

Town of Swansboro
Board of Commissioners
December 10, 2024, Regular Meeting Minutes

In attendance: Mayor Pro Tem William Justice, Commissioner Jeffrey Conaway, Commissioner Pat Turner, Commissioner Joseph Brown, and Commissioner Douglas Eckendorf. The board had one vacancy.

Call to Order/Opening Prayer/Pledge

The meeting was called to order at 6:00 pm. Mayor Pro Tem Justice led the Pledge of Allegiance.

Public Comment

Citizens were offered an opportunity to address the Board regarding items listed on the agenda. No comments were made.

Adoption of Agenda and Consent Items

On a motion by Commissioner Conaway, seconded by Commissioner Eckendorf, the agenda as amended to add closed session pursuant to NCGS 143-318.11 (a) (3)) to consult with an attorney employed or retained by the public body in order to preserve the attorney-client privilege, and (5) to establish, or to instruct the public body's staff or negotiating agents concerning the position to be taken by or on behalf of the public body in negotiating the price and other material terms of a contract or proposed contract for the acquisition of real property by purchase, option, exchange, or lease, along with the below consent items were adopted unanimously.

- Resolution – Supporting Major Capers Medal of Honor
- Resolution for Bank Financing of Vehicles/Equipment

Appointments/Recognitions/Presentations

Samuel Swann Bland Community Service Award

The Samuel Swann Bland Community Service Award was created to honor the diligence, hard work, leadership, and dedication that characterized the contributions of Sam Bland to the public and the Swansboro Community. The award is made annually to a public employee, civic leader, or community volunteer that has demonstrated the qualities of outstanding dedication to the improvement of community services that were exhibited in the career and contributions of Samuel Swann Bland.

Mayor Pro Tem Justice, along with guest John Davis, announced that the award was given to Bob and Ann Shuller for their lifelong dedication to Swansboro, including creating Bicentennial Park, revitalizing the Swansboro Historic Association, preserving historical structures, and actively serving on various community boards and projects.

Board members along with members of the Historical Association expressed deep appreciation for Bob and Ann Schuller, highlighting their lifelong dedication to Swansboro, their role in preserving local history, and their significant contributions to the Swansboro Historic Association and Heritage Center. They were praised as mentors, community pillars, and inspirations, with many emphasizing that the award was long overdue. Their impact on historical preservation, infrastructure projects, and community service was widely recognized, and their love for Swansboro and its heritage was celebrated with gratitude and admiration.

Recognition - Teacher of the Year

BobbiJo Ramsey of Sandridge Elementary School, Melinda Whorley of Swansboro Elementary School, Erin Strohschein of Swansboro High School and Kelsey Gurslin of Queens Creek Elementary School were all recognized for being chosen as teacher of the year at their school. John Davis read a proclamation acknowledging their contributions as area school educators.

Presentation to Mayor Pro Tem Bill Justice

John Davis expressed gratitude to staff, volunteers, and board members for their service and accomplishments, highlighting key community projects and teamwork. Most importantly, he recognized Mayor Pro Tem Bill Justice for taking over leadership, passing him the gavel, key to the city, and microphone as a symbolic transition of responsibility.

Onslow County Update

Onslow County Assistant Manager Janelle Golloway reviewed a PowerPoint, herein attached with the PowerPoint slides of the meeting, that presented key accomplishments of the County Board of Commissioners, emphasizing improved communication, strategic planning, and forward-thinking initiatives. She outlined the county's updated vision, five strategic focus areas, and results from a community survey highlighting priorities like managing growth, workforce development, and public safety. Notable achievements included EMS system analysis, landfill expansion, DSS office capacity increase, and Emergency Operations Center upgrades. She also introduced the REACH core values program and unveiled the county's refreshed branding to better connect with its younger population.

In response to inquiries from the board, Ms. Golloway affirmed her willingness to help improve communication between the county and municipalities. She acknowledged concerns about limited communication and emphasized her openness to collaboration. She stated that she had been awaiting an invitation to participate more actively in discussions and decision-making processes. Additionally, she noted that the county had already established quarterly meetings with mayors and managers, mentioning that the

next meeting was scheduled for Thursday. She expressed her appreciation for the discussion and looked forward to continued cooperation.

FY 23/24 Audit Report

Gregory Redman, CPA, presented his audit summary for Swansboro, highlighting the town's strong financial position. He noted that the audit report, covering 92 pages, found no issues, which was rare among the 30 towns his firm audits. The general fund had unrestricted cash of over \$5 million, restricted cash of \$179,000, and an overall revenue surplus of nearly \$800,000. The unassigned fund balance stood at 74% of annual expenditures, exceeding the Local Government Commission's recommended 34%.

The town's enterprise funds, including stormwater and solid waste, were largely self-sustaining. The stormwater fund had a surplus of \$85,000, while the solid waste fund showed a \$6,000 loss, primarily due to depreciation. Long-term liabilities included just over \$900,000 in debt and pension obligations for employees and law enforcement officers.

Redman also emphasized the town's high property tax collection rate of 98.74%, well above the common range of 90-92%. Compliance with grant requirements and regulations was also confirmed, with no issues found. Overall, the audit revealed a well-managed budget, a strong financial outlook, and no recommended changes.

GFOA Award

Manager Barlow shared that notification had been received that the Town was awarded the GFOA Certificate of Achievement for financial reporting. Appreciation was expressed to Finance Director Sonia Johnson.

Board Appointments

Town Clerk Fender reviewed that due to expiration of terms or resignations, board appointments were needed for the Planning Board, Tourism Development Authority, and the Parks Board.

Board members voiced their concern about the number of applicants to consider and preferred to see more for consideration.

On a motion by Commissioner Turner, seconded by Commissioner Conaway, with unanimous approval, Board Appointments were tabled to the next meeting to allow for more applicants to submit for consideration.

East Carolina Council Appointment

Town Clerk Fender reviewed that annually, a Board member was selected to serve as a local jurisdiction representative on the East Carolina Council (ECC) General Membership Board. Town Manager Barlow shared that a staff member could also be selected.

By consensus the board agreed to revisit this appointment at its January meeting and the presentation given to the board by David Bone in February of 2024 would be email out to the board to provide a refresher on the East Carolina Councils roles and benefits.

Business Non-Consent

2025 Board of Commissioners Meeting Schedule

Town Clerk Fender reviewed that NCGS 160A-71 provides that the Board establishes a time and place for its regular meetings. The 2025 meeting schedule had been prepared based on the Town's Administrative Policy 1F which states that the Board of Commissioners meeting dates fall on the 2nd and 4th Tuesday of each month. A meeting schedule for the 2nd and 4th Tuesday of each month with the exception of October and November due to the dates falling near a Town event or a recognized holiday was provided for consideration. Once adopted, the meeting schedule would be posted on the bulletin board outside the Administrative Offices at Town Hall and on the Town website.

On a motion by Commissioner Conaway, seconded by Commissioner Turner, the proposed 2025 Regular Meeting Schedule for the Board of Commissioners was unanimously approved.

Allocation of Remaining Funds-Grant Project for the American Rescue Plan Act of 2021: Coronavirus State and Local Fiscal Recovery Funds

Finance Director Johnson reviewed the U.S. Treasury's Final Rule regarding the period of performance for ARP/CSLFRF funds, stating that all monies must be obligated by December 31, 2024, and expended by December 31, 2026. It was noted that two previously approved expenditures—drinking fountains and commercial toilets—remained unobligated. Staff assured the Board that these expenditures would be obligated by the December 31, 2024, deadline.

Following these obligations, approximately \$10,000 in funds would remain. Staff requested that the Board of Commissioners authorize the Town Manager to determine the allocation of the remaining funds. The Town Manager recommended the following priorities:

1. Panic Button System (if obligations were feasible by December 31, 2024)
2. Plotter Printer (to serve multiple departments effectively)

3. Other Eligible Expenditures – If neither the panic button system nor the plotter printer could be obligated by the deadline, the Town Manager would allocate the funds to other eligible expenditures that met the obligation requirements by December 31, 2024.

On a motion by Commissioner Tuner, seconded by Commissioner Conaway, and with unanimous approval, the Town Manager was authorized to allocate the remaining \$10,000 in funds according to the outlined priorities.

Future Agenda Topics

Future agenda items were shared for visibility and comments. In addition, an opportunity was provided for the board to introduce items of interest and subsequent direction for placement on future agendas. The following items were addressed:

- A budget amendment Public Safety Pay in Classification Salary increases would be on the January 14, 2025, agenda.

Public Comment

Natalie Sargent, Brian Ashe, and Brandon Rivas, addressed the board regarding their concerns about heavy traffic, lack of planning, and safety issues in busy areas, and the potential impacts from the future proposed Flybridge development on Highway 24. They felt traffic studies weren't done at the right times and suggested changes like limiting certain turns and improving roads before adding new housing. They also worried about the impact on schools, emergency services, and who is responsible for fixing road issues.

Board members agreed that traffic was a problem and shared that major fixes required working with state and county agencies. They have made small improvements, like better sidewalks, but bigger changes need teamwork. They encouraged residents to stay involved and share concerns with the right officials.

Manager's Comments

Manager Barlow shared that the Swansboro Bicentennial Park Boardwalk Extension with Public Day Docks Project was progressing and there should be no issues with meeting the deadline for completion.

Board Comments

Board members thanked residents for coming and encouraged them to stay involved in future meetings and decisions because making changes takes everyone working together and urged people to speak up at different levels of government. They also voiced their

appreciation for the town staff, recognizing their hard work in preparing reports and running town operations.

Closed Session

On a motion by Commissioner Eckendorf, seconded by Commissioner Turner, with unanimous approval, the board entered closed session at 7:50 pm pursuant to NCGS 143-318.11 (a) (3)) to consult with an attorney employed or retained by the public body in order to preserve the attorney-client privilege, and (5) to establish, or to instruct the public body's staff or negotiating agents concerning the position to be taken by or on behalf of the public body in negotiating the price and other material terms of a contract or proposed contract for the acquisition of real property by purchase, option, exchange, or lease.

Pursuant to a motion duly made and seconded in closed session the board returned to open session.

Adjournment

On a motion by Commissioner Conaway, seconded by Commissioner Turner, the meeting was adjourned at 8:24 pm.

Regular Meeting December 10, 2024



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1. Please turn cell phones to “off” or “vibrate”.

2. The Board offers the public three opportunities to speak during the meeting:

A comment period is offered at the beginning and end of the meeting. Please note that a separate opportunity is provided for those items requiring a public hearing.

Public Hearing(s) – There are no public hearings scheduled for this meeting.

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PUBLIC COMMENT

Citizen opportunity to address the Board for items listed on the agenda.

3

AGENDA AND CONSENT ITEMS

Action Needed: *Motion to Adopt the Agenda as prepared (or amended) and approval of the Consent Items*

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Presentation to Mayor Pro Tem
Bill Justice

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Samuel Swann Bland Community
Service Award

Presenter: Bill Justice – Mayor Pro Tem & John Davis

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Teacher of the Year

Bobbijo Ramsey- Sandridge Elementary School
Melinda Whorley- Swansboro Elementary School
Erin Strohschein- Swansboro High School
Kesey Gursslin- Queens Creek Elementary School

Presenter: Bill Justice – Mayor Pro Tem

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Onslow County Update

Presenter: Janelle Galloway- Assistant County Manager

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Onslow County Year End Report

Janelle Golloway
Assistant County Manager

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Strategic Framework

Vision

“The Community of Choice in Coastal North Carolina”

Mission

“We will ensure that Onslow County is a thriving community for all by delivering exceptional services with good governance and fiscal responsibility”

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Strategic Focus Areas

Fiscally Responsible

We will be a fiscally responsible county by making data-driven decisions and utilizing our resources wisely

High Performing Government

We will provide outstanding public service by being innovative, accountable, and transparent

Community of Choice

We will be the best place to live, work, play, and grow by providing excellent, recreational, educational, cultural and employment opportunities

Focused & Sustainable Future

We will ensure our county's future by providing a strategic and innovative approach to governance, land use, and economic development

Healthy & Safe Community

We will prioritize the health and safety of our diverse community by encouraging healthy choices, providing access to physical and mental health services, and investing in first responder services

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Strategic Plan Overview

Project Initiation and Management ✓

Community Engagement ✓

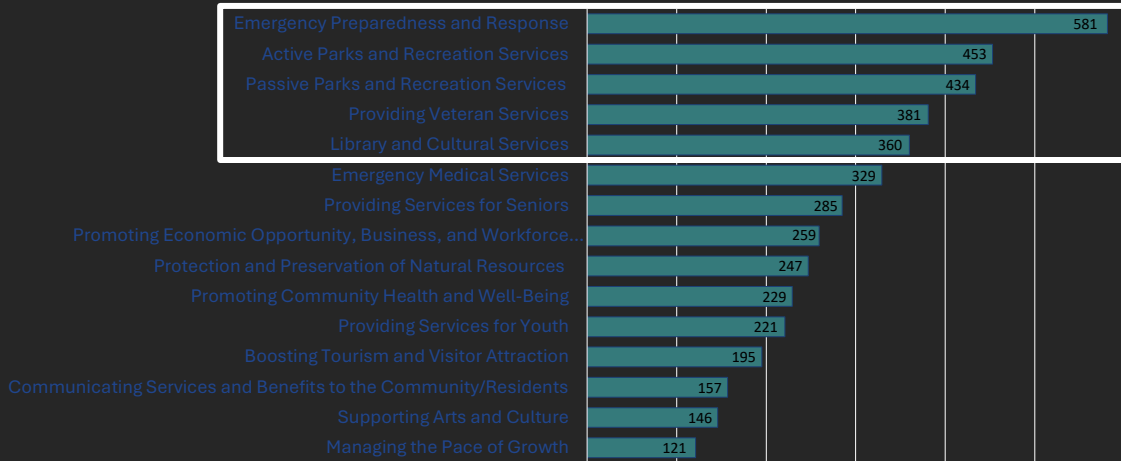
Strategic Plan Development

Implementation Action Plan

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Environmental Scan Results

What Are Some Things that Onslow County Government Does Well?

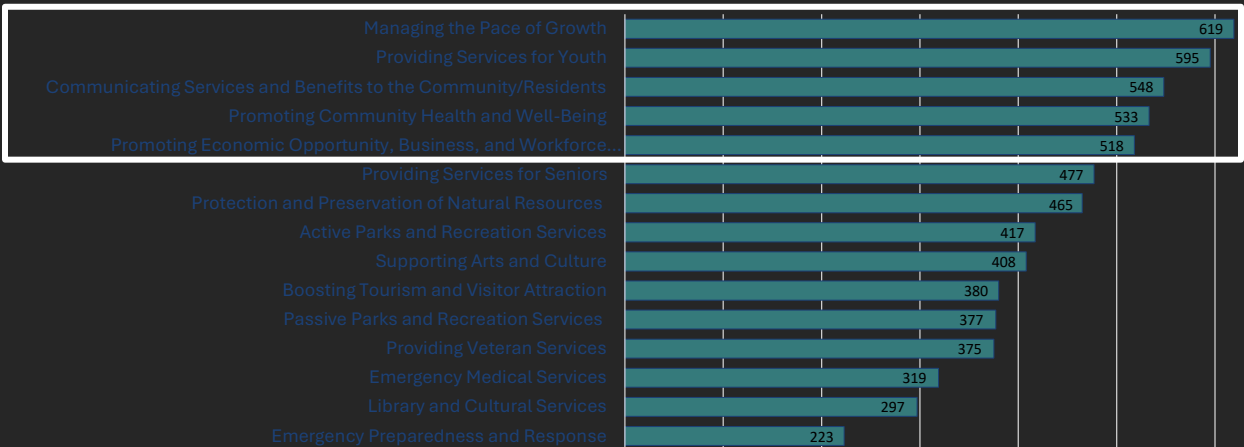


1,150 Responses

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Environmental Scan Results

What Are Some Things that the County Could Do Better?

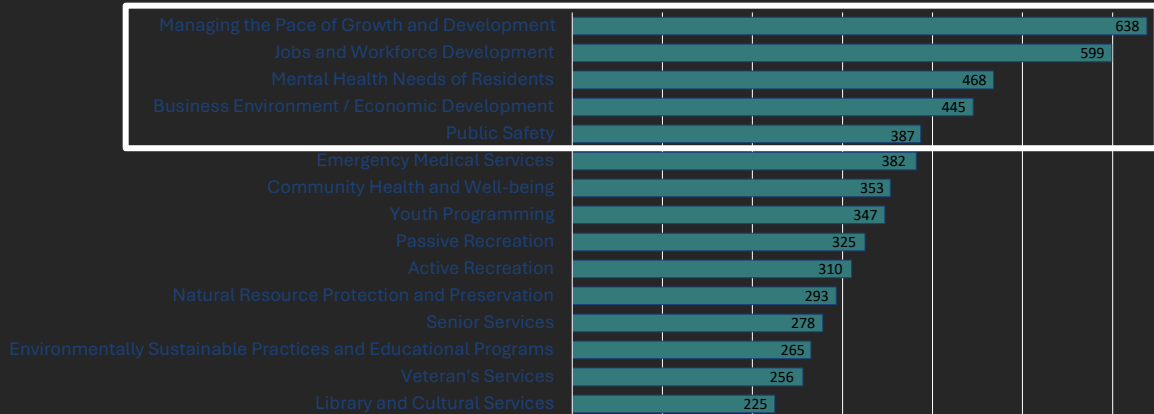


1,252 Responses

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Environmental Scan Results

Select the Top Five Things Onslow County Should Prioritize in its Strategic Plan.



1,261 Responses

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FY25 Accomplishments

- Strategic Plan
- VIEW Program
- EMS System Alternatives
- Phase 5 Landfill Expansion
- Increase DSS Office Capacity
- Economic Development Strategic Plan
- Emergency Operations Center Expansion
- Multi-Purpose Building Renovation Project
- Hines Farm & Onslow Pines Alternatives Analysis

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Core Values

Resilience

Excellence

Accountability

Customer Service

Honesty

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FY 23/24 Audit Report

Presenter: Gregory T. Redman, CPA

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Town of Swansboro Audit Report Presentation



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Independent Auditor's Report

Opinion

In my opinion, based on my audit, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the Town of Swansboro, North Carolina as of June 30, 2024, and the respective changes in financial position and cash flows, where appropriate, thereof and the respective budgetary comparison for the General Fund for the year then ended **in accordance with accounting principles generally accepted in the United States of America.**

“Unmodified Opinion”

Reference page 1 of the Audit Report

21

Balance Sheet - Governmental Funds

	Major Funds		Non-Major Funds	Total Governmental Funds
	General Fund	State Capital Infrastructure Fund	Other Governmental Funds	
Assets				
Cash and cash equivalents	\$ 5,039,721	\$ -	\$ -	\$ 5,039,721
Restricted cash	179,121	6,155,475	1,069,248	7,403,844
Receivables, net:				
Taxes	45,485	-	-	45,485
Accounts	287,828	-	-	287,828
Leases	131,510	-	-	131,510
Grants	35,000	-	19,050	54,050
Due from other funds	-	-	-	-
Total Assets	<u>\$ 5,718,665</u>	<u>\$ 6,155,475</u>	<u>\$ 1,088,298</u>	<u>\$ 12,962,438</u>
Liabilities				
Liabilities payable from restricted assets	\$ -	\$ 5,980,481	\$ 207,033	\$ 6,187,514
Accounts payable and accrued liabilities	228,449	-	34,112	262,561
Due to other funds	-	-	-	-
Other liabilities	250,633	-	-	250,633
Total Liabilities	<u>\$ 479,082</u>	<u>\$ 5,980,481</u>	<u>\$ 241,145</u>	<u>\$ 6,700,708</u>
Deferred Inflows of Resources				
Property taxes receivable	\$ 45,485	\$ -	\$ -	\$ 45,485
Leases	131,510	-	-	131,510
Total Deferred Inflows of Resources	<u>\$ 176,995</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 176,995</u>
Fund Balances				
Restricted:				
Stabilization by State Statute	\$ 322,828	\$ -	\$ -	\$ 322,828
Streets	163,870	-	-	163,870
Capital improvements	-	174,994	847,153	1,022,147
Assigned:				
Subsequent year's expenditures	723,569	-	-	723,569
Unassigned	3,852,321	-	-	3,852,321
Total Fund Balances	<u>\$ 5,062,588</u>	<u>\$ 174,994</u>	<u>\$ 847,153</u>	<u>\$ 6,084,735</u>
Total Liabilities, Deferred Inflows of Resources, And Fund Balances	<u>\$ 5,718,665</u>	<u>\$ 6,155,475</u>	<u>\$ 1,088,298</u>	<u>\$ 12,962,438</u>

Reference page 18 of the Audit Report

22

Statement of Revenues, Expenditures, and Changes in Fund Balance Governmental Funds

	Major		Non-Major Funds	Total Governmental Funds
	General Fund	State Capital Infrastructure Fund	Other Governmental Funds	
Revenues				
Ad valorem taxes	\$ 2,570,550	\$ -	\$ -	\$ 2,570,550
Other taxes and licenses	121,780	-	-	121,780
Unrestricted intergovernmental	1,869,631	-	-	1,869,631
Restricted intergovernmental	618,520	-	232,289	850,809
Permits and fees	432,941	-	-	432,941
Sales and services	490	-	-	490
Investment earnings	308,660	168,611	-	477,271
Miscellaneous	72,491	-	-	72,491
Contributions	804	-	-	804
Total Revenues	\$ 5,995,867	\$ 168,611	\$ 232,289	\$ 6,396,767
Expenditures				
Current:				
General government	\$ 1,032,159	\$ -	\$ -	\$ 1,032,159
Public safety	2,638,214	-	-	2,638,214
Transportation	297,575	-	-	297,575
Economic development	327,777	562	328,984	657,323
Cultural and recreational	321,594	-	-	321,594
Non-departmental	324,439	-	-	324,439
Debt service:				
Principal	251,392	-	-	251,392
Interest and other charges	5,732	-	-	5,732
Total Expenditures	\$ 5,198,882	\$ 562	\$ 328,984	\$ 5,528,428
Excess (Deficiency) Of Revenues	\$ 796,985	\$ 168,049	\$ (96,695)	\$ 868,339
Other Financing Sources (Uses)				
Loan issuance	\$ 254,500	\$ -	\$ -	\$ 254,500
Transfers in:				
Capital projects	6,166	-	-	6,166
General fund	-	-	296,180	296,180
Transfers out:				
Capital projects	(311,180)	-	-	(311,180)
Other	(440)	-	(21,166)	(21,606)
Total Other Financing Sources And Uses	\$ (50,954)	\$ -	\$ 275,014	\$ 224,060
Net Change In Fund Balance	\$ 746,031	\$ 168,049	\$ 178,319	\$ 1,092,399
Fund balances, beginning	4,316,557	6,945	668,834	4,992,336
Fund balances, ending	\$ 5,062,588	\$ 174,994	\$ 847,153	\$ 6,084,735

Reference page 20 of the
Audit Report

23

Unassigned Fund Balance as a Percentage of Total General Fund Expenditures

	2024	2023
Unassigned fund balance	\$ 3,852,321	\$ 3,557,332
Total General Fund expenditures	5,198,882	4,363,376
Unassigned fund balance as a Percentage of Total General Fund expenditures	74%	82%
Unassigned fund balance at 6/30/24 as a percentage of 2024/2025 budgeted expenditures (\$7,498,704)	51%	0%
LGC recommended amount	34%	34%
Average of similar-sized towns	63%	63%

Reference page 18 and 20 of the Audit Report

24

Statement of Net Positions - Proprietary Funds

	Major Enterprise Funds		
	Stormwater Fund	Solid Waste Fund	Totals
Assets			
Current assets:			
Cash and cash equivalents	\$ 163,325	\$ 228,262	\$ 391,587
Accounts receivable (net)	164,065	-	164,065
Due from other funds	-	-	-
Total Current Assets	<u>\$ 327,390</u>	<u>\$ 228,262</u>	<u>\$ 555,652</u>
Noncurrent assets:			
Capital assets:			
Land and other non-depreciable assets	-	-	-
Other capital assets, net of depreciation	70,131	97,255	167,386
Capital assets (net)	<u>\$ 70,131</u>	<u>\$ 97,255</u>	<u>\$ 167,386</u>
Total Assets	<u>\$ 397,521</u>	<u>\$ 325,517</u>	<u>\$ 723,038</u>
Deferred Outflows of Resources			
Pension deferrals	\$ 29,534	\$ 29,534	\$ 59,068
Liabilities			
Current liabilities:			
Accounts payable - trade	\$ 7,208	\$ 30,419	\$ 37,627
Due to other funds	-	-	-
Customer deposits	-	-	-
Compensated absences - current	1,256	1,256	2,512
Total Current Liabilities	<u>\$ 8,464</u>	<u>\$ 31,675</u>	<u>\$ 40,139</u>
Noncurrent liabilities:			
Compensated absences	\$ 2,333	\$ 2,333	\$ 4,666
Net pension liability	42,259	42,259	84,518
Total OPEB liability	9,798	9,798	19,596
Total non-current liabilities	<u>\$ 54,390</u>	<u>\$ 54,390</u>	<u>\$ 108,780</u>
Total Liabilities	<u>\$ 62,854</u>	<u>\$ 86,065</u>	<u>\$ 148,919</u>
Deferred Inflows of Resources			
Pension deferrals	\$ 14,432	\$ 14,432	\$ 28,864
Net Position			
Net investment in capital assets	\$ 70,131	\$ 97,255	\$ 167,386
Restricted net position	-	-	-
Unrestricted net position	279,638	157,299	436,937
Total Net Position	<u>\$ 349,769</u>	<u>\$ 254,554</u>	<u>\$ 604,323</u>

Reference page 23 of the
Audit Report

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Statement of Revenues, Expenses, And Changes in Fund Net Position Proprietary Funds

	Major Enterprise Funds		
	Stormwater Fund	Solid Waste Fund	Totals
Operating Revenues			
Charges for services	\$ 193,981	\$ 478,486	\$ 672,467
Other operating revenues	-	-	-
Total Operating Revenues	<u>\$ 193,981</u>	<u>\$ 478,486</u>	<u>\$ 672,467</u>
Operating Expenses			
Administration	\$ -	\$ -	\$ -
Stormwater operations	103,381	-	103,381
Solid waste operations	-	433,641	433,641
Depreciation	16,391	44,980	61,371
Total Operating Expenses	<u>\$ 119,772</u>	<u>\$ 478,621</u>	<u>\$ 598,393</u>
Operating income (loss)	<u>\$ 74,209</u>	<u>\$ (135)</u>	<u>\$ 74,074</u>
Non-operating Revenues (Expenses)			
Investment earnings	\$ -	\$ -	\$ -
State and local grants	4,861	-	4,861
Total Non-operating Revenues (expenses)	<u>\$ 4,861</u>	<u>\$ -</u>	<u>\$ 4,861</u>
Income (loss) before contributions and transfers	<u>\$ 79,070</u>	<u>\$ (135)</u>	<u>\$ 78,935</u>
Capital contributions	-	-	-
Transfers from other funds	6,253	220	6,473
Transfers to other funds	-	(6,033)	(6,033)
Change in net position	<u>\$ 85,323</u>	<u>\$ (5,948)</u>	<u>\$ 79,375</u>
Net position, beginning	264,446	260,502	524,948
Net position, ending	<u>\$ 349,769</u>	<u>\$ 254,554</u>	<u>\$ 604,323</u>

Reference page 24
of the Audit Report

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Changes in Long-term Liabilities

	Beginning			Ending Balance	Current
	Balance	Increases	Decreases		Portion of Balance
Governmental Activities:					
Notes from direct placements	\$ 913,074	\$ 254,500	\$ 251,392	\$ 916,182	\$ 301,726
Subscription liability	88,432	-	50,040	38,392	38,392
Total pension liability (LEO)	70,108	9,828	-	79,936	-
Net pension liability (LGERS)	1,408,439	197,388	-	1,605,827	-
Total OPEB liability	407,920	-	35,594	372,326	-
Compensated absences	121,701	114,915	111,600	125,016	43,756
Total	\$ 3,009,674	\$ 576,631	\$ 448,626	\$ 3,137,679	\$ 383,874
Business-type Activities:					
Net pension liability (LGERS)	\$ 74,128	\$ 10,389	\$ -	\$ 84,517	\$ -
Total OPEB liability	21,470	-	1,874	19,596	-
Compensated absences	4,785	4,595	2,203	7,177	2,512
Total	\$ 100,383	\$ 14,984	\$ 4,077	\$ 111,290	\$ 2,512

Reference page 56-58 of the
Audit Report

27

Analysis of Current Tax Levy

	Town-wide			Total Levy	
	Property Valuation	Rate	Amount of Levy	Property excluding	Registered
				Registered Motor Vehicles	Registered Motor Vehicles
Original levy:					
Property taxed at current year's rate	\$ 678,432,000	0.35	\$ 2,374,512	\$ 2,374,512	\$ -
Registered motor vehicles taxed at current rate	57,674,571	0.35	201,861	-	201,861
Total property valuation	\$ 736,106,571				
Net levy			\$ 2,576,373	\$ 2,374,512	\$ 201,861
Unpaid (by taxpayer) at June 30, 2024			(32,467)	(32,467)	-
Current year's taxes collected			\$ 2,543,906	\$ 2,342,045	\$ 201,861
Current levy collection percentage			98.74%	98.63%	100.00%

Reference page 90 of the
Audit Report

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Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with “Government Auditing Standards”

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Town of Swansboro, North Carolina’s financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Reference page 92 of the Audit Report

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GFOA Award

Presenter: Jon Barlow – Town Manager

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Board Appointments

Presenter: Alica Fender, MMC – Town Clerk

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East Carolina Council Appointment

Presenter: Alissa Fender, MMC – Town Clerk

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NEW BUSINESS/NON-CONSENT

2025 Board of Commissioners Meeting Schedule

NCGS 160A-71 provides that the Board establishes a time and place for its regular meetings. The 2025 meeting schedule has been prepared based on the Town's Administrative Policy 1F which states that the Board of Commissioners meeting dates fall on the 2nd and 4th Tuesday of each month. Once adopted, the meeting schedule will be posted on the bulletin board outside the Administrative Offices at Town Hall and on the Town website.

Recommended Action: Motion to adopt the 2025 Regular Meeting Schedule.

Presenter: Alissa Fender, MMC – Town Clerk

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NEW BUSINESS/NON-CONSENT

Allocation of Remaining Funds-Grant Project for the American Rescue Plan Act of 2021: Coronavirus State and Local Fiscal Recovery Funds

Per the US Treasury's Final Rule, the period of performance states that all ARP/CSLFRF monies must be obligated by December 31, 2024, and expended by December 31, 2026.

Recommended Action: Motion to approve authorization for the Town Manager to allocate the remaining \$10,000 in funds according to the outlined priorities.

Presenter: Sonia Johnson – Finance Director

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NEW BUSINESS/NON-CONSENT

Future Agenda Items

Future agenda items are shared for visibility and comment. In addition, an opportunity is provided for the Board to introduce items of interest and subsequent direction for placement on future agendas.

Action Needed: Discuss and provide any guidance.

Presenter: Alissa Fender, MMC – Town Clerk

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PUBLIC COMMENT

Citizen opportunity to address the Board.

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MANAGER'S COMMENTS

Town Manager
Jonathan Barlow

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BOARD COMMENTS

Mayor Pro William Justice
Commissioner Jeffrey Conaway
Commissioner Douglas Eckendorf
Commissioner Joseph Brown
Commissioner Patricia Turner

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ADJOURN