority over any contractor's work, nor shall Engineer have authority over or be responsible for the means, methods, techniques, sequences, or procedures of construction selected or used by any contractor, or the safety precautions and programs incident thereto, for security or safety at the Project site, nor for any failure of a contractor to comply with laws and regulations applicable to such contractor's furnishing and performing of its work.~~
- C. This Agreement is to be governed by the law of the state or jurisdiction in which the Project is located.

- ~~D. Engineer neither guarantees the performance of any contractor nor assumes responsibility for any contractor's failure to furnish and perform its work in accordance with the contract between Owner and such contractor. Engineer is not responsible for variations between actual construction bids or costs and Engineer's opinions or estimates regarding construction costs.~~
- ~~E. Engineer shall not be responsible for the acts or omissions of any contractor, subcontractor, or supplier, or of any of their agents or employees or of any other persons (except Engineer's own employees) at the Project site or otherwise furnishing or performing any construction work; or for any decision made regarding the construction contract requirements, or any application, interpretation, or clarification of the construction contract other than those made by Engineer.~~
- ~~F. The general conditions for any construction contract documents prepared hereunder are to be the "Standard General Conditions of the Construction Contract" as prepared by the Engineers Joint Contract Documents Committee (EJCDC C-700, 2007 Edition) unless the parties agree otherwise.~~
- G. All documents prepared or furnished by Engineer are instruments of service, and Engineer retains an ownership and property interest (including the copyright and the right of reuse) in such documents, whether or not the Project is completed. Owner shall have a limited license to use the documents on the Project, extensions of the Project, and for related uses of the Owner, subject to receipt by Engineer of full payment for all services relating to preparation of the documents and subject to the following limitations: (1) Owner acknowledges that such documents are not intended or represented to be suitable for use on the Project unless completed by Engineer, or for use or reuse by Owner or others on extensions of the Project, on any other project, or for any other use or purpose, without written verification or adaptation by Engineer; (2) any such use or reuse, or any modification of the documents, without written verification, completion, or adaptation by Engineer, as appropriate for the specific purpose intended, will be at Owner's sole risk and without liability or legal exposure to Engineer or to its officers, directors, members, partners, agents, employees, and consultants; (3) Owner shall indemnify and hold harmless Engineer and its officers, directors, members, partners, agents, employees, and consultants from all claims, damages, losses, and expenses, including attorneys' fees, arising out of or resulting from any use, reuse, or modification of the documents without written verification, completion, or adaptation by Engineer; and (4) such limited license to Owner shall not create any rights in third parties.
- H. To the fullest extent permitted by law, Owner and Engineer (1) waive against each other, and the other's employees, officers, directors, agents, insurers, partners, and consultants, any and all claims for or entitlement to special, incidental, indirect, or consequential damages arising out of, resulting from, or in any way related to the Project, and (2) agree that Engineer's total liability to Owner under this Agreement shall be limited to \$10,000 or the total amount of compensation received by Engineer, whichever is greater.
- I. The parties acknowledge that Engineer's scope of services does not include any services related to a Hazardous Environmental Condition (the presence of asbestos, PCBs, petroleum, hazardous substances or waste as defined by the Comprehensive Environmental Response, Compensation and Liability Act, 42 U.S.C. §§9601 et seq., or radioactive materials). If Engineer or any other party encounters a Hazardous Environmental Condition, Engineer may, at its option and without liability for consequential or any other damages, suspend performance of services on the portion of the Project affected thereby until Owner: (1) retains appropriate specialist consultants or contractors to

identify and, as appropriate, abate, remediate, or remove the Hazardous Environmental Condition; and (2) warrants that the Site is in full compliance with applicable Laws and Regulations.

- J. Owner and Engineer agree to negotiate each dispute between them in good faith during the 30 days after notice of dispute. If negotiations are unsuccessful in resolving the dispute, then the dispute shall be mediated. If mediation is unsuccessful, then the parties may exercise their rights at law.
- K. **Engineer will not provide or offer to provide services inconsistent with or contrary to the standard of care described in 5.01.A above nor make any warranty or guarantee, expressed or implied, nor have any agreement or contract for services subject to the provisions of any uniform commercial code. Similarly, Engineer will not accept those terms and conditions offered by the Owner in its purchase order, requisition, or notice of authorization to proceed, except as set forth herein or expressly accepted in writing. Written acknowledgement of receipt or the actual performance of services subsequent to receipt, of any such purchase order, requisition, or notice of authorization to proceed is specifically deemed not to constitute acceptance of any terms or conditions contrary to those set forth herein.**
- L. **If required in the agreement, the Engineer will provide electronic files of drawings in PDF format or AutoCad DWG or DXF format for the Owner's use under the conditions indicated above. The Engineer will not be responsible for the data in the electronic files after delivery. The files will be submitted on CD. The Engineer's name and seal may be removed from the drawings. 5.01.G applies to all electronic files also.**

#### 6.01 *Total Agreement*

- A. This Agreement (including any expressly incorporated attachments), constitutes the entire agreement between Owner and Engineer and supersedes all prior written or oral understandings. This Agreement may only be amended, supplemented, modified, or canceled by a duly executed written instrument.

#### 7.01.1 *Basis of Payment—Lump Sum*

- A. Using the procedures set forth in Paragraph 2.01, Owner shall pay Engineer as follows:
  - 1. A Lump Sum amount of \$ 9,500.
- B. The portion of the compensation amount billed monthly for Engineer's services will be based upon Engineer's estimate of the percentage of the total services actually completed during the billing period.

#### 7.01.2 *Basis of Payment—Hourly Rates Plus Reimbursable Expenses (Not Applicable)*

- A. Using the procedures set forth in Paragraph 2.01, Owner shall pay Engineer as follows:
  - 1. An amount equal to the cumulative hours charged to the Project by each class of Engineer's employees times standard hourly rates for each applicable billing class for all services

performed on the Project, plus reimbursable expenses and Engineer's consultants' charges, if any.

2. Engineer's Standard Hourly Rates are attached as Appendix 1.
3. The total compensation for services and reimbursable expenses is estimated to be \$ \_\_\_\_.

~~7.01 Basis of Payment Direct Labor Costs Times Factor, Plus Reimbursables~~

~~A. Using the procedures set forth in Paragraph 2.01, Owner shall pay Engineer as follows:~~

- ~~1. An amount equal to Engineer's Direct Labor Costs times a factor of \_\_\_\_ for services of Engineer's employees engaged on the Project, plus reimbursable expenses, and Engineer's consultants' charges, if any.~~
- ~~2. The total compensation for services and reimbursable expenses is estimated to be \$ \_\_\_\_.~~

7.02 *Additional Services:* For additional services of Engineer's employees engaged directly on the Project, Owner shall pay Engineer an amount equal to the cumulative hours charged to the Project by each class of Engineer's employees times standard hourly rates for each applicable billing class; plus reimbursable expenses and Engineer's consultants' charges, if any. Engineer's standard hourly rates are attached as Appendix 1.

Attachments: Appendix 1, Engineer's Standard Hourly Rates  
**Appendix 2, Engineer's Scope of Work**  
**Appendix 3, Owner Provided Services**

IN WITNESS WHEREOF, the parties hereto have executed this Agreement, the Effective Date of which is indicated on page 1.

OWNER: Town of Williamston

By: (Signature) \_\_\_\_\_

Typed Name: Dean McCall

Title: Mayor

Date Signed: \_\_\_\_\_

ENGINEER: Rivers & Associates, Inc.

By: (Signature) 

Typed Name: Gregory J. Churchill, P.E.

Title: President

Date Signed: 12-17-24

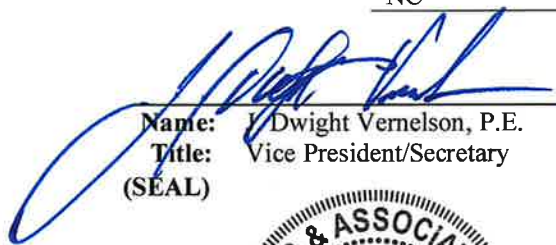
Engineer License or Firm's Certificate Number: F-0334

State of: NC

Attest: \_\_\_\_\_

Name: Jackie Escobar  
 Title: Town Clerk  
 (SEAL)

Attest: \_\_\_\_\_

Name:   
 Title: Vice President/Secretary  
 (SEAL)



**Designated Representative:**

Travis Cowan

Title: Town Administrator

Address for giving notices:

102 E. Main Street

P. O. Box 506

Williamston, NC 27892

Phone No: 252-792-5142

Fax No: 252-792-2509

E-Mail: traviscowan@townofwilliamston.com

**Designated Representative:**

Blaine Humphrey, P.E.

Title: Sr. Project Manager

Address for giving notices:

107 East Second Street

P. O. Box 929

Greenville, NC 27858 (Street) or 27835 (P.O. Box)

Phone No: 252-752-4135

Fax No: 252-752-3974

E-Mail: bhumphrey@riversandassociates.com

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

**By: (Signature)** \_\_\_\_\_  
**Finance Officer**

**Typed Name:** \_\_\_\_\_  
**Mandy Bullock**

**Date:** \_\_\_\_\_

## Engineer's Standard Hourly Rates

### A. *Standard Hourly Rates:*

1. Standard Hourly Rates are set forth in this Appendix 1 and include salaries and wages paid to personnel in each billing class plus the cost of customary and statutory benefits, general and administrative overhead, non-project operating costs, and operating margin or profit.
2. The Standard Hourly Rates apply only as specified in Paragraphs 7.01 and 7.02, and are subject to annual review and adjustment **as of June 30th**.

### B. *Schedule of Hourly Rates:*

Hourly rates for services performed on or after the Effective Date are:

<b><u>EMPLOYEE CLASSIFICATION:</u></b>	<b><u>HOURLY RATES:</u></b>
Principal	\$205.00
Project Manager	\$150.00 to \$200.00
Project Engineer	\$120.00 to \$185.00
Design Engineer	\$100.00 to \$110.00
Landscape Architect	\$115.00 to \$160.00
Landscape Designer	\$95.00 to \$120.00
Planner	\$85.00 to \$105.00
Designer	\$90.00 to \$140.00
CAD Technician	\$75.00 to \$85.00
Project Surveyor	\$100.00 to \$150.00
Party Chief	\$65.00 to \$120.00
Surveyor Technician	\$55.00 to \$75.00
1-Man Robotic	\$110.00 to \$150.00
Resident Project Representative	\$70.00 to \$115.00
Administrative Assistant	\$70.00 to \$85.00
Field Tech	\$70.00
Intern Tech	\$45.00
Sub-Consultants and Fees	1.15 x Cost
Travel	Current IRS Rate
Miscellaneous Expense	Cost

This is **Appendix 2, Engineer's Scope of Work**, referred to in and part of the Short Form of Agreement between Owner and Engineer for Professional Services dated January 6, 2025.

## **ENGINEER'S SCOPE OF WORK**

### **Summary**

The Town of Williamston desires to provide sewer service to the Smiling Faces Day Care facility, which is currently served by an on-site septic system. This on-site sewer system limits the clients the facility is able to serve. The project under consideration is to install an on-site septic tank effluent pump station and discharge force main along US HWY 64 Alternate to discharge to an existing manhole in the Town of Williamston sanitary sewer system.

**ENGINEER's Scope of Work shall include only the following services:**

### **Preliminary Engineering Report (PER)**

1. Conduct an initial scope meeting with the Owner.
2. Compile a Preliminary Engineering Report which will include:
  - a. Project Overview
  - b. Project Location
  - c. Existing Facilities
  - d. Proposed Project and Need Documentation
  - e. Preliminary Project Cost Estimate
  - f. Preliminary Project Layout
  - g. Conclusions and Recommendations
3. Review draft PER with Owner's staff and incorporate any needed modifications.
4. Finalize PER based upon Owner's staff input, if any.
5. Final deliverables:
  - a. Three (3) bound copies of the Preliminary Engineering Report with backup documentation.
  - b. Digital copy of the PER in Portable Digital Format (PDF).

### **Tasks/services that are not included in Engineer's services under this Agreement include, but are not limited to:**

1. Any type of field surveying/mapping.
2. Subsurface Utility Exploration (SUE) surveys/mapping of any sort.
3. Drawings more detailed than a schematic level for existing sewer system and proposed improvements.
4. Geotechnical or materials testing.
5. Attendance at meetings other than described for basic services.
6. Any other service not specifically identified as basic services.

This is **Appendix 3, Owner Provided Services**, referred to in and part of the Short Form of Agreement between Owner and Engineer for Professional Services dated January 6, 2025.

### **SERVICES TO BE PROVIDED BY THE OWNER**

**Owner shall provide the following services:**

#### **General**

1. Make available for the Engineer's use and reliance any and all information at the Owner's disposal concerning the Williamston sewer system pertinent to the Engineer's performance for the Project work, or otherwise assist in obtaining such information as may be required for performance of the Project work.
  - a. Water billing records for calendar year 2024 for the Smiling Faces Day Care Facility.
  - b. Potential Sewer agreements.
2. Provide for public relations with the facility both prior to and during the Project.
3. Provide timely review and feedback of report and documents provided by the Engineer.
4. Any services desired/required not specifically provided by the Engineer's scope of work for basic services.

# Memo

**To:** Mayor and Commissioners

**From:** Jackie Escobar, Town Clerk

**Date:** 01/06/2025

**Re:** Acceptance of Certificate of Sufficiency and Resolution 2025-1

Mayor and Board,

This item presents the Certificate of Sufficiency for the Smiling Faces Daycare property's petition to annex voluntarily. Following the approval of Resolution 2024-15 at the December Board meeting, I was directed to investigate the attached petition to confirm that the area complies with the standards outlined in North Carolina General Statute G.S. 160A-58.1 for non-contiguous annexation.

As noted in the Certificate of Sufficiency, the petition includes a metes and bounds description of the proposed annexation area, a map showing its relation to the primary corporate limits, and the names, addresses, and signatures of all required property owners.

The attached GIS map indicates that the nearest point of the proposed satellite corporate limits is within three miles of the Town's primary corporate limits. When combined with other satellite limits, the total area remains within ten percent of the primary limits. The proposed property is 2 acres, while the Town's corporate limits cover 2,886.4 acres.

The Smiling Faces Daycare property meets all the standards required under G.S. 160A-58.1, including proximity to Town limits, serviceability, and compliance with area requirements for non-contiguous annexation.

The following item is Resolution 2025-1. The resolution establishes a public hearing date to gather public input and finalize the Board's consideration of this annexation. The proposed hearing would occur at the next Regular Board Meeting **on February 3, 2025, at 5:30 pm** at Town Hall.

**Recommendation:** Town staff recommends accepting the Certificate of Sufficiency as presented and adopting the resolution to move forward with the public hearing as outlined.



### **CERTIFICATE OF SUFFICIENCY**

To the Board of Commissioners of the Town of Williamston, North Carolina:

I, Jackie Escobar, Town Clerk, do hereby certify that I have investigated the attached petition and hereby make the following findings:

I further find that the area meets the standards for a noncontiguous area as specified in G.S. 160A-58.1 (b), in that:

1. The petition includes a metes and bounds description of the area proposed for annexation and has attached a map showing the proposed satellite area in relation to the primary corporate limits.
2. The property is owned by Smiling Faces Child Care Center, Inc. The petition is signed by a corporate officer, Mamie Rodgers, and includes the name and address of the owner of the real property lying in the area described therein.
3. The petition includes the signatures of the owner through its corporate officer. Upon information and belief, there are no other owners of the subject real property, lying in the area described therein, except those not required to sign by G.S. 160A-58.1(a).
4. The nearest point on the proposed satellite corporate limits is no more than three (3) miles from the primary corporate limits of the Town;
5. No point on the proposed satellite corporate limits is closer to the primary corporate limits of any municipality other than the Town.
6. The satellite area is so situated that the Town will be able to provide the same services as are provided within its primary corporate limits;
7. The proposed satellite area does not contain any portion of a subdivision, but to the extent that the proposed satellite area contains any portion of a subdivision, the entire subdivision is included;
8. The area within the proposed satellite corporate limits, when added to the area within all other satellite corporate limits of the Town, does not exceed ten percent (10%) of the area within the primary corporate limits of the Town.
9. The owner declares no vested rights relating to the subject property.

In witness whereof, I have hereunto set my hand and affixed the seal of the Town of Williamston, this the 6<sup>th</sup> day of January 2025.

---

Jackie Escobar  
Town Clerk

**PETITION REQUESTING A NON-CONTIGUOUS ANNEXATION**Date: 12-2-24

To the Board of Commissioners of the Town of Williamston:

1. We the undersigned owners of real property respectfully request that the area in Paragraph 2 below located at 14493 US HWY 64, Williamston, North Carolina outside of the corporate limits of Williamston be annexed to the Town of Williamston.
2. The area to be annexed is non-contiguous to the Town of Williamston and all the boundaries of such territory are as follows:

Lying and being in Williamston Township, Martin County, State of North Carolina, and beginning at an iron pipe located on the northern edge of the right of way of U.S. 64 and 13 between Williamston and Everetts, North Carolina, said point of beginning being the southeast corner of the Kingdom Hall Church lot as will appear on that map referred to herewith, thence along the Kingdom Hall Church lot North 6 degrees 59 minutes East 475 feet to an iron pipe, the northeast corner of said Kingdom Hall Church lot, thence North 83 degrees 06 minutes West 200 feet to an existing iron pipe, thence along the now or formerly Irving Smith land North 06 degrees 59 minutes East 717.8 feet to a railroad spike, the center line of the Seaboard Coast Line Railroad, thence along the center line of said Seaboard Coast Line Railroad North 88 degrees 18 minutes East 164.2 feet to the center line of a culvert under the railroad, thence along the center line of a branch South 20 degrees 39 minutes East 55.8 feet, South 34 degrees 32 minutes East 59.8 feet, South 85 degrees 31 minutes East 109 feet, South 18 degrees 48 minutes East 61.3 feet, South 64 degrees 24 minutes East 80 feet to an iron pipe, thence along the George Williams line and along N.C. Green Oil Company line South 6 degrees 54 minutes West 1046.75 feet to an iron pipe located on the northern edge of U.S Highway 64 and 13, thence along the Northern edge of the right of way of said U.S Highway No. 64 and 13 North 83 degrees 06 minutes West 239.1 feet to the iron pipe, the point of beginning. Same being that tract of land shown on survey for I.L. Smith surveyed July 15, 1988, by Billy R Leggett.

3. A map is attached showing the area proposed for annexation in relation to the primary corporate limits of the Town.
4. We acknowledge that any zoning vested rights acquired pursuant to N.C.G.S. 160A-385.1 or N.C.G.S. 153A-344.1 must be declared and identified on this petition. We further acknowledge that failure to declare such rights on this petition shall result in a termination of vested rights previously acquired for the property. (If zoning vested rights are claimed, indicate below and attach proof.)

Do you declare  
vested rights?\*  
 (Indicate yes or no.)

NameAddress

Mamie Bernadette Rodge 14493 U.S. Hwy - 64  
 Williamston, NC  
 27892

No

Signature

Mamie Bernadette Rodge

# Martin County



December 2, 2024

## City Limits

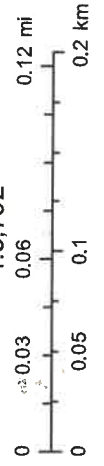
- BEAR GRASS
- EVERETTS

- HAMILTON
- HASSELL
- JAMESVILLE

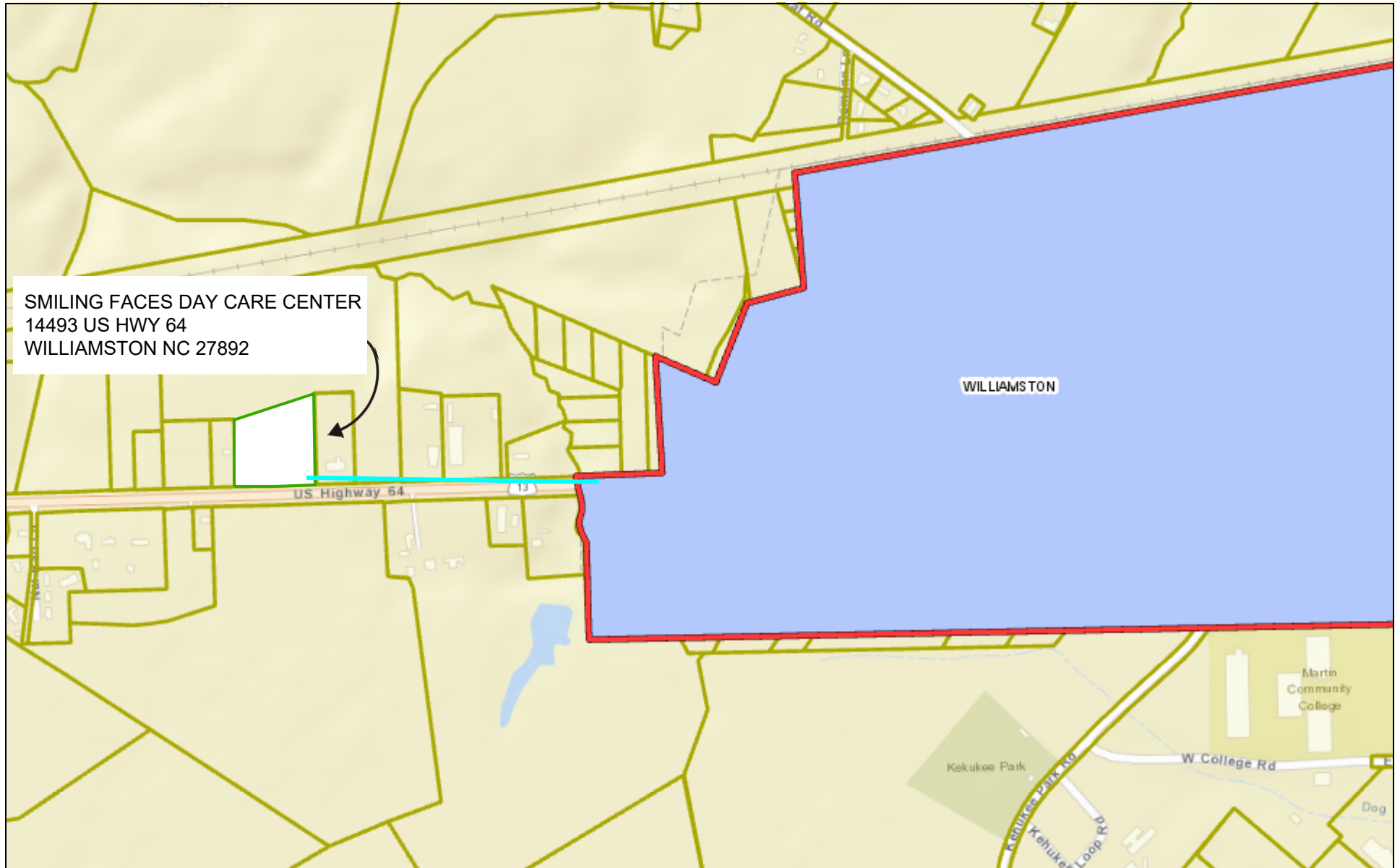
- OAK CITY
- PARMELE
- ROBERSONVILLE

- WILLIAMSTON
- WILLIAMSTON AREA A
- Roads

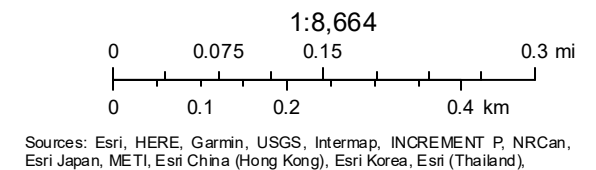
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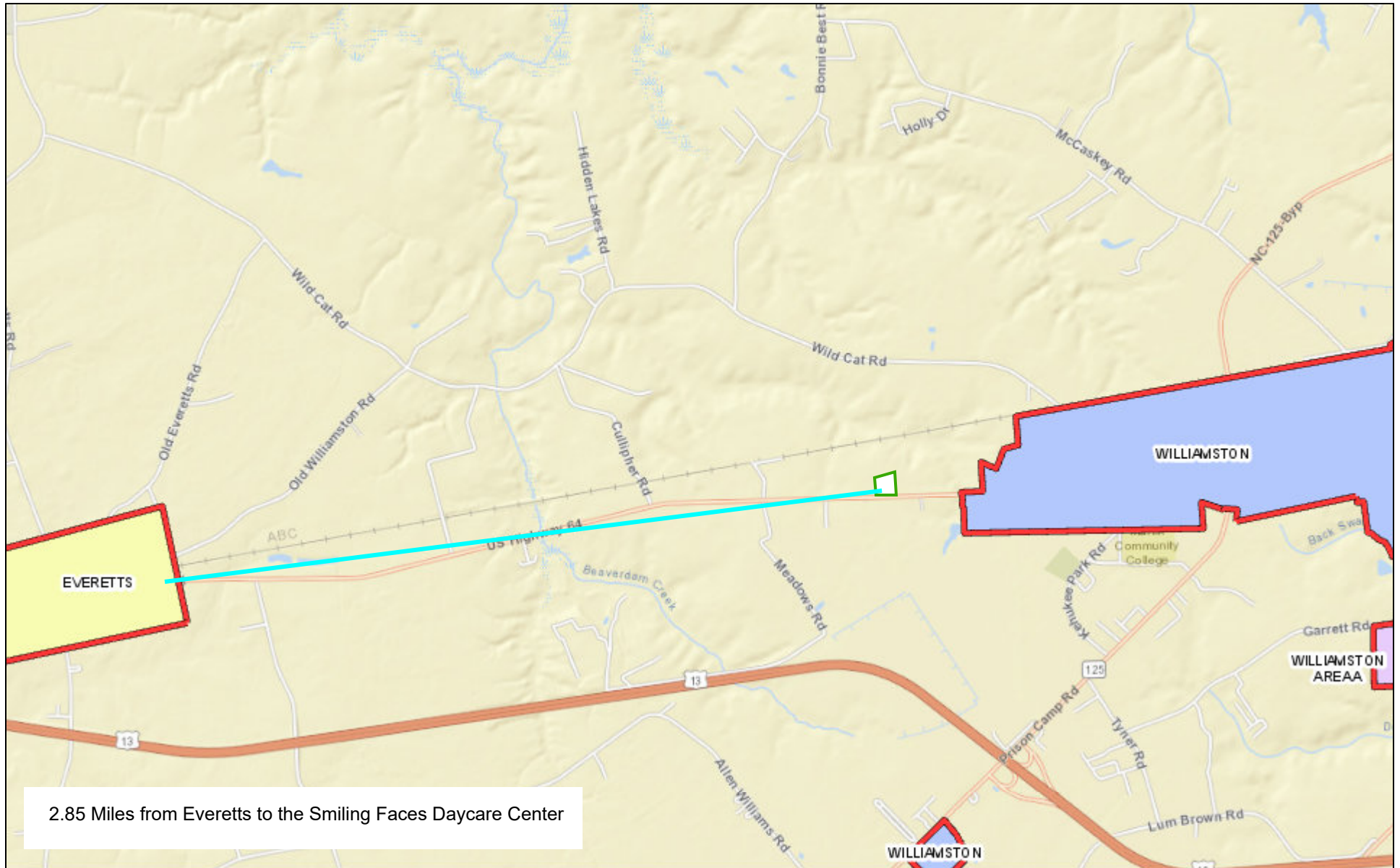


The blue line indicates that the nearest point on the Smiling Faces Daycare Center's Parcel is 0.288 miles from the primary corporate limits of the Town of Williamston. The nearest point is no more than three (3) miles from the primary corporate limits of the Town.



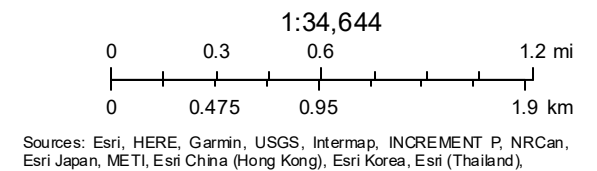
December 17, 2024





December 18, 2024

<span style="border: 2px solid red; display: inline-block; width: 15px; height: 10px;"></span> Town Limits Lines	<span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 20px; height: 10px;"></span> EVERETTS	<span style="background-color: lightgreen; border: 1px solid black; display: inline-block; width: 20px; height: 10px;"></span> JAMESVILLE	<span style="background-color: lightpurple; border: 1px solid black; display: inline-block; width: 20px; height: 10px;"></span> ROBERSONVILLE
<b>City Limits</b>	<span style="background-color: orange; border: 1px solid black; display: inline-block; width: 20px; height: 10px;"></span> HAMILTON	<span style="background-color: lightblue; border: 1px solid black; display: inline-block; width: 20px; height: 10px;"></span> OAK CITY	<span style="background-color: blue; border: 1px solid black; display: inline-block; width: 20px; height: 10px;"></span> WILLIAMSTON
<span style="background-color: lightblue; border: 1px solid black; display: inline-block; width: 20px; height: 10px;"></span> BEAR GRASS	<span style="background-color: pink; border: 1px solid black; display: inline-block; width: 20px; height: 10px;"></span> HASSELL	<span style="background-color: green; border: 1px solid black; display: inline-block; width: 20px; height: 10px;"></span> PARMELE	<span style="background-color: purple; border: 1px solid black; display: inline-block; width: 20px; height: 10px;"></span> WILLIAMSTON AREA A





**RESOLUTION FIXING DATE OF PUBLIC HEARING ON QUESTION OF ANNEXATION**  
**PURSUANT TO G.S. 160A-58.2**

**Resolution 2025-1**

**WHEREAS,** a petition requesting annexation of the non-contiguous area described herein has been received; and

**WHEREAS,** the Town of Williamston Board of Commissioners has by resolution, directed the Town Clerk to investigate the sufficiency of the petition; and

**WHEREAS,** certification by the Town Clerk as to the sufficiency of the petition has been made;

**NOW, THEREFORE, BE IT RESOLVED,** by the Town of Williamston Board of Commissioners of the Town of Williamston, North Carolina, that:

**Section 1.** A public hearing on the question of annexation of the non-contiguous area described herein will be held at Town Hall at 5:30 pm on February 3, 2025.

**Section 2.** The area proposed for annexation is described as follows:

Lying and being in Williamston Township, Martin County, State of North Carolina, and beginning at an iron pipe located on the northern edge of the right of way of U.S. 64 and 13 between Williamston and Everetts, North Carolina, said point of beginning being the southeast corner of the Kingdom Hall Church lot as will appear on that map referred to herewith, thence along the Kingdom Hall Church lot North 6 degrees 59 minutes East 475 feet to an iron pipe, the northeast corner of said Kingdom Hall Church lot, thence North 83 degrees 06 minutes West 200 feet to an existing iron pipe, thence along the now or formerly Irving Smith land North 06 degrees 59 minutes East 717.8 feet to a railroad spike, the center line of the Seaboard Coast Line Railroad, thence along the center line of said Seaboard Coast Line Railroad North 88 degrees 18 minutes East 164.2 feet to the center line of a culvert under the railroad, thence along the center line of a branch South 20 degrees 39 minutes East 55.8 feet, South 34 degrees 32 minutes East 59.8 feet, South 85 degrees 31 minutes East 109 feet, South 18 degrees 48 minutes East 61.3 feet, South 64 degrees 24 minutes East 80 feet to an iron pipe, thence along the George Williams line and along N.C. Green Oil Company line South 6 degrees 54 minutes West 1046.75 feet to an iron pipe located on the northern edge of U.S Highway 64 and 13, thence along the Northern edge of the right of way of said U.S Highway No, 64 and 13 North 83 degrees 06 minutes West 239.1 feet to the iron pipe, the point of beginning. Same being that tract of land shown on survey for I.L. Smith surveyed July 15, 1988, by Billy R Leggett.

**Section 3.** Notice of the public hearing shall be published once in The Enterprise, a newspaper having general circulation in the Town of Williamston, at least ten (10) days prior to the date of the public hearing. Notice of the public hearing also shall be posted at least ten (10) days prior to the hearing in at least three (3) public places within the area described in Section 2 and at least three (3) public places in the Town of Williamston.

ATTEST: \_\_\_\_\_  
 Jackie Escobar  
 Clerk

\_\_\_\_\_  
 The Honorable Dean McCall  
 Mayor



**NOTICE OF PUBLIC HEARING ON REQUEST FOR NON-CONTIGUOUS  
ANNEXATION**

The public will take notice that the Town of Williamston Board of Commissioners of the Town of Williamston has called a public hearing at 5:30 pm on February 3, 2025, at Town Hall on the question of annexing the following described non-contiguous territory, requested by petition filed pursuant to G.S. 160A-58.1:

Lying and being in Williamston Township, Martin County, State of North Carolina, and beginning at an iron pipe located on the northern edge of the right of way of U.S. 64 and 13 between Williamston and Everetts, North Carolina, said point of beginning being the southeast corner of the Kingdom Hall Church lot as will appear on that map referred to herewith, thence along the Kingdom Hall Church lot North 6 degrees 59 minutes East 475 feet to an iron pipe, the northeast corner of said Kingdom Hall Church lot, thence North 83 degrees 06 minutes West 200 feet to an existing iron pipe, thence along the now or formerly Irving Smith land North 06 degrees 59 minutes East 717.8 feet to a railroad spike, the center line of the Seaboard Coast Line Railroad, thence along the center line of said Seaboard Coast Line Railroad North 88 degrees 18 minutes East 164.2 feet to the center line of a culvert under the railroad, thence along the center line of a branch South 20 degrees 39 minutes East 55.8 feet, South 34 degrees 32 minutes East 59.8 feet, South 85 degrees 31 minutes East 109 feet, South 18 degrees 48 minutes East 61.3 feet, South 64 degrees 24 minutes East 80 feet to an iron pipe, thence along the George Williams line and along N.C. Green Oil Company line South 6 degrees 54 minutes West 1046.75 feet to an iron pipe located on the northern edge of U.S Highway 64 and 13, thence along the Northern edge of the right of way of said U.S Highway No, 64 and 13 North 83 degrees 06 minutes West 239.1 feet to the iron pipe, the point of beginning. Same being that tract of land shown on survey for I.L. Smith surveyed July 15, 1988, by Billy R Leggett.

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Jackie Escobar  
Town Clerk

# Memo

**To:** Mayor and Commissioners

**From:** Mandy Bullock

**Date:** January 6<sup>th</sup>, 2025

**Re:** Auditor Contract

Mayor and Board,

This is a revised audit contract from Carr, Riggs, and Ingram. The change from the previous contract, is in their company's structure. They are contracting a third party for taxes and consulting. Audit work will remain with the current company we have been working with for the last several years. Auditing standards and practice will remain unchanged. Carr, Riggs, and Ingram as a reminder are an outside, unbiased company who reviews the Town's financial statements for Local Government Commission reporting and approval. The Town Attorney, has reviewed and approved this contract.

**Recommendation:** Staff recommends approval of this contract.



## **MASTER SERVICES AGREEMENT**

We are pleased that you have chosen to engage Carr, Riggs & Ingram to provide certain accounting, advisory, assurance, consulting, tax, and/or related services.

## **ALTERNATIVE PRACTICE STRUCTURE**

"Carr, Riggs & Ingram" and "CRI" are the brand names under which Carr, Riggs & Ingram, P.L.L.C. ("CPA Firm") and CRI Advisors, PLLC ("CRI Advisors" or "Advisors") provide professional services. Carr, Riggs & Ingram, P.L.L.C., Carr, Riggs & Ingram Capital, LLC and their respective subsidiaries operate as an alternative practice structure in accordance with the AICPA Code of Professional Conduct and applicable law, regulations and professional standards. CPA Firm is a licensed independent CPA firm that provides attest services, as well as additional ancillary services, to its clients. CRI Advisors provides tax and business consulting services to its clients. CRI Advisors and its subsidiaries are not licensed CPA firms and will not provide any attest services. The entities falling under the Carr, Riggs & Ingram or CRI brand are independently owned and are not responsible or liable for the services and/or products provided, or engaged to be provided, by any other entity under the Carr, Riggs & Ingram or CRI brand. Our use of the terms "CRI," "we," "our," "us," and terms of similar import, denote the alternative practice structure conducted by CPA Firm and CRI Advisors, as appropriate.

This Master Services Agreement 2.0 ("MSA"), shall govern, throughout the entirety of our contractual relationship(s), including the provision of our services and deliverables as set forth in one or more Engagement Letters from CRI (the "services").

## **CLIENT**

"Client" (collectively referred to as "Client", "you", or "your") for the purposes of this MSA, shall mean the party or parties specifically listed as the Client(s) on the applicable Engagement Letter. As examples, the Client might include {ONLY AS SPECIFICALLY IDENTIFIED OR LISTED IN THE ENGAGEMENT LETTER(S)}:

- For Individual Client(s): you, your spouse (if filing jointly), your dependent children, other dependents, any grantor trusts for which you act as trustee, and any investment partnership or limited liability company if all of the ownership interests are owned by the foregoing persons;
- and
- For Business Client(s) (e.g. for-profit, not-for profit, or governmental entities; fiduciary clients, etc.): the primary business and any subsidiaries or controlled affiliates.

With respect to each Engagement Letter, our Client(s) for a particular engagement will include only those individuals and entities made known to us by you and specifically identified and listed under the Client Acknowledgement section of an Engagement Letter. Neither this MSA nor any Engagement Letter will create any client relationship nor any service-related obligation between us and any natural person or entity unknown to us and/or not specifically listed or identified in an Engagement Letter.

## **AUTHORITY TO BIND**

BY EXECUTING AN ENGAGEMENT LETTER THAT REFERENCES AND INCORPORATES THIS MSA, CLIENT ACCEPTS AND AGREES TO THE TERMS OF THIS MSA. ANY INDIVIDUAL EXECUTING OR ACCEPTING THIS MSA ON BEHALF OF ANY INDIVIDUAL, COMPANY, OR OTHER LEGAL ENTITY, REPRESENTS THAT THEY HAVE THE AUTHORITY TO BIND SUCH INDIVIDUAL, ENTITY, AND ITS AFFILIATES TO THESE TERMS AND CONDITIONS, WILL PROVIDE UPON REQUEST ANY INFORMATION OR DOCUMENTATION VERIFYING, IN CRI'S SOLE DISCRETION, SUCH AUTHORITY, IN WHICH CASE THE TERM "CLIENT" SHALL REFER TO EACH REPRESENTED INDIVIDUAL, ENTITY, OR AFFILIATES. IF THE EXECUTING INDIVIDUAL DOES NOT HAVE SUCH AUTHORITY, OR DOES NOT AGREE WITH THESE TERMS AND CONDITIONS, THEY MUST NOT EXECUTE OR ACCEPT THIS MSA AND MAY NOT USE THE SERVICES.

## **ENGAGEMENT LETTERS**

All services to be performed by us must be described in an Engagement Letter executed by the applicable CRI entity and the Client(s). Each Engagement Letter will identify the applicable CRI entity executing the Engagement letter and performing the services; the Engagement letter will also provide details on the nature of the work and any expected deliverable. Our services will be limited to the services specifically described in that Engagement Letter. Our agreement to perform services under any particular Engagement Letter does not obligate us to perform any future services under any additional Engagement Letters.

Engagement Letters are subject to the terms and conditions outlined in this MSA. Upon execution of an Engagement Letter, this MSA is incorporated into each Engagement Letter executed by the parties.

## **OUR RESPONSIBILITIES**

We will perform the services detailed in the Engagement Letter(s) in accordance with applicable professional standards. Our responsibility is limited to the period(s) covered by the service(s) detailed in the Engagement Letter(s) and does not extend to any later periods for which we are not engaged to provide applicable services, unless evidenced by a separate Engagement Letter.

We are available to provide you with business advice, but we are not obligated to do so unless you specifically engage us to do so via an Engagement Letter for this purpose. The parties agree that Client will only rely on written, not oral, statements or advice from CRI. We believe written advice is necessary to avoid confusion and to make clear the specific nature and limitations of our advice. You should not rely on any advice unless it has received a full supervisory review and is provided by us in writing directly to you.

Unless otherwise stipulated in the Engagement Letter:

1. we will not perform any procedures designed to:

- a. discover defalcations or other irregularities,
  - b. audit or otherwise verify the information you give us, or
  - c. detect immaterial misstatements or violations of laws or government regulations;
2. our engagement cannot be relied upon to identify or disclose any financial statement misstatements, including those caused by fraud or error, or to identify or disclose any wrongdoing within your entity or noncompliance with laws and regulations; and our services are not designed to provide assurance on internal control or to identify deficiencies in internal control.

We are not investment counselors or brokers. Our advice concerning a particular investment shall be limited to advising you with regard to any applicable tax ramifications of the investment. It shall not include advising you regarding the economic viability or consequences of the investment or whether or not you should make, retain, or dispose of the investment. Our advice regarding any applicable tax ramifications of the investment shall be based on documents and information that you provide us regarding the investment. However, if you would like investment advice, we are happy to provide contact information for (a) qualified investment advisor(s).

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. Our services do not relieve you of your responsibilities.

#### **CLIENT RESPONSIBILITIES**

Our services will be conducted on the basis that you acknowledge and understand your responsibility for (as and if applicable):

- assuming all management responsibilities; overseeing any services we provide by designating an individual, preferably from senior management, who possesses suitable skill, knowledge, or experience;
- evaluating the adequacy and results of services (including non-attest services) performed by us; and accepting responsibility for the results of such services; designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial information that is free from material misstatement, whether due to fraud or error, including monitoring ongoing activities;
- the selection and application of accounting principles and framework;
- the preparation and fair presentation of the financial information in conformity with the applicable accounting framework;
- making drafts of financial information or financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers);
- timely providing us with:
  1. access to all information of which you are aware or have in your possession, custody, or control that is relevant to the services for which we are engaged, including but not limited to items such as records, documentation, identification of all related parties and all related party relationships and transactions, and other matters;
  2. additional information that we may request;
- unrestricted access to persons within the entity from whom we determine it necessary to perform our services;

- the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting you or your entity 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 information or financial statements;
- informing us of your knowledge of any allegations of fraud or suspected fraud affecting you or your entity received in communications from employees, former employees, regulators, or others;
- identifying and ensuring compliance with applicable laws and regulations;
- the safeguarding of assets, the proper recording of transactions in the book(s) of accounts; and the substantial completeness and accuracy of the financial records, and the full and accurate disclosure of all relevant facts to us.
- informing, in writing, the engagement partner (or individual leading the engagement) before entering into any substantive employment discussions with any CPA Firm or CRI Advisor personnel, to ensure our independence is not impaired under the AICPA Code of Professional Conduct, if applicable

You represent that the information you are supplying to us is accurate and complete to the best of your knowledge and that you have disclosed to us all relevant facts affecting our services.

#### **USE OF FOREIGN AFFILIATES AND THIRD-PARTY SERVICE PROVIDERS**

By executing this MSA, and for so long as it remains in effect, you consent to the use of international service providers, including disclosure of your confidential financial information, if applicable, to our service providers located outside the United States. We maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. We also secure and require confidentiality agreements with these service providers to maintain the confidentiality of your information and take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. We remain responsible for the work provided by any such third-party service providers.

#### **RECORD RETENTION**

We retain records in accordance with our record retention policy. We do not keep any of your original records, so we will return those to you upon completion of the engagement. When records are returned to you, it is your responsibility to retain and protect the records for possible future use, including potential examination by governmental or regulatory agencies. You acknowledge and agree that upon the expiration of the applicable retention periods reflected within our record retention policy, available upon request, we are free to destroy our records related to the relevant or affected engagement(s).

#### **REQUEST FOR DISCLOSURE**

As part of the alternative practice structure both CPA Firm and CRI Advisors agree to comply with the AICPA Code of Professional Conduct, as applied to the alternative practice structure, and applicable federal, state and local rule with respect to confidentiality of client information. In the event that we are requested or required to disclose any confidential information by law, a subpoena or order issued by a court of competent jurisdiction, other governmental or regulatory authority, or professional standards

(each, an "Order") or are requested or required to disclose any of the confidential information by a non-governmental third party ("Third-Party Demand"), we shall, where legally permissible and reasonably practicable, give you reasonable notice of the Order or Third-Party Demand so that you may seek a protective order or other appropriate remedy at your sole expense, or waive our compliance with the applicable confidentiality provisions of this MSA. In the event you direct us not to make the disclosure, you agree to defend, reimburse, and hold us harmless from any costs or expenses incurred in defending the privilege, including, by way of illustration only, our attorney's fees, court costs, outside adviser's costs, out-of-pocket expenses of any kind, or penalties or fines imposed as a result of your asserting the privilege or your direction to us to assert the privilege or otherwise withhold production; provided, however, we retain the sole discretion, after consultation with our legal counsel, to determine whether or not, and to what extent, to comply with or otherwise address any Order or Third-Party Demand.

## **DATA SECURITY**

In the interest of facilitating our services to you, we may send data over the Internet, securely store electronic data via computer software applications hosted remotely on the Internet or allow access to data through third-party vendors' secured portals or clouds. Electronic data that is confidential to you may be transmitted or stored using these methods. We may use third-party service providers to store or transmit this data, such as, but not limited to, providers of tax return preparation software. In using these data communication and storage methods, we employ measures designed to maintain data security. We use reasonable efforts to keep such communications and data access secure in accordance with our obligations under applicable laws and professional standards. We also require our third-party vendors to do the same.

You recognize and accept that we have no control over, and shall not be responsible for, the unauthorized interception or breach of any communications or data once it has been sent or has been subject to unauthorized access, notwithstanding all reasonable security measures employed by us or our third-party vendors. You consent to our use of these electronic devices and applications and submission of confidential client information to third-party service providers during this relationship.

To enhance our services to you, we will use a combination of remote access, secure file transfer, virtual private network, other collaborative virtual workspaces, or other online tools or environments. Access through any combination of these tools allows for on-demand and/or real-time collaboration across geographic boundaries and time zones and allows the parties hereto to share data, engagement information, knowledge, and deliverables in a protected environment. In order to use certain of these tools and in addition to execution of this MSA or any related Engagement Letter(s), you may be required to execute a separate client acknowledgement or agreement and agree to be bound by the terms, conditions, and limitations of such agreement. You agree that we have no responsibility for the activities of third-party vendors supplying these tools and agree to indemnify and hold us harmless with respect to any and all claims arising from or related to the operation of these tools. While we may back up your files to facilitate our services, you are solely responsible for the backup of your files and records. Therefore, we recommend that you also maintain your own backup files of these records. In the event you suffer a loss of any files or records due to accident, inadvertent mistake, or force majeure, copies of which you have provided to us pursuant to this MSA or any related Engagement Letter(s), we shall not be responsible or obligated to provide you a copy of any such file or record which we may retain in our possession.

## **DISPUTE RESOLUTION**

In the event of a dispute between the parties, which arises out of or relates to this MSA or any related Engagement Letter(s), the breach thereof or the services provided or to be provided hereunder or in the related Engagement Letter(s), if the dispute cannot be settled through negotiation, the parties agree that before initiating arbitration, litigation, or other dispute resolution procedure, they will first try, in good faith, to resolve the dispute through non-binding mediation. All parties agree that an alternative form of dispute resolution shall not be undertaken by either party until the expiration of fifteen (15) calendar days following notice being provided to the other party indicating that the dispute cannot be settled through mediation. The mediation will be administered by the American Arbitration Association under its Dispute Resolution Rules for Professional Accounting and Related Services Disputes. The costs of any mediation proceedings shall be shared equally by all parties.

### **GOVERNING LAW AND VENUE**

This MSA and any underlying Engagement Letter(s), including but not limited to, any act or omission of CRI pursuant to the MSA and/or any work by CRI shall be governed by the laws of the State of Alabama, without reference to any conflict of laws rules or principles. Any claim, civil action, or legal proceeding arising out of, or in any way relating to, this MSA or any underlying Engagement Letter(s), any act or omission of CRI pursuant to the MSA, and/or any other agreement(s) with CRI, must be brought in a state court having jurisdiction in Coffee County, Alabama, Enterprise Division, and each party irrevocably submits to the jurisdiction and venue of any such court in any such action or proceeding and agrees to waive any defenses or objections to venue and jurisdiction within Coffee County, Alabama, including forum non conveniens.

### **STATUTE OF LIMITATIONS**

The parties agree that there shall be a one-year statute of limitation (from the earlier of delivery of the service or termination of the MSA or Engagement Letter(s)) for the filing of any requests for arbitration, lawsuit, or proceeding related to this MSA. If such a claim is filed more than one year, or the minimum durational period having been determined as permissible by applicable statutory law or by a court of competent jurisdiction, subsequent to the delivery of the service or termination of the MSA or Engagement Letter(s), whichever occurs first in time, then it shall be precluded by this provision, regardless of whether or not the claim has accrued at that time.

### **TERMINATION**

The MSA shall continue in full force and effect until terminated in accordance with this section. We have the right and sole discretion to terminate and withdraw from this MSA immediately upon written notice to you for any reason including, but not limited to, if you do not provide us with requested information in a timely manner, refuse to cooperate with our reasonable requests, fail to timely pay, or misrepresent any facts. Withdrawal or termination of this MSA constitutes withdrawal and termination from any and all related Engagement Letter(s).

We also have the right and sole discretion to withdraw for any reason from any specific engagement covered by an Engagement Letter immediately upon written notice to you. Our withdrawal will release us from any obligation to complete the services covered by that Engagement Letter and will constitute

completion of that engagement. You agree to compensate us for our time and out-of-pocket expenses through the date of any termination and withdrawal of this MSA or any Engagement Letter(s).

#### **RELATIONSHIP AND DISCLOSURE BETWEEN AFFILIATES**

As indicated, CPA Firm and CRI Advisors operate as an alternative practice structure in accordance with the AICPA Code of Professional Conduct and applicable law, regulations and professional standards. CPA Firm provides attest services to its clients. CRI Advisors is not a licensed CPA firm and does not provide audit or attest services. CRI Advisors has a contractual arrangement with CPA Firm whereby CRI Advisors provides CPA Firm with professional and support personnel and other support services to allow CPA Firm to perform its professional services and performs all services in connection with our engagements for which licensure as a CPA firm is not required. From time to time, CRI Advisors may consult with CPA Firm in the provision of services pursuant to this MSA or an underlying Engagement Letter. In order to avoid duplication of efforts arising out of this arrangement, you consent to our sharing among and between CRI Advisors and CPA firm the information that we may obtain from you in the course of an engagement performed or services provided in any and all Engagement Letter(s).

You consent to CRI Advisors and CPA Firm sharing your Client information with one another and their respective subsidiaries and affiliates, in support of the services to be provided under an Engagement Letter. Unless you indicate otherwise, your acceptance of the terms of this MSA shall be understood by us as your consent to make disclosures among and between CPA Firm and CRI Advisors and their respective subsidiaries, affiliates, and employees of confidential information that we may obtain in the course of our engagement.

You consent to the transfer by CPA Firm of all Client files, work papers and work product, for services other than attest services, if any, which includes confidential client information to CRI Advisors. Please let us know immediately if you have any objection to such transfer of your files.

You consent to us using your financial, tax, and personal information to send to you by any medium: firm newsletters, surveys, press releases, invitations to our seminars, information regarding related services from affiliated companies and/or portfolio companies, and any other communication sent to some or all of our clients. You also consent to us sharing your financial, tax, and personal or confidential information with our affiliated companies and/or portfolio companies. This consent is not conditioned upon our providing services to you.

#### **CORPORATE TRANSPARENCY ACT/BENEFICIAL OWNERSHIP INFORMATION REPORTING**

Assisting you with your compliance with the Corporate Transparency Act ("CTA"), including beneficial ownership information ("BOI") reporting, is not within the scope of this MSA. You have sole responsibility for your compliance with the CTA, including its BOI reporting requirements and the collection of relevant ownership information. We shall have no liability resulting from your failure to comply with CTA. Information regarding the BOI reporting requirements can be found at <https://www.fincen.gov/boi>. Consider consulting with legal counsel if you have questions regarding the applicability of the CTA's reporting requirements and issues surrounding the collection of relevant ownership information.

#### **SEVERABILITY**

If any provision of this MSA or any underlying Engagement Letter(s) is found by any court to be void or

otherwise unenforceable, the remainder of this MSA and any underlying Engagement Letter(s) will remain valid and enforceable as though such void or unenforceable provision were absent upon the date of its execution.

## **COUNTERPARTS**

This MSA may be executed in two or more counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same instrument and shall become a binding agreement when one or more of the counterparts have been signed by each of the parties and delivered to the other party. Signatures provided by facsimile or electronically shall be valid and binding. If we do not receive signed client acknowledgement(s)/authorization from you within ninety (90) days from the date hereof and you continue to interact with us related to your engagement(s) in or after that timeframe, then your continued interaction will signify and represent your agreement.

## **MODIFICATION**

This MSA may be amended, modified, or supplemented only by written agreement executed by all parties. In the event of a conflict between the terms of this MSA and any Engagement Letter(s), the terms of this MSA shall supersede, unless the applicable Engagement Letter(s) specifically states otherwise and references this MSA.

## **LATE FEES AND INTEREST**

Client agrees to pay all services, fees, and costs of any underlying engagement, and payment is due upon receipt of our invoice. We reserve the right, in our sole discretion, to impose late fees or interest on any balance that is past due. Failure to make timely payments may, upon notice, result in our termination of this MSA and any Engagement Letter(s).

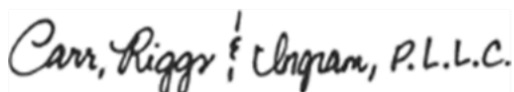
## **ENTIRE AGREEMENT**

This Agreement, including all Engagement Letter(s) and all attachments, schedules, and exhibits hereto or thereto, all of which are incorporated herein by reference, constitutes the full and complete agreement between the parties, including all predecessors of CRI, concerning the subject matter hereof and supersedes all prior and contemporaneous understandings and writings with respect thereto. No additional terms contained in any purchase order, order acknowledgement, confirmation, delivery acknowledgement, similar document, other correspondence, or written or oral communication between the parties will be valid and such additional or conflicting terms are deemed rejected by the parties.

## **CLIENT ACKNOWLEDGEMENT(S)**

If you acknowledge and agree with the terms of our agreement as described in this MSA, please indicate by executing.

Very truly yours,



CARR, RIGGS & INGRAM, P.L.L.C.

*CRI Advisors, PLLC*

CRI ADVISORS, PLLC

***Signature***

*Dean McCall, Mayor*

<signature>

<sign date>

Authorized Signer on behalf of Town of Williamston



To Management and Those Charged with Governance  
of Town of Williamston

This Engagement Letter and its attachments, if any, are governed by the Master Services Agreement 2.0 ("MSA") between Carr, Riggs & Ingram, P.L.L.C. ("CPA Firm", "we", "us", or "our") and the Client; the terms of which are hereby incorporated into this Engagement Letter by reference. By executing this Engagement Letter, the parties agree to and intend to be bound by the terms of the MSA.

"Carr, Riggs & Ingram" and "CRI" are the brand names under which CPA Firm and CRI Advisors, PLLC ("CRI Advisors" or "Advisors") provide professional services. Carr, Riggs & Ingram, P.L.L.C., Carr, Riggs & Ingram Capital, LLC and their respective subsidiaries operate as an alternative practice structure in accordance with the AICPA Code of Professional Conduct and applicable law, regulations and professional standards. CPA Firm is a licensed independent CPA firm that provides attest services, as well as additional ancillary services, to its clients. CRI Advisors provides tax and business consulting services to its clients. CRI Advisors and its subsidiaries are not licensed CPA firms and will not provide any attest services. The entities falling under the Carr, Riggs & Ingram or CRI brand are independently owned and are not responsible or liable for the services and/or products provided, or engaged to be provided, by any other entity under the Carr, Riggs & Ingram or CRI brand. Our use of the term "CRI," and terms of similar import, denote the alternative practice structure conducted by CPA Firm, CRI Advisors, their subsidiaries and affiliates, as appropriate.

This Engagement Letter confirms and specifies the terms of our engagement and clarifies the nature and extent of the services we will provide for Town of Williamston ("Client", "Entity", "you", or "your") as of and for the year ended June 30, 2024 (the "Selected Period(s)"). Except as otherwise expressly set forth herein, this Engagement Letter only governs attest services, provided to you by CPA Firm. Except as otherwise expressly set forth herein, any non-attest services, including any non-attest services provided by CRI Advisors or any other entities within the Carr, Riggs & Ingram alternative practice structure, will be governed by (a) separate Engagement Letter(s) between such entity and the Client.

In connection with the alternative practice structure, CRI Advisors maintains custody of client files for CPA Firm and CRI Advisors. By executing this engagement letter, you hereby consent to the transfer to CRI Advisors of all your client files, work papers and work product. Unless you indicate otherwise, your acceptance of the terms of this engagement shall be understood by us as your consent to transfer such files and records.

## SCOPE AND OBJECTIVES

We will audit the financial statements and the disclosures, which collectively comprise the basic financial statement(s) of the Entity for the Selected Period(s) ended for the following: governmental activities, business-type activities, aggregate remaining fund information, each major fund and the related disclosures to the financial statements, otherwise known as the notes to the financial statements (collectively, the "Financial Statements").

The Financial Statements are prepared in accordance with accounting principles generally accepted in the United States of America ("GAAP") (the "Selected Basis").

We will perform an audit engagement with respect to the Financial Statements of the Entity. As and if applicable and indicated in the following paragraphs, we will also perform the appropriate procedures related to either supplementary information ("Supplementary Information") and/or required supplementary information ("RSI").

The objectives of our audit are to obtain reasonable assurance about whether the Financial Statements as a whole are free from material misstatement, whether due to fraud or error, and issue an auditor's report that includes our opinion about whether your Financial Statements are fairly presented, in all material respects, in conformity with the Selected Basis and report on the fairness of the Supplementary Information referred to below when considered in relation to the Financial Statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America ("GAAS") and the standards for financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States ("GAGAS") will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the Financial Statements. The objectives also include reporting on:

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the Financial Statements in accordance with GAGAS.
- 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 Selected Basis provides for certain RSI, such as management's discussion and analysis ("MD&A"), to supplement Entity's Financial Statements. Such information, although not a part of the Financial Statements, is required by the Governmental Accounting Standards Board ("GASB") who considers it to be an essential part of the financial reporting for placing the Financial Statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the Entity's RSI in accordance with GAAS. These limited procedures will consist of

inquires of management regarding methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the Financial Statements, and other knowledge we obtained during our audit of the Financial Statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. This RSI is required by the Selected Basis and will be subjected to certain limited procedures, but will not be audited: MD&A, Budgetary Comparison Schedules, Required Pension Supplementary Information, and Required Other Postemployment Benefit Supplementary Information.

We have also been engaged to report on Supplementary Information other than RSI that accompanies the Entity's Financial Statements. We will subject the following Supplementary Information to the auditing procedures applied in our audit of the Financial Statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the Financial Statements or to the Financial Statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the Financial Statements as a whole in a separate written report accompanying our auditor's report on the Financial Statements or in a report combined with our auditor's report on the Financial Statements: Schedule of Expenditures of Federal Awards and related notes, Budgetary Comparison Schedules, Combining Schedules, and Non major fund schedules.

In connection with our audit of the Financial Statements, we will read the following other information and consider whether a material inconsistency exists between the other information and the basic Financial Statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report. Other information will include: the following Property tax and related schedules.

## **OUR RESPONSIBILITIES**

We will conduct our audit in accordance with GAAS and GAGAS. We will also conduct our audit in accordance with the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance. We will include tests of your accounting records, a determination of major program(s) in accordance with Uniform Guidance, and other procedures we consider necessary to enable us to express such an opinion. As part of an audit in accordance with GAAS and GAGAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

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

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

We will obtain an understanding of the Entity and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the Financial Statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. 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 GAGAS. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control.

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 internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to you and those charged with governance internal control related matters that are required to be communicated under professional standards and the Uniform Guidance.

We have identified the following significant risks of material misstatement as part of our audit planning: management override of controls and improper revenue recognition due to fraud.

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

#### **AUDIT PROCEDURES - COMPLIANCE**

As part of obtaining reasonable assurance about whether the Financial Statements are free of material misstatement, we will perform tests of the Entity's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit 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 GAGAS.

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 Entity's major programs. For federal programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on Entity's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Our audit does not relieve you of your responsibilities.

## **OTHER SERVICES**

We will only perform the following non-attest services for the Entity, based upon information provided by you and in accordance with professional standards:

- Assist management in preparing the Financial Statements
- Assist management in preparing the RSI
- Assist management in preparing the Supplementary Information
- Assist management in preparing Other Information.
- Assist management by preparing, proposing and/or recording the following **client-approved** activities and/or journal entries: assist with preparation and submission of the data collection form, GASB 34 full-accrual journal entries, SBITA calculations, net pension calculations, OPEB calculations, and lease calculations

These non-audit services do not constitute an audit under GAGAS and such services will not be conducted in accordance with GAGAS.

For any non-attest services provided by CRI, you agree to assume all management responsibilities for these non-attest services and any other non-attest services we provide; oversee the services by designating an individual with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

The non-attest services, if any, are limited to those previously defined in this letter, or as identified in a separate Engagement Letter. 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.

## **CLIENT RESPONSIBILITIES**

In addition to your responsibilities identified in the MSA, our engagement will be conducted on the basis that you acknowledge and understand your responsibility for:

- designing, implementing, establishing and maintaining effective internal controls relevant to the preparation and fair presentation of Financial Statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met
- following laws and regulations
- ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements
- ensuring that management and financial information is reliable and properly reported
- implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements
- 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 the Selected Basis, and for compliance with applicable laws and regulations (including federal statutes), rules, and the provisions of contracts and grant agreements (including award agreements)
- identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information
- the preparation and fair presentation of the Financial Statements in conformity with the Selected Basis
- making drafts of Financial Statements, schedule of expenditures of federal awards, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers)
- evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the Entity's ability to continue as a going concern within one year after the date that the financial statements are available to be issued
- providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the Financial Statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the Entity from whom we determine it necessary to obtain audit evidence (4) if applicable, you will provide us with the final version of all documents comprising the annual report which includes other information, prior to the date of our auditor's report. If the final version of these documents are not available prior to the date of our auditor's report, they will be provided as soon as practical and the Entity will not issue the annual report prior to providing them to the auditor (5) access to personnel, accounts, books, records,

supporting documentation, and other information as needed to perform an audit under the Uniform Guidance

- required written representations from you about the Financial Statements and related matters, at the conclusion of our audit
- required written representations 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.
- required written representations from you about compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and GAGAS, at the conclusion of our audit
- required written representations from you about compliance with schedule of expenditures of federal awards and federal award programs, at the conclusion of our audit
- adjusting the Financial Statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the Financial Statements taken as a whole
- 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 Entity 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
- 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
- identifying and ensuring that the government complies with applicable contracts, agreements, and grants
- taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, or contracts or grant agreements that we report
- evaluating and monitoring noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; taking prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly following up and taking corrective action on reported audit findings; and preparing a summary schedule of prior audit findings and a separate corrective action plan

- identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received, and COVID-19-related concepts, such as lost revenues, if applicable) in conformity with the Uniform Guidance
- agreeing 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
- agreeing to make the audited Financial Statements readily available to intended users of the schedule of expenditures of federal awards no later than the date the schedule of expenditures of federal awards is issued with our report thereon
- 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
- preparation of the Supplementary Information, as applicable, in conformity with the Selected Basis. 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 and to include the audited Financial Statements with any presentation of the Supplementary Information that includes our report thereon
- if publishing Financial Statements on your website, you understand that websites are a means of distributing information and, therefore, we are not required to read the information contained in those sites or to consider the consistency of other information on the website with the original document
- disclosing the date through which subsequent events have been evaluated and whether that date is the date the Financial Statements were issued or were available to be issued
- informing, in writing, the engagement partner before entering into any substantive employment discussions with any CPA Firm or CRI Advisors personnel, to ensure our independence is not impaired under the AICPA Code of Professional Conduct
- informing us on a timely basis of the name of any single investor in you that owns 20% or more of your equity at any point in time
- informing us on a timely basis of any investments held by you which constitutes 20% or more of the equity/capital of the investee entity at any point in time
- establishing and maintaining a process for tracking the status of audit findings and recommendations

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

## ENGAGEMENT ADMINISTRATION

Michael C. Jordan is the engagement partner and is responsible for supervising the engagement and signing the report(s) or authorizing another individual to sign it (them).

We understand that your employees will prepare all confirmations and schedules we request and will locate any documents selected by us for testing. A request list of information we expect to need for our audit will be provided to you. Your prompt attention to and timely return of the requested items will significantly contribute to the efficiency of our audit process.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including Financial Statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditor's reports, and corrective action plan) along with the Data Collection Form to the Federal Audit Clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditor's reports or nine months after the end of the audit period.

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

The audit documentation for this engagement will be retained for a minimum of five years after the report release date. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

In accordance with certain regulations, we, as your auditors, are required to make the following commitments:

- The documentation for this engagement is the property of CRI and constitutes confidential information. However, we may be requested to make certain documentation available to regulators, federal or state agencies, governmental agencies, etc. ("regulators" or "agencies") pursuant to authority given to it by law or regulation. If requested, access to such documentation will be provided under the supervision of CPA Firm personnel.

Furthermore, upon request, we may provide copies of selected documentation to these regulators or agencies. These regulators or agencies may intend, or decide, to distribute the copies or information contained therein to others.

- We will file a copy of our most recent peer review report with any applicable regulators or agencies.
- As appropriate, we may meet with those charged with governance before the audit report(s) are filed with any required regulators or agencies.

The information that we obtain in auditing is confidential, as required by the AICPA Code of Professional Conduct. Therefore, your acceptance of this Engagement Letter will serve as your advance consent to our compliance with above commitments.

## **REPORTING**

As part of our engagement, we will issue a written report upon completion of our audit of the Entity's Financial Statements. Our report will be addressed to management, those charged with governance, or both, as appropriate, of the Entity. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinion, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinion is other than unmodified, we will discuss the reasons with you in advance.

We will also provide a report (that does not include an opinion) on internal control related to the Financial Statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the Financial Statements as required by GAGAS. The report on internal control and on compliance and other matters will state: (1) that 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 on compliance, and (2) that the report is an integral part of an audit performed in accordance with GAGAS in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will state that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. The report(s) will also state that the report is not suitable for any other purpose. If during our audit we become aware that the Entity is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with GAAS and the standards for financial audits contained in GAGAS may not satisfy the relevant legal, regulatory, or contractual requirements.

## **TERMINATION**

If for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or withdraw from this engagement.

We reserve the right and sole discretion to withdraw for any reason from this engagement immediately upon written notice to you. Our withdrawal will release us from any obligation to complete the services covered by this Engagement Letter and will constitute completion of this engagement.

Our engagement with you will terminate upon the earlier of our delivery of your report or withdrawal. In either case, you agree to compensate us for our services, fees, and costs to the date of withdrawal.

#### **CORPORATE TRANSPARENCY ACT/BENEFICIAL OWNERSHIP INFORMATION REPORTING**

Assisting you with your compliance with the Corporate Transparency Act (“CTA”), including beneficial ownership information (“BOI”) reporting, is not within the scope of this engagement. You have sole responsibility for your compliance with the CTA, including its BOI reporting requirements and the collection of relevant ownership information. We shall have no liability resulting from your failure to comply with CTA. Information regarding the BOI reporting requirements can be found at <https://www.fincen.gov/boi>. Consider consulting with legal counsel if you have questions regarding the applicability of the CTA’s reporting requirements and issues surrounding the collection of relevant ownership information.

#### **OUR FEES**

Our fee for these services will be at our standard hourly rates, except that we agree that our gross fee, including expenses, will not exceed \$42,000 plus \$4,300 for each major federal and state program as stipulated in the Local Government Commission Contract dated July 31, 2024.

We will also charge you for applicable out-of-pocket expenses incurred in the course of our engagement, including, but not limited to: technology costs, travel expenses (meals, lodging, transportation, etc.), third party technical resources, administrative costs (courier services, report preparation, copying), and any other direct engagement expenses. We may also charge a fee for applications, subscriptions, hosting, or technology we utilize in providing services to you.

The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances (such as, but not limited to, difficulty or delays in obtaining requisite responses to necessary or required procedures, significant changes to promulgated standards, time incurred for financial statement adjustment(s) and the related procedures required, or significant changes to your organization or its internal control structure) will not be encountered during the engagement. If significant additional time is necessary, we will keep you informed of any problems we encounter and our fees will be adjusted accordingly. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation.

#### **CLIENT ACKNOWLEDGEMENT(S)**

If you acknowledge and agree with the terms of our agreement as described in this Engagement Letter, please indicate by executing.

Very truly yours,

*Carr, Riggs & Ingram, P.L.L.C.*

CARR, RIGGS & INGRAM, P.L.L.C.

**Signature**

*Dean McCall, Mayor*

<signature>

<sign date>

Authorized Signer(s)

# Memo

**To:** Mayor and Commissioners

**From:** Allen Overby

**Date:** January 6, 2025

**Re:** Accessible Parks grant contract

Mayor and Board,

Attached is the Accessible Parks grant contract for the board to approve. This is the grant to replace the playground adjacent to the soccer fields and to make necessary accessibility improvements. Our initial plan is to add this to the FY25-26 budget to complete.

**Recommendation:** Approve Contract

**N.C. Parks and Recreation Trust Fund Accessible Parks Project Agreement**

STATE OF NORTH CAROLINA

GRANTEE'S FEDERAL TAX I.D.# \_\_\_\_\_

COUNTY OF WAKE

**N.C. Parks and Recreation Trust Fund Accessible Parks Project Agreement****Grantee: Town of Williamston**

**Grantee Address and Contact Information: Allen Overby**  
**Parks & Recreation Director**  
**PO Box 506, Williamston, NC 27892**  
**252-792-7042 [allenoverby@townofwilliamston.com](mailto:allenoverby@townofwilliamston.com)**

**Grantee Fiscal Year End Date: June 30****Grant Award Date: August 23, 2024****Project Number: 2024-1130****Project Title: Soccer Playground Renovation****Period Covered by This Agreement: 11/1/2024 through 10/31/2027****Project Scope (Description of Project): Accessible playground, accessible routes, ADA parking, site amenities, planning, and contingency****Project Costs: AP Grant Award Amount \$ 87,021****Local Government Match \$ 17,404**

The North Carolina Department of Natural and Cultural Resources (hereinafter called the "Department") and the Town of Williamston (hereinafter referred to as "Grantee") do hereby enter into this project agreement (the "Agreement"), effective as of the date of the last signature to this Agreement (the "Effective Date"), for the purpose of providing grant funding to the Grantee for the construction of new facilities or adaptation of existing facilities that meet the unique needs of persons with disabilities or that enable them to participate in recreational and sporting activities, regardless of their abilities. The Parties agree to comply with the terms, requirements, promises, conditions, plans, specifications, estimates, procedures, project proposals, maps, and assurances described in the North Carolina Parks and Recreation Trust Fund ("PARTF") statute (N.C.G.S. 143B-135.56) and administrative rules (07 NCAC 13K), Section 14.4 of N.C. Session Law 2023-134 authorizing the Accessible Parks ("AP") grant program and funding, and the AP grant application, which are hereby incorporated by reference into this Agreement and which are on file with the North Carolina Division of Parks and Recreation.

Now, therefore, the parties hereto do mutually agree as follows:

Upon execution of this Agreement, the Department hereby promises, in consideration of the promises by the Grantee herein, to provide to the Grantee the grant amount shown above. The Grantee hereby promises to efficiently and effectively manage the funds in accordance with the approved budget, to promptly complete grant assisted activities described above in a diligent and professional manner within the project period, and to monitor and report work performance.

**N.C. Parks and Recreation Trust Fund Accessible Parks Project Agreement****Section I. Eligible Project Costs, Fiscal Management, and Recordkeeping**

1. The AP grant amount must be matched on the basis of at least one dollar of funding provided by the Grantee for every five dollars of funding provided by the State. To be eligible, project costs must be incurred during the period covered by this Agreement, be documented in the grant application, described in the project scope of this Agreement, and initiated and/or undertaken after execution of this Agreement by the Grantee and the Department. The Department shall only pay or reimburse the Grantee for reasonable, eligible costs actually incurred by the Grantee that do not exceed the AP grant award amount for the Project outlined on page 1 of this Agreement.
2. Payment shall be made in accordance with this Agreement, the Scope of Work (Attachment B), and PARTF statutes and rules. Payment for work performed will be made upon receipt and approval of invoice(s) from the Grantee documenting the costs incurred in the performance of work under this Agreement. Invoices may be submitted to the Contract Administrator quarterly. Final invoices, including accounting records that document all expenditures and request for reimbursement, must be received by the Department for approval prior to or at the time of the close-out inspection. Accounting records should be based on generally accepted local government accounting standards and principles. All accounting records and supporting documents will clearly show the Project Number and Project Title to which they are applicable.
3. Records created or obtained under this Agreement shall not be destroyed, purged or disposed of without the express written consent of the Department. State basic records retention policy requires all grant records to be retained for a minimum of five (5) years or until all audit exceptions have been resolved, whichever is longer. Also, if any litigation, claim, negotiation, audit, disallowance action, or other action involving this Agreement has been started before expiration of the five-year retention period described above, the records must be retained until completion of the action and resolution of all issues which arise from it, or until the end of the regular five-year period described above, whichever is later.
4. All authorized State entities, including the Department's internal auditors, shall have access to persons and records as a result of all contracts and grants entered into by state agencies and or political subdivisions in accordance with N.C.G.S. §§ 143-49 and 147-64.7. Additionally, as the State funding authority, the Department shall have access to persons and records as a result of all contracts or grants entered into by State agencies or political subdivisions.
5. The Grantee agrees to refund to the Department, subsequent to an audit of the project's financial records, any costs disallowed or required to be refunded to the Department on account of audit exceptions. The Grantee agrees that any unused State-awarded funds remaining after the completion of the project or termination of this Agreement shall revert back to the Department to be deposited into PARTF for distribution by the PARTF Authority.
6. The Parties agree and understand that the payment of the sums specified in this Agreement is dependent and contingent upon and subject to the appropriation, allocation and availability of funds for this purpose to the Department.

**Section II. Project Execution**

1. The Grantee may not deviate from the Scope of Work outlined in Attachment B without the prior written approval of the Department. When the Grantee seeks to change an element of the project, including, but not limited to, the project scope, a revised estimate of costs, a deletion or additions of project deliverables, or an extension of the Agreement period, the Grantee must submit in writing a request to the Department for approval.
2. The Grantee agrees to permit periodic audits and site inspections by the Department to ensure work progress

**N.C. Parks and Recreation Trust Fund Accessible Parks Project Agreement**

in accordance with the approved project, including a required close-out inspection upon project completion. After project completion, the Grantee agrees to conduct compliance inspections at least once every five (5) years and to submit a Department-provided inspection report to the Department.

3. The Grantee shall not subgrant any of the work contemplated under this Agreement without prior written approval from the Department. The Department shall not be obligated to pay for any work performed by any unapproved subgrantee or subrecipient. The Grantee or subrecipient is not relieved of any of the duties and responsibilities of this Agreement. Furthermore, any subrecipient must agree to abide by the standards contained in this Agreement and to provide all information to allow the Grantee to comply with these standards.
4. The Grantee shall be wholly responsible for the work to be performed and for the supervision of its employees. The Grantee represents that it has, or will secure at its own expense, all personnel required in performing the services under this Agreement. Such employees shall not be employees of or have any individual contractual relationship with the Department.
5. In the event the Grantee subcontracts for any or all of the services covered by this Agreement:
  - a. The Grantee is not relieved of any of the duties and responsibilities provided in this Agreement;
  - b. The Grantee's contract with the subcontractor must provide that the subcontractor agrees to abide by the standards contained in this Agreement or to provide such information as to allow the Grantee to comply with these standards; and
  - c. The Grantee's contract with the subcontractor must provide that the subcontractor agrees to allow state and federal authorized representatives access to any records pertinent to its role as a subcontractor.
6. The Grantee agrees to comply with all applicable reporting requirements for grant recipients at the designated reporting level as outlined in 09 NCAC 03M .0205, including providing a certification that State financial assistance received was used for the purposes for which it was awarded.
7. The Grantee agrees to maintain and manage AP-assisted development/renovation projects for public recreation use for a minimum period of twenty-five (25) years after project completion.
8. The Grantee agrees to operate and maintain the project site so as to appear attractive and inviting to the public, kept in reasonably safe repair and condition, and open for public use at reasonable hours and times of the year, according to the type of facility and area.
9. The Grantee shall agree to place utility lines developed with PARTF assistance underground.
10. If the project site is rendered unusable for any reason whatsoever, the Grantee agrees to immediately notify the Department of said conditions and to make repairs, at its own expense, in order to restore use and enjoyment of the project by the public.

**Section III. Project Termination and Applicant Eligibility**

1. The Grantee may terminate this Agreement at any time prior to the expenditure of funds by the State on the project described in this Agreement by written notice to the Department.
2. Termination by Mutual Consent: The Parties may terminate this Agreement by mutual consent with sixty (60) days' written notice to the other Party, or as otherwise provided by law.
3. Termination for Cause: If, through any cause, the Grantee shall fail to fulfill its obligations under this Agreement in a timely and proper manner, the Department shall have the right to terminate this Agreement by giving written notice to the Grantee and specifying the effective date thereof.

**N.C. Parks and Recreation Trust Fund Accessible Parks Project Agreement**

In addition, in the event of default by the Grantee under this Agreement, the State may immediately cease doing business with the Grantee, immediately terminate for cause all existing contracts the State has with the Grantee, and de-bar the Grantee from doing future business with the State.

Upon the Grantee filing a petition for bankruptcy or the entering of a judgment of bankruptcy by or against the Grantee, the State may immediately terminate, for cause, this Agreement and all other existing contracts the Grantee has with the State, and de-bar the Grantee from doing future business.

4. Effect of Termination:

- a. In the event the Agreement is terminated by either party, the Grantee will be paid for work that is satisfactorily completed under the terms of this Agreement, as determined by the Agency and under the terms herein, minus any payment or compensation previously made. Notwithstanding the foregoing provision, the Grantee shall not be relieved of liability to the Department for damages sustained by the Department by virtue of the Grantee's breach of this Agreement, and the Department may withhold any payment due the Grantee for the purpose of setoff until such time as the exact amount of damages due the Department from such breach can be determined.
  - b. The Grantee will not incur new obligations for the terminated portion of the Agreement and will cancel as many outstanding obligations as possible, immediately after receiving the notification of termination from the Agency or providing the Agency with the same if the Grantee is terminating the Agreement. Costs incurred after receipt or provision of termination notice will be disallowed.
  - c. The Grantee shall not be relieved of any liability owed to the Agency because of any breach of the Agreement by the Subgrantee. The Agency may, to the extent authorized by law, withhold payments to the Subgrantee for the purpose of set-off until the exact amount of damages due the Agency from the Subgrantee is determined.
5. A failure of either party to insist upon strict enforcement of any term or provision or to exercise any right, option, or remedy of this Agreement, or to require, at any time, performance of any provision hereof, shall not be construed as a waiver of any such term or provision. No waiver by either Party of any term or provision hereof shall be binding unless made in writing and signed by the other, approving party.
6. Neither party shall be deemed to be in default of its obligations hereunder if and so long as it is prevented from performing such obligations by any act of war, hostile foreign action, nuclear explosion, riot, strikes, civil insurrection, earthquake, hurricane, tornado, or other catastrophic natural event or act of God.

**Section IV. General Terms**

1. This Agreement is subject to the reporting requirements described in the Notice of Certain Reporting and Audit Requirements (Attachment A).
2. The Grantee must ensure that grant funds dispersed under this Agreement are audited in compliance with State and federal audit requirements for local governments and public authorities, institutions of higher education, and nonprofit organizations, and, as applicable, according to the standards of the federal Single Audit Act and Circular A-133 "Audits of States, Local Governments, and Nonprofit Organizations" as supplied by the Executive Office of the President, Office of Management and Budget, Washington, DC.
3. The Grantee may only use the grant funds disbursed hereto in the manner allowed under this Agreement. Failure by the Grantee to comply with the provisions and conditions set forth in the formal application, PARTF administrative rules, Section 14.8 of N.C. Session Law 2021-180, and this Agreement may result in the Department declaring the Grantee ineligible for further participation in future PARTF or AP grant cycles, in addition to any other remedies provided by law, until such time as compliance has been obtained to the satisfaction of the Department.

**N.C. Parks and Recreation Trust Fund Accessible Parks Project Agreement**

4. No assignment of the Grantee's obligations or the Grantee's right to receive payment hereunder shall be permitted. However, upon written request approved by the Department, the Department may:
  - a. Forward the Grantee's payment check(s) directly to any person or entity designated by the Grantee, or
  - b. Include any person or entity designated by Grantee as a joint payee on the Grantee's payment check(s). In no event shall such approval and action obligate the Department to anyone other than the Grantee and the Grantee shall remain responsible for fulfillment of all Agreement obligations.
5. Except as otherwise provided herein, this Agreement shall inure to the benefit of and be binding upon the Parties hereto and their respective successors. It is expressly understood and agreed that the enforcement of the terms and conditions of this Agreement, and all rights of action relating to such enforcement, shall be strictly reserved to the Department and the named Grantee. Nothing contained in this document shall give or allow any claim or right of action whatsoever by any other third person. It is the express intention of the Department and Grantee that any such person or entity, other than the Department or the Grantee, receiving services or benefits under this Agreement shall be deemed an incidental beneficiary only.
6. To the extent allowed by law, the Grantee shall hold and save the State, its officers, agents, and employees, harmless from liability of any kind, including all claims and losses accruing or resulting to any other person, firm, or corporation furnishing or supplying work, services, materials, or supplies in connection with the performance of this Agreement, and from any and all claims and losses accruing or resulting to any person, firm, or corporation that may be injured or damaged by the Grantee in the performance of this Agreement and that are attributable to the negligence or intentionally tortious acts of the Grantee.
7. All notices permitted or required to be given by one party to the other and all questions about the Agreement from one party to the other shall be addressed and delivered to the other party's Contract Administrator. The name, post office address, street address, telephone number, fax number, and email address of the Parties' respective initial Contract Administrators are set out below. Either party may change the post office address, street address, telephone number, fax number, or email address of its Contract Administrator by giving written notice to the other party within thirty (30) calendar days of such change. The Grantee shall not substitute key personnel assigned to the performance of this Agreement, as outlined below, without prior written approval by the Department's Contract Administrator.

Department Contract Administrator	Grantee Contract Administrator
NC Department of Natural and Cultural Resources Division of Parks and Recreation Attention: Ms. Vonda Martin, Manager of Grants and Outreach 1615 Mail Service Center Raleigh, NC 27699-1615 Telephone 919-707-93338 Email: <a href="mailto:Vonda.Martin@ncparks.gov">Vonda.Martin@ncparks.gov</a>	Allen Overby Parks & Recreation Director Williamston, Town of PO Box 506 Williamston, NC 27892 252-792-7042 <a href="mailto:allenoverby@townofwilliamston.com">allenoverby@townofwilliamston.com</a>

8. The Grantee agrees to comply with all applicable federal, state and local laws, ordinances, codes, rules, regulations, and licensing requirements that are applicable to this Agreement and the conduct of its normal operations, including, but not limited to, purchasing, construction, land acquisition, fiscal management, equal employment opportunity, accessibility, and the environment.
9. The Grantee shall comply with all federal and State laws relating to equal employment opportunity. The Grantee shall take affirmative action in complying with all Federal and State requirements concerning fair

**N.C. Parks and Recreation Trust Fund Accessible Parks Project Agreement**

employment and employment of people with disabilities and concerning the treatment of all employees without regard to discrimination by reason of race, color, religion, sex, national origin, or disability.

10. In accordance with Executive Order 24 (signed October 18, 2017), the Grantee agrees not to discriminate against any person on the basis of race, color, ethnicity, national origin, age, disability, sex, pregnancy, religion, National Guard or veteran status, sexual orientation, gender identity or expression in the use of any property or facility acquired or developed pursuant to this Agreement.
11. Grantees shall have on file with the Department a copy of the Grantee's policy addressing conflicts of interest that may arise involving the Grantee's management employees and the members of its governing body as set forth in N.C.G.S. § 143C-6-23(b). The policy shall address situations in which any of these individuals may directly or indirectly benefit, except as the Grantee's employees or members of its board or other governing body, from the Grantee's disbursing of state funds and local matching funds and shall include actions to be taken by the Grantee or the individual, or both to avoid conflicts of interest and the appearance of impropriety. The policy shall be filed before the Department may disburse the grant funds, unless the Grantee is covered by the provisions of N.C.G.S. 160A-479.11 and/ or 14-234. [N.C.G.S. 143C-6-23(b)(2007)]. Grantee shall at all times comply with the Grantee's conflict of interest policy.
12. The Grantee is and shall be wholly responsible for the performance of this Agreement, and as such, shall be wholly responsible for the work to be performed and for the supervision of its employees in the performance of this Agreement. The Grantee's performance of this Agreement does not create or establish any employment relationship, joint venture, or partnership between the Grantee and the State or the Agency. The Grantee represents that it has, or shall secure at its own expense, all personnel required to perform the services under this Agreement. Such personnel of Grantee shall not be employees of, or have any individual contractual relationship with, the State or the Agency.
13. The Grantee certifies that it:
  - a. Has neither used nor will use any appropriated funds for payment to lobbyists;
  - b. Will disclose the name, address, payment details, and purposes of any agreement with lobbyists whom Grantee or its sub-tier contractor(s) or sub-grantee(s) will pay with profits or non-appropriated funds on or after December 22, 1989; and,
  - c. Will file quarterly updates about the use of lobbyists if material changes occur in their use.
14. Under N.C.G.S. §133-32 and Executive Order 24, it is unlawful for any vendor or contractor (i.e. architect, bidder, contractor, construction manager, design professional, engineer, landlord, offeror, seller, subcontractor, supplier, or vendor) to make gifts or to give favors to any State employee of the Governor's Cabinet Agencies. This prohibition covers those vendors and contractors who:
  - a. have a contract with a government agency; or
  - b. have performed under such a contract within the past year; or
  - c. anticipate bidding on such a contract in the future.

The requirements of N.C.G.S. § 133-32 are hereby incorporated by reference, including any subsequent amendments thereto, and shall apply to all vendors and subcontractors under this Agreement.
15. Except as otherwise provided herein or unless superseded by applicable federal or State statute of limitations, all promises, indemnifications, requirements, terms conditions, provisions, representations, guarantees, and warranties contained herein shall survive the Agreement expiration or termination date.
16. This Agreement may not be amended orally or by performance. Amendments shall be made in writing on a form prepared by the Department and duly executed by an authorized representative of the Department and the Grantee.
17. If any provisions of this Agreement are held to be invalid, illegal, or unenforceable, the remaining provisions

**N.C. Parks and Recreation Trust Fund Accessible Parks Project Agreement**

shall remain in full force and effect.

18. If eligible, the Grantee and all subrecipients shall: (a) ask the North Carolina Department of Revenue for a refund of all sales and use taxes paid by them in the performance of this Agreement, pursuant to N.C.G.S. § 105-164.14; and (b) exclude all refundable sales and use taxes from all reportable expenditures before the expenses are entered in their reimbursement reports.
19. Travel expenses shall not be reimbursed in the performance of this Agreement. If travel is necessary in the performance of this Agreement, it shall be included in the approved project budget and narrative.
20. The validity of this Agreement and any of its terms or provisions, as well as the rights and duties of the Parties to this Agreement, are governed by the laws of North Carolina. The Grantee, by signing this Agreement, agrees and submits, solely for matters concerning this Agreement, to the exclusive jurisdiction of the courts of North Carolina and agrees, solely for such purpose, that the exclusive venue for any legal proceedings shall be Wake County, North Carolina. The place of this Agreement and all transactions and understandings relating to it, and their situs and forum, shall be Wake County, North Carolina, where all matters shall be determined.
21. This Agreement and any documents incorporated specifically by reference represent the entire agreement between the Parties and supersede all prior oral or written statements or agreements. This Agreement and any addenda thereto, are incorporated herein by reference as though set forth verbatim. All promises, requirements, terms, conditions, provisions, representations, guarantees, and warranties contained herein shall survive the Agreement expiration or termination date unless specifically provided otherwise herein, or unless superseded by applicable Federal or State statutes of limitation.

[REMAINDER OF THIS PAGE INTENTIONALLY LEFT BLANK – SIGNATURE PAGES FOLLOWS]

**N.C. Parks and Recreation Trust Fund Accessible Parks Project Agreement**

In witness whereof, the Department and the Grantee have executed this Agreement in duplicate originals, one of which is retained by each of the parties.

Name of Grantee (Local Government)	Signature of Grantee (Chief Elected Official)
Typed or Printed Name of Official	Title of Official
Date	

(Notary Public Completes)

State of North Carolina

County of

On this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, \_\_\_\_\_

personally appeared before me the said named \_\_\_\_\_, in their capacity as \_\_\_\_\_ for Grantee, to me known and known to me to be the person described in and who executed the foregoing instrument, and he (or she) acknowledged that he (or she) executed the same and being duly sworn by me, made oath that the statements in the foregoing instrument are true.

My commission expires: \_\_\_\_\_, 20\_\_\_\_.

Signature of Notary Public

(Seal Here)



**North Carolina Department of Natural and Cultural Resources**  
**D. Reid Wilson, Secretary**

**By:**

**Director, NC Division of  
Parks & Recreation**

\_\_\_\_\_  
 Department Head or Authorized Agent  
 for Secretary Wilson

\_\_\_\_\_  
 Title

\_\_\_\_\_  
 Date

**N.C. Parks and Recreation Trust Fund Accessible Parks Project Agreement**

**Attachment A**

**Notice of Certain Reporting and Audit Requirements**

The Grantee shall comply with all rules and reporting requirements established by State statute or administrative rules. For convenience, the requirements are set forth in this Attachment.

**Reporting Thresholds.**

There are three reporting levels established for grantees and subrecipients receiving State financial assistance. Reporting levels are based on the level of State financial assistance from all funding sources. The reporting levels are:

- (1) Level I – A grantee or subrecipient that receives, holds, uses, or expends State financial assistance in an amount less than twenty-five thousand dollars (\$25,000) within its fiscal year.
- (2) Level II - A grantee or subrecipient that receives, holds, uses, or expends State financial assistance in an amount of at least twenty-five thousand (\$25,000) or greater, but less than five hundred thousand dollars (\$500,000) within its fiscal year.
- (3) Level III – A grantee or subrecipient that receives, holds, uses, or expends State financial assistance in an amount equal to or greater than five hundred thousand dollars (\$500,000) within its fiscal year.

Reporting requirements for grantees that meet the following reporting standards on an annual basis:

- (1) All grantees and subrecipients shall provide a certification that State financial assistance received or held was used for the purposes for which it was awarded.
- (2) All grantees and subrecipients shall provide an accounting of all State financial assistance received, held, used, or expended.
- (3) Level II and III grantees and subrecipients shall report on activities and accomplishments undertaken by the Grantee, including reporting on any performance measures established in this Agreement.
- (4) Level III grantees and subrecipients shall have a single or program-specific audit prepared and completed in accordance with Generally Accepted Government Auditing Standards, also known as the Yellow Book.

All reports shall be filed with the Department in the format and method specified by the Department no later than three (3) months following the end of the Grantee's fiscal year. Audits must be provided to the Department no later than nine (9) months following the end of the Grantee's fiscal year. The Grantee shall use the reporting package forms provided by the Department in making and submitting reports to the Department.

Unless prohibited by law, the costs of audits made in accordance with the provisions of this Agreement shall be allowable charges to State and Federal awards. The charges may be considered a direct cost or an allocated indirect cost, as determined in accordance with cost principles outlined in the Code of Federal Regulations, 2 CFR Part 200. The cost of any audit not conducted in accordance with this Agreement shall not be charged to State awards.

Notwithstanding the provisions of this Agreement, a grantee may satisfy the reporting requirements of this Agreement by submitting a copy of the report required under federal law with respect to the same funds.

**N.C. Parks and Recreation Trust Fund Accessible Parks Project Agreement**

**Attachment B**  
**Scope of Work**

North Carolina Division of Parks and Recreation  
Parks and Recreation Trust Fund – AP Grant Program for Local Governments

Grantee: Town of Williamston

Title of Project: Soccer Playground Renovation

Project Number: 2024-1130

Contract Number: 2024-1130

Amount of Grant: \$87,021

Amount of Match: \$17,404

Contact Person for Project: Allen Overby

Title: Parks & Recreation Director

Address: PO Box 506, Williamston, NC 27892

Telephone: 252-792-7042

Contact email address: [allenoverby@townofwilliamston.com](mailto:allenoverby@townofwilliamston.com)

Scope of Project: Accessible playground, accessible routes, ADA parking, site amenities, planning, and contingency

Length of Project: 11/1/2024 through 10/31/2027

Schedule for Reimbursements: Grantee may submit bills quarterly after a significant portion of work has been completed on the project element(s). Not more than 90% of the grant will be reimbursed until the grantee completes the project elements specified in the grant (refer to detailed budget submitted with grant application).

The Town of Williamston grant application and support documentation are, by reference, part of the Agreement. The administrative rules of the N.C. Parks and Recreation Trust Fund are, by reference, a part of the Agreement.

# Memo

**To:** Mayor and Commissioners

**From:** Stacy Stalls

**Date:** January 6, 2025

**Re:** Consider Agreement with Timber Company

Mayor and Board,

This agreement will allow Edsel G Barnes III, LLC., buyer, to harvest a small portion of timber (less than an acre) belonging to Town of Williamston and allow him access to harvest timber that is on the East side of Williamston's Waste Water Treatment Plant which is on the Jane P. Heckstall property.

By signing this agreement, we are allowing the timber company to cross Town of Williamston's property so that they can harvest the timber on the Jane P Heckstall property without crossing any of the Waste Water Treatment Plant utilities, therefore, insuring there are no damages to our infrastructure.

**Recommendation:** Recommend the board approve the agreement with the timber company.

State of North Carolina  
County of Martin

# TIMBER PURCHASE AND SALES AGREEMENT

THIS AGREEMENT (the "Agreement") is made and entered into on this 30 day of December, 2024 by and between the Town of Williamston, hereinafter, "Seller," a North Carolina municipal corporation located at P. O. Box 506, Williamston, Martin County, North Carolina 27892, and does hereby sell and convey unto Edsel G. Barnes, III, LLC, hereafter, "Buyer," a North Carolina limited liability company located at 71 Breezy Banks Road, Roper, North Carolina, 27970, the timber on the premises described below, subject to any special provisions, exceptions or reservations as may be stipulated under Section 2 of this agreement:

1. Property Description. Buyer agrees to purchase, and Seller agrees to sell timber to be harvested, which said timber is located on the following described property owned by the Seller, a map of which is attached to this Agreement and incorporated herein by reference:

all or a portion of a thirty (30) foot easement on the back corner of the following property in the "Water Treatment" tract, identified as Parcel #050403, as the same is recorded in Deed Book G08, Page 191 in the Martin County Registry.

2. Term. The term of this agreement shall be one year, commencing January 6, 2025. Buyer shall have until January 5, 2026 to enter upon the property described herein to cut, harvest and remove said timber.

3. Consideration. The purchase price for the timber shall be \$1,000.00 due to Seller from Buyer upon execution of this Agreement.

4. Harvesting Operations.

a. Authorization: The Buyer shall be granted a 30-foot easement about the subject property adjacent to a tract of land owned by Jane P. Heckstall and is authorized to enter the property to cut, harvest and remove said designated timber. Buyer likewise is granted logging access across the said portion of the Water Treatment track to remove timber from the Jane P. Heckstall tract.

**b.** Duration: Harvesting must be completed by January 5, 2026.

**c.** Method of Harvesting: The subject timber outlined on the attached map is to be clear-cut of all merchantable timber other than flagged trees. Harvesting shall be conducted in accordance with best forestry practices to minimize damage to non-designated timber, soil, and the surrounding environment.

**d.** Clean-Up: Upon completion of harvesting, the Buyer shall remove all debris and equipment and restore any areas of the property disturbed during operations.

5. Responsibilities of Buyer

a. Buyer shall ensure that all harvesting operations and other authorized activity upon the subject described property comply with all federal, state, and local laws, including but not limited to any environmental regulations and BMP's. Buyer shall be solely responsible for any noncompliance with applicable government regulations and shall indemnify and hold Seller harmless for any liability, loss, fines, damages, costs, attorney's fees or other economic consequences proximately caused by Buyer's failure to adhere to applicable law or regulation.

b. Buyer shall obtain all necessary permits for harvesting and transportation of timber from the above-described property and provide Seller with proof of the same prior to commencement of harvesting activities.

c. Buyer shall maintain in effect adequate insurance coverage to protect the Seller's interests, including a general liability insurance policy in the amount of \$1,000,000, naming Seller as an additional insured, and appropriate Workers' Compensation coverage as required by State law. Buyer shall provide a certificate of insurance as proof of said required insurance coverage to Seller upon the execution of this agreement and before the contemplated harvesting operations commence.

d. Buyer shall bear without limitation all responsibility for any damage, environmental or otherwise, to personal property, the land, and any marked or unmarked infrastructure beneath said land, proximately caused by Buyer's harvesting operations or presence upon said property. Buyer shall be responsible to pay Seller for the replacement costs and any resulting damages for any crop damage proximately caused by Buyer's harvesting activities in the event that the granted easement was not necessary for Buyer's harvesting activities.

e. Buyer shall ensure at its sole expense that all fields, ditches, streams, and paths will be left free and clear of all trees, limbs and debris; and at the conclusion of Buyer's harvesting operations, all paths upon said property shall be found in a condition equal to or

improved from its condition when harvesting operations commenced.

- f. Buyer shall hold harmless Seller, its agents, assigns, from any and all liability for any injury, economic or otherwise, that may occur to the Buyer, his agents, assigns, and independent contractors during logging and harvesting activities and during any time when Buyer, its agents, assigns and independent contractors are present upon said property.

6. Responsibilities of Seller.

- a. Seller acknowledges and warrants that it holds lawful title to said property and retains the right to sell the timber upon said property.
- b. Seller further acknowledges that it has directed the Buyer to enter, cut and harvest timber from the subject property. SELLER further acknowledges that neither title to the subject property is in dispute nor under contract for sale to any potential buyer. Likewise, Seller acknowledges that it has not entered into any contract with any other company to enter, cut and harvest timber from said property.
- d. Seller agrees to indemnify and hold harmless Buyer from any loss, damages, cost, expenses, or other consequences at equity or in law, including but not limited to consequential, special, double damages, treble damages, attorney fees reasonably incurred, court costs, fines, penalties upon a claim advanced by any other person or entity holding legal title, or anyone claiming legal title under such person or entity, based on Seller's failure to obtain actual written consent to this agreement from any such person or entity.
- e. Seller shall provide reasonable access to the described property for the duration of the harvesting operation.

7. Risk of Loss. Seller shall bear the risk of loss or damage to the timber until the timber is cut and removed from the property at which point the risk transfers to the Buyer. In the event of loss or damage to said timber prior to its removal from the property by Buyer, Buyer's remedy shall be limited to liquidated damages from Seller in the amount of \$1,000.00.

8. Indemnification The Buyer agrees to indemnify and hold harmless the Seller from any claims, damages, or liabilities arising from the Buyer's harvesting operations.

9. Termination. This Agreement may be terminated by either party upon written notice if the other party breaches any material provision of this Agreement and fails to remedy the breach upon 15 days' notice by the non-breaching party.

10. Force Majeure. Neither party shall be liable for any failure or delay in performing their obligations under this Agreement if such failure or delay is caused by events beyond their reasonable control, including but not limited to acts of God, natural disasters, strikes, governmental actions, or other unforeseeable circumstances. In the event of a force majeure, the affected party shall notify the other party in writing as soon as possible, and both parties shall work in good faith to resume performance as soon as practicable. If an act of God renders performance under this Agreement impossible or impracticable for any party, this agreement shall be voided upon written notice from either party without further liability from said party to the other.

11. Dispute Resolution. This agreement shall be governed by the laws of the State of North Carolina. Any disputes arising under this Agreement shall be resolved through binding arbitration proceedings brought in the General Court of Justice, District Court Division, in Martin County, North Carolina.

12. Entire Agreement This Agreement constitutes the entire understanding between the parties and supersedes all prior agreements or understandings. Any modifications must be made in writing and signed by both parties.

13. Notices: All notices under this Agreement shall be in writing and delivered to the parties at their respective addresses above.

14. Amendments: Any amendments to this Agreement must be in writing and signed by both parties.

15. Assignment: Neither party may assign this Agreement without the prior written consent of the other party.

IN WITNESS WHEREOF, the parties have executed this Agreement as of the date first written above.

BUYER: EDSSEL G. BARNES, III, LLC

By:



Name: Edsel G Barnes III for Edsel G Barnes III LLC  
Title: Owner  
Date: 12/30/2024

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**SELLER: The Town of Williamston**

By: \_\_\_\_\_  
Name: The Honorable Dean McCall  
Title: Mayor  
Date: \_\_\_\_\_

Attest:

\_\_\_\_\_  
Jackie Escobar  
Town Clerk

APPROVED AS TO FORM:

\_\_\_\_\_  
Watsi M. Sutton, Town Attorney

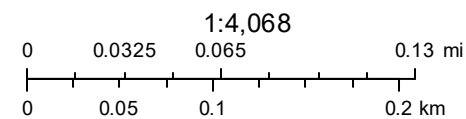


Owner: WILLIAMSTON TOWN OF

December 18, 2024

Mailing Address: MAILING\_ADDRESS  
WILLIAMSTON NC 27892

Parcel ID:	0504030	Township:	WILLIAMSTON
Deed Ref:	0G-08 191	Current Value:	
Sale Price:		District:	
Sale Date:	SALE_DATE	Map/Block/Lot:	5787-31-5025
Total Acres:	38.5	Last Update:	
Location:	1801 WILLOW DR		



# Memo

**To:** Mayor and Commissioners

**From:** Travis Cowan

**Date:** 12-20-2024

**Re:** Budget Amendment – Building Demolition

Mayor and Board,

Through recent conversations with the board, it was noted that the Town needed to separate code enforcement and building demolition into separate line items. As we prepare for the inevitable demolition of 219 MLK Drive, we present this budget amendment, which meets the separation as discussed and designates funds from the fund balance to facilitate this work.

**Recommendation:** Pass the Budget Amendment as presented.

TO: travis Cowan

Date Submitted: 1/6/2025

SUBJECT: Budget Amendment

Date of Council Action: 1/6/2025

I hereby request that the budget for the General Fund be amended, as set forth below, as permitted and authorized by the General Statutes of North Carolina.

The purpose of this amendment is to budget funds for the demolition of derelict houses.

The following accounts will be increased/decreased:

Account No	Title	Department	Amount
Revenue Accounts:			
10.3900.3910	Undesignated Fund Balance	General Fund	\$20,000.00
Expense Accounts:			
10.4300.4750	Building Demolition	Planning	\$20,000.00
			<u>\$40,000.00</u>

Department Head 

This request has been checked for proper account numbers and verified that the amendment is balanced. If the request is to record a grant's acceptance or amendment, the Finance Department has received a copy thereof and it appears to be in order.

Remarks:

Yes ☒ No ☐

  
Finance Officer

ACTION OF TOWN ADMINISTRATOR

 Approved for Council Action

                     Disapproved

  
Administrator

Fund Or Attrib	Type	Acct Num	Dept	Disp Acct	Budget	Enc Amt	YTD	Variance	Prcnt
Fund Or Attrib: 10 General									
Type: Revenues									
Dept:									
10	Revenues	10-3100-3110		CURRENT YEAR TAX	\$3,110,857.0	\$0.00	\$1,039,282.0	(\$2,071,574	33.41%
10	Revenues	10-3100-3112		VEHICLE TAXES	\$400.00	\$0.00	\$1,865.17	\$1,465.17	466.29
10	Revenues	10-3100-3114		VEHICLE TAXES - NEW	\$350,000.00	\$0.00	\$126,214.32	(\$223,785.6	36.06%
10	Revenues	10-3100-3115		PRIOR YEAR TAX	\$225,000.00	\$0.00	\$113,585.13	(\$111,414.8	50.48%
10	Revenues	10-3100-3116		MISC PROPERTY TAX REV IN W/O Y	\$8,000.00	\$0.00	\$1,161.18	(\$6,838.82)	14.51%
10	Revenues	10-3100-3117		GAP - TAXES	\$1,500.00	\$0.00	\$0.00	(\$1,500.00)	0.00%
10	Revenues	10-3100-3120		FIRE DISTRICT FUNDS	\$280,000.00	\$0.00	\$0.00	(\$280,000.0	0.00%
10	Revenues	10-3100-3165		AMOUNTS REFUNDED - NEW	(\$1,000.00)	\$0.00	(\$389.90)	\$610.10	38.99%
10	Revenues	10-3100-3170		PENALTIES AND INTEREST	\$62,000.00	\$0.00	\$21,428.34	(\$40,571.66	34.56%
10	Revenues	10-3100-3171		PENALTIES & INTEREST - OLD	\$250.00	\$0.00	\$276.71	\$26.71	110.68
10	Revenues	10-3100-3175		INTEREST - VEHICLE TAXES - NEW	\$2,500.00	\$0.00	\$1,447.20	(\$1,052.80)	57.89%
10	Revenues	10-3100-3191		MARTIN CO TAX COMMISSION	(\$30.00)	\$0.00	(\$53.54)	(\$23.54)	178.47
10	Revenues	10-3100-3195		MARTIN CO TAX COMM - NEW	(\$11,000.00)	\$0.00	(\$3,882.76)	\$7,117.24	35.30%
10	Revenues	10-3200-3230		LOCAL OPTION SALES TAX	\$1,385,745.0	\$0.00	\$364,169.54	(\$1,021,575	26.28%
10	Revenues	10-3200-3250		TAXI LICENSES	\$30.00	\$0.00	\$0.00	(\$30.00)	0.00%
10	Revenues	10-3200-3255		GROSS RECEIPTS TAX ON SHORT-T	\$14,400.00	\$0.00	\$9,005.00	(\$5,395.00)	62.53%
10	Revenues	10-3200-3270		BEER & WINE LICENSES	\$300.00	\$0.00	\$0.00	(\$300.00)	0.00%
10	Revenues	10-3200-3280		AUTO LICENSES	\$100.00	\$0.00	\$0.00	(\$100.00)	0.00%
10	Revenues	10-3200-3285		AUTO LICENSES - NEW	\$20,000.00	\$0.00	\$6,002.70	(\$13,997.30	30.01%
10	Revenues	10-3300-3322		BEER AND WINE TAX	\$23,000.00	\$0.00	\$0.00	(\$23,000.00)	0.00%
10	Revenues	10-3300-3324		UTILITY FRANCHISE TAX	\$350,000.00	\$0.00	\$0.00	(\$350,000.0	0.00%
10	Revenues	10-3300-3325		TELECOMMUNICATIONS SALES TAX	\$36,500.00	\$0.00	\$0.00	(\$36,500.00)	0.00%
10	Revenues	10-3300-3326		VIDEO FRANCHISE FEE	\$26,600.00	\$0.00	\$0.00	(\$26,600.00)	0.00%
10	Revenues	10-3300-3327		PIPED NATURAL GAS SALES TAX	\$2,000.00	\$0.00	\$0.00	(\$2,000.00)	0.00%
10	Revenues	10-3300-3328		CONTROL SUBS & FED FORFEITED	\$7,000.00	\$0.00	\$0.00	(\$7,000.00)	0.00%
10	Revenues	10-3300-3330		HOLD HARMLESS REIMBURSEMENT	\$450,000.00	\$0.00	\$124,945.56	(\$325,054.4	27.77%
10	Revenues	10-3300-3383		Bulletproof Vest Grant CFDA#16.607	\$0.00	\$0.00	\$16,482.80	\$16,482.80	0.00%
10	Revenues	10-3300-3390		HAZMAT - RRT1	\$69,000.00	\$0.00	\$21,204.33	(\$47,795.67	30.73%
10	Revenues	10-3400-3441		PAYMENTS IN LIEU OF TAXES	\$6,000.00	\$0.00	\$0.00	(\$6,000.00)	0.00%

Fund Or Attr	Type	Acct Num	Dept	Disp Acct	Budget	Enc Amt	YTD	Variance	Prcnt
10	Revenues	10-3400-3442		ABC DISTRIBUTION	\$20,000.00	\$0.00	\$0.00	(\$20,000.00)	0.00%
10	Revenues	10-3400-3443		RESCUE SQUAD-MARTIN CNTY	\$535,669.00	\$0.00	\$267,834.50	(\$267,834.50)	50.00%
10	Revenues	10-3400-3444		RECREATION-MARTIN COUNTY	\$9,677.00	\$0.00	\$0.00	(\$9,677.00)	0.00%
10	Revenues	10-3400-3445		COURT FEES	\$1,000.00	\$0.00	\$320.58	(\$679.42)	32.06%
10	Revenues	10-3400-3489		SOLID WASTE - QUARTERLY	\$4,500.00	\$0.00	\$1,952.11	(\$2,547.89)	43.38%
10	Revenues	10-3400-3491		ON-BEHALF OF PAYMENTS - FIRE &	\$25,000.00	\$0.00	\$0.00	(\$25,000.00)	0.00%
10	Revenues	10-3500-3510		EMS COLLECTIONS	\$797,495.00	\$0.00	\$379,399.25	(\$418,095.75)	47.57%
10	Revenues	10-3500-3511		EMS - MEDICAID	\$100,000.00	\$0.00	\$985.97	(\$99,014.03)	0.99%
10	Revenues	10-3500-3515		RECREATION-RENTS	\$3,000.00	\$0.00	\$942.50	(\$2,057.50)	31.42%
10	Revenues	10-3500-3518		REC/PROGRAMS	\$15,000.00	\$0.00	\$8,784.34	(\$6,215.66)	58.56%
10	Revenues	10-3500-3519		REC/MEMBERSHIPS	\$4,300.00	\$0.00	\$1,518.00	(\$2,782.00)	35.30%
10	Revenues	10-3500-3520		REC/OTHER	\$5,500.00	\$0.00	\$4,495.00	(\$1,005.00)	81.73%
10	Revenues	10-3500-3521		CEMETERY	\$115,000.00	\$0.00	\$27,575.00	(\$87,425.00)	23.98%
10	Revenues	10-3500-3530		ZONING	\$3,000.00	\$0.00	\$1,315.00	(\$1,685.00)	43.83%
10	Revenues	10-3500-3535		POLICE DEPT	\$1,500.00	\$0.00	\$815.72	(\$684.28)	54.38%
10	Revenues	10-3500-3540		STREET,DRIVEWAYS,CLEAN LOTS	\$1,100.00	\$0.00	\$0.00	(\$1,100.00)	0.00%
10	Revenues	10-3600-3610		INVESTMENT EARNINGS	\$220,000.00	\$0.00	\$99,220.74	(\$120,779.26)	45.10%
10	Revenues	10-3600-3615		SALES OF FIXED ASSETS	\$40,000.00	\$0.00	\$0.00	(\$40,000.00)	0.00%
10	Revenues	10-3600-3616		SALES OF SUBSTANDARD LOTS	\$1,000.00	\$0.00	\$0.00	(\$1,000.00)	0.00%
10	Revenues	10-3600-3620		ROOKS TRUST FUND	\$10,000.00	\$0.00	\$1,458.92	(\$8,541.08)	14.59%
10	Revenues	10-3600-3625		CASH OVER & SHORT	\$0.00	\$0.00	\$407.05	\$407.05	0.00%
10	Revenues	10-3600-3630		RETURNED CHECKS	\$100.00	\$0.00	\$0.00	(\$100.00)	0.00%
10	Revenues	10-3600-3635		INSURANCE CLAIMS	\$10,000.00	\$0.00	\$0.00	(\$10,000.00)	0.00%
10	Revenues	10-3600-3640		FIRE INSPECTION APP FEE	\$1,000.00	\$0.00	\$40.00	(\$960.00)	4.00%
10	Revenues	10-3600-3645		FIRE CODE PERMITS	\$325.00	\$0.00	\$200.00	(\$125.00)	61.54%
10	Revenues	10-3600-3660		MISCELLANEOUS REVENUE	\$500.00	\$0.00	\$189.87	(\$310.13)	37.97%
10	Revenues	10-3600-5300		SKINNER WAREHOUSE RENT	\$0.00	\$0.00	\$4,500.00	\$4,500.00	0.00%
10	Revenues	10-3900-3910		UNDESIGNATED	\$70,080.47	\$0.00	\$0.00	(\$70,080.47)	0.00%
					\$8,413,898.47	\$0.00	\$2,644,698.42	\$5,769,200.05)	31%
					\$8,413,898.47	\$0.00	\$2,644,698.42	\$5,769,200.05)	31%
Type: Expenses									
Dept: 420									

Fund Or Attr	Type	Acct Num	Dept	Disp Acct	Budget	Enc Amt	YTD	Variance	Prcnt
10	Expenses	10-4200-0200	420	REGULAR SALARIES	\$623,530.00	\$0.00	\$326,236.17	\$297,293.83	52.32%
10	Expenses	10-4200-0300	420	TEMPORARY SALARIES	\$2,500.00	\$0.00	\$792.13	\$1,707.87	31.69%
10	Expenses	10-4200-0500	420	FICA TAX	\$48,900.00	\$0.00	\$23,305.73	\$25,594.27	47.66%
10	Expenses	10-4200-0600	420	GROUP INSURANCE	\$68,250.00	\$0.00	\$38,434.02	\$29,815.98	56.31%
10	Expenses	10-4200-0650	420	GROUP INSURANCE-DEDUCTIBLE R	\$60,000.00	\$0.00	\$9,060.19	\$50,939.81	15.10%
10	Expenses	10-4200-0700	420	RETIREMENT	\$92,340.00	\$0.00	\$41,933.78	\$50,406.22	45.41%
10	Expenses	10-4200-0900	420	PROFESSIONAL SERVICES	\$176,000.00	\$0.00	\$80,852.82	\$95,147.18	45.94%
10	Expenses	10-4200-1000	420	EMPLOYEE TRAINING	\$17,000.00	\$0.00	\$5,334.73	\$11,665.27	31.38%
10	Expenses	10-4200-1100	420	TELEPHONE	\$8,500.00	\$0.00	\$3,600.75	\$4,899.25	42.36%
10	Expenses	10-4200-1200	420	POSTAGE	\$5,200.00	\$0.00	\$1,237.82	\$3,962.18	23.80%
10	Expenses	10-4200-1400	420	TRAVEL/MEETINGS	\$6,500.00	\$0.00	\$2,267.99	\$4,232.01	34.89%
10	Expenses	10-4200-1600	420	REPAIR EQUIPMENT	\$500.00	\$0.00	\$0.00	\$500.00	0.00%
10	Expenses	10-4200-2100	420	EQUIPMENT RENTS/LEASES	\$7,600.00	\$0.00	\$2,038.66	\$5,561.34	26.82%
10	Expenses	10-4200-2600	420	ADVERTISING	\$5,500.00	\$0.00	\$0.00	\$5,500.00	0.00%
10	Expenses	10-4200-3100	420	AUTOMOTIVE SUPPLIES	\$600.00	\$0.00	\$173.02	\$426.98	28.84%
10	Expenses	10-4200-3200	420	OFFICE SUPPLIES	\$7,000.00	\$0.00	\$2,845.75	\$4,154.25	40.65%
10	Expenses	10-4200-3300	420	DEPARTMENT SUPPLIES	\$4,000.00	\$0.00	\$1,330.52	\$2,669.48	33.26%
10	Expenses	10-4200-3400	420	BANK CHARGES	\$8,200.00	\$0.00	\$2,562.55	\$5,637.45	31.25%
10	Expenses	10-4200-3800	420	GARBAGE COLLECTION	\$0.00	\$0.00	\$195.00	(\$195.00)	0.00%
10	Expenses	10-4200-4502	420	TAXES-TOWN OWNED PROPERTIES	\$2,000.00	\$0.00	\$0.00	\$2,000.00	0.00%
10	Expenses	10-4200-5300	420	DUES	\$1,500.00	\$0.00	\$1,600.30	(\$100.30)	106.69
10	Expenses	10-4200-5400	420	INSURANCE	\$17,500.00	\$0.00	\$10,696.92	\$6,803.08	61.13%
10	Expenses	10-4200-5700	420	MISCELLANEOUS	\$0.00	\$0.00	\$175.00	(\$175.00)	0.00%
10	Expenses	10-4200-7401	420	SMALL EQUIPMENT	\$10,400.00	\$0.00	\$5,236.71	\$5,163.29	50.35%
10	Expenses	10-4200-9500	420	TRANSFER FR ENTERPRISE FU	(\$970,090.00)	\$0.00	(\$404,204.12)	(\$565,885.8)	41.67%
					\$203,430.00	\$0.00	\$155,706.44	\$47,723.56	77%
Dept: 425									
10	Expenses	10-4250-0100	425	SALARIES ELECTED OFFICIALS	\$42,350.00	\$0.00	\$19,543.80	\$22,806.20	46.15%
10	Expenses	10-4250-0500	425	FICA	\$3,240.00	\$0.00	\$1,483.95	\$1,756.05	45.80%
10	Expenses	10-4250-0600	425	GROUP INSURANCE	\$6,950.00	\$0.00	\$1,618.46	\$5,331.54	23.29%
10	Expenses	10-4250-1023	425	COMMISSIONER ALTON MOORE	\$1,500.00	\$0.00	\$0.00	\$1,500.00	0.00%

Fund Or Attr	Type	Acct Num	Dept	Disp Acct	Budget	Enc Amt	YTD	Variance	Prcnt
	10 Expenses	10-4250-1024	425	COMMISSIONER RUTH COFFIELD	\$1,500.00	\$0.00	\$817.44	\$682.56	54.50%
	10 Expenses	10-4250-1025	425	MAYOR DEAN MCCALL	\$1,500.00	\$0.00	\$352.27	\$1,147.73	23.48%
	10 Expenses	10-4250-1027	425	COMMISSIONER DAVID RICHMOND	\$1,500.00	\$0.00	\$0.00	\$1,500.00	0.00%
	10 Expenses	10-4250-1028	425	COMMISSIONER GLINDA FOX	\$1,500.00	\$0.00	\$0.00	\$1,500.00	0.00%
	10 Expenses	10-4250-1029	425	COMMISSIONER ANTHONY GIANPO	\$1,500.00	\$0.00	\$0.00	\$1,500.00	0.00%
	10 Expenses	10-4250-5300	425	DUES	\$1,000.00	\$0.00	\$300.00	\$700.00	30.00%
	10 Expenses	10-4250-5700	425	MISCELLANEOUS	\$50.00	\$0.00	\$0.00	\$50.00	0.00%
					\$62,590.00	\$0.00	\$24,115.92	\$38,474.08	39%
Dept: 430									
	10 Expenses	10-4300-0200	430	REGULAR SALARIES	\$122,170.00	\$0.00	\$54,220.03	\$67,949.97	44.38%
	10 Expenses	10-4300-0300	430	TEMPORARY SALARIES	\$1,300.00	\$0.00	\$37.50	\$1,262.50	2.88%
	10 Expenses	10-4300-0500	430	FICA TAX	\$9,395.00	\$0.00	\$4,045.59	\$5,349.41	43.06%
	10 Expenses	10-4300-0600	430	GROUP INSURANCE	\$16,650.00	\$0.00	\$8,189.88	\$8,460.12	49.19%
	10 Expenses	10-4300-0700	430	RETIREMENT	\$14,900.00	\$0.00	\$6,443.14	\$8,456.86	43.24%
	10 Expenses	10-4300-0900	430	PROFESSIONAL SERVICES	\$400.00	\$0.00	\$36.00	\$364.00	9.00%
	10 Expenses	10-4300-0910	430	MARKETING TOWN OF WILLIAMSTO	\$7,000.00	\$0.00	\$1,866.00	\$5,134.00	26.66%
	10 Expenses	10-4300-1000	430	TRAINING	\$5,000.00	\$0.00	\$611.17	\$4,388.83	12.22%
	10 Expenses	10-4300-1100	430	TELEPHONE	\$2,250.00	\$0.00	\$979.21	\$1,270.79	43.52%
	10 Expenses	10-4300-1200	430	POSTAGE	\$500.00	\$0.00	\$186.47	\$313.53	37.29%
	10 Expenses	10-4300-1400	430	TRAVEL/MEETINGS	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0.00%
	10 Expenses	10-4300-1600	430	REPAIR EQUIPMENT	\$500.00	\$0.00	\$21.03	\$478.97	4.21%
	10 Expenses	10-4300-1700	430	REPAIR VEHICLES	\$300.00	\$0.00	\$0.00	\$300.00	0.00%
	10 Expenses	10-4300-2600	430	ADVERTISING	\$1,000.00	\$0.00	\$241.50	\$758.50	24.15%
	10 Expenses	10-4300-3100	430	AUTOMOTIVE SUPPLIES	\$250.00	\$0.00	\$99.44	\$150.56	39.78%
	10 Expenses	10-4300-3200	430	OFFICE SUPPLIES	\$250.00	\$0.00	\$89.83	\$160.17	35.93%
	10 Expenses	10-4300-3300	430	DEPARTMENT SUPPLIES	\$700.00	\$0.00	\$587.57	\$112.43	83.94%
	10 Expenses	10-4300-3400	430	BANK CHARGES	\$0.00	\$0.00	\$39.00	(\$39.00)	0.00%
	10 Expenses	10-4300-4500	430	CONTRACTED SERVICES	\$1,500.00	\$0.00	\$0.00	\$1,500.00	0.00%
	10 Expenses	10-4300-4700	430	CODE ENFORCEMENT	\$30,000.00	\$0.00	\$5,580.00	\$24,420.00	18.60%
	10 Expenses	10-4300-5300	430	DUES	\$2,000.00	\$0.00	\$14.60	\$1,985.40	0.73%
	10 Expenses	10-4300-5400	430	INSURANCE WK COMP/AUTO	\$2,250.00	\$0.00	\$1,739.37	\$510.63	77.31%

Fund Or Attr	Type	Acct Num	Dept	Disp Acct	Budget	Enc Amt	YTD	Variance	Prcnt
10	Expenses	10-4300-7401	430	SMALL EQUIPMENT	\$5,000.00	\$0.00	\$0.00	\$5,000.00	0.00%
					\$224,315.00	\$0.00	\$85,027.33	\$139,287.67	38%
Dept: 500									
10	Expenses	10-5000-0200	500	REGULAR SALARIES	\$17,300.00	\$0.00	\$8,025.12	\$9,274.88	46.39%
10	Expenses	10-5000-0500	500	FICA TAX	\$1,330.00	\$0.00	\$614.00	\$716.00	46.17%
10	Expenses	10-5000-1300	500	UTILITIES	\$10,000.00	\$0.00	\$3,289.76	\$6,710.24	32.90%
10	Expenses	10-5000-1500	500	REPAIR BLDGS & GROUNDS	\$5,000.00	\$0.00	\$5,397.78	(\$397.78)	107.96
10	Expenses	10-5000-1600	500	REPAIR EQUIPMENT	\$1,000.00	\$0.00	\$319.50	\$680.50	31.95%
10	Expenses	10-5000-3300	500	DEPARTMENT SUPPLIES	\$3,500.00	\$0.00	\$637.63	\$2,862.37	18.22%
10	Expenses	10-5000-3800	500	GARBAGE	\$1,900.00	\$0.00	\$1,134.04	\$765.96	59.69%
10	Expenses	10-5000-5400	500	INSURANCE	\$13,000.00	\$0.00	\$13,564.45	(\$564.45)	104.34
					\$53,030.00	\$0.00	\$32,982.28	\$20,047.72	62%
Dept: 510									
10	Expenses	10-5100-0200	510	REGULAR SALARIES	\$1,280,888.0	\$0.00	\$577,966.53	\$702,921.47	45.12%
10	Expenses	10-5100-0300	510	TEMPORARY SALARIES	\$80,000.00	\$0.00	\$92,142.42	(\$12,142.42)	115.18
10	Expenses	10-5100-0400	510	SUPPLEMENTAL RETIREMENT	\$25,850.00	\$0.00	\$1,991.64	\$23,858.36	7.70%
10	Expenses	10-5100-0500	510	FICA TAX	\$110,310.00	\$0.00	\$50,374.55	\$59,935.45	45.67%
10	Expenses	10-5100-0600	510	GROUP INSURANCE	\$191,500.00	\$0.00	\$83,679.28	\$107,820.72	43.70%
10	Expenses	10-5100-0700	510	RETIREMENT	\$298,020.00	\$0.00	\$130,246.66	\$167,773.34	43.70%
10	Expenses	10-5100-0900	510	PROFESSIONAL SERVICES	\$35,000.00	\$0.00	\$24,162.28	\$10,837.72	69.04%
10	Expenses	10-5100-0950	510	CLEANING SERVICE	\$15,000.00	\$0.00	\$0.00	\$15,000.00	0.00%
10	Expenses	10-5100-1000	510	EMPLOYEE TRAINING	\$26,000.00	\$0.00	\$9,101.14	\$16,898.86	35.00%
10	Expenses	10-5100-1100	510	TELEPHONE	\$17,000.00	\$0.00	\$8,670.75	\$8,329.25	51.00%
10	Expenses	10-5100-1200	510	POSTAGE	\$500.00	\$0.00	\$119.23	\$380.77	23.85%
10	Expenses	10-5100-1300	510	UTILITIES	\$20,000.00	\$0.00	\$9,480.93	\$10,519.07	47.40%
10	Expenses	10-5100-1400	510	TRAVEL	\$2,000.00	\$0.00	\$404.71	\$1,595.29	20.24%
10	Expenses	10-5100-1500	510	REPAIR BLDGS & GROUNDS	\$6,000.00	\$0.00	\$357.88	\$5,642.12	5.96%
10	Expenses	10-5100-1600	510	REPAIR EQUIPMENT	\$5,000.00	\$0.00	\$233.85	\$4,766.15	4.68%
10	Expenses	10-5100-1700	510	REPAIR VEHICLES	\$15,000.00	\$0.00	\$12,714.35	\$2,285.65	84.76%
10	Expenses	10-5100-2100	510	EQUIPMENT RENTS/LEASES	\$3,500.00	\$0.00	\$561.02	\$2,938.98	16.03%
10	Expenses	10-5100-2600	510	ADVERTISING	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0.00%
10	Expenses	10-5100-3100	510	AUTOMOTIVE SUPPLIES	\$60,000.00	\$0.00	\$26,117.43	\$33,882.57	43.53%

Fund Or Attr	Type	Acct Num	Dept	Disp Acct	Budget	Enc Amt	YTD	Variance	Prcnt
10	Expenses	10-5100-3200	510	OFFICE SUPPLIES	\$3,500.00	\$0.00	\$224.01	\$3,275.99	6.40%
10	Expenses	10-5100-3300	510	DEPARTMENT SUPPLIES	\$17,000.00	\$0.00	\$2,406.82	\$14,593.18	14.16%
10	Expenses	10-5100-3350	510	BUILDING SUPPLIES	\$2,500.00	\$0.00	\$0.00	\$2,500.00	0.00%
10	Expenses	10-5100-3400	510	BANK CHARGES	\$0.00	\$0.00	\$107.00	(\$107.00)	0.00%
10	Expenses	10-5100-3600	510	UNIFORMS	\$18,000.00	\$0.00	\$3,949.38	\$14,050.62	21.94%
10	Expenses	10-5100-3800	510	GARBAGE COLLECTION	\$7,000.00	\$0.00	\$2,325.87	\$4,674.13	33.23%
10	Expenses	10-5100-5300	510	DUES	\$1,500.00	\$0.00	\$973.30	\$526.70	64.89%
10	Expenses	10-5100-5400	510	INSURANCE	\$61,500.00	\$0.00	\$57,764.86	\$3,735.14	93.93%
10	Expenses	10-5100-5600	510	DRUG CONTROL	\$25,000.00	\$0.00	\$17,000.00	\$8,000.00	68.00%
10	Expenses	10-5100-5700	510	MISCELLANEOUS	\$2,500.00	\$0.00	\$595.72	\$1,904.28	23.83%
10	Expenses	10-5100-5800	510	COMMUNITY INVOLVEMENT	\$4,000.00	\$0.00	\$1,074.71	\$2,925.29	26.87%
10	Expenses	10-5100-7400	510	CAPITAL OUTLAY EQUIPMENT	\$120,500.00	\$0.00	\$17,230.22	\$103,269.78	14.30%
10	Expenses	10-5100-7401	510	SMALL EQUIPMENT	\$53,900.00	\$0.00	\$772.21	\$53,127.79	1.43%
					\$2,509,468.00	\$0.00	\$1,132,748.75	\$1,376,719.25	45%
Dept: 520									
10	Expenses	10-5200-9700	520	DEBT RET 2021-EMS REMOUNT	\$44,012.00	\$0.00	\$44,012.07	(\$0.07)	100.00
10	Expenses	10-5200-9702	520	DEBT RET 2021 - POLICE DEPT -ORI	\$32,606.00	\$0.00	\$0.00	\$32,606.00	0.00%
10	Expenses	10-5200-9703	520	DEBT RET 2021-POLICE DEPT -SUB	\$5,109.00	\$0.00	\$0.00	\$5,109.00	0.00%
10	Expenses	10-5200-9704	520	DEBT RET 2021 - FIRE DEPT-ORIG	\$26,683.00	\$0.00	\$0.00	\$26,683.00	0.00%
10	Expenses	10-5200-9705	520	DEBT RET 2021 - FIRE DEPT-SUB	\$6,682.00	\$0.00	\$0.00	\$6,682.00	0.00%
10	Expenses	10-5200-9709	520	DEBT RETIREMENT-FIRE TRUCK 201	\$94,233.00	\$0.00	\$94,232.92	\$0.08	100.00
10	Expenses	10-5200-9752	520	INTEREST 2021-POLICE DEPT-ORIG	\$43,610.00	\$0.00	\$0.00	\$43,610.00	0.00%
10	Expenses	10-5200-9753	520	INTEREST 2021-POLICE DEPT-SUB	\$6,833.00	\$0.00	\$0.00	\$6,833.00	0.00%
10	Expenses	10-5200-9754	520	INTEREST 2021-FIRE DEPT-ORIG	\$35,687.00	\$0.00	\$0.00	\$35,687.00	0.00%
10	Expenses	10-5200-9755	520	INTEREST 2021- FIRE DEPT-SUB	\$8,937.00	\$0.00	\$0.00	\$8,937.00	0.00%
10	Expenses	10-5200-9759	520	INTEREST - FIRE TRUCK 2019	\$3,081.00	\$0.00	\$3,081.00	\$0.00	100.00
					\$307,473.00	\$0.00	\$141,325.99	\$166,147.01	46%
Dept: 530									
10	Expenses	10-5300-0200	530	REGULAR SALARIES	\$362,965.00	\$0.00	\$152,210.34	\$210,754.66	41.94%
10	Expenses	10-5300-0300	530	TEMPORARY SALARIES	\$1,500.00	\$0.00	\$1,014.17	\$485.83	67.61%
10	Expenses	10-5300-0310	530	RRT HAZMAT-1311	\$0.00	\$0.00	\$9,485.96	(\$9,485.96)	0.00%
10	Expenses	10-5300-0400	530	SUPPLEMENTAL RETIREMENT	\$9,992.00	\$0.00	\$4,163.31	\$5,828.69	41.67%

Fund Or Attr	Type	Acct Num	Dept	Disp Acct	Budget	Enc Amt	YTD	Variance	Prcnt
	10 Expenses	10-5300-0500	530	FICA TAX	\$27,890.00	\$0.00	\$12,052.25	\$15,837.75	43.21%
	10 Expenses	10-5300-0600	530	GROUP INSURANCE	\$50,900.00	\$0.00	\$21,423.39	\$29,476.61	42.09%
	10 Expenses	10-5300-0700	530	RETIREMENT	\$52,650.00	\$0.00	\$22,730.27	\$29,919.73	43.17%
	10 Expenses	10-5300-0701	530	ON BEHALF OF PAYMENTS - FIRE	\$15,000.00	\$0.00	\$0.00	\$15,000.00	0.00%
	10 Expenses	10-5300-0900	530	PROFESSIONAL SERVICES	\$8,000.00	\$0.00	\$3,556.80	\$4,443.20	44.46%
	10 Expenses	10-5300-1000	530	EMPLOYEE TRAINING	\$5,000.00	\$0.00	\$595.37	\$4,404.63	11.91%
	10 Expenses	10-5300-1100	530	TELEPHONE	\$8,000.00	\$0.00	\$1,455.21	\$6,544.79	18.19%
	10 Expenses	10-5300-1200	530	POSTAGE	\$0.00	\$0.00	\$27.37	(\$27.37)	0.00%
	10 Expenses	10-5300-1300	530	UTILITIES	\$2,500.00	\$0.00	\$148.41	\$2,351.59	5.94%
	10 Expenses	10-5300-1500	530	REPAIR BLDGS & GROUNDS	\$2,000.00	\$0.00	\$82.46	\$1,917.54	4.12%
	10 Expenses	10-5300-1600	530	REPAIR EQUIPMENT	\$40,000.00	\$0.00	\$15,880.82	\$24,119.18	39.70%
	10 Expenses	10-5300-3100	530	AUTOMOTIVE SUPPLIES	\$30,000.00	\$0.00	\$12,203.66	\$17,796.34	40.68%
	10 Expenses	10-5300-3200	530	OFFICE SUPPLIES	\$500.00	\$0.00	\$422.44	\$77.56	84.49%
	10 Expenses	10-5300-3300	530	DEPARTMENT SUPPLIES	\$4,500.00	\$0.00	\$140.12	\$4,359.88	3.11%
	10 Expenses	10-5300-3400	530	BANK CHARGES	\$0.00	\$0.00	\$78.00	(\$78.00)	0.00%
	10 Expenses	10-5300-3600	530	UNIFORMS	\$5,500.00	\$0.00	\$3,664.64	\$1,835.36	66.63%
	10 Expenses	10-5300-3800	530	GARBAGE COLLECTION	\$800.00	\$0.00	\$0.00	\$800.00	0.00%
	10 Expenses	10-5300-5300	530	DUES	\$1,000.00	\$0.00	\$914.90	\$85.10	91.49%
	10 Expenses	10-5300-5400	530	INSURANCE	\$44,000.00	\$0.00	\$37,219.24	\$6,780.76	84.59%
	10 Expenses	10-5300-5700	530	MISCELLANEOUS	\$1,500.00	\$0.00	\$676.34	\$823.66	45.09%
	10 Expenses	10-5300-7401	530	SMALL EQUIPMENT	\$36,000.00	\$0.00	\$31,387.98	\$4,612.02	87.19%
					\$710,197.00	\$0.00	\$331,533.45	\$378,663.55	47%
Dept: 535									
	10 Expenses	10-5350-0200	535	RRT1 SALARIES - FT WITH RETIRE	\$0.00	\$0.00	\$824.04	(\$824.04)	0.00%
	10 Expenses	10-5350-0300	535	RRT1 SALARIES	\$0.00	\$0.00	\$1,959.68	(\$1,959.68)	0.00%
	10 Expenses	10-5350-0310	535	RT TRAINING SALARIES	\$0.00	\$0.00	\$2,668.46	(\$2,668.46)	0.00%
	10 Expenses	10-5350-0500	535	RRT1 FICA TAX	\$0.00	\$0.00	\$417.01	(\$417.01)	0.00%
	10 Expenses	10-5350-0700	535	RRT1 RETIREMENT	\$0.00	\$0.00	\$397.39	(\$397.39)	0.00%
	10 Expenses	10-5350-0900	535	PROFESSIONAL SERVICES	\$15,000.00	\$0.00	\$0.00	\$15,000.00	0.00%
	10 Expenses	10-5350-1000	535	TRAINING	\$25,000.00	\$0.00	\$2,974.13	\$22,025.87	11.90%
	10 Expenses	10-5350-1100	535	RRT1 TELEPHONE	\$800.00	\$0.00	\$580.16	\$219.84	72.52%

Fund Or Attr	Type	Acct Num	Dept	Disp Acct	Budget	Enc Amt	YTD	Variance	Prcnt
10	Expenses	10-5350-1400	535	RRT1 TRAVEL	\$100.00	\$0.00	\$0.00	\$100.00	0.00%
10	Expenses	10-5350-1600	535	EQUIPMENT REPAIR	\$4,000.00	\$0.00	\$3,636.33	\$363.67	90.91%
10	Expenses	10-5350-3300	535	RRT1 DEPT SUPPLIES	\$4,500.00	\$0.00	\$2,646.74	\$1,853.26	58.82%
10	Expenses	10-5350-3600	535	RRT1 UNIFORMS	\$11,000.00	\$0.00	\$1,380.12	\$9,619.88	12.55%
10	Expenses	10-5350-3800	535	GARBAGE COLLECTION	\$3,000.00	\$0.00	\$1,626.91	\$1,373.09	54.23%
10	Expenses	10-5350-5400	535	WORKERS COMP INS RRT1	\$5,000.00	\$0.00	\$0.00	\$5,000.00	0.00%
10	Expenses	10-5350-7401	535	SMALL EQUIPMENT	\$7,500.00	\$0.00	\$3,373.03	\$4,126.97	44.97%
10	Expenses	10-5350-7402	535	VEHICLE RESERVE	\$3,680.47	\$0.00	\$0.00	\$3,680.47	0.00%
					\$79,580.47	\$0.00	\$22,484.00	\$57,096.47	28%
Dept: 540									
10	Expenses	10-5400-0000	540	RESCUE DEPARTMENT	\$0.00	\$0.00	\$350.00	(\$350.00)	0.00%
10	Expenses	10-5400-0200	540	REGULAR SALARIES	\$933,990.00	\$0.00	\$418,563.35	\$515,426.65	44.81%
10	Expenses	10-5400-0300	540	TEMPORARY SALARIES	\$45,500.00	\$0.00	\$37,019.26	\$8,480.74	81.36%
10	Expenses	10-5400-0500	540	FICA TAX	\$74,940.00	\$0.00	\$33,935.66	\$41,004.34	45.28%
10	Expenses	10-5400-0600	540	GROUP INSURANCE	\$149,860.00	\$0.00	\$64,859.48	\$85,000.52	43.28%
10	Expenses	10-5400-0700	540	RETIREMENT	\$142,010.00	\$0.00	\$63,954.79	\$78,055.21	45.04%
10	Expenses	10-5400-0701	540	ON BEHALF OF PAYMENTS - RESCU	\$10,000.00	\$0.00	\$0.00	\$10,000.00	0.00%
10	Expenses	10-5400-0900	540	PROFESSIONAL SERVICES	\$15,000.00	\$0.00	\$32,511.01	(\$17,511.01)	216.74
10	Expenses	10-5400-0910	540	EMS/MC PARTNERSHIP	\$40,000.00	\$0.00	\$19,900.56	\$20,099.44	49.75%
10	Expenses	10-5400-1000	540	EMPLOYEE TRAINING	\$3,000.00	\$0.00	\$0.00	\$3,000.00	0.00%
10	Expenses	10-5400-1100	540	TELEPHONE	\$9,000.00	\$0.00	\$2,915.48	\$6,084.52	32.39%
10	Expenses	10-5400-1200	540	POSTAGE	\$100.00	\$0.00	\$0.00	\$100.00	0.00%
10	Expenses	10-5400-1300	540	UTILITIES	\$17,000.00	\$0.00	\$6,755.93	\$10,244.07	39.74%
10	Expenses	10-5400-1500	540	REPAIR BLDGS & GROUNDS	\$7,000.00	\$0.00	\$3,292.54	\$3,707.46	47.04%
10	Expenses	10-5400-1600	540	EQUIPMENT REPAIR	\$15,000.00	\$0.00	\$2,119.85	\$12,880.15	14.13%
10	Expenses	10-5400-2100	540	EQUIPMENT RENTS/LEASES	\$3,200.00	\$0.00	\$502.21	\$2,697.79	15.69%
10	Expenses	10-5400-3100	540	AUTOMOTIVE SUPPLIES	\$25,000.00	\$0.00	\$10,612.46	\$14,387.54	42.45%
10	Expenses	10-5400-3200	540	OFFICE SUPPLIES	\$2,000.00	\$0.00	\$395.79	\$1,604.21	19.79%
10	Expenses	10-5400-3300	540	DEPARTMENT SUPPLIES - DIRECT	\$36,000.00	\$0.00	\$17,541.61	\$18,458.39	48.73%
10	Expenses	10-5400-3301	540	DEPARTMENT SUPPLIES - INDIRECT	\$3,000.00	\$0.00	\$1,362.91	\$1,637.09	45.43%
10	Expenses	10-5400-3600	540	UNIFORMS	\$8,000.00	\$0.00	\$4,633.65	\$3,366.35	57.92%

Fund Or Attr	Type	Acct Num	Dept	Disp Acct	Budget	Enc Amt	YTD	Variance	Prct
	10 Expenses	10-5400-3800	540	GARBAGE COLLECTION	\$2,700.00	\$0.00	\$1,855.35	\$844.65	68.72%
	10 Expenses	10-5400-5300	540	DUES	\$1,300.00	\$0.00	\$29.20	\$1,270.80	2.25%
	10 Expenses	10-5400-5400	540	INSURANCE	\$52,300.00	\$0.00	\$42,526.07	\$9,773.93	81.31%
	10 Expenses	10-5400-5700	540	MISCELLANEOUS	\$1,000.00	\$0.00	\$417.07	\$582.93	41.71%
	10 Expenses	10-5400-7400	540	CAPITAL OUTLAY EQUIPMENT	\$0.00	\$0.00	\$11,382.77	(\$11,382.77)	0.00%
	10 Expenses	10-5400-7401	540	SMALL EQUIPMENT	\$13,000.00	\$0.00	\$2,231.08	\$10,768.92	17.16%
					\$1,609,900.00	\$0.00	\$779,668.08	\$830,231.92	48%
Dept: 560									
	10 Expenses	10-5600-0200	560	REGULAR SALARIES	\$189,420.00	\$0.00	\$92,736.00	\$96,684.00	48.96%
	10 Expenses	10-5600-0300	560	TEMPORARY SALARIES	\$3,040.00	\$0.00	\$2,262.39	\$777.61	74.42%
	10 Expenses	10-5600-0500	560	FICA TAX	\$14,880.00	\$0.00	\$7,112.01	\$7,767.99	47.80%
	10 Expenses	10-5600-0600	560	GROUP INSURANCE	\$49,430.00	\$0.00	\$22,743.87	\$26,686.13	46.01%
	10 Expenses	10-5600-0700	560	RETIREMENT	\$28,100.00	\$0.00	\$13,161.12	\$14,938.88	46.84%
	10 Expenses	10-5600-1000	560	EMPLOYEE TRAINING	\$600.00	\$0.00	\$14.16	\$585.84	2.36%
	10 Expenses	10-5600-1100	560	TELEPHONE	\$2,500.00	\$0.00	\$885.92	\$1,614.08	35.44%
	10 Expenses	10-5600-1200	560	POSTAGE	\$50.00	\$0.00	(\$22.00)	\$72.00	-44.00%
	10 Expenses	10-5600-1300	560	UTILITIES	\$128,000.00	\$0.00	\$75,733.30	\$52,266.70	59.17%
	10 Expenses	10-5600-1500	560	REPAIR BLDGS & GROUNDS	\$500.00	\$0.00	\$149.99	\$350.01	30.00%
	10 Expenses	10-5600-1600	560	REPAIR EQUIPMENT	\$4,000.00	\$0.00	\$800.62	\$3,199.38	20.02%
	10 Expenses	10-5600-2600	560	ADVERTISING	\$100.00	\$0.00	\$101.00	(\$1.00)	101.00
	10 Expenses	10-5600-3100	560	AUTOMOTIVE SUPPLIES	\$8,000.00	\$0.00	\$3,274.40	\$4,725.60	40.93%
	10 Expenses	10-5600-3300	560	DEPARTMENT SUPPLIES	\$5,000.00	\$0.00	\$3,307.39	\$1,692.61	66.15%
	10 Expenses	10-5600-3302	560	STAMPEDE - STREET	\$1,800.00	\$0.00	\$3,082.86	(\$1,282.86)	171.27
	10 Expenses	10-5600-3600	560	UNIFORMS	\$3,500.00	\$0.00	\$1,202.24	\$2,297.76	34.35%
	10 Expenses	10-5600-3900	560	POWELL B/EQUIP OPERATIONS	\$0.00	\$0.00	\$86.99	(\$86.99)	0.00%
	10 Expenses	10-5600-4500	560	CONTRACTED SERVICES	\$200.00	\$0.00	\$0.00	\$200.00	0.00%
	10 Expenses	10-5600-5300	560	DUES	\$0.00	\$0.00	\$65.70	(\$65.70)	0.00%
	10 Expenses	10-5600-5400	560	INSURANCE	\$16,100.00	\$0.00	\$15,190.12	\$909.88	94.35%
	10 Expenses	10-5600-5700	560	MISCELLANEOUS	\$500.00	\$0.00	\$23.44	\$476.56	4.69%
	10 Expenses	10-5600-7401	560	SMALL EQUIPMENT	\$2,550.00	\$0.00	\$1,964.40	\$585.60	77.04%
					\$458,270.00	\$0.00	\$243,875.92	\$214,394.08	53%
Dept: 580									

Fund Or Attr	Type	Acct Num	Dept	Disp Acct	Budget	Enc Amt	YTD	Variance	Prcnt
10	Expenses	10-5800-0200	580	REGULAR SALARIES	\$330,400.00	\$0.00	\$152,847.84	\$177,552.16	46.26%
10	Expenses	10-5800-0300	580	TEMPORARY SALARIES	\$3,060.00	\$0.00	\$1,973.64	\$1,086.36	64.50%
10	Expenses	10-5800-0500	580	FICA TAX	\$45,500.00	\$0.00	\$11,525.59	\$33,974.41	25.33%
10	Expenses	10-5800-0600	580	GROUP INSURANCE	\$81,230.00	\$0.00	\$40,950.73	\$40,279.27	50.41%
10	Expenses	10-5800-0700	580	RETIREMENT	\$48,080.00	\$0.00	\$21,490.72	\$26,589.28	44.70%
10	Expenses	10-5800-0900	580	PROFESSIONAL SERVICES	\$100.00	\$0.00	\$0.00	\$100.00	0.00%
10	Expenses	10-5800-1000	580	EMPLOYEE TRAINING	\$2,500.00	\$0.00	\$1,234.15	\$1,265.85	49.37%
10	Expenses	10-5800-1100	580	TELEPHONE	\$2,500.00	\$0.00	\$1,117.31	\$1,382.69	44.69%
10	Expenses	10-5800-1600	580	REPAIR EQUIPMENT	\$15,000.00	\$0.00	\$8,011.10	\$6,988.90	53.41%
10	Expenses	10-5800-2600	580	ADVERTISING	\$150.00	\$0.00	\$0.00	\$150.00	0.00%
10	Expenses	10-5800-3100	580	AUTOMOTIVE SUPPLIES	\$35,000.00	\$0.00	\$16,115.77	\$18,884.23	46.05%
10	Expenses	10-5800-3300	580	DEPARTMENT SUPPLIES	\$2,500.00	\$0.00	\$1,383.10	\$1,116.90	55.32%
10	Expenses	10-5800-3302	580	LAB SUPPLIES	\$500.00	\$0.00	\$0.00	\$500.00	0.00%
10	Expenses	10-5800-3305	580	MARTIN COUNTY LANDFILL	\$75,000.00	\$0.00	\$21,332.30	\$53,667.70	28.44%
10	Expenses	10-5800-3600	580	UNIFORMS	\$5,000.00	\$0.00	\$2,968.58	\$2,031.42	59.37%
10	Expenses	10-5800-3800	580	GARBAGE COLLECTION	\$750.00	\$0.00	\$0.00	\$750.00	0.00%
10	Expenses	10-5800-5300	580	DUES	\$1,500.00	\$0.00	\$131.40	\$1,368.60	8.76%
10	Expenses	10-5800-5400	580	INSURANCE	\$16,200.00	\$0.00	\$14,281.95	\$1,918.05	88.16%
10	Expenses	10-5800-5700	580	MISCELLANEOUS	\$0.00	\$0.00	\$46.90	(\$46.90)	0.00%
					\$664,970.00	\$0.00	\$295,411.08	\$369,558.92	44%
Dept: 620									
10	Expenses	10-6200-0200	620	REGULAR SALARIES	\$236,360.00	\$0.00	\$109,600.80	\$126,759.20	46.37%
10	Expenses	10-6200-0300	620	TEMPORARY SALARIES	\$111,130.00	\$0.00	\$52,927.87	\$58,202.13	47.63%
10	Expenses	10-6200-0500	620	FICA TAX	\$26,600.00	\$0.00	\$12,152.02	\$14,447.98	45.68%
10	Expenses	10-6200-0600	620	GROUP INSURANCE	\$25,110.00	\$0.00	\$11,149.66	\$13,960.34	44.40%
10	Expenses	10-6200-0700	620	RETIREMENT	\$34,990.00	\$0.00	\$16,410.11	\$18,579.89	46.90%
10	Expenses	10-6200-0900	620	PROFESSIONAL SERVICES	\$45,340.00	\$0.00	\$3,011.00	\$42,329.00	6.64%
10	Expenses	10-6200-1000	620	EMPLOYEE TRAINING	\$2,490.00	\$0.00	\$567.05	\$1,922.95	22.77%
10	Expenses	10-6200-1100	620	TELEPHONE	\$4,680.00	\$0.00	\$1,288.81	\$3,391.19	27.54%
10	Expenses	10-6200-1200	620	POSTAGE	\$200.00	\$0.00	\$0.00	\$200.00	0.00%
10	Expenses	10-6200-1300	620	UTILITIES	\$30,900.00	\$0.00	\$14,159.75	\$16,740.25	45.82%

Fund Or Attr	Type	Acct Num	Dept	Disp Acct	Budget	Enc Amt	YTD	Variance	Prcnt
	10 Expenses	10-6200-1500	620	REPAIR BLDGS & GROUNDS	\$73,700.00	\$0.00	\$46,032.75	\$27,667.25	62.46%
	10 Expenses	10-6200-1600	620	REPAIR EQUIPMENT	\$11,700.00	\$0.00	\$6,857.37	\$4,842.63	58.61%
	10 Expenses	10-6200-3100	620	AUTOMOTIVE SUPPLIES	\$13,500.00	\$0.00	\$3,965.15	\$9,534.85	29.37%
	10 Expenses	10-6200-3300	620	DEPARTMENT SUPPLIES	\$35,300.00	\$0.00	\$12,188.20	\$23,111.80	34.53%
	10 Expenses	10-6200-3500	620	SUPPLIES-TURFGRASS MGMT	\$12,225.00	\$0.00	\$3,924.07	\$8,300.93	32.10%
	10 Expenses	10-6200-3600	620	UNIFORMS	\$3,100.00	\$0.00	\$1,869.84	\$1,230.16	60.32%
	10 Expenses	10-6200-3800	620	GARBAGE COLLECTION	\$11,200.00	\$0.00	\$5,568.85	\$5,631.15	49.72%
	10 Expenses	10-6200-4500	620	CONTRACTED SERVICES	\$5,230.00	\$0.00	\$1,483.17	\$3,746.83	28.36%
	10 Expenses	10-6200-5300	620	DUES	\$350.00	\$0.00	\$365.40	(\$15.40)	104.40
	10 Expenses	10-6200-5400	620	INSURANCE	\$24,500.00	\$0.00	\$21,507.61	\$2,992.39	87.79%
	10 Expenses	10-6200-5700	620	MISCELLANEOUS	\$3,000.00	\$0.00	\$2,416.58	\$583.42	80.55%
	10 Expenses	10-6200-7400	620	CAPITAL OUTLAY EQUIPMENT	\$18,000.00	\$0.00	\$0.00	\$18,000.00	0.00%
	10 Expenses	10-6200-7401	620	SMALL EQUIPMENT	\$5,395.00	\$0.00	\$2,950.00	\$2,445.00	54.68%
					\$735,000.00	\$0.00	\$330,396.06	\$404,603.94	45%
Dept: 630									
	10 Expenses	10-6300-1010	630	MARTIN MEMORIAL LIBRARY	\$104,040.00	\$0.00	\$43,482.68	\$60,557.32	41.79%
	10 Expenses	10-6300-1016	630	STAMPEDE FESTIVAL	\$10,000.00	\$0.00	\$9,636.81	\$363.19	96.37%
	10 Expenses	10-6300-1030	630	CHRISTMAS PARADE	\$3,500.00	\$0.00	\$2,333.94	\$1,166.06	66.68%
	10 Expenses	10-6300-1040	630	CHRISTMAS TREE LIGHTS	\$1,220.00	\$0.00	\$0.00	\$1,220.00	0.00%
	10 Expenses	10-6300-7400	630	MAINTENANCE--CHRISTMAS DEC	\$500.00	\$0.00	\$0.00	\$500.00	0.00%
					\$119,260.00	\$0.00	\$55,453.43	\$63,806.57	46%
Dept: 640									
	10 Expenses	10-6400-0200	640	REGULAR SALARIES	\$70,360.00	\$0.00	\$32,859.37	\$37,500.63	46.70%
	10 Expenses	10-6400-0300	640	TEMPORARY SALARIES	\$6,000.00	\$0.00	\$2,032.57	\$3,967.43	33.88%
	10 Expenses	10-6400-0500	640	FICA TAX	\$5,850.00	\$0.00	\$2,431.90	\$3,418.10	41.57%
	10 Expenses	10-6400-0600	640	GROUP INSURANCE	\$16,040.00	\$0.00	\$8,016.18	\$8,023.82	49.98%
	10 Expenses	10-6400-0700	640	RETIREMENT	\$10,990.00	\$0.00	\$4,926.66	\$6,063.34	44.83%
	10 Expenses	10-6400-0900	640	PROFESSIONAL SERVICES	\$300.00	\$0.00	\$0.00	\$300.00	0.00%
	10 Expenses	10-6400-1100	640	TELEPHONE	\$800.00	\$0.00	\$256.05	\$543.95	32.01%
	10 Expenses	10-6400-1300	640	UTILITIES	\$1,500.00	\$0.00	\$407.42	\$1,092.58	27.16%
	10 Expenses	10-6400-1500	640	REPAIR BLDGS & GROUNDS	\$500.00	\$0.00	\$0.00	\$500.00	0.00%
	10 Expenses	10-6400-1600	640	REPAIR EQUIPMENT	\$1,500.00	\$0.00	\$775.37	\$724.63	51.69%

Fund Or Attr	Type	Acct Num	Dept	Disp Acct	Budget	Enc Amt	YTD	Variance	Prcnt
10	Expenses	10-6400-3100	640	AUTOMOTIVE SUPPLIES	\$2,000.00	\$0.00	\$2,152.20	(\$152.20)	107.61
10	Expenses	10-6400-3300	640	DEPARTMENT SUPPLIES	\$1,000.00	\$0.00	\$543.07	\$456.93	54.31%
10	Expenses	10-6400-3500	640	ROOKS FUND EXPENSE	\$500.00	\$0.00	\$35.00	\$465.00	7.00%
10	Expenses	10-6400-3600	640	UNIFORMS	\$1,000.00	\$0.00	\$475.16	\$524.84	47.52%
10	Expenses	10-6400-5400	640	INSURANCE	\$3,100.00	\$0.00	\$2,296.71	\$803.29	74.09%
10	Expenses	10-6400-5700	640	MISCELLANEOUS	\$300.00	\$0.00	\$226.20	\$73.80	75.40%
10	Expenses	10-6400-7400	640	CAPITAL OUTLAY EQUIPMENT	\$20,500.00	\$0.00	\$0.00	\$20,500.00	0.00%
10	Expenses	10-6400-7401	640	SMALL EQUIPMENT	\$1,800.00	\$0.00	\$449.99	\$1,350.01	25.00%
					\$144,040.00	\$0.00	\$57,883.85	\$86,156.15	40%
Dept: 650									
10	Expenses	10-6500-0200	650	REGULAR SALARIES	\$180,640.00	\$0.00	\$66,868.99	\$113,771.01	37.02%
10	Expenses	10-6500-0500	650	FICA TAX	\$13,820.00	\$0.00	\$5,023.78	\$8,796.22	36.35%
10	Expenses	10-6500-0600	650	GROUP INSURANCE	\$24,330.00	\$0.00	\$12,183.33	\$12,146.67	50.08%
10	Expenses	10-6500-0700	650	RETIREMENT	\$26,100.00	\$0.00	\$9,757.37	\$16,342.63	37.38%
10	Expenses	10-6500-0900	650	PROFESSIONAL SERVICES	\$2,000.00	\$0.00	\$88.25	\$1,911.75	4.41%
10	Expenses	10-6500-0950	650	CLEANING SERVICES	\$5,200.00	\$0.00	\$2,300.00	\$2,900.00	44.23%
10	Expenses	10-6500-1000	650	EMPLOYEE TRAINING	\$750.00	\$0.00	\$0.00	\$750.00	0.00%
10	Expenses	10-6500-1100	650	TELEPHONE	\$2,500.00	\$0.00	\$674.70	\$1,825.30	26.99%
10	Expenses	10-6500-1300	650	UTILITIES	\$2,750.00	\$0.00	\$491.64	\$2,258.36	17.88%
10	Expenses	10-6500-1500	650	REPAIR BLDGS & GROUNDS	\$52,000.00	\$0.00	\$32,082.40	\$19,917.60	61.70%
10	Expenses	10-6500-1600	650	REPAIR EQUIPMENT	\$2,000.00	\$0.00	\$206.33	\$1,793.67	10.32%
10	Expenses	10-6500-2100	650	LEASES	\$1,500.00	\$0.00	\$0.00	\$1,500.00	0.00%
10	Expenses	10-6500-3100	650	AUTOMOTIVE SUPPLIES	\$1,000.00	\$0.00	\$741.69	\$258.31	74.17%
10	Expenses	10-6500-3300	650	DEPARTMENT SUPPLIES	\$4,000.00	\$0.00	\$3,471.08	\$528.92	86.78%
10	Expenses	10-6500-3400	650	BANK CHARGES	\$200.00	\$0.00	\$117.00	\$83.00	58.50%
10	Expenses	10-6500-3600	650	UNIFORMS	\$2,500.00	\$0.00	\$448.57	\$2,051.43	17.94%
10	Expenses	10-6500-3800	650	GARBAGE COLLECTION	\$2,500.00	\$0.00	\$1,113.22	\$1,386.78	44.53%
10	Expenses	10-6500-4500	650	CONTRACTED SERVICES	\$8,000.00	\$0.00	\$4,262.48	\$3,737.52	53.28%
10	Expenses	10-6500-5400	650	INSURANCE	\$6,200.00	\$0.00	\$5,317.34	\$882.66	85.76%
10	Expenses	10-6500-5700	650	MISCELLANEOUS	\$200.00	\$0.00	\$115.60	\$84.40	57.80%
10	Expenses	10-6500-7401	650	SMALL EQUIPMENT	\$3,100.00	\$0.00	\$1,450.39	\$1,649.61	46.79%

Fund Or Attr	Type	Acct Num	Dept	Disp Acct	Budget	Enc Amt	YTD	Variance	Prcnt
					\$341,290.00	\$0.00	\$146,714.16	\$194,575.84	43%
			Dept: 660						
	10 Expenses	10-6600-0970		660 MARTIN CO ARTS COUNCIL	\$7,000.00	\$0.00	\$7,000.00	\$0.00	100.00
	10 Expenses	10-6600-0990		660 WILLIAMSTON DOWNTOWN	\$5,000.00	\$0.00	\$5,432.00	(\$432.00)	108.64
	10 Expenses	10-6600-0991		660 WMSTN DOWNTOWN,INC FACADE	\$6,000.00	\$0.00	\$0.00	\$6,000.00	0.00%
	10 Expenses	10-6600-1000		660 WILLIAMSTON BEAUTIFICATION	\$2,000.00	\$0.00	\$0.00	\$2,000.00	0.00%
	10 Expenses	10-6600-1040		660 HWY 17 ASSOCIATION	\$2,500.00	\$0.00	\$2,500.00	\$0.00	100.00
	10 Expenses	10-6600-1050		660 MID EAST COMMISSION	\$1,800.00	\$0.00	\$0.00	\$1,800.00	0.00%
	10 Expenses	10-6600-5300		660 INSTITUTE OF GOVERNMENT	\$750.00	\$0.00	\$0.00	\$750.00	0.00%
	10 Expenses	10-6600-5302		660 MARTIN COUNTY CHAMBER	\$3,215.00	\$0.00	\$3,215.00	\$0.00	100.00
	10 Expenses	10-6600-5303		660 COMMITTEE OF 100	\$500.00	\$0.00	\$0.00	\$500.00	0.00%
	10 Expenses	10-6600-5304		660 NCLM	\$7,000.00	\$0.00	\$6,588.00	\$412.00	94.11%
	10 Expenses	10-6600-5400		660 ROANOKE RIVER PARTNERS	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0.00%
	10 Expenses	10-6600-7000		660 RETIREES FRINGE BENEFITS	\$104,320.00	\$0.00	\$44,834.79	\$59,485.21	42.98%
	10 Expenses	10-6600-9900		660 TRNSFR TO CAP PROJECTS FUND	\$50,000.00	\$0.00	\$0.00	\$50,000.00	0.00%
					\$191,085.00	\$0.00	\$69,569.79	\$121,515.21	36%
					\$8,413,898.47	\$0.00	\$3,904,896.53	\$4,509,001.94	46%
					\$16,827,796.94	\$0.00	\$6,549,594.95	\$10,278,201.99	39%
Fund Or Attrib: 15 Powell Bill									
Type: Revenues									
Dept:									
	15 Revenues	15-3100-3114		VEHICLE TAXES - STREETS	\$81,250.00	\$0.00	\$29,307.30	(\$51,942.70)	36.07%
	15 Revenues	15-3300-3316		POWELL BILL REVENUE	\$190,000.00	\$0.00	\$103,102.98	(\$86,897.02)	54.26%
	15 Revenues	15-3600-3612		INVESTMENT EARNINGS POWELL BI	\$20,000.00	\$0.00	\$6,708.65	(\$13,291.35)	33.54%
	15 Revenues	15-3900-3915		POWELL BILL FUND BALANCE	\$120,726.00	\$0.00	\$0.00	(\$120,726.00)	0.00%
					\$411,976.00	\$0.00	\$139,118.93	(\$272,857.07)	34%
					\$411,976.00	\$0.00	\$139,118.93	(\$272,857.07)	34%
Type: Expenses									
Dept: 560									
	15 Expenses	15-5600-3700		560 POWELL BILL SERVICES	\$25,000.00	\$0.00	\$8,938.72	\$16,061.28	35.75%
	15 Expenses	15-5600-3800		560 POWELL BILL - PROJECT	\$300,000.00	\$0.00	\$189,329.00	\$110,671.00	63.11%
	15 Expenses	15-5600-3900		560 POWELL BILL - EQUIPMENT/OPERA	\$8,500.00	\$0.00	\$8,424.86	\$75.14	99.12%

Fund Or Attr	Type	Acct Num	Dept	Disp Acct	Budget	Enc Amt	YTD	Variance	Prcnt
15	Expenses	15-5600-4500	560	POWELL BILL-LOAN PRINCIPAL	\$77,293.00	\$0.00	\$0.00	\$77,293.00	0.00%
15	Expenses	15-5600-8100	560	LOAN AND INTEREST	\$1,183.00	\$0.00	\$0.00	\$1,183.00	0.00%
					\$411,976.00	\$0.00	\$206,692.58	\$205,283.42	50%
					\$411,976.00	\$0.00	\$206,692.58	\$205,283.42	50%
					\$823,952.00	\$0.00	\$345,811.51	\$478,140.49	42%
Fund Or Attrib: 25 Stormwater									
Type: Revenues									
Dept:									
25	Revenues	25-3501-3511		STORM WATER	\$55,000.00	\$0.00	\$25,271.00	(\$29,729.00)	45.95%
					\$55,000.00	\$0.00	\$25,271.00	(\$29,729.00)	46%
					\$55,000.00	\$0.00	\$25,271.00	(\$29,729.00)	46%
Type: Expenses									
Dept: 520									
25	Expenses	25-5200-9100	520	STORM WATER DEBT PAYMENT	\$39,326.00	\$0.00	\$0.00	\$39,326.00	0.00%
25	Expenses	25-5200-9200	520	DEBT RESERVE	\$10,000.00	\$0.00	\$0.00	\$10,000.00	0.00%
25	Expenses	25-5200-9300	520	FUTURE PROJECT	\$674.00	\$0.00	\$0.00	\$674.00	0.00%
25	Expenses	25-5200-9400	520	UNCOLLECTIBLE - STORM WATER	\$5,000.00	\$0.00	\$0.00	\$5,000.00	0.00%
					\$55,000.00	\$0.00	\$0.00	\$0.00	0%
					\$55,000.00	\$0.00	\$0.00	\$0.00	0%
					\$110,000.00	\$0.00	\$25,271.00	\$84,729.00	23%
Fund Or Attrib: 30 Water & Sewer									
Type: Revenues									
Dept:									
30	Revenues	30-3501-3511		WATER SERVICES	\$1,225,000.0	\$0.00	\$630,456.10	(\$594,543.9	51.47%
30	Revenues	30-3501-3512		WATER - MCRWASA FEE	\$800,000.00	\$0.00	\$446,498.17	(\$353,501.8	55.81%
30	Revenues	30-3501-3513		PENALTIES	\$50,000.00	\$0.00	\$28,912.16	(\$21,087.84	57.82%
30	Revenues	30-3501-3514		TAPS AND CONNECTION FEES	\$5,000.00	\$0.00	\$500.00	(\$4,500.00)	10.00%
30	Revenues	30-3502-3512		SEWER SERVICES	\$1,590,000.0	\$0.00	\$805,030.68	(\$784,969.3	50.63%
30	Revenues	30-3502-3513		PENALTIES	\$500.00	\$0.00	\$0.00	(\$500.00)	0.00%
30	Revenues	30-3502-3514		TAPS AND CONNECTION FEES	\$1,000.00	\$0.00	\$0.00	(\$1,000.00)	0.00%
30	Revenues	30-3511-3501		WA DIST 1 - WA SERVICES	\$120,000.00	\$0.00	\$63,162.11	(\$56,837.89	52.64%
30	Revenues	30-3511-3512		WA DIST 1 - MCRWASA FEE	\$50,000.00	\$0.00	\$26,795.81	(\$23,204.19	53.59%
30	Revenues	30-3512-3501		WA DIST 2 - WA SERVICES	\$235,000.00	\$0.00	\$119,069.98	(\$115,930.0	50.67%

Fund Or Attr	Type	Acct Num	Dept	Disp Acct	Budget	Enc Amt	YTD	Variance	Prcnt
30	Revenues	30-3512-3502		WA DIST 2 SEWER	\$1,500.00	\$0.00	\$1,044.00	(\$456.00)	69.60%
30	Revenues	30-3512-3512		WA DISTR 2 - MCRWASA FEE	\$105,200.00	\$0.00	\$50,141.54	(\$55,058.46)	47.66%
30	Revenues	30-3600-3625		CASH SHORT & OVER	\$0.00	\$0.00	(\$121.49)	(\$121.49)	0.00%
30	Revenues	30-3601-3630		RETURNED CHECKS	\$1,000.00	\$0.00	\$0.00	(\$1,000.00)	0.00%
30	Revenues	30-3601-3660		MISCELLANEOUS	\$500.00	\$0.00	\$65.50	(\$434.50)	13.10%
30	Revenues	30-3602-3610		INVESTMENT EARNINGS	\$250,000.00	\$0.00	\$123,262.00	(\$126,738.00)	49.30%
30	Revenues	30-3602-3611		PV TRANSPORT LAB ANALYSIS	\$0.00	\$0.00	\$7,968.96	\$7,968.96	0.00%
30	Revenues	30-3602-3615		SALE OF FIXED ASSETS	\$15,000.00	\$0.00	\$0.00	(\$15,000.00)	0.00%
					\$4,449,700.00	\$0.00	\$2,302,785.52	\$2,146,914.48	52%
					\$4,449,700.00	\$0.00	\$2,302,785.52	\$2,146,914.48	52%
Type: Expenses									
Dept: 810									
30	Expenses	30-8100-0100	810	ADMINISTRATION EXPENSE	\$525,347.00	\$0.00	\$219,074.56	\$306,272.44	41.70%
30	Expenses	30-8100-0200	810	REGULAR SALARIES	\$260,500.00	\$0.00	\$119,675.72	\$140,824.28	45.94%
30	Expenses	30-8100-0300	810	TEMPORARY SALARIES	\$20,000.00	\$0.00	\$8,625.82	\$11,374.18	43.13%
30	Expenses	30-8100-0500	810	FICA TAX	\$21,500.00	\$0.00	\$9,770.95	\$11,729.05	45.45%
30	Expenses	30-8100-0600	810	GROUP INSURANCE	\$41,620.00	\$0.00	\$20,639.26	\$20,980.74	49.59%
30	Expenses	30-8100-0601	810	RETIREE -- FRINGE BENEFITS	\$11,550.00	\$0.00	\$1,880.25	\$9,669.75	16.28%
30	Expenses	30-8100-0700	810	RETIREMENT	\$40,520.00	\$0.00	\$17,803.01	\$22,716.99	43.94%
30	Expenses	30-8100-0900	810	PROFESSIONAL SERVICES	\$12,000.00	\$0.00	\$890.84	\$11,109.16	7.42%
30	Expenses	30-8100-1000	810	EMPLOYEE TRAINING	\$4,000.00	\$0.00	\$1,357.58	\$2,642.42	33.94%
30	Expenses	30-8100-1100	810	TELEPHONE	\$5,000.00	\$0.00	\$2,221.67	\$2,778.33	44.43%
30	Expenses	30-8100-1200	810	POSTAGE	\$5,000.00	\$0.00	\$2,869.21	\$2,130.79	57.38%
30	Expenses	30-8100-1300	810	UTILITIES	\$20,000.00	\$0.00	\$9,718.96	\$10,281.04	48.59%
30	Expenses	30-8100-1400	810	TRAVEL	\$200.00	\$0.00	\$0.00	\$200.00	0.00%
30	Expenses	30-8100-1500	810	REPAIR BLDGS & GROUNDS	\$4,000.00	\$0.00	\$192.48	\$3,807.52	4.81%
30	Expenses	30-8100-1600	810	REPAIR EQUIPMENT	\$10,000.00	\$0.00	\$2,062.98	\$7,937.02	20.63%
30	Expenses	30-8100-2100	810	EQUIPMENT RENT,LEASES	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0.00%
30	Expenses	30-8100-2600	810	ADVERTISING	\$400.00	\$0.00	\$0.00	\$400.00	0.00%
30	Expenses	30-8100-3100	810	AUTOMOTIVE SUPPLIES	\$17,000.00	\$0.00	\$8,977.11	\$8,022.89	52.81%
30	Expenses	30-8100-3200	810	OFFICE SUPPLIES	\$250.00	\$0.00	\$767.41	(\$517.41)	306.96%
30	Expenses	30-8100-3300	810	DEPARTMENT SUPPLIES	\$25,000.00	\$0.00	\$11,004.92	\$13,995.08	44.02%

Fund Or Attr	Type	Acct Num	Dept	Disp Acct	Budget	Enc Amt	YTD	Variance	Prcnt
	30 Expenses	30-8100-3400	810	BANK ANALYSIS CHARGES	\$1,300.00	\$0.00	\$769.32	\$530.68	59.18%
	30 Expenses	30-8100-3600	810	UNIFORMS	\$3,000.00	\$0.00	\$1,232.52	\$1,767.48	41.08%
	30 Expenses	30-8100-4500	810	CONTRACTED SERVICES	\$75,000.00	\$0.00	\$66,606.18	\$8,393.82	88.81%
	30 Expenses	30-8100-5300	810	DUES	\$4,500.00	\$0.00	\$8,126.60	(\$3,626.60)	180.59
	30 Expenses	30-8100-5400	810	INSURANCE	\$28,500.00	\$0.00	\$25,919.58	\$2,580.42	90.95%
	30 Expenses	30-8100-5700	810	MISCELLANEOUS	\$500.00	\$0.00	\$23.52	\$476.48	4.70%
	30 Expenses	30-8100-7400	810	CAPITAL OUTLAY EQUIPMENT	\$133,500.00	\$0.00	\$47,084.80	\$86,415.20	35.27%
	30 Expenses	30-8100-7401	810	SMALL EQUIPMENT	\$5,400.00	\$0.00	\$799.98	\$4,600.02	14.81%
	30 Expenses	30-8100-7700	810	REPAIR LINES	\$19,000.00	\$0.00	\$0.00	\$19,000.00	0.00%
	30 Expenses	30-8100-7750	810	REPAIR/REPLACE FIRE HYDRANTS	\$7,000.00	\$0.00	\$0.00	\$7,000.00	0.00%
	30 Expenses	30-8100-8110	810	PRINCIPAL - SCADA	\$62,553.00	\$0.00	\$0.00	\$62,553.00	0.00%
	30 Expenses	30-8100-9500	810	WATER AUTHORITY PURCHASE	\$1,243,275.00	\$0.00	\$517,810.25	\$725,464.75	41.65%
					\$2,608,415.00	\$0.00	\$1,105,905.48	\$1,502,509.52	42%
Dept: 811									
	30 Expenses	30-8110-9100	811	MC DEBT SERVICE	\$42,303.00	\$0.00	\$0.00	\$42,303.00	0.00%
	30 Expenses	30-8111-9100	811	MC DEBT SERVICE	\$124,198.00	\$0.00	\$0.00	\$124,198.00	0.00%
					\$166,501.00	\$0.00	\$0.00	\$0.00	0%
Dept: 820									
	30 Expenses	30-8200-0100	820	ADMINISTRATION EXPENSE	\$444,743.00	\$0.00	\$185,309.56	\$259,433.44	41.67%
	30 Expenses	30-8200-0200	820	REGULAR SALARIES	\$313,420.00	\$0.00	\$144,570.52	\$168,849.48	46.13%
	30 Expenses	30-8200-0300	820	TEMPORARY SALARIES	\$11,800.00	\$0.00	\$3,580.33	\$8,219.67	30.34%
	30 Expenses	30-8200-0500	820	FICA TAX	\$24,880.00	\$0.00	\$11,218.47	\$13,661.53	45.09%
	30 Expenses	30-8200-0600	820	GROUP INSURANCE	\$55,480.00	\$0.00	\$28,132.84	\$27,347.16	50.71%
	30 Expenses	30-8200-0601	820	RETIREE -- FRINGE BENEFITS	\$9,150.00	\$0.00	\$4,278.26	\$4,871.74	46.76%
	30 Expenses	30-8200-0700	820	RETIREMENT	\$46,980.00	\$0.00	\$20,761.63	\$26,218.37	44.19%
	30 Expenses	30-8200-0900	820	PROFESSIONAL SERVICES	\$5,000.00	\$0.00	\$2,078.62	\$2,921.38	41.57%
	30 Expenses	30-8200-1000	820	EMPLOYEE TRAINING	\$3,000.00	\$0.00	\$309.16	\$2,690.84	10.31%
	30 Expenses	30-8200-1100	820	TELEPHONE	\$3,500.00	\$0.00	\$2,436.92	\$1,063.08	69.63%
	30 Expenses	30-8200-1200	820	POSTAGE	\$10,000.00	\$0.00	\$5,236.77	\$4,763.23	52.37%
	30 Expenses	30-8200-1300	820	UTILITIES	\$115,000.00	\$0.00	\$77,775.55	\$37,224.45	67.63%
	30 Expenses	30-8200-1500	820	REPAIR BLDGS & GROUNDS	\$4,000.00	\$0.00	\$0.00	\$4,000.00	0.00%
	30 Expenses	30-8200-1600	820	REPAIR EQUIPMENT	\$59,000.00	\$0.00	\$24,944.91	\$34,055.09	42.28%

Fund Or Attr	Type	Acct Num	Dept	Disp Acct	Budget	Enc Amt	YTD	Variance	Prcnt
30	Expenses	30-8200-2100	820	EQUIPMENT RENT,LEASE	\$4,000.00	\$0.00	\$0.00	\$4,000.00	0.00%
30	Expenses	30-8200-2600	820	ADVERTISING	\$300.00	\$0.00	\$88.25	\$211.75	29.42%
30	Expenses	30-8200-3100	820	AUTOMOTIVE SUPPLIES	\$8,000.00	\$0.00	\$3,452.28	\$4,547.72	43.15%
30	Expenses	30-8200-3200	820	OFFICE SUPPLIES	\$500.00	\$0.00	\$446.77	\$53.23	89.35%
30	Expenses	30-8200-3300	820	DEPARTMENT SUPPLIES	\$15,000.00	\$0.00	\$6,227.57	\$8,772.43	41.52%
30	Expenses	30-8200-3302	820	LAB SUPPLIES	\$11,000.00	\$0.00	\$2,186.86	\$8,813.14	19.88%
30	Expenses	30-8200-3305	820	CHEMICAL SUPPLIES	\$20,000.00	\$0.00	\$8,984.35	\$11,015.65	44.92%
30	Expenses	30-8200-3400	820	BANK ANALYSIS CHARGES	\$0.00	\$0.00	\$751.52	(\$751.52)	0.00%
30	Expenses	30-8200-3600	820	UNIFORMS	\$4,000.00	\$0.00	\$2,016.03	\$1,983.97	50.40%
30	Expenses	30-8200-3800	820	GARBAGE COLLECTION	\$2,500.00	\$0.00	\$1,101.64	\$1,398.36	44.07%
30	Expenses	30-8200-4500	820	CONTRACTED SERVICES	\$80,000.00	\$0.00	\$26,882.39	\$53,117.61	33.60%
30	Expenses	30-8200-5300	820	DUES	\$9,000.00	\$0.00	\$3,235.10	\$5,764.90	35.95%
30	Expenses	30-8200-5400	820	INSURANCE	\$47,500.00	\$0.00	\$43,644.97	\$3,855.03	91.88%
30	Expenses	30-8200-5700	820	MISCELLANEOUS	\$500.00	\$0.00	\$32.83	\$467.17	6.57%
30	Expenses	30-8200-7400	820	CAPITAL OUTLAY EQUIPMENT	\$81,000.00	\$0.00	\$0.00	\$81,000.00	0.00%
30	Expenses	30-8200-7401	820	SMALL EQUIPMENT	\$660.00	\$0.00	\$0.00	\$660.00	0.00%
30	Expenses	30-8200-7600	820	CAPITAL OUTLAY LINES	\$0.00	\$0.00	\$11.23	(\$11.23)	0.00%
30	Expenses	30-8200-7700	820	SEWER LINE REPAIRS	\$10,000.00	\$0.00	\$0.00	\$10,000.00	0.00%
30	Expenses	30-8200-8110	820	PRINCIPAL - I & I SEWER REHAB	\$52,065.00	\$0.00	\$0.00	\$52,065.00	0.00%
30	Expenses	30-8200-8700	820	PRIN - ANNEXATION SEWER	\$182,509.00	\$0.00	\$0.00	\$182,509.00	0.00%
30	Expenses	30-8200-8750	820	INTEREST - ANNEXATION SEWER	\$40,297.00	\$0.00	\$20,148.89	\$20,148.11	50.00%
					\$1,674,784.00	\$0.00	\$629,844.22	\$1,044,939.78	38%
					\$4,449,700.00	\$0.00	\$1,735,749.70	\$2,713,950.30	39%
					\$8,899,400.00	\$0.00	\$4,038,535.22	\$4,860,864.78	45%
Fund Or Attrib: 42 Perry Park Grant Project									
	Type: Revenues								
	Dept:								
42	Revenues	42-6200-3800		TRANSFER FROM GENERAL FUND	\$422,805.00	\$0.00	\$0.00	(\$422,805.00)	0.00%
42	Revenues	42-6200-5801		PARTF GRANT	\$262,000.00	\$0.00	\$0.00	(\$262,000.00)	0.00%
42	Revenues	42-6200-5802		LWCF Grant	\$497,070.00	\$0.00	\$0.00	(\$497,070.00)	0.00%
					\$1,181,875.00	\$0.00	\$0.00	\$0.00	0%
					\$1,181,875.00	\$0.00	\$0.00	\$0.00	0%

Fund Or Attr	Type	Acct Num	Dept	Disp Acct	Budget	Enc Amt	YTD	Variance	Prcnt
Type: Expenses									
Dept: 620									
	42 Expenses	42-6200-4500	620	PROFESSIONAL SERVICES	\$60,700.00	\$0.00	\$123.18	\$60,576.82	0.20%
	42 Expenses	42-6200-7700	620	CONSTRUCTION / BUILDING	\$1,098,150.0	\$0.00	\$0.00	\$1,098,150.	0.00%
	42 Expenses	42-6200-9200	620	CONTINGENCY	\$23,025.00	\$0.00	\$0.00	\$23,025.00	0.00%
					\$1,181,875.00	\$0.00	\$123.18	\$1,181,751.82	0%
					\$1,181,875.00	\$0.00	\$123.18	\$1,181,751.82	0%
					\$2,363,750.00	\$0.00	\$123.18	\$2,363,626.82	0%
Fund Or Attrib: 45 AMI Water Meters									
Type: Revenues									
Dept:									
	45 Revenues	45-8100-3800		WATER FUND CONTRIBUTION	\$977,691.00	\$0.00	\$0.00	(\$977,691.0	0.00%
	45 Revenues	45-8100-3900		SEWER FUND CONTRIBUTION	\$588,064.00	\$0.00	\$0.00	(\$588,064.0	0.00%
					\$1,565,755.00	\$0.00	\$0.00	\$0.00	0%
					\$1,565,755.00	\$0.00	\$0.00	\$0.00	0%
Type: Expenses									
Dept: 810									
	45 Expenses	45-8100-4600	810	AMI KAMSTRUP HOSTING/SOFTWA	\$54,000.00	\$0.00	\$0.00	\$54,000.00	0.00%
	45 Expenses	45-8100-7701	810	AMI FORTILINE- EQUIP & PROJ MG	\$1,511,755.0	\$0.00	\$0.00	\$1,511,755.	0.00%
					\$1,565,755.00	\$0.00	\$0.00	\$0.00	0%
					\$1,565,755.00	\$0.00	\$0.00	\$0.00	0%
					\$3,131,510.00	\$0.00	\$0.00	\$0.00	0%
Fund Or Attrib: 46 CDBG									
Type: Revenues									
Dept:									
	46 Revenues	46-6600-5800		CDBG-NR GRANT	\$809,735.00	\$0.00	\$0.00	(\$809,735.0	0.00%
					\$809,735.00	\$0.00	\$0.00	\$0.00	0%
					\$809,735.00	\$0.00	\$0.00	\$0.00	0%
Type: Expenses									
Dept: 660									
	46 Expenses	46-6600-4500	660	PROFESSIONAL SERVICES	\$67,500.00	\$0.00	\$0.00	\$67,500.00	0.00%
	46 Expenses	46-6600-7700	660	CONSTRUCTION/BUILDING	\$742,235.00	\$0.00	\$0.00	\$742,235.00	0.00%
					\$809,735.00	\$0.00	\$0.00	\$0.00	0%
					\$809,735.00	\$0.00	\$0.00	\$0.00	0%

Fund Or Attr	Type	Acct Num	Dept	Disp Acct	Budget	Enc Amt	YTD	Variance	Prcnt
					\$1,619,470.00	\$0.00	\$0.00	\$0.00	0%
Fund Or Attr: 47 AIA Water Project									
Type: Revenues									
Dept:									
	47 Revenues	47-8100-3800		WATER ENTERPRISE CONTRIBUTIO	\$6,750.00	\$0.00	\$0.00	(\$6,750.00)	0.00%
	47 Revenues	47-8100-4500		NCDEQ-DWI GRANT	\$150,000.00	\$0.00	\$0.00	(\$150,000.00)	0.00%
					\$156,750.00	\$0.00	\$0.00	\$0.00	0%
					\$156,750.00	\$0.00	\$0.00	\$0.00	0%
Type: Expenses									
Dept: 810									
	47 Expenses	47-8100-4600	810	CONSULTING FEES	\$154,500.00	\$0.00	\$0.00	\$154,500.00	0.00%
	47 Expenses	47-8100-6900	810	LEGAL/ADMINISTRATIVE FEES - AIA	\$2,250.00	\$0.00	\$0.00	\$2,250.00	0.00%
					\$156,750.00	\$0.00	\$0.00	\$0.00	0%
					\$156,750.00	\$0.00	\$0.00	\$0.00	0%
					\$313,500.00	\$0.00	\$0.00	\$0.00	0%
Fund Or Attr: 48 River Boardwalk									
Type: Revenues									
Dept:									
	48 Revenues	48-6200-5800		NC OFF OF STATE BUDGET& MGMT	\$730,000.00	\$0.00	\$0.00	(\$730,000.00)	0.00%
	48 Revenues	48-6200-5805		OTHER STATE/FEDERAL GRANTS	\$180,000.00	\$0.00	\$0.00	(\$180,000.00)	0.00%
	48 Revenues	48-6200-5806		RECREATIONAL TRAILS PROGRAM	\$100,000.00	\$0.00	\$0.00	(\$100,000.00)	0.00%
	48 Revenues	48-6200-5900		INTEREST INCOME-RIVER BOARDW	\$0.00	\$0.00	\$4,788.00	\$4,788.00	0.00%
					\$1,010,000.00	\$0.00	\$4,788.00	\$1,005,212.00)	0%
					\$1,010,000.00	\$0.00	\$4,788.00	\$1,005,212.00)	0%
Type: Expenses									
Dept: 620									
	48 Expenses	48-6200-4500	620	TECHNICAL SERVICES	\$171,000.00	\$0.00	\$20,780.37	\$150,219.63	12.15%
	48 Expenses	48-6200-4600	620	MIDEAST COMMISSION	\$15,000.00	\$0.00	\$0.00	\$15,000.00	0.00%
	48 Expenses	48-6200-7700	620	CONSTRUCTION	\$760,000.00	\$0.00	\$95.00	\$759,905.00	0.01%
	48 Expenses	48-6200-7800	620	CONSTRUCTION OF FRISBEE GOLF	\$1,500.00	\$0.00	\$0.00	\$1,500.00	0.00%
	48 Expenses	48-6200-9200	620	CONTINGENCY	\$62,500.00	\$0.00	\$0.00	\$62,500.00	0.00%
					\$1,010,000.00	\$0.00	\$20,875.37	\$989,124.63	2%
					\$1,010,000.00	\$0.00	\$20,875.37	\$989,124.63	2%

Fund Or Attr	Type	Acct Num	Dept	Disp Acct	Budget	Enc Amt	YTD	Variance	Prct
					\$2,020,000.00	\$0.00	\$25,663.37	\$1,994,336.63	1%
Fund Or Attrib: 49 Electric Vehicle Charger Grant Project									
Type: Revenues									
Dept:									
49	Revenues	49-4200-3800		TRANSFER FROM GENERAL FUND T	\$3,000.00	\$0.00	\$0.00	(\$3,000.00)	0.00%
49	Revenues	49-4200-4000		TRAVEL AND TOURISM	\$1,000.00	\$0.00	\$0.00	(\$1,000.00)	0.00%
49	Revenues	49-4200-4100		MARTIN COUNTY ECONOMIC DEVEL	\$1,000.00	\$0.00	\$0.00	(\$1,000.00)	0.00%
49	Revenues	49-4200-4200		COMMITTEE OF 100	\$1,000.00	\$0.00	\$0.00	(\$1,000.00)	0.00%
49	Revenues	49-4200-5800		AIR QUALITY GRANT-ELECTRIC VEH	\$261,372.00	\$0.00	\$0.00	(\$261,372.00)	0.00%
					\$267,372.00	\$0.00	\$0.00	\$0.00	0%
					\$267,372.00	\$0.00	\$0.00	\$0.00	0%
Type: Expenses									
Dept: 420									
49	Expenses	49-4200-7700	420	CONSTRUCTION	\$267,372.00	\$0.00	\$0.00	\$267,372.00	0.00%
					\$267,372.00	\$0.00	\$0.00	\$0.00	0%
					\$267,372.00	\$0.00	\$0.00	\$0.00	0%
					\$534,744.00	\$0.00	\$0.00	\$0.00	0%
Fund Or Attrib: 50 AIA Sewer									
Type: Revenues									
Dept:									
50	Revenues	50-8200-3900		TRANSFER FROM SEWER ENTERPRI	\$2,250.00	\$0.00	\$0.00	(\$2,250.00)	0.00%
50	Revenues	50-8200-4000		NCDENR VUR GRANT FUNDS	\$890,000.00	\$0.00	\$0.00	(\$890,000.00)	0.00%
					\$892,250.00	\$0.00	\$0.00	\$0.00	0%
					\$892,250.00	\$0.00	\$0.00	\$0.00	0%
Type: Expenses									
Dept: 820									
50	Expenses	50-8200-4600	820	SEWER AIA PROJECT ENGINEERING	\$890,000.00	\$0.00	\$89,225.50	\$800,774.50	10.03%
50	Expenses	50-8200-6900	820	NC-DEQ GRANT FEE	\$2,250.00	\$0.00	\$0.00	\$2,250.00	0.00%
					\$892,250.00	\$0.00	\$89,225.50	\$803,024.50	10%
					\$892,250.00	\$0.00	\$89,225.50	\$803,024.50	10%
					\$1,784,500.00	\$0.00	\$89,225.50	\$1,695,274.50	5%
Fund Or Attrib: 51 Downtown on the Move									
Type: Revenues									
Dept:									

Fund Or Attr	Type	Acct Num	Dept	Disp Acct	Budget	Enc Amt	YTD	Variance	Prcnt
51	Revenues	51-5000-3471		TRANSFER FROM GENERAL FUND T	\$50,000.00	\$0.00	\$0.00	(\$50,000.00)	0.00%
51	Revenues	51-5000-3472		MARTIN COUNTY TRAVELING TOUR	\$50,000.00	\$0.00	\$0.00	(\$50,000.00)	0.00%
51	Revenues	51-5000-3473		MARTIN COUNTY ECONOMIC DEVEL	\$50,000.00	\$0.00	\$0.00	(\$50,000.00)	0.00%
					\$150,000.00	\$0.00	\$0.00	\$0.00	0%
					\$150,000.00	\$0.00	\$0.00	\$0.00	0%
Type: Expenses									
Dept: 500									
51	Expenses	51-5000-3000	500	LAND PURCHASE	\$75,000.00	\$0.00	\$0.00	\$75,000.00	0.00%
51	Expenses	51-5000-4000	500	DESTINATION BY DESIGN	\$50,000.00	\$0.00	\$18,575.00	\$31,425.00	37.15%
51	Expenses	51-5000-6900	500	ENVIRONMENTAL STUDY	\$25,000.00	\$0.00	\$5,163.60	\$19,836.40	20.65%
					\$150,000.00	\$0.00	\$23,738.60	\$126,261.40	16%
					\$150,000.00	\$0.00	\$23,738.60	\$126,261.40	16%
					\$300,000.00	\$0.00	\$23,738.60	\$276,261.40	8%
Fund Or Attrib: 52 Skewarkee Sewer Outfall Renovation Project									
Type: Revenues									
Dept:									
52	Revenues	52-8200-3900		SEWER RETAINED EARNINGS	\$40,000.00	\$0.00	\$0.00	(\$40,000.00)	0.00%
52	Revenues	52-8200-4000		LAON FUNDS FROM NCDEQ	\$2,000,000.0	\$0.00	\$0.00	(\$2,000,000)	0.00%
52	Revenues	52-8200-5800		LOAN FORGIVENESS	\$500,000.00	\$0.00	\$0.00	(\$500,000.0)	0.00%
					\$2,540,000.00	\$0.00	\$0.00	\$0.00	0%
					\$2,540,000.00	\$0.00	\$0.00	\$0.00	0%
Type: Expenses									
Dept: 820									
52	Expenses	52-8200-3000	820	EASEMENT PREP & ACQUISITION	\$20,000.00	\$0.00	\$0.00	\$20,000.00	0.00%
52	Expenses	52-8200-3400	820	CLOSING COSTS	\$40,000.00	\$0.00	\$0.00	\$40,000.00	0.00%
52	Expenses	52-8200-4500	820	MITIGATION FEES	\$25,000.00	\$0.00	\$0.00	\$25,000.00	0.00%
52	Expenses	52-8200-4600	820	TECHNICAL SERVICES	\$277,000.00	\$0.00	\$8,256.55	\$268,743.45	2.98%
52	Expenses	52-8200-6900	820	LEGAL & ADMINISTRATIVE FEES	\$15,000.00	\$0.00	\$0.00	\$15,000.00	0.00%
52	Expenses	52-8200-7700	820	CONSTRUCTION	\$1,665,000.0	\$0.00	\$0.00	\$1,665,000.	0.00%
52	Expenses	52-8200-7701	820	CCTV INSPECTION	\$42,000.00	\$0.00	\$0.00	\$42,000.00	0.00%
52	Expenses	52-8200-7750	820	BIDDING, CONSTRUCTION ADMIN &	\$266,000.00	\$0.00	\$7,241.60	\$258,758.40	2.72%
52	Expenses	52-8200-8000	820	LOAN ADMINISTRATION	\$25,000.00	\$0.00	\$0.00	\$25,000.00	0.00%
52	Expenses	52-8200-9200	820	CONTINGENCY	\$165,000.00	\$0.00	\$0.00	\$165,000.00	0.00%

Fund Or Attr	Type	Acct Num	Dept	Disp Acct	Budget	Enc Amt	YTD	Variance	Prcnt
					\$2,540,000.00	\$0.00	\$15,498.15	\$2,524,501.85	1%
					\$2,540,000.00	\$0.00	\$15,498.15	\$2,524,501.85	1%
					\$5,080,000.00	\$0.00	\$15,498.15	\$5,064,501.85	0%
Fund Or Attrib: 53 Lead Service Line Inventory Project									
Type: Revenues									
Dept:									
	53 Revenues	53-8100-4000		DWSRF BIL LOAN FUNDS	\$465,500.00	\$0.00	\$0.00	(\$465,500.00)	0.00%
	53 Revenues	53-8100-5800		DWSRF BIL LOAN FORGIVENESS	\$24,500.00	\$0.00	\$0.00	(\$24,500.00)	0.00%
					\$490,000.00	\$0.00	\$0.00	\$0.00	0%
					\$490,000.00	\$0.00	\$0.00	\$0.00	0%
Type: Expenses									
Dept: 810									
	53 Expenses	53-8100-6000		810 DESKTOP ANALYSIS, MEETINGS, VE	\$19,160.00	\$0.00	\$925.00	\$18,235.00	4.83%
	53 Expenses	53-8100-6100		810 FIELD INVESTIGATIONS/EVALUATIO	\$319,260.00	\$0.00	\$70,730.43	\$248,529.57	22.15%
	53 Expenses	53-8100-6200		810 UPDATE/INPUT GIS DATA	\$126,080.00	\$0.00	\$0.00	\$126,080.00	0.00%
	53 Expenses	53-8100-6300		810 REVIEW AND REVISE DATA	\$20,500.00	\$0.00	\$0.00	\$20,500.00	0.00%
	53 Expenses	53-8100-6400		810 ADMINISTRATIVE	\$5,000.00	\$0.00	\$13,031.25	(\$8,031.25)	260.63
					\$490,000.00	\$0.00	\$84,686.68	\$405,313.32	17%
					\$490,000.00	\$0.00	\$84,686.68	\$405,313.32	17%
					\$980,000.00	\$0.00	\$84,686.68	\$895,313.32	9%
Fund Or Attrib: 54 Streamflow Rehabilitation Assistance Project StRAP									
Type: Revenues									
Dept:									
	54 Revenues	54-8100-4500		StRAP NC DEPT OF AG GRANT	\$232,500.00	\$0.00	\$0.00	(\$232,500.00)	0.00%
					\$232,500.00	\$0.00	\$0.00	\$0.00	0%
					\$232,500.00	\$0.00	\$0.00	\$0.00	0%
Type: Expenses									
Dept: 810									
	54 Expenses	54-8100-6900		810 CONTRACTED SERVICES	\$232,500.00	\$0.00	\$0.00	\$232,500.00	0.00%
					\$232,500.00	\$0.00	\$0.00	\$0.00	0%
					\$232,500.00	\$0.00	\$0.00	\$0.00	0%
					\$465,000.00	\$0.00	\$0.00	\$0.00	0%
Fund Or Attrib: 55 CDBG Smiling Faces									
Type: Revenues									

Fund Or Attr	Type	Acct Num	Dept	Disp Acct	Budget	Enc Amt	YTD	Variance	Prcnt
Dept:									
	55 Revenues	55-8200-4000		CDBG GRANT	\$667,825.00	\$0.00	\$0.00	(\$667,825.00)	0.00%
					\$667,825.00	\$0.00	\$0.00	\$0.00	0%
					\$667,825.00	\$0.00	\$0.00	\$0.00	0%
Type: Expenses									
Dept: 820									
	55 Expenses	55-8200-6400		820 ADMINISTRATION	\$60,000.00	\$0.00	\$360.00	\$59,640.00	0.60%
	55 Expenses	55-8200-7700		820 CONSTRUCTION	\$607,825.00	\$0.00	\$0.00	\$607,825.00	0.00%
					\$667,825.00	\$0.00	\$360.00	\$667,465.00	0%
					\$667,825.00	\$0.00	\$360.00	\$667,465.00	0%
					\$1,335,650.00	\$0.00	\$360.00	\$1,335,290.00	0%