



# ***“Tri-County Hospitality”***

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## **MAYOR AND BOARD OF COMMISSIONERS**

MAYOR RANDY WEAVER

MAURICE GARRETT

RAYMOND MOORE    RANDALL COLLIE    LINDA VIRGIL

WILBUR ETHERIDGE

## **ADMINISTRATION**

ELTON DANIELS, TOWN MANAGER  
TRACY SULLIVAN, TOWN CLERK  
BRIAN PRIDGEN, TOWN ATTORNEY  
LENESSA HAWKINS, FINANCE OFFICER  
JOEY T. PETWAY, CHIEF OF POLICE  
ROBERT SMITH, UTILITY DIRECTOR

**July 1, 2014**

**6:30PM**



## **AGENDA**

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### **I. CALL TO ORDER**

### **II. INVOCATION**

### **III. PLEDGE OF ALLEGIANCE**

Mayor Randy Weaver will lead the Commissioners and those in attendance in reciting the Pledge of Allegiance to the Flag.

"I pledge allegiance to the Flag of the United States of America, and to the Republic for which it stands, one nation under God, indivisible, with liberty and justice for all."

### **IV. ROLL CALL**

### **V. RECOGNITION**

### **VI. PRESENTATIONS**

### **VII. PETITIONS AND COMMUNICATIONS**

If any citizen wishes to address the Town of Sharpsburg Board of Commissioners during the Petitions and Communications segment of the meeting, they may do so by signing up prior to the beginning of the meeting.

The Town Clerk shall provide the sign-up sheet, which lists the name and address. It should be noted that comments shall be limited to three (3) minutes and Board reserves the right not to act on requests first presented this evening.

### **VIII. CONSENT AGENDA & REGULAR AGENDA**

The Board may by majority vote add items to or subtract items from both the proposed consent and regular agenda. As of this writing, the manager understands that the presented consent agenda items are routine and therefore concurs with adopting the presented consent agenda.

1. Approval of:
  - a. June 3, 2014 Regular Meeting Minutes
  - b. June 16, 2014 Budget Workshop Minutes



## IX. NEW BUSINESS

- a. Consideration by the Board to approve the 2014/2015 Fire Protection Services Contract.
- b. Consideration by the Board to adopt Ordinance 2014-04. Ordinance Revoking Section 52.03 (Utility Billing and Collections Procedure Policy) of the Sharpsburg Code of Ordinances.
- c. Consideration by the Board to approve the amendments to the Utility Billing and Collections Procedure Policy.

## X. TOWN MANAGER REPORT

## XI. ADJOURNMENT

**SPECIAL NOTICE:** Anyone who needs an interpreter or special accommodations to participate in the meeting should notify the Town Clerk, Tracy Sullivan at 252-446-9441 ext.221 at least forty-eight (48) hours prior to the meeting. (Americans with Disabilities Act (ADA) 1991.)

“The Town of Sharpsburg is an equal opportunity provider and employer.”

To file a complaint of discrimination, write to: USDA, Assistant Secretary for Civil Rights, Office of the  
Assistant Secretary for Civil Rights

1400 Independence Avenue, S.W. Stop 9410, Washington, DC 20250-9410 or call (800)795-3272 (voice)  
or (202)720-6382.



## MINUTES OF THE REGULAR MEETING OF THE SHARPSBURG BOARD OF COMMISSIONERS

June 3, 2014

7:30 PM

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Mayor Weaver called the meeting to order and Commissioner Garrett offered invocation. Mayor Weaver led the Pledge of Allegiance. Tracy Sullivan, Town Clerk called the roll.

### COMMISSIONERS PRESENT

Commissioner Garrett, Commissioner Moore, Commissioner Virgil, Commissioner Etheridge and Commissioner Collie. Town Manager, Elton Daniels and Mr. Pridgen, Town Attorney were also present.

### PRESENTATIONS

Mr. Daniels expressed thanks from Christian Life Fellowship for the Town's support during their event held on April 12, 2014 at Sharpsburg Baptist Church.

Michael Grover with Tri-County League asked the Board for financial support to install stadium lights on Davis Ball Field. The lights would enable the league to grow and hold games closer to the home community.

Pending the approval of the upcoming budget and the fact that the ball field is outside the Town's City limits the Board would need to have more discussion regarding the request. Mayor Weaver advised that the League return to the Board once an agreement is reached with Mr. Davis.

Rocky Mount Councilman Wiggins addressed the Board on behalf of NCLM Board of Directors. He encouraged the Town's participation and membership with the NCLM. He also mentioned that he was a candidate for the 7<sup>th</sup> Judicial District Court Judge.

### CITIZEN PETITIONS AND COMPLAINTS

None

## **APPROVAL OF THE CONSENT & REGULAR AGENDA**

Commissioner Garrett made the motion to approve the Consent Agenda and Regular Agenda. Commissioner Collie seconded the motion. The motion carried. The Consent Agenda items were as follows:

April 1, 2014 Regular Meeting Minutes  
April 8, 2014 Budget Workshop Minutes  
April 22, 2014 Budget Workshop Minutes  
May 22, 2014 Budget Workshop Minutes

## **BUDGET PRESENTATION**

Mr. Daniels, Town Manager/Budget Officer presented the 2014/2015 Budget to the Board and Citizens.

Kevin O'Donnell briefed the Board and citizens concerning the recommended 5% electric rate increase for the upcoming year.

## **NEW BUSINESS**

Commissioner Etheridge made a motion to hold a public hearing for the 2014/2015 Budget on June 16, 2014 at 6:00pm. Commissioner Garrett seconded the motion. The motion carried.

Commissioner Garrett made a motion to change the Agenda Meeting time from 7:00pm until 6:00pm and the Regular Meeting from 7:30pm until 6:30pm. Commissioner Virgil seconded the motion. The motion carried.

Commissioner Garrett made a motion to approve the Joint Cooperative Agreement, Down East Home Consortium. Commissioner Etheridge seconded the motion. The motion carried.

## **CLOSED SESSION**

Commissioner Garrett made a motion to go into closed session to discuss economic development and a personnel matter pursuant to North Carolina General Statute 143-318.11 (a) (4) and (6). Commissioner Virgil seconded the motion. The motion carried.

## **OPEN SESSION**

Commissioner Virgil made a motion to re-enter open session. Commissioner Collie seconded the motion. The motion carried.

**ADJOURNMENT**

Commissioner Virgil made a motion to adjourn. Commissioner Collie seconded the motion. The motion carried.

\_\_\_\_\_  
Date Approved

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
Town Clerk





**MINUTES OF THE SPECIAL CALLED MEETING OF THE  
SHARPSBURG BOARD OF COMMISSIONERS**

**June 16, 2014**

**6:00 PM**

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Mayor Weaver called the meeting to order and Commissioner Garrett offered invocation. Mayor Weaver led the Pledge of Allegiance. Tracy Sullivan, Town Clerk called the roll.

**COMMISSIONERS PRESENT**

Commissioner Garrett, Commissioner Moore, Commissioner Virgil, Commissioner Etheridge and Commissioner Collie. Town Manager, Elton Daniels and Mr. Pridgen, Town Attorney were also present.

**BUDGET OVERVIEW**

Mr. Daniels, Town Manager/Budget Officer gave a brief overview on the 2014/2015 Budget to the Board and Citizens.

**PUBLIC HEARING**

Mayor Weaver opened the public hearing for comments on the 2014/15 Budget.

There were no citizens present to make comment.

Mayor Weaver closed the public hearing.

**NEW BUSINESS**

Commissioner Etheridge made a motion to hold adopt the 2014/2015 Budget Ordinance. Commissioner Moore seconded the motion. The motion carried.

Commissioner Etheridge made a motion to approve the 2013/14 Audit Contract with Flowers and Stanley, LLP. Commissioner Moore seconded the motion. The motion carried.

Commissioner Garrett made a motion to approve the 2013/14-02 Budget Amendments. Commissioner Collie seconded the motion. The motion carried.

Commissioner Garrett stated that he would like to go over the budget line by line in future budget work sessions. He would like more detail for each department and involvement in the process.

Commissioner Collie agreed with Commissioner Garrett.

Mr. Daniels stated that he would make the process as transparent as possible and schedule as many meetings as necessary to comply with the Board's request for the upcoming budget planning process.

**ADJOURNMENT**

Commissioner Collie made a motion to adjourn. Commissioner Virgil seconded the motion. The motion carried.

\_\_\_\_\_  
Date Approved

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
Town Clerk





# Manager's Report

Elton Daniels, Town Manager

June 27, 2014

## 1. 2014-15 Approved Budget

The Town of Sharpsburg's Fiscal Year (FY) 2014-2015 Municipal Budget goes into effect July 1, 2014. The FY 2014-15 total municipal budget is balanced at \$5,627,862. The Budget is comprised of the General Fund, Electric Fund and the Water/Sewer Fund. Highlights of this year's budget include:

- No increase in "Property Taxes" Ad Valorem tax remains at \$0.65 per \$100 full valuation
- Water/Sewer Rates for customers outside of the city limits decreased

## 2. Debt Setoff

Between February and June 3, the North Carolina Local Government Setoff Clearinghouse returned more than \$31 million in unpaid debt to local governments, making 2014 the most profitable yet. The Clearinghouse recovers debts totaling \$50 or more at no cost to the local government.

## 3. Sharpsburg Police Department Opportunities

The Town is looking to fill vacancies within the Police Department. Currently, there are two fulltime officer positions and one part-time administrative position available.

## 4. New Website

Staff recently launched the Town's newly designed website. It is aimed to help residents stay connected, find Town documents and apply for jobs, to name a few. With today's technology moving to a mobile platform, the Town's website needed to move into a new environment. In addition, the look of the site is more polished with all of the pages consisting of a more uniformed design. Access to social media and "Online Bill Pay" will also be available in the months to come. The website address of [www.sharpsburgnc.com](http://www.sharpsburgnc.com) remains the same. Staff is continuing to update and tweak the site.

## 5. Planning/Zoning/Code Enforcement

Staff is exploring several options with regards to Planning, Zoning and Code Enforcement services. For the last couple of years, the Town has utilized NFOCUS, but the decision was made not to renew their contract. In the interim the Town will be working closely with the Upper Coastal Plains Council of Governments (UPC COG) until a more permanent solution is in place.

**Briefly:**

- Manager attended the Annual North Carolina City and County Management Association (NCCCMA) conference, June 19<sup>th</sup>-21<sup>st</sup>. This year's conference was held in Charlotte, N.C. While at the conference several connections were made with regard to future economic and community development projects.
- The 2014 NC Black Elected Municipal Officials Summer Conference will be held in Atlantic Beach, N.C. Sunday, July 20<sup>th</sup> - 22<sup>nd</sup>. The registration deadline is July 12<sup>th</sup>. If anyone is interested in attending, please contact Tracy Sullivan, Town Clerk.
- July 4<sup>th</sup> Holiday— Just a public reminder that Town offices will be closed for the Friday, July 4<sup>th</sup> holiday.



Town of Sharpsburg  
FINANCE DEPARTMENT  
MONTHLY FINANCIAL REPORT

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**TO:** The Honorable Mayor Randy Weaver and the Town of Sharpsburg Board of Commissioners  
Town Manager Elton Daniels

**FROM:** Lenessa E. Hawkins, CGFO - Finance Officer

**DATE:** June 16, 2014

**SUBJECT:** Financial Report

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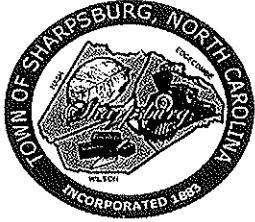
We are pleased to provide the attached analysis and financial summary report for May 2014 for the following funds:

- 10 General Fund**
- 30 Electric Fund**
- 31 Water and Sewer Fund.**

*The information provided is un-audited and therefore subject to change.*

- You will notice that Revenues continue to lag behind the General Fund expenditures through the end of May 2014. Both revenues and expenditures have not reached the 92% level for the eleven months ending May 31, 2014. During May, \$70,000 was transferred from the Water Sewer Fund to the General Fund and is so reflected.
- Electric fund and Water & Sewer fund revenues continue to track above expenditures through the end of May 2014. However, it is expected as Mr. O'Donnell and I explained that the power charges were trending to exceed the original projection for the year ending June 30, 2014. Budget Amendments already presented along with the budget summary changes should prevent a compliance issue with the Town's Budget.
- No activity on the Wastewater System Improvement Project. Meetings are being scheduled to close out Lanier Construction and Water and Waste Systems. This project is expected to be closed out by June 30, 2014.
- The Town is awaiting payment of PARTF Funds for the Sharpsburg Community Park Fund Project. We expect it to be closed as of June 30<sup>th</sup> as well.
- We have received the trench box, the tractor with boom flail and mower attachments. We are now awaiting the delivery of the truck. This will wrap up the last major purchases for the fiscal year.
- The Town was issued a unit letter from the Local Government Commission dated May 30, 2014. A unit letter response has been drafted as of today for immediate release.

Thank you for the training opportunities you have allowed me to take part in. I really appreciate your support.



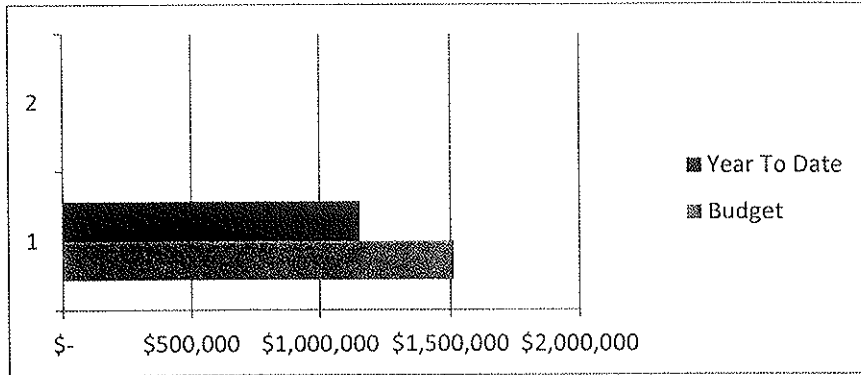
Town of Sharpsburg  
FINANCE DEPARTMENT  
MONTHLY FINANCIAL REPORT

We welcome any questions you may have.

**General Fund**

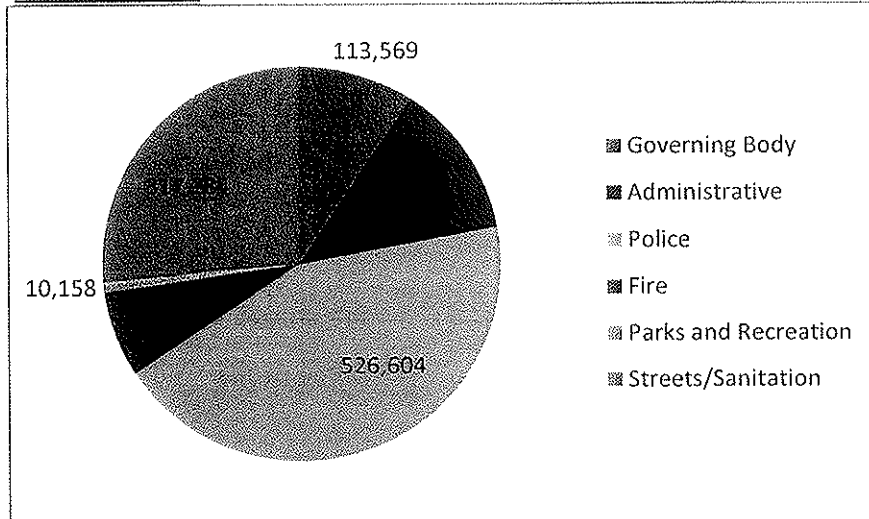
**Revenue**

Budget	\$	1,512,410	
Year To Date	\$	1,153,838	<b>76%</b>



**Expenditures**

Budget		YTD	
\$	120,920	<i>Governing Body</i>	113,569 94%
	194,344	<i>Administrative</i>	151,278 78%
	672,127	<i>Police</i>	526,604 78%
	84,547	<i>Fire</i>	84,547 100%
	11,200	<i>Parks and Recreation</i>	10,158 91%
	429,272	<i>Streets/Sanitation</i>	317,284 74%
	<u>1,512,410</u>		<u>1,203,440</u> <b>80%</b>



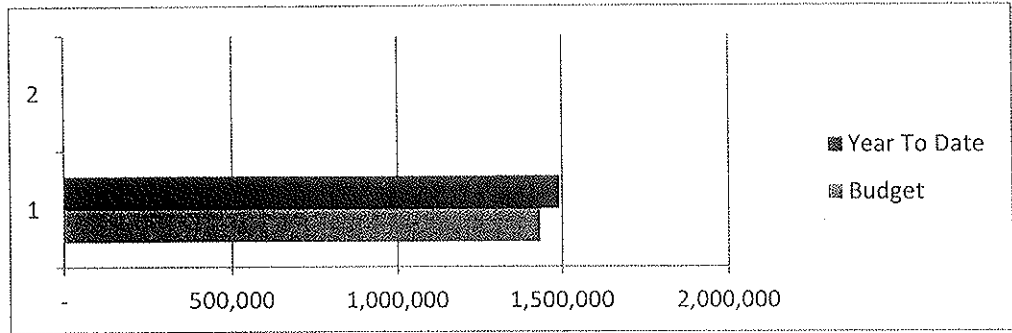
YTD Revenues Over (Under) Expenditures

(49,602.33)

**Water & Sewer Fund**

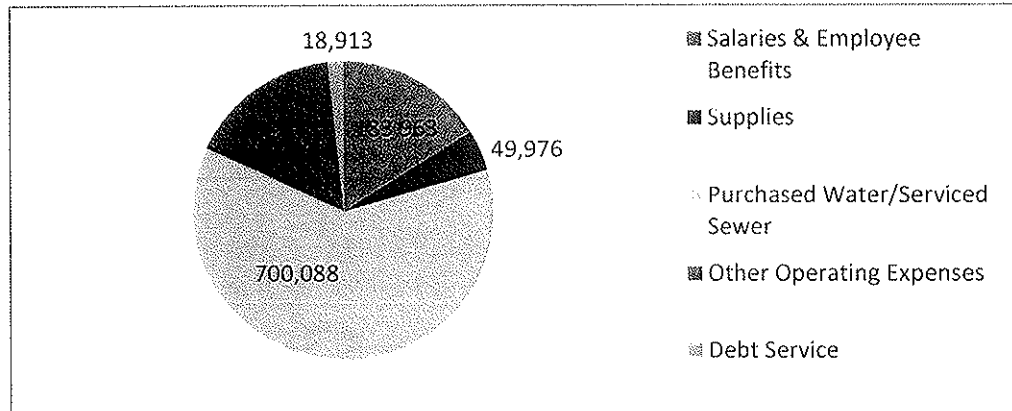
**Revenue**

Budget	1,433,436	
Year To Date	1,491,089	<b>104%</b>



**Expenditures**

Budget		YTD	
\$ 240,435	Salaries & Employee Benefits	183,963	77%
40,000	Supplies	49,976	125%
693,000	Purchased Water/Service Sewer	700,088	101%
330,001	Other Operating Expenses	185,791	56%
130,000	Debt Service	18,913	15%
<u>1,433,436</u>		<u>1,138,730</u>	<b>79%</b>



YTD Revenues Over (Under) Expenditures

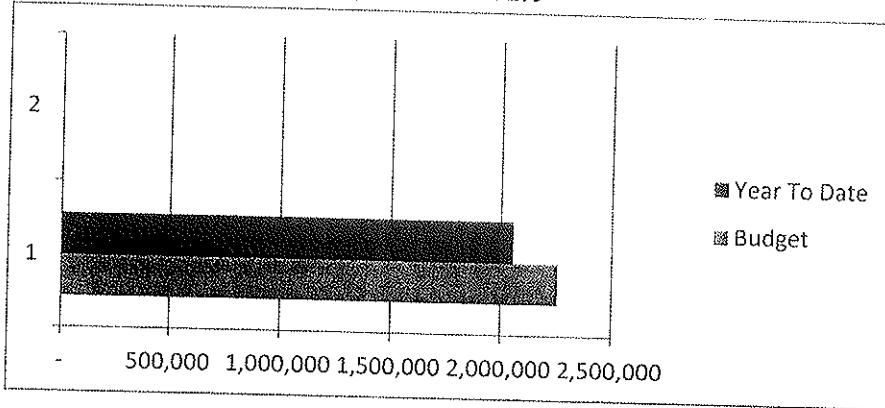
352,359.17



**Electric Fund**

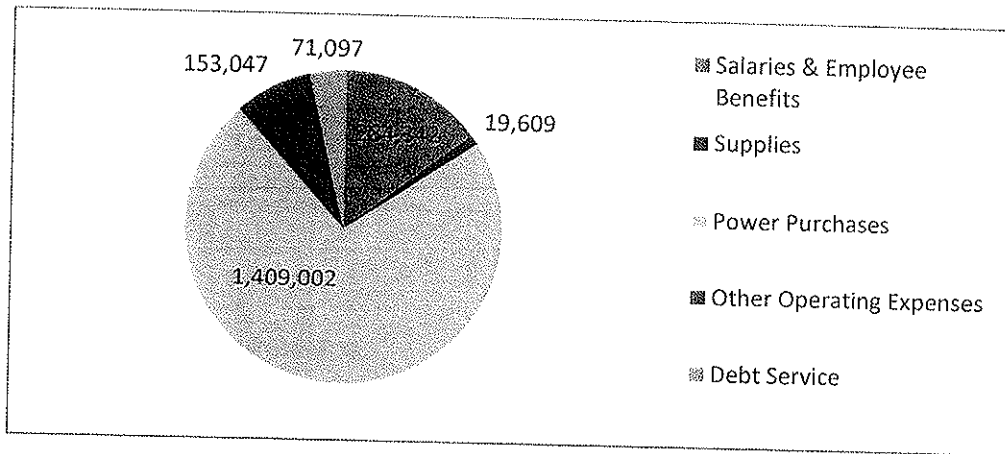
**Revenue**

Budget	2,256,491	
Year To Date	2,054,607	<b>91%</b>



**Expenditures**

Budget		YTD		
\$ 370,116	Salaries & Employee Benefits	284,342		77%
30,000	Supplies	19,609		65%
1,451,709	Power Purchases	1,409,002		97%
306,401	Other Operating Expenses	153,047		50%
98,265	Debt Service	71,097		72%
<u>2,256,491</u>		<u>1,937,098</u>		<b>86%</b>



YTD Revenues Over (Under) Expenditures

117,508.64

**Town Of Sharpsburg**  
**Income Statement**  
**for Period Ending 5/31/2014**

**GENERAL FUND**

Revenues		<u>Estimated</u>	<u>Activity this</u>	<u>Revenue</u>
<u>Account #</u>	<u>Account Description</u>	<u>Revenue</u>	<u>Period</u>	<u>Year to Date</u>
10-301-0000	TAXES-CURRENT YEAR 2002	0.00	0.00	131.36
10-301-2005	TAXES-CURRENT YEAR 2005	0.00	0.00	514.43
10-301-2006	2006 TAXES	0.00	0.00	53.37
10-301-2007	2007 TAXES	0.00	0.00	239.02
10-301-2008	2008 TAXES	0.00	0.00	1,029.70
10-301-2009	2009 TAXES	0.00	0.00	1,052.35
10-301-2010	2010 TAXES	0.00	11.88	1,513.14
10-301-2011	2011 TAXES	0.00	24.17	2,350.49
10-301-2012	2012 TAXES	10,000.00	(101.37)	9,648.09
10-301-2013	2013 TAXES	424,000.00	9,314.20	353,574.12
10-317-0000	INTEREST & PENALTIES ON TAXES	4,750.00	658.85	6,280.36
10-319-0000	TOWN VEHICLE TAX	5,500.00	703.83	6,816.11
10-325-0000	BUSINESS LICENSE	3,000.00	22.50	1,343.50
10-328-0000	INTEREST ON CHK ACCT	1,300.00	116.53	1,024.08
10-332-0000	COURT COSTS, FACILITY FEE	1,000.00	49.50	396.41
10-334-0000	BLDG INSP FEES & PERMITS	1,750.00	500.00	1,850.00
10-335-0000	MISCELLANEOUS REVENUE	5,000.00	1,429.79	6,986.18
10-337-0000	UTILITY FRANCHISE TAX	83,950.00	0.00	59,797.48
10-340-0000	SOLID WASTE DISPOSAL TAX	1,430.00	299.02	1,129.04
10-341-0000	BEER & WINE TAX	9,250.00	8,774.83	8,774.83
10-343-0000	POWELL BILL ALLOCATION	57,700.00	0.00	58,661.28
10-345-0000	LOCAL OPTION SALES TAX	279,500.00	21,610.97	217,438.59
10-347-0000	ABC PROFITS	2,000.00	1,800.00	8,988.00
10-348-0000	GARBAGE COLLECTION	185,000.00	16,200.00	177,904.00
10-349-0000	RECYCLING FEE COLLECTIONS	74,830.00	6,448.00	70,792.75
10-351-0000	MOTOR VEHICLE TAX	0.00	7,306.09	56,569.27
10-356-0000	ATTACHMENT FEES	7,000.00	0.00	7,420.00
10-360-0000	POLICE DEPT GRANT INCOME	0.00	0.00	1,960.00
10-360-0100	GHSP - GRANT	0.00	0.00	5,400.19
10-362-0000	RENTS AND ROYALTIES	0.00	0.00	4,200.00
10-376-0000	PENALTIES	16,000.00	0.00	10,000.00
10-397-2000	APPROP UNDESIGNATED FUND BAL	199,450.00	0.00	0.00
10-397-3000	APPROPRIATION FROM UTILITY	70,000.00	0.00	0.00
10-397-6000	APPROPRIATION FROM WATER/SEWEF	70,000.00	70,000.00	70,000.00
<b>Total Revenues GENERAL FUND</b>		<b>1,512,410.00</b>	<b>145,168.79</b>	<b>1,153,838.14</b>

**GENERAL FUND**

## Expenditures

<u>Account#</u>	<u>Account Description</u>	<u>Approp Amount</u>	<u>Activity this Period</u>	<u>Expenditure Year to Date</u>
<b>Department 10-410</b>	<b>GOVERNING BODY</b>			
10-410-0100	BD FEES/TRV STIPEND	12,000.00	1,300.00	12,950.00
10-410-0200	BAD DEBT EXPENSE	1,500.00	0.00	0.00
10-410-0300	TAX COLLECTION FEES	5,000.00	332.50	7,492.91
10-410-0400	LEGAL AND ACCOUNTING	20,000.00	0.00	12,911.16
10-410-0401	CODIFICATION OF THE TOWN CODE	1,000.00	0.00	0.00
10-410-0500	FICA TAX EXPENSE	920.00	99.47	1,002.40
10-410-1201	COMPUTER EQUIPMENT	5,000.00	0.00	1,950.88
10-410-1250	WEBSITE	11,500.00	0.00	11,489.00
10-410-4500	OUTSIDE ADMIN SERV	20,000.00	166.00	16,089.17

**Town Of Sharpsburg**  
**Income Statement**  
for Period Ending 5/31/2014

**GENERAL FUND**

## Expenditures

<u>Account#</u>	<u>Account Description</u>	<u>Approp Amount</u>	<u>Activity this Period</u>	<u>Expenditure Year to Date</u>
10-410-5400	GENERAL INSURANCE	35,000.00	566.55	31,890.04
10-410-5700	MISCELLANEOUS	2,000.00	164.25	1,859.07
10-410-7500	TRAVEL & TRAINING	3,500.00	0.00	2,877.56
10-410-7550	BOARD RETREAT	3,500.00	0.00	3,056.93
10-410-8500	CAPITAL OUTLAY-TOWN HALL	0.00	0.00	10,000.00
<b>Total Exp.10-410</b>	<b>GOVERNING BODY</b>	<b>120,920.00</b>	<b>2,628.77</b>	<b>113,569.12</b>
<b>Department 10-420</b>	<b>ADMINISTRATIVE</b>			
10-420-0200	ADMINISTRATOR WAGES	42,654.00	5,105.76	38,414.81
10-420-0201	CLERK WAGES	30,178.00	3,313.08	20,728.02
10-420-0202	FINANCE OFFICER WAGES	25,000.00	2,597.63	22,054.24
10-420-0208	OVERTIME	1,000.00	6.61	868.26
10-420-0209	LONGEVITY PAY	500.00	0.00	335.87
10-420-0500	FICA TAX EXPENSE	7,602.00	834.00	6,276.66
10-420-0600	EMPLOYEE INSURANCE	8,500.00	703.73	6,956.83
10-420-0601	UNEMPLOYMENT INSURANCE	1,255.00	0.00	767.76
10-420-1100	POSTAGE	1,700.00	4.28	921.54
10-420-1200	TELEPHONE	2,500.00	122.22	1,282.94
10-420-3200	OFFICE SUPPLIES	5,500.00	726.95	5,863.51
10-420-3400	FUEL OIL	1,500.00	103.63	1,873.97
10-420-3550	BANK SERVICE CHARGES/FEES	3,000.00	248.94	3,250.46
10-420-5300	DUES & SUBSCRIPTIONS	2,500.00	0.00	2,070.20
10-420-5700	MISCELLANEOUS	2,000.00	149.52	1,526.80
10-420-6000	RETIREMENT	7,854.00	779.38	5,825.95
10-420-6700	CONTINGENCY	2,501.00	0.00	0.00
10-420-6800	PLANNING	17,000.00	1,724.33	15,480.97
10-420-6900	BUILDING MAINTENANCE	4,000.00	0.00	1,867.82
10-420-7000	ECONOMIC & COMMUNITY DEVELOPMENT	8,000.00	0.00	1,560.00
10-420-7150	MANAGER CAR ALLOWANCE	5,100.00	365.00	4,015.00
10-420-7200	COMPUTER EQUIP	1,500.00	0.00	0.00
10-420-7300	OFFICE EQUIPMENT	1,000.00	239.48	663.39
10-420-7500	TRAVEL & TRAINING	12,000.00	260.36	8,673.35
<b>Total Exp.10-420</b>	<b>ADMINISTRATIVE</b>	<b>194,344.00</b>	<b>17,284.90</b>	<b>151,278.35</b>
<b>Department 10-510</b>	<b>POLICE</b>			
10-510-0203	POLICE WAGES	346,900.00	33,568.48	267,657.52
10-510-0205	AUXILIARY WAGES	4,000.00	0.00	0.00
10-510-0208	OVERTIME	29,500.00	536.37	21,102.62
10-510-0209	LONGEVITY PAY	500.00	0.00	459.51
10-510-0500	FICA TAX EXPENSE	29,140.00	2,480.33	21,527.65
10-510-0600	EMPLOYEE INSURANCE	47,800.00	3,553.50	38,264.05
10-510-0601	UNEMPLOYMENT INSURANCE	23,880.00	0.00	22,976.56
10-510-1200	TELEPHONE	5,250.00	185.83	2,662.20
10-510-1600	VEHICLE MAINTENANCE	8,000.00	394.58	10,449.73
10-510-3100	GAS AND OIL	26,500.00	2,720.75	23,212.62
10-510-3300	SUPPLIES AND MATERIALS	4,000.00	785.09	5,675.96
10-510-3400	FUEL OIL	750.00	28.60	742.91
10-510-5200	UNIFORMS	5,000.00	430.00	3,885.79
10-510-5400	FIREARMS	2,000.00	0.00	817.95
10-510-5700	MISCELLANEOUS	1,000.00	152.00	3,696.04
10-510-5800	RECRUITMENT	1,500.00	28.00	1,756.00
10-510-6000	RETIREMENT	46,775.00	4,048.38	34,140.72
10-510-6400	EQUIPMENT	1,000.00	0.00	3,660.98

**Town Of Sharpsburg**  
**Income Statement**  
**for Period Ending 5/31/2014**

**GENERAL FUND**

## Expenditures

<u>Account#</u>	<u>Account Description</u>	<u>Approp Amount</u>	<u>Activity this Period</u>	<u>Expenditure Year to Date</u>
10-510-6600	COMPUTER	12,000.00	348.20	10,201.10
10-510-6700	CONTINGENCY	5,130.00	0.00	0.00
10-510-6900	BUILDING MAINTENANCE	4,000.00	169.09	2,609.29
10-510-7500	TRAVEL & TRAINING	3,500.00	47.19	978.75
10-510-7600	SPECIAL WORKS PROJ	2,500.00	0.00	1,392.37
10-510-7700	CAP OUTLY-VEHICLES	54,750.00	450.00	41,981.80
10-510-9500	PRINCIPAL & INTEREST	6,752.00	0.00	6,752.00
<b>Total Exp.10-510</b>	<b>POLICE</b>	<b>672,127.00</b>	<b>49,926.39</b>	<b>526,604.12</b>
<b>Department 10-530</b>	<b>FIRE</b>			
10-530-8020	ALLOCATION FIRE DEPT	84,547.00	0.00	84,547.00
<b>Total Exp.10-530</b>	<b>FIRE</b>	<b>84,547.00</b>	<b>0.00</b>	<b>84,547.00</b>
<b>Department 10-540</b>	<b>PARKS &amp; RECREATION</b>			
10-540-1400	CHRISTMAS COMMITTEE	3,000.00	0.00	1,569.93
10-540-1500	MATERIALS & REPAIRS	3,000.00	0.00	1,299.32
10-540-2200	SUMMER/FALL ACTIVITIES	5,000.00	0.00	4,750.00
10-540-2300	LEASE/RENT SIGN SPACE	200.00	0.00	0.00
10-540-3000	NEW PROPOSED PARK	0.00	0.00	2,538.99
<b>Total Exp.10-540</b>	<b>PARKS &amp; RECREATION</b>	<b>11,200.00</b>	<b>0.00</b>	<b>10,158.24</b>
<b>Department 10-560</b>	<b>STREETS/SANITATION</b>			
10-560-0207	LABOR WAGES	98,300.00	10,854.83	88,620.33
10-560-0208	OVERTIME	5,000.00	736.53	4,373.76
10-560-0209	LONGEVITY PAY	125.00	0.00	338.45
10-560-0500	FICA TAX EXPENSE	7,912.00	865.47	6,969.82
10-560-0600	EMPLOYEE INSURANCE	17,100.00	1,399.30	15,479.81
10-560-0601	UNEMPLOYMENT INSURANCE	420.00	0.00	303.13
10-560-1200	TELEPHONE	1,200.00	182.19	1,649.80
10-560-1600	VEHICLE MAINTENANCE	6,500.00	927.22	8,122.24
10-560-3100	GAS AND OIL	8,500.00	733.71	8,478.87
10-560-3300	SUPPLIES,CLOTHS,MAT	8,250.00	580.91	8,014.99
10-560-3500	STREET REPAIR-POWELL BILL	58,180.00	0.00	3,200.00
10-560-3501	MOORE ST RR PROJECT	1,925.00	0.00	1,924.00
10-560-3600	UNIFORMS	3,000.00	255.02	3,133.24
10-560-4900	GARBAGE DISP/RECY	125,000.00	9,301.97	105,445.66
10-560-5000	RECYCLING	38,000.00	4,663.97	30,720.63
10-560-5700	MISCELLANEOUS	1,500.00	103.83	1,596.32
10-560-6000	RETIREMENT	7,310.00	819.52	6,598.76
10-560-6700	CONTINGENCY	2,550.00	0.00	0.00
10-560-6800	MOSQUITO CONTROL	6,500.00	444.69	2,082.47
10-560-7500	TRAVEL & TRAINING	1,000.00	22.00	59.61
10-560-7600	LAND FILL FEES	2,000.00	0.00	0.00
10-560-7700	YARD WASTE DISPOSAL	3,500.00	250.00	2,750.00
10-560-8200	OUTSIDE CONTRACTOR SERVICES	3,000.00	0.00	0.00
10-560-8250	STREET SWEEPING CONTRACT	5,000.00	0.00	0.00
10-560-8700	CAP OUTLAY-TRUCK	17,500.00	0.00	17,421.75
<b>Total Exp.10-560</b>	<b>STREETS/SANITATION</b>	<b>429,272.00</b>	<b>32,141.16</b>	<b>317,283.64</b>
<b>Total Expenditures</b>	<b>GENERAL FUND</b>	<b>1,512,410.00</b>	<b>101,981.22</b>	<b>1,203,440.47</b>

**Town Of Sharpsburg**  
**Income Statement**  
**for Period Ending 5/31/2014**

**GENERAL FUND**

## Expenditures

<u>Account#</u>	<u>Account Description</u>	<u>Approp Amount</u>	<u>Activity this Period</u>	<u>Expenditure Year to Date</u>
	Fund Balance			593,477.70
	Total Revenues		145,168.79	1,153,838.14
	Less Total Expenditures		101,981.22	1,203,440.47
	Net Income		43,187.57	-49,602.33
	New Fund Balance			543,875.37

**Town Of Sharpsburg**  
**Income Statement**  
**for Period Ending 5/31/2014**

**SHARPSBURG COMMUNITY PARK PROJECT**

Revenues		<u>Estimated</u>	<u>Activity this</u>	<u>Revenue</u>
<u>Account #</u>	<u>Account Description</u>	<u>Revenue</u>	<u>Period</u>	<u>Year to Date</u>
15-399-4400	PARTF GRANT FUNDS	88,200.00	0.00	85,483.43
15-498-4300	PARTF GRANT TRANSFER	51,500.00	0.00	51,500.00
15-498-4301	(LAND) DONATION	60,200.00	0.00	60,200.00
<b>Total Revenues SHARPSBURG COMMUNITY PARK PROJECT</b>		<b>199,900.00</b>	<b>0.00</b>	<b>197,183.43</b>

**SHARPSBURG COMMUNITY PARK PROJECT**

Expenditures		<u>Approp Amount</u>	<u>Activity</u>	<u>Expenditure</u>
<u>Account#</u>	<u>Account Description</u>		<u>this Period</u>	<u>Year to Date</u>
<b>Department 15-750</b>	<b>PARK CONSTRUCTION</b>			
15-750-4000	LAND ACQUISITION	60,200.00	0.00	60,200.00
15-750-6700	CONTINGENCY	1,070.00	0.00	0.00
15-750-8200	TECHNICAL SERVICES & FEES	10,000.00	0.00	9,994.45
15-750-9670	CONSTRUCTION	128,630.00	0.00	126,988.98
<b>Total Exp.15-750</b>	<b>PARK CONSTRUCTION</b>	<b>199,900.00</b>	<b>0.00</b>	<b>197,183.43</b>
<b>Total Expenditures SHARPSBURG COMMUNITY PARK PROJECT</b>		<b>199,900.00</b>	<b>0.00</b>	<b>197,183.43</b>

<b>Fund Balance</b>		0.00
<b>Total Revenues</b>	0.00	197,183.43
<b>Less Total Expenditures</b>	0.00	197,183.43
<b>Net Income</b>	0.00	0.00
<b>New Fund Balance</b>		0.00



**Town Of Sharpsburg**  
**Income Statement**  
**for Period Ending 5/31/2014**

**ELECTRIC FUND**

## Revenues

<u>Account #</u>	<u>Account Description</u>	<u>Estimated Revenue</u>	<u>Activity this Period</u>	<u>Revenue Year to Date</u>
30-328-0000	INTEREST ON CD'S/CHECKING	1,200.00	139.83	2,037.46
30-335-0000	MISCELLANEOUS REVENUE	5,000.00	5.00	29.00
30-340-0000	ELECT SALES TAX	0.00	0.00	72.00
30-371-0000	ELECTRICAL CHARGES INCOME	2,218,291.00	140,454.47	2,021,021.19
30-372-0000	TEMPORARY SERVICE FEES	0.00	95.00	330.00
30-373-0000	CONNECTION FEES	2,000.00	235.00	2,103.60
30-376-0000	PENALTY FEES	30,000.00	5,215.89	29,013.55
<b>Total Revenues</b>	<b>ELECTRIC FUND</b>	<b>2,256,491.00</b>	<b>146,145.19</b>	<b>2,054,606.80</b>

**ELECTRIC FUND**

## Expenditures

<u>Account#</u>	<u>Account Description</u>	<u>Approp Amount</u>	<u>Activity this Period</u>	<u>Expenditure Year to Date</u>
<b>Department</b> 30-832	<b>ELECTRIC</b>			
30-832-0100	BD FEES/TRV STIPEND	6,000.00	350.00	4,225.00
30-832-0110	BAD DEBT EXPENSE	5,000.00	0.00	0.00
30-832-0200	ADMINISTRATOR WAGES	21,330.00	2,552.89	19,207.41
30-832-0201	CLERK WAGES	49,356.00	4,679.11	29,071.24
30-832-0202	FINANCE OFFICER WAGES	22,700.00	2,412.07	20,478.85
30-832-0207	LABOR WAGES	176,100.00	18,349.53	142,090.64
30-832-0208	OVERTIME	20,000.00	1,489.12	10,049.74
30-832-0209	LONGEVITY PAY	1,500.00	0.00	1,465.04
30-832-0400	LEGAL AND ACCOUNTING	10,500.00	0.00	6,506.33
30-832-0500	FICA TAX EXPENSE	22,605.00	2,198.44	16,694.95
30-832-0600	EMPLOYEE INSURANCE	29,000.00	2,376.48	24,726.79
30-832-0601	UNEMPLOYMENT INSURANCE	627.00	0.00	611.11
30-832-1100	POSTAGE	4,000.00	0.00	3,288.80
30-832-1200	TELEPHONE	3,300.00	287.98	2,972.45
30-832-1600	VEHICLE MAINTENANCE	9,000.00	741.26	5,740.87
30-832-3100	GAS AND OIL	15,000.00	1,489.30	12,272.50
30-832-3200	OFFICE SUPPLIES	3,500.00	650.19	2,209.29
30-832-3300	SUPPLIES AND MATERIALS	30,000.00	1,845.29	19,609.24
30-832-3550	BANK SERVICE CHARGES/FEES	4,000.00	497.87	4,740.83
30-832-3600	UNIFORMS	4,000.00	321.97	3,612.43
30-832-4500	OUTSIDE ADMIN SERV	20,000.00	65.00	19,335.27
30-832-4800	PURCHASE OF POWER	1,451,709.00	121,423.98	1,409,002.48
30-832-5300	DUES & SUBSCRIPTIONS	1,500.00	0.00	1,199.20
30-832-5400	GENERAL INSURANCE	28,000.00	(300.00)	18,698.34
30-832-5700	MISCELLANEOUS	2,500.00	135.33	2,146.28
30-832-6000	RETIREMENT	20,898.00	2,084.44	15,721.38
30-832-6700	CONTINGENCY	20,001.00	0.00	0.00
30-832-6900	BUILDING MAINTENANCE	5,500.00	0.00	1,847.69
30-832-7200	CARINA METER LEASE	10,000.00	0.00	7,030.00
30-832-7300	OFFICE EQUIPMENT	2,600.00	59.47	641.37
30-832-7500	TRAVEL & TRAINING	3,000.00	24.00	104.98
30-832-7695	REIMBURSEMENT GF ADMIN COST	70,000.00	0.00	0.00
30-832-8000	ELECT SALES TAX	45,000.00	3,855.49	40,563.47
30-832-8200	OUTSIDE CONTRACTOR SERV	20,000.00	0.00	5,000.00
30-832-9500	BOND/PRINCIPAL/INTRT	98,265.00	0.00	71,096.96
30-832-9600	SUBSTATION MAINTENANCE	20,000.00	1,044.26	15,137.23
<b>Total Exp</b> 30-832	<b>ELECTRIC</b>	<b>2,256,491.00</b>	<b>168,633.47</b>	<b>1,937,098.16</b>

**Town Of Sharpsburg**  
**Income Statement**  
**for Period Ending 5/31/2014**

**ELECTRIC FUND**

Expenditures

<u>Account#</u>	<u>Account Description</u>	<u>Approp Amount</u>	<u>Activity this Period</u>	<u>Expenditure Year to Date</u>
Total Expenditures ELECTRIC FUND		2,256,491.00	168,633.47	1,937,098.16

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	<b>Fund Balance</b>	1,972,579.35
	<b>Total Revenues</b>	146,145.19
	<b>Less Total Expenditures</b>	168,633.47
	<b>Net Income</b>	-22,488.28
	<b>New Fund Balance</b>	2,090,087.99

**Town Of Sharpsburg**  
**Income Statement**  
**for Period Ending 5/31/2014**

**WATER & SEWER FUND**

## Revenues

<u>Account #</u>	<u>Account Description</u>	<u>Estimated Revenue</u>	<u>Activity this Period</u>	<u>Revenue Year to Date</u>
31-320-0000	SALES TAX REFUND	0.00	0.00	4,864.25
31-328-0000	INTEREST EARNED ON CDs/CHECKING	1,000.00	132.07	695.99
31-335-0000	MISCELLANEOUS REVENUE	550.00	0.00	4,545.00
31-340-0000	INTEREST ON INVESTMENTS	50.00	0.00	7.70
31-371-0000	CHARGES FOR WATER & SEWER	1,401,836.00	129,960.94	1,451,403.61
31-373-0000	TAPS & HOOK UP FEES	0.00	300.00	310.00
31-375-0000	CONNECTION FEES	0.00	15.00	250.00
31-376-0000	PENALTY FEES	30,000.00	5,215.69	29,012.20
<b>Total Revenues WATER &amp; SEWER FUND</b>		<b>1,433,436.00</b>	<b>135,623.70</b>	<b>1,491,088.75</b>

**WATER & SEWER FUND**

## Expenditures

<u>Account#</u>	<u>Account Description</u>	<u>Approp Amount</u>	<u>Activity this Period</u>	<u>Expenditure Year to Date</u>
<b>Department 31-832</b>	<b>WATER AND SEWER</b>			
31-832-0100	BD FEES/TRV STIPEND	6,000.00	350.00	4,225.00
31-832-0200	ADMINISTRATOR WAGES	21,500.00	2,552.86	19,207.37
31-832-0201	CLERK WAGES	49,356.00	4,679.08	29,071.25
31-832-0202	FINANCE OFFICER WAGES	24,000.00	2,412.06	20,478.84
31-832-0207	LABOR WAGES	75,250.00	7,791.84	64,454.63
31-832-0208	OVERTIME	10,000.00	899.18	7,192.10
31-832-0209	LONGEVITY PAY	520.00	0.00	720.83
31-832-0400	LEGAL AND ACCOUNTING	15,500.00	0.00	6,506.32
31-832-0500	FICA TAX EXPENSE	14,275.00	1,392.08	10,851.96
31-832-0600	EMPLOYEE INSURANCE	25,500.00	1,708.03	17,356.40
31-832-0601	UNEMPLOYMENT INSURANCE	836.00	0.00	427.02
31-832-1100	POSTAGE	3,500.00	0.00	3,288.80
31-832-1200	TELEPHONE	4,000.00	272.09	2,795.66
31-832-1600	VEHICLE MAINTENANCE	5,000.00	439.21	2,910.12
31-832-3100	GAS AND OIL	9,500.00	1,050.15	7,177.81
31-832-3200	OFFICE SUPPLIES	5,000.00	298.23	1,798.62
31-832-3300	SUPPLIES AND MATERIALS	40,000.00	17,505.81	49,975.74
31-832-3400	FUEL OIL	2,000.00	0.00	2,302.41
31-832-3550	BANK SERVICE CHARGES/FEES	4,000.00	497.87	4,301.86
31-832-3600	UNIFORMS	3,500.00	339.84	3,263.16
31-832-3800	METER CHANGE OUT PROGRAM	7,500.00	0.00	0.00
31-832-4500	OUTSIDE ADMIN SERV	12,000.00	12.00	8,211.33
31-832-4600	PURCH POWER-BOOSTER	9,000.00	951.32	12,216.91
31-832-4700	PUMP STATIONS MISC	3,000.00	0.00	1,455.94
31-832-4702	PUMP STATION POWER	5,500.00	617.67	5,637.86
31-832-4704	PUMP STATION REPAIRS	1,500.00	0.00	540.00
31-832-4810	PURCHASE WATER	230,500.00	14,345.00	184,439.44
31-832-4811	PURCHASE SEWER	462,500.00	72,557.50	515,648.60
31-832-5100	ENGINEERING FEES	7,500.00	0.00	0.00
31-832-5300	DUES & SUBSCRIPTIONS	4,500.00	0.00	3,444.20
31-832-5400	GENERAL INSURANCE	25,000.00	(300.00)	17,922.07
31-832-5700	MISCELLANEOUS	6,500.00	115.22	4,065.84
31-832-5701	Bad Debt Expense	2,500.00	0.00	0.00
31-832-6000	RETIREMENT	13,198.00	1,296.23	9,977.14
31-832-6700	CONTINGENCY	63,001.00	0.00	0.00
31-832-6900	BUILDING MAINTENANCE	5,000.00	0.00	1,847.68

**Town Of Sharpsburg**  
**Income Statement**  
**for Period Ending 5/31/2014**

**WATER & SEWER FUND**

Expenditures			<u>Activity</u>	<u>Expenditure</u>
<u>Account#</u>	<u>Account Description</u>	<u>Approp Amount</u>	<u>this Period</u>	<u>Year to Date</u>
31-832-7300	OFFICE EQUIPMENT	5,000.00	59.48	1,672.61
31-832-7400	WATER TOWER MAINTENANCE	15,000.00	0.00	13,531.69
31-832-7450	GENERATOR MAINTENANCE	4,500.00	0.00	3,480.00
31-832-7500	TRAVEL & TRAINING	6,000.00	169.22	1,908.27
31-832-7695	REIMBURSE GF ADMIN COST	70,000.00	70,000.00	70,000.00
31-832-8000	CAPITAL OUTLAY	20,000.00	0.00	0.00
31-832-9000	WATER SAMPLING FEES	5,000.00	568.00	5,511.00
31-832-9500	BOND/PRINCIPAL/INTRT	130,000.00	18,912.50	18,912.50
<b>Total Exp31-832</b>	<b>WATER AND SEWER</b>	<b>1,433,436.00</b>	<b>221,492.47</b>	<b>1,138,729.58</b>
<b>Total Expenditures</b>	<b>WATER &amp; SEWER FUND</b>	<b>1,433,436.00</b>	<b>221,492.47</b>	<b>1,138,729.58</b>

<b>Fund Balance</b>		6,370,958.11
<b>Total Revenues</b>	135,623.70	1,491,088.75
<b>Less Total Expenditures</b>	221,492.47	1,138,729.58
<b>Net Income</b>	-85,868.77	352,359.17
<b>New Fund Balance</b>		6,723,317.28

**Town Of Sharpsburg  
Income Statement  
for Period Ending 5/31/2014**

**PER - REDC GRANT**

Revenues

<u>Account #</u>	<u>Account Description</u>	<u>Estimated Revenue</u>	<u>Activity this Period</u>	<u>Revenue Year to Date</u>
72-301-0100	LOCAL CASH MATCH	10,000.00	0.00	0.00
72-310-0000	REDC GRANT	30,000.00	0.00	0.00
<b>Total Revenues PER - REDC GRANT</b>		<b>40,000.00</b>	<b>0.00</b>	<b>0.00</b>

**PER - REDC GRANT**

Expenditures

<u>Account#</u>	<u>Account Description</u>	<u>Approp Amount</u>	<u>Activity this Period</u>	<u>Expenditure Year to Date</u>
Department 72-832	REDC GRANT			
72-832-0100	ENGINEERING TECH SERV	40,000.00	0.00	0.00
<b>Total Exp.72-832 REDC GRANT</b>		<b>40,000.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Expenditures PER - REDC GRANT</b>		<b>40,000.00</b>	<b>0.00</b>	<b>0.00</b>

<b>Fund Balance</b>		0.00
<b>Total Revenues</b>	0.00	0.00
<b>Less Total Expenditures</b>	0.00	0.00
<b>Net Income</b>	0.00	0.00
<b>New Fund Balance</b>		0.00

**Town Of Sharpsburg**  
**Income Statement**  
**for Period Ending 5/31/2014**

**WASTEWATER SYSTEM IMPROVEMENT PROJECT**

Revenues		<u>Estimated</u>	<u>Activity this</u>	<u>Revenue</u>
<u>Account #</u>	<u>Account Description</u>	<u>Revenue</u>	<u>Period</u>	<u>Year to Date</u>
80-328-0000	INTEREST EARNED	0.00	0.00	200.60
80-377-0000	RURAL DEVELOPMENT GRANT	2,790,000.00	0.00	2,754,210.88
80-380-0000	TOWN CONTRIBUTION	20,000.00	0.00	0.00
80-397-0000	RURAL DEVELOPMENT LOAN	412,000.00	0.00	412,000.00
80-399-0000	RURAL CENTER GRANT	1,000,000.00	0.00	757,537.00
80-499-0000	TRANSFER FROM WA/SW FUND	0.00	0.00	20,000.00
<b>Total Revenues WASTEWATER SYSTEM IMPROVEMENT PROJECT</b>		<b>4,222,000.00</b>	<b>0.00</b>	<b>3,943,948.48</b>

**WASTEWATER SYSTEM IMPROVEMENT PROJECT**

Expenditures		<u>Approp Amount</u>	<u>Activity</u>	<u>Expenditure</u>
<u>Account#</u>	<u>Account Description</u>		<u>this Period</u>	<u>Year to Date</u>
<b>Department 80-900</b>	<b>WASTEWATER SYSTEM IMPROVEMENT PROJECT</b>			
80-900-0400	LEGAL TOWN ATTORNEY	86,200.00	0.00	86,166.66
80-900-0440	INTEREST	15,000.00	0.00	11,751.58
80-900-0450	LEGAL BOND COUNSEL	10,660.00	0.00	10,629.92
80-900-4500	ADMINISTRATIVE	55,000.00	0.00	46,891.53
80-900-5110	BASIC SERVICES	256,766.00	0.00	244,020.23
80-900-5120	INSPECTIONS	215,656.00	0.00	190,205.27
80-900-5140	EA	12,000.00	0.00	3,600.00
80-900-5150	SURVEY/MAPPING	25,000.00	0.00	10,410.05
80-900-5160	I & I STUDY	20,000.00	0.00	20,000.00
80-900-5170	PUMP STATION MAPPING	9,000.00	0.00	9,000.00
80-900-5180	ARRA REPORTING	6,000.00	0.00	6,000.00
80-900-6400	EQUIPMENT	416,200.00	0.00	334,599.94
80-900-6700	CONTINGENCY	109,305.00	0.00	0.00
80-900-9620	CONTRACT 1	1,601,003.00	0.00	1,520,099.07
80-900-9650	CONTRACT 2	1,160,066.00	0.00	1,160,065.09
80-900-9680	CONTRACT 3	196,584.00	0.00	196,584.00
80-900-9699	CONSTRUCTION - MISCELLANEOUS	27,560.00	0.00	93,925.14
<b>Total Exp 80-900</b>	<b>WASTEWATER SYSTEM IMPROVEMENT PROJECT</b>	<b>4,222,000.00</b>	<b>0.00</b>	<b>3,943,948.48</b>
<b>Total Expenditures WASTEWATER SYSTEM IMPROVEMENT PROJECT</b>		<b>4,222,000.00</b>	<b>0.00</b>	<b>3,943,948.48</b>

<b>Fund Balance</b>		0.00
<b>Total Revenues</b>	0.00	3,943,948.48
<b>Less Total Expenditures</b>	0.00	3,943,948.48
<b>Net Income</b>	0.00	0.00
<b>New Fund Balance</b>		0.00



**Town Of Sharpsburg**  
**Income Statement**  
**for Period Ending 5/31/2014**

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**Grand Totals:**

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Fund Balance		8,937,015.16
Total Revenues	426,937.68	8,840,665.60
Less Total Expenditures	492,107.16	8,420,400.12
Net Income	-65,169.48	420,265.48
New Fund Balance		9,357,280.64

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**Mayor**  
Randy Weaver  
**Mayor Pro-Tem**  
Maurice Garrett  
**Town Manager**  
Elton Daniels



*Town of*  
**Sharpsburg, NC**  
TRI-COUNTY HOSPITALITY EST. 1883

**Commissioners**  
Raymond Moore  
Wilbur Etheridge  
Linda Virgil  
Randall Collie

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June 16, 2014

Ms. Sharon Edmundson  
Director, Fiscal Management Section  
State and Local Government Finance Division  
Department of State Treasurer  
325 North Salisbury Street  
Raleigh, North Carolina 27603-1385

RE: Unit Letter Dated May 30, 2014

Dear Ms. Edmundson:

In response to your letter dated May 30, 2014, the Town of Sharpsburg's June 30, 2013 audited financial statements were delayed for several reasons. Mainly, the delay in completing the necessary fieldwork by the audit firm was due to being short staffed.

The Town's plan is a commitment to have all schedules prepared for submission by August 15, 2014 to the audit team. The only information needed would be the September distributions from NCDOR. The staff will accommodate most any schedule that the audit team requests. The staff further resolves that they will periodically check at least once per week with the audit team for status updates on the field work, in order to proactively provide any needed explanations or documentation promoting the timely completion of the audit. The Finance Officer customarily provides monthly updates to the Town Council of the status of the audit.

In closing, the Town of Sharpsburg continues to remain committed to its financial recovery. As we work on continuous improvement for our citizens and the Town's future, we endeavor to thrive fiscally.

Sincerely,

Randy Weaver  
Mayor

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110 W Railroad Street, Post Office Box 1759 Sharpsburg, North Carolina 27878  
Office (252)446-9441  
Fax (252) 977-7488  
[www.sharpsburgnc.com](http://www.sharpsburgnc.com)

**NORTH CAROLINA**

**NASH COUNTY**

This Contract, made and entered into this the ~~2nd-1st~~ day of Julyne, 201409, effective July-1, 2009, by and between the Town of Sharpsburg, a municipal corporation of the State of North Carolina, hereinafter referred to as the Town, and Sharpsburg Fire Prevention Association, Inc., a private non-profit corporation of the State of North Carolina, hereinafter referred to as the Fire Department;

**WITNESSETH:**

THAT WHEREAS, N.C.G.S. 69-25.6 and 160A-11 provide that towns may provide for fire protection by contracting with any incorporated nonprofit volunteer or municipal fire department; and

WHEREAS, N.C.G. S. 159-13(a), provides that the budget ordinance "may be in any form that the Town Board of Commissioners considers most efficient in enabling it to make the fiscal policy decisions embodied therein, but it shall make appropriations by department, function, or project and show revenues by major source;" and

WHEREAS, Chapter 33 of the Code of Ordinances of the Town of Sharpsburg provides for "Fire Protection and Prevention" for the Town of Sharpsburg; and

WHEREAS, the Town and the Fire Department have previously entered into contracts which have now become outdated due to their age and lack of revision; and

WHEREAS, the Town desires, from time to time to enter into contracts with the Fire Department to provide fire protection and fire prevention for Town's residents and businesses, and

WHEREAS, the town desires, to enter into this contract with the fire department to provide fire protection and fire prevention for Town's residents and businesses, for a period of five one years, from July 1, 201409 through June 30, 20154; and

WHEREAS, the Fire Department is the owner of equipment and has personnel necessary for the operation of Fire Department; and

NOW, THEREFORE, in consideration of the mutual promises contained herein and other good and valuable considerations, the Town and Fire Department contract and agree as follows:

1. This contractual agreement is effective July 1, 201409 until June 30, 20154.

~~2. The Town shall appropriate for the Fire Department the sum of exactly twenty-five percent (25%) the ad valorem taxes collected by the Town of Sharpsburg from the previous year as confirmed by the appropriate Audit Report and will disburse said funds to the Fire Department in accordance with its normal budgetary procedures and practices and in accordance with the laws of the State of North Carolina relating to disbursement and expenditure of funds by~~

municipalities pay the Fire Department the sum of exactly FIFTY FOUR THOUSAND THREE HUNDRED FIFTY (\$54,350.00) DOLLARS. This amount shall be paid in four equal installments of THIRTEEN THOUSAND FIVE HUNDRED EIGHTY SEVEN AND 50/100 (\$13,587.50) DOLLARS on the last working day in July and October, 2014, and January and April, 2015. If any payments pursuant to this contract are not received by the Fire Department within sixty (60) days, the Fire Department may terminate the contract upon written notice.

3.2. The Fire Department shall furnish fire protection and fire prevention services within the Town as dispatched by Nash County and Fire Department shall provide the necessary equipment, personnel, and those things necessary for furnishing such protection in the Town. The services shall be in accordance with minimum standards set forth in this agreement and all future amendments. The Fire Department shall furnish said fire protection and fire prevention services without charge to all persons and property located in the Town in an efficient and workmanlike manner. This provision shall not prohibit the Fire Department from entering into additional contracts with the Federal, State, or other local governments or utility companies for the provision of emergency protection services for a fee. The Fire Department is also not prohibited from recouping the cost of hazardous materials responses and false alarm responses.

4.3. Fire Department also agrees to continue as participant in the First Response program. Fire Department will continue to organize and maintain a "first responder unit" that will comply with the applicable terms of the appropriate EMS System Plan. To the extent possible and while realizing that the number of "first responder" personnel may be limited, Fire Department will be available for "First Response" twenty-four hours a day, seven days a week. When "first responder" personnel are available, Fire Department will respond to scenes of medical emergencies when dispatched by Nash County 911 Communications.

4. The Town shall have the right to inspect books and accounts of the Fire Department relative to the use of all public funds appropriated by the town or other governmental unit at any time that it shall desire. The Fire Department agrees to present to the Town its proposed budget for the upcoming fiscal year by April 15, 2015<sup>th</sup> of each year. The Fire Department also agrees to secure and maintain a blanket bond or similar insurance coverage on all persons who have access to or authority to disburse funds belonging to the Fire Department and shall be in the amount of not less than the appropriation from the Town to the Fire Department. Proof of such bonding or insurance shall be provided to the Town prior to the disbursement of any funds by the Town to the Fire Department. ~~The Town will pay one-fourth (25%) of the Town's fiscal appropriation for the current fiscal year on the last working day in July, October, January, and April of each year. Also the Town and the Fire Department shall provide each party a copy of its annual audit each year. If any payments pursuant to this contract are not received by the Fire Department within sixty (60) days, the Fire Department may terminate the contract upon written notice.~~

5. The Fire Department agrees to indemnify and defend the Town (with counsel acceptable to the Town) and to save harmless the Town, against and from any and all claims by or on behalf of any person, firm or corporation arising by reason of injury to persons or property arising from the Fire Department's performance of this Agreement, to the extent caused by any negligent act or omission or willful misconduct on the part of Fire Department or any employee,

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agent, independent contractor, or licensee of Fire Department. The Fire Department shall further indemnify, defend, and hold harmless the Town from any accidents and/or injuries involving the Fire Department's employees which occur during the Fire Department's performance of this contract resulting in liability or worker's compensation claims. Indemnification obligations hereunder shall include, without limitation, the fees and expenses of the the Town's attorneys, engineers, and consultants, as well as court costs.

6. During the term of this Contract, the Fire Department, at its sole cost and expense, shall obtain and maintain not less than the following insurance:

- A. Worker's Compensation Employer's Liability in the amount of \$500,000 each accident; \$500,000 each disease; and \$500,000 for each disease/each employee.
- B. \$1,000,000 General Liability Insurance.
- C. Automobile. The Fire Department shall provide and maintain automobile liability insurance, to include liability coverage, covering all owned, hired, and non-owned vehicles used in connection with this Contract. The minimum combined single limit shall be One Hundred Fifty Thousand Dollars (\$150,000.00).
- D. The Town shall be named as additional insured on all policies.
- E. Requirements. Providing and maintaining adequate insurance coverage is a material obligation, and is of the essence of this Contract. All such insurance shall meet all laws of the State of North Carolina, and shall be obtained from companies that are authorized to provide such coverage and that are authorized by the Commissioner of Insurance to do business in North Carolina. The Fire Department shall at all times comply with the terms of such insurance policies and all requirements of the insurer under any such policies, except as they may conflict with existing North Carolina laws or this Contract.

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6.7. The Fire Department shall provide a report, either in writing or orally by representative, on at least a quarterly base to the Town. Said report shall detail the number of Fire and First Responder calls, the nature of each call, any changes in fire insurance ratings, and any other Fire Department activities during the months preceding the Town Board meeting.

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7.8. In the event of a liquidation or dissolution of the private non-profit Fire Department, all equipment and assets will be distributed in accordance with the Fire Department's Charter and the North Carolina Nonprofit Corporation Act.

8.9. If the Fire Department fails and/or refuses to provide fire protection services as contemplated in this contract, the Town may withhold any and all funds until a resolution is made as to the provision of such services. If any conditions of this contract, outside of the payments contemplated in paragraph five above, are not being met by the Town, the Fire Department shall give Town written notice of the conditions not being met by the Town. If Town has not met such conditions within sixty (60) days of such notice, Fire Department may terminate the contract.

~~9.10.~~ The Fire Department shall maintain a minimum of 9S rating or better with the North Carolina Department of Insurance, State Fire Marshal's Office, and when applicable, its present nonprofit corporation status pursuant to Chapter 55A of the North Carolina General Statutes. The Fire Department shall continuously comply with all applicable laws, ordinances, and State regulations pertaining to Emergency Services.

~~10.11.~~ This agreement shall become effective as of the 1<sup>st</sup> day of July 201409, subject to the continued legal existence of the Town and the continued legal existence of the Fire Department.

~~11.12.~~ This agreement may not be transferred or assigned by the Fire Department, nor may the services contracted for herein be subcontracted to other parties. Provided, however, that Fire Department may receive mutual aid from other Fire Departments or agencies with which either the Town or Fire Department have mutual aid agreements.

~~12.13.~~ Either party may propose an amendment to this contract by submitting the amendment in writing to the other party at least sixty (60) days in advance of the amendment's proposed effective date, provided that any such amendment shall not relate or alter the contractual payment amount for the current fiscal year. No such proposed amendment shall be effective unless agreed to by the Town and the Fire Department. Any such amendments shall be effective only if in written form and executed by the Town and the Fire Department.

~~13.14.~~ This contract is not intended to serve for the benefit of any third party. The rights and obligations contained herein belong exclusively to the entities, which are parties hereto and no third party shall rely upon anything contained herein as a benefit to that third party.

~~14.15.~~ Should any clause or paragraph of this contract be voided for any reason that clause or paragraph shall be non-enforceable, but all other provisions of the contract shall remain fully enforceable.

~~15.16.~~ The terms and provisions herein contained constitute the entire agreement by and between the Town and the Fire Department and shall supersede all previous communications, representations, or agreements, either oral or written between the parties hereto with respect to the subject matter hereof.

~~16.17.~~ If the Town breaches this Contract for any reason, the Town shall pay the Fire department the unpaid balance of the current fiscal year and pay for fire service for the next fiscal year to Sharpsburg fire department using the same terms and conditions of this contract.

~~17.18.~~ IN TESTIMONY WHEREOF, the Town of Sharpsburg has caused this contract to be signed in its name by its Mayor and attested by its Clerk, and The Sharpsburg Fire Prevention Association, Inc. has caused this contract to be signed in its name by its President and attested by its Secretary.

This the 1<sup>st</sup> 2<sup>nd</sup> day of Julyne, 201409.

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Attest:

Town of Sharpsburg

\_\_\_\_\_  
Clerk

\_\_\_\_\_  
Mayor

Attest:

Sharpsburg Fire Prevention Association

\_\_\_\_\_  
Secretary

\_\_\_\_\_  
President

**ORDINANCE NO. 2014-04**

**TOWN OF SHARPSBURG, NORTH CAROLINA**

**AN ORDINANCE REVOKING SECTION 52.03 (UTILITY BILLING AND COLLECTIONS PROCEDURE POLICY) OF THE SHARPSBURG CODE OF ORDINANCES.**

**WHEREAS**, the Town of Sharpsburg Board of Commissioners recognizes the necessity of maintaining flexibility that will enable the review and modification of the Utility Billing and Collections Procedures on an annual basis.

**WHEREAS**, by revoking Ordinance 52.03 Utility Billing and Collections Procedure Policy and adopting a policy entitled Utility Billing and Collections Policy, this flexibility will be obtained.

NOW THEREFORE, BE IT ORDAINED BY THE TOWN BOARD OF COMMISSIONERS OF THE TOWN OF SHARPSBURG, NORTH CAROLINA, THAT:

SECTION I. The Code of Ordinances, Section 52.03, is hereby revoked in its entirety.

SECTION II. WAIVER CLAUSE. The requirement of two separate readings of this Ordinance is hereby dispensed with by a vote of not less than a majority of all the members of the Town Board of Commissioners.

SECTION III. CODIFICATION. The provisions of Section I of this Ordinance shall be published as appropriate in the Sharpsburg Code of Ordinances as soon as practicable.

SECTION IV. SEVERABILITY CLAUSE. If any section, part, or provision of this Ordinance is declared unconstitutional or invalid by a court of competent jurisdiction, then it is expressly provided and it is the intention of the Town Board of Commissioners in passing this Ordinance that its parts shall be severable and all other parts of this Ordinance shall not be affected thereby and they shall remain in full force and effect.

SECTION V. PUBLICATION AND EFFECTIVE DATE. This Ordinance revocation shall take effect immediately upon its passage.



READ, CONSIDERED, PASSED AND APPROVED at a regular meeting of the Town Board of Commissioners of the Town of Sharpsburg, North Carolina, at which a quorum was present and which was held on the 1<sup>st</sup>, day of July, 2014.

TOWN OF SHARPSBURG

BY: \_\_\_\_\_  
Randy Weaver, Mayor

ATTEST:

BY: \_\_\_\_\_  
Tracy Sullivan, Town Clerk

APPROVED AS TO FORM:

BY: \_\_\_\_\_  
Brian Pridgen, Town Attorney

## **Town of Sharpsburg**

### **Utility Billing and Collections Procedure Policy**

The following utility billing and collections procedure policy is a general policy to be enforced for the collection of payment for utility services provided by the Town of Sharpsburg. The following policy will be strictly enforced and will apply to any and all customers of utility services provided by the Town of Sharpsburg.

#### *Billing and Collections*

- a. Utility bills will be mailed to customers on the 1<sup>st</sup> day of each month. In the instance the 1<sup>st</sup> day of the month falls on a weekend day or holiday, utility bills will be mailed out on the previous workday.
- b. Utility bills are due on the 10<sup>th</sup> day of each month by 5:00 p.m. In the instance the 10<sup>th</sup> day of the month falls on a weekend day or holiday, utility customers will have the following Monday or business day to make payments without being delinquent.
- c. A penalty will be applied to any unpaid utility account on the 20<sup>th</sup> day of each month after 5:00 pm. This includes accounts where only a partial payment has been received throughout the month. In the instance the 20<sup>th</sup> day of the month falls on a weekend or a holiday, the penalty will be applied on Monday or the following business day.
- d. The penalty amount is \$45.00 for all unpaid accounts in the amount of \$450.00 or less. If the unpaid account is above \$450.00 the penalty will be \$45.00 plus 10% of any amount over \$450.00.
- e. Utility payments must be either received in person or placed in the drop box ~~in~~outside the office on the day of the 20<sup>th</sup> by 5:00 p.m. to avoid a penalty. Any payment dropped ~~thru the mail in the drop box~~ after 5:00 p.m. will be considered late. The Town of Sharpsburg does not honor post marked mail for utility payments.
- f. Once a utility bill has been placed in the mail or dropped off at the Post Office, the Town is no longer responsible for that utility bill. Payment for that utility bill is due to the Town even if the customer does not receive it in the mail. All customers who have utility services with the Town, know regardless of receiving a bill or not, that a payment is due for those services. Any question in regards to utility service or billing should be addressed to the Utilities Department at the Town Hall at 252-446-9441 ext. 343 622. Customers that receive utility bills which they believe to be in error must report the issue to the Utility Department no later than the 10<sup>th</sup> of the month.

#### *Service Disconnection*

- a. **To any and all utility customers of the Town of Sharpsburg:** If full payment of the current utility bill including any additional fees or past due amount is not received at the Town Hall by the 20<sup>th</sup> day of each month, utility services ~~will~~may be disconnected at 8:00 a.m. on the morning of the 21<sup>st</sup> day of the month. In the instance the 21<sup>st</sup> day of the month falls on a weekend day or holiday utility services ~~will~~may be disconnected the following business day. This applies to all utility customers regardless of their account history with the Town.
- b. Utility payments must be received in person or placed in the drop box ~~in~~outside of the office by 5:00 p.m. on the day of the 20<sup>th</sup> of each month in order to avoid disconnection.
- c. If utility services are disconnected due to non-payment, the customer must pay the total amount due, including any penalties, in order to have services reconnected.
- d. Utility payments for reconnection must be received at Town Hall by 4:00 p.m. on any business day in order to have utility services reconnected on the same day. No reconnections will be made after 4:30 p.m. on any business day.

### *Returned Check Policy*

- a. If the Town receives a returned check for utility services, the Town will try to contact the customer once by phone or by writing. Once the check is returned to the Town the customer will be charged a \$25.00 returned check fee. This will be done as soon as the Town is informed of the returned check. The customer will be given 48 hours to ~~pick-up the check at the Town Office~~ pay the amount of the returned check and the returned check fee to avoid service disconnection. If ~~that check is not picked-up~~ the full amount is not paid within 48 hours, the Town ~~will~~ may disconnect services and charge an additional ~~\$8545.00~~ penalty. After the Town receives 2 returned checks on any utility account, the Town will no longer accept checks as a form of payment.

### *Meter Tampering*

- a. If the Utilities Director or staff determines that a meter has been tampered with, services will be disconnected and a \$250.00 tampering fee ~~will~~ may be imposed on the account of the owner or resident of that property. This tampering fee must be paid prior to utility services being reconnected. Meter tampering includes the connecting and disconnecting of utility services at the Town's meter by the owner or resident of the property. Meter tampering by law is a Class I Misdemeanor offense.

### *Utility Service Connection*

- a. A \$25.00 connection fee and a \$25.00 application fee must be paid in order to have utility services connected at any property for temporary service or transfer of service. This applies to all property owners, residents, and businesses. Any balance owed for utility services must be paid in order to be connected.
- b. Prior to utility services being connected, an application must be filled out at the Town Hall and the applicant must provide some form of picture ID. If the applicant is renting a residence or business, they must also provide either a renters agreement or lease agreement. Only the person whose name is on the agreement can have utility services connected in their name. When the application is submitted to the Town an application fee of \$25.00 and the deposit must be paid in full before utilities are connected. Persons renting will pay a \$300.00 ~~light electric~~ deposit, \$150.00 water deposit, \$10.00 connection fee, ~~and \$12.00 tax~~. Persons who own their residence will pay a \$100.00 ~~light electric~~ deposit, \$150.00 water deposit, \$10.00 connection fee, ~~and \$6.00 tax~~.
- c. If a customer is transferring continuous utility service from one street address to another, a connection fee of \$25.00 will be required. All balances must be paid before utility service will be connected at the new address. If the final bill for the old address is not paid when due, utility services ~~will~~ may be disconnected at the new residence until the Town receives payment for that bill.
  1. Continuous service is defined as maintaining utility service, receiving a utility bill, and making payment during each utility billing cycle.
- d. If the owner of a rental unit would like to have utility service transferred into his/her name and out of a tenants who still resides in the unit, all balances owed to the Town, by either the tenant or the owner, must be paid in full prior to the transfer.
- e. Any utility service account must be opened under the name of a person, not a business, corporation, industry, etc...

### *Deposit Refunds*

- a. Deposits are not refundable until the utility account is closed out. Refunds will be issued after all billed amounts are deducted from the deposit.



### *Garbage Service*

- a. Any utility customer whether residential, business, etc. within the city limits of the Town of Sharpsburg will be charged a \$28.00 minimum fee for garbage and recycle service. One trashcan and one recycle bin will be provided by the Town of Sharpsburg for this minimum fee. Additional receptacles may be requested at a rate of \$20.00 per trash can, per month and \$8.00 per recycle bin, per month. It is the utility customer's decision on whether or not to take advantage of the service. Anyone who has more than one trashcan or one recycle bin, that does not wish to be charged for such, must call the Town Office to have them picked up.

### *Sewer adjustments*

~~a. Adjustments for high sewer bills only occur under the determination of a leak by Sharpsburg's Maintenance employees or a private plumbing company. No adjustment will be given until leaks are repaired and proof of repair is determined. Adjustments will only be given on the sewer portion of any bill. If the customer can provide evidence that excessive water use or a leak did not enter the sewer system then the customer shall not be responsible for sewer charges above the customer's average monthly sewer consumption. Such average shall be determined by averaging the customers' monthly metered consumption for the six consecutive prior months.~~

~~b. Only one adjustment to sewer is allowed per year per customer unless otherwise approved by the Sharpsburg Town Manager.~~

~~a. The Town of Sharpsburg will consider an adjustment to a customer's sewer bill when a customer completes a Request for Adjustment Form and returns it to the Utility Billing Department. To qualify for a sewer adjustment the bill must exceed the six (6) month average usage by more than 1,000 gallons and one or more of the following conditions exist.~~

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~~• Town staff discovers a water leak on the customer's side and verifies that it is not flowing into the Town's sewer system.~~

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~~• A certified Plumber provides documentation that the customer had a leak which did not flow into the Town's sewer system.~~

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~~• The customer provides detailed receipts of material used to fix a leak on his/her property. Town staff will determine the leak did not flow into the Town sewer system by a site visit or documentation provided by the customer.~~

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~~• Customers filling swimming pools or pressure washing must provide the Town notice so that staff may take a beginning reading from the water meter and an ending reading to determine the excess usage. Notifying the Town after filling a swimming pool or pressure washing may disqualify the customer for a credit if staff is unable to verify the event took place.~~

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~~b. Only two adjustments to sewer is allowed per year, per customer unless otherwise approved by the Town Manager.~~

Adopted by the Sharpsburg Town Board of Commissioners on ~~May 8, 2008~~ July 1, 2014.

Fees amended 06/04/2013 (2013/14 Fee Schedule)