Board of Aldermen Regular Meeting

Agenda Packet

March 14, 2023

SPENCER NORTH CAROLINA *Rowan's Original Gateway.*	**AGENDA** **Spencer Board of Aldermen** **Regular Meeting** **6:00 p.m.**	DATE: March 14, 2023

1. **CALL TO ORDER – Mayor Pro-Tempore Secreast**

2. **INVOCATION & PLEDGE OF ALLEGIANCE**

3. **ADDITIONS/ DELETIONS AND ADOPTION OF AGENDA**

4. **RECOGNITIONS**

5. **PUBLIC COMMENT** This agenda item is included to allow input to the Board of Aldermen from any citizen who wishes to address the Board without requesting to be on the agenda. Those who wish to address the Board of Aldermen are required to provide their name, address, and topic to be addressed. The Board will only listen and not respond but may decide to place a topic on a future agenda. A speaker will be allowed 3 minutes to speak.

6. **CONSENT AGENDA** The Consent Agenda is the first order of business. Items listed are believed to be non-controversial and are administrative in nature. There will be no separate discussion of the items unless an Alderman requests or a citizen requests and is granted permission to speak. The item(s) then will be removed from the Consent Agenda and considered individually. Otherwise, all items will be enacted by one motion.
   a. **APPROVAL OF MINUTES:** February 9, 2023, Pre-Agenda Meeting Minutes
      February 14, 2023, Regular Meeting Minutes
   b. **CONSIDER AWARDING a contract to RH CPAs, PLLC, for the FY23 Audit**
   c. **CONSIDER ADOPTING Budget Ordinance 23-04,** Amendment of a $1,000 donation for the Spencer Mural Walk; Skye Allan to provide a brief update
   d. **CONSIDER ADOPTING Budget Ordinance 23-05,** Amendment for the Annual Budget for overtime for the Fire Department

7. **PUBLIC HEARING – Annexation Request for Parcel 051 070, Located at 626 Willow Creek Drive from C-85 to IND**
   A. Public Hearing
   B. Action

8. **PUBLIC HEARING – Proposed Rezoning for Parcel 051 070, Located at 626 Willow Creek Drive from C-85 to IND**
   C. Public Hearing
   D. Action

9. **RECEIVE AN UPDATE from Jim Behmer, the Director of Salisbury-Rowan Utilities**

10. **CONSIDER ADOPTING Budget Ordinance 23-07,** Three amendments for the Public Works Department Budget

11. **CONSIDER ADOPTING Resolutions 23-06 and 23-07,** Approving the signing of a Letter of Intent to Meet Conditions contained in the Letter of Conditions and other related documents for a Firetruck and Garbage Truck by the USDA, Rural Development Division

12. DEPARTMENTAL REPORTS

a. Planning
b. Code Enforcement
c. Police
d. Fire
e. Public Works
f. Finance
g. Library

13. TOWN MANAGER REPORT

14. REQUESTS & COMMENTS by the Mayor Pro-Tempore and Board Members

15. EXECUTIVE SESSION per NC General Statute 143-318.11 (if needed)

16. ADJOURNMENT

704-633-2231
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SPENCER
NORTH CAROLINA
Rowan's Original Gateway.

Post Office Box 45
Spencer, NC 28159-0045

AGENDA ITEM

Board Meeting Date: 03/14/2023

Issue under Consideration:	Approval of Minutes
Current Status:	Draft Minutes
Points to Consider:	X
Financial Impact:	X
Options:	Approval, Denial, Modification
Recommendations:	Unless there are any changes to be made; I recommend adoption of the February 9, 2023, Pre-Agenda and February 14, 2023, Regular Meeting, Minutes.
Department:	Town Clerk

MINUTES
Spencer Board of Aldermen
Pre-Agenda Meeting
February 9, 2023

The Town of Spencer Board of Aldermen met in regular session to conduct a pre-agenda meeting at the Spencer Town Hall on Thursday, February 9, 2023, at 5:30 p.m.

Present were: Mayor Jonathan Williams
Mayor Pro Tempore Patti Secreast
Alderman Andrew Howe
Alderman Steve Miller
Alderman Sam Morgan
Alderman Rashid Muhammad
Alderwoman Patricia Sledge

Also present were: Town Manager Peter Franzese, Planning & Zoning Administrator Steve Blount, Special Projects Manager Joe Morris, Chief of Police Michael File, and Fire Chief Michael Lanning. Interim Town Clerk Tammy Hatley attended by virtual means.

Mayor Williams called the meeting to order, gave the invocation, and led the *Pledge of Allegiance*.

CONSIDER ADOPTING A RESOLUTION DIRECTING THE TOWN CLERK TO INVESTIGATE AN ANNEXATION PETITION RECEIVED UNDER N.C.G.S. 160A-31
Planning & Zoning Administrator Steve Blount reviewed the annexation process with the Mayor and Board.

Action
Alderman Muhammad moved to adopt Resolution 23-03, a resolution directing the Town Clerk to investigate a petition received under NCGS 160A-31 for annexation. Alderwoman Sledge seconded the motion, which carried by a unanimous vote of 6-0.

INTRODUCTION OF NEW EMPLOYEES
Chief of Police File introduced Casey Padgett and Trent Puckett who have recently graduated BLET school and are currently assisting with Code Enforcement until their paperwork comes in from the State and they can be sworn as Police Officers and Detective Sergeant Tim Everett, who comes to us from the City of Salisbury.

CENTRALINA REGIONAL COUNCIL *Region of Excellence Award*
Mayor Williams showed an award to those in attendance and thanked Special Projects Planner Morris and his "Dream Team" for making this happen. Mayor Williams stated that this award was presented by the Centralina Regional Council last night to the Town of Spencer and is a Region of Excellence Award which was awarded to the Town of Spencer for improving quality of life for the Yadkin River Trail Head project.

ACCEPTANCE OF DONATION OF REAL PROPERTY WITH CERTAIN CONDITIONS
Special Projects Manager Joe Morris gave the Mayor and Board an overview of the proposed donation of land by the Yadkin Museum Historical Foundation, Inc. and recommended that the Town have the property surveyed.

Mr. Nick Bishop, representing the Yadkin Museum Historical Foundation, Inc. informed the Mayor and Board that their Foundation is a 501-C3 non-profit so they can't sell this property to just anyone, but they can give it to the Town to add to the Trailhead Park and turn into public property. The Foundation wishes the land be used to educate people about the significant history that this particular spot has in North Carolina.

RESOLUTION REQUESTING CREATING OUTDOOR RECREATION ECONOMIES (CORE) PROGRAM SERVICES AND AUTHORIZING THE MAYOR TO EXECUTE A MEMORANDUM OF UNDERSTANDING WITH THE NC DEPARTMENT OF COMMERCE RURAL ECONOMIC DEVELOPMENT DIVISION
Special Projects Planner Morris gave the Mayor and Board an overview of this request.

REVIEW OF FEBRUARY 14, 2023, AGENDA

INVOCATON
Alderman Morgan agreed to give the invocation at the February 14, 2023, regular meeting.

ADDITIONS/DELETIONS AND ADOPTION OF AGENDA
RECOGNITIONS
It was the consensus of the Board to add the following recognitions to the February 14, 2023, Regular Meeting Agenda:

Mayor Pro Tempore Secreast wished to recognize the 2nd Quarter *Students of the Quarter for:* North Rowan Elementary School; North Rowan Middle School; and North Rowan High School as well as Javon Hargrave, who grew up in Spencer, and will be playing in the Super Bowl this Sunday as a team member of the Philadelphia Eagles. Alderwoman Sledge to recognize the North Rowan Lunch Club.

CONSENT AGENDA
The Board agreed by consensus to move the following items to the consent agenda*: Approval of January 5, 2023; Pre-Agenda Meeting Minutes, January 10, 2023, Regular Meeting Minutes; Consider Authorizing the Town Manager and Town Attorney to Negotiate and Accept the Donation of Real Property with Certain Conditions; Consider Adopting a Resolution Requesting Creating Outdoor Recreation Economies (CORE) Program Services and Authorizing the Mayor to Execute a memorandum of Understanding with the NC Department of Commerce Rural Economic Development Division; and Property Lien for Nuisance Abatement – 1108 N. Salisbury Avenue*

<u>Action</u>
It was the consensus of the Board to leave all remaining agenda items on the regular agenda.

EXECUTIVE SESSION
It was the consensus of the Mayor and Board that there was no reason to go into Executive Session.

ADJOURNMENT
Alderman Miller moved to adjourn the meeting. Alderman Morgan seconded the motion which carried by a unanimous vote of 6-0. The meeting stood adjourned at 5:58 p.m.

Approved by:	Attest:
______________________________	______________________________
Jonathan Williams, Mayor	Anna Kanode Town Clerk

MINUTES
Spencer Board of Aldermen
Regular Meeting
February 14, 2023

The Town of Spencer Board of Aldermen met in regular session at Spencer Town Hall on Tuesday, February 14, 2023, at 6:00 p.m.

Present were: Mayor Jonathan Williams
Mayor Pro Tempore Patti Secreast
Alderman Andrew Howe
Alderman Steve Miller
Alderman Sam Morgan
Alderman Rashid Muhammad
Alderwoman Patricia Sledge

Also present were: Town Manager Peter Franzese, Town Attorney Jay Dees, Town Clerk Anna Kanode, Planning and Zoning Administrator Steve Blount, Public Works Director Joel Taylor, Deputy Fire Chief Byron Lewis, Chief of Police Michael File, and Code Enforcement Officer James Osborne.

Mayor Williams called the meeting to order.

Alderman Morgan offered the invocation.

Mayor Williams led the *Pledge of Allegiance.*

ADDITIONS/DELETIONS AND ADOPTION OF AGENDA
It was the consensus of the Board to add item 12 to the Agenda *Additional Police Vehicle Budget Ordinance Amendment.*

Action
Mayor Pro Tempore Secreast moved to approve the amended agenda. Alderman Morgan seconded the motion which carried by a unanimous vote of 6-0.

RECOGNITIONS

A. Mayor Pro Tempore Secreast recognized DJ Ambers – North Rowan Elementary and Kemyon Oglesby – North Rowan High School as 2nd Quarter *Students of the Quarter*. She also recognized 2011 North Rowan High School graduate Javon Hargrave of the Philadelphia Eagles who played in the Superbowl this past Sunday.
B. Alderwoman Sledge recognized Linda Hurd, manager and the Rufty-Holmes Senior Center for hosting the North Rowan Lunch Club at the First Community Building for seniors 60 years and older.
C. Town Manager Peter Franzese introduced Ms. Anna Kanode as Spencer's new Town Clerk.

PUBLIC
Mayor Williams opened the floor to receive public comment.

Being no one present wishing to speak, Alderwoman Sledge moved to close public comment. Alderman Muhammad seconded the motion, which carried by a unanimous vote of 6-0. Mayor Williams closed the public comment portion of the meeting.

CONSENT AGENDA

Alderman Miller moved to approve the consent agenda as presented. Alderman Morgan seconded the motion which carried by a unanimous vote of 6-0. Items approved were:

(a) January 5, 2023, Pre-Agenda Meeting Minutes
(b) January 10, 2023, Regular Meeting Minutes
(c) Consider Authorizing the Town Manager and Town Attorney to Negotiate and Accept the Donation of Real Property with Certain Conditions
(d) Consider Adopting a Resolution Requesting Creating Outdoor Recreation Economies (CORE) Program Services and Authorizing the Mayor to Execute a Memorandum of Understanding with the NC Department of Commerce Rural Economic Development Division
(e) Property Lien for Nuisance Abatement – 1108 N. Salisbury Avenue

PUBLIC HEARING – FINANCING OF FIRETRUCK AND GARBAGE TRUCK BY THE UNITED STATES DEPARTMENT OF AGRICULTURE (USDA), RURAL DEVELOPMENT DIVISION

Mayor Williams opened the Public Hearing for proposed financing of the firetruck and garbage truck by the United States Department of Agriculture (USDA), Rural Development Division.

Manager Franzese informed the Mayor and Board that the Town has ordered a new Firetruck and Garbage Truck. It was anticipated for each that the Town would make a down payment with the balance of the purchase cost being financed. The Town has identified that the USDA has a loan program that the Town can qualify for. The Town has submitted an application for financing for each new truck.

For the Firetruck, the Town after making its down payment would finance the remaining $690,000 would be financed over a 20 year term at 3.75% interest. This yields an annual loan payment of $49,660. The debt service reserve requirement will be $4,966/year until the reserve account reaches a balance equivalent to one annual installment.

For the Garbage Truck, the Town after making its down payment would finance the remaining $291,000 would be financed over a 10 year term at 3. 75% interest. This yields an annual loan payment of $35,436 and a debt service reserve of $3,544/year until the reserve account reaches a balance equivalent to one annual installment.

These rates would be significantly less than in the private sector.

<u>Action</u>

Being no one else present wishing to speak, Alderwoman Sledge moved to close the Public Hearing for proposed financing of the firetruck and garbage truck by the United States Department of Agriculture (USDA), Rural Development Division. Alderman Howe seconded the motion, which carried by a unanimous vote of 6-0. Mayor Williams closed the Public Hearing.

CLERK TO PRESENT CERTIFICATE OF SUFFICIENCY FOR PROPOSED ANNEXATION ON WILLOW CREEK DRIVE

Town Clerk Anna Kanode presented the Mayor and Board with a Certificate of Sufficiency for the proposed annexation on Willow Creek Drive.

Action

Alderwoman Sledge moved to accept the Certificate of Sufficiency for the proposed annexation on Willow Creek Drive as presented by Town Clerk Kanode. Alderman Muhammad seconded the motion, which carried by a unanimous vote of 6-0.

RECEIVE A PRESENTATION FROM STAFF ON PROPOSED ANNEXATION AND REZONING OF A PARCEL ON WILLOW CREEK DRIVE, AND CONSIDER ADOPTING A RESOLUTION TO SET A PUBLIC HEARING DATE

Planning and Zoning Administrator Steve Blount reviewed presentation on the proposed annexation and rezoning of a parcel on Willow Creek Drive, and asked the Board to adopt Resolution 23-04 to set a Public Hearing date.

Action

Alderman Miller moved to adopt Resolution 23-04 to set a Public Hearing date pursuant to NCGS 160A-31 for consideration of annexation and rezoning request for a parcel on Willow Creek Drive at Spencer Town Hall on Tuesday, March 14, 2023, at 6:00 p.m. Alderman Howe seconded the motion, which carried by a unanimous vote of 6-0.

RECEIVE A PRESENTATION FROM STAFF ON PROPOSED GROWTH BOUNDARIES AGREEMENTS WITH THE TOWN OF EAST SPENCER AND THE CITY OF SALISBURY

Planning and Zoning Administrator Steve Blount reviewed presentation on the proposed Growth Boundaries Agreements with the Town of East Spencer and the City of Salisbury, informing the Board that the annexation boundaries in ETJ and beyond is debatable between municipalities and this is first step in reaching agreement between municipalities.

The two options would be to leave as-is or to approve the general boundary line and allow staff to work with other municipalities to determine final division line. Staff recommended the Board approve general boundary line and allow staff to work with other municipalities to determine final division line.

Action

After a discussion regarding ETJ within the Town of Spencer, proposed growth boundaries, and ETJ representation on the Planning Board, Alderman Miller moved to allow Mr. Blount to proceed to work with other municipalities to determine the final division line. Alderwoman Sledge seconded the motion, which carried by a unanimous vote of 6-0.

ADDITIONAL POLICE VEHICLE BUDGET ORDINANCE AMENDMENT

Town Manager Peter Franzese informed the Mayor and Board that the Police Department continues to face the challenge of delivery time for new vehicles being almost a year. The previously ordered code enforcement vehicle has been canceled by the vendor. As staffing levels have increased, spare vehicles have been placed back in service for new employees to utilize. These vehicles are unsound and the cause of numerous maintenance issues.

The Town has the opportunity to purchase a Ram Police Vehicle that was ordered by another agency and not paid for. The purchase of this vehicle would allow the replacement of a 21-year-old police vehicle. The vendor has offered a $2,500 discount under the current state contract pricing for this unit only. The funds for the cancelled code enforcement vehicle would be utilized for the purchase, with additional funding needed to cover the cost difference and police light/equipment upfit. A portion of this funding would come from the surplus auction of four vehicles that have reached the end of their useful life to the Town.

Staff recommends amending the budget to order this vehicle and complete the vehicle upfit. The total funding needed is $16,162. The additional cost would come from stronger than expected sales tax revenue.

Action
Alderman Morgan moved to adopt Budget Ordinance Amendment 23-03. Alderman Miller seconded the motion, which carried by a unanimous vote of 6-0.

CONSIDER AMENDING TOWN OF SPENCER PERSONNEL POLICY AND PROCEDURE MANUAL – ARTICLES IV AND V
Town Manager Franzese informed the Mayor and Board that the new Personnel Policy for the Town was adopted in March of 2021 and amended in May of 2022. Staff recommends amendments to Article IV: Recruitment and Selection and Article V: Conditions of Employment, to align with best practices and to improve our ability to recruit and retain talent.

The recommended amendment to Section 14 of Article IV would clarify that Sworn Law Enforcement Officers appointed as a lateral transfer who already hold a General Certification with the State would serve the same six-month probationary period as all other staff. The twelve-month probation listed in the original version was intended only for newly (first-time) sworn officers. The recommended amendment to Section 12 of Article V would give the Board of Aldermen the ability to establish the annual safety shoe allowance amount through the budget process, rather than state a dollar amount in the Personnel Policy. This will allow the Town to keep the program consistent with market trends and peer organizations.

There would be no impact from amendment to Article IV. There would be an impact of Article V amendment, which would be determined through the annual budget process.

Action
Mayor Pro Tempore Secreast moved to approve Amendments to Article IV: Recruitment and Selection and Article V: Conditions of Employment of the Town of Spencer Personnel Policy, which are incorporated within these Minutes as *Attachment A*. Alderman Muhammad seconded the motion, which carried by a unanimous vote of 6-0.

CONSIDER APPROVING A CHANGE TO THE CLASSIFICATION/COMPENSATION SYSTEM TO AMEND THE FOLLOWING CLASSIFICATIONS: POLICE OFFICER, POLICE SCHOOL RESOURCE OFFICER, POLICE CORPORAL, POLICE DETECTIVE, POLICE SERGEANT, AND ADOPTING AN ASSOCIATED BUDGET AMENDMENT
Town Manager Franzese informed the Mayor and Board that the Town's 2020 Compensation and Classification Plan, combined with a structural adjustment to the Pay Plan in the FY23 budget, have allowed the Town to recruit and retain a talented and professional staff. Staff has identified that all neighboring and other local organizations now have higher starting Law Enforcement Officer compensation than the Town currently offers.

Staff recommends a two grade adjustment to the following classifications in order to stay competitive in our local and regional market: Police Officer (14-16), Police School Resource Officer/Corporal/Detective (15-17), Police Sergeant (17-19). For example, changing Police Officer to Grade 16 would increase the annual minimum pay from $39,421 to $43,461. A corresponding 10 percent increase to the pay rates of each staff person in one of these classifications would be effective February 13, 2023.

Staff estimates a cost of $26,000 (including benefits) for the remainder of FY23. A full year cost would be a little over $70,000. Current year revenue trends support this adjustment.

Action
Alderman Howe moved to approve a change to the classification/compensation system to amend the following classifications as recommended: Police Officer, Police School Resource Officer, Police Corporal, Police Detective, Police Sergeant, and to adopt Budget Ordinance Amendment 23-02, which is incorporated within these Minutes as *Attachment B*. Alderman Miller seconded the motion, which carried by a unanimous vote of 6-0.

DEPARTMENTAL REPORTS
Planning Department
Planning and Zoning Administrator Steve Blount presented the Planning Department report and answered any questions from the Mayor and Board.

Code Enforcement Department
Code Enforcement Officer James Osborne gave the monthly Code Enforcement report and answered any questions from the Mayor and Board.

Police Department
Chief of Police File gave the Police Department report and answered any questions from the Mayor and Board.

Fire Department
Deputy Fire Chief Lewis gave the Fire Department report and answered any questions from the Mayor and Board.

Public Works Department
Public Works Director Taylor gave the Public Works Department report and answered any questions from the Mayor and Board.

Finance Department
The Board reviewed the monthly Finance Department report.

Library Report
Town Clerk Kanode gave the monthly Library Report.

TOWN MANAGER REPORT
Manager Franzese gave his monthly report and answered any questions from the Mayor and Board.

REQUESTS AND COMMENTS BY THE MAYOR AND BOARD MEMBERS

Alderman Miller:

- Stated that many outstanding employees work for the Town, and he likes to recognize different people each month. This month he wanted to commend Planning and Zoning

Administrator Blount for being thorough, paying attention to details, working hard, and dealing with many contractors.

Alderman Morgan:

- Brought to the attention of the Board that a couple of years ago they set out to update codes to prepare for development, but this is also a double-edged sword. He used to hunt and fish in many areas in and around here, but many of those woodlands do not exist anymore. He would hate to only see rows of manufacturing buildings on both sides of the highway. He hopes that in our desire to be progressive and grow, we also consider what we have and should hold dear regarding natural resources. He would hate to see the Yadkin property be the only calm in the storm since developers, and property owners will see value in keeping Spencer the small community it is. He chose to live here because he did not want to live in Charlotte like a sardine. He hopes there's wisdom in the growth coming our way, that we don't roll over and allow progress to bash us in the head, as we move forward with the events we put in place for the town.
- Stated that he would like the Town to continue to make an effort to communicate with the community, improve the quality of life here, and get more citizens involved. The demographics have changed drastically, and neighbors don't know each other.
- Expressed the hope that we take a serious look at buildings/properties that come up for sale, maybe task staff to look at them and see if they are viable for Public Works, Fire Department, Police Department, or even for storage or events that come up in the future. He looks at this with a viewpoint of knowing what this area used to look like many years ago and almost a sense of dread about what it will look like 20 – 30 years from now.

Alderman Howe:

- Thanked Mr. Nick Bishop and the Yadkin Museum Historical Foundation for their gift of land. He mentioned that the impact that piece of land has had in the last 500 – 600 years has been huge, and a lot of it doesn't show up in history books. He believes smart growth is important, and while people are apprehensive, this area has been mostly ignored. This development will encourage people to come to Spencer.

Alderwoman Sledge:

- Mentioned the Quality of Life Award from Centralina Regional Council for our application for the Yadkin River Trail. She was happy to be able to be there as one of the recipients last week.
- Informed the Mayor, Board, and citizens of Spencer that she has been asked to participate at a seminar in early March about the Local Government Federal Credit Union. It has been administered since existence by state employees, but it is about to change. The seminar is for them to get feedback. She asked the citizens of Spencer to please contact her, Peter, or Anna to voice any information or opinions they might have so she can bring those to the seminar.

Alderman Muhammad:

- Thanked everyone for coming and for their hard work.
- Commended the students on doing well. He mentioned that DJ Ambers is also an exceptional athlete at the ballpark and in basketball.
- Thanked Mr. Bishop and the Yadkin Museum Historical Foundation and stated that he is very excited about that land donation.

Mayor Pro Tempore Secreast:

- Stated that she is really happy to see what has happened in Spencer during her lifetime. She used to play in Yadkin and is thrilled about the gift of that area. She taught all about that area as a history teacher. She informed the Mayor, Board, and citizens that we are the oldest western county in the state and at one point went all the way to California. She is glad the cemetery is getting attention since she and her friends used to visit it respectfully when they were younger. She would like to see more partnerships like this.
- Gave a shoutout to Librarian Beverly McCraw because she does a lot of extra things; every month she pulls something together and makes that building very relevant and used. She closed by thanking Mayor Williams and Town Manager Franzese.

Mayor Williams:

- Announced the addition to the Stanback Forest, which will double it, is about to become a reality on paper through the finalizing transfer from the Land Trust to Spencer. He would like to schedule a ribbon cutting in late March or early April.
- Circled back to Mr. Morgan and said he is spot on about us having to hold true to our values and history as a model small town where people like to work and play together. Many things we're trying to do will create jobs, but we are also investing in lots of green space and wooded area that helps make it a place where people want to live and play. We are preserving parts of nature where other places are not. He added that, as we move forward, we must do it thoughtfully and create a seamless experience between green space and industrial areas. We want to achieve balance.
- Pointed out that the cemetery is the site of the first African American doctor in North Carolina. It is important to think about that during Black History Month since it was at a time when he was not allowed to practice and have his own office. Instead, the doctor served the community. These are the stories we get to bring to light, untold or forgotten stories.
- Mentioned that the Board has come up on our annual review for the Town Manager, and he would like to hold it the evening of our March regular meeting during an Executive Session. He will send out paperwork this week.

EXECUTIVE SESSION PER NC GENERAL STATUTE 143-318.11 (IF NEEDED)

It was the consensus of the Board that there was no need for an Executive Session.

ADJOURNMENT

Alderman Morgan moved to adjourn the meeting. Alderman Muhammad seconded the motion, which carried unanimously with a vote of 6-0. The meeting stood adjourned at 8:07 p.m.

Approved by:	Attest:
Jonathan Williams Mayor	Anna Kanode Town Clerk

704-633-2231
townofspencer.com

SPENCER
NORTH CAROLINA
Rowan's Original Gateway.

Post Office Box 45
Spencer, NC 28159-0045

AGENDA ITEM

Board Meeting Date: 3/14/2023

Issue under Consideration:	CONSIDER APPROVING FY23 AUDIT CONTRACT WITH RH CPAs, PLLC
Current Status:	The Town issued an RFP for Audit Services in January. The RFP was issued to comply with ARPA guidance the Town had received related to audit services.
Points to Consider:	The Town solicited bids from six firms that were qualified to perform the Town's audit based on information from the LGC's website. Of the firms solicited, only one submitted a proposal. The other firms either declined to respond or responded they were booked. The list of firms solicited is attached. Additionally, since our last RFP for audit services, the Town has received significant grants for ARPA, CDBG, and Rural Transformation Grant funding that significantly increases the complexity of the audit and preparation of the financial statements.
Financial Impact:	The total cost for the audit and preparing the financial statements is $20,000.
Options:	Accept or decline vote of the Board of Aldermen
Recommendations:	Motion to approve Contract.
Department:	Administration

CONTRACT TO AUDIT ACCOUNTS

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

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

and	Auditor Name
	Auditor Address 212 West Center Street Lexington, NC 27292

Hereinafter referred to as Auditor

	Fiscal Year Ending	Audit Report Due Date
for	06/30/23	10/31/23

Must be within four months of FYE

hereby agree as follows:

1. The Auditor shall audit all statements and disclosures required by U.S. generally accepted auditing standards (GAAS) and additional required legal statements and disclosures of all funds and/or divisions of the Governmental Unit(s). The non-major combining, and individual fund statements and schedules shall be subjected to the auditing procedures applied in the audit of the basic financial statements and an opinion shall be rendered in relation to (as applicable) the governmental activities, the business- type activities, the aggregate DPCUs, each major governmental and enterprise fund, and the aggregate remaining fund information (non-major government and enterprise funds, the internal service fund type, and the fiduciary fund types). The basic financial statements shall include budgetary comparison information in a budgetary comparison statement, rather than as RSI, for the General Fund and any annually budgeted Special Revenue funds.

2. At a minimum, the Auditor shall conduct the audit and render the report in accordance with GAAS. The Auditor shall perform the audit in accordance with *Government Auditing Standards* if the Governmental Unit expended $100,000 or more in combined Federal and State financial assistance during the reporting period. The auditor shall perform a Single Audit if required by Title 2 US Code of Federal Regulations Part 200 *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) or the State Single Audit Implementation Act. This audit and all associated audit documentation may be subject to review by Federal and State agencies in accordance with Federal and State laws, including the staffs of the Office of State Auditor (OSA) and the Local Government Commission (LGC). If the audit requires a federal single audit in accordance with the Uniform Guidance (§200.501), it is recommended that the Auditor and Governmental Unit(s) jointly agree, in advance of the execution of this contract, which party is responsible for submission of the audit and the accompanying data collection form to the Federal Audit Clearinghouse as required under the Uniform Guidance (§200.512).

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

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

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

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

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

6. It is agreed that time is of the essence in this contract. All audits are to be performed and the report of audit submitted to LGC Staff within four months of fiscal year end. If it becomes necessary to amend the audit fee or the date that the audit report will be submitted to the LGC, an amended contract along with a written explanation of the change shall be submitted to the Secretary of the LGC for approval.

7. It is agreed that GAAS include a review of the Governmental Unit's (Units') systems of internal control and accounting as same relate to accountability of funds and adherence to budget and law requirements applicable thereto; that the Auditor shall make a written report, which may or may not be a part of the written report of audit, to the Governing Board setting forth his/her findings, together with his recommendations for improvement. That written report shall include all matters defined as "significant deficiencies and material weaknesses" in AU-C 265 of the *AICPA Professional Standards (Clarified)*. The Auditor shall file a copy of that report with the Secretary of the LGC.

8. All local government and public authority contracts for audit or audit-related work require the approval of the Secretary of the LGC. This includes annual or special audits, agreed upon procedures related to internal controls, bookkeeping or other assistance necessary to prepare the Governmental Unit's (Units') records for audit, financial statement preparation, any finance-related investigations, or any other audit- related work in the State of North Carolina. Approval is not required on contracts and invoices for system improvements and similar services of a non-auditing nature.

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

the Auditor to present to the Governmental Unit(s) for payment. This paragraph is not applicable to contracts for audits of hospitals.

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

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

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

13. If the audit firm is required by the NC State Board, the NCACPA Peer Review Committee, or the Secretary of the LGC to have a pre-issuance review of its audit work, there shall be a statement in the engagement letter indicating the pre-issuance review requirement. There also shall be a statement that the Governmental Unit(s) shall not be billed for the pre-issuance review. The pre-issuance review shall be performed prior to the completed audit being submitted to LGC Staff. The pre-issuance review report shall accompany the audit report upon submission to LGC Staff.

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

15. Should circumstances disclosed by the audit call for a more detailed investigation by the Auditor than necessary under ordinary circumstances, the Auditor shall inform the Governing Board in writing of the need for such additional investigation and the additional compensation required therefore. Upon approval by the

Secretary of the LGC, this contract may be modified or amended to include the increased time, compensation, or both as may be agreed upon by the Governing Board and the Auditor.

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

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

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

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

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

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

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

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

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

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

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

27. **Applicable to audits with fiscal year ends of June 30, 2020 and later.** For all non-attest services, the Auditor shall adhere to the independence rules of the AICPA Professional Code of Conduct and Governmental Auditing Standards, 2018 Revision (as applicable). Financial statement preparation assistance shall be deemed a "significant threat" requiring the Auditor to apply safeguards sufficient to reduce the threat to an acceptable level. If the Auditor cannot reduce the threats to an acceptable level, the Auditor cannot complete the audit. If the Auditor is able to reduce the threats to an acceptable level, the documentation of this determination, including the safeguards applied, must be included in the audit workpapers.

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

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

a) the description of each finding, including all material weaknesses and significant deficiencies, as found by the auditor, and any other issues related to the internal controls or fiscal health of the government unit as disclosed in the management letter, the Single Audit or Yellow Book reports, or any other communications from the auditor regarding internal controls as required by current auditing standards set by the Accounting Standards Board or its successor;

b) the status of the prior year audit findings;

c) the values of Financial Performance Indicators based on information presented in the audited financial statements; and

d) notification to the governing body that the governing body shall develop a "Response to the Auditor's Findings, Recommendations, and Fiscal Matters," if required under 20 NCAC 03 .0508.

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

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

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

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

33. Modifications to the language and terms contained in this contract form (LGC-205) are not allowed.

FEES FOR AUDIT SERVICES

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

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

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

Name:	***Title and Unit / Company:***	***Email Address:***
John Sofley	Town of Spencer - Consultant	jsofley@spencernc.gov

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

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

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

PRIMARY GOVERNMENT FEES

Primary Government Unit	
Audit Fee	$ 15040
Additional Fees Not Included in Audit Fee:	
Fee per Major Program	$
Writing Financial Statements	$ 4960
All Other Non-Attest Services	$
75% Cap for Interim Invoice Approval *(not applicable to hospital contracts)*	$ 9,656.00

DPCU FEES (if applicable)

Discretely Presented Component Unit	
Audit Fee	$
Additional Fees Not Included in Audit Fee:	
Fee per Major Program	$
Writing Financial Statements	$
All Other Non-Attest Services	$
75% Cap for Interim Invoice Approval *(not applicable to hospital contracts)*	$

SIGNATURE PAGE

AUDIT FIRM

Audit Firm*	
Authorized Firm Representative (typed or printed)* Nicholas Wicker	Signature* Nicholas Wicker
Date* 03/07/23	Email Address* nwicker@rh-accounting.com

GOVERNMENTAL UNIT

Governmental Unit*	
Date Primary Government Unit Governing Board Approved Audit Contract* (G.S.159-34(a) or G.S.115C-447(a))	
Mayor/Chairperson (typed or printed)* Jonathan D. Willams	Signature*
Date	Email Address jwilliams@spencernc.gov

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

GOVERNMENTAL UNIT – PRE-AUDIT CERTIFICATE

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

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

Primary Governmental Unit Finance Officer* (typed or printed) Christie Hutchinson	Signature*
Date of Pre-Audit Certificate*	Email Address* chutchinson@spencernc.gov

SIGNATURE PAGE – DPCU
(complete only if applicable)

DISCRETELY PRESENTED COMPONENT UNIT

DPCU*	
Date DPCU Governing Board Approved Audit Contract* (Ref: G.S. 159-34(a) or G.S. 115C-447(a))	
DPCU Chairperson (typed or printed)*	Signature*
Date*	Email Address*

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

DPCU – PRE-AUDIT CERTIFICATE

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

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

DPCU Finance Officer (typed or printed)*	Signature*
Date of Pre-Audit Certificate*	Email Address*

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

PRINT

Member:
North Carolina Association
of Certified Public Accountants

RH CPAs PLLC
Accounting • Tax • Advisory

Member:
American Institute of
Certified Public Accountants

March 7, 2023

To the Board of Aldermen
Town of Spencer
Spencer, North Carolina

We are pleased to confirm our understanding of the services we are to provide Town of Spencer for the year ended June 30, 2023.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements, of the Town of Spencer as of and for the year ended June 30, 2023. Accounting standards generally accepted in the United States of America (GAAS) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the Town of Spencer's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Town of Spencer's RSI in accordance with GAAS. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1) Management's Discussion and Analysis

2) Schedule of Total Pension Liability as a Percentage of Covered Payroll for the Law Enforcement Officers' Special Separation Allowance

3) Schedule of Changes in Total Pension Liability – Law Enforcement Officers' Special Separation Allowance

4) Schedule of the Proportionate Share of the Net Pension Liability (Asset) for Local Government Employees' Retirement System

5) Schedule of Contributions to Local Government Employees' Retirement System

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

1) Schedule of expenditures of federal and State awards, if applicable

2) Individual Fund Statements and Schedules

3) Other schedules

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditors' report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP; and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

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

Auditors' Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of your accounting records of the Town of Spencer and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

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

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

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

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

We have identified the following significant risk(s) of material misstatement as part of our audit planning:

> A presumed risk of material misstatement related to revenue recognition exists. We consider the risk to be the existence and cut-off of income for all revenue streams. There is also risk of management bias in developing estimates of allowance for doubtful accounts.
>
> A presumed risk of management override of controls exists. We consider timing, resources, and control design to be the underlying drivers for this type of risk.

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

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our 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 *Government Auditing Standards*. 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. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

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

Other Services

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

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

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for 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, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with accounting principles generally accepted in the United States of America, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

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

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

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

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

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

Engagement Administration, Fees, and Other

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

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

The audit documentation for this engagement is the property of RH CPAs, PLLC and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to an oversight agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of RH CPAs, PLLC personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

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

We expect to begin our audit approximately during August 2023 and to issue our reports no later than October 31, 2023. Diana E. Hardy, CPA, CFE is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed $20,000. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our initial invoice of one-third of total fees will be rendered at the commencement of the audit. Our remaining invoices for these fees will be rendered each month as work progresses and are payable on presentation, up to 75% with a final bill produced after presentation to the Board of Aldermen. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our reports. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

This engagement letter is contractual in nature, and includes all of the relevant terms that will govern the engagement for which it has been prepared, the terms of this letter supersede any prior oral or written representations or commitments by or between the parties. Any material changes or additions to the terms set forth in this letter will only become effective if evidenced by a written amendment to this letter, signed by all of the parties.

Reporting

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

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 *Government Auditing Standards*. 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 *Government Auditing Standards* in considering the entity's internal control and compliance. The report will also state that the report is not suitable for any other purpose. If during our audit we become aware that the Town of Spencer 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 U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

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

Very truly yours,

RH CPAs, PLLC

RESPONSE:

This letter correctly sets forth the understanding of the Town of Spencer.

Management signature: ______________________

Title: ______________________

Date: ______________________

Governance signature: ______________________

Title: ______________________

Date: ______________________

duncanashe
AUDITORS | ACCOUNTANTS | CONSULTANTS

7900 McCloud Road
Suite 101
Greensboro, NC
27409

ph 336.285.6510
f 855.498.6596
duncanashe.com

Report on the Firm's System of Quality Control

June 2, 2021

To the Partners
RH CPAs, PLLC
and the Peer Review Committee of Coastal Peer Review, Inc.

We have reviewed the system of quality control for the accounting and auditing practice of RH CPAs, PLLC ("the firm") in effect for the year ended March 31, 2020. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act, and an audit of an employee benefit plan.

As part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of RH CPAs, PLLC in effect for the year ended March 31, 2020, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass, pass with deficiency(ies)* or *fail*. RH CPAs, PLLC has received a peer review rating of *pass*.

Duncan Ashe, P.A.

Duncan Ashe, P.A.

Audit Firms Solicited for Audit Services

Bernard Robinson & Company, LLP
(336) 232-4417
bripple@brccpa.com
Address:
Greensboro, NC
United States

Martin Starnes & Associates, CPAs, P.A.
(828) 327-2727
amcghinnis@martinstarnes.com
Address:
Hickory, NC
United States

RH CPAs, PLLC
dhardy@rh-accounting.com
Address:
Greensboro, NC
United States

Strickland Hardee PLLC
(336) 843-4409
travis@shcpa.cpa
Address:
Lexington, NC
United States

Dixon Hughes Goodman, LLP just merged
(336) 714-8100
Mark.Nicolas@dhg.com
Address:
Charlotte, NC
United States

Potter and Company, PA
(704) 786-8189
dmorrow@gotopotter.com
Address:
Concord, NC
United States

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AGENDA ITEM

Board Meeting Date: 03/14/2023

Issue under Consideration:	Consider approving a budget amendment of a $1,000 for Spencer Mural Walk
Current Status:	The Town has been working to on the Mural Project Walk Program over the past year. It has received multiple donations to fund it.
Points to Consider:	The Town has received another donation of $1,000 from the Joe and Hester Sims Family Foundation for the Project.
Financial Impact:	This will increase the budget by $1,000 for the purposes of creating new public murals in downtown Spencer.
Options:	Approve or Reject the Budget Amendment of a $1,000 Donation
Recommendations:	Approve the Budget Amendment Ordinance 23-04
Department:	Special Projects

Date: 03/14/2023

To: Board of Aldermen

From: Skye Allan, Lead For North Carolina Fellow

Re: **Mayor and Board of Aldermen to Consider Accepting a Budget Amendment from the Joe L and Hester Sims Family Foundation**

Several months ago, staff reached out to the Joe L and Hester Sims Family Foundation with a request to assist in funding the Downtown Spencer Mural Walk project. The Joe L and Hester Sims Family Foundation has generously responded with a grant of $1,000 in February. Staff requests that the Board of Aldermen accept this award in the form of a budget amendment.

Skye Allan

Lead for North Carolina Fellow

AN ORDINANCE AMENDING
THE TOWN OF SPENCER, NORTH CAROLINA
FY 22-23 ANNUAL BUDGET
ORDINANCE 23-04
MARCH 14, 2023

BE IT ORDAINED, by the Governing Board of the Town of Spencer, North Carolina, that the following amendment of anticipated fund revenues and departmental expenditures, certain Fee and Charge Schedules, and with certain restrictions and authorizations, are hereby appropriated and approved for the operation of Town Government and its activities for the Fiscal Year beginning July 1, 2022 and ending on June 30, 2023:

Section 1. The Town has been donated $1,000 from the Joe and Hester Sims Family Foundation.

Section 2. To amend the FY 22-23 revenue and expense appropriations as follows: Appropriate funds from donation for creating new public murals in downtown Spencer.

Section 3. The following line items are amended as follows:

Revenues

Account	Title	Current Budget	Amended Budget	(Decrease) Increase
10-3833-002	Other Donations	$5,000	$6,000	$1,000

Expenses/Expenditures

Account	Title	Current Budget	Amended Budget	(Decrease) Increase
10-4110-194	Contract Services	$69,930	$70,930	$1,000

Section 4. Copies of this budget amendment shall be furnished to the Clerk to the Governing Board, and to the Town Manager and the Finance Officer for record-keeping.

Adopted this 14th, day of March, 2023.

Anna Kanode, Town Clerk

Jonathan Williams, Mayor

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AGENDA ITEM

Board Meeting Date: _03/14/23________

Issue under Consideration:	An Budget Ordinance Amending the Annual Budget for Overtime in the Fire Department.
Current Status:	The Fire Department staff has had to work overtime due to a vacant Captain position and provide coverage for departmental training and special events.
Points to Consider:	When the budget was prepared, it was not anticipated that the Fire Department would have newly hired employees leave so quickly. It was also anticipated that the staff would be able to use part-time staff to help to cover some events and cover for full-time staff to avoid overtime. Operations this year has shown this will not work and that without additional full-time staff, to provide proper coverage for fire calls, significant overtime will be incurred with the current staffing levels. The Town has received significantly more revenue from Sales and Use Tax than anticipated. The increase is sufficient to cover this additional overtime cost.
Financial Impact:	The Town had previously moved $15,000 from vacant salaries in other departments to the overtime line item. This budget amendment will add additional funds to the overtime line item and related payroll related line items.
Options:	Accept or decline by vote of the Board of Aldermen
Recommendations:	Motion to approve Amending The Town Of Spencer, North Carolina

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	FY 22-23 Annual Budget with Budget Ordinance 23-05.
Department:	Fire

AN ORDINANCE AMENDING
THE TOWN OF SPENCER, NORTH CAROLINA
FY 22-23 ANNUAL BUDGET
ORDINANCE 23-05
MARCH 14, 2023

BE IT ORDAINED, by the Governing Board of the Town of Spencer, North Carolina, that the following amendment of anticipated fund revenues and departmental expenditures, certain Fee and Charge Schedules, and with certain restrictions and authorizations, are hereby appropriated and approved for the operation of Town Government and its activities for the Fiscal Year beginning July 1, 2022 and ending on June 30, 2023:

Section 1. The Town's Sales and Use Tax Revenues have exceeded budget expectations each month and the Town would like to use these additional revenues to support overtime expenses in the Fire Department.

Section 2. To amend the FY 22-23 revenue and expense appropriations as follows:

Revenues

Account	Title	Current Budget	Amended Budget	(Decrease) Increase
10-3231-000	1% Sales Tax (Art 39)	$370,858	$376,411	$ 5,553
10-3232-000	½% Sales Tax (Art 40)	232,109	235,584	3,475
10-3233-000	½% Sales Tax (Art 42)	182,753	185,490	2,737
10-3235-000	½% Sales Tax (Art 44)	317,516	322,270	4,754
	Total			$16,519

Expenses/Expenditures

Account	Title	Current Budget	Amended Budget	(Decrease) Increase
10-4340-121	Overtime	$15,000	$25,400	$10,400
10-4310-181	FICA	26,052	27,995	1,943
10-4310-182	Retirement	21,638	24,544	2,906
10-4310-184	401K Contribution	7,598	8,868	1,270
	Total			$16,519

Section 3. Copies of this budget amendment shall be furnished to the Clerk to the Governing Board, and to the Town Manager and the Finance Officer for record-keeping.

Adopted this 14th day of March, 2023.

Anna Kanode, Town Clerk

Jonathan Williams, Mayor

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AGENDA ITEM

Board Meeting Date:
3.14.23 Meeting

Issue under Consideration:	**Public Hearing for proposed Willow Creek Dr annexation**
Current Status:	Public hearing is required by NCGS 160A-31 before annexing property
Points to Consider:	This is next step in annexation process
Financial Impact:	None for this action
Options:	Hold public hearing
Recommendations:	Hold public hearing
Department:	Planning

TOWN OF SPENCER, NORTH CAROLINA

ORDINANCE 23-06

AN ORDINANCE TO EXTEND THE CORPORATE LIMITS OF THE TOWN OF SPENCER, NORTH CAROLINA

WHEREAS, the Board of Aldermen of the Town of Spencer has been petitioned under G.S. 160A-31 to annex the area described below; and

WHEREAS, the Board of Aldermen of the Town of Spencer has by resolution directed the Town Clerk to investigate the sufficiency of the petition; and

WHEREAS, the Town Clerk has certified the sufficiency of the petition and a public hearing on the question of annexation was held at Town Hall at or about 6:00 PM on March 14, 2023, after due notice by publication on 2/12/23 & 2/19/23 ; and

WHEREAS, the Board of Aldermen of the Town of Spencer finds that the petition meets the requirements of G.S. 160A-31:

NOW, THEREFORE, BE IT ORDAINED by the Board of Aldermen of the Town of Spencer, North Carolina, that:

Section 1.

By virtue of the authority granted by G.S. 160A-31, the following described territory is hereby annexed and made part of the Town of Spencer as of the date and time of this adoption of this ordinance.

Section 2.

The area proposed for annexation is described as follows:

Being all of the parcel being located at 626 Willow Creek Drive, Salisbury, Rowan County, North Carolina and being more particularly described as follows:

Beginning at an iron pipe set in the eastern right of way of Willow Creek Drive, Paul Hinkle's north west comer having N.C. Grid coordinates (nad83,2011) n(y)=714544.29 e(x)=1585368.08, said comer being located the following from an existing concrete monument in the eastern right of way of Willow Creek Drive:

S 20°50'3911 W 58.77' to an existing concrete monument, S 20°26'3911 W 49.52' to a computed point,

S 23°11'3 l II W 594.33' to the point of beginning,

thence from said point of beginning and along the northern line of Hinkle N 81°28'3211 Ea total of 2,535.85' to a comer with Ruth Fisher, et al and in the line western line of the state of North Carolina, passing over the following monuments along said line:

an existing iron pipe at 530.45', an existing iron stake at 1,214.52', an existing iron pipe at 1,613.75',

thence along the eastern line of Hinkle and with the state of North Carolina S 28°27'2511 W

226.74' to an existing stone; thence S 28°27'2511 W 218.40' to an existing iron pipe, a comer with the state of North Carolina and Roberta 1. Hemphill, said iron pipe being located N 3°24'3311 W 630.77' from an existing iron pipe in line of the state of North Carolina and Hemphill; thence continuing with the eastern line of Hinkle and along the western line of Hemphill S 28°54'5411 W 1,746.92' to an existing iron stake on the north side of a stream bank, a common comer with Massey and Yates, said iron having a "T" post witness 3.3' north of the iron and said comer located N 86°55'4911 W

165.29' from an existing iron stake with a lightwood stake witness; thence along the southern line of Hinkle N 86°55'4911 W a total of 268.02' to an existing iron pipe, passing over an existing iron pipe at 168.80' and 194.28' along said line; thence N 86°23'45" W a total of 985.55' to an existing iron pipe, a comer with Earl Koontz and Teddy Barnes, passing over the following monuments along said line:
an existing iron stake with an angle iron witness at 85.28', an existing iron stake 0.4' south of said line at 271.30',
an existing iron pipe with a 1" iron witness at 356.22',
an existing iron stake 0.2' south of said line at 441.71',
an existing iron pipe at 527.20', thence continuing with the southern line of Hinkle and with northern line Teddy Barnes N 86°28'47" W 333.61' to an existing iron pipe with a 2" witness iron; thence with the northern line of Phyllis Barnes N 86°28'47" W 333.56' to an iron pipe set in the eastern right of way of Willow Creek Drive, said iron being located N 21°00'02" E 164.60' from an existing concrete monument; thence along the eastern right of way of Willow Creek Drive N 17°35'32" Ea total pf 194.95' to a computed point, passing over an existing concrete monument 183.85' along the line; thence N 13°49'18" Ea total of 426.96' to a computed point, passing over a disturbed existing concrete monument 416.16' feet along the line; thence N 20°15'19" Ea total of 881.41' to the point of beginning, passing over an existing concrete monument at 873.25' along the line; said parcel containing 3,631,977 S.F. Or 83.379 acres, all according to a survey by Dwayne R. Kroeze, PLS L-3911 titled "ALTA/NSPS Land Title Survey for Al. Neyer RE, LLC", having a survey date of November 18, 2022.

Section 3.
Upon and after this date, the above territory and its citizens and property shall be subject to all debts, laws, ordinances and regulations in force in the Town of Spencer and shall be entitled to the same privileges and benefits as other parts of the Town of Spencer. Sais territory shall be subject to municipal taxes according to G.S. 160A-58.10.

Section 4.
The Mayor of the Town of Spencer shall cause to be recorded in the office of the Register of Deeds of Rowan County, and in the office of the Secretary of State at Raleigh, NC, an accurate map of the annexed territory, describe above, together with a duly certified copy of this ordinance. Such map shall also be delivered to the Rowan County Board of Elections, as required by G.S.163-288.1.

Section 5.
Notice of adoption of this ordinance shall be published once, following the effective date of annexation, in a newspaper having general circulation in the Town of Spencer.

Section 6.
This ordinance shall become effective immediately upon adoption.

Adopted this 14th day of March, 2023.

____
Jonathan Williams, Mayor

____
Anna Kanode, Town Clerk

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AGENDA ITEM

Board Meeting Date:
3/14/2023 Meeting

Issue under Consideration:	Public Hearing for proposed Willow Creek Dr Rezoning from C-85 to IND
Current Status:	Public hearing is required by NCGS 160D for zoning map amendments
Points to Consider:	This is next step in rezoning process process
Financial Impact:	None for this action
Options:	Hold public hearing
Recommendations:	Hold public hearing
Department:	Planning

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AGENDA ITEM

Board Meeting Date: 03/14/2022

Issue under Consideration:	Budget Amendment 23-07 for Public Works Department
Current Status:	There are three amendments needed for the Public Works Department: 1) Amend Budget to allocate funds to complete the additional planting work as part of the CCAP project. 2) Amend Budget for Garbage Truck Repairs. 3) Amend Budget to provide for additional repaving from Powell Bill funding.
Points to Consider:	1. Money needs to be allocated to Public Works to install the plantings along the top edge of the work zone to complete the CCAP stream restoration work. 2. Money needs to be allocated to complete tailgate repairs to and pay for the engine repairs from January for the garbage truck 3. The Town had Powell Bill reserves of $350,048 as of June 30, 2022. The Town will still have almost $200,000 remaining in reserves remaining after this budget amendment. This amendment will allocate these funds to be used for our spring paving.
Financial Impact:	1) Allocate funds from general fund in amount of $12,000. 2) Allocate funds from general fund in the amount of $36,000. 3) Allocate funds from Powell Bill in the amount of $108,000.
Options:	Accept or decline by vote of the Board of Aldermen
Recommendations:	Motion to approve the Public Works Budget Amendment 23-07

AN ORDINANCE AMENDING
THE TOWN OF SPENCER, NORTH CAROLINA
FY 22-23 ANNUAL BUDGET
ORDINANCE 23-07
MARCH 14, 2023

BE IT ORDAINED, by the Governing Board of the Town of Spencer, North Carolina, that the following amendment of anticipated fund revenues and departmental expenditures, certain Fee and Charge Schedules, and with certain restrictions and authorizations, are hereby appropriated and approved for the operation of Town Government and its activities for the Fiscal Year beginning July 1, 2022 and ending on June 30, 2023:

Section 1. The Town needs to install the plantings along the top edge of the work zone to complete the CCAP stream restoration work that was not included in the annual budget at an estimated cost of $12,000; and

Section 2. The Town has had significant repairs to an existing garbage truck that was unanticipated and needs to increase the maintenance budget by $36,000; and

Section 3. To amend the FY 22-23 revenue and expense appropriations as follows: Appropriate funds for additional CCAP stream restoration work and maintenance cost of the garbage truck with the increased revenue from investment earnings.

Section 4. The following General Fund line items are amended as follows:

Revenues

Account	Title	Current Budget	Amended Budget	(Decrease) Increase
10-3831-000	Investment Earnings	$16,800	$64,800	$48,000

Expenses/Expenditures

Account	Title	Current Budget	Amended Budget	(Decrease) Increase
10-4510-354	Maintenance - Grounds	$1,000	$13,000	$12,000
10-4710-353	Maintenance Vehicles	$5,000	$41,000	36,000
	Total			$48,000

Section 5. The Town has in excess of three years of Powell Bill funding in reserves; and has significant repaving needs; and

Section 6. The Town desires to utilized some of these reserves to increase the amount of repaving this year.

Section 7. To amend the FY 22-23 revenue and expense appropriations as follows: Appropriate funds for additional paving from the Powell Bill reserves and additional revenue from Investment Earnings.

Section 8. The following Powell Bill Fund line items are amended as follows:

Revenues

Account	Title	Current Budget	Amended Budget	(Decrease) Increase
10-3831-000	Investment Earnings	$ 200	$ 8,200	$ 8,000
10-3991-000	Appropriated Fund Bal.	59,362	159,362	100,000
	Total			$108,000

Expenses/Expenditures

Account	Title	Current Budget	Amended Budget	(Decrease) Increase
20-4510-198	Engineering	$ 4,000	$ 12,000	$ 8,000
20-4510-353	CO – Infrastructure	120,000	220,000	100,000
	Total			$108,000

Section 9. Copies of this budget amendment shall be furnished to the Clerk to the Governing Board, and to the Town Manager and the Finance Officer for record-keeping.

Adopted this 14th, day of March, 2023.

Anna Kanode, Town Clerk

Jonathan Williams, Mayor

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AGENDA ITEM

Board Meeting Date: 3/14/2023

Issue under Consideration:	**Board Consider Approving a Resolutions 23-06 and 23-07 approving signing of a Letter of Intent to Meet Conditions contained in the Letter of Conditions and other related documents for a Firetruck and Garbage Truck by the United States Department of Agriculture (USDA), Rural Development Division**
Current Status:	The Town has applied to the UDSA for funding of these two trucks. The Firetruck is eligible for twenty year financing and the Garbage Truck is eligible for 10 year financing. These two applications have been approved.
Points to Consider:	The Town and the USDA has identified that financing by the USDA is the most cost efficient option available. Each financing is considered a separate activity. As such, the USDA is requesting the Town to approve a Resolution for each that includes the signing of the Letter of Intent to Meet the Conditions contained in the Letter of Conditions. The Letter of Conditions for each Truck follows the Resolution as well as the Letter of Intent. In addition to each of this Letter, there are additional forms related to the financing are included in the Resolution to be signed. These additional forms are standard when receiving USDA funding.

Financial Impact:	For the Firetruck, the Town after making its down payment would finance the remaining $690,000 will be financed over a 20 year term at 3.75% interest. This yields an annual loan payment of $49,660. The debt service reserve requirement will be $4,966/year until the reserve account reaches a balance equivalent to one annual installment. For the Garbage Truck, the Town after making its down payment would finance the remaining $291,000 will be financed over a 10 year term at 3.75% interest. This yields an annual loan payment of $35,436 and a debt service reserve of $3,544/year until the reserve account reaches a balance equivalent to one annual installment.
Options:	Approve or Decline to approve the Resolutions
Recommendations:	Two separate motions needed. The Letter of Intent for each financing follows its specific Resolution. Approve the Resolution 23-06 authorizing the signing of all documents related to the Firetruck USDA financing. Approve the Resolution 23-07 authorizing the signing of all documents related to the Garbage Truck USDA financing.
Department:	Administration

TOWN OF SPENCER
RESOLUTION 23-06

BE IT RESOLVED

That the **Town of Spencer** Board of Aldermen accepts the conditions set forth in a Letter of Conditions dated **March 14, 2023**, Loan Resolution (Public Body) and Security Agreement:

That the Mayor/Mayor Pro-Tem and Town Clerk be authorized to execute all forms necessary to obtain loans for a Firetruck from Rural Development, including, but not limited to the following forms:

Form RD 1942-46	Letter of Intent to Meet Conditions
Form RD 1942-47	Loan Resolution (Public Body)
Form RD 442-7	Operating Budget
Form RD 1940-1	Request for Obligation of Funds
Form RD 400-1	Equal Opportunity Agreement
Form RD 400-4	Assurance Agreement
Form RD 1910-11	Applicant Certification Federal Collection Policies for Consumer or Commercial Debts
1940-Q, Exhibit A-1	Certification for Contracts, Grants and Loans (Lobbying Certification)
Unnumbered Form	Certificate of Compliance

That if the interest rate charged by Rural Development should change between this date and the date of actual approval, the Mayor/Mayor Pro-Tem and Town Clerk be authorized to execute new forms reflecting the current interest rate and revised payments as required by Rural Development.

That the Board of Aldermen elects to have the interest charged by Rural Development to be the lower of the rate in effect at either the time of loan approval or loan closing.

This resolution is to become a part of the official minutes of the Board of Aldermen meeting held on March 14, 2023.

MOTION MADE BY: ______________________________
SECONDED BY: ________________________________
TO ADOPT THE RESOLUTION.

MOTION PASSED __________to ____________.

By: ___________________________
Patti Secreast, Mayor Pro-Tem

Attest: ________________________
Anna Kanode, Town Clerk

USDA

United States Department of Agriculture

March 14, 2023

Honorable Jonathan Williams, Mayor
Town of Spencer
P.O. Box 45
460 S. Salisbury Avenue
Spencer, NC 28159

Subject: Letter of Conditions for a Community Facilities Program Loan to Purchase a Fire Truck

Dear Mayor Williams:

This letter, with attachments, establishes conditions that must be understood and agreed to by the applicant before further consideration may be given to the application for Federal Assistance. The State and Area Office staff of USDA Rural Development (RD) will administer the loan and/or grant funds for this project on behalf of the Rural Housing Service. All parties may access information and regulations referenced in this letter at our website located at: https://www.rd.usda.gov/programs-services/community-facilities. Any changes in project cost, source of funds, scope of services, or any other significant change (this includes significant changes in the Borrower's financial condition, operation, organizational structure or executive leadership) in the project or applicant must be reported to and approved by USDA Rural Development by written amendment to this letter. **Any changes not approved by USDA Rural Development will be cause for discontinuing processing of the application.** If you do not meet the conditions of this letter, the Agency reserves the right to withdraw Agency funding. This letter is not to be considered as loan approval or as representation to the availability of funds. The application can be processed on the basis of a USDA Rural Development loan not to exceed $690,000, along with applicant contributions in the amount of $225,378. Funds for this project are provided by the Rural Housing Service (RHS).

Please complete and return the attached Form RD 1942-46, "Letter of Intent to Meet Conditions," and Form RD 1940-1, "Request for Obligation of Funds," within the next ten (10) days, if you desire that we give further consideration to your application. The execution of these and all other documents required by USDA Rural Development must be authorized by appropriate resolutions of the applicant's governing body.

The loan will be considered approved on the date Form RD 1940-1, "Request for Obligation of Funds," is mailed by USDA Rural Development. This is also the date that the interest rate is established. If the interest rate is lower at the time of loan closing, you must make a request in writing to receive the lower rate in effect.

The loan will be repayable over a period not to exceed 20 years from the date of loan closing at the market interest rate. The first interest installment will be due no later than one full year from the date of loan closing. The loan repayment will be made in amortized annual installments.

Project Budget—Based on Standard Form 424, "Application for Federal Assistance," the project cost and funding will be as follows:

a.	Project Cost	Total
	Fire Truck & Equipment	$891,820.00
	Legal Services	$5,000.00
	DMV fee	$18,500.00
	UCC Filing Fee	$38.00
	Vehicle Tag & Title	$20.00
	TOTAL:	$915,378.00
b.	Source of Funds	
	USDA Loan	$690,000.00
	Applicant Contribution	$225,378.00
	TOTAL:	$915,378.00

Any changes in funding sources following obligation of Agency funds must be reported to the processing official. Project feasibility and funding will be reassessed if there is a significant change in project costs after bids are received. If actual project costs exceed the project cost estimates, an additional contribution by the borrower may be necessary.

The applicant will ensure projects are completed in a timely, efficient, and economical manner. Section I of the attached conditions must be satisfied prior to loan closing not later than one (1) year from the date of this letter. **In the event the project has not advanced to the point of closing within eighteen (18) months, USDA Rural Development reserves the right to discontinue the processing of the application.**

If you have any questions, feel free to contact me at 919-300-4840 or by email at nikki.denney@usda.gov.

Sincerely,

Nikki Denney

Nikki Denney
Area Specialist

ATTACHMENT TO LETTER OF CONDITIONS

SECTION I. CONDITIONS TO BE SATISFIED PRIOR TO LOAN/GRANT CLOSING OR BEFORE CONSTRUCTION BEGINS, WHICHEVER OCCURS FIRST

1. **Reserves** —The applicant will establish a separate debt service reserve account in an amount at least equal to an average annual loan installment. This reserve will be accumulated at the rate of at least one-tenth of the average annual installment each year until the required level is reached, which is one average annual loan installment. The reserve account balance must be reported annually to the State Office and included in the audit as a separate and identifiable line item as restricted.

   For any fiscal year end in which the debt service reserve account balance is less than the required account total; the applicant will provide the Agency with a twelve-month budget and plan to correct the cash shortfall.

2. **Disbursement of Funds**

   a. The applicant's contribution of funds toward the project cost shall be considered the first funds expended and must be deposited in its project account before construction is started. Please provide Rural Development evidencing applicant's contribution.

   b. Agency funds will not be used to pre-finance funds committed to the project from other sources.

   c. The Debt Collection Improvement Act (DCIA) of 1996 requires that all Federal payments be made by Electronic Funds Transfer/Automated Clearing House (EFT/ACH). Borrowers receiving payments by EFT will have funds directly deposited to a specified account at a financial institution with funds being available to the recipient on the date of payment. The borrower should complete Form SF-3881, Electronic Funds Transfer Payment Enrollment Form, for each account where funds will be electronically received. The completed form(s) must be received by Rural Development at least forty-five (45) days prior to the first advance of funds. Failure to do so could delay loan closing.

3. **Security Requirements**

   a. At loan closing the applicant will execute the attached Form RD 1942-47, "Loan Resolution (Public Bodies)". Please note the refinancing provision in paragraph 2. Also, on page 3 there is a certification to be executed at loan closing.

   b. A UCC Financing Statement lien search will be conducted by the Agency to identify lien priority position. Form UCC-1, "Financing Statement," with Form UCC-1Ad, "UCC Financing Statement Addendum," as appropriate, or other action as allowed by State statute, will be prepared by USDA Rural Development and filed with the North Carolina Secretary of State listing security of the vehicles financed.

c. An Installment Purchase Contract will be secured by the United States of America, acting through the Rural Housing Service being named as the registered lien holder on the Certificate of Title for the vehicles being financed.
d. The applicant is required to execute Form RD 449-15, Security Agreement if required by OGC.

4. **Insurance and Bonding Requirements**—The applicant must provide evidence of adequate insurance and fidelity bond coverage by loan closing or start of construction, whichever occurs first. Adequate coverage, in accordance with USDA Rural Development's regulations, must then be maintained for the life of the loan and evidence must be submitted to Rural Development annually. Evidence that coverage is being maintained must be provided annually thereafter. It is the responsibility of the applicant and not that of USDA Rural Development to assure that adequate insurance and fidelity bond coverage is maintained. Applicants are encouraged to review coverage amounts and deductible provisions with their attorney, consulting engineer, and/or insurance provider(s).

   a. Property Insurance—Fire and extended coverage will be required on all above-ground structures, including applicant-owned equipment and machinery housed therein. Provide USDA Rural Development with proof of coverage and attach Lender's Loss Payable Endorsement (438 BFU or equivalent) naming the UNITED STATES OF AMERICA as lender.

   b. Corporate Liability Insurance - The Applicant will provide public liability, and property damage insurance in an amount to adequately protect the applicant from civil action arising from the function of the applicant relative to the project.

   c. Workers' Compensation Insurance—The applicant will be required to carry workers' compensation insurance for all employees in accordance with the State law. Provide USDA Rural Development with proof of coverage.

   d. General liability and vehicular coverage must be maintained—Provide USDA Rural Development with proof of coverage.

   e. Fidelity Bond—Persons who have access to the funds and custody to any property will be covered by a fidelity bond or an adequate crime policy that protects the applicant from an employee crime. Coverage may be provided either for all individual positions or persons, or through "blanket" coverage providing protection for all appropriate employees and/or officials. The amount of coverage required by USDA Rural Development will be sufficient to cover the total annual debt and reserve service requirements for the loan. The United States of America will be named as co-obligee on the bond. A certified power-of-attorney with effective date will be attached to each bond. Provide USDA Rural Development with a copy of the bond and the power of attorney.

5. **Civil Rights & Equal Opportunity**— The borrower/grantee has received an award of Federal funding and is required to comply with U.S. statutory and public policy requirements, including but not limited to:

   a. **Section 504 of the Rehabilitation Act of 1973** – Under Section 504 of the Rehabilitation Act of 1973, as amended (29 U.S.C. 794), no handicapped individual in the United States shall, solely by reason of their handicap, be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any program or activity receiving Agency financial assistance. The Standard for compliance is the Architectural Barriers Act Accessibility Standards (ABAAS).

   b. **Civil Rights Act of 1964** – All recipients are subject to, and facilities must be operated in accordance with, Title VI of the Civil Rights Act of 1964 (42 U.S.C. 2000d et seq.) and 7 CFR 1901, Subpart E, particularly as it relates to conducting and reporting of compliance reviews. Instruments of conveyance for loans and/or grants subject to the Act must contain the covenant required by Paragraph 1901.202(e) of this Title.

   c. **The Americans with Disabilities Act (ADA) of 1990** – This Act (42 U.S.C. 12101 et seq.) prohibits discrimination on the basis of disability in employment, State and local government services, public transportation, public accommodations, facilities, and telecommunications.

   d. **Age Discrimination Act of 1975** – This Act (42 U.S.C. 6101 et seq.) provides that no person in the United States shall on the basis of age, be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any program or activity receiving Federal financial assistance.

   e. **Limited English Proficiency (LEP) under Executive Order 13166** - LEP statutes and authorities prohibit exclusion from participation in, denial of benefits of, and discrimination under Federally-assisted and/or conducted programs on the ground of race, color, or national origin. Title VI of the Civil Rights Act of 1964 covers program access for LEP persons. LEP persons are individuals who do not speak English as their primary language and who have a limited ability to read, speak, write, or understand English. These individuals may be entitled to language assistance, free of charge. The recipient must take reasonable steps to ensure that LEP persons receive the language assistance necessary to have meaningful access to USDA programs, services, and information the recipient provides. These protections are pursuant to Executive Order 13166 entitled, "Improving Access to Services by Persons with Limited English Proficiency" and further affirmed in the USDA Departmental Regulation 4330-005, "Prohibition Against National Origin Discrimination Affecting Persons with Limited English Proficiency in Programs and Activities Conducted by USDA."

Agency financial programs must be extended without regard to race, color, religion, sex, national origin, marital status, age, or physical or mental handicap. The recipient must display posters (provided by the Agency) informing users of these requirements, and the Agency will monitor the recipient's compliance with these requirements during regular compliance reviews.

As a recipient of Rural Development funding, you are required to post a copy of the Non-Discrimination Statement listed below in your office and in include in full, on all materials produced for public information, public education, and public distribution both print and non-print.

Non-Discrimination Statement
"This institution is an equal opportunity provider and employer."
If you wish to file a Civil Rights program complaint of discrimination, complete the USDA Program Discrimination Complaint Form, found online at https://www.ocio.usda.gov/document/ad-3027, or at any USDA office, or call (866) 632-9992 to request the form. You may also write a letter containing all of the information requested in the form. Send your completed complaint form or letter to us by mail at U.S. Department of Agriculture, Office of the Assistant Secretary for Civil Rights, 1400 Independence Avenue, S.W., Stop 9410, Washington, D.C. 20250-9410, by fax (202) 690-7442 or email at program.intake@usda.gov.
If the material is too small to permit the full statement to be included, the material at a minimum includes the statement in print size no smaller than the text that "This institution is an equal opportunity provider and employer."

6. **Automatic Payments** —The applicant is required to participate in the Pre-Authorized Debit (PAD) payment process for all new and existing indebtedness to USDA Rural Development. It will allow for the applicant's payment to be electronically debited from its account on the date their payment is due. Form RD 3550-28, "Authorization Agreement for Pre-Authorized Payments," is attached. Please fill out and sign your "Individual/Company Information" section, then have your financial institution/bank fill out the bottom portion prior to submitting the form to the USDA Rural Development service office.

7. **System for Award Management Registration and Unique Entity ID**—You as the recipient must maintain the currency of your information in the System for Award Management (SAM) until you submit the final financial report required under this award and all grant funds under this award have been disbursed or de-obligated, whichever is later. This requires that you review and update the information at least annually after the initial registration, and more frequently if required by changes in your information or another award term. Recipients can register on-line at (https://www.sam.gov) You as the recipient may not make a sub-award to an entity unless the entity has provided its Unique Entity ID from SAM.gov to you.

8. **Suspension and Debarment Screening** – You will be asked to provide information on the principals of your organization. Agency staff must conduct screening for suspension and debarment of the entity, as well as its principals through the Do Not Pay Portal.

a. Principal –
   i. An officer, director, owner, partner, principal investigator, or other person within a participant with management or supervisory responsibilities related to a covered transaction; or
   ii. A consultant or other person, whether or not employed by the participant or paid with federal funds, who –
      1. Is in a position to handle federal funds;
      2. Is in a position to influence or control the use of those funds; or,

Occupies a technical or professional position capable of substantially influencing the development or outcome of an activity required to perform the covered transaction. (2 CFR §180.995)

9. **Litigation.** You are required to notify the Agency within 30 days of receiving notification of being involved in any type of litigation prior to loan closing or start of construction, whichever occurs first. Additional documentation regarding the situation and litigation may be requested by the Agency.

10. **Excess Funds**—Any remaining funds must be utilized for approved purposes within 60 days following the final inspection or the funds will be canceled without further notification from USDA Rural Development.

SECTION III. LOAN CONDITIONS TO BE SATISFIED AFTER PROJECT COMPLETION

1. **Financial Statements**—To be submitted on an annual basis in accordance with the following:

   a. Borrowers and grantees that meet the Federal awards expended threshold established in 2 CFR 200, Subpart F, "Audit Requirements" (expends $750,000 or more in federal financial assistance per fiscal year) shall submit an audit performed in accordance with the requirements of 2 CFR 200, Subpart F. Audits shall be submitted to USDA Rural Development in accordance with 2 CFR 200, Subpart F.

   b. All borrowers exempt from USDA audit requirements and who do not otherwise have annual audits, will within 60 days following the end of the borrower's fiscal year furnish USDA with annual financial statements, consisting of a verification of the organization's balance sheet and statement of income and expenses. The recipient may use Form RD 442-2, "Statement of Budget, Income and Equity," and 442-3, "Balance Sheet," or similar format to provide the financial information.

   c. An annual audit may be submitted in lieu of annual financial statements for any borrower or grantee that has an audit prepared at its own discretion and expense.

2. **Audit agreement**—If you are required to obtain the services of a licensed Certified Public Accountant (CPA), you must enter into a written audit agreement with the auditor.

The audit agreement may include terms and conditions that you and auditor deem appropriate.

3. **Compliance Reviews**—Rural Development will be required to periodically conduct a compliance review of this facility and operation. Compliance reviews will be completed one year after loan closing and every three years thereafter. You will need to provide the local office the statistical information as requested.

   The Agency will conduct regular compliance reviews of the borrower and its operation in accordance with 7 CFR Part 1901, Subpart E, and 36 CFR 1191, Americans with Disabilities Act (ADA) Accessibility Guidelines for Buildings and Facilities; Architectural Barriers Act (ABA) Accessibility Guidelines. Compliance reviews will typically be conducted in conjunction with the security inspections described in this letter. If beneficiaries (users) are required to complete an application or screening for the use of the facility or service that the recipient provides, the recipient must request and collect data by race (American Indian or Alaska Native, Asian, Black or African American, White); ethnicity (Hispanic or Latino, Not Hispanic or Latino); and by sex. The Agency will utilize this data as part of the required compliance review.

4. **Continuation of Financing Statement**- At the time of renewal (every 5 years) the borrower must provide a **$38.00** (or applicable filing fee) check payable to the **Secretary of State** (fee subject to change based on current Secretary of State fee schedule) for the continuation of the Financing Statement until the loan is paid in full.

5. **Security Inspections**—Rural Development is required to conduct an inspection of the facility a minimum of once every three years. The recipient must participate in these inspections and provide the required information.

6. **Graduation**—You may be required to refinance (graduate) the unpaid balance of the RD loan, in whole or in part, if at any time RD determines your entity is able to obtain a loan for such purposes from responsible cooperative or private sources at reasonable rates and terms for loans for similar purposes and periods of time, the recipient will be requested to refinance. The ability to refinance will be assessed every other year for those loans that are five years old or older.

7. **Prepayment and Extra Payments** - Prepayments of scheduled installments, or any portion thereof, may be made at any time at the option of borrower, with no penalty.

   Security instruments, including bonding documents, must contain the following language regarding extra payments, unless prohibited by State statute:

   Prepayments of scheduled installments, or any portion thereof, may be made at any time at the option of borrower. Refunds, extra payments and loan proceeds obtained from outside sources for the purpose of paying down the Agency debt, shall, after payment of interest, be applied to the installments last to become due under this note and shall not *affect the obligation of borrower to pay the remaining installments as scheduled in your security instruments.*

Form RD 1942-46
(Rev. 6-10)

UNITED STATES DEPARTMENT OF AGRICULTURE
RURAL DEVELOPMENT

FORM APPROVED
OMB NO. 0575-0015
OMB NO. 0570-0062

LETTER OF INTENT TO MEET CONDITIONS

Date 03-14-2023

TO: United States Department of Agriculture

Rural Development

(Name of USDA Agency)

2736 NC HWY 210
Smithfield, NC 27577

(USDA Agency Office Address)

We have reviewed and understand the conditions set forth in your letter dated 03-14-2023. It is our intent to meet all of them not later than 09-14-2024.

SPENCER, TOWN OF

(Name of Association)

BY____________________

Patti Secreast, Mayor Pro-Tem

(Title)

According to the Paperwork Reduction Act of 1995, an agency may not conduct or sponsor, and a persons is not required to respond to a collection of information unless it displays a valid OMB control number. The valid OMB control number for this information collection is 0575-0015 and 0570-0062. The time required to complete this information collection is estimated to average 1 hour per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data. needed, and completing and reviewing the collection of information.

TOWN OF SPENCER
RESOLUTION 23-07

BE IT RESOLVED

That the **Town of Spencer** Board of Aldermen accepts the conditions set forth in a Letter of Conditions dated **March 14, 2023**, Loan Resolution (Public Body) and Security Agreement:

That the Mayor/Mayor Pro-Tem and Town Clerk be authorized to execute all forms necessary to obtain loans for a Garbage Truck from Rural Development, including, but not limited to the following forms:

Form RD 1942-46	Letter of Intent to Meet Conditions
Form RD 1942-47	Loan Resolution (Public Body)
Form RD 442-7	Operating Budget
Form RD 1940-1	Request for Obligation of Funds
Form RD 400-1	Equal Opportunity Agreement
Form RD 400-4	Assurance Agreement
Form RD 1910-11	Applicant Certification Federal Collection Policies for Consumer or Commercial Debts
1940-Q, Exhibit A-1	Certification for Contracts, Grants and Loans (Lobbying Certification)
Unnumbered Form	Certificate of Compliance

That if the interest rate charged by Rural Development should change between this date and the date of actual approval, the Mayor/Mayor Pro-Tem and Town Clerk be authorized to execute new forms reflecting the current interest rate and revised payments as required by Rural Development.

That the Board of Aldermen elects to have the interest charged by Rural Development to be the lower of the rate in effect at either the time of loan approval or loan closing.

This resolution is to become a part of the official minutes of the Board of Aldermen meeting held on March 14, 2023.

MOTION MADE BY: ______________________________
SECONDED BY: ________________________________
TO ADOPT THE RESOLUTION.

MOTION PASSED __________to ____________.

By: ____________________________
Patti Secreast, Mayor Pro-Tem

Attest: _________________________
Anna Kanode, Town Clerk

USDA

United States Department of Agriculture

March 14, 2023

Honorable Jonathan Williams, Mayor
Town of Spencer
P.O. Box 45
460 S. Salisbury Avenue
Spencer, NC 28159

Subject: Letter of Conditions for a Community Facilities Program Loan to Purchase a Sanitation Truck

Dear Mayor Williams:

This letter, with attachments, establishes conditions that must be understood and agreed to by the applicant before further consideration may be given to the application for Federal Assistance. The State and Area Office staff of USDA Rural Development (RD) will administer the loan and/or grant funds for this project on behalf of the Rural Housing Service. All parties may access information and regulations referenced in this letter at our website located at: https://www.rd.usda.gov/programs-services/community-facilities. Any changes in project cost, source of funds, scope of services, or any other significant change (this includes significant changes in the Borrower's financial condition, operation, organizational structure or executive leadership) in the project or applicant must be reported to and approved by USDA Rural Development by written amendment to this letter. **Any changes not approved by USDA Rural Development will be cause for discontinuing processing of the application.** If you do not meet the conditions of this letter, the Agency reserves the right to withdraw Agency funding. This letter is not to be considered as loan approval or as representation to the availability of funds. The application can be processed on the basis of a USDA Rural Development loan not to exceed $291,000, along with applicant contributions in the amount of $80,545. Funds for this project are provided by the Rural Housing Service (RHS).

Please complete and return the attached Form RD 1942-46, "Letter of Intent to Meet Conditions," and Form RD 1940-1, "Request for Obligation of Funds," within the next ten (10) days, if you desire that we give further consideration to your application. The execution of these and all other documents required by USDA Rural Development must be authorized by appropriate resolutions of the applicant's governing body.

The loan will be considered approved on the date Form RD 1940-1, "Request for Obligation of Funds," is mailed by USDA Rural Development. This is also the date that the interest rate is established. If the interest rate is lower at the time of loan closing, you must make a request in writing to receive the lower rate in effect.

The loan will be repayable over a period not to exceed 10 years from the date of loan closing at the market interest rate. The first interest installment will be due no later than one full year from the date of loan closing. The loan repayment will be made in amortized annual installments.

Project Budget—Based on Standard Form 424, "Application for Federal Assistance," the project cost and funding will be as follows:

a.

Project Cost	Total
Sanitation Truck	$360,814.00
Legal Services	$5,000.00
DMV fee	$5,673.00
UCC Filing Fee	$38.00
Vehicle Tag & Title	$20.00
TOTAL:	$371,545.00

b.

Source of Funds	
USDA Loan	$291,000.00
Applicant Contribution	$80,545.00
TOTAL:	$371,545.00

Any changes in funding sources following obligation of Agency funds must be reported to the processing official. Project feasibility and funding will be reassessed if there is a significant change in project costs after bids are received. If actual project costs exceed the project cost estimates, an additional contribution by the borrower may be necessary.

The applicant will ensure projects are completed in a timely, efficient, and economical manner. Section I of the attached conditions must be satisfied prior to loan closing not later than one (1) year from the date of this letter. **In the event the project has not advanced to the point of closing within eighteen (18) months, USDA Rural Development reserves the right to discontinue the processing of the application.**

If you have any questions, feel free to contact me at 919-300-4840 or by email at nikki.denney@usda.gov.

Sincerely,

Nikki Denney

Nikki Denney
Area Specialist

ATTACHMENT TO LETTER OF CONDITIONS

SECTION I. CONDITIONS TO BE SATISFIED PRIOR TO LOAN/GRANT CLOSING OR BEFORE CONSTRUCTION BEGINS, WHICHEVER OCCURS FIRST

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   a. The applicant's contribution of funds toward the project cost shall be considered the first funds expended and must be deposited in its project account before construction is started. Please provide Rural Development evidencing applicant's contribution.

   b. Agency funds will not be used to pre-finance funds committed to the project from other sources.

   c. The Debt Collection Improvement Act (DCIA) of 1996 requires that all Federal payments be made by Electronic Funds Transfer/Automated Clearing House (EFT/ACH). Borrowers receiving payments by EFT will have funds directly deposited to a specified account at a financial institution with funds being available to the recipient on the date of payment. The borrower should complete Form SF-3881, Electronic Funds Transfer Payment Enrollment Form, for each account where funds will be electronically received. The completed form(s) must be received by Rural Development at least forty-five (45) days prior to the first advance of funds. Failure to do so could delay loan closing.

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Non-Discrimination Statement
"This institution is an equal opportunity provider and employer."
If you wish to file a Civil Rights program complaint of discrimination, complete the USDA Program Discrimination Complaint Form, found online at https://www.ocio.usda.gov/document/ad-3027, or at any USDA office, or call (866) 632-9992 to request the form. You may also write a letter containing all of the information requested in the form. Send your completed complaint form or letter to us by mail at U.S. Department of Agriculture, Office of the Assistant Secretary for Civil Rights, 1400 Independence Avenue, S.W., Stop 9410, Washington, D.C. 20250-9410, by fax (202) 690-7442 or email at program.intake@usda.gov.
If the material is too small to permit the full statement to be included, the material at a minimum includes the statement in print size no smaller than the text that "This institution is an equal opportunity provider and employer."

6. **Automatic Payments** —The applicant is required to participate in the Pre-Authorized Debit (PAD) payment process for all new and existing indebtedness to USDA Rural Development. It will allow for the applicant's payment to be electronically debited from its account on the date their payment is due. Form RD 3550-28, "Authorization Agreement for Pre-Authorized Payments," is attached. Please fill out and sign your "Individual/Company Information" section, then have your financial institution/bank fill out the bottom portion prior to submitting the form to the USDA Rural Development service office.

7. **System for Award Management Registration and Unique Entity ID**—You as the recipient must maintain the currency of your information in the System for Award Management (SAM) until you submit the final financial report required under this award and all grant funds under this award have been disbursed or de-obligated, whichever is later. This requires that you review and update the information at least annually after the initial registration, and more frequently if required by changes in your information or another award term. Recipients can register on-line at (https://www.sam.gov) You as the recipient may not make a sub-award to an entity unless the entity has provided its Unique Entity ID from SAM.gov to you.

8. **Suspension and Debarment Screening** – You will be asked to provide information on the principals of your organization. Agency staff must conduct screening for suspension and debarment of the entity, as well as its principals through the Do Not Pay Portal.

a. Principal –

   i. An officer, director, owner, partner, principal investigator, or other person within a participant with management or supervisory responsibilities related to a covered transaction; or
   ii. A consultant or other person, whether or not employed by the participant or paid with federal funds, who –
      1. Is in a position to handle federal funds;
      2. Is in a position to influence or control the use of those funds; or,

Occupies a technical or professional position capable of substantially influencing the development or outcome of an activity required to perform the covered transaction. (2 CFR §180.995)

9. **Litigation.** You are required to notify the Agency within 30 days of receiving notification of being involved in any type of litigation prior to loan closing or start of construction, whichever occurs first. Additional documentation regarding the situation and litigation may be requested by the Agency.

10. **Excess Funds**—Any remaining funds must be utilized for approved purposes within 60 days following the final inspection or the funds will be canceled without further notification from USDA Rural Development.

SECTION III. LOAN CONDITIONS TO BE SATISFIED AFTER PROJECT COMPLETION

1. **Financial Statements**—To be submitted on an annual basis in accordance with the following:

   a. Borrowers and grantees that meet the Federal awards expended threshold established in 2 CFR 200, Subpart F, "Audit Requirements" (expends $750,000 or more in federal financial assistance per fiscal year) shall submit an audit performed in accordance with the requirements of 2 CFR 200, Subpart F. Audits shall be submitted to USDA Rural Development in accordance with 2 CFR 200, Subpart F.

   b. All borrowers exempt from USDA audit requirements and who do not otherwise have annual audits, will within 60 days following the end of the borrower's fiscal year furnish USDA with annual financial statements, consisting of a verification of the organization's balance sheet and statement of income and expenses. The recipient may use Form RD 442-2, "Statement of Budget, Income and Equity," and 442-3, "Balance Sheet," or similar format to provide the financial information.

   c. An annual audit may be submitted in lieu of annual financial statements for any borrower or grantee that has an audit prepared at its own discretion and expense.

2. **Audit agreement**—If you are required to obtain the services of a licensed Certified Public Accountant (CPA), you must enter into a written audit agreement with the auditor.

The audit agreement may include terms and conditions that you and auditor deem appropriate.

3. **Compliance Reviews**—Rural Development will be required to periodically conduct a compliance review of this facility and operation. Compliance reviews will be completed one year after loan closing and every three years thereafter. You will need to provide the local office the statistical information as requested.

   The Agency will conduct regular compliance reviews of the borrower and its operation in accordance with 7 CFR Part 1901, Subpart E, and 36 CFR 1191, Americans with Disabilities Act (ADA) Accessibility Guidelines for Buildings and Facilities; Architectural Barriers Act (ABA) Accessibility Guidelines. Compliance reviews will typically be conducted in conjunction with the security inspections described in this letter. If beneficiaries (users) are required to complete an application or screening for the use of the facility or service that the recipient provides, the recipient must request and collect data by race (American Indian or Alaska Native, Asian, Black or African American, White); ethnicity (Hispanic or Latino, Not Hispanic or Latino); and by sex. The Agency will utilize this data as part of the required compliance review.

4. **Continuation of Financing Statement**- At the time of renewal (every 5 years) the borrower must provide a **$38.00** (or applicable filing fee) check payable to the **Secretary of State** (fee subject to change based on current Secretary of State fee schedule) for the continuation of the Financing Statement until the loan is paid in full.

5. **Security Inspections**—Rural Development is required to conduct an inspection of the facility a minimum of once every three years. The recipient must participate in these inspections and provide the required information.

6. **Graduation**—You may be required to refinance (graduate) the unpaid balance of the RD loan, in whole or in part, if at any time RD determines your entity is able to obtain a loan for such purposes from responsible cooperative or private sources at reasonable rates and terms for loans for similar purposes and periods of time, the recipient will be requested to refinance. The ability to refinance will be assessed every other year for those loans that are five years old or older.

7. **Prepayment and Extra Payments** - Prepayments of scheduled installments, or any portion thereof, may be made at any time at the option of borrower, with no penalty.

   Security instruments, including bonding documents, must contain the following language regarding extra payments, unless prohibited by State statute:

   Prepayments of scheduled installments, or any portion thereof, may be made at any time at the option of borrower. Refunds, extra payments and loan proceeds obtained from outside sources for the purpose of paying down the Agency debt, shall, after payment of interest, be applied to the installments last to become due under this note and shall not *affect the obligation of borrower to pay the remaining installments as scheduled in your security instruments.*

Form RD 1942-46
(Rev. 6-10)

UNITED STATES DEPARTMENT OF AGRICULTURE
RURAL DEVELOPMENT

FORM APPROVED
OMB NO. 0575-0015
OMB NO. 0570-0062

LETTER OF INTENT TO MEET CONDITIONS

Date ____________

TO: United States Department of Agriculture

____
(Name of USDA Agency)

____
(USDA Agency Office Address)
____

We have reviewed and understand the conditions set forth in your letter dated ____________ . It is our intent to meet all of them not later than____________ .

____
(Name of Association)

BY____

____
(Title)

According to the Paperwork Reduction Act of 1995, an agency may not conduct or sponsor, and a persons is not required to respond to a collection of information unless it displays a valid OMB control number. The valid OMB control number for this information collection is 0575-0015 and 0570-0062. The time required to complete this information collection is estimated to average 1 hour per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data. needed, and completing and reviewing the collection of information.

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SPENCER
NORTH CAROLINA
Rowan's Original Gateway.

Post Office Box 45
Spencer, NC 28159-0045

AGENDA ITEM

Board Meeting Date: 03/14/2023

(Attach relevant documentation)

Issue under Consideration:	**Planning Report**
Current Status:	N/A
Points to Consider:	N/A
Financial Impact:	N/A
Options:	N/A
Recommendations:	For Information & Discussion
Department:	Planning

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Monthly Activity Report

Planning, Zoning & Subdivision Administrator

February 2023

	Location	**Activity**	**Action**
1.30.23	Longs Ferry Rd	Commercial property development	Answered questions
1.31.23	Longs Ferry Rd	Fencing questions	Answered questions
1.31.23	Long Ferry Rd	Johnson Development property recombination plat questions	Answered questions
2.1.23	4th St	Zoning permit for minor subdivision	Issued permit
2.1.23	Longs Ferry Rd	Miller Ferry VFD meeting	Attended
2.1.23	300 Salisbury Ave	Questions about building uses	Answered questions
2.1.23	Hawkinstown Rd	Townhome project questions	Answered questions
2.1.23	Tabor St	Questions about lot size and zoning	Answered questions
2.1.23	All	Reviewed wayfinding signage package	Reviewed and commented
2.1.23	1st St	Carport questions	Answered questions
2.2.23	Longs Ferry Rd	Discussed details of commercial development project	Answered questions
2.2.23	Alexander st	Storage building	Issued zoning permit
2.2.23	7th St	Townhome project	Answered questions
2.3.23	Yadkin River Business Park	Master Planning document and map	Created
2.3.23	Willow Creek	Timeline for annexation and rezoning	Advised developer
2.6.23	Baldwin Ave	Subdivision questions	Answered questions
2.6.23	Longs Ferry Rd	Revised truck stop site plan	Reviewed and commented
2.6.23	Longs Ferry Rd	Johnson Development project engineering drawings review	Distributed to TRC
2.6.23	Longs Ferry Rd	Railroad bridge preliminary design	Drafted preliminary design

2.7.23	Northern Spencer	Revised State funding grant for planning effort	Drafted grant language for Rowan County
2.7.23	Hackett St	Discussion with Innospec on proposed access road	Answered questions
2.7.23	All	Planning Retreat presentations	Created PP presentation
2.9.23	Montclair	Sewer line and Montclair realignment with Johnson Dev and SRU	Answered questions
2.9.23	Willow Creek	Public hearing signs	Placed
2.10.23	Longs Ferry Rd	Corridor traffic study meeting	Attended meeting
2.13.23	Long Ferry Rd	Site plan review notes	Sent review notes to developer
2.13.23	6th & Hudson	Water line extension questions	Answered questions
2.13.23	Meadow St	Well abandonment procedures questions	Answered questions
2.13.23	6th & Hudson	Four lot subdivision plan	Reviewed and commented
2.13.23	Salisbury Ave	Current status commercial property	Started review and map
2.13.23	Office	Planning Board meeting	Attended and participated
2.14.23	Willow Creek	EDC and Neyer project	Discussions
2.14.23	Office	Staff meeting	Attended
2.14.23	Stanback Forest	Land Trust property transfer timeline	Discussed with Land Trust staff
2.14.23	Office	Board of Aldermen Meeting	Attended
2.16.23	Hackett st	Questions concerning trash pickup	Answered questions
2.16.23	Office	Discussed errors in Salisbury Post article on growth boundaries	Discussion
2.16.23	All	Outdoor eating regulations	Reviewed ordinance and commented
2.16.23	5th St	Sorkin code violation solution status	Discussed current status with property owner
2.17.23	Clyde St	Sidewalk requirements for subdivision	Answered questions
2.17.23	Office	Neyer property Developer meeting	Attended meeting
2.17.23	Hackett St	Draft annexation petition to Innospec for signatures	Sent draft
2.17.23	Willow Creek	Neighborhood meeting for Neyer project	Hosted and participated
2.21.23	Office	Growth boundaries East Spencer	Met with east Spencer manager to work on details
2.21.23	Salisbury Ave	Lighting issues questions from james	Staff discussion
2.21.23	Hawkinstown Loop Rd	Recombination Plat	Answered questions

2.21.23	Ann St	Questions on required driveway width	Answered questions
2.22.23	Montclair	Questions from truck stop concerning new sewer line and annexation	Answered questions
2.22.23	All	Planning retreat presentation on projects current status	Drafted and distributed
2.22.23	Hawkinstown Loop Rd	Questions on road extension	Answered questions
2.23.23	Salisbury	EDC annual meeting	Got dressed up and hobnobbed with the bigwigs
2.23.23	2nd st	Zoning permit for storage building	Issued permit
2.23.23	7th St	Site plan questions for townhome project	Answered questions
2.23.23	Long Ferry Rd	Johnson development project parking lot questions	Answered questions
2.23.23	Salisbury & East Spencer	Growth Boundaries documents	Prepared and distributed to Salisbury and East Spencer

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AGENDA ITEM

Board Meeting Date: March 14, 2023

Issue under Consideration:	NA
Current Status:	NA
Points to Consider:	NA
Financial Impact:	NA
Options:	NA
Recommendations:	NA
Department:	Police- Code Enforcement

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February 2023
Case Status Report

02/01/2023 - 02/28/2023

Case #	Case Date	Main Status	Last Status Change Date	Complaint Received	Violation Address	Nature of Complaint

Group: Closed

Case #	Case Date	Main Status	Last Status Change Date	Complaint Received	Violation Address	Nature of Complaint
202300086	2/17/2023	Closed	2/22/2023	Portal Complaint	302 Meadow St	Dog chained to tree on First st.more than 4 hours and is underweight
202300084	2/17/2023	Closed	2/20/2023	Portal Complaint	911 Second st	Dilapidated home
202300080	2/9/2023	Closed	2/24/2023	Site Visit	705 B Salisbury Ave	Debree in front of House
202300075	1/27/2023	Closed	2/24/2023	Site Visit	500 N Salisbury Ave	vehicle parked in grass
202300069	1/27/2023	Closed	2/15/2023	Site Visit	101 Third Street	Parking on Grass
202300068	1/27/2023	Closed	2/15/2023	Site Visit	1816 Third Street	Parking on side of house
202300067	1/27/2023	Closed	2/15/2023	Site Visit	676 South Hudson	parked on grass
202300052	1/23/2023	Closed	2/23/2023	Site Visit	902 5th Street	parked on side on grass
202300043	1/23/2023	Closed	2/23/2023	Site Visit	301 Meadow St	Parked on Side Yard
202300035	1/23/2023	Closed	2/23/2023	Site Visit	407 Jordan Ave	Parked on Grass
202300026	1/23/2023	Closed	2/28/2023	Site Visit	500 2nd Street	Parked on side grass
202300023	1/23/2023	Closed	2/28/2023	Site Visit	505 N Rowan Ave	Parked on side of House

Group Total: 12

Group: Enforced Abatement

Case #	Case Date	Main Status	Last Status Change Date	Complaint Received	Violation Address	Nature of Complaint
202300013	1/18/2023	Enforced Abatement	2/23/2023	Site Visit	507 Meadow St	Recliner made for indoors on front porch
202300004	1/6/2023	Enforced Abatement	2/15/2023	Site Visit	207 W 17th St	Parking grass next to driveway

Group Total: 2

Group: Open

202300096	2/28/2023	Open	2/28/2023	Site Visit	114 Lexington Av	Home caught on fire and uninhabitable
202300095	2/28/2023	Open	2/28/2023	Site Visit	707 N. Salisbury Av	Falling Fence
202300090	2/23/2023	Open	2/28/2023	*Other	510 S Salisbury Avenue	broken front window pane 2nd floor, over 1 year
202300089	2/23/2023	Open	2/23/2023	Phone Call	1515 S. Salisbury Ave #15	Water leak causing mold and a bad smell
202300088	2/23/2023	Open	2/23/2023	Portal Complaint	1059 3rd street spencer	Yard has trash and construction debris
202300087	2/22/2023	Open	2/22/2023	Site Visit	512 2nd St	Pile of junk next to the road
202300085	2/17/2023	Open	2/28/2023	Portal Complaint	504 1st st	Trash/debris in yard
202300083	2/17/2023	Open	2/17/2023	Portal Complaint	116 4th Street	Rotten trim on front of building
202300082	2/17/2023	Open	2/17/2023	Portal Complaint	418 Yadkin Avenue	Indoor furniture on front porch ie kitchen table and chair
202300079	2/9/2023	Open	2/9/2023	Site Visit	705 B Salisbury Ave	Debris in front of House

Group Total: 10

Group: Voluntary Abatement

202300093	2/24/2023	Voluntary Abatement	2/28/2023	Walk In	822 2nd St	Parked on grass
202300092	2/24/2023	Voluntary Abatement	2/28/2023	Site Visit	200 Gobble St	Parked on grass
202300081	2/16/2023	Voluntary Abatement	2/28/2023	Portal Complaint	0 Jordan Ave	Contractor owned lot has 3 large root balls and stacks of cinder blocks that have been there for over 3 months
202300077	2/1/2023	Voluntary Abatement	2/16/2023	Site Visit	308 North Yadkin Ave	Parked on grass
202300076	1/30/2023	Voluntary Abatement	2/16/2023	Site Visit	910 3rd St	Parked in Grass
202300074	1/27/2023	Voluntary Abatement	2/16/2023	Site Visit	312 North Rowan Ave	Vehicle parked in grass

202300073	1/27/2023	Voluntary Abatement	2/1/2023	Site Visit	229 North Yadkin Ave	Parked on Grass
202300072	1/27/2023	Voluntary Abatement	2/1/2023	Site Visit	102 West Newton St	Parking on grass
202300071	1/27/2023	Voluntary Abatement	2/16/2023	Site Visit	1100 Charles Street	Parking on front lawn
202300058	1/25/2023	Voluntary Abatement	2/16/2023	Site Visit	916 South Yadkin	Park on grass
202300057	1/25/2023	Voluntary Abatement	2/15/2023	Site Visit	109 Alexander Ave	parked on front Yard
202300041	1/23/2023	Voluntary Abatement	2/15/2023	Site Visit	911 South Spencer Ave	Parked on Side of House
202300040	1/23/2023	Voluntary Abatement	2/16/2023	Site Visit	401 Eight Street	Parked on side of house
202300038	1/23/2023	Voluntary Abatement	2/16/2023	Site Visit	198 North Yadkin	Parked on Grass
202300037	1/23/2023	Voluntary Abatement	2/16/2023	Site Visit	910 Third st	Parked on side
202300036	1/23/2023	Voluntary Abatement	2/16/2023	Site Visit	1105 Third St	Parked on side on home
202300033	1/23/2023	Voluntary Abatement	2/17/2023	Site Visit	107 Alexander Ave	Parked in Front Lawn
202300032	1/23/2023	Voluntary Abatement	2/17/2023	Site Visit	609 South Whitehead Ave	Parked On Front Lawn
202300028	1/23/2023	Voluntary Abatement	2/15/2023	Site Visit	511 South Iredell Ave	parked on side of the house
202300020	1/23/2023	Voluntary Abatement	2/15/2023	Site Visit	1116 N Salisbury Ave	Parked on Grass
202300019	1/23/2023	Voluntary Abatement	2/15/2023	Site Visit	206 sowers ferry	parked on the grass in the front yard
202300018	1/23/2023	Voluntary Abatement	2/15/2023	Site Visit	207 Sowers Ferry Rd	Red Toyota Camry Parking on grass in side yard on right
202300014	1/18/2023	Voluntary Abatement	2/14/2023	Portal Complaint	124 11th St	Sewage backing up in home
202300012	1/18/2023	Voluntary Abatement	2/17/2023	Site Visit	507 Meadow St	Front yard has trash and debris
202300011	1/18/2023	Voluntary Abatement	2/23/2023	Site Visit	507 Meadow St	Silver Ford Focus parked in front yard
202300000	1/25/2023	Voluntary Abatement	2/16/2023	Site Visit	111 N Rowan Ave	car in front yard

Group Total: 26

Total Records: 50

3/3/2023

Code Enforcement Office

Monthly Report

February 2023 Highlights

- 19 total Cases, 10 Open, 9 Closed
- Year to Date: 90 Cases
- Notice of Violations: 3

Updated: January 27, 2023

Code Enforcement Office

MH - Minimum Housing / OL - Overgrown Lot / JV - Junk Vehicle / JP - Junk Pile / AC - Animal Control / IP - Illegal Parking / ZV - Zoning Violation / CM - Commercial Maintenance/

2023 Open Cases

Case Number	Address	Nature of Complaint	Violation Type
202300090	510 S Salisbury Avenue	broken front window pane 2nd floor, over 1 year	CM - Commercial Maintenance
202300083	116 4th Street	Rotten trim on front of building	CM - Commercial Maintenance
202300062	1101 3rd St	Parked on side of house	IP- Illegally Parked 72.04
202300047	900 Second St	Parked on Grass	IP- Illegally Parked 72.04
202300095	707 N. Salisbury Av	Falling Fence	JP - Junk Pile 93.21
202300088	1059 3rd street spencer	Yard has trash and construction debris	JP - Junk Pile 93.22
202300087	512 2nd St	Pile of junk next to the road	JP - Junk Pile 93.22
202300085	504 1st st	Trash/debris in yard	JP - Junk Pile 93.22
202300082	418 Yadkin Avenue	Indoor furniture on front porch ie kitchen table and chair	JP - Junk Pile 93.22
202300079	705 B Salisbury Ave	Debris in front of House	JP - Junk Pile 93.22
202300015	1009 4th St	Refrigerator and debris in the backyard	JP - Junk Pile 93.22
202300096	114 Lexington Av	Home caught on fire and uninhabitable	MH - Minimum Housing 160.52
202300097	501 1st St	Roof on storage building in need of repair	MH - Minimum Housing 160.53
202300089	1515 S. Salisbury Ave #15	Water leak causing mold and a bad smell	MH - Minimum Housing 160.53
202300063	314 N. Rowan Ave	Roof of garage with extreme sagging in the middle	MH - Minimum Housing 160.53

Updated: January 27, 2023

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AGENDA ITEM

Board Meeting Date: 03/14/2023

(Attach relevant documentation)

Issue under Consideration:	**Police Report**
Current Status:	N/A
Points to Consider:	N/A
Financial Impact:	N/A
Options:	N/A
Recommendations:	For Information & Discussion
Department:	Police

Activity Log Event Summary (Totals)

Spencer Police Department

(02/01/2023 - 02/28/2023)

<No Event Type Specified>	4	8th Street Ballpark Check	57
911 Hang-Up	9	Administrative Work	80
Alarm - Hold-up	1	Alarm - Other	8
Animal Complaint	3	Assault - Report	1
Assist - East Spencer Police	1	Assist - EMS	1
Assist - Fire Department	18	Assist - Motorist/Public	6
Assist - NCHP	3	Assist - Other Agency	3
Assist - Other Officer	27	Assist - Sheriff's Office	30
B&E/Burglary - Commercial, Report	1	B&E-Vehicle in Progress	1
B&E-Vehicle, Report	1	Business Check-Drive Through	159
Calls For Service (General)	2	Checkpoint	2
Communicating Threats	1	Community Event	1
Court	4	Directed Patrol	1
District Attorney's Office	1	Disturbance	2
Disturbance- Verbal	7	Disturbance-Physical	5
Domestic - Property Pick-up	2	Domestic Dispute	7
Drug Offense Not on School Property	1	Drug Offense on School Property	2
Follow-up Investigation - Outside Town Limits	4	Follow-up Investigation- Spencer	8
Foot Patrol - Business	42	Forgery - Report	1
Found Property	4	Fraud - Report	2
Harrassment-Stalking	1	House Check	15
Intoxicated Person	2	Involuntary Commitment	5
Juvenile Complaint	1	Larceny - In-Progress	2
Larceny - Report	3	Maintenance - Equipment	1
Maintenance - Vehicle	13	Meeting	7
Missing Juvenile	3	NCTM - Drive Through	118
NCTM - Foot Patrol	28	Noise Complaint	2
Ordinance Violation	1	Overdose	2
Park Check	80	Property - Found	1
Property Damage - Report	2	Public Service	16
School Activities	1	School Check - NRES	43
School Check - NRHS	56	School Check - NRMS	40
Security Check/Standby	35	Shots Fired	7

Date: 03/06/2023 -- Time: 10:33

Activity Log Event Summary (Totals)

Spencer Police Department

(02/01/2023 - 02/28/2023)

SRO Duties	37
Suspicious - Activity	6
Suspicious - Vehicle	10
Traffic Complaint	3
Traffic Enforcement	11
Training - Range	1
Vehicle Stop	40
Welfare Check	5
Yadkin River Park Check - Spencer	15
Subpoena Service	13
Suspicious - Person	13
Traffic Accident - PD	7
Traffic Control	2
Training - PD	35
Trespassing - In-Progress	5
Warrant Service	11
Yadkin River Park Check - Davidson County	16

Total Number Of Events: 1,228

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AGENDA ITEM

Board Meeting Date: 03/14/2023

(Attach relevant documentation)

Issue under Consideration:	**Fire Report**
Current Status:	N/A
Points to Consider:	N/A
Financial Impact:	N/A
Options:	N/A
Recommendations:	For Information & Discussion
Department:	Fire

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OFFICE OF THE FIRE CHIEF
Post Office Box 45 Spencer, NC 28159-0045
704.637.6135
mlanning@spencernc.gov

March 2023 Monthly Report

Calls for Service-As of 1/28/2023-2/27/2023.

Fire: 18
EMS: 67

Monthly Total: 85

2023 Total: 148

Apparatus:

- Exploring options for a replacement vehicle for our 2006 Crown Vic. This currently serves our Deputy Chief vehicle. Purchased used from the City of Kannapolis in 2019.

Equipment:

- Received all 6 ballistic vests, awaiting delivery of the 6 helmets.
- A new Thermal Imaging Camera and 6 nozzles have been ordered. All made possible via the NCOSFM grant funds.

Special Events:

- **Coffee with the Chiefs-** March 14th at 0900-Bojangles

Personnel:

- Captain Donnie Myers will begin March 6th. He comes to us with 30+ years of firefighting experience.
- 2 new part-time employees, Stephan Arnold, and Chandler Brown.

Station:

- Currently finalizing two conceptual floor plans for station addition.

Special Information:

- Currently working with NCLM Risk Manager TJ Deluca to undergo a departmental risk review program. This will consist of a review of departmental policies, procedures, and practices to ensure we are practicing the best risk reduction strategies and ensure we are adhering to industry standards. Completion of this will not only aid us in providing the best service to our citizens but will also result in the reduction of insurance premium costs provided by NCLM.

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AGENDA ITEM

Board Meeting Date: 03/14/2023

(Attach relevant documentation)

Issue under Consideration:	Public Works Monthly Report
Current Status:	N/A
Points to Consider:	N/A
Financial Impact:	N/A
Options:	No approval needed. This item is for information only.
Recommendations:	N/A
Department:	Public Works

DIRECTOR OF PUBLIC WORKS
Post Office Box 45 Spencer, NC 28159-0045
704.633.2231 Ext. 50 Ofc.
704.633.3837 Fax
http://www.ci.spencer.nc.us

March 2023 Board of Alderman Meeting

1) Regular services (Sanitation, Brush) are running on schedule.
2) **Reminder:** The leaf vac will resume running its normal route for spring clean-up beginning Monday, March 13th and continue until Friday, April 14th. All loose material will need to be placed in bags for pick-up until this time.
3) We will be observing the Good Friday holiday on April 7th. All Town Offices will be closed, but there will be no change to the trash schedule.

Holiday Trash Schedule for 2023			
Holidays	**Town Hall Closed**		
Good Friday	Friday	April 7th	Town Hall Closed, No change in Trash Schedule

4) We are scheduling our Spring Mulch Give-away for April 15th, from 7:00 am until 12:00 pm, for the citizens of Spencer. **Delivery will be available for In-Town residents only. Three loads maximum per household.** This corresponds with the normal recycling Saturday, so the recycling center will also be open.
5) We have arranged for another annual Spring Clean-up day to be held on March 25th. This year we will be working with a group from the AME Zion church located on Long Street, to help improve the site of the old church and existing cemetery. We had a meeting on site with representatives from the church to discuss plans for the event. Volunteers' are still needed, and we ask that interested folks should contact Skye at Town Hall.
6) As you all know, we have had another failure to the garbage truck. This time a pin in the tailgate failed and allowed the inner slide gate to drop which broke the upper gate, lower slide gate, and the upper two slide cylinders. The truck is at CES being fixed at this time, and should have the truck back next week. A HUGE Thank You, once again to our friends in Concord for helping us keep garbage service on schedule while our truck is undergoing repairs.

7) We have received two estimates for the engineering portion of our spring paving project, and waiting on a third. The two we have received are higher than expected, so we have reached out to a third firm. We should hear from them in a few days so that we can make a decision, and still be ready to pave in the April / May timeframe.
8) We have selected an individual for our Sanitation Laborer position, and he is going through the hiring process at this time. Hopefully everything goes well and he will be starting with us in the next several weeks.
9) It seems that spring keeps coming earlier every year. This spell of warm weather has really got the weeds going, so we have been doing a great deal of spraying this month.
10) We are checking with the painter that was selected to do the Library project, and his date to start will be the week after Easter.
11) **CCAP update:**
We held the meeting with the property owners and all were agreeable with the buffer. All authorization forms have been sent to them, and we are awaiting their return to file for the construction permits.

12) **Since last report:**

There were 0 abatements issued this month.

13) **Work Orders were completed as necessary, along with several citizen engagement requests.**

Monthly Events:

March 9th &10th	-	**Planning Retreat**
March 25th	-	**Annual Spring Clean-up Day**
April 7th	-	**Good Friday Holiday**
April 15th	-	**Spring Mulch Give-Away**

704-633-2231
townofspencer.com

SPENCER
NORTH CAROLINA
Rowan's Original Gateway.

Post Office Box 45
Spencer, NC 28159-0045

AGENDA ITEM

Planning Session Meeting Date: 03/10/2023

(Attach relevant documentation)

Issue under Consideration:	**Finance Report**
Current Status:	N/A
Points to Consider:	N/A
Financial Impact:	N/A
Options:	N/A
Recommendations:	For Information & Discussion
Department:	Finance

Fiscal Period - FY 2022-23 Date Range - 2022-07-01 - 2023-02-28

Reporting Fund: 10-GENERAL FUND

0000-10-Revs

Account	Original Budget	Amended Budget	Encumbered YTD	Activity YTD	Activity MTD	Current Balance	Used Pct
10-3100-000 TAXES, PRIOR YEARS	$3,700.00	$3,700.00	$0.00	$8,985.38	$1,240.95	$5,285.38	243
10-3194-000 TAXES, 3RD PRIOR YR	$3,200.00	$3,200.00	$0.00	$1,811.22	$16.28	$1,388.78	57
10-3195-000 TAXES, 2ND PRIOR YR	$8,000.00	$8,000.00	$0.00	$3,568.97	$3.80	$4,431.03	45
10-3196-000 TAXES, FIRST PRIOR Y	$39,000.00	$39,000.00	$0.00	$9,176.45	$356.21	$29,823.55	24
10-3197-100 AD VALOREM TAXES CUR	$1,475,094.00	$1,475,094.00	$0.00	$1,293,647.12	$183,716.92	$181,446.88	88
10-3197-101 AD VALOREM TAXES VEH	$156,167.00	$156,167.00	$0.00	$74,529.75	$11,192.66	$81,637.25	48
10-3197-102 MUNICIPAL VEHICLE TA	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-3197-180 TAX INTEREST & PENAL	$15,000.00	$15,000.00	$0.00	$7,955.70	$1,038.47	$7,044.30	53
10-3197-190 DOG TAX	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-3231-000 1% SALES TAX (ART 39	$362,118.00	$387,475.00	$0.00	$191,224.12	$33,605.86	$196,250.88	49
10-3232-000 1/2% SALES TAX (ART	$226,639.00	$232,109.00	$0.00	$119,423.20	$18,811.38	$112,685.80	51
10-3233-000 1/2% SALES TAX (ART	$178,446.00	$182,753.00	$0.00	$94,250.27	$16,550.47	$88,502.73	52
10-3234-000 TELECOMM.SALES TAX	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-3235-000 1/2% SALES TAX (ART	$310,033.00	$317,516.00	$0.00	$165,015.68	$25,299.55	$152,500.32	52
10-3260-000 PRIVILEGE LICENSE FE	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-3261-000 CABLE TV FRANCHISE F	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-3314-004 FED.DRUG SEIZURE REV	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-3317-004 STATE DRUG SEIZURE R	$0.00	$0.00	$0.00	$13.33	$0.00	$13.33	0
10-3318-000 INTANGIBLES TAX REIM	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-3322-000 BEER & WINE TAX	$13,706.00	$13,706.00	$0.00	$0.00	$0.00	$13,706.00	0
10-3324-000 UTILITY FRANCHISE TA	$195,000.00	$195,000.00	$0.00	$51,425.13	$0.00	$143,574.87	26
10-3325-000 FOOD STAMP REIMBURSE	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-3326-000 SOLID WASTE DISPOSAL	$2,587.00	$2,587.00	$0.00	$1,326.63	$747.95	$1,260.37	51
10-3327-000 INVENTORY TAX REIMBU	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-3431-000 COURT, PKG FEES, REP	$2,000.00	$2,000.00	$0.00	$306.50	$36.00	$1,693.50	15
10-3436-000 FIRE PROTECT.-EAST S	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-3437-000 FIRST RESPONDER FEES	$4,020.00	$4,020.00	$0.00	$2,680.00	$335.00	$1,340.00	67
10-3437-001 Rowan County Fire De	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-3438-000 ROWAN-SALIS SCHOOLS	$134,518.00	$134,518.00	$0.00	$134,518.93	$0.00	$0.93	100
10-3439-000 NCTM PAYMENTS	$29,247.00	$29,247.00	$0.00	$17,061.31	$2,437.33	$12,185.69	58
10-3440-000 WATER BOND FROM SALI	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-3491-000 ZONING FEES	$8,000.00	$8,000.00	$0.00	$11,025.50	$305.00	$3,025.50	138
10-3491-001 LIEN PAYMENTS	$9,000.00	$9,000.00	$0.00	$40,481.08	$1,099.00	$31,481.08	450
10-3500-510 SOL/WASTE COLLECTION	$220,000.00	$220,000.00	$0.00	$125,602.67	$0.00	$94,397.33	57
10-3500-530 BULKY ITEM COLLECTIO	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-3500-540 RECYCLING FEES	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-3500-550 YARD WASTE SALES	$1,000.00	$1,000.00	$0.00	$231.00	$128.00	$769.00	23
10-3831-000 INVESTMENT EARNINGS	$16,800.00	$16,800.00	$0.00	$60,268.73	$11,041.76	$43,468.73	359
10-3833-001 Donations-Police Dep	$0.00	$0.00	$0.00	$500.00	$0.00	$500.00	0
10-3833-002 Donations-Other	$5,000.00	$5,000.00	$0.00	$23,885.00	$6,000.00	$18,885.00	478
10-3833-003 FIRE DEPT MEMORIALS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-3833-004 DONATIONS-FIRE DEPAR	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-3833-005 Donations-Arbor Day	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-3835-000 SALES-FIXED ASSETS	$20,000.00	$20,000.00	$0.00	$0.00	$0.00	$20,000.00	0
10-3837-000 ABC REVENUES	$14,000.00	$14,000.00	$0.00	$12,196.21	$0.00	$1,803.79	87
10-3838-000 INSURANCE REIMBURSEM	$0.00	$0.00	$0.00	$2.00	$0.00	$2.00	0
10-3839-000 MISCELLANEOUS REVENU	$30,000.00	$30,000.00	$0.00	$242.59	$26.62	$29,757.41	1
10-3839-001 CIVIL CITATIONS - PO	$100.00	$100.00	$0.00	$350.00	$185.00	$250.00	350
10-3839-002 CIVIL CITATIONS - LA	$100.00	$100.00	$0.00	$0.00	$0.00	$100.00	0
10-3840-000 LIBRARY PARK RES.FEE	$100.00	$100.00	$0.00	$0.00	$0.00	$100.00	0
10-3840-001 STANBACK FOREST RES.	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0

Account	Original Budget	Amended Budget	Encumbered YTD	Activity YTD	Activity MTD	Current Balance	Used Pct
10-3841-000 STATE SHARED REVENUE	$14,116.00	$14,116.00	$0.00	$0.00	$0.00	$14,116.00	0
10-3920-000 LEASE PROCEEDS	$273,000.00	$285,000.00	$0.00	$0.00	$0.00	$285,000.00	0
10-3984-000 PROCEEDS FROM LOAN	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-3984-050 TRF.FROM SEWER FUND	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-3984-060 RES EQTY TRF-SOL WAS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-3984-070 TRF FROM CAPITAL RES	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-3985-000 FEDERAL GRANT - ARPA	$586,000.00	$586,000.00	$0.00	$448,350.50	$120,112.60	$137,649.50	77
10-3985-001 OTHER FIN.SOR-CAP LE	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-3985-002 OTHER GRANTS	$975.00	$12,975.00	$0.00	$35,000.00	$0.00	$22,025.00	270
10-3985-003 GRANTS-STANBACK FORE	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-3985-004 STATE GRANTS	$0.00	$315,251.00	$0.00	$24,487.92	$0.00	$290,763.08	8
10-3985-050 RES.EQUITY TRF.-SEWE	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-3985-060 TRANSF FROM POWELL	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-3985-070 RESTRICTED REVENUE F	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-3986-001 SCHOOL RESOURCE OFFI	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-3991-000 APPROPRIATED FUND BA	$320,000.00	$569,196.00	$0.00	$0.00	$0.00	$569,196.00	0
10-3991-001 APPROPRIATED CAPITAL	$197,673.00	$309,321.00	$0.00	$0.00	$0.00	$309,321.00	0
0000-10-Revs	$4,874,339.00	$5,617,051.00	$0.00	$2,959,542.89	$434,286.81	$2,907,382.01	53

Account	Original Budget	Amended Budget	Encumbered YTD	Activity YTD	Activity MTD	Current Balance	Used Pct
4110-10-GOVERNING BODY							
10-4110-121 SALARIES/WAGES-REGUL	$24,675.00	$24,675.00	$0.00	$16,450.00	$2,056.25	$8,225.00	67
10-4110-181 FICA	$1,888.00	$1,888.00	$0.00	$1,258.80	$157.35	$629.20	67
10-4110-185 WORKERS COMPENSATION	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-4110-186 UNEMPLOYMENT	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-4110-191 SERVICES-ACCOUNTING	$12,875.00	$21,812.00	$0.00	$21,812.00	$0.00	$0.00	100
10-4110-192 SERVICES-LEGAL	$27,500.00	$27,500.00	$0.00	$9,625.00	$0.00	$17,875.00	35
10-4110-194 CONTRACT SERVICES	$35,000.00	$69,930.00	$16,679.00	$10,751.00	$0.00	$42,500.00	15
10-4110-212 UNIFORMS	$280.00	$280.00	$0.00	$0.00	$0.00	$280.00	0
10-4110-291 SUPPLIES DATA PROCES	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-4110-299 SUPPLIES AND MATERIA	$1,200.00	$1,200.00	$0.00	$340.31	$26.90	$859.69	28
10-4110-311 TRAVEL	$4,000.00	$4,000.00	$0.00	$0.00	$0.00	$4,000.00	0
10-4110-321 TELEPHONE & INTERNET	$539.00	$539.00	$0.00	$314.30	$44.90	$224.70	58
10-4110-329 OTHER COMMUNICATION	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-4110-370 ADVERTISING	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-4110-395 TRAINING	$2,900.00	$2,900.00	$0.00	$1,427.21	$0.00	$1,472.79	49
10-4110-399 OTHER SERVICES	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-4110-451 INSURANCE-PROP/GEN/P	$2,710.00	$2,710.00	$0.00	$2,710.00	$0.00	$0.00	100
10-4110-491 DUES AND SUBSCRIPTIO	$11,238.00	$11,238.00	$0.00	$11,952.60	$0.00	($714.60)	106
10-4110-498 Spencer Business Ass	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-4110-499 MISCELLANEOUS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-4110-550 CO-EQUIPMENT	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-4110-570 CO-LAND	$50,000.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-4110-580 CO-INFRASTRUCTURE	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-4110-600 NONPROFIT GRANTS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-4110-610 COMMUNITY APPEARANCE	$12,000.00	$22,000.00	$6,300.00	$4,700.00	$700.00	$11,000.00	21
10-4110-620 HISTORIC PRESERVATIO	$13,300.00	$13,300.00	$0.00	$0.00	$0.00	$13,300.00	0
10-4110-625 DONATION-LIBRARY PAR	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-4110-630 ROWAN COUNTY ELECTIO	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-4110-631 ROWAN COUNTY TAX COL	$16,052.00	$16,052.00	$0.00	$12,274.27	$1,686.11	$3,777.73	76
10-4110-640 TOURISM AND EVENTS	$26,000.00	$26,000.00	$145.50	$29,617.09	$0.00	($3,762.59)	114
10-4110-645 SPENCER PARTNERSHIP	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-4110-650 FACADE GRANT -COMM	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-4110-651 FACADE GRANT-RESIDEN	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-4110-660 TRF.TO SOLID WASTE F	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-4110-665 RES EQUITY TRF-FLEET	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-4110-930 TRANSFER TO CAPITAL	$0.00	$324,938.00	$0.00	$308,321.00	$0.00	$16,617.00	95
10-4110-983 TRF.TO CAP.RES.(FIRE	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-4110-999 CONTINGENCIES	$25,000.00	$25,000.00	$0.00	$0.00	$0.00	$25,000.00	0
4110-10-GOVERNING BODY	$267,157.00	$595,962.00	$23,124.50	$431,553.58	$4,671.51	$141,283.92	76

Account	Original Budget	Amended Budget	Encumbered YTD	Activity YTD	Activity MTD	Current Balance	Used Pct
4130-10-ADMINISTRATION							
10-4130-121 SALARIES/WAGES-REGUL	$294,334.00	$286,234.00	$0.00	$124,817.70	$16,552.36	$161,416.30	44
10-4130-122 SALARIES/WAGES-OVERT	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-4130-126 SALARIES/WAGES/TEMPO	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-4130-127 SALARIES/WAGES-BONUS	$4,000.00	$4,000.00	$0.00	$2,000.00	$0.00	$2,000.00	50
10-4130-133 401K Town Match	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-4130-181 FICA	$21,478.00	$21,478.00	$0.00	$9,460.65	$1,239.14	$12,017.35	44
10-4130-182 RETIREMENT	$34,197.00	$34,197.00	$0.00	$13,376.92	$1,685.15	$20,820.08	39
10-4130-183 GROUP INSURANCE	$45,669.00	$45,669.00	$0.00	$17,361.64	$1,733.52	$28,307.36	38
10-4130-184 401K CONTRIBUTION	$12,960.00	$12,960.00	$0.00	$4,866.25	$613.42	$8,093.75	38
10-4130-185 WORKERS COMPENSATION	$524.00	$524.00	$0.00	$308.95	$0.00	$215.05	59
10-4130-186 UNEMPLOYMENT	$2,000.00	$2,000.00	$0.00	$0.00	$0.00	$2,000.00	0
10-4130-191 SERVICES-ACCOUNTING	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-4130-193 MEDICAL SERVICES	$2,765.00	$2,765.00	$259.50	$1,869.00	$401.50	$636.50	68
10-4130-194 CONTRACT SERVICES	$130,009.00	$130,759.00	$48,562.78	$118,632.47	$9,585.40	($36,436.25)	91
10-4130-198 SERVICES-ENGINEERING	$25,000.00	$25,000.00	$1,145.00	$5,655.00	$1,145.00	$18,200.00	23
10-4130-211 JANITORIAL SUPPLIES	$900.00	$900.00	$0.00	$688.84	$51.02	$211.16	77
10-4130-212 UNIFORMS	$320.00	$320.00	$0.00	$0.00	$0.00	$320.00	0
10-4130-220 FOOD & PROVISIONS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-4130-260 SUPPLIES-OFFICE	$3,000.00	$3,000.00	$0.00	$2,590.64	$652.32	$409.36	86
10-4130-270 COVID	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-4130-291 SUPPLIES-DATA PROCES	$3,225.00	$0.00	$0.00	$622.35	$622.35	($622.35)	0
10-4130-296 SUPPLIES-MEDICAL	$100.00	$100.00	$0.00	$0.00	$0.00	$100.00	0
10-4130-299 SUPPLIES AND MATERIA	$3,000.00	$3,000.00	$0.00	$2,916.26	$245.73	$83.74	97
10-4130-311 TRAVEL	$3,250.00	$3,250.00	$0.00	$1,335.32	$204.36	$1,914.68	41
10-4130-321 TELEPHONE AND INTERN	$6,052.00	$6,052.00	$0.00	$3,895.26	$473.16	$2,156.74	64
10-4130-325 POSTAGE	$4,014.00	$4,014.00	$0.00	$715.94	$92.40	$3,298.06	18
10-4130-329 OTHER COMMUNICATION	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-4130-331 UTILITIES	$23,200.00	$23,200.00	$0.00	$19,695.51	$2,165.49	$3,504.49	85
10-4130-332 WATER/SEWER	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-4130-341 PRINTING	$800.00	$800.00	$0.00	$351.32	$206.19	$448.68	44
10-4130-351 MAINTENANCE-BUILDING	$2,500.00	$21,300.00	$5,457.60	$11,062.07	$6,752.97	$4,780.33	52
10-4130-352 MAINT & REPAIRS - EQ	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-4130-370 ADVERTISING	$2,000.00	$2,000.00	$120.69	$3,322.12	$500.00	($1,442.81)	166
10-4130-394 CLEANING SERVICES	$0.00	$0.00	$0.00	($137.50)	$0.00	$137.50	0
10-4130-395 TRAINING	$4,800.00	$4,800.00	$0.00	$1,407.34	$201.34	$3,392.66	29
10-4130-396 MEDICAL SERVICES	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-4130-397 TECHNOLOGY SERVICES	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-4130-398 PROFESSIONAL SERVICE	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-4130-399 OTHER SERVICES	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-4130-400 DAVID TREME EDUCATIO	$3,000.00	$3,000.00	$0.00	$0.00	$0.00	$3,000.00	0
10-4130-439 EQUIPMENT RENTAL	$6,897.00	$6,897.00	$1,068.00	$1,947.05	$0.00	$3,881.95	28
10-4130-440 MAINTENANCE CONTRACT	$20,464.00	$20,464.00	$4,713.96	$14,880.65	$986.15	$869.39	73
10-4130-441 LICENSE FEE	$26,651.00	$29,810.00	$10,006.50	$22,969.50	$495.00	($3,166.00)	77
10-4130-451 INSURANCE-PROP/GEN/P	$8,337.00	$8,337.00	$0.00	$10,478.38	$0.00	($2,141.38)	126
10-4130-453 INSURANCE - BONDS	$550.00	$550.00	$0.00	$550.00	$0.00	$0.00	100
10-4130-491 DUES AND SUBSCRIPTIO	$1,813.00	$1,813.00	$0.00	$780.54	$0.00	$1,032.46	43
10-4130-492 WATER/SEWER	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-4130-499 MISCELLANEOUS	$1,000.00	$1,000.00	$0.00	$885.00	$0.00	$115.00	89
10-4130-521 CAPITAL SOFTWARE	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-4130-540 BOND PRINCIPAL/INTER	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-4130-550 CAP. OUTLAY-OTHER EQ	$0.00	$31,200.00	$0.00	$0.00	$0.00	$31,200.00	0
10-4130-580 CAP.OUT-BLDG,STRUCT,	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0

Account	Original Budget	Amended Budget	Encumbered YTD	Activity YTD	Activity MTD	Current Balance	Used Pct
10-4130-590 PARK PLAZA	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-4130-610 ECONOMIC DEV.COMM.	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-4130-620 ECON.DEV.ACTIVITIES	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-4130-710 PRINICPAL	$68,340.00	$68,340.00	$0.00	$0.00	$0.00	$68,340.00	0
10-4130-720 INTEREST	$60,057.00	$60,057.00	$0.00	$0.00	$0.00	$60,057.00	0
10-4130-740 PARK PLAZZA	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-4130-750 LEASE PAYMENTS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-4130-800 DEPRECIATION EXPENSE	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-4130-850 TRANSFER TO PARK PLA	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-4130-851 TRANSFER TO CORONAVI	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-4130-999 CREDIT CARD CHARGES	$0.00	$0.00	$0.00	($900.00)	$0.00	$900.00	0
4130-10-ADMINISTRATION	$827,206.00	$869,790.00	$71,334.03	$398,405.17	$46,603.97	$400,050.80	54

Account	Original Budget	Amended Budget	Encumbered YTD	Activity YTD	Activity MTD	Current Balance	Used Pct
4310-10-POLICE OPERATIONS							
10-4310-121 SALARIES/WAGES-REGUL	$734,065.00	$692,290.00	$0.00	$381,518.83	$55,295.20	$310,771.17	55
10-4310-122 SALARIES/WAGES-OVERT	$5,000.00	$5,000.00	$0.00	$5,368.48	$2,164.42	($368.48)	107
10-4310-126 PART-TIME/TEMPORARY	$4,385.00	$4,385.00	$0.00	$1,528.00	$0.00	$2,857.00	35
10-4310-127 SALARIES/WAGES-BONUS	$12,800.00	$12,800.00	$0.00	$11,600.00	$0.00	$1,200.00	91
10-4310-131 SUPPLEMENTAL LAW RET	$7,135.00	$7,135.00	$0.00	$4,538.11	$546.76	$2,596.89	64
10-4310-133 LAW ENF.OFFICERS-401	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-4310-181 FICA	$54,298.00	$55,938.00	$0.00	$29,773.62	$4,282.76	$26,164.38	53
10-4310-182 RETIREMENT	$90,729.00	$93,429.00	$0.00	$52,214.89	$8,577.40	$41,214.11	56
10-4310-183 GROUP INSURANCE	$141,508.00	$136,408.00	$0.00	$72,981.64	$7,773.70	$63,426.36	54
10-4310-184 401K CONTRIBUTION	$34,634.00	$35,694.00	$0.00	$19,504.36	$2,754.59	$16,189.64	55
10-4310-185 WORKERS COMPENSATION	$16,848.00	$16,848.00	$0.00	$9,894.47	$0.00	$6,953.53	59
10-4310-193 SERVICES-MEDICAL	$3,395.00	$3,395.00	$0.00	$920.00	$0.00	$2,475.00	27
10-4310-194 CONTRACT SERVICES	$12,750.00	$75,125.00	$4,100.00	$6,225.18	$6.00	$64,799.82	8
10-4310-212 UNIFORMS	$11,400.00	$12,780.00	$1,152.60	$8,976.87	$2,126.21	$2,650.53	70
10-4310-213 SUPPLIES-SAFETY	$1,900.00	$1,900.00	$0.00	$179.68	$0.00	$1,720.32	9
10-4310-231 DARE PROGRAM	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-4310-241 K-9 PROGRAM	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-4310-251 MOTOR FUEL AND LUBRI	$35,000.00	$35,000.00	$9,183.61	$21,524.07	$3,294.41	$4,292.32	61
10-4310-259 OTHER VEHICLE SUPPLI	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-4310-260 SUPPLIES-OFFICE	$2,000.00	$2,000.00	$0.00	$616.72	$201.57	$1,383.28	31
10-4310-291 SUPPLIES-DATA PROCES	$12,641.00	$3,440.00	$0.00	$5,217.20	$0.00	($1,777.20)	152
10-4310-292 SAFETY SUPPLIES	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-4310-296 SUPPLIES-MEDICAL	$990.00	$990.00	$0.00	$0.00	$0.00	$990.00	0
10-4310-299 SUPPLIES AND MATERIA	$11,640.00	$11,640.00	$974.42	$3,199.73	$330.00	$7,465.85	27
10-4310-311 TRAVEL	$1,500.00	$1,500.00	$0.00	$1,586.65	$0.00	($86.65)	106
10-4310-321 TELEPHONE AND INTERN	$16,652.00	$16,652.00	$0.00	$10,018.07	$1,282.02	$6,633.93	60
10-4310-329 OTHER COMMUNICATION	$4,000.00	$4,000.00	$0.00	$11.76	$11.76	$3,988.24	0
10-4310-341 PRINTING	$100.00	$100.00	$0.00	$0.00	$0.00	$100.00	0
10-4310-352 MAINTENANCE-EQUIPMEN	$2,500.00	$2,500.00	$169.21	$1,336.23	$109.49	$994.56	53
10-4310-353 MAINTENANCE-VEHICLES	$8,000.00	$8,000.00	$30.00	$945.51	$253.62	$7,024.49	12
10-4310-370 ADVERTISING	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-4310-395 TRAINING	$8,100.00	$8,100.00	$0.00	$1,546.48	$40.25	$6,553.52	19
10-4310-396 MEDICAL SERVICES	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-4310-440 MAINTENANCE CONTRACT	$24,948.00	$24,948.00	$1,927.82	$22,901.95	$2,109.80	$118.23	92
10-4310-441 LICENSE FEE	$3,204.00	$3,204.00	$0.00	$3,204.00	$0.00	$0.00	100
10-4310-451 INSURANCE-PROP/GEN/P	$14,269.00	$14,269.00	$0.00	$14,269.00	$0.00	$0.00	100
10-4310-452 INSURANCE-VEHICLES	$14,360.00	$14,360.00	$0.00	$14,360.00	$0.00	$0.00	100
10-4310-491 DUES AND SUBSCRIPTIO	$510.00	$510.00	$0.00	$0.00	$0.00	$510.00	0
10-4310-499 MISCELLANEOUS	$1,000.00	$1,000.00	$0.00	$199.41	$70.98	$800.59	20
10-4310-540 CO-VEHICLES	$76,487.00	$54,665.00	$20,411.49	$37,197.00	$0.00	($2,943.49)	68
10-4310-550 CAP.OUTLAY-OTHER EQU	$14,926.00	$16,168.00	$0.00	$16,168.00	$0.00	$0.00	100
10-4310-560 CAPITAL OUTLAY-BLDG.	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-4310-750 LEASE PYMTS-COMPUTER	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-4310-760 LEASE PYMTS-VEHICLES	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-4310-765 LEASE PYMTS-RADIOS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-4310-770 STATE DRUG SEIZURE E	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-4310-771 FED DRUG SEIZURE EXP	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-4310-800 DEPRECIATION EXPENSE	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
4310-10-POLICE OPERATIONS	$1,383,674.00	$1,376,173.00	$37,949.15	$759,525.91	$91,230.94	$578,697.94	58

Account	Original Budget	Amended Budget	Encumbered YTD	Activity YTD	Activity MTD	Current Balance	Used Pct
4340-10-FIRE OPERATIONS							
10-4340-121 SALARIES/WAGES-REGUL	$197,683.00	$197,683.00	$0.00	$122,909.34	$13,434.32	$74,773.66	62
10-4340-122 OVERTIME	$0.00	$15,000.00	$0.00	$15,853.19	$4,045.44	($853.19)	106
10-4340-125 SALARIES/WAGES-VOL F	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-4340-126 PART-TIME/TEMPORARY	$147,000.00	$147,000.00	$0.00	$90,748.09	$8,331.70	$56,251.91	62
10-4340-127 SALARIES/WAGES-BONUS	$8,800.00	$8,800.00	$0.00	$8,800.00	$0.00	$0.00	100
10-4340-180 FIREFIGHTER LIFE INS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-4340-181 FICA	$26,052.00	$26,052.00	$0.00	$18,126.89	$1,967.13	$7,925.11	70
10-4340-182 RETIREMENT	$21,638.00	$21,638.00	$0.00	$17,120.63	$1,933.97	$4,517.37	79
10-4340-183 GROUP INSURANCE	$29,460.00	$29,460.00	$0.00	$17,883.77	$1,544.08	$11,576.23	61
10-4340-184 401K CONTRIBUTION	$9,398.00	$7,598.00	$0.00	$6,305.92	$793.93	$1,292.08	83
10-4340-185 WORKERS COMPENSATION	$11,174.00	$11,174.00	$0.00	$6,561.07	$0.00	$4,612.93	59
10-4340-194 CONTRACT SERVICES	$4,754.00	$4,754.00	$800.00	$360.00	$360.00	$3,594.00	8
10-4340-211 JANITORIAL SUPPLIES	$1,200.00	$1,200.00	$0.00	$1,024.03	$0.00	$175.97	85
10-4340-212 UNIFORMS	$7,055.00	$14,655.00	$4,978.77	$2,521.08	$409.27	$7,155.15	17
10-4340-213 SUPPLIES-SAFETY	$22,035.00	$22,035.00	$10,971.00	$112.18	$0.00	$10,951.82	1
10-4340-214 FEMA-PERS.PROTECTIVE	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-4340-215 PERSONAL PROTECTION	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-4340-220 FOOD & PROVISIONS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-4340-230 SUPPLIES-EDUCATIONAL	$6,000.00	$6,000.00	$694.45	$1,119.27	$0.00	$4,186.28	19
10-4340-251 MOTOR FUEL AND LUBRI	$8,000.00	$8,000.00	$1,973.11	$8,714.87	$1,137.49	($2,687.98)	109
10-4340-259 OTHER VEHICLE SUPPLI	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-4340-260 SUPPLIES-OFFICE	$1,500.00	$1,500.00	$0.00	$607.11	$18.98	$892.89	40
10-4340-265 POSTAGE	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-4340-270 DUES & SUBSCRIPTIONS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-4340-291 SUPPLIES-DATA PROCES	$2,075.00	$1,000.00	$0.00	$0.00	$0.00	$1,000.00	0
10-4340-292 SAFETY SUPPLIES	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-4340-296 SUPPLIES-MEDICAL	$2,000.00	$2,000.00	$1,615.02	$2,833.11	$1,575.12	($2,448.13)	142
10-4340-299 SUPPLIES AND MATERIA	$6,200.00	$6,200.00	$1,546.00	$3,288.77	$1,999.34	$1,365.23	53
10-4340-311 TRAVEL	$1,800.00	$1,800.00	$0.00	$1,554.61	$0.00	$245.39	86
10-4340-321 TELEPHONE AND INTE	$8,280.00	$8,280.00	$0.00	$4,537.42	$466.33	$3,742.58	55
10-4340-329 OTHER COMMUNICATION	$500.00	$500.00	$0.00	$0.00	$0.00	$500.00	0
10-4340-331 UTILITIES	$8,000.00	$8,000.00	$0.00	$5,274.45	$581.87	$2,725.55	66
10-4340-333 NATURAL GAS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-4340-351 MAINTENANCE-BUILDING	$15,000.00	$15,000.00	$1,117.08	$668.10	$237.94	$13,214.82	4
10-4340-352 MAINTENANCE-EQUIPMEN	$4,000.00	$19,000.00	$5,355.00	$4,420.64	$0.00	$9,224.36	23
10-4340-353 MAINTENANCE-VEHICLES	$18,000.00	$22,837.00	$1,587.63	$14,936.08	$5,103.82	$6,313.29	65
10-4340-354 MAINTENANCE-GROUNDS	$500.00	$11,263.00	$0.00	$10,763.00	$0.00	$500.00	96
10-4340-370 ADVERTISING	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-4340-375 PUBLIC ED.PREV.MATER	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-4340-395 TRAINING	$6,800.00	$11,800.00	$0.00	$1,048.06	$47.20	$10,751.94	9
10-4340-396 MEDICAL SERVICES	$500.00	$500.00	$0.00	$0.00	$0.00	$500.00	0
10-4340-440 MAINTENANCE CONTRACT	$2,588.00	$2,588.00	$0.00	$1,298.25	$192.20	$1,289.75	50
10-4340-441 LICENSE FEE	$3,365.00	$3,365.00	$0.00	$3,454.10	$0.00	($89.10)	103
10-4340-451 INSURANCE-PROP/GEN/P	$5,844.00	$5,844.00	$0.00	$5,844.00	$0.00	$0.00	100
10-4340-452 INSURANCE - VEHICLES	$5,503.00	$5,503.00	$0.00	$5,503.00	$0.00	$0.00	100
10-4340-491 DUES AND SUBSCRIPTIO	$2,100.00	$2,100.00	$0.00	$2,195.88	$0.00	($95.88)	105
10-4340-499 MISCELLANEOUS	$1,000.00	$1,000.00	$0.00	$666.56	$58.24	$333.44	67
10-4340-540 CO-VEHICLES	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-4340-550 CO-EQUIPMENT	$0.00	$10,000.00	$0.00	$0.00	$0.00	$10,000.00	0
10-4340-560 CO-BUILDING AND IMPR	$245,000.00	$245,000.00	$54,509.66	$20,340.34	$20,340.34	$170,150.00	8
10-4340-570 CO-LAND	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-4340-670 MILLER FERRY F.D.CON	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0

Account	Original Budget	Amended Budget	Encumbered YTD	Activity YTD	Activity MTD	Current Balance	Used Pct
10-4340-750 LEASE PAYMENTS	$18,251.00	$18,251.00	$0.00	$18,250.71	$0.00	$0.29	100
10-4340-752 LEASE PMTS-UTILITY T	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-4340-753 LEASE PAYMENTS-RADIO	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-4340-755 LEASE PAYMENTS-FIRE	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-4340-765 LEASE PYMT-RADIOS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-4340-775 LEASE PYMTS - EQUIPM	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-4340-785 LEASE PAYMT-UTILITY	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-4340-800 FIRE STATION LEASE P	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-4340-810 DEPRECIATION EXPENSE	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
4340-10-FIRE OPERATIONS	$859,055.00	$924,380.00	$85,147.72	$425,644.52	$64,578.71	$413,587.76	55

Account	Original Budget	Amended Budget	Encumbered YTD	Activity YTD	Activity MTD	Current Balance	Used Pct
4510-10-STREETS OPERATIONS							
10-4510-121 SALARIES/WAGES-REGUL	$169,839.00	$169,839.00	$0.00	$79,552.03	$11,202.96	$90,286.97	47
10-4510-122 SALARIES/WAGES-OVERT	$1,500.00	$1,500.00	$0.00	$1,243.15	$206.99	$256.85	83
10-4510-126 PART-TIME/TEMPORARY	$15,112.00	$15,112.00	$0.00	$8,959.02	$1,047.43	$6,152.98	59
10-4510-127 SALARIES/WAGES-BONUS	$3,960.00	$3,960.00	$0.00	$4,051.05	$0.00	($91.05)	102
10-4510-133 401-K MATCH	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-4510-181 FICA	$13,708.00	$13,708.00	$0.00	$6,674.04	$898.49	$7,033.96	49
10-4510-182 RETIREMENT	$20,076.00	$20,076.00	$0.00	$10,325.26	$1,389.73	$9,750.74	51
10-4510-183 GROUP INSURANCE	$46,119.00	$46,119.00	$0.00	$23,092.63	$2,532.10	$23,026.37	50
10-4510-184 401K CONTRIBUTION	$7,846.00	$7,846.00	$0.00	$3,298.67	$490.82	$4,547.33	42
10-4510-185 WORKERS COMPENSATION	$8,370.00	$8,370.00	$0.00	$4,916.07	$0.00	$3,453.93	59
10-4510-194 CONTRACTED SERVICES	$0.00	$280,251.00	$60,539.40	$0.00	$0.00	$219,711.60	0
10-4510-211 JANITORIAL SUPPLIES	$750.00	$750.00	$0.00	$609.35	$0.00	$140.65	81
10-4510-212 UNIFORMS	$3,750.00	$3,750.00	$0.00	$1,900.19	$169.95	$1,849.81	51
10-4510-213 SUPPLIES-SAFETY	$2,250.00	$2,250.00	$0.00	$710.02	$311.97	$1,539.98	32
10-4510-230 SUPPLIES-EDUCATIONAL	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-4510-240 CONSTRUCT./REPAIR SU	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-4510-251 MOTOR FUEL AND LUBRI	$18,000.00	$18,000.00	$1,304.81	$14,750.91	$178.46	$1,944.28	82
10-4510-252 TIRES & TUBES	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-4510-253 PARTS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-4510-259 OTHER VEHICLE SUPPLI	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-4510-260 SUPPLIES-OFFICE	$250.00	$250.00	$0.00	$93.88	$0.00	$156.12	38
10-4510-291 SUPPLIES-DATA PROCES	$1,075.00	$0.00	$0.00	$31.25	$0.00	($31.25)	0
10-4510-293 SAFETY SUPPLIES	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-4510-299 SUPPLIES AND MATERIA	$5,000.00	$5,000.00	$286.93	$3,353.84	$197.64	$1,359.23	67
10-4510-311 TRAVEL	$100.00	$100.00	$0.00	$0.00	$0.00	$100.00	0
10-4510-321 TELEPHONE AND INTERN	$2,172.00	$2,172.00	$0.00	$1,363.19	$327.13	$808.81	63
10-4510-329 OTHER COMMUNICATION	$100.00	$100.00	$0.00	$0.00	$0.00	$100.00	0
10-4510-331 UTILITIES	$41,500.00	$41,500.00	$0.00	$30,289.56	$486.95	$11,210.44	73
10-4510-332 FUEL OIL	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-4510-333 NATURAL GAS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-4510-339 OTHER UTILITIES	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-4510-351 MAINTENANCE-BUILDING	$4,000.00	$4,000.00	$0.00	$2,887.00	$0.00	$1,113.00	72
10-4510-352 MAINTENANCE-EQUIPMEN	$4,000.00	$4,000.00	$199.92	$2,168.62	$0.00	$1,631.46	54
10-4510-353 MAINTENANCE-VEHICLES	$8,000.00	$8,000.00	$815.00	$2,155.65	$989.98	$5,029.35	27
10-4510-354 MAINTENANCE GROUNDS	$1,000.00	$1,000.00	$0.00	$2,035.00	$0.00	($1,035.00)	204
10-4510-356 MAINTENANCE-STREETS	$2,500.00	$2,500.00	$0.00	$160.00	$0.00	$2,340.00	6
10-4510-359 MAINT. & REPAIRS - O	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-4510-370 ADVERTISING	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-4510-395 TRAINING	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-4510-396 MEDICAL SERVICES	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-4510-397 PAVING SERVICES	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-4510-398 LANDSCAPING	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-4510-399 OTHER SERVICES	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-4510-439 EQUIPMENT RENTAL	$250.00	$250.00	$0.00	$0.00	$0.00	$250.00	0
10-4510-440 MAINTENANCE CONTRACT	$1,000.00	$1,000.00	$0.00	$543.00	$90.80	$457.00	54
10-4510-451 INSURANCE-PRO/GEN/PR	$3,895.00	$3,895.00	$0.00	$3,895.00	$0.00	$0.00	100
10-4510-452 INSURANCE - VEHICLES	$2,506.00	$2,506.00	$0.00	$2,710.59	$0.00	($204.59)	108
10-4510-480 INDIRECT COSTS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-4510-491 DUES & SUBSCRIPTIONS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-4510-499 MISCELLANEOUS	$1,600.00	$1,600.00	$0.00	$901.57	$368.00	$698.43	56
10-4510-510 CAP.OUT.-OFFICE FURN	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-4510-540 CO-VEHICLES	$36,169.00	$32,667.00	$4,460.62	$34,277.00	$0.00	($6,070.62)	105

Account	Original Budget	Amended Budget	Encumbered YTD	Activity YTD	Activity MTD	Current Balance	Used Pct
10-4510-550 CAP.OUTLAY-OTHER EQU	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-4510-580 CO-INFRAUSTRUCTURE	$120,000.00	$120,000.00	$3.75	$11,996.25	$0.00	$108,000.00	10
10-4510-591 ROADWAY & PAVING	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-4510-593 LANDSCAPING	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-4510-750 LEASE PAYMENTS-COMPU	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-4510-770 LEASE PAYMENTS-BACKH	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-4510-775 LEASE PAYMENTS-EQUIP	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-4510-800 DEPRECIATION EXPENSE	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
4510-10-STREETS OPERATIONS	$546,397.00	$822,071.00	$67,610.43	$258,943.79	$20,889.40	$495,516.78	40

Budget Analysis - Revenue & Expenses

Account	Original Budget	Amended Budget	Encumbered YTD	Activity YTD	Activity MTD	Current Balance	Used Pct
4710-10-SOLID/YARD OPERATIONS							
10-4710-121 SALARIES/WAGES-REGUL	$204,417.00	$204,417.00	$0.00	$120,482.45	$15,056.37	$83,934.55	59
10-4710-122 SALARIES/WAGES-OVERT	$1,500.00	$1,500.00	$0.00	$800.55	$96.16	$699.45	53
10-4710-127 SALARIES/WAGES-BONUS	$4,360.00	$4,360.00	$0.00	$2,800.00	$0.00	$1,560.00	64
10-4710-133 401-K MATCH	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-4710-181 FICA	$15,151.00	$15,151.00	$0.00	$8,868.91	$1,083.63	$6,282.09	59
10-4710-182 RETIREMENT	$24,123.00	$24,123.00	$0.00	$15,290.22	$1,852.32	$8,832.78	63
10-4710-183 GROUP INSURANCE	$54,667.00	$54,667.00	$0.00	$32,337.42	$2,507.21	$22,329.58	59
10-4710-184 401K CONTRIBUTION	$6,639.00	$6,639.00	$0.00	$3,646.63	$494.41	$2,992.37	55
10-4710-185 WORKERS COMPENSATION	$9,230.00	$9,230.00	$0.00	$5,420.14	$0.00	$3,809.86	59
10-4710-193 SERVICES-MEDICAL	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-4710-194 CONTRACT SERVICES	$16,832.00	$16,832.00	$0.00	$12,500.00	$0.00	$4,332.00	74
10-4710-211 JANITORIAL SUPPLIES	$500.00	$500.00	$0.00	$350.00	$0.00	$150.00	70
10-4710-212 UNIFORMS	$2,750.00	$2,750.00	$0.00	$2,293.57	$0.00	$456.43	83
10-4710-213 SAFETY SUPPLIES	$1,500.00	$1,500.00	$0.00	$311.98	$311.98	$1,188.02	21
10-4710-230 SUPPLIES-EDUCATIONAL	$200.00	$200.00	$0.00	$0.00	$0.00	$200.00	0
10-4710-240 CONSTRUCT./REPAIR SU	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-4710-251 MOTOR FUEL AND LUBRI	$14,000.00	$14,000.00	$536.54	$9,114.60	$118.97	$4,348.86	65
10-4710-252 TIRES & TUBES	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-4710-253 PARTS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-4710-260 OFFICE SUPPLIES/MATE	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-4710-270 CARTS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-4710-293 SAFETY SUPPLIES	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-4710-299 SUPPLIES AND MATERIA	$11,650.00	$11,650.00	$0.00	$11,285.36	$10.36	$364.64	97
10-4710-311 TR AVEL	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-4710-321 TELEPHONE AND INTERN	$1,292.00	$1,292.00	$0.00	$842.99	$102.55	$449.01	65
10-4710-329 OTHER COMMUNICATION	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-4710-352 MAINTENANCE-EQUIPMEN	$3,950.00	$3,950.00	$199.93	$2,662.12	$160.00	$1,087.95	67
10-4710-353 MAINTENANCE-VEHILCES	$5,000.00	$5,000.00	$3,483.33	$13,617.72	$3,483.33	($12,101.05)	272
10-4710-370 ADVERTISING	$150.00	$150.00	$0.00	$0.00	$0.00	$150.00	0
10-4710-395 TRAINING	$250.00	$250.00	$0.00	$0.00	$0.00	$250.00	0
10-4710-396 MEDICAL SERVICES	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-4710-397 LANDFILL SER TIPPING	$55,000.00	$55,000.00	$0.00	$33,079.64	$4,759.84	$21,920.36	60
10-4710-398 LANDFILL SER RECYCLI	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-4710-399 OTHER SERVICES	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-4710-438 TREE WORK	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-4710-440 MAINTENANCE CONTRACT	$168.00	$168.00	$0.00	$109.90	$0.00	$58.10	65
10-4710-451 INSURANCE-PROP/GEN/P	$2,935.00	$2,935.00	$0.00	$2,935.00	$0.00	$0.00	100
10-4710-452 INSURANCE-VEHICLES	$3,474.00	$3,474.00	$0.00	$3,678.59	$0.00	($204.59)	106
10-4710-499 MISCELLANEOUS	$325.00	$325.00	$0.00	$0.00	$0.00	$325.00	0
10-4710-540 CAP OUT-MOTOR VEH	$355,000.00	$367,000.00	$360,813.67	$0.00	$0.00	$6,186.33	0
10-4710-550 CAP.OUTLAY-OTHER EQU	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-4710-580 CAPITAL OUTLAY-BLDG,	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-4710-750 LEASE PAYMENTS	$14,885.00	$14,885.00	$0.00	$9,923.28	$1,240.41	$4,961.72	67
10-4710-760 LEASE PAYMENTS-VEHIC	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-4710-775 LEASE PAYMENTS-EQUIP	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-4710-800 DEPRECIATION EXPENSE	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
4710-10-SOLID/YARD OPERATIONS	$809,948.00	$821,948.00	$365,033.47	$292,351.07	$31,277.54	$164,563.46	80

Account	Original Budget	Amended Budget	Encumbered YTD	Activity YTD	Activity MTD	Current Balance	Used Pct
6110-10-LIBRARY							
10-6110-121 SALARIES & WAGES	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-6110-126 PART-TIME/TEMPORARY	$16,043.00	$16,043.00	$0.00	$9,500.27	$1,108.08	$6,542.73	59
10-6110-127 SALARIES/WAGES-BONUS	$400.00	$400.00	$0.00	$400.00	$0.00	$0.00	100
10-6110-181 FICA	$1,167.00	$1,167.00	$0.00	$757.33	$84.76	$409.67	65
10-6110-194 CONTRACT SERVICES	$1,700.00	$1,700.00	$0.00	$190.50	$0.00	$1,509.50	11
10-6110-260 SUPPLIES-OFFICE	$600.00	$600.00	$0.00	$312.40	$0.00	$287.60	52
10-6110-291 SUPPLIES-DATA PROCES	$1,075.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-6110-293 SAFETY SUPPLIES	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-6110-299 SUPPLIES	$2,000.00	$2,000.00	$0.00	$1,500.52	$146.45	$499.48	75
10-6110-311 TRAVEL	$100.00	$100.00	$0.00	$124.41	$0.00	($24.41)	124
10-6110-321 TELEPHONE AND INTERN	$2,249.00	$2,249.00	$0.00	$1,312.65	$374.60	$936.35	58
10-6110-331 UTILITIES	$8,448.00	$8,448.00	$0.00	$4,897.98	$507.22	$3,550.02	58
10-6110-333 NATURAL GAS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-6110-351 MAINTENANCE-BUILDING	$53,000.00	$79,900.00	$26,900.00	$291.08	$0.00	$52,708.92	0
10-6110-370 ADVERTISING	$400.00	$400.00	$0.00	$24.00	$0.00	$376.00	6
10-6110-395 TRAINING	$200.00	$200.00	$0.00	$249.00	$0.00	($49.00)	125
10-6110-440 MAINTENANCE CONTRACT	$1,300.00	$1,300.00	$425.00	$1,246.60	$381.20	($371.60)	96
10-6110-451 INSURANCE-PRO/GEN/PR	$320.00	$320.00	$0.00	$320.00	$0.00	$0.00	100
10-6110-491 DUES & SUBSCRIPTIONS	$260.00	$260.00	$0.00	$0.00	$0.00	$260.00	0
10-6110-495 BOOKS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-6110-497 PROGRAMS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-6110-499 MISCELLANEOUS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-6110-550 CAPITAL OUTLAY-BLDG	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-6110-580 CAPITAL OUTLAY-BLDG	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-6110-800 LIBRARY REPAIR LEASE	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-6110-999 Transfer To Cap. Fun	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
6110-10-LIBRARY	$89,262.00	$115,087.00	$27,325.00	$21,126.74	$2,602.31	$66,635.26	42

Account	Original Budget	Amended Budget	Encumbered YTD	Activity YTD	Activity MTD	Current Balance	Used Pct
6120-10-RECREATION							
10-6120-126 SALARIES-TEMP/PART-T	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-6120-181 SOCIAL SECURITY	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-6120-299 SUPPLIES AND MATERIA	$750.00	$750.00	$0.00	$0.00	$0.00	$750.00	0
10-6120-331 UTILITIES	$2,500.00	$2,500.00	$0.00	$1,701.48	$100.35	$798.52	68
10-6120-355 MAINT & REPAIR-SPENC	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-6120-356 MAINT & REPAIR-ROWAN	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-6120-357 MAINTENANCE-PARKS AN	$11,100.00	$11,100.00	$277.63	$4,334.28	$0.00	$6,488.09	39
10-6120-358 MAINT & REPAIR-LIBRA	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-6120-359 MAINT. & REPAIR - OT	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-6120-399 OTHER SERVICES	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-6120-451 INSURANCE-PROP/GEN/P	$290.00	$290.00	$0.00	$290.00	$0.00	$0.00	100
10-6120-499 MISCELLANEOUS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-6120-500 MAINT.LIBRARY PARK	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-6120-501 MAINT SPENCER WOODS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-6120-525 SENIOR CITIZEN PROGR	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-6120-550 CAP.OUTLAY-OTHER EQU	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-6120-570 CAP OUT-LAND ACQ & D	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-6120-580 CAPITAL OUTLAY-IMPRO	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-6120-625 SENIOR CITIZENS COUN	$6,000.00	$6,000.00	$0.00	$2,062.33	$0.00	$3,937.67	34
10-6120-800 DEPRECIATION EXPENSE	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
10-6120-850 TRANSFER TO DOWNTOWN	$71,000.00	$71,000.00	$0.00	$0.00	$0.00	$71,000.00	0
6120-10-RECREATION	$91,640.00	$91,640.00	$277.63	$8,388.09	$100.35	$82,974.28	9

Budget Analysis - Revenue & Expenses

	Account	Original Budget	Amended Budget	Encumbered YTD	Activity YTD	Activity MTD	Current Balance	Used Pct
Reporting Fund:	10-GENERAL FUND							
	FundRevTot	$4,874,339.00	$5,617,051.00	$0.00	$2,959,542.89	$434,286.81	$2,907,382.01	53
	FundExpTot	$4,874,339.00	$5,617,051.00	$677,801.93	$2,595,938.87	$261,954.73	$2,343,310.20	58
Grand Totals:	TotalRev	$4,874,339.00	$5,617,051.00	$0.00	$2,959,542.89	$434,286.81	$2,907,382.01	53
	TotalExp	$4,874,339.00	$5,617,051.00	$677,801.93	$2,595,938.87	$261,954.73	$2,343,310.20	58

Budget Analysis - Revenue & Expenses

Town of Spencer

Fiscal Period - FY 2022-23 Date Range - 2022-07-01 - 2023-02-28

Account	Original Budget	Amended Budget	Encumbered YTD	Activity YTD	Activity MTD	Current Balance	Used Pct
Reporting Fund: 20-POWELL BILL							
0000-20-Revs							
20-3197-102 MUNICIPAL VEHICLE TA	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
20-3328-000 POWELL BILL REVENUE	$110,000.00	$110,000.00	$0.00	$110,927.37	$0.00	$927.37	101
20-3831-000 INVESTMENT EARNINGS	$200.00	$200.00	$0.00	$6,629.56	$1,128.72	$6,429.56	3315
20-3839-000 MISCELLANEOUS REVENU	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
20-3991-000 APPROPRIATED FUND BA	$59,362.00	$59,362.00	$0.00	$0.00	$0.00	$59,362.00	0
0000-20-Revs	$169,562.00	$169,562.00	$0.00	$117,556.93	$1,128.72	$66,718.93	69
4510-20-STREETS OPERATIONS							
20-4510-000 TRANS TO/FROM GEN FU	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
20-4510-121 SALARIES/WAGES-REGUL	$10,826.00	$10,826.00	$0.00	$6,898.75	$832.18	$3,927.25	64
20-4510-127 SALARIES/WAGES-BONUS	$100.00	$100.00	$0.00	$100.00	$0.00	$0.00	100
20-4510-181 FICA	$772.00	$772.00	$0.00	$535.39	$63.66	$236.61	69
20-4510-182 RETIREMENT	$1,230.00	$1,230.00	$0.00	$858.11	$101.36	$371.89	70
20-4510-183 GROUP INSURANCE	$2,129.00	$2,129.00	$0.00	$1,250.33	$143.76	$878.67	59
20-4510-184 401K CONTRIBUTION	$505.00	$505.00	$0.00	$344.87	$41.60	$160.13	68
20-4510-191 PROF.SERV.-ENGIN. FE	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
20-4510-198 SERVICES-ENGINEERING	$4,000.00	$4,000.00	$0.00	$0.00	$0.00	$4,000.00	0
20-4510-294 STREET SUPPLIES	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
20-4510-299 SUPPLIES AND MATERIA	$2,000.00	$2,000.00	$0.00	$0.00	$0.00	$2,000.00	0
20-4510-355 MAINTENANCE-SIDEWALK	$12,000.00	$12,000.00	$0.00	$3,600.00	$0.00	$8,400.00	30
20-4510-356 MAINTENANCE-STREETS	$16,000.00	$16,000.00	$0.00	$2,945.26	$1,445.26	$13,054.74	18
20-4510-540 CAP OUTLAY - VEHICLE	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
20-4510-580 CO-INFRASTRUCTURE	$120,000.00	$120,000.00	$0.00	$0.00	$0.00	$120,000.00	0
4510-20-STREETS OPERATIONS	$169,562.00	$169,562.00	$0.00	$16,532.71	$2,627.82	$153,029.29	10
Reporting Fund: 20-POWELL BILL							
FundRevTot	$169,562.00	$169,562.00	$0.00	$117,556.93	$1,128.72	$66,718.93	69
FundExpTot	$169,562.00	$169,562.00	$0.00	$16,532.71	$2,627.82	$153,029.29	10

Fiscal Period - FY 2022-23 Date Range - 2022-07-01 - 2023-02-28

Account	Original Budget	Amended Budget	Encumbered YTD	Activity YTD	Activity MTD	Current Balance	Used Pct
Reporting Fund: 30-CAPITAL RESERVE AND REPLACEMENT FUND							
0000-30-Revs							
30-3920-000 LEASE FINANCING	$0.00	$893,821.00	$0.00	$0.00	$0.00	$893,821.00	0
30-3984-010 GENERAL FUND CONTRIB	$0.00	$324,938.00	$0.00	$308,321.00	$0.00	$16,617.00	95
30-3991-000 APPROPRIATED FUND BA	$0.00	$10,947.00	$0.00	$0.00	$0.00	$10,947.00	0
0000-30-Revs	$0.00	$1,229,706.00	$0.00	$308,321.00	$0.00	$921,385.00	25
4110-30-GOVERNING BODY							
30-4110-570 CO - LAND	$0.00	$50,000.00	$0.00	$9,950.00	$0.00	$40,050.00	20
30-4110-999 CONTINGENCY	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
4110-30-GOVERNING BODY	$0.00	$50,000.00	$0.00	$9,950.00	$0.00	$40,050.00	20
4130-30-ADMINISTRATION							
30-4130-291 SUPPLIES - DATA PROC	$0.00	$3,225.00	$0.00	$0.00	$0.00	$3,225.00	0
4130-30-ADMINISTRATION	$0.00	$3,225.00	$0.00	$0.00	$0.00	$3,225.00	0
4310-30-POLICE OPERATIONS							
30-4310-291 SUPPLIES - DATA PROC	$0.00	$12,641.00	$0.00	$0.00	$0.00	$12,641.00	0
30-4310-540 CO - VEHICLES	$0.00	$196,010.00	$120,389.00	$71,113.53	$0.00	$4,507.47	36
30-4310-550 CO - OTHER EQUIP	$0.00	$34,615.00	$6,035.00	$0.00	$0.00	$28,580.00	0
4310-30-POLICE OPERATIONS	$0.00	$243,266.00	$126,424.00	$71,113.53	$0.00	$45,728.47	81
4340-30-FIRE OPERATIONS							
30-4340-291 SUPPLIES - DATA PROC	$0.00	$1,075.00	$0.00	$0.00	$0.00	$1,075.00	0
30-4340-540 CO - VEHICLES	$0.00	$893,821.00	$891,820.00	$0.00	$0.00	$2,001.00	0
4340-30-FIRE OPERATIONS	$0.00	$894,896.00	$891,820.00	$0.00	$0.00	$3,076.00	0
4510-30-STREETS OPERATIONS							
30-4510-291 SUPPLIES - DATA PROC	$0.00	$1,075.00	$0.00	$0.00	$0.00	$1,075.00	0
30-4510-540 CO - VEHICLES	$0.00	$36,169.00	$2,062.00	$34,277.00	$0.00	($170.00)	95
4510-30-STREETS OPERATIONS	$0.00	$37,244.00	$2,062.00	$34,277.00	$0.00	$905.00	98
6110-30-LIBRARY							
30-6110-291 SUPPLIES - DATA PROC	$0.00	$1,075.00	$0.00	$0.00	$0.00	$1,075.00	0
6110-30-LIBRARY	$0.00	$1,075.00	$0.00	$0.00	$0.00	$1,075.00	0
Reporting Fund: 30-CAPITAL RESERVE AND REPLACEMENT FUND							
FundRevTot	$0.00	$1,229,706.00	$0.00	$308,321.00	$0.00	$921,385.00	25
FundExpTot	$0.00	$1,229,706.00	$1,020,306.00	$115,340.53	$0.00	$94,059.47	92

Fiscal Period - FY 2022-23 Date Range - 2022-07-01 - 2023-02-28

Account		Original Budget	Amended Budget	Encumbered YTD	Activity YTD	Activity MTD	Current Balance	Used Pct
Reporting Fund: 70-HEALTH INSURANCE REIMBURSEMENT								
0000-70-Revs								
70-3839-000 Miscellaneous Revenu		$0.00	$0.00	$0.00	$35,000.00	$0.00	$35,000.00	0
0000-70-Revs		$0.00	$0.00	$0.00	$35,000.00	$0.00	$35,000.00	0
4130-70-ADMINISTRATION								
70-4130-187 INSURANCE REIMBURSEM		$0.00	$0.00	$0.00	$36,566.33	$6,045.97	($36,566.33)	0
4130-70-ADMINISTRATION		$0.00	$0.00	$0.00	$36,566.33	$6,045.97	($36,566.33)	0
Reporting Fund: 70-HEALTH INSURANCE REIMBURSEMENT								
	FundRevTot	$0.00	$0.00	$0.00	$35,000.00	$0.00	$35,000.00	0
	FundExpTot	$0.00	$0.00	$0.00	$36,566.33	$6,045.97	($36,566.33)	0
Grand Totals:	TotalRev	$169,562.00	$1,399,268.00	$0.00	$460,877.93	$1,128.72	$1,023,103.93	33
	TotalExp	$169,562.00	$1,399,268.00	$1,020,306.00	$168,439.57	$8,673.79	$210,522.43	85

Budget Analysis - Revenue & Expenses

Fiscal Period - YADKIN RIVER TRAILHEAD Date Range - 2020-07-01 - 2023-02-28

Account	Original Budget	Amended Budget	Encumbered YTD	Activity YTD	Activity MTD	Current Balance	Used Pct
Reporting Fund: 90-YADKIN RIVER TRAIL							
0000-90-Revs							
90-3985-240 YADKIN RIVER TRAIL D	$20,559.00	$631,974.00	$0.00	$537,274.40	$40.00	$94,699.60	85
90-3985-850 GENERAL FUND TRANSFE	$114,258.00	$185,258.00	$0.00	$114,258.00	$0.00	$71,000.00	62
0000-90-Revs	$134,817.00	$817,232.00	$0.00	$651,532.40	$40.00	$165,699.60	80
4130-90-ADMINISTRATION							
90-4130-370 ADVERTISING	$0.00	$457.00	$0.00	$156.35	$0.00	$300.65	34
4130-90-ADMINISTRATION	$0.00	$457.00	$0.00	$156.35	$0.00	$300.65	34
4910-90-LAND MANAGEMENT							
90-4910-193 ADMINISTRATIVE SERVI	$0.00	$0.00	$0.00	$52.00	$0.00	($52.00)	0
90-4910-194 CONTRACT SERVICES	$4,800.00	$57,050.00	$9.44	$58,080.56	$2,196.00	($1,040.00)	102
90-4910-580 CO-INFRASTRUCTURE	$130,017.00	$759,725.00	$648,966.85	$111,855.05	$18,158.10	($1,096.90)	15
4910-90-LAND MANAGEMENT	$134,817.00	$816,775.00	$648,976.29	$169,987.61	$20,354.10	($2,188.90)	100
Reporting Fund: 90-YADKIN RIVER TRAIL							
FundRevTot	$134,817.00	$817,232.00	$0.00	$651,532.40	$40.00	$165,699.60	80
FundExpTot	$134,817.00	$817,232.00	$648,976.29	$170,143.96	$20,354.10	($1,888.25)	100
Grand Totals: TotalRev	$134,817.00	$817,232.00	$0.00	$651,532.40	$40.00	$165,699.60	80
TotalExp	$134,817.00	$817,232.00	$648,976.29	$170,143.96	$20,354.10	($1,888.25)	100

Budget Analysis - Revenue & Expenses

Fiscal Period - CORONAVIRUS ARPA GRANT PROJECT Date Range - 2021-07-01 - 2023-02-28

Account		Original Budget	Amended Budget	Encumbered YTD	Activity YTD	Activity MTD	Current Balance	Used Pct
Reporting Fund: 91-CORONAVIRUS ARPA GRANT PROJECT								
0000-91-Revs								
91-3831-000 INVESTMENT EARNINGS		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
91-3984-000 CSLRF FUNDS-GRANT		$1,037,997.00	$1,037,997.00	$0.00	$1,037,996.78	$0.00	$0.22	100
0000-91-Revs		$1,037,997.00	$1,037,997.00	$0.00	$1,037,996.78	$0.00	$0.22	100
4210-91-CORONAVIRUS ARPA								
91-4210-121 SALARIES/WAGES-REGUL		$0.00	$451,997.00	$0.00	$0.00	$0.00	$451,997.00	0
91-4210-580 CO-INFRASTRUCTURE-CS		$1,037,997.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
91-4210-910 TRANSFER TO GENERAL		$0.00	$586,000.00	$0.00	$448,350.50	$120,112.60	$137,649.50	77
4210-91-CORONAVIRUS ARPA		$1,037,997.00	$1,037,997.00	$0.00	$448,350.50	$120,112.60	$589,646.50	43
Reporting Fund: 91-CORONAVIRUS ARPA GRANT PROJECT								
	FundRevTot	$1,037,997.00	$1,037,997.00	$0.00	$1,037,996.78	$0.00	$0.22	100
	FundExpTot	$1,037,997.00	$1,037,997.00	$0.00	$448,350.50	$120,112.60	$589,646.50	43
Grand Totals:	TotalRev	$1,037,997.00	$1,037,997.00	$0.00	$1,037,996.78	$0.00	$0.22	100
	TotalExp	$1,037,997.00	$1,037,997.00	$0.00	$448,350.50	$120,112.60	$589,646.50	43

Fiscal Period - DOWNTOWN PARK PROJECT Date Range - 2021-07-01 - 2023-02-28

Account	Original Budget	Amended Budget	Encumbered YTD	Activity YTD	Activity MTD	Current Balance	Used Pct
Reporting Fund: 92-DOWNTOWN PARK PROJECT							
0000-92-Revs							
92-3985-002 OTHER GRANTS	$0.00	$900,000.00	$0.00	$0.00	$0.00	$900,000.00	0
92-3985-241 DOWNTOWN PARK DONATI	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0
92-3985-850 GENERAL FUND TRANSFE	$100,000.00	$100,000.00	$0.00	$100,000.00	$0.00	$0.00	100
0000-92-Revs	$100,000.00	$1,000,000.00	$0.00	$100,000.00	$0.00	$900,000.00	10
6120-92-RECREATION							
92-6120-580 CO-INFRASTRUCTURE	$100,000.00	$1,000,000.00	$14,600.00	$60,875.00	$0.00	$924,525.00	6
6120-92-RECREATION	$100,000.00	$1,000,000.00	$14,600.00	$60,875.00	$0.00	$924,525.00	8
Reporting Fund: 92-DOWNTOWN PARK PROJECT							
FundRevTot	$100,000.00	$1,000,000.00	$0.00	$100,000.00	$0.00	$900,000.00	10
FundExpTot	$100,000.00	$1,000,000.00	$14,600.00	$60,875.00	$0.00	$924,525.00	8
Grand Totals: TotalRev	$100,000.00	$1,000,000.00	$0.00	$100,000.00	$0.00	$900,000.00	10
TotalExp	$100,000.00	$1,000,000.00	$14,600.00	$60,875.00	$0.00	$924,525.00	8

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AGENDA ITEM

Board Meeting Date: 03/14/2023

(Attach relevant documentation)

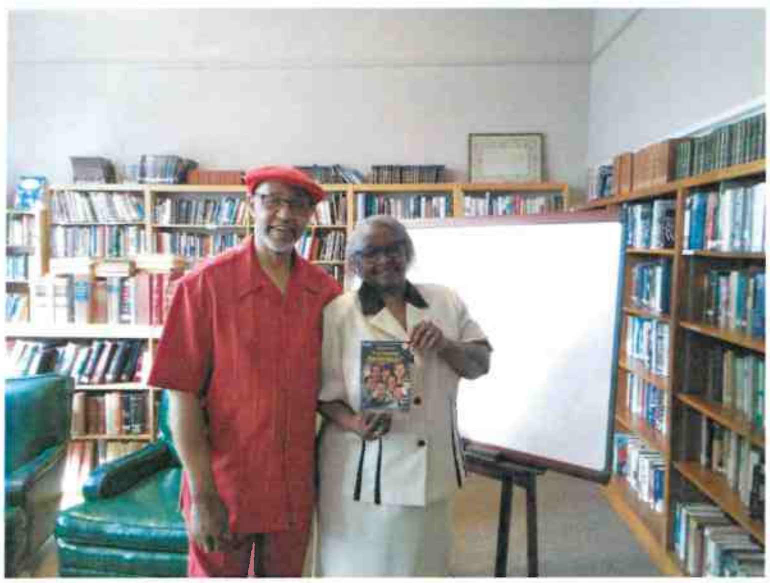
Issue under Consideration:	**Library Report**
Current Status:	N/A
Points to Consider:	N/A
Financial Impact:	N/A
Options:	N/A
Recommendations:	For Information & Discussion
Department:	Library

Spencer Library Hosts NRHS students

Harlem Renaissance Event

During the month of February, the library focused on the music and the artists of the Harlem Renaissance. Children's books were featured which told of Josephine Baker, Florence Mills, Duke Ellington and many more. Doll scenes portrayed the fashion of the musicians of the 1920's. Mr. Safrit's History class and Ms. Skibsted's drama class attended this event on February 21st from 12-1:30. Each group of students listened to different speakers and singers who explained different aspects of this historic time period. Rebecca Stinson of China Grove played the piano and sang songs made famous by Louis Armstrong and Etta James. Leslie and Jimmy Alston spoke of how important this time was, even though it was short-lived. Jimmy played original jazz tunes on his guitar. Leslie spoke on how important being dressed up with hats and gloves and flashy clothes was to this period of Renaissance for the rising black stars in the musical world. The manager of the Rockwell Subway donated delicious cookies to the students after the meeting. Students were encouraged to come back and sign-up for library cards if desired. The library hopes to collaborate with these two NRHS teachers for another event next spring.

Rebecca Stinson- singer and pianist



Leslie and Jimmy Alston

Feb. 2023		Door Count	Adult Circulation	Children Circulation	Research Questions	New Cards Issued	Students Tutored	Volunteers/ Tutors	Corres. Due Date
Feb.									
	Mon.	0	0	0	0	0	0	0	
	Tues.	0	0	0	0	0	0	0	
2/1/2023	Wed.	14	10	11	0	2	0	1	2/15/2023
2/2/2023	Thurs.	0	0	0	0	0	0	0	2/16/2023
2/3/2023	Fri.	0	0	0	0	0	0	0	2/17/2023
WEEK TOTAL:		**14**	**10**	**11**	**0**	**2**	**0**	**1**	------------
2/6/2023	Mon.	6	0	0	0	0	0	0	2/20/2023
2/7/2023	Tues.	3	0	4	0	0	0	0	2/21/2023
2/8/2023	Wed.	10	5	5	0	2	0	0	2/22/2023
2/9/2023	Thurs.	0	0	0	0	0	0	0	2/23/2023
2/10/2023	Fri.	0	0	0	0	0	0	0	2/24/2023
WEEK TOTAL:		**19**	**5**	**9**	**0**	**2**	**0**	**0**	------------
2/13/2023	Mon.	2	6	0	0	0	0	0	2/27/2023
2/14/2023	Tues.	11	4	3	2	0	0	0	2/28/2023
2/15/2023	Wed.	8	0	0	1	0	0	0	3/1/2023
2/16/2023	Thurs.	0	0	0	0	0	0	0	3/2/2023
2/17/2023	Fri.	0	0	0	0	0	0	0	3/3/2023
WEEK TOTAL:		**21**	**10**	**3**	**3**	**0**	**0**	**0**	------------
2/20/2023	Mon.	5	2	0	0	0	0	0	3/6/2023
2/21/2023	Tues.	43	0	0	5	0	0	2	3/7/2023
2/22/2023	Wed.	2	0	0	0	0	0	0	3/8/2023
2/23/2023	Thurs.	0	1	0	0	0	0	1	3/9/2023
2/24/2023	Fri.	0	0	0	0	0	0	0	3/10/2023
WEEK TOTAL:		**50**	**3**	**0**	**5**	**0**	**0**	**3**	------------
2/27/2023	Mon.	3	2	0	0	1	0	0	3/13/2023
2/28/2023	Tues.	5	2	0	0	0	0	0	3/14/2023
3/1/2023	Wed.	0	0	0	0	0	0	0	3/15/2023
3/2/2023	Thurs.	0	0	0	0	0	0	0	3/16/2023
3/3/2023	Fri.	0	0	0	0	0	0	0	3/17/2023
WEEK TOTAL:		**8**	**4**	**0**	**0**	**1**	**0**	**0**	------------
MONTH TOTAL:		**112**	**32**	**23**	**8**	**5**	**0**	**4**	------------

Feb. 2023		Door Count	Adult Circulation	Children Circulation	Research Questions	New Cards Issued	Students Tutored	Volunteers/ Tutors	Corres. Due Date
Feb.									
	Mon.	0	0	0	0	0	0	0	
	Tues.	0	0	0	0	0	0	0	
2/1/2023	Wed.	14	10	11	0	2	0	1	2/15/2023
2/2/2023	Thurs.	0	0	0	0	0	0	0	2/16/2023
2/3/2023	Fri.	0	0	0	0	0	0	0	2/17/2023
WEEK TOTAL:		**14**	**10**	**11**	**0**	**2**	**0**	**1**	-------------
2/6/2023	Mon.	6	0	0	0	0	0	0	2/20/2023
2/7/2023	Tues.	3	0	4	0	0	0	0	2/21/2023
2/8/2023	Wed.	10	5	5	0	2	0	0	2/22/2023
2/9/2023	Thurs.	0	0	0	0	0	0	0	2/23/2023
2/10/2023	Fri.	0	0	0	0	0	0	0	2/24/2023
WEEK TOTAL:		**19**	**5**	**9**	**0**	**2**	**0**	**0**	-------------
2/13/2023	Mon.	2	6	0	0	0	0	0	2/27/2023
2/14/2023	Tues.	11	4	3	2	0	0	0	2/28/2023
2/15/2023	Wed.	8	0	0	1	0	0	0	3/1/2023
2/16/2023	Thurs.	0	0	0	0	0	0	0	3/2/2023
2/17/2023	Fri.	0	0	0	0	0	0	0	3/3/2023
WEEK TOTAL:		**21**	**10**	**3**	**3**	**0**	**0**	**0**	-------------
2/20/2023	Mon.	5	2	0	0	0	0	0	3/6/2023
2/21/2023	Tues.	43	0	0	5	0	0	2	3/7/2023
2/22/2023	Wed.	2	0	0	0	0	0	0	3/8/2023
2/23/2023	Thurs.	0	1	0	0	0	0	1	3/9/2023
2/24/2023	Fri.	0	0	0	0	0	0	0	3/10/2023
WEEK TOTAL:		**50**	**3**	**0**	**5**	**0**	**0**	**3**	-------------
2/27/2023	Mon.	3	2	0	0	1	0	0	3/13/2023
2/28/2023	Tues.	5	2	0	0	0	0	0	3/14/2023
3/1/2023	Wed.	0	0	0	0	0	0	0	3/15/2023
3/2/2023	Thurs.	0	0	0	0	0	0	0	3/16/2023
3/3/2023	Fri.	0	0	0	0	0	0	0	3/17/2023
WEEK TOTAL:		**8**	**4**	**0**	**0**	**1**	**0**	**0**	-------------
MONTH TOTAL:		**112**	**32**	**23**	**8**	**5**	**0**	**4**	-------------

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AGENDA ITEM

Board Meeting Date: 3/14/2023

(Attach relevant documentation)

Issue under Consideration:	**Town Manager Report**
Current Status:	N/A
Points to Consider:	N/A
Financial Impact:	N/A
Options:	N/A
Recommendations:	For Information & Discussion
Department:	Town Manager

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To: Mayor Williams and Members of the Board of Aldermen
From: Peter Franzese, Town Manager
Date: March 6, 2023
Re: March 2023 Town Manager Report

Lead for NC – Host Site Selection
We have been notified that Lead for NC has selected the Town of Spencer to be a host site for the second time (but third year), starting in August. The program reported that the application pool was incredibly competitive with over 82 local governments across the state applying to host. They were very interested in our work plan (focused on local government finance) and commitment to seeing the fellow succeed. I have indicated our willingness to accept, and will recommend the $15,000 local contribution in the FY24 budget. The full cost of the program for next year is estimated at $53,000, with most of this cost subsidized by State Employees' Credit Union, State Farm, Z. Smith Reynolds Foundation, and AmeriCorps.

Draft agenda for March 9 and 10 Annual Planning Session
The State Water Infrastructure Authority met on February 21 and approved the recommended awards for the Local Assistance for Stormwater Infrastructure Investments (LASII) program, including Spencer's 17th Street construction grant ($1,959,462) and an additional $400,000 for Stormwater Assessment and Planning. There were 171 applications submitted, with 140 considered eligible. The requests from eligible applications exceeded $239 million and $82 million was available for this funding round. This is great news and I look forward to sharing more information with you when we get it. Some additional information about this program follows:

- **Revised 2 20 23 Agenda Items H and I- LASII Staff Report Final**
- **Revised 2 17 23 Agenda Item I-1 SW Construction**
- **Agenda Item I-2 SW Planning Funding Scenarios 022123 SWIA mtg**

State funding request update
You'll recall that we submitted a funding request to Representative Warren for our EB-5861 Greenway/bikeway/sidewalk project. Representatives Warren and Crutchfield have cosponsored HB 59, which would provide funding for various projects in Rowan County, including approximately $4.7 million for our greenway/bikeway/sidewalk project. You can find out more about this at https://www.ncleg.gov/BillLookUp/2023/H59 and I encourage you to thank Representatives Warren and Crutchfield for their support. We have also shared our request with Senator Ford and hope he will help support this local funding through the Senate when the time comes.