



MINUTES WENTWORTH TOWN COUNCIL

June 6, 2023

7:00 pm

Wentworth Town Hall

124 Peach Tree Road, Wentworth NC

The Wentworth Town Council held their regularly scheduled monthly meeting at the Wentworth Town Hall, on Tuesday, June 6th, 2023, at 7:00pm.

Council Members Present: Mayor Dennis Paschal Jr., Mayor Pro Tem Evelyn Conner, Daryl Crowder, Cheryl Moore, Dennis Paschal III

Council Members Absent:

A quorum was met.

Staff Present: Yvonne Russell, Town Clerk/ Finance Officer
Hunter Wilson, Accounting Clerk/ Deputy Clerk

Others Present: Ellis Martin, Attorney, Fox Rothschild LLP – Town of Wentworth
Lynn Cochran, Planner
Rockingham Update - Media

Article I. CALL TO ORDER

Mayor Dennis Paschal Jr. called the meeting to order.

Article II. INVOCATION

Mayor Paschal gave the invocation.

Article III. APPROVAL OF TOWN COUNCIL AGENDA

- A. Requests and Petitions of Citizens
- B. Approve/ Amend Agenda

Mayor Paschal made a **MOTION**, *“To add Budget Amendment No. 4 for Fiscal Year 2022-2023 to Article VII. New Business, D”*.

Mayor Pro Tem Evelyn Conner seconded the motion. All voted in favor and the motion carried.

Mayor Paschal made a **MOTION**, *“To approve the Agenda as amended”*.

Mayor Pro Tem Conner seconded the motion. All voted in favor and the motion carried.

Article IV. APPROVAL OF MINUTES

A. Town Council Meeting – May 2, 2023

Councilmember Dennis Paschal III made a **MOTION**, “*The minutes stand approved as written*”.

Mayor Pro Tem Conner seconded the motion. All voted in favor and the motion carried.

Article V. OLD BUSINESS

There was no old business.

Article VI. PUBLIC HEARING

A. Adoption of Budget Ordinance for Fiscal Year 2023 – 2024

Mayor Paschal called the public hearing to order.

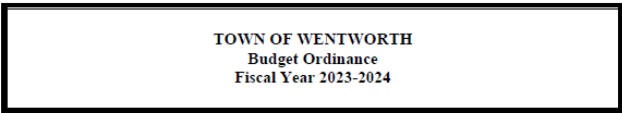
There were no questions or comments.

Mayor Paschal closed the public hearing.

Mayor Paschal made a **MOTION**, “*To adopt the Budget Ordinance for Fiscal Year 2023 – 2024 as written.*”

Councilmember Paschal III seconded the motion. All voted in favor and the motion carried.

(Note: The Budget Ordinance for FY 2023-2024 is herein incorporated and made a part of these minutes.)



BE IT ORDAINED by the Town Council for the Town of Wentworth, North Carolina:

The following anticipated amounts are hereby appropriated in the General Fund for the operation of the Town of Wentworth and its activities for the fiscal year beginning July 1, 2023 and ending June 30, 2024.

SECTION 1 – General Fund

General Fund Revenues:

Sales and Use Tax	800,000
Utility Franchise Tax	110,000
Alcoholic Beverage Tax	11,000
Interest on Investments	65,000
Other Revenue	0
Rent	33,250
From Capital Reserve Fund for Recreation	0
From Fund Balance Appropriation	0
Total Estimated General Fund Revenues	1,019,250

General Fund Expenditures:

General Government	819,078
Public Health & Safety	107,572
Cultural and Recreational	63,500
Contingency Reserve Appropriation	20,000
Economic Development	1,000
Rockingham County PEG Channel Program	8,100
Total Estimated General Fund Expenditures	1,019,250

**TOWN OF WENTWORTH
Budget Ordinance
Fiscal Year 2023-2024**

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The following anticipated amounts are hereby appropriated in the Capital Reserve Fund for Recreation Grounds/ Facilities for the fiscal year beginning July 1, 2023 and ending June 30, 2024.

SECTION 2 – Capital Reserve Fund for Recreation Grounds/ Facilities

Capital Reserve Fund for Recreation Grounds/ Facilities

Revenue:

Transfer from General Fund	0
Fund Balance Appropriation	0
Total Estimated Capital Reserve Fund for Recreation Grounds/ Facilities Revenues	0

Capital Reserve Fund for Recreation Grounds/ Facilities

Appropriations:

Transfer to General Fund	0
Total Estimated Capital Reserve Fund For Recreation Grounds/ Facilities Appropriations	0

SECTION 3 - Taxes

The Town of Wentworth will levy no taxes in Fiscal Year 2023-2024.

SECTION 4 – Special Authorizations and Restrictions

- A. The Budget/Finance Officer may not transfer any amounts between Departments, except as approved by the Town Council in the Budget Ordinance as amended.
- B. The Budget/Finance Officer may not make any change to salaries without approval by the Town Council.
- C. The utilization of any contingency appropriation, in any amount, shall be expended only with authorization from the Town Council.

SECTION 5 – Budget Amendments

The North Carolina Local Government Budget and Fiscal Control Act allows the Town Council to amend the budget ordinance any time during the fiscal year, so long as it complies with the North Carolina General Statutes (159.8 and 159.13). The Town Council must approve all budget amendments.

SECTION 6 – Utilization of Budget and Budget Ordinance

This ordinance and the budget documents shall be the basis for the financial plan of the Town of Wentworth during the Fiscal Year 2023-2024. The Budget Officer shall administer the budget. The accounting system shall establish records that are in consonance with this budget and this ordinance and the appropriate statutes of the State of North Carolina (GS159.26).

SECTION 7 – Documentation

Copies of this ordinance will be kept on file at the Town Hall and shall be furnished to the Town Clerk and the Town Council to provide direction in the collection of revenues and disbursement of funds for the Town of Wentworth.

Adopted this 6th day of June, 2023.

R. Dennis Paschal, Jr.
Mayor

Attest:

Yvonne Russell, NCCMC
Town Clerk / Budget-Finance Officer

Article VII. NEW BUSINESS

A. Consideration of Audit Contract for Fiscal Year End June 30, 2023

Mayor Paschal made a **MOTION**, “*We approve the audit contract for fiscal year end June 30, 2023.*”

Mayor Pro Tem Conner seconded the motion. All voted in favor and the motion carried.

(Note: The audit contract with Rouse, Rouse, Rouse & Gardner for fiscal year end June 30, 2023 is herein incorporated and made a part of these minutes.)

The of and	Governing Board Town Council
	Primary Government Unit Town of Wentworth
	Discretely Presented Component Unit (DPCU) (if applicable) NA

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

and	Auditor Name Rouse, Rouse, Rouse & Gardner, LLP
	Auditor Address PO Box 2152, Eden, NC 27289-2152

Hereinafter referred to as Auditor

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

Effective for audits of fiscal years beginning after June 30, 2023, the LGC will allow auditors to consider whether a unit qualifies as a State low-risk auditee based upon federal criteria in the Uniform Guidance §200.520(a), and (b) through (e) as it applies to State awards. In addition to the federal criteria in the Uniform Guidance, audits must have been submitted timely to the LGC. If in the reporting year, or in either of the two previous years, the unit reported a Financial Performance Indicator of Concern that the audit was late, then

the report was not submitted timely for State low-risk auditee status. Please refer to "Discussion of Single Audits in North Carolina" on the LGC's website for more information.

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

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

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

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

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

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

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

For GAAS or *Government Auditing Standards* audits, if an auditor issues an AU-C §260 report, commonly referred to as "Governance Letter," LGC staff does not require the report to be submitted unless the auditor cites significant findings or issues from the audit, as defined in AU-C §260.12 - .14. This would include issues such as difficulties encountered during the audit, significant or unusual transactions, uncorrected misstatements, matters that are difficult or contentious reviewed with those charged with governance, and other significant matters.

8. All local government and public authority contracts for audit or audit-related work require the approval of the Secretary of the LGC. This includes annual or special audits, agreed upon procedures related to internal controls, bookkeeping or other assistance necessary to prepare the Governmental Unit's records for audit, financial statement preparation, any finance-related investigations, or any other audit-related work in the State of North Carolina. Approval is also required for the Alternative Compliance Examination Engagement for auditing the Coronavirus State and Local Fiscal Recovery Funds expenditures as allowed by US Treasury. Approval is not required on audit contracts and invoices for system improvements and similar services of a non-auditing nature.
9. Invoices for services rendered under these contracts shall not be paid by the Governmental Unit(s) until the invoice has been approved by the Secretary of the LGC. This also includes any progress billings [G.S. 159-34 and 115C-447]. All invoices for audit work shall be submitted in PDF format to the Secretary of the LGC for approval. The invoice marked 'approved' with approval date shall be returned to the Auditor to present to the Governmental Unit(s) for payment. This paragraph is not applicable to contracts for audits of hospitals.
10. In consideration of the satisfactory performance of the provisions of this contract, the Governmental Unit(s) shall pay to the Auditor, upon approval by the Secretary of the LGC if required, the fee, which includes any costs the Auditor may incur from work paper or peer reviews or any other quality assurance program required by third parties (federal and state grantor and oversight agencies or other organizations) as required under the Federal and State Single Audit Acts. This does not include fees for any pre-issuance reviews that may be required by the NC Association of CPAs (NCACPA) Peer Review Committee or NC State Board of CPA Examiners (see Item 13).
11. If the Governmental Unit(s) has/have outstanding revenue bonds, the Auditor shall submit to LGC Staff, either in the notes to the audited financial statements or as a separate report, a calculation demonstrating compliance with the revenue bond rate covenant. Additionally, the Auditor shall submit to LGC Staff simultaneously with the Governmental Unit's (Units') audited financial statements any other bond compliance statements or additional reports required by the authorizing bond documents, unless otherwise specified in the bond documents.
12. After completing the audit, the Auditor shall submit to the Governing Board a written report of audit. This report shall include, but not be limited to, the following information: (a) Management's Discussion and Analysis, (b) the financial statements and notes of the Governmental Unit(s) and all of its component units prepared in accordance with GAAP, (c) supplementary information requested by the Governmental Unit(s) or required for full disclosure under the law, and (d) the Auditor's opinion on the material presented. The Auditor shall furnish the required number of copies of the report of audit to the Governing Board upon completion.
13. If the audit firm is required by the NC State Board, the NCACPA Peer Review Committee, or the Secretary of the LGC to have a pre-issuance review of its audit work, there shall be a statement in the engagement letter indicating the pre-issuance review requirement. There also shall be a statement that the Governmental Unit(s) shall not be billed for the pre-issuance review. The pre-issuance review shall be performed prior to the completed audit being submitted to LGC Staff. The pre-issuance review report shall accompany the audit report upon submission to LGC Staff.

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

15. Should circumstances disclosed by the audit call for a more detailed investigation by the Auditor than necessary under ordinary circumstances, the Auditor shall inform the Governing Board in writing of the need for such additional investigation and the additional compensation required therefore. Upon approval by the Secretary of the LGC, this contract may be modified or amended to include the increased time, compensation, or both as may be agreed upon by the Governing Board and the Auditor.

16. If an approved contract needs to be modified or amended for any reason, the change shall be made in writing and pre-audited if the change includes a change in audit fee (pre-audit requirement does not apply to hospitals). This amended contract shall be completed in full, including a written explanation of the change, signed and dated by all original parties to the contract. It shall then be submitted to the Secretary of the LGC for approval. No change to the audit contract shall be effective unless approved by the Secretary of the LGC, 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 *Government Auditing Standards, 2018 Revision* (as applicable). Financial statement preparation assistance shall be deemed a "significant threat" requiring the Auditor to apply safeguards sufficient to reduce the threat to an acceptable level. If the Auditor cannot reduce the threats to an acceptable level, the Auditor cannot complete the audit. If the Auditor is able to reduce the threats to an acceptable level, the documentation of this determination, including the safeguards applied, must be included in the audit workpapers.

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

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

- a) the description of each finding, including all material weaknesses and significant deficiencies, as found by the auditor, and any other issues related to the internal controls or fiscal health of the government unit as disclosed in the management letter, the Single Audit or Yellow Book reports, or any other communications from the auditor regarding internal controls as required by current auditing standards set by the Accounting Standards Board or its successor;
- b) the status of the prior year audit findings;
- c) the values of Financial Performance Indicators based on information presented in the audited financial statements; and
- d) notification to the governing body that the governing body shall develop a "Response to the Auditor's Findings, Recommendations, and Fiscal Matters," if required under 20 NCAC 03 .0508.

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

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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.

Article VII. **NEW BUSINESS**

B. Consideration of Grant Project Ordinance for Construction and Installation of the SCIF Grant Project Amendment No. 2

Yvonne Russell, Town Clerk/ Finance Officer reviewed the amendment. She explained that the changes detailed in the amendment reflect the addition of projects approved at the last Town Council meeting.

Mayor Paschal made a **MOTION**, “*We approve the Grant Project Ordinance for Construction and Installation of the SCIF Grant Project Amendment No. 2*”.

Mayor Pro Tem Conner seconded the motion. All voted in favor and the motion carried.

(Note: The Grant Project Ordinance (SCIF Grant) Amendment No. 2 is herein incorporated and made a part of these minutes.)

**GRANT PROJECT ORDINANCE FOR
THE CONSTRUCTION, AND INSTALLATION OF THE SCIF GRANT PROJECT
Amendment No 2 – 6/6/23**

BE IT ORDAINED by the Governing Board of the Town of Wentworth, North Carolina that pursuant to Section 13.2 of Chapter 159 of the General Statutes of North Carolina, the following grant project ordinance is hereby adopted:

Section 1: The project authorized is a Town project described as the SCIF Grant Project.

Section 2: The project will be complete in accordance with the requirements set by grant requirements and all relevant North Carolina state statutes.

Section 3: The following revenues are appropriated for the project:

Revenues	Total Budget
SCIF Grant - Contract No. 11762	\$250,000
SCIF Grant – Contract No. 11761	\$250,000
Total Project Appropriation	\$500,000

Section 4: The following expenditures are anticipated for the project:

Expenditures	Total Budget
Wentworth Consolidated School Repairs:	
Gymnasium	\$458,224.69
Ballfield	\$23,031.06
Architectural Fees	\$13,352.50
Unassigned	\$5,391.75
Total Project Expenditure	\$500,000

Section 5: The Finance Officer is hereby directed to maintain within the grant project fund sufficient specific detailed accounting records to satisfy the disclosure requirements of all the contractual agreements, if applicable.

Section 6: The Finance Officer is directed to report, on a quarterly basis, on the financial status of each project element in Section 3 and Section 4.

Section 7: The Finance Officer is further instructed to include a detailed analysis of past and future revenues and expenses during each annual budget submission made to the Governing Board.

Section 8: Copies of this grant project shall be furnished to the Town Clerk, Finance Officer, and Mayor for direction in carrying out this project.

Adopted by the Town of Wentworth, North Carolina on this 6th day of June, 2023.

Attest:

Yvonne Russell, Town Clerk

Dennis Paschal Jr., Mayor

TOWN OF WENTWORTH

Grant Project - SCIF GRANT
Wentworth Consolidated School

REVENUE	Budget	Amendment No. 1	Amendment No. 2
	2023	2023	2023
INCOME ACCOUNT			
SCIF Grant No 11762	\$250,000.00	\$250,000.00	\$250,000.00
SCIF Grant No 11761			\$250,000.00
Transfer From General Fund	\$0.00	\$0.00	\$0.00
Total Estimated General Fund Revenues	\$250,000.00	\$250,000.00	\$500,000.00

Object of Expenditures	Budget	Amendment No 1	Amendment No 2
	2023	2023	2023
Wentworth Consolidated School Site			
Construction:	\$250,000.00		
Gymnasium		\$162,000.00	\$458,224.69
<i>roof</i>			\$99,955.00
<i>asbestos/lead paint abatement</i>			\$61,548.73
<i>abatement contingency</i>			\$25,000.00
<i>windows</i>			\$82,154.40
<i>ceiling fans</i>			\$32,063.59
<i>heater package</i>			\$58,035.32
<i>painting/trim work</i>			\$54,064.73
<i>ADA bathroom stalls</i>			\$18,266.27
<i>ADA Main Entrance</i>			\$27,136.65

TOWN OF WENTWORTH

Grant Project - SCIF GRANT
Wentworth Consolidated School

Object of Expenditures cont.	Budget	Amendment	Amendment
	2023	No. 1	No. 2
Wentworth Consolidated School Site			
Construction:			
Ballfield		\$22,000.00	\$23,031.06
<i>fence</i>			\$14,209.78
<i>bleachers / benches</i>			\$8,821.28
Unassigned		\$66,000.00	\$5,391.75
Architectural Fees			\$13,352.50
Subtotal:	\$250,000.00	\$250,000.00	\$500,000.00
TOTAL EXPENDITURES:	\$250,000.00	\$250,000.00	\$500,000.00

Article VII. NEW BUSINESS

C. Discussion of Town of Wentworth 25th Anniversary Celebration

Ms. Russell and Council discussed ideas for the Town's 25th Anniversary Celebration in the park. The following is a list of items that were agreed upon:

- Event date and time – July 22, 2023 ; 10:00am until 1:00pm
- Food Trucks – ice cream, donuts, snow-cones
- Vendors – crafts, food, produce, etc. (no vendor fees; vendors may stay the entire day)
- Bounce houses – Water slide/ bounce house combo and additional bounce house for small children
- Town Seal pins – quantity of 500
- Door prizes
- Serve watermelon under shelter

Councilmember Paschal III mentioned the 100th Anniversary of the Wentworth Consolidated School. He confirmed the 100th Anniversary is October 22, 2023. He suggested directing the Wentworth Historic Preservation Committee to get some artifacts together about the school for an anniversary event, and perhaps have previous faculty and others associated with the school there to participate in the event. Everyone agreed this should be taken up at the August 1, 2023 Council meeting so that advertising may begin in late August.

Mayor Paschal made a **MOTION**, *“We plan our Town of Wentworth 25th Anniversary Celebration for July 22, 2023 from 10:00am – 1:00pm to include the two bounce houses we discussed, and the farmers market/ crafts and vendors.”*

Councilmember Cheryl Moore seconded the motion. All voted in favor and the motion carried.

Article VII. NEW BUSINESS

D. Consideration of General Fund Budget Amendment No 4 – FY 2022-2023

Ms. Russell reviewed the fourth and final budget amendment for Fiscal Year 2022-2023.

Regarding changes that involve the SCIF Grant, **Councilmember Paschal III** asked, “Is that just that process that we’ve been going through where we’re just allocating the SCIF money to replace money that would otherwise be in our General Fund?”

Ms. Russell explained, “The \$250,000 that we’ve added to Other Revenues/ Grants... the State was supposed to deposit the second SCIF Grant of \$250,000 directly into the Town’s SCIF Grant banking account, but they sent it to our operating bank account instead. So we have to transfer that to the SCIF Grant banking account, and I have to show that in the General Fund since they deposited it to our regular operating bank account. That’s \$250,000 in Revenue and the Expenditure line item is at the end of your spreadsheet and it is Transfer to State Capital and Infrastructure Grant. That’s the only part we are paying ourselves back for. The rest of it we have paid directly out of the SCIF Grant bank account.”

Ms. Russell continued, “The \$26,077.28 shown in Revenues under Transfer from Special Revenue Fund, that covers some of the costs that we had to pay out of our General Fund because we did not have checks yet for the SCIF Grant bank account.”

Mayor Paschal made a MOTION, “We approve Budget Amendment No. 4 of the General Fund for Fiscal Year 2022-2023”.

Mayor Pro Tem Conner seconded the motion. All voted in favor and the motion carried.

(Note: Budget Amendment No. 4 for FY 2022-2023 is herein incorporated and made a part of these minutes.)

**TOWN OF WENTWORTH
WENTWORTH, NORTH CAROLINA
BUDGET AMENDMENT NO. 4
FISCAL YEAR JULY 1, 2022 – JUNE 30, 2023**

6/6/23

MEMORANDUM

To: Mayor and Town Council
From: Yvonne Russell, Town Clerk & Budget-Finance Officer
Date: June 6, 2023
RE: Budget Amendment No. 4

The fourth Budget Amendment for the year reflects an increase in General Fund Revenues and General Fund Expenditures in the amount of \$276,077.28. This increase is due to a grant from the State Capital Infrastructure Fund (SCIF), and a Transfer from the Special Revenue Fund for Grant Project Ordinance for the Construction and Installation of the SCIF Grant Project.

The Budget Amendment also includes transfers from Other Operating Costs/ Miscellaneous Other Operating Costs to various other expenditure line items in order to reflect a more accurate end of year budget.

The attached Budget Amendment shows the following **changes in General Fund Revenues:**

- An increase in *Other Revenue - Grants* of \$250,000 for the SCIF Grant.
- An increase in *Transfer from Special Revenue Fund: State Capital Infrastructure Fund Grant* of \$26,077.28.

The attached Budget Amendment shows the following **changes in General Fund Expenditures:**

- An increase in *Capital Outlay/ Property Improvements* in the amount of \$41,862.28 for architectural fees, fencing costs, and security system costs at the Wentworth Consolidated School Site, as well as additional electrical costs associated with the Wentworth Park gate system. (Note: \$15,785.00 was transferred from Miscellaneous Other Operating Costs. The remainder is covered by the increase in Revenues/ Transfer from Special Revenue Fund/ SCIF Grant.)
- An increase in *Personnel Costs/ Workers Comp Insurance* in the amount of \$1,800.00. (Note: These funds were transferred from Miscellaneous Other Operating Costs.)
- An increase in *Other Operating Costs/ Dues & Membership Fees* in the amount of \$150.00. (Note: These funds were transferred from Miscellaneous Other Operating Costs.)
- An increase in *Office Supplies* in the amount of \$2,000.00. (Note: These funds were transferred from Miscellaneous Other Operating Costs.)
- An increase in *Postage* in the amount of \$250.00. (Note: These funds were transferred from Miscellaneous Other Operating Costs.)
- An increase in *Internet/Phone/TV* in the amount of \$2,500.00. (Note: These funds were transferred from Miscellaneous Other Operating Costs.)

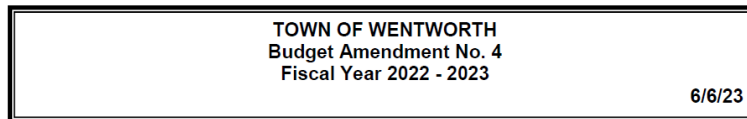
- An increase in Town Property/ Insurance in the amount of \$1,700.00. (Note: These funds were transferred from Miscellaneous Other Operating Costs.)
- An increase in Town Property/ Maintenance in the amount of \$15,250.00. (Note: These funds were transferred from Miscellaneous Other Operating Costs.)
- An increase in Town Property/ Utilities in the amount of \$6,000.00. (Note: These funds were transferred from Miscellaneous Other Operating Costs.)
- A decrease in Miscellaneous Other Operating Costs in the amount of \$45,435.00 due to transfers to the for aforementioned expenditure line items.
- An increase of \$250,000 in Transfer to Special Revenue Fund – State Capital Infrastructure Grant Project Ordinance

AMENDED General Fund Total Budget Dollars — \$1,669,370.80

Recommended by:

Yvonne Russell, Clerk & Budget-Finance Officer

Attachment: Details of Budget Amendment No. 4, FY 2022-2023



SECTION 1 – General Fund

General Fund Revenues:	Budget FY 2022-2023	Amendment No. 4
Sales and Use Tax	715,000.00	715,000.00
Utility Franchise Tax	110,000.00	110,000.00
Alcoholic Beverage Tax	11,000.00	11,000.00
Interest on Investments	69,300.00	69,300.00
Other Revenue - Grants	433,428.52	683,428.52
Rent	33,250.00	33,250.00
Fund Balance Appropriated	0.00	0.00
Transfer from SRF – ARPA	21,315.00	21,315.00
Transfer From SRF – SCIF	0.00	26,077.28
Total Estimated General Fund Revenues	1,393,293.52	1,669,370.80

General Fund Expenditures:	Budget 2023 - 2023	Amendment No. 4
General Government	764,433	790,510.28
Public Health & Safety		
Animal Control	10,000	No Change
Law Enforcement	63,916	No Change
Law Enforcement Equip.	3,512	No Change
Misc. Public Health & Safety	17,483	No Change
Storm Debris Removal	22,421	No Change
Public Health & Safety Total:	117,332	117,332
Cultural & Recreational	49,000	49,000
Contingency Reserve	20,000	20,000
Economic Development	1,000	1,000
Rockingham Co PEG Channel	8,100	8,100
Transfer to SRF - ARPA	433,428.52	433,428.52
Transfer to SRF - SCIF	0	250,000.00
Total Estimated General Fund Expenditures	1,393,293.52	1,669,370.80

Approved by Council the 6th day of June, 2023.

Signed: _____
 R. Dennis Paschal, Mayor

Attest: _____
 Yvonne Russell, Town Clerk

TOWN OF WENTWORTH
Budget Amendment No. 4
FISCAL YEAR 2022-2023
GENERAL FUND

REVENUE	Budget	Amendment No. 1	Amendment No. 2	Amendment No. 3	Amendment No. 4
	FY 2022 - 2023	FY 2022 - 2023	FY 2022 - 2023	FY 2022 - 2023	FY 2022 - 2023
INCOME ACCOUNT					
Sales and Use Tax	\$715,000.00	\$715,000.00	\$715,000.00	\$715,000.00	\$715,000.00
Utility Franchise Tax	\$110,000.00	\$110,000.00	\$110,000.00	\$110,000.00	\$110,000.00
Alcoholic Beverage Tax	\$11,000.00	\$11,000.00	\$11,000.00	\$11,000.00	\$11,000.00
Sale of Promotional Items	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interest on Investments	\$350.00	\$350.00	\$350.00	\$69,300.00	\$69,300.00
Sale of Town Property	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Revenues - Grants	\$0.00	\$0.00	\$0.00	\$433,428.52	\$683,428.52
Rent	\$33,250.00	\$33,250.00	\$33,250.00	\$33,250.00	\$33,250.00
Transfer from Special Revenue Funds - American Rescue Plan Act	\$0.00	\$0.00	\$0.00	\$21,315.00	\$21,315.00
Transfer from Special Revenue Funds - State Capital Infrastructure Fund grant	\$0.00	\$0.00	\$0.00	\$0.00	\$26,077.28
Revenue Subtotal:	\$869,600.00	\$869,600.00	\$869,600.00	\$1,393,293.52	\$1,669,370.80
Fund Balance Appropriation	\$0.00	\$43,944.00	\$66,365.00	\$0.00	\$0.00
Total Estimated General Fund Revenues	\$869,600.00	\$913,544.00	\$935,965.00	\$1,393,293.52	\$1,669,370.80

Total Estimated General Fund Expenditures	\$869,600.00	\$913,544.00	\$935,965.00	\$1,393,293.52	\$1,669,370.80
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TOWN OF WENTWORTH
Budget Amendment No. 4
FISCAL YEAR 2022-2023
GENERAL FUND

Object of Expenditures	Budget	Amendment No 1	Amendment No 2	Amendment No 3	Amendment No 4
	FY 2022 - 2023	FY 2022 - 2023	FY 2022 - 2023	FY 2022 - 2023	FY 2022 - 2023
GENERAL GOVERNMENT:					
Capital Outlay					
Office Furniture/Equipment	\$250.00	\$250.00	\$250.00	\$21,565.00	\$21,565.00
Property Acquisition	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Property Improvements	\$6,000.00	\$49,944.00	\$49,944.00	\$49,944.00	\$91,806.28
Debt Service	\$93,531.00	\$93,531.00	\$93,531.00	\$93,531.00	\$93,531.00
Transfer to Capital Proj Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Subtotal:	\$99,781.00	\$143,725.00	\$143,725.00	\$165,040.00	\$206,902.28
Personnel Costs					
Bond Insurance	\$600.00	\$600.00	\$600.00	\$1,285.00	\$1,285.00
Disability Insurance	\$2,400.00	\$2,400.00	\$2,400.00	\$2,400.00	\$2,400.00
Medical Insurance	\$15,200.00	\$15,200.00	\$15,200.00	\$20,070.00	\$20,070.00
Workman's Comp Insurance	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$3,800.00
Gross Salaries	\$121,272.00	\$121,272.00	\$121,272.00	\$93,750.00	\$93,750.00
Employer Taxes (FICA)	\$12,130.00	\$12,130.00	\$12,130.00	\$9,300.00	\$9,300.00
Unemployment Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Payroll Services	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00
Retirement	\$5,900.00	\$5,900.00	\$5,900.00	\$6,372.00	\$6,372.00
Longevity	\$1,780.00	\$1,780.00	\$1,780.00	\$1,308.00	\$1,308.00
Subtotal:	\$165,282.00	\$165,282.00	\$165,282.00	\$140,485.00	\$142,285.00
Travel					
Lodging/Meals/Mileage	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00
Schools/Conference Fees	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00
Subtotal:	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00
PAGE 2 -- SUBTOTAL:	\$275,063.00	\$319,007.00	\$319,007.00	\$315,525.00	\$359,187.28

TOWN OF WENTWORTH
Budget Amendment No. 4
FISCAL YEAR 2022-2023
GENERAL FUND

Object of Expenditures	Budget	Amendment No 1	Amendment No 2	Amendment No 3	Amendment No 3
	FY 2022 - 2023	FY 2022 - 2023	FY 2022 - 2023	FY 2022 - 2023	FY 2022 - 2023
GENERAL GOVERNMENT:					
Other Operating Costs					
Administration:					
Mayor / Council	\$12,000.00	\$12,000.00	\$12,000.00	\$12,000.00	\$12,000.00
Miscellaneous	\$2,300.00	\$2,300.00	\$2,300.00	\$2,300.00	\$2,300.00
Advertising	\$1,700.00	\$1,700.00	\$1,700.00	\$3,200.00	\$3,200.00
Bank Charges	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00
Dues/Membership Fees	\$2,000.00	\$2,000.00	\$2,000.00	\$2,315.00	\$2,465.00
Equipment Leases/Service	\$3,850.00	\$3,850.00	\$3,850.00	\$3,850.00	\$3,850.00
Miscellaneous OOC	\$164,276.00	\$164,276.00	\$164,276.00	\$189,293.00	\$143,858.00
Office:					
Office Supplies	\$3,000.00	\$3,000.00	\$3,000.00	\$3,500.00	\$5,500.00
Postage	\$1,400.00	\$1,400.00	\$1,400.00	\$1,400.00	\$1,650.00
Professional Services:					
Attorney Fees	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00
Accounting Audit Fees	\$12,000.00	\$12,000.00	\$12,000.00	\$12,000.00	\$12,000.00
Board of Elections	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Professional Services	\$250.00	\$250.00	\$250.00	\$250.00	\$250.00
Planning & Zoning	\$55,950.00	\$55,950.00	\$55,950.00	\$55,950.00	\$55,950.00
Publications	\$400.00	\$400.00	\$400.00	\$450.00	\$450.00
Technology Services:					
Computer/ Software Support	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00
Internet/Phone/TV	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00	\$8,500.00
Website Hosting	\$3,500.00	\$3,500.00	\$3,500.00	\$3,500.00	\$3,500.00
Town Property					
Insurance	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00	\$26,700.00
Maintenance	\$60,000.00	\$60,000.00	\$60,000.00	\$60,000.00	\$75,250.00
Utilities	\$36,400.00	\$36,400.00	\$36,400.00	\$36,400.00	\$42,400.00
O.O.C. Subtotal:	\$421,526.00	\$421,526.00	\$421,526.00	\$448,908.00	\$431,323.00
PAGE 3 -- SUBTOTAL:					
	\$421,526.00	\$421,526.00	\$421,526.00	\$448,908.00	\$431,323.00

TOWN OF WENTWORTH
Budget Amendment No. 4
FISCAL YEAR 2022-2023
GENERAL FUND

Object of Expenditure	Budget	Amendment No 1	Amendment No 2	Amendment No 3	Amendment No 3
	FY 2022 - 2023	FY 2022 - 2023	FY 2022 - 2023	FY 2022 - 2023	FY 2022 - 2023
General Government Total:	\$696,589.00	\$740,533.00	\$740,533.00	\$764,433.00	\$790,510.28
PUBLIC SAFETY					
Animal Control	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00
Law Enforcement	\$63,916.00	\$63,916.00	\$63,916.00	\$63,916.00	\$63,916.00
Law Enforcement Equipment	\$3,512.00	\$3,512.00	\$3,512.00	\$3,512.00	\$3,512.00
Miscellaneous	\$17,483.00	\$17,483.00	\$17,483.00	\$17,483.00	\$17,483.00
<i>ReDirections</i>	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00
<i>SADD</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<i>Fire Department</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<i>NC Highway Patrol</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<i>Code Red</i>	\$700.00	\$700.00	\$700.00	\$700.00	\$700.00
<i>Help Inc/ Square One</i>	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00
<i>Other</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<i>Committee of 100 (Food Drive)</i>	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00
<i>CrimeStoppers</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<i>Project SAFE Rockingham Co</i>	\$783.00	\$783.00	\$783.00	\$783.00	\$783.00
<i>Rockingham United</i>	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00
Storm Debris Removal	\$0.00	\$0.00	\$22,421.00	\$22,421.00	\$22,421.00
Subtotal:	\$94,911.00	\$94,911.00	\$117,332.00	\$117,332.00	\$117,332.00
CULTURAL & RECREATIONAL					
Special Events	\$17,500.00	\$17,500.00	\$17,500.00	\$17,500.00	\$17,500.00
Appearance Committee	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00
Historical Committee	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00
Recreation Committee	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00
Fine Arts Festival Assoc. (FAFA)	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00
Friends of Chinqua Penn Trail	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00
MARC	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00
RCHS Band Boosters	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RCMS Band	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00
RCHS Boosters	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Rockingham Co Arts Council	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00
Wentworth PTA Ball Program	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00
Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Subtotal:	\$49,000.00	\$49,000.00	\$49,000.00	\$49,000.00	\$49,000.00
PAGE 4 -- SUBTOTAL:					
	\$840,500.00	\$884,444.00	\$906,865.00	\$930,765.00	\$956,842.28

Object of Expenditure	Budget	Amendment No 1	Amendment No 2	Amendment No 3	Amendment No 3
	FY 2022 - 2023	FY 2022 - 2023	FY 2022 - 2023	FY 2022 - 2023	FY 2022 - 2023
CONTINGENCY RESERVE					
Subtotal:	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00
ECONOMIC DEVELOPMENT					
Subtotal:	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00
Rockingham Co PEG Channel Program:					
Subtotal:	\$8,100.00	\$8,100.00	\$8,100.00	\$8,100.00	\$8,100.00
Transfer to Special Revenue Fund- American Rescue Plan	\$0.00	\$0.00	\$0.00	\$433,428.52	\$433,428.52
State Capital Infrastructure Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$250,000.00
Subtotal:	\$0.00	\$0.00	\$0.00	\$433,428.52	\$683,428.52
PAGE 5 -- SUBTOTAL:	\$29,100.00	\$29,100.00	\$29,100.00	\$462,528.52	\$712,528.52
TOTAL EXPENDITURES:	\$869,600.00	\$913,544.00	\$935,965.00	\$1,393,293.52	\$1,669,370.80

Article VIII. PUBLIC COMMENTS

There were no public comments.

Article IX. ANNOUNCEMENTS

Mayor Paschal made the following announcements:

- The next regular meeting of the **Wentworth Planning Board** is scheduled for **Tuesday, June 20, 2023**, at 7:00 pm at the Wentworth Town Hall.
- The next regular meeting of the **Wentworth Town Council** is scheduled for **Tuesday, July 11, 2023**, at 7:00 pm at the Wentworth Town Hall.
- The **Town Hall** will be closed **Tuesday, July 4, 2023** in observance of **Independence Day**.
- **Yvonne Russell** received her recertification as a **NC Certified Municipal Clerk**.

Article X. ADJOURN

Mayor Paschal made a **MOTION**, "*to adjourn.*"

Mayor Pro Tem Conner seconded the motion. All voted in favor and the motion carried.

Respectfully Submitted By:

Yvonne Russell
Town Clerk & Finance Officer

Approved By:

Dennis Paschal, Jr.
Mayor