

February 17 th , 2026

Tourism Board meeting minutes

Present: Tourism Board members: Marsha Palpham, Linda Hoff, Suzanne Gwaltney, Barbara Hong, Vickie Rasmussen
Commissioners: Iris Cooper, Paul Jordane
Mayor: Sally Belangia

- New members Barbara and Vickie were welcomed to the board
- The budget was handed out for review
- Alternatives to APG marketing are being investigated
- Flora Moorman presented ideas for Facebook advertising
- Inner Banks advertising costs per event, is \$500 from Tourism to reach out and \$500 in kind to cover advertising in the area. Ads run constantly prior to the event. The events included are: Boat Show, Croakerfest, Ol Front Porch and Spirit of Christmas. Marsha will be contacting them to discuss a package for digital advertising.
- Cycle NC will be here in April, the ad for this event will be in the March issue of Our State magazine
- The bags used in previous Cycle NC events are being considered for this year. However, Marsha is researching prices on the bags from other sources. Prices will be available at the next meeting.

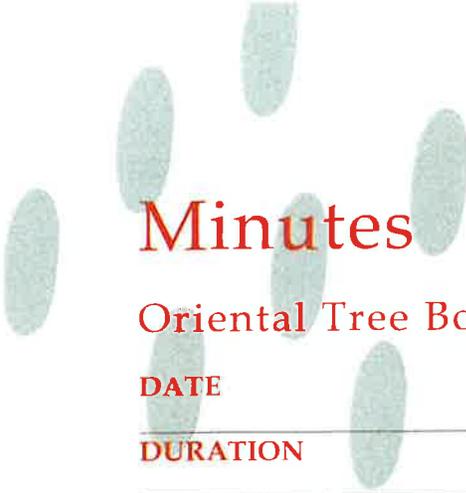
HWAC 2-12-26 Meeting Minutes

Attendees: Jim Blackerbee, Bobby Brewer, Breena Litzenberger, Pat Stockwell, Emily Fritz, Commissioner Don McGuire, Commissioner Paul Jordan,

Meeting brought to order at 4:05

1. Approval of the previous minutes: Breena makes a motion we approve the minutes, pat seconds. It passes.
2. Emily is going to do a spill reporting seminar, after the meeting today.
3. Town Manager's Report:
 - a. Dan finished 90% of the build grant submission and Diane will finish the remaining 10% next week. She will finish it by February 28th, when it is due. If we get this grant, we will quickly look at the proposals and see if they fit our purposes. Then we will talk to the engineer.
4. Dinghy Dock: We had debated two different options, the original scope, or replacing the one piling, but we did not know the condition of the wall. Bobby took a video and the wall is rotten out. The verticals walls are rotted out and one of the posts is completely gone. You can see the plastic sheeting that is behind the wall and it looks like that's the only thing holding back the earth. Underneath the deck is a combination of gravel and dirt. After seeing the video we need to replace the entire wall and posts. This goes back to the quote Bobby Cahoon gave us that was \$41,000. We could put it to bid once again using the same scope we did at the first bid opening. If we waited for a grant we could not make any progress between now and October, when the grants are awarded.
 - a. Bobby's recommendation is to put it out to bid as RFQ.
 - b. Bobby made a motion to rebid the existing scope we put out to bid originally. Manager Miller will put it out to bid and it will go in the paper two Wednesdays from this week. The timeline between bid and construction was too tight in the original scope, so we will alter that based on the response from contractors Bobby reaches out to.
 - c. Manager Miller will speak with CAMA to ensure this is a remove and replace project and there are no new regulations that will require additional permitting.
5. Budget Retreat: March 26-27: We will need to present the following:
 - a. The facilities that we take care of.
 - b. What we have accomplished as of June 30th
 - c. Past years operating expenses
 - d. What we will need for this upcoming year and operating expenses
 - e. We have a meeting on March 12, prior to the budget retreat where we can go through it.
6. Emily sent Manager Miller the scoping draft, but it is still the rough draft so we will have to add info from previous construction and Pat's photos will be added that he sent in today, as well. This will be in an attempt to get public beach access. We could tie in the environmental issue with the turtles. February 19th there will be a webinar regarding this grant that Jim, Bobby and Emily will attend. Due date for this grant is April 25th. Seed money is 25%.

7. Breena is going to call and report the ADVs in camp creek. Jim will send her the contact information. She will also send out the information that she researched when she was still a commissioner.
8. Breena makes a motion to adjourn the meeting at 5:03, Pat Stockwell seconds.



Minutes

Oriental Tree Board Meeting

DATE

February 24, 2026

DURATION

09:07 AM through 10:10 AM

MEETING CALLED TO ORDER BY

John Deaton, chair

IN ATTENDANCE

Pat Allen, Sally Belangia (mayor), Phil Borders, Stephanie Carperos, Janet Chinae (sec'y), John Deaton (chair), Ken King (em.), Chris Moffat, Lou Ostendorf (com.), Tom Soderholm, Madeline Sutter (em.), Cathy Washburn

Tree Removals:

From the original list of urgent contract work, TreeWise completed some of the sycamore pruning last month. The removal of the 4 cottonwood trees and stumps on Ragan Road may be done this week.

Other removals that still need to be estimated and scheduled include:

- Ragan Road: several pine trees that were hit by lightning.
- 508 Church Street/The Inn at Oriental: The ownership/responsibility for this large willow oak is in question. Utility lines will have to be dropped in order to remove this tree.
- 602 Church Street: there is a hanger off the pine tree that needs to be removed.
- 200 Neuse Street: limbs of the Willow Oak at the corner of South Ave and Neuse Street are hitting the house and power lines; there is evidence that someone has been trying to head back some limbs; much more contract pruning is needed.

The Town Manager needs to send letters to owners of privately owned trees that are threatening the town's ROW, including:

- 403 Neuse Street: dead tree in the side yard that is a potential ROW impact.
- 307 Vandemere Street: large dead pine in the backyard with potential ROW impact.
- 1002 Neuse Street: dying pecan tree beside the John Bond Beach needs to be monitored for spring growth and removed if it doesn't recover.

Planting:

309 High Street has been selected for the annual Arbor Day tree planting on April 18th. The owners have requested two red vase shaped crepe myrtles. Janet suggested "Dallas Red", a 20' vase shape with true cherry red flowers.

The Tree Board voted to approve April 18th to be Arbor Day in Oriental. Mayor Sally said that all she needs is the proclamation document to bring to the March 10th Commissioners' meeting for the vote. Janet will

coordinate with Diane to get the paperwork into the Commissioners' packets. Janet will also prepare the press release for the event.

Madeline suggested that, either along with or instead of the free saplings given out by the NC Forestry Service, perhaps we could get slightly larger trees at wholesale and sell them at the Arbor Day event as a fund raiser. The consensus was positive; but more discussion is needed to work out those logistics in a short period of time. It could also be considered as a stand-alone event in the Fall if the timeframe is too short now.

502 South Ave new owners have requested 2-3 Yaupon hollies to replace the dead dogwood. They suggested that they could pay for these new trees. Madeline expressed concern about using Yaupon holly along that road, particularly because the strip is narrow, and hollies should not have their crowns lifted for clearance – they are naturally pyramidal trees. She suggested we consider a different single trunk canopy tree instead.

On Ragan Road, where the 4 cottonwood trees are to be removed this month, John suggested that we consider planting live oaks in their places to follow the plan on the rest of the street in that area.

Pruning Activities:

- Zone 1A: Midyette Street toward the boat ramp – a few more weeks;
- Zone 1B: 6000 Dolphin Road, there are oak branches that are being damaged by trucks. The trees are not on town property, but they hang over the town ROW into the street. The owners had requested that we not raise the crowns of those trees until February for the health of the trees. It's February now;
- Zone 2: This area will be the Board's focus for the rest of the year;
- Zone 3: Corner of Gilgo and Starboard Circle private limbs overhanging the ROW;
- Zone 3: 501 Ragan: owner requested additional crown lifting of live oaks;
- Zone 3: 503 Ragan: owner requested lower limbs of live oaks pruned up for driveway clearance;
- Zone 3: 1207 Lupton Drive: request that the Yaupon hollies on the ROW need pruning;
- Zone 3: The crepes around Brantley's need thinning and clearance pruning;
- All Zones: John is gathering a list of very young trees that need to be trained NOW before they become tomorrow's problem trees.

Ordinance Amendments: At their February 25th meeting, the Commissioners voted to approve the Tree Board's requested changes to the Chapter M Trees ordinance. Diane is preparing the final format for public distribution.

Grant Money: John announced at the last meeting that he had heard that there is grant money from NC Forest Service available for trees in state-run programs. The Board had been discussing the possibility of establishing a new park, possibly on the parcel at Silverbrook & Broad where we planted the 150th anniversary tree last April. More discussion is needed before we make a formal plan for the Commissioners' consideration.

Pickleball Court Expansion: Chris asked for a discussion of the proposed Pickleball Court expansion at Lupton Park from a Tree Board perspective. Pat gave an update on the Pickleball group's discussions from their perspective. That group is contemplating some configuration of an 8' widening and repaving/restriping of the existing courts at Lupton, and/or a long-term plan for a larger facility out at the Straight Road Recreation Park.

John warned that any expansion at Lupton will impact up to seven (7) trees, either with removals or severe damage to the roots that will ultimately kill the trees. Those seven trees are otherwise healthy right now. No one on the Tree Board likes the idea of removing healthy trees. Ultimately the town needs to decide the best use of town property for the benefit of the citizenry. If the town decides that an expansion of the courts at Lupton is the best use of that park, then alternative plantings need to be factored into the overall plan. Of course, the Tree Board will be involved with plant selection, planting and maintenance, as is our charge.

New Business:

The next budget presentation meeting is March 26 & 27. John explained to the commissioners that his understanding is that contract pruning and removals come out of the Tree Board budget until we run out of money, then either an amendment is requested and/or other funding source is identified. Janet and John both suggested that the town needs to have a separate line for contract removals. This past year, contract services ate up our entire budget leaving nothing for new trees through June. This will become the norm, as the inventory of trees ages out. Last month, John also expressed concern that volunteer trees appear to be the source of frequent problems for the Tree Board and utility companies. Removing some of these trees on town ROW will take special equipment and more money. Chris said that the March budget meeting is the time to make our case to the commissioners either way.

John plans to tour Worthington Nursery in Greenville to see if it may be an additional source for trees for us. Madeline also suggested Johnston County Nursery Marketing Association works with a network of wholesale nursery suppliers, and may be willing to work with us on sourcing our trees.

John reminded Tree Board members that all official Tree Board communications must be conducted through email and available for the official record. However, unofficial, incidental, causal conversation between members (including but not limited to quorum polling, pruning activity coordination between members, sharing of tree-related information, etc...) can be done through a new Tree Board Chat text string that Janet will set up for us. This will be an OPT-IN string; i.e., members need to let John know if they want to be on that chat string NLT March 1.

NEXT MEETING

The next full Board meeting will be **Tuesday, March 31, 2026, at 09:00 AM** in the town hall main conference room. Pruning crews meet at the Town Hall most Tuesdays throughout the year. Volunteers are always welcome to join us.

Special Dates to monitor:

March 26 & 27, 2026 – Oriental Town Board Budget Presentations

March 31, 2026 – Next Tree Board General Meeting

April 18, 2026 – Oriental Arbor Day Celebration/Planting

July 3-5, 2026 – Croakerfest ?



ORIENTAL PLANNING BOARD REGULAR MINUTES

Wednesday, January 21, 2026, 3:00PM
Oriental Town Hall – 507 Church Street, Oriental, NC

Location: Town Hall & Teleconference

1. Call to Order

Chair Alison DeWeese called the meeting to order at **3:01 PM**.

2. Roll Call

Present:

- Alison DeWeese
- Linwood Strickland
- Pete Flood
- Butch Rasmussen
- Mayor Sally Belangia
- Town Manager Diane Miller

Via Phone:

- Commissioner Chris Moffat

Absent:

- Kathy Walters (newest board member – not present at time of roll call)

A quorum was established.

3. Approval of Agenda

Motion: To add SUP–STR (Short-Term Rental Special Use Permit) to the agenda.

Motion by:

Second:

Vote: Unanimous approval

Result: Motion carried.

Motion: To approve the amended agenda.

Vote: Unanimous approval

Result: Motion carried.

4. Old Business

A. Land Use Records Update

Town Manager Diane Miller reported ongoing efforts to compile a complete list of existing Special Use Permits (SUPs) and file outstanding documents with the Register of Deeds.

No action required.

5. New Business

A. Election of Chair

Motion: To open nominations for Chair.

(Nominations opened.)

Nomination: Alison DeWeese nominated for Chair.

Second: Second

No further nominations.

Vote: Unanimous approval

Result: Alison DeWeese elected Chair.

B. SUP – Short-Term Rental

Property: 307 Vandemere

Request to forward application to Town Board for scheduling of a public hearing.

Motion: To forward the Short-Term Rental SUP for 307 Vandemere to the Town Board for scheduling of a public hearing.

Motion by: Pete Flood

Second: Linwood Strickland

Vote: Unanimous approval

Result: Motion carried.

Discussion included neighbor notification requirements (150-foot radius) and parking considerations to be reviewed at a later meeting.

C. Tree Removal – 5905 Seaview

Crate myrtles in right-of-way requested for removal to expand driveway. Replacement planting required per Tree Board guidance.

No formal motion taken. Staff to proceed per ordinance requirements.

D. Road Damage – Seaview Cul-de-Sac

Discussion regarding potential construction-related damage.

Board consensus to:

- Review permits and construction timeline
- Consult Jim Kellenberger for engineering input
- Compare pre-construction conditions (including Google Maps imagery)

No formal motion taken.

E. Taco Truck – Alcohol Permit Compliance

Discussion regarding ABC permit and zoning compliance.

Clarified that alcohol sales are permitted with Special Use Permit in the applicable zoning district. Gaming machines remain prohibited near residential zones.

No motion required.

F. Permit Reviews

The following permits were reviewed and determined compliant:

- 415 Whitaker Point Road – Carport addition
- 602 Windward – Shed
- 615 Windward – Shed
- 52? (Halpern property) – Carriage house (family use only; no rental permitted in R-1)
- Southern Sky Ventures – Storage structure

No motions required.

G. Brewery Food Truck Annual Permit

Conditions emphasized:

- Trucks must use electrical hook-up (not generators) unless town-wide power outage
- Proper parking alignment required for traffic visibility at Church Street and NC 55

No formal motion taken.

6. Non-Agenda Items

Discussion regarding:

- Possible unpermitted sheds
 - Unauthorized dirt stockpiles
- Staff to investigate.

7. Adjournment

Motion: To adjourn the meeting.

Motion by:

Second: Second received.

Vote: Unanimous approval

Result: Motion carried.

Meeting adjourned.

8. Next Meeting



P.O. Box 758
Bayboro, NC 28515
(252) 745-4812

Rescheduled Regular Meeting

February 19, 2026

PRESENT: Chairman Kelly, Directors Cole, Forrest, Ed Riggs, Wayne Riggs, and Simpson

ABSENT: Vice Chairman Buck, Directors Hawkins, Jones, Lacey, and Ollison

ALSO PRESENT: Eric Harper-Superintendent, Phillip Nanney-Field Supervisor and Martha Scott-Finance Officer

CALL TO ORDER

Chairman Kelly called the meeting to order, followed by the Pledge of Allegiance.

SWEAR IN ORIENTAL REPRESENTATIVE MR. WAYNE RIGGS

Martha Scott swore in Wayne Riggs as a Director for Bay River MSD, appointed by the Town of Oriental.

APPROVAL OF MINUTES

Action: Upon a motion made by Director Cole and seconded by Director Forrest the Board voted to approve the minutes for the Rescheduled Regular Meeting January 15, 2026. The motion was unanimously carried.

FEMA/PA UPDATE

Mr. Harper informed the Board that Cory Spaulding, FEMA consultant may be at the March 5, 2026, meeting via in person or phone conference to give an update on the FEMA/PA Project.

The Environmental Assessment (EA) was posted on the Pamlico County website for public notice per FEMA/PA requirements. A hard copy was also provided to the Pamlico County Finance office for their records.

RESOLUTION TO AMEND INTERNAL CONTROLS FOR ARPA FUNDS

Mr. Harper presented to the Board the resolution that Attorney Scott Davis worked on to amend the internal controls for satisfaction on the CCTV Project. After reviewing the resolution, a motion was made.

Action: Upon a motion made by Director Riggs and seconded by Director Forrest the Board voted to approve the amended resolution. The motion was unanimously carried.

FINANCIAL REVIEW

The Board was also presented with the monthly reports that included the Balance Sheet, Trial Balance, Profit & Loss, Budget vs. Actual and Monthly Check Report for their review.

ADDITIONS AND DELETIONS

Mr. Harper stated that they have had two leaks and with dryer weather coming in they will be fixed next week.

Town of Vandemere still owes Bay River MSD for sales tax for the Port Vandemere Project.

ADJOURNMENT

Action: There being no further business the meeting was adjourned.

Chairman

Finance Officer

BAY RIVER SEWER RATES

PROPOSED FISCAL YEAR 2026-2027

1" Meter or Less

	<u>2025-2026 Rates</u>	<u>Proposed Rates</u>
0-to-1500 gals.	Flat Rate - \$30.00	Flat Rate - \$30.00
Next 3500 gals	\$9.75/per 1,000 gals.	\$10.00/per 1,000 gals.
After 1 st 5000 gals	\$11.25/per 1,000 gals.	\$12.25/per 1,000 gals.

2" Meter

0-to-1500-gals	Flat Rate - \$60.00	Flat Rate - \$120.00
Next 3500 gals	\$10.00/per 1000 gals.	\$10.50/per 1000 gals
After 1 st 5000 gals	\$12.00/per 1000 gals.	\$13.00/per 1000 gals.

3" Meter

0-to-1500-gals	Flat Rate - \$125.00	Flat Rate - \$300.00
Next 3500 gals	\$10.25/per 1000 gals	\$10.60/per 1000 gals
After 1 st 5000 gals	\$12.25/per 1000 gals.	\$13.25/per 1000 gals.

4" Meter

0-to-1500-gals	Flat Rate - \$250.00	Flat Rate - \$500.00
Next 3500 gals	\$10.25/per 1000 gals.	\$10.75/per 1000 gals
After 1 st 5000 gals	\$12.25/per 1000 gals.	\$13.50/per 1000 gals.

6" Meter

0-to-1500-gals	Flat Rate - \$450.00	Flat Rate - \$1,000.00
Next 3500 gals	\$10.50/per 1000 gals.	\$11.00/per 1000 gals
After 1 st 5000 gals	\$12.75/per 1000 gals.	\$13.75/per 1000 gals.

Prison

Prison Usage Rate	Flat Rate - \$15,000.00	Flat Rate - \$16,000.00
	\$13.00/per 1000 gals.	\$13.00/per 1000 gals.

Well Accounts

\$50.00	No Change
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DEPOSIT FEES:

Business & Residential

Owner	\$50.00	No Change
Renter	\$100.00	\$150.00

BAY RIVER METROPOLITAN SEWER DISTRICT
SEWER CONNECTION RATES
PROPOSED FISCAL YEAR 2026 - 2027

Residential and Commercial (Water meters 1-inch and smaller)

Step System

\$ 3,100.00 System Development Fee
\$ 200.00 Improvement Permit
\$ 6,700.00 Tap Fee
\$10,000.00 Total-(For the 1st 250 ft.)

Gravity System

\$ 3,100.00 System Development Fee
\$ 200.00 Improvement Permit
\$ 6,700.00 Tap Fee
\$10,000.00 Total

\$4.00/ft. after 250 ft.

Commercial Fees (Water meters 2-inch and greater)

System Development Fees:

2-inch meter \$ 9,920.00
3-inch meter \$18,600.00
4-inch meter \$31,000.00
6-inch meter \$62,000.00
8-inch meter \$99,200.00

Improvement Permits:

Existing tank without changing capacity and equipment
or a no flow permit (metal carports, decks, etc.). \$ 40.00

Existing tank requiring capacity and equipment changes \$200.00
All new tank installs \$200.00

Tap Fees:

Step System \$6,700.00
Gravity System \$6,700.00

Developers

System Development Fees:

\$3,100.00 Per lot permitted

RESOLUTION TO ESTABLISH FEES FOR BAY RIVER METROPOLITAN SEWERAGE DISTRICT

THAT WHEREAS, the Bay River Metropolitan Sewerage District (“Bay River MSD”) is a metropolitan sewerage district established pursuant to Article 5 of Chapter 162A of the General Statutes of North Carolina; and

WHEREAS, the North Carolina General Assembly has authorized Bay River MSD to adopt system development fees in accordance with N.C.G.S. §162A-72 and Article 8 of N.C.G.S. §162A; and

WHEREAS, pursuant to such authority, the board of directors of Bay River MSD (“District Board”) desires to establish a system development fee, in addition to other fees for Bay River MSD customers, all as provided herein; and

WHEREAS, pursuant to N.C.G.S. §162A-205, Bay River MSD retained the services of John Thomas, P.E., a North Carolina licensed professional engineer with the firm of Thomas Engineering, P.A., to produce a written analysis, employing generally accepted accounting, engineering, and planning methodologies to calculate system development fees for the Bay River MSD sewer system; and

WHEREAS, John Thomas, P.E. produced a “System Development Fee ‘Analysis’” dated May 1, 2023 (hereinafter “Evaluation”); and

WHEREAS, subsequent to posting the Evaluation to its website and otherwise making the Evaluation available to the public for review and comment, the District Board conducted a public hearing at its regular meeting held on July 6, 2023, and thereafter adopted a system development fee; and

WHEREAS, the District Board does hereby direct the District Superintendent or his assignee and a qualified licensed professional engineer or accountant to update the Evaluation and system development fees at least every five years hereafter; and

WHEREAS, the District Board does hereby direct the District Finance Director to assure that all expenditures of system development fees herein created shall conform to N.C.G.S. §162A-211 as the same may be amended from time to time; and

WHEREAS, the District Board deems it advisable and in the public interest to adopt the system development fee and other fees as provided herein.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE BAY RIVER METROPOLITAN SEWERAGE DISTRICT THAT:

Section 1. There is hereby established a system development fee for new connections to Bay River Metropolitan Sewerage District's sewer system to be charged based on the customer's water meet size whether such water service is provided by Pamlico County or the Town of Oriental, as follows:

<u>Meter Size</u>	<u>System Development Fee</u>
¾" and 1" meter	\$ 3,000.00 – (\$3,100.00)
2" meter	\$ 9,600.00 – (\$9,920.00)
3" meter	\$18,000.00 – (\$18,600.00)
4" meter	\$30,000.00 – (\$31,000.00)
6" meter	\$60,000.00 - (\$62,000.00)
8" meter	\$96,000.00 – (\$99,200.00)

Section 2. There is hereby established a system development fee for connections to Bay River Metropolitan Sewerage District's sewer system where public water service is not available to be charged based on whether the proposed use is residential or commercial, as follows:

<u>Residential</u>	<u>Commercial</u>
\$3,000.00 (\$3100.00)	\$3,000.00, (\$3100.00) unless the flow rate exceeds the 400 GPD capacity of the standard STEP sewer system, in which case the fee shall be \$7.50 for each GPD of total capacity of the enlarged or upgraded system

Section 3. System development fees shall apply to all new connections to the Bay River MSD wastewater system whether part of the gravity sewer system or the STEP sewer system. System development fees shall not apply to any existing sewer service locations regardless of whether:

- (1) The sewer service has been discontinued for any period of time;
- (2) A change in use has occurred that may have increased or decreased the required sewer capacity; or
- (3) The facility receiving the sewer service is improved or enlarged.

Section 4. System development fees shall not include, and separate charges may be assessed for:

(1) Administrative fees, plan review fees, permit costs, professional fees, sampling fees, or inspection costs associated with permits required for developments and commercial uses where the total flow rate exceeds 400 GPD, as follows:

	<u>Fee</u>
Administrative	\$100.00
Plan Review	\$300.00
Required Sampling	At cost
Permit Application	\$250.00
Inspections	\$200.00 (1 st trip, \$50 each additional)
Professional (Engineering, Legal, etc.)	At cost*

* Customer must be advised prior to professional fees being incurred

(2) Connection or “tap” fees for the purpose of reimbursing Bay River MSD for the actual costs of connecting the service unit to the wastewater system as established in Section 7 herein.

(3) Dedication of capital improvements onsite, adjacent, or ancillary to a development absent a written agreement providing otherwise.

(4) Reimbursement to Bay River MSD for its expenses in constructing or providing for capital improvements adjacent or ancillary to the development if the owner or developer has agreed to be financially responsible for such expenses.

(5) Equipment replacement fees established in Section 8 herein.

(6) Improvement permit fees established in Section 9 herein.

(7) STEP system retrofit fees established in Section 10 herein.

(8) Labor and equipment fees established in Section 11 herein.

Section 5. System development fees are subject to the following provisions:

(1) System development fees shall be paid in full prior to the issuance of a building permit for the structure to be built at the service address.

(2) Commercial establishments on the STEP system with a change of use requiring a higher flow rate than the existing capacity of the installed system shall be required to upgrade the system to the anticipated flow requirement at the customer’s expense. The standard STEP sewer system has a capacity of 400 GPD. Any commercial use that has a flow rate that exceeds the design of the existing STEP sewer system shall be required to upgrade the existing

system as outlined in the Bay River Metropolitan Sewerage District Sewer Use Ordinance, and shall satisfy the design flow standards established in Section 6 herein.

Section 6. Design flow rates (“flow rates”) shall be determined in accordance with the flow rates established in 15A NCAC 2T .0114(a), (b), and (c), as amended from time to time.

Section 7. There are hereby established a connection fee (“tap fee”) for residential and commercial connections to the Bay River MSD wastewater system as follows:

<u>Residential</u>	<u>Commercial</u>
\$6,050.00 (\$6700.00)	\$6,050.00(\$6700.00)

Section 8. There is hereby established an equipment replacement fee for residential and commercial customers served by the Bay River MSD STEP sewer system where: (1) the wastewater service has been discontinued (no service fees) for a period of six (6) months or longer; and (2) the pump and/or control panel and wiring require replacement in the sole discretion of Bay River MSD at the time a connection or service request is made. If Bay River MSD staff determines that the equipment is operable at the time a connection or service request is made, the only fee shall be the improvement permit fee as set forth in Section 9. If Bay River MSD staff determines that the pump and/or control panel and wiring must be replaced, the equipment replacement fee shall be as follows:

	<u>Fee</u>
Pump	\$1,500.00
Control Panel	\$600.00
Wiring	\$10.00/linear foot

Section 9. There is hereby established an improvement permit and associated fee for residential and commercial customers served by the Bay River MSD sewer system where:

- (1) New sewer connections are required;
- (2) The use is changed for a service location; or
- (3) Any improvement, alteration or addition to an existing structure requires a Pamlico County building permit.

The improvement permit fee shall be \$150.00 (~~200.00~~) for any customer requiring a new sewer tank, and \$50.00 (~~40.00~~) for any customer requiring a Pamlico County building permit where no

additional sewer flow is required. The improvement permit fee shall be paid prior to issuing an improvement permit.

Section 10. There is hereby established a STEP system retrofit fee for all current Bay River MSD customers who are required to comply with the provisions of this Section 10 as follows:

(a) All current Bay River MSD single-family residential customers connected to a shared STEP system shall comply with the requirements of the Bay River MSD Sewer Use Ordinance, specifically including the requirement that each single-family residential dwelling unit be connected to a separate and independent STEP System, when:

- (1) The dwelling unit is moved or relocated from its existing location;
- (2) The dwelling unit is demolished by its owner;
- (3) The dwelling unit is improved such that it's required sewer flow exceeds 400 gallons per day; or

(4) The dwelling unit is damaged by an act of god such as fire, flood, or high wind, and the cost to repair the damaged dwelling unit exceeds fifty percent (50%) of the appraised value of the damaged dwelling unit. For purposes of this subsection, the "cost to repair" shall mean the total fair market value of the materials and services necessary to accomplish such repair. No person may seek to avoid the intent of this subsection by doing such work incrementally. Additionally, "appraised value" shall mean the fair market value of the damaged dwelling unit as determined by a licensed property appraiser.

(5) The owner of the real property on which a shared STEP system tank and pump are located ("Primary User") requests in writing that a shared user ("Secondary User") be removed from accessing the shared STEP system, and the Secondary User has agreed in writing to provide necessary temporary access and permanent easements across such user's property to install, operate and maintain a new STEP system tank, pump and necessary facilities.

(6) A Secondary User of a shared STEP system tank and pump requests in writing that they be removed from a shared STEP system located on the real property of a Primary User, provided that such Secondary User has agreed in writing to provide necessary temporary access and permanent easements across such user's property to install, operate and maintain a new STEP system tank, pump and necessary facilities.

For purposes of this section, "current Bay River MSD single-family residential customers" are those customers who at the time of the triggering event described herein were being serviced by Bay River MSD, or a previous Bay River MSD single-family residential customer who since the time of termination of sewer service has actively and continuously listed the dwelling unit for sale or rent without interruption.

(b) If applicable as provided herein, the STEP system retrofit fee is \$1,500.00 (2000.00), and shall cover the cost of the installation of a new tank and pump to serve the residential

dwelling unit. The customer is responsible for all plumbing, electrical, trenching, and related expenses to connect their dwelling unit to the new STEP tank and pump. With respect to requests to remove a Shared User as provided in subsections (a)(5) and (a)(6) above, the requesting party shall be solely responsible for paying the retrofit fee unless the users agree otherwise.

(c) The STEP system retrofit fee shall be paid at the time of issuance of the building permit to allow the relocation, demolition, damage, or renovation, and no later than twenty-four (24) months from the date of the event giving rise to the requirement to bring the STEP system into compliance with the Bay River MSD Sewer Use Ordinance. Otherwise, the standard residential STEP System fee shall apply.

(d) Bay River sewer customers who are not required to comply with the provisions of sub-section (a) of this Section 10 shall pay the standard residential STEP System fee.

Section 11. There is hereby established a labor and equipment fee as follows:

(a) Bay River MSD has a legal right and obligation to maintain its sewer lines and equipment located on private property. To the extent that a customer has obstructed Bay River MSD's access to its sewer lines and equipment on private property within its easement area either by installing obstructions or vegetation, or by removing or damaging any of the District's above-ground sewer system components, the following fees shall apply only to the limited extent that Bay River MSD must remove vegetation or structures to maintain its sewer lines and equipment:

	<u>Rate</u>
Labor	\$25.00 hr (Per employee)
Dump Truck (Large)	\$20.00 hr - \$50.00
Dump Truck (Small)	\$15.00 hr - \$25.00
Pickup Truck	\$12.00 hr - \$20.00
Excavator	\$35.00 hr - \$100.00
Pump Truck	\$50.00 hr - \$125.00

(b) Excess spoil resulting from Bay River MSD construction, installation, or maintenance activities on a customer's real property shall remain the property of the customer. To accommodate Bay River MSD customers who elect to have excess spoil removed from their real property, there is hereby established a spoil removal fee of \$350.00 per load; ~~\$600.00 if asked to come back once we are finished with the job.~~

Section 12. System development fees, equipment replacement fees, if any, and connection fees established herein shall be paid in full prior to the installation of equipment or connection to the system. In addition, all fees shall be paid prior to the issuance of an improvement permit from Bay River MSD.

Section 13. Bay River MSD may reject any application for service that involves excessive installation costs above the current fees established herein due to natural or man-made obstructions, soil conditions, or any other feature that might hinder installation. In such event, Bay River MSD shall provide a reasonable estimate to the applicant for the additional cost prior to installation. With the applicant's written consent, the applicant will be billed for the additional cost as set forth in the estimate.

Section 14. Owners of land to be subdivided for residential purposes requiring an extension of any Bay River MSD wastewater line will only pay the system development fee (based on water meter size) for each lot in the newly created subdivision prior to the extension of any wastewater line. Improvement permit fees and connection fees for each lot shall be paid at the time a building permit is required.

Section 15. Previous polices, rules, regulations, or resolutions in conflict with this resolution are hereby repealed. All fees established herein may be amended from time to time in the sole discretion of the District Board.

Section 16. The terms and provisions of this resolution shall be effective beginning on April 4, 2025.

ADOPTED THIS 6th DAY OF MARCH, 2025.

Chairman

Secretary

Bay River MSD
Balance Sheet
As of February 28, 2026

Feb 28, 26

ASSETS

Current Assets	
Checking/Savings	
1000 · Checking - Wells Fargo	624,169.02
1020 · NC Capital Mgmt	1,222,747.14
Total Checking/Savings	1,846,916.16
Accounts Receivable	
1100 · Accounts Receivable	262,098.76
1100.1 · A/R-Pamlico County	91,982.00
1100.2 · A/R Oriental	34,432.00
Total Accounts Receivable	388,512.76
Other Current Assets	
1200 · Unbilled Usage	77,103.00
1229 · Allowance for Doubtful Accounts	-36,293.00
1310 · Inventory	136,797.08
1312 · Sales Tax Receivable	52,925.96
Total Other Current Assets	230,533.04
Total Current Assets	2,465,961.96
Fixed Assets	
10000.1 · Donated Assets-Port Vandemere	-427,554.00
1501 · Fixed Assets - Land	1,245,599.00
1502 · Fixed Assets - Other	71,000.00
1503 · Fixed Assets - Building	185,904.00
1504 · Fixed Assets - Plant	
1504A · Plant-Western Bay River	1,460,075.00
1504 · Fixed Assets - Plant - Other	24,986,886.63
Total 1504 · Fixed Assets - Plant	26,446,961.63
1504B · Fixed Asset Port Vandemere	427,554.00
1505 · Fixed Assets - Oriental	38,196.12
1506 · Sewer Lines - Regional	28,625.24
1509 · Fixed Assets - Equipment	70,107.00
1510 · Fixed Assets - Automobiles	1,071,945.41
1512.1 · CIP - Lee Landing Tract	207,894.00
1512.2 · CIP- Chinchilla	58,512.00
1512.3 · CIP-BRIC-Oriental	100,913.00
2400 · Accumulated Depreciation - Bldg	-129,225.00
2401 · Accumulated Amort. - OP Plant	-16,347,997.00
2402 · Accumulated Depr. - Equipment	-1,016,679.00
Total Fixed Assets	12,031,756.40
Other Assets	
1340.1 · DO-Diff E/A	47,656.00
1340.3 · DO- Net Diff P/A Earnings	36,972.00
1340.4 · DO-Proportional Share	30,488.00
1340.5 · DO-Contribution Subs. Period	54,473.00
Total Other Assets	169,589.00
TOTAL ASSETS	14,667,307.36
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2500 · Accounts Payable	23,605.96
Total Accounts Payable	23,605.96

Bay River MSD
Balance Sheet
As of February 28, 2026

	Feb 28, 26
Other Current Liabilities	
Dental Payable	342.40
Vision Payable	317.50
24000 · Payroll Liabilities	
2902 · Retirement Payable	0.83
2903 · FICA Payable	0.04
2904 · Medicare Payable	-0.07
Total 24000 · Payroll Liabilities	0.80
2501 · Accrued Interest Payable	7,364.25
2700 · Customer Utility Deposits	60,350.00
2701 · Deferred Revenue-OrientalPhase2	240,925.10
2702 · Pension Liability	271,950.00
2710 · Oriental Phase 1 Loan	236,827.25
2917 · Accrued Salary	16,444.08
Heal · Health Insurance Payable	1,448.56
Total Other Current Liabilities	835,969.94
Total Current Liabilities	859,575.90
Long Term Liabilities	
1000.1 · Restricted Cash	-53,250.45
2703.1 · DI-Diff E/A	320.00
2703.2 · DI-Proportional Share	15,378.00
2704 · Note Payable Series A Original	338,969.77
2708 · Bond Revenue Payable	1,441,000.00
2709 · Oriental Line Repair	100,000.36
2914 · Accrued Vacation Payable	26,399.01
2914.1 · Accrued Sick Leave	13,163.00
Total Long Term Liabilities	1,881,979.69
Total Liabilities	2,741,555.59
Equity	
30000 · Opening Balance Equity	-8,787.00
31000 · Invested in capital assets, net	10,219,966.78
32000 · Fund Balance/Unrestricted Asset	1,196,610.88
Net Income	517,961.11
Total Equity	11,925,751.77
TOTAL LIABILITIES & EQUITY	14,667,307.36

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Accrual Basis

Bay River MSD
Trial Balance
As of February 28, 2026

	Feb 28, 26	
	Debit	Credit
1000 · Checking - Wells Fargo	624,169.02	
1010 · Wells Fargo Money Market Acct	0.00	
1015 · Debt Escrow Account	0.00	
1020 · NC Capital Mgmt	1,222,747.14	
1030 · First Citizens CD - 1 Yr	0.00	
1040 · BB&T	0.00	
1100 · Accounts Receivable	262,098.76	
1100.1 · A/R-Pamlico County	91,982.00	
1100.2 · A/R Oriental	34,432.00	
1101 · A/R FEMA	0.00	
1102 · AR - CCTV	0.00	
1150 · Customer Accounts Receivable	0.00	
40008A · Invoiced Sewer Charges Revenue	0.00	
1200 · Unbilled Usage	77,103.00	
12000 · Undeposited Funds	0.00	
1229 · Allowance for Doubtful Accounts		36,293.00
1310 · Inventory	136,797.08	
1312 · Sales Tax Receivable	52,925.96	
1315 · Prepaid Expenses	0.00	
40008B · Accounts Receivable-Auditor	0.00	
10000 · Donated Asset - Western Bay Riv	0.00	
10000.1 · Donated Assets-Port Vandemere		427,554.00
1500 · Construction in Progress	0.00	
15000 · Furniture and Equipment	0.00	
1501 · Fixed Assets - Land	1,245,599.00	
1502 · Fixed Assets - Other	71,000.00	
1503 · Fixed Assets - Building	185,904.00	
1504 · Fixed Assets - Plant	24,986,886.63	
1504 · Fixed Assets - Plant:1504A · Plant-Western Bay River	1,460,075.00	
1504B · Fixed Asset Port Vandemere	427,554.00	
1505 · Fixed Assets - Oriental	38,196.12	
1506 · Sewer Lines - Regional	28,625.24	
1507 · Const in Progress-OPhase2	0.00	
1509 · Fixed Assets - Equipment	70,107.00	
1510 · Fixed Assets - Automobiles	1,071,945.41	
1511 · System Improvement 2012	0.00	
1512 · CIP-HWY55 SewerLine Improvement	0.00	
1512.1 · CIP - Lee Landing Tract	207,894.00	
1512.2 · CIP- Chinchilla	58,512.00	
1512.3 · CIP-BRIC-Oriental	100,913.00	
2400 · Accumulated Depreciation - Bldg		129,225.00
2401 · Accumulated Amort. - OP Plant		16,347,997.00
2402 · Accumulated Depr. - Equipment		1,016,679.00
1330 · Net Pension Asset	0.00	
1340 · Deferred Outflows	0.00	
1340.1 · DO-Diff E/A	47,656.00	
1340.2 · DO-Change Assumptions	0.00	
1340.3 · DO- Net Diff P/A Earnings	36,972.00	
1340.4 · DO-Proportional Share	30,488.00	
1340.5 · DO-Contribution Subs. Period	54,473.00	
2500 · Accounts Payable		23,605.96
2500.1 · Accounts Payable-Pamlico County	0.00	
Dental Payable		342.40
Vision Payable		317.50
2110 · Direct Deposit Liabilities	0.00	
24000 · Payroll Liabilities	0.00	
24000 · Payroll Liabilities:AFLAC Payable	0.00	
24000 · Payroll Liabilities:FUTA Payable	0.00	
24000 · Payroll Liabilities:NC Unemployment Payable	0.00	
24000 · Payroll Liabilities:Savings Deposit	0.00	
24000 · Payroll Liabilities:2902 · Retirement Payable		0.83
24000 · Payroll Liabilities:2903 · FICA Payable		0.04
24000 · Payroll Liabilities:2904 · Medicare Payable	0.07	
24000 · Payroll Liabilities:2905 · Federal W/H Payable	0.00	

Bay River MSD
Trial Balance
As of February 28, 2026

	Feb 28, 26	
	Debit	Credit
24000 · Payroll Liabilities:2906 · State Withholdings	0.00	
24000 · Payroll Liabilities:2908 · 401K Prudential Payable	0.00	
24000 · Payroll Liabilities:2910 · Garnishments Payable	0.00	
2500-2 · Accounts Payable-Auditor	0.00	
2501 · Accrued Interest Payable		7,364.25
2600 · Sale and Use Tax/Sale Material	0.00	
2700 · Customer Utility Deposits		60,350.00
2701 · Deferred Revenue-OrientalPhase2		240,925.10
2702 · Pension Liability		271,950.00
2710 · Oriental Phase 1 Loan		236,827.25
2907 · Credit Union Payable	0.00	
2909 · Insurance Payable	0.00	
2916 · Accrued Compensatory Time Pay	0.00	
2917 · Accrued Salary		16,444.08
Heal · Health Insurance Payable		1,448.56
1000.1 · Restricted Cash	53,250.45	
2703 · Deferred Inflows-LGERS	0.00	
2703.1 · DI-Diff E/A		320.00
2703.2 · DI-Proportional Share		15,378.00
2704 · Note Payable Series A Original		338,969.77
2705 · SRF-Revolving Loan Clarifier	0.00	
2706 · Region Project Loan Sprayfield	0.00	
2708 · Bond Revenue Payable		1,441,000.00
2709 · Oriental Line Repair		100,000.36
2914 · Accrued Vacation Payable		26,399.01
2914.1 · Accrued Sick Leave		13,163.00
30000 · Opening Balance Equity	8,787.00	
31000 · Invested in capital assets, net		10,219,966.78
32000 · Fund Balance/Unrestricted Asset		1,196,610.88
40001 · Sales Tax Refund		57,103.00
40008 · Invoiced Revenue Sewer Charges		6,137.53
41000 · District 1 Sewer Charges		801,018.62
41100 · District 1 Sewer Charges-Prison		339,189.66
42000 · District 2-Oriental Sewer Charg		282,481.18
43001 · District I - Customer Deposits:43001A · Tank Install Fees-District I		93,509.00
43001 · District I - Customer Deposits:43001B · Improvement Permits-Dis...		3,660.00
43001 · District I - Customer Deposits:43001D · Sys Develop Fees - Distri...		51,650.00
43006 · District II - Customer Deposits:43006A · Tank Install Fees- District II		33,250.00
43006 · District II - Customer Deposits:43006B · Improvement Permits-Di...		2,950.00
43006 · District II - Customer Deposits:43006D · Sys Develop Fee - Distric...		21,050.00
43007 · Misc. Revenue		21,324.22
44100 · Sale of Metal Pipe		2,168.60
47000 · Interest of Bank Accounts		32,368.80
490002 · Capital imp. - Grants & Loans:490002C · FEMA PA Lee Landing ...		90,812.57
490002 · Capital Imp. - Grants & Loans:490002F · DWI Chinchillia Project		83,550.80
20001 · Principal:20001E · Oriental Line Project	33,333.33	
20006 · Capital Improvements:20006C · Engineering Services	16,071.25	
20006 · Capital Improvements:20006H · Capital Imp - FEMA Expense PA	36,755.62	
20006 · Capital Improvements:20006I · Capital Imp FEMA BRIC-Lee Land	902.00	
20006 · Capital Improvements:20006J · Capital Imp FEMA-BRIC-Oriental	49,000.00	
20006 · Capital Improvements:20006L · Capital Imp DWI Chinchillia	25,039.00	
30001 · Interest:30001E · Oriental Line Project	3,200.00	
43002 · New Installations:43002B · Tank Install-District I	23,355.00	
43002 · New Installations:43004B · Tank Install - District II	8,475.00	
50001 · Insurance:50001A · Worker's Comp	4,277.12	
50001 · Insurance:50001B · Auto, Liability, Prop, Crime	31,383.00	
50001 · Insurance:50001C · Wind/Hail	19,687.44	
50001 · Insurance:50001D · Flood	4,658.00	
50004 · Professional/Legal:50004A · Auditing	16,000.00	
50004 · Professional/Legal:50004C · Attorney	9,460.00	
50007 · Office Supplies & Expense:50003 · Bank Charges	152.66	
50007 · Office Supplies & Expense:50007A · Electrical	1,982.92	
50007 · Office Supplies & Expense:50007B · Water	286.98	
50007 · Office Supplies & Expense:50007C · Advertising	44.00	

Bay River MSD
Trial Balance
As of February 28, 2026

	Feb 28, 26	
	Debit	Credit
50007 · Office Supplies & Expense:50007D · Training for License	1,341.28	
50007 · Office Supplies & Expense:50007E · Permit & License Fees	3,556.00	
50007 · Office Supplies & Expense:50007G · Telephone:50007G2 · Teleph...	4,771.57	
50007 · Office Supplies & Expense:50007G · Telephone:5007G-1 · Cell Ph...	3,490.49	
50007 · Office Supplies & Expense:50007H · Office Cleaning	225.00	
50007 · Office Supplies & Expense:50007I · Copy Machine	1,595.29	
50007 · Office Supplies & Expense:50007J · Computer Maintenance	115.00	
50007 · Office Supplies & Expense:50007K · Postage	281.14	
50007 · Office Supplies & Expense:50007L · Maintenance of Building & G...	21,661.52	
50007 · Office Supplies & Expense:50007M · Trash Pickup	277.99	
50007 · Office Supplies & Expense:50007N · Freight Charges	2,485.85	
50007 · Office Supplies & Expense:50007P · Mowing	1,046.20	
50007 · Office Supplies & Expense:50007Q · Office Supplies & Expense/...	3,779.72	
50007 · Office Supplies & Expense:50007R · Heat-Propane	1,137.56	
50008 · Misc. - Expense	0.00	
60001 · Billing Expense:60001A · Pamlico County	15,422.00	
60001 · Billing Expense:60001B · Oriental	11,710.00	
60004 · Field Operations Supplies & Exp:60004A · Uniforms	5,856.98	
60004 · Field Operations Supplies & Exp:60004B · Field Operations Supp...	9,668.21	
60004 · Field Operations Supplies & Exp:60004D · Safety Supplies	1,173.17	
60004 · Field Operations Supplies & Exp:60004E · Tools	2,636.68	
60005 · IRS USATAXPYMT 2016	1,866.00	
60006 · NC Sales Tax on Purchase	29,008.85	
60008 · O/M Vehicles & Equipment:60008B · Fuel Purchases	28,682.96	
60008 · O/M Vehicles & Equipment:60008C · M/R Vehicles/Trailes/Equipm...	27,216.75	
60008 · O/M Vehicles & Equipment:60008E · Equipment Rental	550.00	
61000 · O/M Bayboro WWTP:61000A · Electrical	40,433.63	
61000 · O/M Bayboro WWTP:61000B · Water	540.00	
61000 · O/M Bayboro WWTP:61000D · Chemicals	41,881.50	
61000 · O/M Bayboro WWTP:61000F · Maint & Repairs	41,098.48	
61000 · O/M Bayboro WWTP:61000I · Mowing	2,432.33	
61000 · O/M Bayboro WWTP:61000L · Trash Pickup	820.00	
610001 · Bayboro Lift Stations:610001A · Electrical	7,436.78	
610001 · Bayboro Lift Stations:610001B · Wireless Alarm System	3,190.00	
610001 · Bayboro Lift Stations:610001C · Maintenance & Repairs	282.19	
62000 · O/M Sprayfield:62000A · Electrical	13,057.50	
62000 · O/M Sprayfield:62000D · Telephone	319.25	
62000 · O/M Sprayfield:62000F · Contract Analysis	12,427.00	
62000 · O/M Sprayfield:62000H · Maint & Repairs	2,225.37	
62000 · O/M Sprayfield:62000I · Propane	995.83	
62000 · O/M Sprayfield:62000J · Trash Pickup	820.00	
63000 · O/M Oriental WWTP:63000A · Electrical	11,469.89	
63000 · O/M Oriental WWTP:63000C · Water	388.50	
63000 · O/M Oriental WWTP:63000G · Contract Analysis	280.00	
63000 · O/M Oriental WWTP:63000I · Maint & Repairs	283.34	
63000 · O/M Oriental WWTP:63000J · Mowing	2,432.34	
630001 · Oriental Lift Stations:630001A · Electrical	9,926.63	
630001 · Oriental Lift Stations:630001B · Wireless Alarm Service	1,815.00	
630001 · Oriental Lift Stations:630001C · Maintenance & Repairs	13,864.17	
630001 · Oriental Lift Stations:630001D · M/R Generators	389.00	
630002 · Sewer Mains & Latt "Gravity":630002B · Maintenance & Repair L...	6,367.00	
63003 · Sewer Mains & Latt "Pressure":63003A · M & R Lateral	57,820.90	
64000 · O/M Step Systems:64000A · Pumps	126,130.12	
64000 · O/M Step Systems:64000B · Panels	15,000.00	
64000 · O/M Step Systems:64000C · Piping & Parts	78,930.56	
64000 · O/M Step Systems:64000E · Electrical	8,019.38	
66000 · Payroll Expenses	4,120.28	
66000 · Payroll Expenses:66000-B · FICA Employer	19,153.59	
66000 · Payroll Expenses:66000-C · Longevity	5,254.44	
66000 · Payroll Expenses:66000-D · Medicare Employer	4,479.59	
66000 · Payroll Expenses:66000-E · Retirement	41,331.77	
66000 · Payroll Expenses:66000-F · Salaries and Wages	311,713.22	
78000 · Medical and Dental:78000A · Medical	50,190.72	

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03/03/26
Accrual Basis

Bay River MSD
Trial Balance
As of February 28, 2026

	Feb 28, 26	
	Debit	Credit
78000 · Medical and Dental:78000B · Dental	2,749.60	
78000 · Medical and Dental:78000C · Vision	573.44	
TOTAL	<u>34,091,355.75</u>	<u>34,091,355.75</u>

Bay River MSD
Profit & Loss Budget vs. Actual
 July 2025 through June 2026

	Jul '25 - Jun 26	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
40001 · Sales Tax Refund	57,103.00	55,000.00	2,103.00
40008 · Invoiced Revenue Sewer Charges	6,336.66	5,000.00	1,336.66
41000 · District 1 Sewer Charges	821,457.47	1,430,700.00	-609,242.53
41100 · District 1 Sewer Charges-Prison	339,189.66	440,000.00	-100,810.34
42000 · District 2-Oriental Sewer Charg	282,481.18	390,000.00	-107,518.82
43001 · District I - Customer Deposits			
43001A · Tank Install Fees-District I	99,559.00	90,750.00	8,809.00
43001B · Improvement Permits-District I	3,860.00	2,250.00	1,610.00
43001D · Sys Develop Fees - District I	54,650.00	45,000.00	9,650.00
Total 43001 · District I - Customer Deposits	158,069.00	138,000.00	20,069.00
43006 · District II - Customer Deposits			
43006A · Tank Install Fees- District II	33,250.00	48,400.00	-15,150.00
43006B · Improvement Permits-District II	2,950.00	1,200.00	1,750.00
43006D · Sys Develop Fee - District II	21,050.00	24,000.00	-2,950.00
Total 43006 · District II - Customer Deposits	57,250.00	73,600.00	-16,350.00
43007 · Misc. Revenue	21,324.22	20,068.12	1,256.10
44100 · Sale of Metal Pipe	2,168.60	1,000.00	1,168.60
47000 · Interest of Bank Accounts	32,368.80	28,000.00	4,368.80
490002 · Capital Imp. - Grants & Loans			
490002B · CCTV Project	0.00	0.00	0.00
490002C · FEMA PA Lee Landing Phase 1	90,812.57	295,859.00	-205,046.43
490002D · FEMA BRIC Lee Landing	0.00	505,688.00	-505,688.00
490002E · FEMA BRIC Oriental	0.00	505,687.00	-505,687.00
490002F · DWI Chinchillia Project	83,550.80	985,000.00	-901,449.20
490002I · Town of Vandemere Project	0.00	0.00	0.00
Total 490002 · Capital Imp. - Grants & Loans	174,363.37	2,292,234.00	-2,117,870.63
490004 · Appropriated Fund Balance	0.00	62,218.00	-62,218.00
50000 · FEMA Revenue	0.00	198,000.00	-198,000.00
Total Income	1,952,111.96	5,133,820.12	-3,181,708.16
Gross Profit	1,952,111.96	5,133,820.12	-3,181,708.16
Expense			
20001 · Principal			
20001A · Bond A	0.00	107,425.00	-107,425.00
20001D · Bayboro WWTP Upgrade	0.00	36,000.00	-36,000.00
20001E · Oriental Line Project	33,333.33	33,334.00	-0.67
20001F · Oriental Phase 1	0.00	23,683.00	-23,683.00
20001G · Oriental Phase 2	0.00	18,533.00	-18,533.00
Total 20001 · Principal	33,333.33	218,975.00	-185,641.67
20006 · Capital Improvements			
20006C · Engineering Services	16,071.25	35,000.00	-18,928.75
20006G · CCTV Project	0.00	0.00	0.00
20006H · Capital Imp - FEMA Expense PA	36,755.62	295,859.00	-259,103.38
20006I · Capital Imp FEMA BRIC-Lee Land	902.00	652,880.00	-651,978.00
20006J · Capital Imp FEMA-BRIC-Oriental	49,000.00	674,250.00	-625,250.00
20006L · Capital Imp DWI Chinchillia	25,039.00	1,315,880.00	-1,290,841.00
20006M · Town of Vandemere Projecct	0.00	0.00	0.00
Total 20006 · Capital Improvements	127,767.87	2,973,869.00	-2,846,101.13
30001 · Interest			
30001A · Bond A	0.00	13,186.00	-13,186.00
30001D · Bayboro WWTP Upgrade	0.00	52,236.00	-52,236.00
30001E · Oriental Line Project	3,200.00	3,200.00	0.00
Total 30001 · Interest	3,200.00	68,622.00	-65,422.00

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Accrual Basis

Bay River MSD
Profit & Loss Budget vs. Actual
July 2025 through June 2026

	Jul '25 - Jun 26	Budget	\$ Over Budget
43002 · New Installations			
43002B · Tank Install-District I	23,355.00	25,065.00	-1,710.00
43004B · Tank Install - District II	8,475.00	12,800.00	-4,325.00
Total 43002 · New Installations	31,830.00	37,865.00	-6,035.00
50001 · Insurance			
50001A · Worker's Comp	4,277.12	8,250.00	-3,972.88
50001B · Auto, Liability, Prop, Crime	31,383.00	42,000.00	-10,617.00
50001C · Wind/Hail	19,687.44	30,000.00	-10,312.56
50001D · Flood	4,658.00	8,001.00	-3,343.00
Total 50001 · Insurance	60,005.56	88,251.00	-28,245.44
50004 · Professional/Legal			
50004A · Auditing	16,000.00	25,000.00	-9,000.00
50004C · Attorney	9,460.00	20,000.00	-10,540.00
Total 50004 · Professional/Legal	25,460.00	45,000.00	-19,540.00
50007 · Office Supplies & Expense			
50003 · Bank Charges	152.66	50.00	102.66
50007A · Electrical	1,982.92	3,300.00	-1,317.08
50007B · Water	286.98	300.00	-13.02
50007C · Advertising	44.00	1,500.00	-1,456.00
50007D · Training for License	1,341.28	1,670.00	-328.72
50007E · Permit & License Fees	3,556.00	3,556.00	0.00
50007F · Misc Office Supplies	0.00	100.00	-100.00
50007G · Telephone			
50007G2 · Telephone - Other	4,771.57	8,100.00	-3,328.43
5007G-1 · Cell Phone Charges	3,490.49	8,500.00	-5,009.51
Total 50007G · Telephone	8,262.06	16,600.00	-8,337.94
50007H · Office Cleaning	225.00	1,270.00	-1,045.00
50007I · Copy Machine	1,595.29	2,300.00	-704.71
50007J · Computer Maintenance	115.00	1,500.00	-1,385.00
50007K · Postage	281.14	700.00	-418.86
50007L · Maintenance of Building & Grnds	21,661.52	21,003.12	658.40
50007M · Trash Pickup	277.99	500.00	-222.01
50007N · Freight Charges	2,485.85	2,500.00	-14.15
50007P · Mowing	1,046.20	2,000.00	-953.80
50007Q · Office Supplies & Expense/Other	3,779.72	5,500.00	-1,720.28
50007R · Heat-Propane	1,137.56	500.00	637.56
Total 50007 · Office Supplies & Expense	48,231.17	64,849.12	-16,617.95
50008 · Misc. - Expense	0.00		
60001 · Billing Expense			
60001A · Pamlico County	15,422.00	25,000.00	-9,578.00
60001B · Oriental	11,710.00	16,500.00	-4,790.00
Total 60001 · Billing Expense	27,132.00	41,500.00	-14,368.00
60004 · Field Operations Supplies & Exp			
60004A · Uniforms	5,856.98	8,500.00	-2,643.02
60004B · Field Operations Supplies	9,668.21	15,000.00	-5,331.79
60004D · Safety Supplies	1,173.17	3,000.00	-1,826.83
60004E · Tools	2,636.68	2,500.00	136.68
Total 60004 · Field Operations Supplies & Exp	19,335.04	29,000.00	-9,664.96
60005 · IRS USATAXPYMT 2016	2,488.00		
60006 · NC Sales Tax on Purchase	29,008.85	55,000.00	-25,991.15

Bay River MSD
Profit & Loss Budget vs. Actual
 July 2025 through June 2026

	Jul '25 - Jun 26	Budget	\$ Over Budget
60008 · O/M Vehicles & Equipment			
60008A · Vehicle-Equipment Purchase	0.00	0.00	0.00
60008B · Fuel Purchases	28,682.96	60,000.00	-31,317.04
60008C · M/R Vehicles/Trailes/Equipment	27,216.75	25,000.00	2,216.75
60008D · O/M Vehicles Tags/Plates	0.00	300.00	-300.00
60008E · Equipment Rental	550.00	1,700.00	-1,150.00
Total 60008 · O/M Vehicles & Equipment	56,449.71	87,000.00	-30,550.29
61000 · O/M Bayboro WWTP			
61000A · Electrical	40,433.63	65,000.00	-24,566.37
61000B · Water	540.00	1,600.00	-1,060.00
61000C · M/R Generators	0.00	5,500.00	-5,500.00
61000D · Chemicals	41,881.50	55,000.00	-13,118.50
61000F · Maint & Repairs	41,098.48	46,000.00	-4,901.52
61000I · Mowing	2,432.33	4,500.00	-2,067.67
61000L · Trash Pickup	930.00	1,500.00	-570.00
61000M · Scadata Communications	0.00	1,000.00	-1,000.00
Total 61000 · O/M Bayboro WWTP	127,315.94	180,100.00	-52,784.06
610001 · Bayboro Lift Stations			
610001A · Electrical	7,436.78	10,100.00	-2,663.22
610001B · Wireless Alarm System	3,190.00	4,500.00	-1,310.00
610001C · Maintenance & Repairs	282.19	24,500.00	-24,217.81
610001D · M/R Generators	0.00	1,500.00	-1,500.00
Total 610001 · Bayboro Lift Stations	10,908.97	40,600.00	-29,691.03
62000 · O/M Sprayfield			
62000A · Electrical	13,057.50	20,000.00	-6,942.50
62000B · Chemicals	0.00	1,500.00	-1,500.00
62000C · M/R Generators	0.00	250.00	-250.00
62000D · Telephone	319.25	600.00	-280.75
62000F · Contract Analysis	12,427.00	20,000.00	-7,573.00
62000H · Maint & Repairs	2,225.37	20,000.00	-17,774.63
62000I · Propane	995.83	2,000.00	-1,004.17
62000J · Trash Pickup	930.00	1,500.00	-570.00
62000L · Scadata Communications	0.00	1,000.00	-1,000.00
Total 62000 · O/M Sprayfield	29,954.95	66,850.00	-36,895.05
63000 · O/M Oriental WWTP			
63000A · Electrical	11,469.89	19,000.00	-7,530.11
63000B · M/R Generators	0.00	500.00	-500.00
63000C · Water	388.50	700.00	-311.50
63000G · Contract Analysis	280.00	450.00	-170.00
63000I · Maint & Repairs	283.34	8,000.00	-7,716.66
63000J · Mowing	2,432.34	4,300.00	-1,867.66
Total 63000 · O/M Oriental WWTP	14,854.07	32,950.00	-18,095.93
630001 · Oriental Lift Stations			
630001A · Electrical	9,926.63	14,600.00	-4,673.37
630001B · Wireless Alarm Service	1,815.00	2,500.00	-685.00
630001C · Maintenance & Repairs	13,864.17	15,400.00	-1,535.83
630001D · M/R Generators	389.00	3,000.00	-2,611.00
Total 630001 · Oriental Lift Stations	25,994.80	35,500.00	-9,505.20
630002 · Sewer Mains & Latt "Gravity"			
630002B · Maintenance & Repair Lateral	6,367.00	30,000.00	-23,633.00
Total 630002 · Sewer Mains & Latt "Gravity"	6,367.00	30,000.00	-23,633.00
63003 · Sewer Mains & Latt "Pressure"			
63003A · M & R Lateral	57,820.90	50,000.00	7,820.90
Total 63003 · Sewer Mains & Latt "Pressure"	57,820.90	50,000.00	7,820.90

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Accrual Basis

Bay River MSD
Profit & Loss Budget vs. Actual
July 2025 through June 2026

	Jul '25 - Jun 26	Budget	\$ Over Budget
64000 · O/M Step Systems			
64000A · Pumps	126,130.12	178,500.00	-52,369.88
64000B · Panels	15,000.00	21,000.00	-6,000.00
64000C · Piping & Parts	78,930.56	130,000.00	-51,069.44
64000E · Electrical	8,019.38	16,000.00	-7,980.62
Total 64000 · O/M Step Systems	228,080.06	345,500.00	-117,419.94
66000 · Payroll Expenses			
66000-B · FICA Employer	19,153.59	28,819.00	-9,665.41
66000-C · Longevity	5,254.44	8,078.00	-2,823.56
66000-D · Medicare Employer	4,479.59	6,692.00	-2,212.41
66000-E · Retirement	41,331.77	55,777.00	-14,445.23
66000-F · Salaries and Wages	311,713.22	450,523.00	-138,809.78
66000-G · Unemployment Taxes	0.00	1,000.00	-1,000.00
66000 · Payroll Expenses - Other	4,120.28	6,000.00	-1,879.72
Total 66000 · Payroll Expenses	386,052.89	556,889.00	-170,836.11
78000 · Medical and Dental			
78000A · Medical	50,190.72	80,000.00	-29,809.28
78000B · Dental	2,749.60	4,500.00	-1,750.40
78000C · Vision	573.44	1,000.00	-426.56
Total 78000 · Medical and Dental	53,513.76	85,500.00	-31,986.24
Total Expense	1,405,104.87	5,133,820.12	-3,728,715.25
Net Ordinary Income	547,007.09	0.00	547,007.09
Net Income	547,007.09	0.00	547,007.09

Bay River MSD Account QuickReport As of February 28, 2026

Type	Date	Num	Name	Amount	Balance
1000 - Checking - Wells Fargo					693,832.67
Check	02/02/2026	ACH	NC State Health Plan	-6,786.32	687,046.35
Bill Pmt -Check	02/05/2026	13583	Ameritas	-105.84	686,940.51
Bill Pmt -Check	02/05/2026	13584	Bolster NQ Hardwar...	-1,953.30	684,987.21
Bill Pmt -Check	02/05/2026	13585	Braxton Septic Tank...	-400.00	684,587.21
Bill Pmt -Check	02/05/2026	13586	Craven Ag Services,...	-700.00	683,887.21
Bill Pmt -Check	02/05/2026	13587	Daniels Glass & Mirror	-333.00	683,554.21
Bill Pmt -Check	02/05/2026	13588	Davis Hartman Wrig...	-1,628.00	681,926.21
Bill Pmt -Check	02/05/2026	13589	Ferguson Enterprise...	-1,833.00	680,093.21
Bill Pmt -Check	02/05/2026	13590	Forrest Farm Supply...	-1,063.92	679,029.29
Bill Pmt -Check	02/05/2026	13591	Full Width Fabricatio...	-934.06	678,095.23
Bill Pmt -Check	02/05/2026	13592	Futrell's PreCasting ...	-1,708.00	676,387.23
Bill Pmt -Check	02/05/2026	13593	Go Away Garbage, I...	-220.00	676,167.23
Bill Pmt -Check	02/05/2026	13594	Hardison Tire & Oil ...	-799.37	675,367.86
Bill Pmt -Check	02/05/2026	13595	Here and There Stor...	-100.00	675,267.86
Bill Pmt -Check	02/05/2026	13596	Ihrie Supply Compa...	-18,260.72	657,007.14
Bill Pmt -Check	02/05/2026	13597	J&M Executive Leas...	-171.21	656,835.93
Bill Pmt -Check	02/05/2026	13598	JNB Tek, LLC	-160.50	656,675.43
Bill Pmt -Check	02/05/2026	13599	North Carolina 811, I...	-46.54	656,628.89
Bill Pmt -Check	02/05/2026	13600	Pamlico Quick Lube,...	-291.75	656,337.14
Bill Pmt -Check	02/05/2026	13601	Piedmont Natural G...	-111.74	656,225.40
Bill Pmt -Check	02/05/2026	13602	Pomona Pipe Produ...	-851.33	655,374.07
Bill Pmt -Check	02/05/2026	13603	SHC Paints	-8,500.00	646,874.07
Bill Pmt -Check	02/05/2026	13604	Spectrum	-192.03	646,682.04
Bill Pmt -Check	02/05/2026	13605	Suburban Propane-...	-257.12	646,424.92
Bill Pmt -Check	02/05/2026	13606	Titan Aquatic Chemi...	-6,790.05	639,634.87
Bill Pmt -Check	02/05/2026	13607	UniFirst Corporation	-597.08	639,037.79
Bill Pmt -Check	02/05/2026	13608	Verizon Connect	-280.00	638,757.79
Bill Pmt -Check	02/05/2026	13609	Watts Repair Servic...	-1,701.60	637,056.19
Bill Pmt -Check	02/05/2026	13610	Waypoint Analytical ...	-404.00	636,652.19
Bill Pmt -Check	02/05/2026	13611	Williams Repair Ser...	-1,600.00	635,052.19
Bill Pmt -Check	02/09/2026	13612	Spectrum	-33.99	635,018.20
Check	02/09/2026	ACH	Duke Energy Progre...	-59.12	634,959.08
Check	02/09/2026	ACH	Duke Energy Progre...	-54.20	634,904.88
Check	02/09/2026	ACH	Duke Energy Progre...	-167.52	634,737.36
Check	02/09/2026	ACH	Duke Energy Progre...	-60.20	634,677.16
Check	02/09/2026	ACH	Duke Energy Progre...	-901.06	633,776.10
Check	02/09/2026	ACH	Duke Energy Progre...	-36.18	633,739.92
Check	02/09/2026	ACH	Duke Energy Progre...	-538.03	633,201.89
Check	02/09/2026	ACH	Duke Energy Progre...	-65.22	633,136.67
Check	02/09/2026	ACH	Duke Energy Progre...	-182.37	632,954.30
Check	02/09/2026	ACH	Duke Energy Progre...	-74.40	632,879.90
Check	02/09/2026	ACH	Duke Energy Progre...	-60.95	632,818.95
Check	02/09/2026	ACH	Duke Energy Progre...	-291.45	632,527.50
Check	02/09/2026	ACH	Duke Energy Progre...	-504.27	632,023.23
Check	02/09/2026	ACH	Duke Energy Progre...	-52.21	631,971.02
Check	02/09/2026	ACH	Duke Energy Progre...	-1,563.71	630,407.31
Check	02/09/2026	ACH	Duke Energy Progre...	-178.42	630,228.89
Check	02/09/2026	ACH	Duke Energy Progre...	-56.76	630,172.13
Check	02/09/2026	ACH	Duke Energy Progre...	-71.83	630,100.30
Check	02/09/2026	ACH	Duke Energy Progre...	-45.59	630,054.71
Check	02/09/2026	ACH	Duke Energy Progre...	-49.59	630,005.12
Check	02/09/2026	ACH	Duke Energy Progre...	-55.60	629,949.52
Check	02/09/2026	ACH	Duke Energy Progre...	-5,552.07	624,397.45
Check	02/09/2026	ACH	Duke Energy Progre...	-44.49	624,352.96
Check	02/09/2026	ACH	Delta Dental of NC	-579.96	623,773.00
Bill Pmt -Check	02/10/2026		Ferguson Enterprise...	0.00	623,773.00
Bill Pmt -Check	02/11/2026		A/P	0.00	623,773.00
Check	02/13/2026	EFT	Paychex	-194.75	623,578.25
Check	02/13/2026	EFT	Paychex of New Yor...	-12,191.31	611,386.94
Check	02/13/2026	EFT	Paychex of New Yor...	-3,826.62	607,560.32
Check	02/13/2026	ACH	Empower	-225.00	607,335.32
Check	02/15/2026	ACH	Tideland EMC	-74.57	607,260.75
Check	02/15/2026	ACH	Tideland EMC	-396.70	606,864.05
Check	02/15/2026	ACH	Tideland EMC	-44.77	606,819.28
Check	02/15/2026	ACH	Tideland EMC	-215.20	606,604.08
Check	02/15/2026	ACH	Tideland EMC	-47.56	606,556.52
Deposit	02/16/2026			42,352.19	648,908.71

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Accrual Basis

Bay River MSD Account QuickReport As of February 28, 2026

Type	Date	Num	Name	Amount	Balance
Deposit	02/18/2026			45,931.16	694,839.87
Bill Pmt -Check	02/19/2026	13635	3 Rivers Outdoor Co...	-25.00	694,814.87
Bill Pmt -Check	02/19/2026	13636	A-1 Sewer & Drain ...	-720.00	694,094.87
Bill Pmt -Check	02/19/2026	13637	Brinson Hauling and...	-300.00	693,794.87
Bill Pmt -Check	02/19/2026	13638	Carquest Auto Parts...	-14.99	693,779.88
Bill Pmt -Check	02/19/2026	13639	Carr, Riggs & Ingra...	-8,500.00	685,279.88
Bill Pmt -Check	02/19/2026	13640	Ferguson Enterprise...	-2,409.46	682,870.42
Bill Pmt -Check	02/19/2026	13641	Ihrle Supply Compa...	-9,384.87	673,485.55
Bill Pmt -Check	02/19/2026	13642	James L. Cayton As...	-9,883.45	663,602.10
Bill Pmt -Check	02/19/2026	13643	Pamlico County Wat...	-208.10	663,394.00
Bill Pmt -Check	02/19/2026	13644	Pamlico Parts Co. Inc.	-299.71	663,094.29
Bill Pmt -Check	02/19/2026	13645	Preferred Sources, Inc	-1,334.38	661,759.91
Bill Pmt -Check	02/19/2026	13646	SHC Paints	-3,240.00	658,519.91
Bill Pmt -Check	02/19/2026	13647	Suburban Propane-...	-370.61	658,149.30
Bill Pmt -Check	02/19/2026	13648	Titan Aquatic Chemi...	-2,675.76	655,473.54
Bill Pmt -Check	02/19/2026	13649	Top Notch Cleaning ...	-7,491.00	647,982.54
Bill Pmt -Check	02/19/2026	13650	UniFirst Corporation	-319.25	647,663.29
Bill Pmt -Check	02/19/2026	13651	USA Blue Book Inc	-188.61	647,474.68
Bill Pmt -Check	02/19/2026	13652	Verizon Connect	-280.00	647,194.68
Bill Pmt -Check	02/19/2026	13653	Verizon Wireless	-465.34	646,729.34
Bill Pmt -Check	02/19/2026	13634	Village Hardware & ...	-64.85	646,664.49
Bill Pmt -Check	02/19/2026	13654	Wells Fargo - Credit ...	-6,286.65	640,377.84
Deposit	02/23/2026			14,593.84	654,971.68
Check	02/25/2026	ACH	Town of Oriental	-56.00	654,915.68
Check	02/27/2026	EFT	Paychex	-232.75	654,682.93
Check	02/27/2026	EFT	Paychex of New Yor...	-13,137.54	641,545.39
Check	02/27/2026	EFT	Paychex of New Yor...	-4,152.28	637,393.11
Check	02/27/2026	ACH	Empower	-225.00	637,168.11
Check	02/27/2026	ACH	N.C. State Treasurer	-6,341.77	630,826.34
Check	02/27/2026	ACH	NC State Health Plan	-6,786.32	624,040.02
Deposit	02/28/2026			129.00	624,169.02
Total 1000 · Checking - Wells Fargo				-69,663.65	624,169.02
TOTAL				-69,663.65	624,169.02

Bay River MSD
Profit & Loss Budget vs. Actual

July 2025 through June 2026

	Report 02.25.2026	Jul '25 - Jun 26	Budget	\$ Over Budget	Budget 2026 - 2027
Income					
40001 - Sales Tax Refund		57,103.00	55,000.00	2,103.00	40,000.00
40008 - Invoiced Revenue Sewer Charges		6,073.40	5,000.00	1,073.40	6,500.00
41000 - District 1 Sewer Charges		801,018.62	1,430,700.00	-629,681.38	1,430,700.00
41100 - District 1 Sewer Charges-Prison		339,189.66	440,000.00	-100,810.34	480,000.00
42000 - District 2-Oriental Sewer Charg		282,481.18	390,000.00	-107,518.82	432,000.00
TOTALS		1,485,865.86	2,320,700.00	-834,834.14	2,389,200.00
43001 - District I - Customer Deposits					
43001A - Tank Install Fees-District I		93,509.00	90,750.00	2,759.00	100,500.00
43001B - Improvement Permits-District I		3,660.00	2,250.00	1,410.00	3,000.00
43001D - Sys Develop Fees - District I		51,650.00	45,000.00	6,650.00	46,500.00
Total 43001 - District I - Customer Deposits		148,819.00	138,000.00	10,819.00	150,000.00
43006 - District II - Customer Deposits					
43006A - Tank Install Fees- District II		33,250.00	48,400.00	-15,150.00	53,600.00
43006B - Improvement Permits-District II		2,950.00	1,200.00	1,750.00	1,600.00
43006D - Sys Develop Fee - District II		21,050.00	24,000.00	-2,950.00	24,800.00
Total 43006 - District II - Customer Deposits		57,250.00	73,600.00	-16,350.00	80,000.00
43007 - Misc. Revenue		21,324.22	20,068.12	1,256.10	1,500.00
44100 - Sale of Metal Pipe		2,168.60	1,000.00	1,168.60	1,500.00
47000 - Interest of Bank Accounts		28,887.85	28,000.00	887.85	33,000.00
		52,380.67	49,068.12	3,312.55	36,000.00
490002 - Capital Imp. - Grants & Loans					
490002C - FEMA PA Lee Landing Phase 1		90,812.57	295,859.00	-205,046.43	205,046.00
490002D - FEMA BRIC Lee Landing		0.00	505,688.00	-505,688.00	505,688.00
490002E - FEMA BRIC Oriental		0.00	505,687.00	-505,687.00	505,687.00

**Bay River MSD
Profit & Loss - Budget vs. Actual**
July 2025 through June 2026

Report 02.25.2026	Jul 25 - Jun 26	Budget	\$ Over Budget	Budget 2026 - 2027
490002F · DWI Chinchilla Project	83,550.80	985,000.00	-901,449.20	901,449.00
Total 490002 · Capital Imp. - Grants & Loans	174,363.37	2,292,234.00	-2,117,870.63	2,117,870.00
490004 · Appropriated Fund Balance	0.00	62,218.00	-62,218.00	88,945.00
50000 · FEMA Revenue	0.00	198,000.00	-198,000.00	198,000.00
Total Income/Gross Profit	1,918,678.90	5,133,820.12	-3,215,141.22	5,060,015.00
Expense				
20001 · Principal				
20001A · Bond A	0.00	107,425.00	-107,425.00	106,004.00
20001D · Bayboro WWTP Upgrade	0.00	36,000.00	-36,000.00	38,000.00
20001E · Oriental Line Project	33,333.33	33,334.00	-0.67	33,333.00
20001F · Oriental Phase 1	0.00	23,683.00	-23,683.00	23,683.00
20001G · Oriental Phase 2	0.00	18,533.00	-18,533.00	18,533.00
Total 20001 · Principal	33,333.33	218,975.00	-185,641.67	219,553.00
20006 · Capital Improvements				
20006C · Engineering Services	16,071.25	35,000.00	-18,928.75	35,000.00
20006H · Capital Imp - FEMA Expense PA	34,713.12	295,859.00	-261,145.88	261,145.00
20006I · Capital Imp FEMA BRIC-Lee Land	902.00	652,880.00	-651,978.00	651,978.00
20006J · Capital Imp FEMA-BRIC-Oriental	49,000.00	674,250.00	-625,250.00	625,250.00
20006L · Capital Imp DWI Chinchilla	25,039.00	1,315,880.00	-1,290,841.00	1,290,841.00
Total 20006 · Capital Improvements	125,725.37	2,973,869.00	-2,848,143.63	2,864,214.00
30001 · Interest				
30001A · Bond A	0.00	13,186.00	-13,186.00	9,007.00
30001D · Bayboro WWTP Upgrade	0.00	52,236.00	-52,236.00	50,932.00
30001E · Oriental Line Project	3,200.00	3,200.00	0.00	2,133.00
Total 30001 · Interest	3,200.00	68,622.00	-65,422.00	62,072.00

Bay River MSD
Profit & Loss Budget vs. Actual

July 2025 through June 2026

Report 02.25.2026	Jul '25 - Jun 26	Budget	\$ Over Budget	Budget 2026 - 2027
43002 - New Installations				
43002B - Tank Install-District I	23,355.00	25,065.00	-1,710.00	25,500.00
43004B - Tank Install - District II	6,875.00	12,800.00	-5,925.00	13,600.00
Total 43002 - New Installations	30,230.00	37,865.00	-7,635.00	39,100.00
50001 - Insurance				
50001A - Worker's Comp	4,277.12	8,250.00	-3,972.88	8,500.00
50001B - Auto, Liability, Prop, Crime	31,383.00	42,000.00	-10,617.00	43,000.00
50001C - Wind/Hail	19,687.44	30,000.00	-10,312.56	31,000.00
50001D - Flood	4,658.00	8,001.00	-3,343.00	9,000.00
Total 50001 - Insurance	60,005.56	88,251.00	-28,245.44	91,500.00
50004 - Professional/Legal				
50004A - Auditing	16,000.00	25,000.00	-9,000.00	25,000.00
50004C - Attorney	9,460.00	20,000.00	-10,540.00	20,000.00
Total 50004 - Professional/Legal	25,460.00	45,000.00	-19,540.00	45,000.00
50007 - Office Supplies & Expense				
50003 - Bank Charges	152.66	50.00	102.66	100.00
50007A - Electrical	1,982.92	3,300.00	-1,317.08	3,500.00
50007B - Water	286.98	300.00	-13.02	350.00
50007C - Advertising	44.00	1,500.00	-1,456.00	1,500.00
50007D - Training for License	1,341.28	1,670.00	-328.72	1,800.00
50007E - Permit & License Fees	3,556.00	3,556.00	0.00	4,500.00
50007G2 - Telephone - Other	4,574.21	8,100.00	-3,525.79	8,400.00
5007G-1 - Cell Phone Charges	3,490.49	8,500.00	-5,009.51	8,700.00
50007H - Office Cleaning	225.00	1,270.00	-1,045.00	1,300.00
50007I - Copy Machine	1,434.91	2,300.00	-865.09	2,500.00
50007J - Computer Maintenance	115.00	1,500.00	-1,385.00	1,500.00

Bay River MSD
Profit & Loss - Budget vs. Actual

July 2025 through June 2026

Report 02.25.2026	Jul 25 - Jun 26	Budget	\$ Over Budget	Budget 2026 - 2027
50007K · Postage	281.14	700.00	-418.86	700.00
50007L · Maintenance of Building & Grnds	21,661.52	21,003.12	658.40	15,000.00
50007M · Trash Pickup	277.99	500.00	-222.01	600.00
50007N · Freight Charges	2,447.35	2,500.00	-52.65	3,000.00
50007P · Mowing	1,046.20	2,000.00	-953.80	2,500.00
50007Q · Office Supplies & Expense/Other	3,779.72	5,500.00	-1,720.28	5,500.00
50007R · Heat/Propane	393.95	500.00	-106.05	700.00
Total 50007 · Office Supplies & Expense	39,026.62	48,149.12	-9,122.50	62,150.00
60001 · Billing Expense				
60001A · Pamlico County	15,422.00	25,000.00	-9,578.00	25,000.00
60001B · Oriental	11,710.00	16,500.00	-4,790.00	17,000.00
Total 60001 · Billing Expense	27,132.00	41,500.00	-14,368.00	42,000.00
60004 · Field Operations Supplies & Exp				
60004A · Uniforms	5,856.98	8,500.00	-2,643.02	9,000.00
60004B · Field Operations Supplies	9,134.49	15,000.00	-5,865.51	18,000.00
60004D · Safety Supplies	1,173.17	3,000.00	-1,826.83	3,000.00
60004E · Tools	2,607.69	2,500.00	107.69	3,000.00
Total 60004 · Field Operations Supplies & Exp	18,772.33	29,000.00	-10,227.67	33,000.00
60005 · IRS USATAXPYMT 2016	1,866.00			7,464.00
60006 · NC Sales Tax on Purchase	27,235.63	55,000.00	-27,764.37	40,000.00
60008 · O/M Vehicles & Equipment				
60008A · Vehicle-Equipment Purchase	0.00	0.00	0.00	0.00
60008B · Fuel Purchases	28,662.96	60,000.00	-31,317.04	60,000.00
60008C · M/R Vehicles/Trailes/Equipment	27,114.93	25,000.00	2,114.93	35,000.00
60008D · O/M Vehicles Tags/Plates	0.00	300.00	-300.00	0.00
60008E · Equipment Rental	560.00	1,700.00	-1,150.00	1,700.00
Total 60008 · O/M Vehicles & Equipment	56,347.89	87,000.00	-30,652.11	96,700.00

Bay River MSD
Profit & Loss Budget vs. Actual

July 2025 through June 2026

Report 02.25.2026	Jul '25 - Jun '26	Budget	\$ Over Budget	Budget 2026 - 2027
61000 · O/M Bayboro WWTP				
61000A · Electrical	40,433.63	65,000.00	-24,566.37	70,000.00
61000B · Water	540.00	1,600.00	-1,060.00	1,600.00
61000C · M/R Generators	0.00	5,500.00	-5,500.00	5,500.00
61000D · Chemicals	39,411.00	55,000.00	-15,589.00	60,000.00
61000F · Maint & Repairs	41,098.48	46,000.00	-4,901.52	46,000.00
61000I · Mowing	2,432.33	4,500.00	-2,067.67	4,500.00
61000L · Trash Pickup	820.00	1,500.00	-680.00	1,800.00
61000M · Scadata Communications	0.00	1,000.00	-1,000.00	1,000.00
Total 61000 · O/M Bayboro WWTP	124,735.44	180,100.00	-55,364.56	190,400.00
610001 · Bayboro Lift Stations				
610001A · Electrical	7,436.78	10,100.00	-2,663.22	16,500.00
610001B · Wireless Alarm System	3,190.00	4,500.00	-1,310.00	4,500.00
610001C · Maintenance & Repairs	282.19	24,500.00	-24,217.81	24,500.00
610001D · M/R Generators	0.00	1,500.00	-1,500.00	1,500.00
Total 610001 · Bayboro Lift Stations	10,908.97	40,600.00	-29,691.03	47,000.00
62000 · O/M Sprayfield				
62000A · Electrical	13,057.50	20,000.00	-6,942.50	25,000.00
62000B · Chemicals	0.00	1,500.00	-1,500.00	1,500.00
62000C · M/R Generators	0.00	250.00	-250.00	250.00
62000D · Telephone	278.88	600.00	-321.12	650.00
62000F · Contract Analysis	12,427.00	20,000.00	-7,573.00	21,500.00
62000H · Maint & Repairs	1,474.94	20,000.00	-18,525.06	20,000.00
62000I · Propane	995.83	2,000.00	-1,004.17	2,000.00
62000J · Trash Pickup	820.00	1,500.00	-680.00	1,800.00
62000L · Scadata Communications	0.00	1,000.00	-1,000.00	1,000.00
Total 62000 · O/M Sprayfield	29,054.15	66,850.00	-37,795.85	73,700.00

Bay River MSD
Profit & Loss Budget vs. Actual
July 2025 through June 2026

Report 02.25.2026	Jul 25 - Jun 26	Budget	\$ Over Budget	Budget 2026 - 2027
63000 - O/M Oriental WWTP				
63000A - Electrical	11,469.89	19,000.00	-7,530.11	21,000.00
63000B - M/R Generators	0.00	500.00	-500.00	500.00
63000C - Water	388.50	700.00	-311.50	700.00
63000G - Contract Analysis	245.00	450.00	-205.00	450.00
63000I - Maint & Repairs	283.34	8,000.00	-7,716.66	10,000.00
63000J - Mowing	2,432.34	4,300.00	-1,867.66	4,300.00
Total 63000 - O/M Oriental WWTP	14,819.07	32,950.00	-18,130.93	36,950.00
630001 - Oriental Lift Stations				
630001A - Electrical	9,926.63	14,600.00	-4,673.37	18,600.00
630001B - Wireless Alarm Service	1,815.00	2,500.00	-685.00	2,500.00
630001C - Maintenance & Repairs	13,864.17	15,400.00	-1,535.83	15,400.00
630001D - M/R Generators	389.00	3,000.00	-2,611.00	3,000.00
Total 630001 - Oriental Lift Stations	25,994.80	35,500.00	-9,505.20	39,500.00
630002 - Sewer Mains & Latt "Gravity"				
630002B - Maintenance & Repair Lateral	6,367.00	30,000.00	-23,633.00	30,000.00
Total 630002 - Sewer Mains & Latt "Gravity"	6,367.00	30,000.00	-23,633.00	30,000.00
63003 - Sewer Mains & Latt "Pressure"				
63003A - M & R Laterals	58,289.35	50,000.00	8,289.35	50,000.00
Total 63003 - Sewer Mains & Latt "Pressure"	58,289.35	50,000.00	8,289.35	50,000.00
64000 - O/M Step Systems				
64000A - Pumps	120,515.79	178,500.00	-57,984.21	184,000.00
64000B - Panels	15,000.00	21,000.00	-6,000.00	25,000.00
64000C - Piping & Parts	70,986.88	130,000.00	-59,013.12	130,000.00
64000E - Electrical	8,019.38	16,000.00	-7,980.62	16,000.00

Bay Park MSD
Profit & Loss Budget vs. Actual
July 2025 through June 2026

Report 02.25.2026	Jul '25 - Jun '26	Budget	\$ Over Budget	Budget 2026 - 2027
Total 64000 · O/M Step Systems	214,522.05	345,500.00	-130,977.95	355,000.00
66000 · Payroll Expenses				
66000-B · FICA Employer	18,090.63	28,819.00	-10,728.37	29,948.00
66000-C · Longevity	5,254.44	8,078.00	-2,823.56	8,656.00
66000-D · Medicare Employer	4,230.98	6,692.00	-2,461.02	7,004.00
66000-E · Retirement	36,854.31	55,777.00	-18,922.69	65,778.00
66000-F · Salaries and Wages	293,987.83	450,523.00	-156,535.17	469,826.00
66000-G · Unemployment Taxes	0.00	1,000.00	-1,000.00	1,000.00
66000 · Payroll Expenses - Other	3,887.53	6,000.00	-2,112.47	6,500.00
Total 66000 · Payroll Expenses	362,305.72	556,889.00	-194,583.28	588,712.00
78000 · Medical and Dental				
78000A · Medical	44,254.40	80,000.00	-35,745.60	80,000.00
78000B · Dental	2,749.60	4,500.00	-1,750.40	4,500.00
78000C · Vision	573.44	1,000.00	-426.56	1,000.00
Total 78000 · Medical and Dental	47,577.44	85,500.00	-37,922.56	85,500.00
Total Expense	1,342,908.72	5,117,120.12	-3,774,211.40	5,060,015.00

From: Eric Harper <ericbayriver@gmail.com>
Subject: Re: Bay River MSD 2/19 Meeting
Date: February 23, 2026 at 5:04:31 PM EST
To: Wayne Riggs <wayne.riggs@doublejack.com>

There are actually 3 processes of wastewater:

1. Collection system- this is from homes and businesses to the treatment plants. Bay River has (2) different styles of collection.
 - a. Gravity sewer, which is basically the village, where the wastewater travels from homes through a series of pipes and manholes throughout the Town. The pipes flow into 7 different lift stations that are scattered in different locations. Once the lift stations get to a certain level, the wastewater is then pumped to the treatment plant on White farm rd.
 - b. S.T.E.P tanks (Sewer Tank Effluent Pump) this is a 1,350-gallon tank, with a pump, that does primary treatment to the wastewater. The tank has 2 sides, a solid side, and a pump side. Waste comes into tank the solids stay on one side to break down, and the water goes to the pump side once levels come up in tank. The pump will then pump out to the mainline and down to treatment plant. The Dolphin point area along with everything up in Bayboro and other towns have this style.
2. Treatment- this is where all the raw wastewater goes to be treated up for disposal we have (2) different types of treatment plants
 - a. Oriental treatment plant is a 3-cell facultative lagoon it is permitted for 200,000 GPD (gallons per day) right now we are currently running at approximately 100,000 GPD
 - b. Bayboro treatment plant is an aeration plant. It consists of (9) aerator's that are stationary out in the pond. They churn the wastewater up to increase the treatment process. This plant is permitted for 500,000 GPD, we are currently running at approximately 400,000 GPD.
 - c. Once treatment is completed both plants then pump the treated wastewater into a 22.5-million-gallon storage pond which is located at the Bayboro plant.
3. Disposal- this is the final stage of the wastewater where we put it back into the environment.
 - a. Arapahoe spray site- this is where once the treated wastewater gets injected with Cl₂ (Chlorine for disinfection) at the storage lagoon it is then pumped down to the spray site for disposal. The spray site consists of approximately 500 acres; we utilize approximately 135 acres to spray effluent on. The spray site has a 100,000 gal. holding tank for the wastewater to be pumped into and then is pumped to (10) separate fields. The fields are primarily loblolly pine trees. The trees help take up the nutrients in the wastewater and the useable soil is sandy. The spray site is permitted for 626,000 GPD and is currently running at approximately 420,000 GPD.

We have several different projects going on to help the system.

1. For the Oriental treatment plant, we have DWI (Division of Water Infrastructure) funding coming in, this is a revolving fund grant/loan through the State, then we have BRIC/ HMPG funding (maybe depends on which day it is, long story). With these funds we will be doing upgrades to the Oriental treatment plant which will take the 3-cell facultative lagoons

and change them to an aeration treatment facility. By doing this it will increase the capacity from 200,000 GPD to 400,000 GPD for future growth in the Town and surrounding areas. We are currently in the final stage of design and once we approve the design then it will go to the State for permitting. Then we have the bidding process and then construction.

2. Chinchilla line replacement, we have the 16" transmission line on Chinchilla Rd that serves as the service line from the storage lagoon to the Arapahoe spray site. It was installed in 1996 and runs just about everyday for 8-10 hours at 130psi 1,500 GPM. It is starting to show its age with some leaks. With some grant money from Pamlico County and some money from us, we will be replacing approximately 1 mile of line. We have some easements to disgust and then one last look at design before we send that for permitting.
3. FEMA PA (Public Assistance)

The PA project comes from damage that occurred back in Hurricane Florence. This is a capped and improved project, meaning replace what was lost along with upgrades to be able to acquire some new capacity for the system. The Arapahoe spray site was severely damaged during Florence the high winds damaged approximately 25% of the trees on the fields, along with pipes and sprinklers. While you can replace the pipes and sprinklers you can't replace a 35-year-old pine tree which is part of the treatment process. Young pine trees can't take the amount of effluent we apply daily to the areas; it drowns them so we just can't go replant a tree,(we tried). So, we applied for the PA and we qualified. We then found a tract of land with good soils and a healthy sustainable pine forest down on Lee Landing Road in Reelsboro. With the tract of land, we have completed the FEMA required EA (Environmental Assessment) and are currently in design phase. This project will replace what capacity that was affected at the Arapahoe spray site and will and will also help us gain more capacity (New). We are hoping to get 350,000 GPD out of this new facility

4. BRIC/HMPG again long story here. But in short if the federal government opens the funding back up for this, we qualified for it and were working on it before funding was paused. But with this funding it will help in if any shortfalls for the upgrades to the Oriental plant, and the possibility of another tract land that attaches to the tract on Lee Landing that will be used for spray fields which will give us more capacity.

I hope this helps you to understand a little more about the system and how it works along with what we have going on. If you have any questions, please don't hesitate to reach out.

Eric