

T. Scott Efirm  
Chairman

Bill Lawhon  
Vice Chairman

Mike Barbee  
Commissioner

Patty Crump  
Commissioner



Trent Hatley  
Commissioner

Brandon King  
Commissioner

Billy Mills  
Commissioner

**Stanly County  
Board of Commissioners  
Regular Meeting  
Monday, March 2, 2026 – 6:00 PM**

- 1. 5:15 p.m. - Closed Session for Economic Development per G. S. 143-318.11(a)(4), Followed by a Work Session in the Joshua J. Morton, Jr. Conference Room, Stanly Commons**
  
- 2. Call to Order & Welcome - Chair Scott Efirm**
  
- 3. Invocation & Pledge of Allegiance - Commissioner Billy Mills**
  
- 4. Approval / Adjustments to the Agenda**
  
- 5. Public Comment**
  
- 6. Scheduled Agenda Items**
  - A. VUJ Apron and Taxilane Rehabilitation**  
Presenter: Randy Shank, Airport Director
  
  - B. FY 2026-2027 Budget Development Calendar**  
Presenter: Andy Lucas, County Manager
  
- 7. Consent Agenda**
  - A. Minutes**
  
  - B. February 2026 DMV Refunds**
  
  - C. January 2026 Monthly Finance Report**
  
  - D. Calendar Expense**

**E. Memorandum of Understanding with Stanly Community College for  
NCETC Burn Buildings**

**F. Richfield Town Duty Contract**

**8. Board Comments, Announcements & Committee Reports**

**9. Adjourn**



**Department:** Airport

## **MEMORANDUM**

**To:** Board of Commissioners  
**From:** Randy Shank, Airport Director  
**Date:** March 2, 2026  
**RE:** VUJ Apron and Taxilane Rehabilitation

### **Summary:**

The Stanly County Airport is requesting a local match to support a FAA/DOA funded Apron and Taxilane Pavement Rehabilitation project. The low bidder for the project was J.T. Russell & Sons and will be awarded the contract if County funding is approved.

The project will consist of three separate grants to fund the project. These numbers are demonstrated in the attached Grant Summary Budget document. The cumulation of each grant supports and completes the entire construction project.

As demonstrated in the summary, the entire project cost is \$1,251,291 and will require a County match of \$122,201. The County match amount would be funded via the Airport Enterprise Fund using retained earnings.

Please consider approval of the match amount and construction of the project.

### **Recommended Action:**

Request approval of the attached budget amendment as presented.

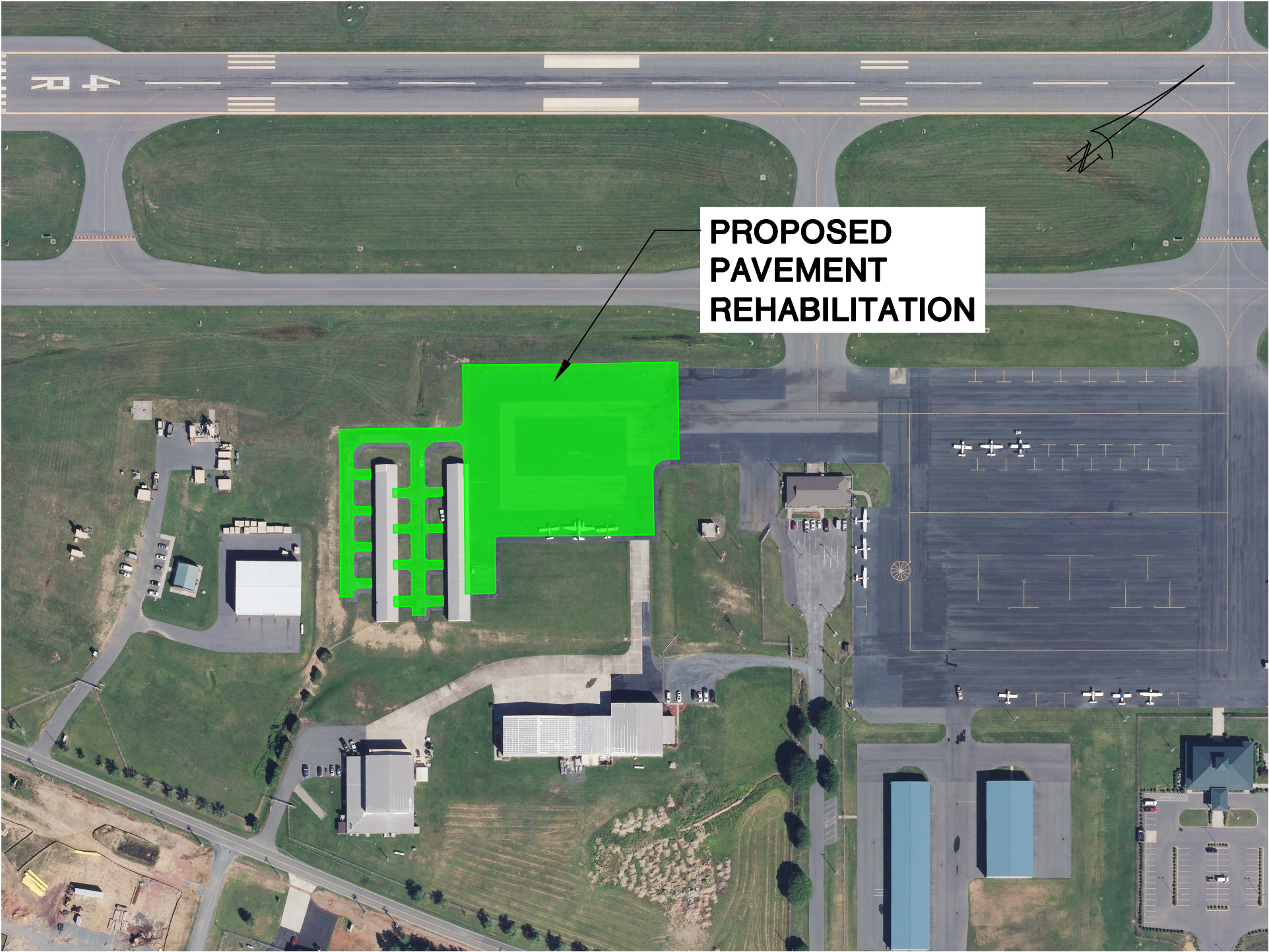
### **Financial Impact:**

### **Attachments:**

1. Budget ammendment 2026-63
2. Budget ammendment 2026-62
3. APRON AND TAXILANE PAVEMENT REHAB EXHIBIT-Model
4. Funding Summary\_VUJ\_Apron Rehab







**PROPOSED  
PAVEMENT  
REHABILITATION**

**FUNDING SOURCES  
STANLY COUNTY AIRPORT  
APRON & TAXILANES PAVEMENT REHABILITATION PROJECT**

**Total Project Cost:      \$1,251,291.00**

**GRANT FUNDING SUMMARY:**

Federal Share Total:	\$179,282.00
State Share Total:	\$949,808.00
Local Share Total:	<b>\$122,201.00</b>
Grants Total:	\$1,251,291.00

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**Grant 1: Federal 2021 NPE (100% Federal, 0% Local)**

Federal Share:	\$29,282.00
Local Share:	<b>\$0.00</b>
Grant 1 Total:	\$29,282.00

**Grant 2: Federal 2022 NPE (90% Federal, 10% Local)**

Federal Share:	\$150,000.00
Local Share:	<b>\$16,667.00</b>
Grant 2 Total:	\$166,667.00

**Grant 3: State Grant (90% State, 10% Local)**

State Share:	\$949,808.00
Local Share:	<b>\$105,534.00</b>
Grant 3 Total:	\$1,055,342.00



**Department:** Central Administration

**MEMORANDUM**

**To:** Board of Commissioners  
**From:** Andy Lucas, County Manager  
**Date:** March 2, 2026  
**RE:** FY 2026-2027 Budget Development Calendar

**Summary:**

Attached please find the proposed Fiscal Year 2026-2027 budget development process calendar.

**Recommended Action:**

Review and consider approval of the proposed calendar.

**Financial Impact:**

None

**Attachments:**

1. Stanly County\_FY 26\_27Budget Calendar



**Stanly County  
FY 2026-2027 Budget Manual  
Budget Calendar**

The County will utilize the following schedule in preparing the budget for Fiscal Year 2026-2027. Dates are subject to change:

<b>Dates</b>	<b>Activity</b>	<b>Description</b>
December 2025- January 2026	Budget Process Development	County Manager and Finance begin development and revision of forms and process for Fiscal Year 2026-2027
January 2026	Pre-Budget Assessment & Projections	Finance, HR and County Manager begin preparing the system for budget data entry
February 6, 2026	Board Strategic Planning Conference	Board develops goals and sets priorities for Fiscal Year 2026-2027
March 12, 2026	Budget Kick-Off (Departments)	Departments begin developing operating and capital improvement budget requests and key information into the budget system
March/April 2026 TBD	Joint Meetings w/School Board and Community College Board of Trustees	The School Board and Board of Trustees share prior year results, key operational priorities, planned initiatives as well as capital renovation and replacement needs.
April 15, 2026	Dept. Requests Due	Department operating and capital improvement budget requests are due to the County Manager's Office
May 11, 2026	Manager's Recommended Budget Presentation	Place and Time: Stanly Commons, Board Meeting Room at 6:00 PM
June 1, 2026	Public Hearing	Public hearing for Fiscal Year 2026-2027 budget
June 8, 2026* June 15, 2026 *	Budget Workshop(s) <b>* Dates to be finalized at the Board's 6/1/26 meeting</b>	Workshops to discuss Fiscal Year 2026-2027 budget
June 17, 2026	Budget Adoption	Board approves Fiscal Year 2026-2027 Budget Ordinance

**STANLY COUNTY  
BOARD OF COMMISSIONERS  
RECESSED MEETING MINUTES  
ANNUAL PLANNING RETREAT  
FEBRUARY 6, 2026**

**COMMISSIONERS PRESENT:**

T. Scott Efird, Chair  
Bill Lawhon, Vice Chair  
Mike Barbee  
Patty Crump  
Trent Hatley  
Brandon King  
Billy Mills

**COMMISSIONERS ABSENT:**

None

**STAFF PRESENT:**

Andy Lucas, County Manager  
Jenny Furr, County Attorney  
Tyler Brummitt, Clerk  
Toby Hinson, Finance Director  
Emily Frye, HR Director  
Sheriff Jeff Crisco

**Facilitator:**

Geraldine Gardner, Centralina Regional Council

**Call to Order & Welcome**

The Stanly County Board of Commissioners (the “Board”) reconvened their regular meeting from Monday, February 2<sup>nd</sup> on Friday, February 6, 2026 at 9:00 a.m. in the Stanly County Airport Conference Room. Chair Efird called the meeting to order, welcomed everyone and gave the invocation.

**Opening Remarks**

County Manager Lucas expressed his appreciation to the Board for dedicating their time to attend the retreat. He noted that the insights gained from the session will be key in guiding staff during the upcoming budget process.

Following a brief review of the retreat agenda by County Manager Lucas, Executive Director Geraldine Gardner of the Centralina Regional Council was introduced as the facilitator for the day.

Mrs. Gardner reviewed the meeting objectives, ground rules and the survey responses received from the Board regarding what they felt was the County's biggest successes in the past fiscal year. She then invited County Manager Lucas to present the first item on the agenda.

### **Vehicle Tax Refund Approval**

With this item being tabled at the February 2, 2026 meeting, it was requested that the Board now consider and approve the vehicle tax refunds for January 2026.

Vice Chair King moved to approve the refunds as presented, seconded by Commissioner Crump and passed by unanimous vote.

### **Utility Projects Update: West Stanly Wastewater Treatment Plant (WWTP) Procurement & Other Projects**

**Presenters: Andy Lucas, County Manager & Clinton Hinson, Utilities Director**

#### **1. West Stanly Wastewater Treatment Plant Project Update**

Staff provided an update on the WWTP project, which is being bid as two (2) separate contracts: Contract 1 for site upgrades and Contract 2 for McCoy's Creek updates and the transmission line.

The bid opening for both contracts was held on Thursday, February 5. Contract 1, with an estimated cost of \$23 million, received only two bids. Since three bids are required for the initial opening, this contract will be re-bid on February 19. At that time, the contract can be awarded regardless of the number of bids received.

Contract 2, with an estimated cost of \$10 million, received seven bids. BRS, Inc. of Richfield was the lowest bidder at \$9.1 million. County Manager Lucas noted that this contract cannot be awarded until the bidding for Contract 1 is complete in order to determine the total project cost and finalize the funding amounts from ARPA and the USDA.

#### **2. Preliminary Design & Information for Western Stanly County Water & Wastewater Improvements**

**Presenter: Stephen Chambers, Chambers Engineering**

Mr. Chambers presented the preliminary engineering map for the construction of a new waterline designed to provide additional water to western Stanly County. This project would also serve as a backup feed to the Highway 24-27 waterline via the Millingport water tank, which is currently underutilized.

Additionally, Mr. Chambers presented the preliminary design for wastewater improvements in western Stanly County. Once completed, these improvements will add capacity to the area and alleviate some of the current stress from McCoy's Creek Pump Station system.

These items were presented as information and for discussion purposes only. No action was taken at this time.

### **School Board Engagement Strategy Session**

**Presenters: Geraldine Gardner, Facilitator & Andy Lucas, County Manager**

For Board consideration, Ms. Gardner presented a potential guide for upcoming discussions and engagements with the Board of Education and the School Superintendent. These pre-meeting engagements with the Board of Education and the School Superintendent will include an elected officials survey, Board Chair interviews, and interviews with the County Manager and School Superintendent to identify key concerns and points for discussion.

During the presentation, the Board provided feedback regarding past discussions that have not been effective, and expressed hopes that a new approach will lead to more productive conversations moving forward.

County Manager Lucas added that he feels it is time for the County to take a leadership role in working together to come up with collaborative solutions. Ms. Gardner expressed her willingness to facilitate these meetings if both the county and school board agree to participate.

Following discussion, there was a consensus to share the attached proposal with the Board of Education to determine their willingness to participate in these joint meetings.

If the Board of Education agrees to proceed, staff will present the proposal to the Board of Commissioners at their meeting on March 16th for approval at a cost of \$5,000. Once both boards have reached an agreement, the process will move forward.

### **Jail Expansion Project Discussion**

**Presenter: Andy Lucas, County Manager**

As information, representatives from Bordeaux Construction presented the proposed bid phase schedule and the budgets for Phase 1 and Phase 2 at the Board's work session on February 2, 2026. This item was also included on the planning retreat agenda to allow for further discussion.

For Phase 1, the construction cost is \$24.3 million. This phase includes a 78-bed expansion, two exterior recreation yards, updates to the existing booking area, upgrades to the existing building and receiving areas, a new area of refuge and an updated laundry room. All work for this phase will be located within the existing secured parking lot area.

County Manager Lucas stated that the County would need to borrow \$24 million to fund the construction costs for this project, resulting in an annual debt service of approximately \$1.990 million for 20 years. Additionally, there is currently no identified revenue source to cover the annual operational expenses of \$1.945 million without reducing other county services.

To cover the debt service associated with this project, a tax rate increase of just over \$0.04 would be required.

Phase 2 construction cost is \$32.8 million. This phase includes tearing down the old jail, a 16-bed expansion, additional segregation housing within Level 2, a new public entrance, a new visitation area, a jail administration area, a new medical office, and integration into the existing courthouse tunnel.

Based on borrowing \$32.8 million to complete this phase, the annual debt for a 20-year loan would be approximately \$2.650 million, with annual operating expenses of \$1.113 million. To accommodate this debt service would require a \$0.04 tax rate increase as well.

For context, County Manager Lucas compared the \$3.94 million annual cost of Phase 1 against the option to continue housing inmates out-of-county, which has an average annual cost of \$297,884 based on the past four (4) years.

Other alternatives presented for consideration include:

- Hiring an additional Assistant District Attorney at the County's expense to focus on moving cases through the court system
- Utilizing Opioid Settlement Funds to create a one-year pilot jail diversion program (for both pre- and post- arrest) then evaluate its effectiveness

Following the discussion, County Manager Lucas recommended pursuing these alternatives prior to considering Phase 1. This recommendation was made based on uncertainties regarding upcoming fiscal year budget requests and to avoid adding additional debt service at this time.

The Board discussed this information at length with staff responding to questions throughout the presentation.

Board consensus was to support exploring these alternatives before further consideration of Phase 1.

#### **Law Enforcement Official – Public Record Redaction Policy**

**Presenter: Jenny Furr, County Attorney**

County Attorney Furr stated that a Mint Hill Officer recently requested the removal of their personal information from the County's website, GIS, and Tax Office records.

Although Stanly County has received no other such requests, County Attorney Furr researched this and found that legislation passed in 2015 allows the county to provide this service as a courtesy to sworn law enforcement officers upon request. Under this policy, no fee is charged to the officer, though the request must be filed annually. It was noted that Union and Catawba counties have adopted similar policies, and the UNC School of Government recommends approval of it.

Following discussion, Commissioner Hatley moved to approve the policy with an effective date of March 6, 2026. The motion was seconded by Commissioner King and passed by unanimous vote.

**Exhibit A**  
**Sworn Law Enforcement Officer**  
**Public Records Redaction Request**

The Board recessed at noon for lunch, then reconvened the meeting at 12:40 p.m.

**General Fund Capital Improvement Plan Review & Prioritization**

**Presenter: Andy Lucas, County Manager**

County Manager Lucas conducted a review of each project within the FY 2027-2031 Capital Improvement Plan. The presentation included a summary list of these projects, outlining the staggered start dates for each as a means to manage the county's debt and minimize the tax burden on citizens.

The Board discussed these projects with staff addressing questions throughout the presentation.

Following the discussion, the Board participated in an exercise to determine the proposed timeline for each of the CIP projects. Board members were asked to determine, by dot vote, if the project should proceed in the next fiscal year, in 2-3 years, in 4-5 years, or paused for the time being.

Below are the results of the exercise to rank the projects in the FY 2027-2031 CIP:

**FY 2026-2027 (next year):**

- \* Central Admin/Finance/EDC/Meeting Room Carpet Replacement
- \* Commons Facility Access Control & Security (Phased approach starting in FY 26-27)
- \* Courthouse renovations (windows) & possible renovation of basement space for relocation of the Special Operations (Narcotics Division) of the Sheriff's Office
- \* Airport hangar site infrastructure (Only if grant funding is received)
- \* West Stanly Middle School Expansion (Only if the school system receives funding via the needs based capital grants for the project with 5% County match required)
- \* Various school system facility renovations

**FY 2027-2029 (2-3 years):**

- \* Jail Facility Expansion Project - Phase 1 (Option A)
- \* Commons Facility Access Control & Security (Project Completion)
- \* Public safety portable/mobile radio replacement

**FY 2029 – 2031 (4-5 years):**

- \* Commons floor replacement
- \* Increase channel paths for the public safety radio network
- \* New Sheriff's Office facility
- \* New Animal Shelter facility (Sheriff Crisco agreed to initiate fundraising efforts for construction of a new shelter which could move the project timeline up.)
- \* New industrial park site acquisition
- \* New industrial park infrastructure
- \* Human Services office renovations
- \* Library passenger elevator

**Not Recommended:**

- \*Jail Facility Expansion project- Phase II (Option D)
- \*Senior Services renovations/expansion
- \*Livestock Arena metal bleachers
- \*Oakboro Elementary School facility replacement

**FY 2026-2027 & Beyond Budget Forecast**

County Manager Lucas presented a detailed overview of the County's revenue and expenditure projections beginning with FY 2025-26 through FY 2028-29.

Following discussion and based on Board consensus, County Manager Lucas stated that staff will work to develop a recommended budget as close to \$0.51 as possible, provided the County does not incur any additional significant debt. Department heads have also been made aware that the budget will be very tight with no new positions being recommended.

The Board discussed the need to begin campaigning for another ¼¢ sales tax increase to fund potential capital improvements for the school system. If approved, this would generate approximately \$2.8 million annually in revenue.

Board consensus was to begin a conversation with representatives regarding this increase and to seek the necessary permission to place it on the November 2026 ballot.

**Brainstorming Exercise Results**

The retreat included a brainstorming exercise in which the Board members and the County Manager suggested additional budget priorities for discussion.

**Commissioner Suggested Ideas:**

- \* Support for a ¼¢ sales tax increase
- \* Teacher supplemental pay increase (if funds available)

**County Manager Suggested Ideas:**

Based on Board feedback, the results were as follows:

**Favorable:**

- \* Employee cost of living increase
- \* Mid-year merit for employees

**Not -Favorable:**

- \* Additional positions added to a specific department or program
- \* Reduction in county services or programs
- \* Changes to services/programs (e.g., terminate the contract with YMCA for West Stanly Senior Center programs and hire county staff to operate)
- \* Programs or services to enhance outcomes (e.g., public safety, education, human services, economic development, etc.)
- \* Enhancements to services or programs
- \* School system operational & capital outlay funding
- \* Other infrastructure enhancements
- \* Specific capital items (e.g., General building renovations, airport hangar site, water/sewer infrastructure extension, etc.)

**Parking Lot Items**

Commissioner Mills requested additional information regarding interbasin transfers (IBT). He expressed concerns that if the City of Albemarle continues to sell water to counties beyond Union and Cabarrus, the water source may diminish over time and impact Stanly County’s water needs in the future.

As information, Ms. Gardner noted that the General Assembly has implemented a moratorium on IBT’s for now through HB 850, which impact the Catawba River. She also mentioned that the Centralina Council of Governments is currently conducting a study regarding this as well.

**Wrap-Up & Adjourn**

With no additional items presented for discussion, Vice Chair Lawhon moved to adjourn, seconded by Commissioner King and passed by unanimous vote at 2:13 p.m.

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**T. Scott Efird, Chair**

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**Tyler Brummitt, Clerk**

**STANLY COUNTY  
BOARD OF COMMISSIONERS  
WORK SESSION MINUTES  
FEBRUARY 16, 2026**

In attendance: Chairman Scott Efird (by phone), Vice Chair Bill Lawhon, Commissioner Mike Barbee, Commissioner Patty Crump, Commissioner Brandon King, Commissioner Billy Mills, County Manager Andy Lucas, County Attorney Jenny Furr and Clerk to the Board Tyler Brummitt.  
Absent: Commissioner Trent Hatley

Following closed session, Vice Chair Lawhon called the work session to order at 5:54 p.m.

**Proposal for School Board Engagement Strategy Sessions**

As an update, County Manager Lucas stated that he shared the proposal with Superintendent Jarrod Dennis on Friday, February 6th, following the Board's retreat.

The Superintendent has since provided the proposal to the School Board Chair. No feedback has been received at this time.

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**T. Scott Efird, Chairman**

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**Tyler Brummitt, Clerk**

T. Scott Efird  
Chairman

Bill Lawhon  
Vice Chairman

Mike Barbee  
Commissioner

Patty Crump  
Commissioner



Trent Hatley  
Commissioner

Brandon King  
Commissioner

Billy Mills  
Commissioner

**Stanly County  
Board of Commissioners  
Regular Meeting Minutes  
Monday, February 16, 2026 – 6:00 PM**

**1. Call to Order & Welcome**

The Stanly County Board of Commissioners (the “Board”) met in regular session on Monday, February 16, 2026 in the Gene McIntyre Meeting Room, Stanly Commons. Vice Chair Lawhon called the meeting to order at 06:00 PM with Commissioner King giving the invocation and leading the Pledge of Allegiance.

Present:

Chairman T. Scott Efird (Participated by Phone)

Vice Chairman Bill Lawhon

Commissioner Mike Barbee

Commissioner Patty Crump

Commissioner Trent Hatley

Commissioner Brandon King

Commissioner Billy Mills

**2. Approval / Adjustments to the Agenda**

With no amendments to the agenda, Commissioner King moved to approve it as presented. Commissioner Mills seconded the motion which passed by unanimous vote.

**3. Public Comment**

None.

**4. Scheduled Agenda Items**

**A. Proclamation Declaring February 9 -13, 2026 as National Future Business Leaders of America (FBLA) Collegiate Week**

Presenter: Dony Santos-Lambur, Chapter President

Dony Santos-Lambur, Chapter President and other representatives of the Stanly Community College Chapter of the FBLA were in attendance to present the proclamation. It was requested that the proclamation be adopted to officially recognize February 9–13, 2026 as National Future Business Leaders of America (FBLA) Collegiate Week.

(Commissioner Hatley arrived at 6:01 p.m. during the presentation.)

Following the presentation and Board comments, Commissioner Mills moved to adopt the proclamation as presented, seconded by Commissioner Barbee and carried by a 7 - 0 vote.

**See Exhibit A  
National FBLA Collegiate Week — February 9-13, 2026  
(Future Business Leaders of America Collegiate)**

**B. Senior Services Advisory Board Appointments**

Presenter: Pamela Sullivan, Senior Services Director

The terms for board members Debbie Bennett, Audrey Rigsbee, and James Moss expired on February 6, 2026. All three members have expressed their willingness to continue serving if reappointed.

Director Sullivan noted that each member has maintained consistent attendance and active participation at the meetings. Therefore, it was recommended that each be reappointed for a second term, effective March 1, 2026, through February 28, 2029.

Following brief discussion, Commissioner Crump moved to reappoint all three (3) members as requested. The motion was seconded by Commissioner Barbee and passed by unanimous vote.

**C. Resolution Closing Unopened Public Roadways**

Presenter: Kyle Griffin, E911 Communications Director

North Carolina General Statute § 153A-241 authorizes the County to permanently close portions of recorded public roadways. As the construction of Phase 2 of the NC Emergency Training Center facility moves forward, staff initiated the planning and review process to name the access roads/driveways with ingress/egress to the facility.

During an internal review process, Planning & Zoning identified three (3) existing recorded, but unopened and unused, public roadways that have never been constructed or utilized for public travel. These roadways are commonly referred to as “paper streets.” Because these roadways were recorded on subdivision plats, formal action by the County is required to close the portions that intersect County-owned property at the Phase 2 site located off Airport Road.

In accordance with N.C.G.S. § 153A-241, staff requested approval of three (3) separate Resolutions of Intent to close the portions of **Kirk Road, Diana Road, and Todd Road** identified on the enclosed map.

If adopted, staff will be directed to schedule three public hearings for the March 16 Commissioners’ Meeting and to provide all required notice in accordance with statute, including notification by certified mail to adjoining property owners, posting of notice in the affected area, and publication in a newspaper of general circulation.

Following the presentation, Director Griffin responded to a brief period of questions related to specific details of the request.

By motion, Commissioner Mills moved to approve all three (3) resolutions as presented, seconded by Commissioner Hatley and passed by unanimous vote.

**See Exhibit B**  
**Resolution of Intent to Close an Unopened Public Road**

## **5. Consent Agenda**

Commissioner King moved to approve the consent agenda as presented, seconded by Commissioner Mills and carried by a 7 - 0 vote.

- A. Minutes**
- B. DSS Budget Amendment - Repair of Vehicle**
- C. DSS Budget Amendment - Temporary Staffing**
- D. Budget Amendment - Re-appropriation of Funds**
- E. Utilities — Budget Amendment 2026-59**
- F. Request to sell surplus on Gov Deal**

## **6. Board Comments, Announcements & Committee Reports**

Commissioner Mills noted that it was good to see the FBLA students in attendance and emphasized that they can achieve whatever goals they set for themselves. He encouraged the students to rely on Dr. Dan Hazlett for continued support and experience. Commissioner Crump also offered her best wishes to the students for their upcoming competitions.

Chair Efird thanked Vice Chair Lawhon for leading the meeting in his absence.

Chair Lawhon also expressed his appreciation for the FBLA students and their leadership. Additionally, he encouraged all eligible voters to participate in the local primary, which began on February 12th and ends February 28th.

## **7. Adjourn**

Commissioner Crump to adjourn the meeting, seconded by Commissioner King and passed by unanimous vote at 6:22 p.m.

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T. Scott Efird, Chair

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Tyler Brummitt, Clerk



**Department:** Finance

**MEMORANDUM**

**To:** Board of Commissioners  
**From:** Toby Hinson, Finance Director  
**Date:** March 2, 2026  
**RE:** February 2026 DMV Refunds

**Summary:**

Please see the February 2026 refund report from the North Carolina Vehicle Tax System for taxpayers due refunds over \$100.00 which requires Board of Commissioners approval.

**Recommended Action:**

Please consider and approve the vehicle tax refunds.

**Financial Impact:**

**Attachments:**

None



**Department:** Finance

**MEMORANDUM**

**To:** Board of Commissioners  
**From:**  
**Date:** March 2, 2026  
**RE:** January 2026 Monthly Finance Report

**Summary:**

Attached is the January 2026 Monthly Financial Report for Board review and acceptance.

**Recommended Action:**

Request that the Board accept the financial report as presented.

**Financial Impact:**

**Attachments:**

1. Monthly Report January 2026

***STANLY COUNTY  
NORTH CAROLINA***

***MONTHLY  
FINANCIAL REPORT***

***For Seven Months Ended  
January 31, 2026***



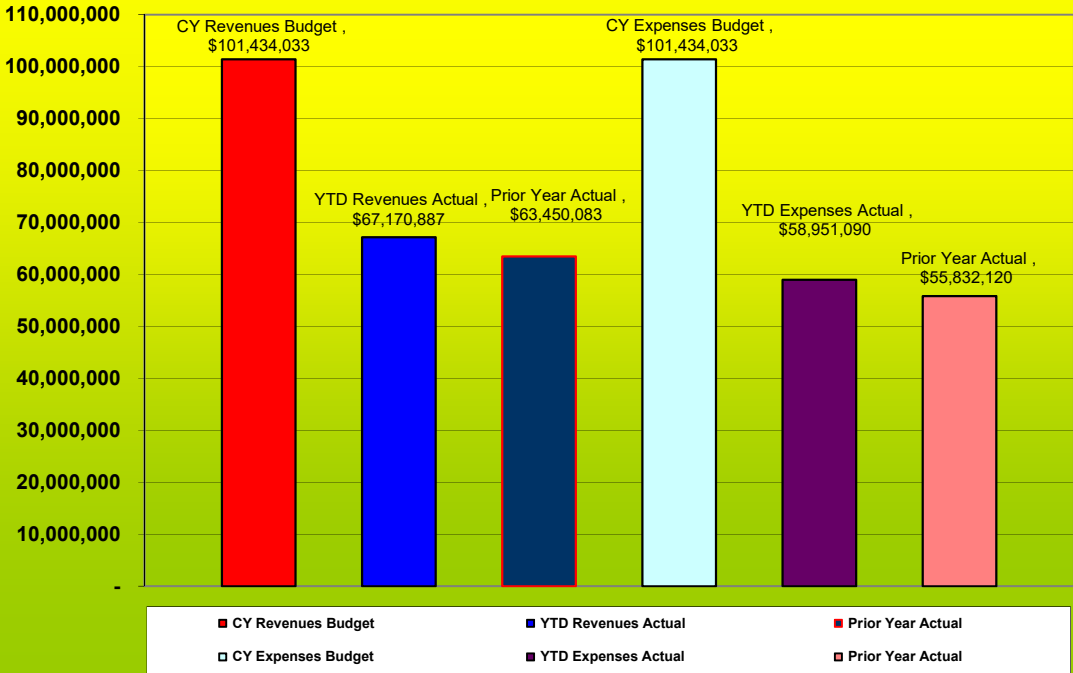
***Prepared and Issued by:  
Stanly County Finance Department***

**STANLY COUNTY, NORTH CAROLINA  
FISCAL YEAR 2025-2026**

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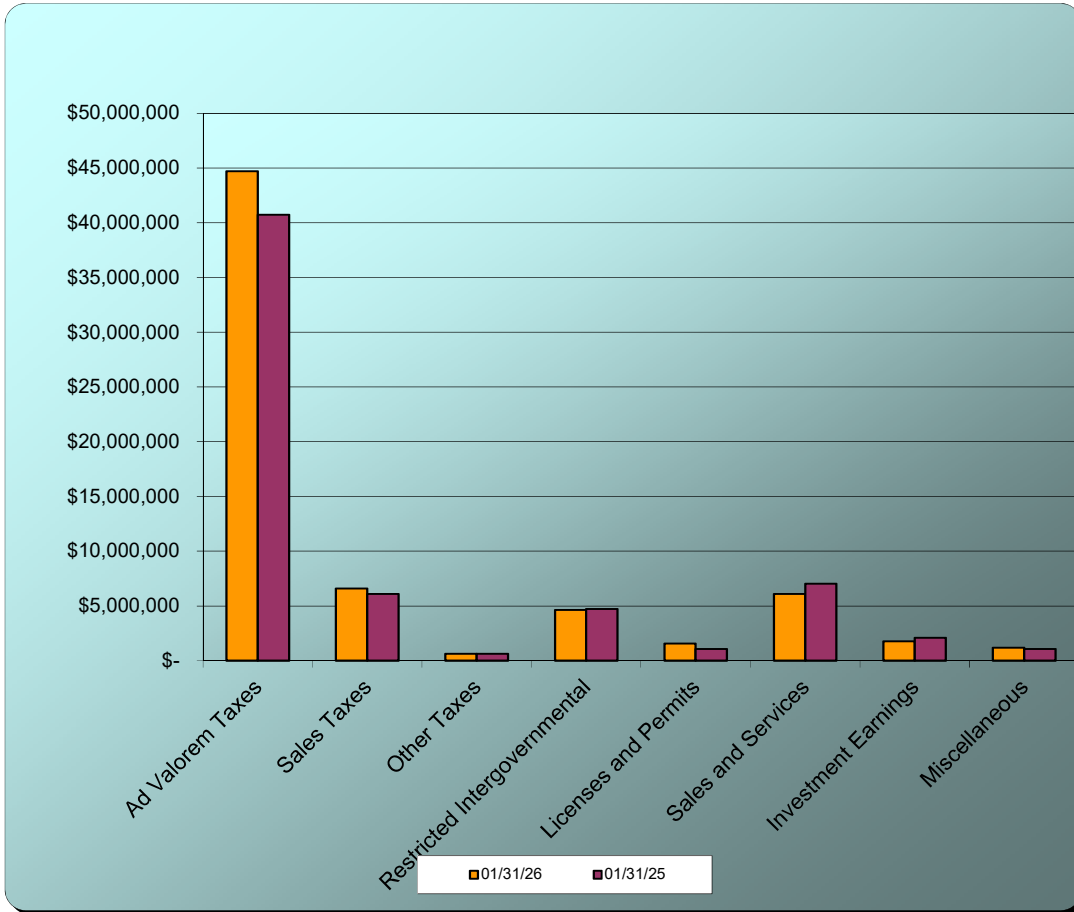
# General Fund Revenues and Expenses Actual vs Budget Fiscal Year 2025



**Stanly County**  
**General Fund Revenues by Source**  
**For the Seven Months Ended January 31, 2026**  
**with Comparative January 31, 2025**

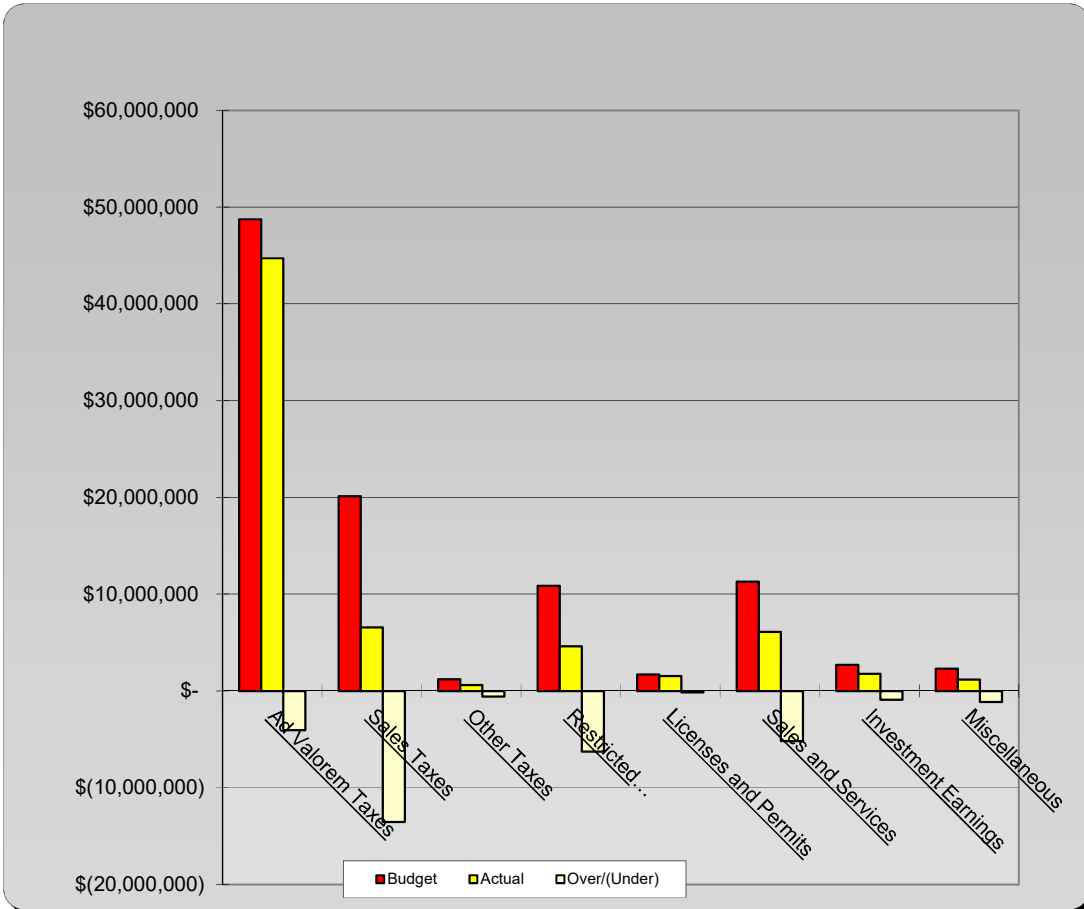
REVENUES:

	<u>01/31/26</u>	<u>01/31/25</u>	<u>Variance</u>	<u>Percent</u>
Ad Valorem Taxes	\$ 44,704,463.12	\$ 40,743,106.52	\$ 3,961,356.60	109.72%
Sales Taxes	6,581,223.66	6,102,224.79	478,998.87	107.85%
Other Taxes	635,859.07	626,232.28	9,626.79	101.54%
Restricted Intergovernmental	4,624,755.10	4,714,595.52	(89,840.42)	98.09%
Licenses and Permits	1,555,055.58	1,077,414.42	477,641.16	144.33%
Sales and Services	6,107,575.80	7,031,503.04	(923,927.24)	86.86%
Investment Earnings	1,779,177.21	2,086,557.72	(307,380.51)	85.27%
Miscellaneous	<u>1,182,777.13</u>	<u>1,068,448.64</u>	<u>114,328.49</u>	<u>110.70%</u>
Totals	<u>\$ 67,170,886.67</u>	<u>\$ 63,450,082.93</u>	<u>\$ 3,720,803.74</u>	<u>105.86%</u>



**Stanly County**  
**General Fund Budget by Source Compared to Actual Revenues**  
**For the Seven Months Ended January 31, 2026**

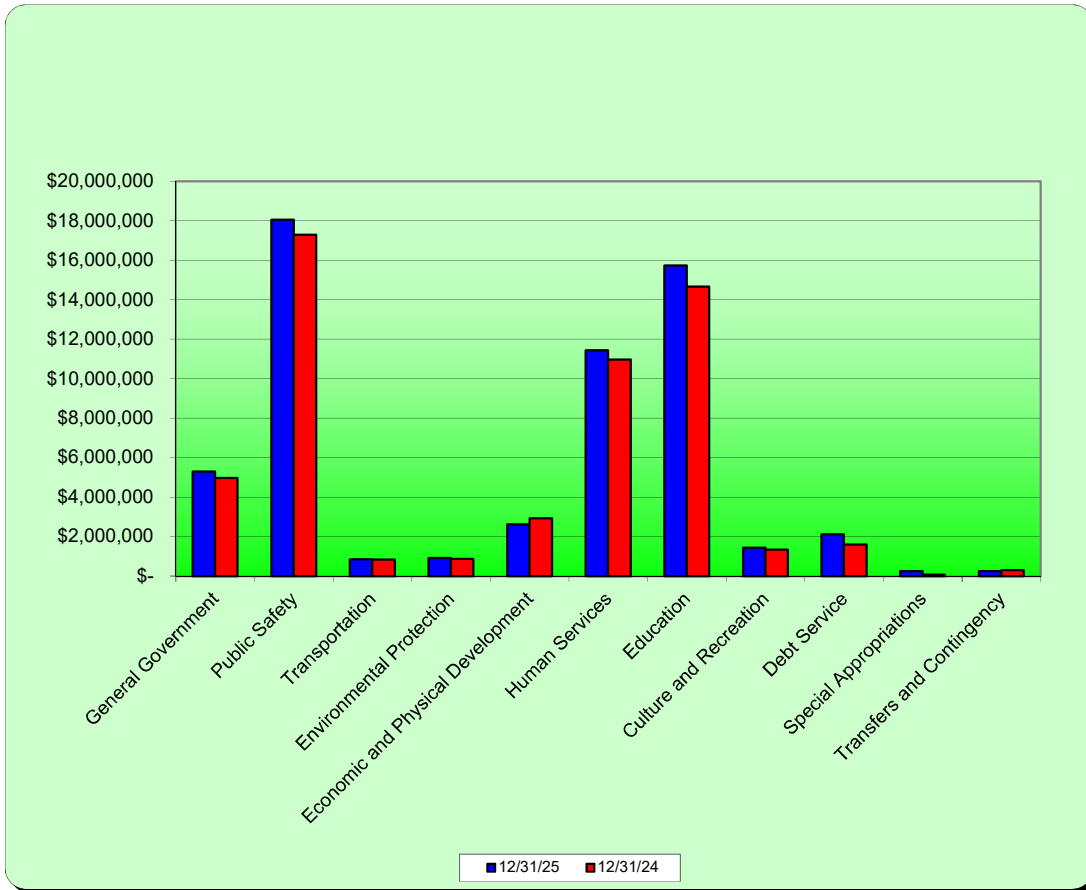
REVENUES:	Amended <u>Budget</u>	<u>Actual</u>	Actual <u>Over/(Under)</u>	Percent <u>Collected</u>
Ad Valorem Taxes	\$ 48,735,063.00	\$ 44,704,463.12	\$ (4,030,599.88)	91.73%
Sales Taxes	20,125,000.00	6,581,223.66	(13,543,776.34)	32.70%
Other Taxes	1,211,000.00	635,859.07	(575,140.93)	52.51%
Restricted Intergovernmental	10,868,808.00	4,624,755.10	(6,244,052.90)	42.55%
Licenses and Permits	1,696,500.00	1,555,055.58	(141,444.42)	91.66%
Sales and Services	11,290,732.00	6,107,575.80	(5,183,156.20)	54.09%
Investment Earnings	2,690,879.00	1,779,177.21	(911,701.79)	66.12%
Miscellaneous	2,313,221.00	1,182,777.13	(1,130,443.87)	51.13%
Fund Balance Appropriated	2,502,830.00	-	(2,502,830.00)	0.00%
<b>Totals</b>	<b>\$ 101,434,033.00</b>	<b>\$ 67,170,886.67</b>	<b>\$ (34,263,146.33)</b>	<b>66.22%</b>



**Stanly County**  
**General Fund Expenses**  
**For the Seven Months Ended January 31, 2026**  
**with Comparative January 31, 2025**

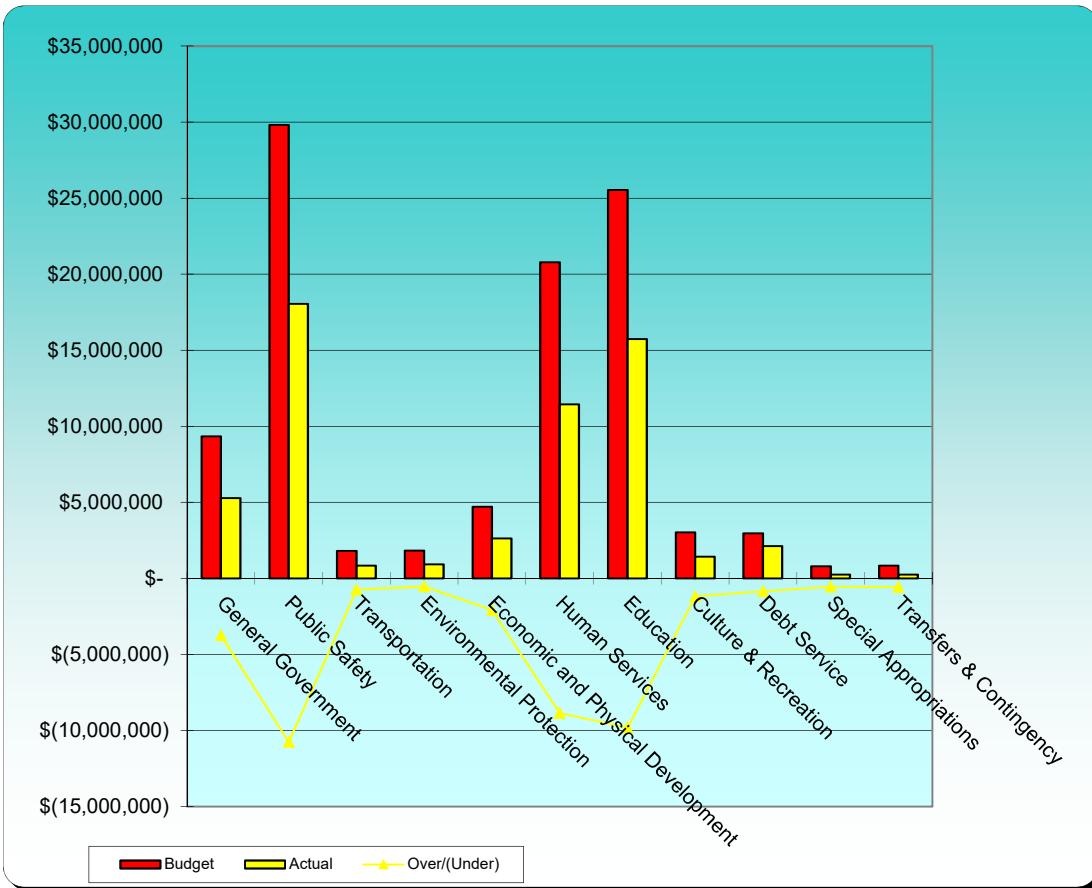
EXPENSES:

	<u>12/31/25</u>	<u>12/31/24</u>	<u>Variance</u>	<u>Percent</u>
General Government	\$ 5,288,661.93	\$ 4,964,281.24	\$ 324,380.69	106.53%
Public Safety	18,051,064.91	17,284,990.10	766,074.81	104.43%
Transportation	849,086.21	831,933.24	17,152.97	102.06%
Environmental Protection	922,236.10	863,436.61	58,799.49	106.81%
Economic and Physical Development	2,624,323.71	2,932,449.32	(308,125.61)	89.49%
Human Services	11,435,563.64	10,970,879.12	464,684.52	104.24%
Education	15,728,863.43	14,669,582.57	1,059,280.86	107.22%
Culture and Recreation	1,434,072.51	1,347,904.02	86,168.49	106.39%
Debt Service	2,112,507.21	1,594,516.98	517,990.23	132.49%
Special Appropriations	252,741.74	70,769.00	181,972.74	357.14%
Transfers and Contingency	<u>251,968.50</u>	<u>301,378.00</u>	<u>(49,409.50)</u>	<u>83.61%</u>
Totals	<u>\$ 58,951,089.89</u>	<u>\$ 55,832,120.20</u>	<u>\$ 3,118,969.69</u>	<u>105.59%</u>



**Stanly County**  
**General Fund Budget by Function Compared to Actual Expenses**  
**For the Seven Months Ended January 31, 2026**

EXPENSES:	Amended Budget	Actual	Over/(Under)	Percent Expended
General Government	\$ 9,335,225.00	\$ 5,288,661.93	\$ (3,737,898.45)	59.96%
Public Safety	29,819,829.00	18,051,064.91	(10,749,366.58)	63.95%
Transportation	1,803,637.00	849,086.21	(729,429.18)	59.56%
Environmental Protection	1,830,861.00	922,236.10	(535,721.11)	70.74%
Economic and Physical Development	4,716,339.00	2,624,323.71	(2,089,780.74)	55.69%
Human Services	20,783,861.00	11,435,563.64	(8,852,013.41)	57.41%
Education	25,539,160.00	15,728,863.43	(9,810,296.57)	61.59%
Culture & Recreation	3,027,212.00	1,434,072.51	(1,177,022.14)	61.12%
Debt Service	2,953,972.00	2,112,507.21	(841,464.79)	71.51%
Special Appropriations	795,000.00	252,741.74	(542,258.26)	31.79%
Transfers & Contingency	828,937.00	251,968.50	(576,968.50)	30.40%
<b>Totals</b>	<b>\$ 101,434,033.00</b>	<b>\$ 58,951,089.89</b>	<b>\$ (39,642,219.73)</b>	<b>60.92%</b>



**Stanly County**  
**Comparative Monthly Financial Report**  
**For the Seven Months Ended January 31, 2026**

		AMENDED	*Y-T-D	UNCOLLECTED REVENUE OR APPROPRIATIONS	%	LAST
		BUDGET	TRANSACTIONS	REMAINING	COLLECTED OR EXPENDED	YEAR'S Y-T-D TRANSACTIONS
<b>GENERAL FUND 110</b>						
<b>REVENUES:</b>						
Depart 3100-	Ad Valorem Taxes	\$ 48,735,063.00	\$ 44,704,463.12	\$ 4,030,599.88	91.73%	\$ 40,743,106.52
Depart 3200-	Other Taxes	21,466,000.00	7,220,350.53	14,245,649.47	33.64%	6,728,457.07
Depart 3320-	State Shared Revenue	791,937.00	338,716.83	453,220.17	42.77%	540,122.36
Depart 3323-	Court	90,000.00	46,136.77	43,863.23	51.26%	48,729.02
Depart 3330-	Intergovt Chg for Services	300,000.00	318,243.47	(18,243.47)	106.08%	258,507.02
Depart 3340-	Building Permits	1,281,400.00	1,263,991.15	17,408.85	98.64%	829,541.38
Depart 3347-	Register of Deeds	330,500.00	194,102.58	136,397.42	58.73%	185,986.61
Depart 3348-	Information Technology	-	-	-	N/A	-
Depart 3414-	Tax And Revaluation	550.00	254.00	296.00	46.18%	258.00
Depart 3417-	Election Fees	26,050.00	4,652.26	21,397.74	17.86%	2,519.70
Depart 3429-	Animal Protective Services	23,250.00	4,105.00	19,145.00	17.66%	7,235.50
Depart 3431-	Sheriff	2,004,927.00	587,981.25	1,416,945.75	29.33%	963,810.24
Depart 3432-	Jail	272,758.00	116,117.63	156,640.37	42.57%	201,520.25
Depart 3433-	Emergency Services	117,374.00	72,484.55	44,889.45	61.76%	260,573.11
Depart 3434-	FIRE	22,000.00	17,820.04	4,179.96	N/A	19,900.00
Depart 3437-	EMS-Ambulance	4,287,640.00	2,729,725.44	1,557,914.56	63.66%	3,028,216.58
Depart 3438-	EMS/Non-Emergency	310,000.00	267,928.06	42,071.94	86.43%	211,588.71
Depart 3439-	Facilities Mgmt	500.00	622.65	(122.65)	N/A	56.40
Depart 3440-	911 Emerg. Communications	219,359.00	104,278.56	115,080.44	N/A	9,800.00
Depart 3450-	Transportation	1,277,168.00	541,256.18	735,911.82	42.38%	231,821.22
Depart 3471-	Solid Waste	1,409,399.00	1,207,465.13	201,933.87	85.67%	1,152,553.90
Depart 3490-	Central Permitting	35,350.00	32,130.88	3,219.12	90.89%	21,291.60
Depart 3491-	Planning and Zoning	62,500.00	58,493.00	4,007.00	93.59%	35,489.12
Depart 3492-	Rocky River RPO	153,000.00	39,095.09	113,904.91	25.55%	37,478.05
Depart 3494-	EDC	5,000.00	12,980.00	(7,980.00)	259.60%	4,659.00
Depart 3495-	Cooperative Extension	16,800.00	8,718.66	8,081.34	51.90%	5,937.00
Depart 3500-	Health Department	3,783,984.00	1,665,179.54	2,118,804.46	44.01%	1,563,070.01
Depart 3523-	Juvenile Justice	132,672.00	77,397.00	55,275.00	58.34%	77,397.00
Depart 3530-	Social Services	6,245,175.00	2,574,511.98	3,670,663.02	41.22%	2,657,968.80
Depart 3538-	Senior Services	175,092.00	70,562.30	104,529.70	40.30%	197,465.01
Depart 3586-	Aging Services	781,339.00	286,053.41	495,285.59	36.61%	302,676.93
Depart 3587-	Veteran Service	-	-	-	N/A	-
Depart 3611-	Stanly County Library	130,700.00	94,644.57	36,055.43	72.41%	97,750.19
Depart 3616-	Agri Civic Ctr/Livestock Arena	423,000.00	82,711.06	340,288.94	19.55%	41,532.28
Depart 3831-	Investments	2,690,879.00	1,779,177.21	911,701.79	66.12%	2,086,557.72
Depart 3834-	Rent Income	144,267.00	76,408.02	67,858.98	52.96%	153,958.62
Depart 3835-	Sale of Surplus Property	35,000.00	8,635.68	26,364.32	24.67%	46,567.24
Depart 3838-	Loan Proceeds	845,200.00	431,200.00	414,000.00	51.02%	600,000.00
Depart 3839-	Miscellaneous	191,508.00	132,293.07	59,214.93	69.08%	95,980.77
Depart 3980-	Transfer From Other Funds	407,000.00	-	407,000.00	N/A	-
Depart 3991-	Fund Balance	2,209,692.00	-	2,209,692.00	N/A	-
<b>TOTAL REVENUES</b>		<b>101,434,033.00</b>	<b>67,170,886.67</b>	<b>34,263,146.33</b>	<b>66.22%</b>	<b>63,450,082.93</b>
<b>GENERAL FUND 110</b>						
<b>EXPENSES:</b>						
Depart 4110-	Governing Body	225,811.00	141,055.72	83,602.28	62.98%	142,185.38
Depart 4120-	Administration	749,202.00	469,234.53	279,967.47	62.63%	441,689.63
Depart 4130-	Finance	904,995.00	551,631.39	353,363.61	60.95%	530,683.15
Depart 4141-	Tax Assessor	1,128,250.00	635,724.05	492,525.95	56.35%	690,952.81
Depart 4143-	Tax Revaluation	580,773.00	332,603.40	248,169.60	57.27%	336,496.82
Depart 4155-	Attorney	393,022.00	252,035.05	140,986.95	64.13%	157,303.67
Depart 4160-	Clerk	39,630.00	9,332.61	30,297.39	23.55%	15,128.25
Depart 4163-	Judge's Office	8,400.00	1,368.46	7,031.54	16.29%	999.24
Depart 4164-	District Attorney	-	-	-	N/A	-
Depart 4170-	Elections	1,062,257.00	528,893.21	375,037.49	64.69%	500,439.56
Depart 4180-	Register of Deeds	533,186.00	308,475.73	224,403.24	57.91%	327,197.87
Depart 4210-	Info Technology	1,711,331.00	1,160,703.08	534,309.61	68.78%	1,061,721.98
Depart 4260-	Facilities Management	1,998,368.00	897,604.70	968,203.32	51.55%	759,482.88
<b>Total General Government</b>		<b>9,335,225.00</b>	<b>5,288,661.93</b>	<b>3,737,898.45</b>	<b>59.96%</b>	<b>4,964,281.24</b>

\* Y-T-D Transactions column does not include encumbrances.

**Stanly County**  
**Comparative Monthly Financial Report**  
**For the Seven Months Ended January 31, 2026**

		AMENDED BUDGET	*Y-T-D TRANSACTIONS	UNCOLLECTED REVENUE OR APPROPRIATIONS REMAINING	% COLLECTED OR EXPENDED	LAST YEAR'S Y-T-D TRANSACTIONS
Depart 4310-	Sheriff	14,778,588.00	9,365,057.00	5,151,567.43	65.14%	8,518,070.71
Depart 4321-	Juvenile Justice	265,334.00	146,156.83	119,177.17	55.08%	192,205.89
Depart 4330-	Emergency Services	10,243,932.00	6,404,567.76	3,661,216.93	64.26%	6,215,769.40
Depart 4350-	Inspections	928,087.00	508,487.89	419,599.11	54.79%	434,809.33
Depart 4360-	Medical Examiner	40,000.00	66,950.00	(26,950.00)	167.38%	22,675.00
Depart 4395-	911 Emergency	3,563,888.00	1,559,845.43	1,424,755.94	60.02%	1,901,459.77
	<b>Total Public Safety</b>	<b>29,819,829.00</b>	<b>18,051,064.91</b>	<b>10,749,366.58</b>	<b>63.95%</b>	<b>17,284,990.10</b>
Depart 4540-	<b>Total Transportation</b>	<b>1,803,637.00</b>	<b>849,086.21</b>	<b>729,429.18</b>	<b>59.56%</b>	<b>831,933.24</b>
Depart 4710-	Solid Waste	1,479,336.00	742,388.24	378,293.97	74.43%	713,055.06
Depart 4750-	Fire Forester	135,498.00	58,515.48	76,982.52	43.19%	50,386.07
Depart 4960-	Soil & Water Conservation	216,027.00	121,332.38	80,444.62	62.76%	99,995.48
	<b>Total Environmental Protection</b>	<b>1,830,861.00</b>	<b>922,236.10</b>	<b>535,721.11</b>	<b>70.74%</b>	<b>863,436.61</b>
Depart 4902-	Economic Development	3,127,712.00	1,800,076.31	1,327,635.69	57.55%	2,048,067.24
Depart 4905-	Occupancy Tax	366,800.00	200,420.94	166,379.06	54.64%	234,956.11
Depart 4910-	Planning and Zoning	359,059.00	192,473.48	166,585.52	53.60%	205,674.89
Depart 4911-	Central Permitting	384,870.00	227,100.27	155,535.18	59.59%	212,021.53
Depart 4912-	Rocky River RPO	153,000.00	70,829.25	82,170.75	46.29%	69,457.17
Depart 4950-	Cooperative Extension	324,898.00	133,423.46	191,474.54	41.07%	162,272.38
	<b>Total Economic Development</b>	<b>4,716,339.00</b>	<b>2,624,323.71</b>	<b>2,089,780.74</b>	<b>55.69%</b>	<b>2,932,449.32</b>
Depart 5100-	Health Department	6,397,593.00	3,532,006.28	2,762,868.11	56.81%	3,465,837.47
Depart 5210-	Piedmont Mental Health	198,762.00	112,939.33	85,822.67	56.82%	113,695.36
Depart 5300-	Dept of Social Services	11,891,887.00	6,610,217.40	5,117,223.92	56.97%	6,153,648.67
Depart 5380-	Aging Services	1,505,554.00	745,888.77	539,379.22	64.17%	744,878.71
Depart 5381-	Senior Center	670,689.00	363,344.63	299,885.72	55.29%	438,969.53
Depart 5820-	Veterans	119,376.00	71,167.23	46,833.77	60.77%	53,849.38
	<b>Total Human Services</b>	<b>20,783,861.00</b>	<b>11,435,563.64</b>	<b>8,852,013.41</b>	<b>57.41%</b>	<b>10,970,879.12</b>
Depart 5910-	Stanly BOE	22,535,269.00	13,969,426.45	8,565,842.55	61.99%	12,943,769.39
Depart 5920-	Stanly Community College	3,003,891.00	1,759,436.98	1,244,454.02	58.57%	1,725,813.18
	<b>Total Education</b>	<b>25,539,160.00</b>	<b>15,728,863.43</b>	<b>9,810,296.57</b>	<b>61.59%</b>	<b>14,669,582.57</b>
Depart 6110-	Stanly Library	1,846,789.00	891,258.16	818,925.61	55.66%	906,824.96
Depart 6160-	Agri Civic Ctr/Livestock Arena	1,180,423.00	542,814.35	358,096.53	69.66%	441,079.06
	<b>Total Culture and Recreation</b>	<b>3,027,212.00</b>	<b>1,434,072.51</b>	<b>1,177,022.14</b>	<b>61.12%</b>	<b>1,347,904.02</b>
Depart 9000-	<b>Total Special Appropriations</b>	<b>795,000.00</b>	<b>252,741.74</b>	<b>542,258.26</b>	<b>31.79%</b>	<b>70,769.00</b>
Depart 9100-	<b>Total Debt Service</b>	<b>2,953,972.00</b>	<b>2,112,507.21</b>	<b>841,464.79</b>	<b>71.51%</b>	<b>1,594,516.98</b>
Depart 9800-	Transfers	503,937.00	251,968.50	251,968.50	50.00%	301,378.00
Depart 9910-	Contingency	325,000.00	-	325,000.00	0.00%	-
	<b>Total Transfers and Contingency</b>	<b>828,937.00</b>	<b>251,968.50</b>	<b>576,968.50</b>	<b>30.40%</b>	<b>301,378.00</b>
	<b>TOTAL EXPENSES</b>	<b>101,434,033.00</b>	<b>58,951,089.89</b>	<b>39,642,219.73</b>	<b>60.92%</b>	<b>55,832,120.20</b>
	<b>OVER (UNDER) REVENUES</b>	<b>\$ -</b>	<b>\$ 8,219,796.78</b>	<b>\$ (5,379,073.40)</b>	<b>N/A</b>	<b>\$ 7,617,962.73</b>

**Stanly County**  
**Comparative Monthly Financial Report**  
**For the Seven Months Ended January 31, 2026**

		AMENDED BUDGET	*Y-T-D TRANSACTIONS	UNCOLLECTED REVENUE OR APPROPRIATIONS REMAINING	% COLLECTED OR EXPENDED	LAST YEAR'S Y-T-D TRANSACTIONS
<b>EMERGENCY TELEPHONE E-911 260</b>						
<b>REVENUES:</b>						
Depart 3439-	Surcharge	2,756,117.00	503,030.97	\$ 2,253,086.03	18.25%	132,775.44
Depart 3831-	Investment Earnings	-	-	-	N/A	-
Depart 3991-	Fund Balance	-	-	-	N/A	-
	<b>TOTAL REVENUES</b>	<b>2,756,117.00</b>	<b>503,030.97</b>	<b>2,253,086.03</b>	<b>18.25%</b>	<b>132,775.44</b>
<b>EXPENSES:</b>						
Depart 4395-	911 Emerg. Communications	2,414,425.00	1,078,324.30	\$ 1,336,100.70	44.66%	155,934.93
Depart 4396-	E-911 Operations	341,692.00	200,992.05	85,180.56	75.07%	288,962.30
	<b>TOTAL EXPENSES</b>	<b>2,756,117.00</b>	<b>1,279,316.35</b>	<b>1,421,281.26</b>	<b>48.43%</b>	<b>444,897.23</b>
	<b>OVER (UNDER) REVENUES</b>	<b>\$ -</b>	<b>\$ (776,285.38)</b>	<b>\$ 831,804.77</b>	<b>N/A</b>	<b>\$ (312,121.79)</b>
<b>FIRE DISTRICTS 295</b>						
<b>REVENUES:</b>						
Depart 3100-	Ad Valorem Taxes	\$ 7,287,590.00	\$ 6,623,261.44	\$ 664,328.56	90.88%	\$ 4,978,432.92
	<b>TOTAL REVENUES</b>	<b>7,287,590.00</b>	<b>6,623,261.44</b>	<b>664,328.56</b>	<b>90.88%</b>	<b>4,978,432.92</b>
<b>EXPENSES:</b>						
Depart 4100-	Comm 1.5 % Admin	90,000.00	57,549.41	32,450.59	63.94%	56,944.79
Depart 4340-	Fire Service	7,197,590.00	6,011,291.43	1,186,298.57	83.52%	4,416,261.18
	<b>TOTAL EXPENSES</b>	<b>7,287,590.00</b>	<b>6,068,840.84</b>	<b>1,218,749.16</b>	<b>83.28%</b>	<b>4,473,205.97</b>
	<b>OVER (UNDER) REVENUES</b>	<b>\$ -</b>	<b>\$ 554,420.60</b>	<b>\$ (554,420.60)</b>	<b>N/A</b>	<b>\$ 505,226.95</b>
<b>GREATER BADIN OPERATING 611</b>						
<b>REVENUES:</b>						
Depart 3710-	Operating Revenues	\$ 643,000.00	\$ 360,866.00	\$ 282,134.00	56.12%	385,766.88
Depart 3991-	Fund Balance Appropriated	-	-	-	N/A	-
	<b>TOTAL REVENUES</b>	<b>643,000.00</b>	<b>360,866.00</b>	<b>282,134.00</b>	<b>56.12%</b>	<b>385,766.88</b>
<b>EXPENSES:</b>						
Depart 7110-	Administration	205,546.00	74,166.69	131,379.31	36.08%	11,666.69
Depart 7120-	Operations	437,454.00	147,203.50	221,806.89	49.30%	112,823.51
Depart 9800-	Transfer to Other Funds	-	-	-	N/A	-
	<b>TOTAL EXPENSES</b>	<b>643,000.00</b>	<b>221,370.19</b>	<b>353,186.20</b>	<b>45.07%</b>	<b>124,490.20</b>
	<b>OVER (UNDER) REVENUES</b>	<b>\$ -</b>	<b>\$ 139,495.81</b>	<b>\$ (71,052.20)</b>	<b>N/A</b>	<b>\$ 261,276.68</b>
<b>PINEY POINT OPERATING 621</b>						
<b>REVENUES:</b>						
Depart 3710-	Operating Revenues	\$ 249,527.00	\$ 125,694.25	\$ 123,832.75	50.37%	\$ 124,497.87
	<b>TOTAL REVENUES</b>	<b>249,527.00</b>	<b>125,694.25</b>	<b>123,832.75</b>	<b>50.37%</b>	<b>124,497.87</b>
<b>EXPENSES:</b>						
Depart 7110-	Administration	60,000.00	35,000.00	25,000.00	58.33%	49,583.31
Depart 7120-	Operations	189,527.00	62,886.12	126,640.88	33.18%	92,141.35
Depart 9800-	Transfer to Other Funds	-	-	-	N/A	-
	<b>TOTAL EXPENSES</b>	<b>249,527.00</b>	<b>97,886.12</b>	<b>151,640.88</b>	<b>39.23%</b>	<b>141,724.66</b>
	<b>OVER (UNDER) REVENUES</b>	<b>\$ -</b>	<b>\$ 27,808.13</b>	<b>\$ (27,808.13)</b>	<b>N/A</b>	<b>\$ (17,226.79)</b>

**Stanly County**  
**Comparative Monthly Financial Report**  
**For the Seven Months Ended January 31, 2026**

		AMENDED	*Y-T-D	UNCOLLECTED	%	LAST
		BUDGET	TRANSACTIONS	REVENUE OR	COLLECTED	YEAR'S Y-T-D
				APPROPRIATIONS	OR EXPENDED	TRANSACTIONS
				REMAINING		
<b>WEST STANLY WWTP 631</b>						
<b>REVENUES:</b>						
Depart 3712-	Operating Revenues	\$ 1,539,554.00	\$ 692,103.82	\$ 847,450.18	44.95%	\$ 840,220.50
Depart 3980-	From SDF	284,195.00	-	284,195.00		-
Depart 3991-	Retained Earnings Approp.	30,000.00	-	30,000.00	N/A	-
	<b>TOTAL REVENUES</b>	<b>1,853,749.00</b>	<b>692,103.82</b>	<b>1,161,645.18</b>	<b>37.34%</b>	<b>840,220.50</b>
<b>EXPENSES:</b>						
Depart 7110-	Administration	299,388.00	145,833.31	153,554.69	48.71%	105,000.00
Depart 7120-	Operations	1,554,361.00	856,826.36	654,623.17	57.88%	370,245.71
Depart 9800-	Transfers	-	-	-	N/A	-
	<b>TOTAL EXPENSES</b>	<b>1,853,749.00</b>	<b>1,002,659.67</b>	<b>808,177.86</b>	<b>56.40%</b>	<b>475,245.71</b>
	<b>OVER (UNDER) REVENUES</b>	<b>\$ -</b>	<b>\$ (310,555.85)</b>	<b>\$ 353,467.32</b>	<b>N/A</b>	<b>\$ 364,974.79</b>
<b>STANLY COUNTY UTILITY 641</b>						
<b>REVENUES:</b>						
Depart 3710-	Operating Revenues	6,050,021.00	3,353,427.68	2,696,593.32	55.43%	3,235,372.53
Depart 3839-	Miscellaneous Income	-	-	-	N/A	-
Depart 3980-	Transfer from SDF	339,660.00	-	339,660.00	N/A	-
Depart 3991-	Retained Earnings Approp.	-	-	-	N/A	-
	<b>TOTAL REVENUES</b>	<b>6,389,681.00</b>	<b>3,353,427.68</b>	<b>3,036,253.32</b>	<b>52.48%</b>	<b>3,235,372.53</b>
<b>EXPENSES:</b>						
Depart 7110-	Administration	414,635.00	217,934.83	194,500.86	53.09%	231,011.85
Depart 7120-	Operations	5,900,046.00	3,417,974.49	2,441,993.95	58.61%	3,461,751.82
Depart 9800-	Transfers	75,000.00	-	75,000.00	0.00%	-
	<b>TOTAL EXPENSES</b>	<b>6,389,681.00</b>	<b>3,635,909.32</b>	<b>2,711,494.81</b>	<b>57.56%</b>	<b>3,692,763.67</b>
	<b>OVER (UNDER) REVENUES</b>	<b>\$ -</b>	<b>\$ (282,481.64)</b>	<b>\$ 324,758.51</b>	<b>N/A</b>	<b>\$ (457,391.14)</b>
<b>AIRPORT OPERATING FUND 671</b>						
<b>REVENUES:</b>						
Depart 3453-	Airport Operating	\$ 1,164,588.00	\$ 511,006.28	\$ 653,581.72	43.88%	\$ 591,991.95
Depart 3980-	Transfer from General Fund	503,937.00	251,968.50	251,968.50	50.00%	301,378.00
Depart 3991-	Retained Earnings Approp.	-	-	-	N/A	-
	<b>TOTAL REVENUES</b>	<b>1,668,525.00</b>	<b>762,974.78</b>	<b>905,550.22</b>	<b>45.73%</b>	<b>893,369.95</b>
<b>EXPENSES:</b>						
Depart 4530-	Airport Operating	1,668,525.00	673,235.42	919,366.07	44.90%	866,270.54
	<b>TOTAL EXPENSES</b>	<b>1,668,525.00</b>	<b>673,235.42</b>	<b>919,366.07</b>	<b>44.90%</b>	<b>866,270.54</b>
	<b>OVER (UNDER) REVENUES</b>	<b>\$ -</b>	<b>\$ 89,739.36</b>	<b>\$ (13,815.85)</b>	<b>N/A</b>	<b>\$ 27,099.41</b>
<b>GROUP HEALTH &amp; WORKERS' COMPENSATION 680</b>						
<b>REVENUES:</b>						
Depart 3428-	Group Health Fees	\$ 7,891,808.00	\$ 4,213,014.81	\$ 3,678,793.19	53.38%	\$ 4,271,299.41
Depart 3430-	Workers Compensation	455,827.00	460,025.09	(4,198.09)	100.92%	511,874.76
	<b>TOTAL REVENUES</b>	<b>8,347,635.00</b>	<b>4,673,039.90</b>	<b>3,674,595.10</b>	<b>55.98%</b>	<b>4,783,174.17</b>
<b>EXPENSES:</b>						
Depart 4200-	Group Health Costs	7,641,808.00	4,201,678.19	3,440,129.81	54.98%	3,333,626.80
Depart 4220-	Workers Compensation	455,827.00	417,744.31	38,082.69	91.65%	479,098.05
Depart 9800-	Transfer to General Fund	250,000.00	-	250,000.00	0.00%	-
	<b>TOTAL EXPENSES</b>	<b>8,347,635.00</b>	<b>4,619,422.50</b>	<b>3,728,212.50</b>	<b>55.34%</b>	<b>3,812,724.85</b>
	<b>OVER (UNDER) REVENUES</b>	<b>\$ -</b>	<b>\$ 53,617.40</b>	<b>\$ (53,617.40)</b>	<b>N/A</b>	<b>\$ 970,449.32</b>

**Stanly County**  
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		PROJECT AUTHORIZATION	PROJECT TO DATE	PROJECT AMOUNT REMAINING
<b>SCC Trade Facility 210</b>				
<b>REVENUES:</b>				
Depart 3838-	Loan Proceeds	\$ 11,400,000.00	\$ 11,400,000.00	\$ -
Depart 3980-	Transfer from Other Funds	439,822.00	440,899.10	(1,077.10)
	<b>TOTAL REVENUES</b>	<u>11,839,822.00</u>	<u>11,840,899.10</u>	<u>(1,077.10)</u>
<b>EXPENSES:</b>				
Depart 5920-	Stanly Community College	11,839,822.00	11,623,416.74	216,405.26
	<b>TOTAL EXPENSES</b>	<u>11,839,822.00</u>	<u>11,623,416.74</u>	<u>216,405.26</u>
	<b>OVER (UNDER) REVENUES</b>	<u>\$ -</u>	<u>\$ 217,482.36</u>	<u>\$ (217,482.36)</u>
<b>North Carolina DEQ Grant 212</b>				
<b>REVENUES:</b>				
Depart 3720-	NC DEQ Grant	\$ 850,000.00	\$ 595,146.00	\$ 254,854.00
	<b>TOTAL REVENUES</b>	<u>850,000.00</u>	<u>595,146.00</u>	<u>254,854.00</u>
<b>EXPENSES:</b>				
Depart 9900-	Special Appropriations	850,000.00	595,146.00	254,854.00
	<b>TOTAL EXPENSES</b>	<u>850,000.00</u>	<u>595,146.00</u>	<u>254,854.00</u>
	<b>OVER (UNDER) REVENUES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>NC Department of IT Grant 214</b>				
<b>REVENUES:</b>				
Depart 3611-	NC DIT Grant	\$ 200,000.00	\$ 56,200.00	\$ 143,800.00
	<b>TOTAL REVENUES</b>	<u>200,000.00</u>	<u>56,200.00</u>	<u>143,800.00</u>
<b>EXPENSES:</b>				
Depart 6110-	Library	200,000.00	61,682.83	138,317.17
	<b>TOTAL EXPENSES</b>	<u>200,000.00</u>	<u>61,682.83</u>	<u>138,317.17</u>
	<b>OVER (UNDER) REVENUES</b>	<u>\$ -</u>	<u>\$ (5,482.83)</u>	<u>\$ 5,482.83</u>
<b>Livestock Arena Construction Project 215</b>				
<b>REVENUES:</b>				
Depart 3616-	Civic Center	\$ 1,465,619.00	\$ 1,055,708.36	\$ 409,910.64
Depart 3980-	Transfer from Other Funds	5,041,242.00	4,836,450.29	204,791.71
	<b>TOTAL REVENUES</b>	<u>6,506,861.00</u>	<u>5,892,158.65</u>	<u>614,702.35</u>
<b>EXPENSES:</b>				
Depart 6160-	Agri-Civic Center	6,506,861.00	6,426,061.22	80,799.78
	<b>TOTAL EXPENSES</b>	<u>6,506,861.00</u>	<u>6,426,061.22</u>	<u>80,799.78</u>
	<b>OVER (UNDER) REVENUES</b>	<u>\$ -</u>	<u>\$ (533,902.57)</u>	<u>\$ 533,902.57</u>
<b>E-911 CAD System Replacement 223</b>				
<b>REVENUES:</b>				
Depart 3980-	CAD System Replacement	\$ 2,955,250.00	\$ 2,956,337.65	\$ (1,087.65)
	<b>TOTAL REVENUES</b>	<u>2,955,250.00</u>	<u>2,956,337.65</u>	<u>(1,087.65)</u>
<b>EXPENSES:</b>				
Depart 4935-	911 Emergency Communications	2,955,250.00	2,517,807.53	\$ 437,442.47
	<b>TOTAL EXPENSES</b>	<u>2,955,250.00</u>	<u>2,517,807.53</u>	<u>437,442.47</u>
	<b>OVER (UNDER) REVENUES</b>	<u>\$ -</u>	<u>\$ 438,530.12</u>	<u>\$ (438,530.12)</u>

**Stanly County**  
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		PROJECT AUTHORIZATION	PROJECT TO DATE	PROJECT AMOUNT REMAINING
<b>Airport Transportation Reserve 224</b>				
<b>REVENUES:</b>				
Depart 3453-	Intergovt Charge for Svs	\$ 6,600,000.00	\$ 7,107,821.83	\$ (507,821.83)
	TOTAL REVENUES	<u>6,600,000.00</u>	<u>7,107,821.83</u>	<u>(507,821.83)</u>
<b>EXPENSES:</b>				
Depart 4530-	Airport Operating	6,600,000.00	-	6,600,000.00
	TOTAL EXPENSES	<u>6,600,000.00</u>	<u>-</u>	<u>6,600,000.00</u>
	OVER (UNDER) REVENUES	<u>\$ -</u>	<u>\$ 7,107,821.83</u>	<u>\$ (7,107,821.83)</u>
<b>911/EOC/EM Office Facility 225</b>				
<b>REVENUES:</b>				
Depart 3433-	911/EOC/EM Office Facility 225	\$ 9,500,000.00	\$ 9,527,639.89	\$ (27,639.89)
Depart3980-	Transfer From Other Funds	6,557,500.00		6,557,500.00
	TOTAL REVENUES	<u>16,057,500.00</u>	<u>9,527,639.89</u>	<u>6,529,860.11</u>
<b>EXPENSES:</b>				
Depart 4330-	Emergency Services	16,057,500.00	4,415,269.16	11,642,230.84
	TOTAL EXPENSES	<u>16,057,500.00</u>	<u>4,415,269.16</u>	<u>11,642,230.84</u>
	OVER (UNDER) REVENUES	<u>\$ -</u>	<u>\$ 5,112,370.73</u>	<u>\$ (5,112,370.73)</u>
<b>Jail Expansion Project 226</b>				
<b>REVENUES:</b>				
Depart3980-	Transfer From Other Funds	\$ 2,600,000.00	\$ 917,683.37	\$ 1,682,316.63
	TOTAL REVENUES	<u>\$ 2,600,000.00</u>	<u>\$ 917,683.37</u>	<u>\$ 1,682,316.63</u>
<b>EXPENSES:</b>				
Depart 4320-	Jail Construction	2,600,000.00	2,281,692.12	318,307.88
	TOTAL EXPENSES	<u>2,600,000.00</u>	<u>2,281,692.12</u>	<u>318,307.88</u>
	OVER (UNDER) REVENUES	<u>\$ -</u>	<u>\$ (1,364,008.75)</u>	<u>\$ 1,364,008.75</u>
<b>Webb Road Convenience Site Project 227</b>				
<b>REVENUES:</b>				
Depart3980-	Transfer From Other Funds	\$ 1,048,000.00	\$ 51,061.39	\$ 996,938.61
	TOTAL REVENUES	<u>\$ 1,048,000.00</u>	<u>\$ 51,061.39</u>	<u>\$ 996,938.61</u>
<b>EXPENSES:</b>				
Depart 4320-	Jail Construction	1,048,000.00	905,461.59	142,538.41
	TOTAL EXPENSES	<u>1,048,000.00</u>	<u>905,461.59</u>	<u>142,538.41</u>
	OVER (UNDER) REVENUES	<u>\$ -</u>	<u>\$ (854,400.20)</u>	<u>\$ 854,400.20</u>
<b>America Rescue Plan Act of 2021 239</b>				
<b>REVENUES:</b>				
Depart 3330-	Intergovt Charge for Svs	\$ 12,199,330.00	\$ 5,996,368.15	\$ 6,202,961.85
Depart 3981-	Interest	675,295.00	1,344,741.74	(669,446.74)
	TOTAL REVENUES	<u>12,874,625.00</u>	<u>7,341,109.89</u>	<u>5,533,515.11</u>
<b>EXPENSES:</b>				
Depart 4931-	America Rescue Plan Act	12,874,625.00	7,206,536.10	5,668,088.90
	TOTAL EXPENSES	<u>12,874,625.00</u>	<u>7,206,536.10</u>	<u>5,668,088.90</u>
	OVER (UNDER) REVENUES	<u>\$ -</u>	<u>\$ 134,573.79</u>	<u>\$ (134,573.79)</u>

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		PROJECT AUTHORIZATION	PROJECT TO DATE	PROJECT AMOUNT REMAINING
<b>CDBG 2020 Revitalization Program 246</b>				
<b>REVENUES:</b>				
Depart 3493-	Indirect Grant	\$ 750,000.00	\$ 82,776.00	\$ 667,224.00
	TOTAL REVENUES	<u>750,000.00</u>	<u>82,776.00</u>	<u>667,224.00</u>
<b>EXPENSES:</b>				
Depart 4930-	Community Grant	750,000.00	595,387.97	154,612.03
	TOTAL EXPENSES	<u>750,000.00</u>	<u>595,387.97</u>	<u>154,612.03</u>
	OVER (UNDER) REVENUES	<u>\$ -</u>	<u>\$ (512,611.97)</u>	<u>\$ 512,611.97</u>
<b>Opioid Settlement Funds 252</b>				
<b>REVENUES:</b>				
Depart 3330-	Opioid Settlement Funds	\$ 1,320,505.00	\$ 662,878.08	\$ 657,626.92
	TOTAL REVENUES	<u>1,320,505.00</u>	<u>662,878.08</u>	<u>657,626.92</u>
<b>EXPENSES:</b>				
Depart 4932-	Opioid Expense	1,320,505.00	525,529.48	\$ 794,975.52
	TOTAL EXPENSES	<u>1,320,505.00</u>	<u>525,529.48</u>	<u>794,975.52</u>
	OVER (UNDER) REVENUES	<u>\$ -</u>	<u>\$ 137,348.60</u>	<u>\$ (137,348.60)</u>
<b>Badin Sewer Collection Study 615</b>				
<b>REVENUES:</b>				
Depart 3720-	Water & Sewer	\$ 187,500.00	\$ 141,247.62	\$ 46,252.38
	TOTAL REVENUES	<u>187,500.00</u>	<u>141,247.62</u>	<u>46,252.38</u>
<b>EXPENSES:</b>				
Depart 7120-	Water Systems	187,500.00	187,594.07	\$ (94.07)
	TOTAL EXPENSES	<u>187,500.00</u>	<u>187,594.07</u>	<u>(94.07)</u>
	OVER (UNDER) REVENUES	<u>\$ -</u>	<u>\$ (46,346.45)</u>	<u>\$ 46,346.45</u>
<b>Norwood Water System Study 622</b>				
<b>REVENUES:</b>				
Depart 3720-	Water & Sewer	\$ 75,000.00	\$ 75,000.00	\$ -
	TOTAL REVENUES	<u>75,000.00</u>	<u>75,000.00</u>	<u>-</u>
<b>EXPENSES:</b>				
Depart 7120-	Water Systems	75,000.00	75,000.00	\$ -
	TOTAL EXPENSES	<u>75,000.00</u>	<u>75,000.00</u>	<u>-</u>
	OVER (UNDER) REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Stanly County**  
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		PROJECT AUTHORIZATION	PROJECT TO DATE	PROJECT AMOUNT REMAINING
<b>Norwood Sewer System Study 623</b>				
<b>REVENUES:</b>				
Depart 3720-	Water & Sewer	\$ 75,000.00	\$ 75,000.00	\$ -
	TOTAL REVENUES	75,000.00	75,000.00	-
<b>EXPENSES:</b>				
Depart 7120-	Water Systems	75,000.00	75,000.00	\$ -
	TOTAL EXPENSES	75,000.00	75,000.00	-
	OVER (UNDER) REVENUES	\$ -	\$ -	\$ -
<b>West Stanly WWTP 2.5 MGD Project 633</b>				
<b>REVENUES:</b>				
Depart 3980-	Transfer from Other Funds	\$ 3,427,450.00	\$ 1,909,532.65	\$ 1,517,917.35
	TOTAL REVENUES	3,427,450.00	1,909,532.65	1,517,917.35
<b>EXPENSES:</b>				
Depart 7120-	Water Systems	3,427,450.00	2,591,165.46	\$ 836,284.54
	TOTAL EXPENSES	3,427,450.00	2,591,165.46	836,284.54
	OVER (UNDER) REVENUES	\$ -	\$ (681,632.81)	\$ 681,632.81
<b>Locust Sewer Collection Study 634</b>				
<b>REVENUES:</b>				
Depart 3710-	Water & Sewer	\$ 100,000.00	\$ 100,000.00	\$ -
	TOTAL REVENUES	100,000.00	100,000.00	-
<b>EXPENSES:</b>				
Depart 7120-	Water Systems	100,000.00	100,000.00	\$ -
	TOTAL EXPENSES	100,000.00	100,000.00	-
	OVER (UNDER) REVENUES	\$ -	\$ -	\$ -
<b>System Development Fee 640</b>				
<b>REVENUES:</b>				
Depart 3710-	Water & Sewer	\$ 288,526.00	\$ 711,685.00	\$ (423,159.00)
Depart 3991-	Retained Earnings	323,855.00		323,855.00
	TOTAL REVENUES	612,381.00	711,685.00	(99,304.00)
<b>EXPENSES:</b>				
Depart 9800-	Transfer to Capital Projects	612,381.00	\$ -	\$ 612,381.00
	TOTAL EXPENSES	612,381.00	-	612,381.00
	OVER (UNDER) REVENUES	\$ -	\$ 711,685.00	\$ (711,685.00)
<b>NC DOT Hwy 24/27/73 East Waterline 643</b>				
<b>REVENUES:</b>				
Depart 3710-	Water & Sewer	\$ 262,507.00	\$ 264,165.22	\$ (1,658.22)
	TOTAL REVENUES	262,507.00	264,165.22	(1,658.22)
<b>EXPENSES:</b>				
Depart 7120-	Water Systems	262,507.00	\$ 264,165.22	\$ (1,658.22)
	TOTAL EXPENSES	262,507.00	264,165.22	(1,658.22)
	OVER (UNDER) REVENUES	\$ -	\$ -	\$ -

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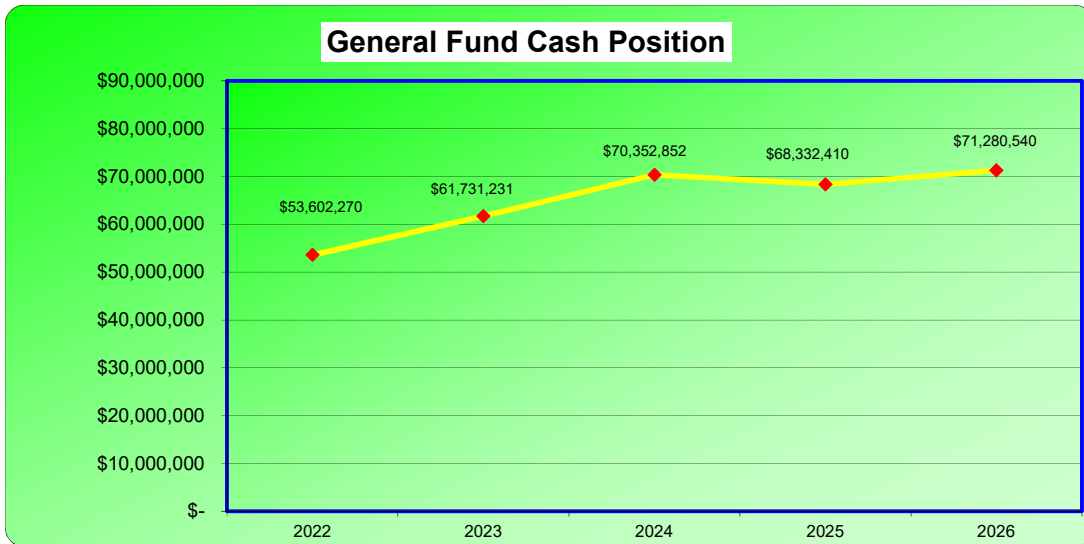
		PROJECT AUTHORIZATION	PROJECT TO DATE	PROJECT AMOUNT REMAINING
<b>Stony Gap Road Water Main 652</b>				
<b>REVENUES:</b>				
Depart 3980-	Transfers From Other Funds	\$ 3,693,515.00	\$ 3,173,630.08	\$ 519,884.92
	TOTAL REVENUES	3,693,515.00	3,173,630.08	519,884.92
<b>EXPENSES:</b>				
Depart 7120-	Water Systems	3,693,515.00	3,173,630.08	\$ 519,884.92
	TOTAL EXPENSES	3,693,515.00	3,173,630.08	519,884.92
	OVER (UNDER) REVENUES	\$ -	\$ -	\$ -
<b>Meadow Creek Church Road Water 653</b>				
<b>REVENUES:</b>				
Depart 3980-	Transfers From Other Funds	\$ 1,781,801.00	\$ 1,781,800.22	\$ 0.78
	TOTAL REVENUES	1,781,801.00	1,781,800.22	0.78
<b>EXPENSES:</b>				
Depart 7120-	Water Systems	1,781,801.00	1,781,800.22	\$ 0.78
	TOTAL EXPENSES	1,781,801.00	1,781,800.22	0.78
	OVER (UNDER) REVENUES	\$ -	\$ -	\$ -
<b>Countywide Sewer Master Plan 656</b>				
<b>REVENUES:</b>				
Depart 3720-	Utility Project Revenues	\$ 150,000.00	\$ 150,000.00	\$ -
	TOTAL REVENUES	150,000.00	150,000.00	-
<b>EXPENSES:</b>				
Depart 7120-	Water Systems	150,000.00	150,000.00	\$ -
	TOTAL EXPENSES	150,000.00	150,000.00	-
	OVER (UNDER) REVENUES	\$ -	\$ -	\$ -
<b>Richfield Sewer Improvement Project 663</b>				
<b>REVENUES:</b>				
Depart 3710-	NC DEQ Grant	\$ 1,215,200.00	\$ 110,000.00	\$ 1,105,200.00
	TOTAL REVENUES	1,215,200.00	110,000.00	1,105,200.00
<b>EXPENSES:</b>				
Depart 7120-	Water Systems	1,215,200.00	694,926.92	\$ 520,273.08
	TOTAL EXPENSES	1,215,200.00	694,926.92	520,273.08
	OVER (UNDER) REVENUES	\$ -	\$ (584,926.92)	\$ 584,926.92
<b>Airport Apron &amp; Taxilane Pavement Rehab 673</b>				
<b>REVENUES:</b>				
Depart 3453-	Divison of Aviations	\$ 211,692.00	\$ 156,273.26	\$ 55,418.74
	TOTAL REVENUES	211,692.00	156,273.26	55,418.74
<b>EXPENSES:</b>				
Depart 4530-	Airport Operating	\$ 211,692.00	\$ 184,750.10	\$ 26,941.90
	TOTAL EXPENSES	211,692.00	184,750.10	26,941.90
	OVER (UNDER) REVENUES	\$ -	\$ (28,476.84)	\$ 28,476.84

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		PROJECT AUTHORIZATION	PROJECT TO DATE	PROJECT AMOUNT REMAINING
<b>Airport Acquisition Phase 1 ESA 674</b>				
<b>REVENUES:</b>				
Depart 3453-	Divison of Aviations	\$ 3,080,000.00	\$ 40,728.00	\$ 3,039,272.00
	TOTAL REVENUES	<u>3,080,000.00</u>	<u>40,728.00</u>	<u>3,039,272.00</u>
<b>EXPENSES:</b>				
Depart 4530-	Airport Operating	\$ 3,080,000.00	\$ 46,234.18	\$ 3,033,765.82
	TOTAL EXPENSES	<u>3,080,000.00</u>	<u>46,234.18</u>	<u>3,033,765.82</u>
	OVER (UNDER) REVENUES	<u>\$ -</u>	<u>\$ (5,506.18)</u>	<u>\$ 5,506.18</u>
<b>Airport North Hangar Project 675</b>				
<b>REVENUES:</b>				
Depart 3453-	From Airport Transporation Reserve	\$ 375,000.00		\$ 375,000.00
	TOTAL REVENUES	<u>375,000.00</u>	<u>-</u>	<u>375,000.00</u>
<b>EXPENSES:</b>				
Depart 4530-	Airport Operating	\$ 375,000.00	\$ 27,327.15	\$ 347,672.85
	TOTAL EXPENSES	<u>375,000.00</u>	<u>27,327.15</u>	<u>347,672.85</u>
	OVER (UNDER) REVENUES	<u>\$ -</u>	<u>\$ (27,327.15)</u>	<u>\$ 27,327.15</u>
<b>Airport Emergency Training Center 684</b>				
<b>REVENUES:</b>				
Depart 3453-	SCIF Grant	\$ 28,000,000.00	17,706,721.84	\$ 10,293,278.16
Depart 3453-	Department of Insurance	31,631,396.00	55,631,396.00	(24,000,000.00)
Depart 3980-	Investment	2,571,300.00	3,535,981.81	(964,681.81)
	TOTAL REVENUES	<u>62,202,696.00</u>	<u>76,874,099.65</u>	<u>(14,671,403.65)</u>
<b>EXPENSES:</b>				
Depart 4530-	Airport Operating	61,902,696.00	62,156,452.54	(253,756.54)
Depart 9800-	Transfer to Other Funds	300,000.00	299,900.24	99.76
	TOTAL EXPENSES	<u>62,202,696.00</u>	<u>62,456,352.78</u>	<u>(253,656.78)</u>
	OVER (UNDER) REVENUES	<u>\$ -</u>	<u>\$ 14,417,746.87</u>	<u>\$ (14,417,746.87)</u>

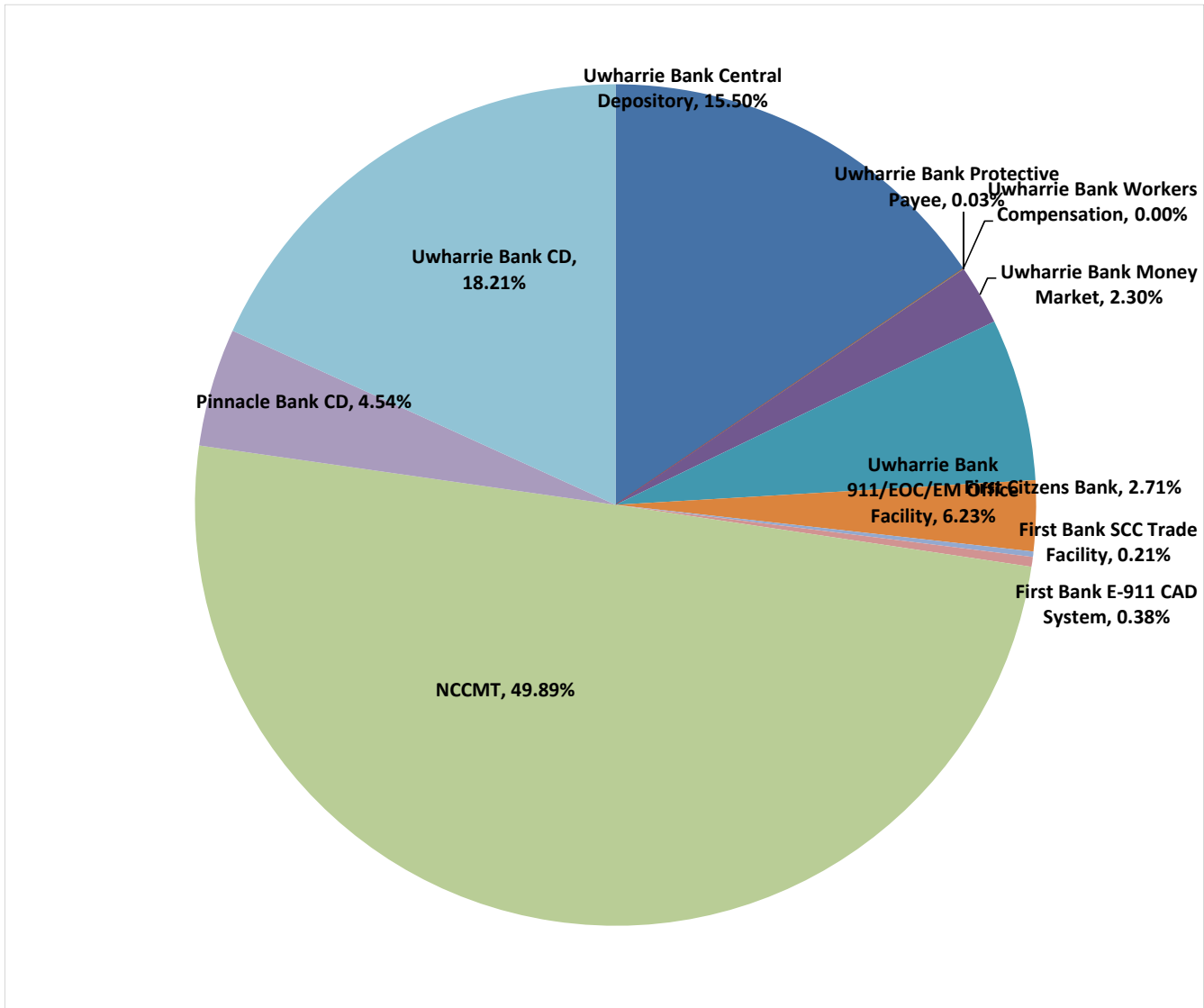
**Stanly County**  
**Comparative Cash Position Report**  
**January 31, 2026 Compared with January 31, 2025**

	Current 1/31/2026	Prior 1/31/2025	Increase (Decrease)
110 General Fund	71,280,540.30	68,332,409.68	2,948,130.62
210 SCC Trade Facility	(44,933.70)	(39,776.29)	(5,157.41)
214 NC Dept of IT Grant (Library)	(5,482.83)	26,200.00	(31,682.83)
215 Livestock Arena Construction Pro	(533,902.57)	(541,003.65)	7,101.08
222 Public Safety Complex	-	-	-
223 E-911 CAD System Replacement	(44,554.33)	(175,702.28)	131,147.95
224 Airport Transportation Reserve	7,107,821.83	6,861,167.75	246,654.08
225 911/EOC/EM Office Facility	(2,733,384.59)	320,727.06	(3,054,111.65)
226 Jail Expansion Project Fund	(1,364,008.75)	(38,782.47)	(1,325,226.28)
227 Webb Road Convenience Site Project	(854,400.20)	-	(854,400.20)
239 American Rescue Plan Act of 2021	6,337,534.64	6,742,095.44	(404,560.80)
240 Single Family Rehab 2014	-	(16,699.75)	16,699.75
246 CDBG-2020 Revitalization Program	(512,611.97)	(675.00)	(511,936.97)
249 Single Family Rehab	-	-	-
252 Opioid Settlement Funds	1,763,334.17	1,976,134.67	(212,800.50)
260 Emergency Telephone System Fund	(768,745.59)	(307,783.48)	(460,962.11)
295 Fire Districts	554,420.60	505,226.95	49,193.65
611 Greater Badin Operating	866,765.14	773,549.93	93,215.21
615 Badin Sewer Collection Study	(46,346.45)	(21,383.25)	(24,963.20)
621 Piney Point Operating	324,488.29	290,088.88	34,399.41
622 Norwood Water System Study	-	(931.00)	931.00
623 Norwood Sewer System Study	-	(4,958.50)	4,958.50
631 West Stanly WWTP	400,797.96	933,135.34	(532,337.38)
633 WS WWTP 2.5 MGD Expansion	(681,632.81)	(25,034.00)	(656,598.81)
634 Locust Sewer Collection Study	-	(5,572.00)	5,572.00
640 System Development Fee's	2,940,376.19	1,760,975.78	1,179,400.41
641 Utility Operating	807,201.14	452,234.62	354,966.52
642 Airport Rd Corridor Wastewater	-	-	-
643 NCDOT Hwy24/27/73 East Waterline	-	(10,338.02)	10,338.02
656 Countywide Water Master Plan	-	(16,562.00)	16,562.00
661 Liberty Hill Water Booster Pump	(11,767.00)	(11,767.00)	-
663 Richfield Sewer Improvement Proj	(584,926.92)	(161,201.50)	(423,725.42)
664 Utility Meter Replacements	-	(67,628.50)	67,628.50
671 Airport Operating	1,052,301.13	736,708.03	315,593.10
673 Airport Taxilane Rehab Project	(28,476.84)	(14,625.51)	(13,851.33)
674 Airport Acqstion Phase 1	(5,506.18)	-	(5,506.18)
675 Airport North Hangar Project	(27,327.15)	-	(27,327.15)
680 Group Health Fund	6,912,267.91	6,948,313.19	(36,045.28)
684 Airport Emergency Training Ctr	24,711,025.03	17,450,245.24	7,260,779.79
685 Airport DOI Projects	-	(3,010.67)	3,010.67
710 Protective Payee	-	-	-
720 Fines & Forfeiture Agency	(4.00)	-	(4.00)
730 Deed of Trust Fee	2,870.60	(756.40)	3,627.00
740 Sheriff Court Executions	161.16	161.16	-
760 City and Towns Tax Fund	1,417,132.82	1,339,230.44	77,902.38
770 3% Vehicle Property Tax	-	-	-
	<u>\$ 118,231,027.03</u>	<u>\$ 113,761,307.35</u>	<u>4,469,719.68</u>



**Stanly County  
Investment Report  
For the Seven Months Ended January 31, 2026**

BANK:	Balance per Bank at <u>12/31/25</u>	% of investment	Purchase Date	Maturity Date	% Yield	Time of Certificate of Deposit
Uwharrie Bank Central Depository	\$ 19,648,864.56	15.50%			3.00%	
Uwharrie Bank Workers Compensation	5,000.00	0.00%			N/A	
Uwharrie Bank Protective Payee	32,568.65	0.03%			3.00%	
Uwharrie Bank Money Market	2,910,823.18	2.30%			3.00%	
Uwharrie Bank 911/EOC/EM Office Facility	7,900,201.34	6.23%			0.00%	
First Citizens Bank	3,431,805.35	2.71%			3.61%	
First Bank SCC Trade Facility	262,404.92	0.21%			N/A	
First Bank E-911 CAD System	483,063.94	0.38%			N/A	
NCCMT	63,239,336.78	49.89%			4.23%	
Pinnacle Bank CD	5,752,416.72	4.54%	1/22/2026	7/23/2026	3.63%	6 months
Uwharrie Bank CD	<u>23,082,806.17</u>	<u>18.21%</u>	<u>9/27/2025</u>	<u>3/29/2026</u>	<u>3.92%</u>	<u>6 months</u>
Totals	\$ 126,749,291.61					



**Stanly County**  
**Fund Balance Calculation**  
**As of January 31, 2026**

**Available Fund Balance**

Cash & Investments		\$71,284,249
Liabilities (w/out deferred revenue)		42,680
Deferred Revenue (from cash receipts)		4,010,778
Encumbrances		2,840,723
Due to Other Governments		72,293
		72,293
 Total Available		\$ 64,317,774

**General Fund Expenditures**

Expenditures		\$ 101,434,033
		101,434,033
 Total Expenditures		\$ 101,434,033

**Total Available for Appropriation**

Total Available		\$ 64,317,774
Total Expenditures		101,434,033
		63.41%

**Available for Appropriation** **63.41%**



**Department:** Sheriff's Office

**MEMORANDUM**

**To:** Board of Commissioners  
**From:** Kathy Speights, Administrative Specialist  
**Date:** March 2, 2026  
**RE:** Calendar Expense

**Summary:**

To amend the Sheriff's Office budget with excess revenue received from calendar sales.

**Recommended Action:**

Request approval of the budget amendment as presented.

**Financial Impact:**

**Attachments:**

1. 2026-61





**Department:** County Attorney

**MEMORANDUM**

**To:** Board of Commissioners  
**From:** Jenny Furr, County Attorney  
**Date:** March 2, 2026  
**RE:** Memorandum of Understanding with Stanly Community College for NCETC Burn Buildings

**Summary:**

This Memorandum of Understanding ("MOU") with Stanly Community College ("SCC") is for the design and construction of Burn Buildings as part of the North Carolina Emergency Training Center project. SCC will provide the County with \$3,000,000 to oversee and pay for the design and construction of the Burn Buildings.

**Recommended Action:**

Review and consider approval of the MOU

**Financial Impact:**

**Attachments:**

1. Final NCETC Burn Building MOU 2-17-26

NORTH CAROLINA  
STANLY COUNTY

MEMORANDUM OF UNDERSTANDING  
between  
STANLY COMMUNITY COLLEGE and COUNTY OF STANLY

This Memorandum of Understanding (“MOU”) is made and is effective as of \_\_\_\_\_, 2026, by and between STANLY COMMUNITY COLLEGE, an educational institution operating under the provisions of Chapter 115D of the North Carolina General Statutes, (“SCC”) and COUNTY OF STANLY, a body politic and corporate in North Carolina (“County”) (collectively, “the Parties”).

SCC is regionally accredited by the Southern Association of Colleges and Schools Commission on Colleges and operates as an institution of higher education under administrative codes established by the State Board of Community Colleges of North Carolina. SCC locates its primary office at 141 College Drive, Albemarle, Stanly County, North Carolina. County is a political subdivision of the State of North Carolina that locates its primary office at 1000 North 1st Street, Albemarle, North Carolina.

Purpose

The purpose of this MOU is to memorialize and outline a collaborative agreement between the Parties for the construction of live-fire training structures (the “Burn Buildings”) on the Phase II site of the North Carolina Emergency Training Center (NCETC) operated by the North Carolina Office of State Fire Marshal (“OSFM”).

Background

SCC seeks to enhance its SCC Fire Certification/Training Programs by constructing Burn Buildings designed to support realistic, scenario-based firefighting instruction, including interior fire attack, search and rescue, ventilation, forcible entry, and other advanced tactical evolutions consistent with National Fire Protection Association standards.

County maintains a separate agreement with OSFM regarding the ownership and long-term lease of the real property on which the NCETC operates.

SCC maintains a separate agreement with OSFM regarding the operation of training activities at the NCETC.

Agreement

The Parties embrace the shared goal of providing the most effective learning environment for all SCC students, and the Parties agree that having Burn Buildings available for fire training is in the best interests of SCC, its students, Stanly County, and Stanly County residents.

In consideration of the mutual promises set forth herein, the Parties agree as follows:

1. **Funding Contribution.** SCC shall contribute three million dollars (\$3,000,000) to County for deposit into a fund or account established by the County for the design and construction of the Burn Buildings (the "Project Fund").
  - a. The Project Fund shall be used exclusively for costs associated with the Burn Buildings project, including, as applicable, design, construction, finished site-related expenses (such as concrete and gravel), materials, labor, inspection, and related capital expenditures.
  - b. SCC shall coordinate with County to ensure that the funds are deposited, managed, and disbursed in accordance with applicable State and local fiscal control requirements.
  - c. Not to Exceed Amount. SCC shall bear all costs associated with the Burn Buildings, including but not limited to design, construction, finished site-related expenses (such as concrete and gravel), materials, labor, inspection, and related capital expenditures, not to exceed the Project Fund amount of \$3,000,000. Under no circumstances shall SCC be required to contribute more than \$3,000,000 to the costs of the Burn Buildings.
  - d. Under separate agreement with SCC, OSFM is responsible for the ongoing maintenance, general upkeep, and repairs to the Burn Buildings. The County shall not be responsible for any ongoing maintenance, general upkeep, repair, operational expenses, or any other costs of maintaining or operating of the Burn Buildings.
  - e. Notwithstanding any provision of this MOU to the contrary, neither SCC nor the County shall be responsible for replacement of the Burn Buildings at the end of their useful lives.
  
2. **Project Responsibility.** County shall be responsible for the planning, design, permitting, and construction of the Burn Buildings, including but not limited to awarding all contracts related to design and construction of the Burn Buildings, managing the bidding and contracting for construction, processing and paying all approved design and construction invoices pertaining to the Burn Buildings.
  - a. County shall collaborate with SCC regarding the finalization and approval of the design and costs of the Burn Buildings.
  - b. Under separate agreement with SCC, OSFM is responsible for pre-construction site preparation, including grading and soil compaction. The County shall not be responsible for any site preparation, including but not limited to grading and soil compaction.
  - c. The Burn Buildings shall be constructed in accordance with all applicable building codes, NFPA standards, and other laws and regulations governing live-fire training structures.

- d. The County's responsibilities for the planning, design, permitting, and construction of the Burn Buildings are all contingent upon its receipt of \$3,000,000 from SCC.
    - e. The County shall collaborate with SCC to limit the costs of planning, design, and permitting to \$2,500,000, to the extent reasonable to achieve the purpose of the project. Should the costs of planning, design, permitting, and constructing the Burn Buildings exceed \$3,000,000, then the aforesaid County responsibilities shall also be contingent upon its receipt of additional monies from SCC, OSFM, or other funding source. The parties agree, however, that County performance/ payment obligations are limited to the amounts specifically allotted to it for use on the Burn Buildings by SCC, OSFM, or other funding source.
3. **Site Coordination.** County and SCC acknowledge that OSFM has begun and will continue conducting training activities at the NCETC.
  - a. County and SCC shall coordinate with OSFM as to the location of the Burn Buildings to ensure compatibility with existing NCETC operations and to maintain safe distances from other training facilities and infrastructure.
  - b. County and SCC shall coordinate with OSFM throughout the design and construction process to minimize disruption to NCETC training activities and to ensure compliance with applicable safety, environmental, and fire protection standards.
4. **Ownership.** Throughout the design and construction process and upon completion of construction, the Burn Buildings shall be and shall remain the property of the County, such ownership to continue regardless of the operation and control of the NCETC by OSFM, its successors or assigns. Upon completion of construction of the Burn Buildings, County agrees to lease the Burn Buildings to SCC, and SCC agrees to so lease from County for a term of to be determined in a formal lease agreement.
5. **Liability and Insurance.** Each party shall be responsible for the acts and omissions of its officers, employees, agents, and students arising out of or in connection with this MOU, to the extent permitted by North Carolina law. Nothing in this MOU shall be construed as a waiver of any governmental immunity, sovereign immunity, or other legal defense available to either party under North Carolina law.
  - a. **Property Insurance.** Subject to the financial responsibility of the County to support SCC facilities, SCC shall maintain property insurance coverage for the Burn Buildings, but not the underlying real property.
  - b. **Indemnification.** SCC agrees to accept responsibility for its tortious acts to the extent allowed under the North Carolina Tort Claims Act, N.C. General Statutes 143-300.1 et seq. SCC accepts responsibility for any and all claims, losses, liabilities, demands, damages or any other financial demands that may be

alleged or realized due to its own negligence/willful misconduct and or negligence/willful misconduct of its agents, employees or students while in the performance of their duties or assignment pursuant to this MOU. SCC agrees to defend, indemnify, and hold harmless the County from all loss, liability, claims or expense (including reasonable attorney's fees) arising from the performance of SCC's, its agents', its students', and/or its employees' duties or assignments pursuant to this MOU, including but not limited to bodily injury, death, to any person or persons or property damage caused in whole or in part by the negligence or misconduct of SCC, its agents, students, and employees, except to the extent same are caused by the negligence or willful misconduct of the County. It is the intent of this section to require the College to indemnify the County to the extent permitted under North Carolina law.

**6. Points of Contact.**

SCC:

SCC President

141 College Drive

Albemarle, NC 28001

(704)991-0220

jenamait1211@stanly.edu

County:

Stanly County Manager

1000 North 1<sup>st</sup> Street, Suite 10

Albemarle, NC 28001

(704)986-3601

alucas@stanlycountync.gov

**7. General Provisions.**

- a. **Term and Termination of Agreement.** This MOU will be effective from the date of signature of all Parties, shall renew annually, and shall continue in effect for ten (10) years from the date of execution. This MOU may be terminated unilaterally by any party by giving at least 180 days written notice to the other party. This MOU may be immediately terminated at any time upon the mutual written consent of both parties.
- b. **No Third-Party Beneficiaries.** Nothing in this MOU, express or implied, shall be construed to create any rights or benefits in any third party, nor to authorize any third party to enforce any provision of this MOU.
- c. **Severability.** If any clause, provision, or paragraph of this MOU is held to be invalid by any court, the invalidity of such clause, provision, or paragraph shall not affect any remaining clauses, provisions, or paragraphs hereof, and this MOU

shall be construed and enforced as if such invalid clause, provision, or paragraph had not been contained herein.

- d. **Execution and Counterparts.** This MOU may be executed in several counterparts, all of which shall be regarded for all purposes and intents as original and shall constitute and be but one and the same instrument. Electronic or scanned signatures delivered electronically shall be deemed valid and binding.
- e. **Revisions.** Any revisions to this MOU may be made upon the approval of both parties hereto and shall become effective upon the date of a signed agreement memorializing such revisions.
- f. **Headings and Captions.** The headings and captions of the various subdivisions of this MOU are for convenience of reference only and shall in no way modify or affect the meaning or construction of any of the terms or provisions hereof.
- g. **No Joint Venture.** This MOU does not and shall not be considered to create a partnership or joint venture between SCC and County. Neither party shall have the power to bind or obligate the other except as expressly provided herein.
- h. **Governing Law.** This MOU shall be governed and construed in accordance with the laws of the State of North Carolina applicable to agreements made and to be performed entirely within North Carolina.
- i. **Successors.** This MOU shall be binding upon and shall inure to the benefit of the Parties hereto and their respective permitted successors in interest, and no other parties shall have any right or obligation hereunder.

\_\_\_\_\_  
Lisa Burris, Chair  
Trustees, Stanly Community College

\_\_\_\_\_  
T. Scott Efird, Chairman  
Stanly County Board of Commissioners

\_\_\_\_\_  
Date

\_\_\_\_\_  
Date



**Department:** Sheriff's Office

**MEMORANDUM**

**To:** Board of Commissioners  
**From:** Kathy Speights, Administrative Specialist  
**Date:** March 2, 2026  
**RE:** Richfield Town Duty Contract

**Summary:**

Contract agreed upon by both Richfield Board and Sheriff Crisco

**Recommended Action:**

Accept contract as presented

**Financial Impact:**

yes

**Attachments:**

1. Re-revised Richfield Law Enforcement Agreement 26-27 - Adoped 3-2-2026

North Carolina  
Stanly County

## **Agreement for Providing Supplemental Law Enforcement Services**

THIS Agreement for Providing Supplemental Law Enforcement Services (hereinafter referred to as “Agreement”), made and entered into this the \_\_\_\_ day of \_\_\_\_\_, 2026, by and between the TOWN OF RICHFIELD, a North Carolina municipal corporation, party of the first part; and the SHERIFF OF STANLY COUNTY, North Carolina, party of the Second part; and the COUNTY OF STANLY, a body politic and corporate under the laws of the State of North Carolina, party of the second part:

### WITNESSETH:

THAT WHEREAS, the Town of Richfield is a small incorporated town located in Stanly County, North Carolina, having no police protection and is afforded law enforcement protection only by the Stanly County Sheriff’s Office; and

WHEREAS, the Mayor and the Board of Commissioners of the Town of Richfield have requested from the Stanly County Board of Commissioners and from the Sheriff of Stanly County, North Carolina, additional law enforcement protection provided by the Stanly County Sheriff’s Office.

NOW, THEREFORE, for and in consideration of the premise and other good and valuable considerations as hereinafter set forth, the parties hereto do hereby agree, with the approval of the Stanly County Board of County Commissioners, that the Stanly County Sheriff’s Office will afford additional law enforcement protection to the Town of Richfield on the following terms and conditions:

### ARTICLE I

#### SCOPE OF SERVICES

Services to be provided by the Stanly County Sheriff’s Office (hereinafter referred to as “SCSO”) shall include, but shall not necessarily be limited to, the following:

A. The SCSO will provide deputies (hereinafter referred to as “Assigned Deputies”) to perform specialized patrol to enforce all State and Local laws at the Town of Richfield (hereinafter referred to as “Town”). Assigned Deputies shall at all times remain part of, subject to and in direct relationship with the SCSO chain of command and the SCSO regulations and standard operating procedures.

B. The SCSO agrees to schedule one of the Assigned Deputies to work a six (6) hour shift from 6:00pm until midnight each day.

C. The SCSO agrees that it will provide the Assigned Deputies with such basic equipment as may be necessary and reasonable in order to allow the Assigned Deputies to carry out the duties anticipated under this Agreement.

D. The SCSO agrees that it will provide the Assigned Deputies with a Sheriff’s fleet vehicle to provide the services agreed upon in this document. The Town shall reimburse the County of Stanly (hereinafter referred to as “County”) for the vehicle’s fuel cost, not to exceed \$2,000 without approval of the Town’s Board of Commissioners, and maintenance expense, not to exceed \$1,000 without approval of the Town’s Board of Commissioners.

E. The SCSO will at all times provide supervision, control and direction of work activities and assignments of the Assigned Deputies rendering services pursuant to this Agreement, including disciplinary actions. It is expressly understood that County shall be responsible for the compensation of the Assigned Deputies and all employee benefits.

It is further understood and agreed as follows:

1. Assigned Deputies participating under this Agreement will be expected to respond to routine radio dispatches for law enforcement service in the Town.

2. It is the intent of this Agreement that all Assigned Deputies subject to this Agreement are not employees of the Town and are acting under authority of the SCSO.

3. Indemnification

The County agrees to defend, indemnify, and hold harmless the Town, for all loss, liability, claims or expense (including reasonable attorney's fees) arising from bodily injury, including death or property damage, to any person or persons caused in whole or in part by the negligence or misconduct of the County, its employees, or agents, except to the extent same are caused by the negligence or willful misconduct of the Town.

It is the intent of this section to require the County to indemnify the Town to the extent permitted under North Carolina law.

The Town agrees to defend, indemnify, and hold harmless County, for all loss liability, claims or expense (including reasonable attorney's fees) arising from bodily injury, including death or property damage, to any person or persons caused in whole or in part by the negligence or misconduct of the Town, its employees, or agents, except to the extent same are caused by the negligence or willful misconduct of the County.

It is the intent of this section to require the Town to indemnify the County to the extent permitted under North Carolina law.

## ARTICLE II

### TERM OF AGREEMENT

The term of this Agreement shall be for approximately four (4) months, beginning on March 2, 2026 and ending on June 30, 2026.

## ARTICLE III

### COMPENSATION TO THE COUNTY OF STANLY

A. All compensation to County for supplemental law enforcement services provided to the Town will be made on a cost reimbursement basis.

B. Total compensation shall not exceed \$40,000 without approval of the Town's Board of Commissioners. This amount includes the \$3,000 for fuel and maintenance expenses referenced in Article I's section D. above.

C. The Town will reimburse the County at one and one-half times the Assigned Deputies' regular hourly salary rate. In addition, during the County's 2025-26 fiscal year, the Town will reimburse County for the Assigned Deputies' benefits at a rate of 7.65% times the total salary reimbursement for FICA contributions and 21.10% times the total salary reimbursement for retirement contribution.

D. If during the year or in subsequent fiscal years these rates and/or percentages vary by law, then appropriate variations in billing will follow.

E. The County will invoice the Town according to the above set forth Agreement monthly.

F. The SCSO shall provide the County with the following documentation in requesting reimbursement: Copies of certified payroll time reports documenting names, employee identification, and hours worked at the Town.

G. All requests for reimbursement are subject to the approval of the Sheriff, and the Town shall thereafter make payment of the approved amount within thirty (30) days of receipt of the request for reimbursement.

#### ARTICLE IV

#### TERMINATION

A. The Town may terminate this Agreement upon the provision of thirty (30) days written notice to the SCSO and the County. Such notice shall be delivered by United States Postal Service (hereinafter referred to as "USPS") Certified Mail, Return Receipt Requested, to the addresses specified in Article V.

B. The SCSO/the County may terminate this Agreement upon the provision of thirty (30) days written notice to the Town. Such notice shall be delivered by USPS Certified Mail, Return Receipt Requested, to the address specified in Article V.

#### ARTICLE V

#### NOTICES

Any notices required pursuant to the terms of this Agreement shall be sent by USPS Certified Mail, Return Receipt Requested to the principal place of business of each of the parties hereto, as specified below:

Town of Richfield:

\_\_\_\_\_, Mayor  
PO Box 158  
Richfield, NC 28137

Stanly County Sheriff's Office:

Jeffrey A. Crisco, Sheriff  
223 South Second Street  
Albemarle, NC 28001

County of Stanly:

Stanly County Board of Commissioners  
T. Scott Efird, Chairman  
1000 North First Street, Suite 10  
Albemarle, NC 28001

#### ARTICLE VI

#### ENTIRE AGREEMENT

The parties have read this Agreement and agree to be bound by all of its terms, and further agree

that it constitutes the complete and exclusive statement of the agreement between the parties unless and until modified by a writing signed by the parties. Modifications may be evidenced by telefacsimile signatures.

The parties hereby agree that, effective March 2, 2026, this Agreement replaces and supersedes the Law Enforcement Agreement by and between the Town of Richfield, the Sheriff of Stanly County, and the County of Stanly dated July 1, 2024.

ARTICLE VII

IN TESTIMONY WHEREOF, the Town has caused this Agreement to be executed in its name by its Mayor, and attested by the Clerk to its Board of Commissioners and to be sealed with the official seal of the town, by authority of the Town duly given; and the Sheriff of Stanly County, North Carolina, has hereunto set his hand and seal; and the County has caused this Agreement to be executed in its name by the Chairman of the Board of County Commissioners, and to be sealed with the official seal of the County, all by authority of the Board of County Commissioners duly given, the day and year first above written.

(SEAL)

Town of Richfield

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

By: \_\_\_\_\_  
\_\_\_\_\_, Mayor

(SEAL)

County of Stanly

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

By: \_\_\_\_\_  
T. Scott Efird, Chairman  
Board of County Commissioners

(SEAL)

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

By: \_\_\_\_\_  
Jeffrey A. Crisco, Sheriff  
County of Stanly

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

By: \_\_\_\_\_  
Richfield Finance Officer