

**July 14, 2026**

Mayor Harold Weinbrecht and Members of the Cary Town Council  
Town of Cary  
316 North Academy Street  
Cary, North Carolina 27513

Womble Bond Dickinson (US) LLP

555 Fayetteville Street  
Suite 1100  
Raleigh, NC 27601

**RE: Submission of Special Commission Report and Executive Summary**

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Dear Mayor Harold Weinbrecht and Members of the Cary Town Council:

We respectfully submit the enclosed Special Commission Report and Executive Summary prepared by Womble Bond Dickinson (US) LLP regarding the comprehensive review and investigation commissioned by the Town Council. Although the Town Council commissioned the review and investigation, the enclosed report, executive summary, and recommendations reflect Womble Bond Dickinson's independent professional judgment and were prepared by Womble Bond Dickinson independently of Town staff and the Town Council.

The report addresses the three areas assigned to Womble Bond Dickinson for independent review: **(1)** selected procurement card transactions and reimbursements; **(2)** reporting financial information to the Town Council; and **(3)** the workplace environment during the period from July 1, 2021, through November 20, 2025 (the "Examination Period"). The report includes recommendations intended to improve Town operations, the Town's workplace environment, and the channels through which Town financial information is disseminated to the Town Council and Town residents.

We gathered information for the report from many sources, including Town records, financial materials, policies and procedures, interviews, conversations, and survey information. Where possible, we confirmed the accuracy of that information through available records, multiple sources, and other materials.

After collecting and reviewing the information relating to each of the three areas assigned to us, we analyzed that information and presented our analysis as observations. Based on those observations, we identified twenty-one (21) recommendations, organized by the three areas assigned to us for review and investigation.

In each area, the report identifies operational failures—meaning failures in execution, implementation, coordination, oversight, or day-to-day management. Although the failures



differed in subject matter, they shared a common feature: the actions of the former Town Manager, Mr. Sean Stegall (“Mr. Stegall”), contributed directly or indirectly and in significant ways, to those failures. These failures were not reported to the Town Council in a complete, forthright, and timely manner because ordinary safeguards and reporting channels were managed by Mr. Stegall. Consequently, the Town Council lacked timely, complete, and reliable information sufficient to identify, evaluate, and address evolving issues before they became more serious.

The report’s broader conclusion, however, is not limited to Mr. Stegall. The report concludes that the Council-Manager form of government has a structural vulnerability that enabled Mr. Stegall’s actions. By “structural vulnerability,” we mean a weakness that arises from the Council-Manager model. All governance structures involve trade-offs, and no design eliminates all risk. The Council-Manager model is not inferior or defective; it offers important advantages, including professional administration and separation of elected officials from daily operations and employment decisions, a separation that helps prevent elected officials from misusing government for political or personal gain.

At the same time, that separation can cause an elected body to become too dependent on the manager and ordinary reporting channels for information about operations, finances, and workplace conditions. This risk tends to increase as a manager’s tenure at a particular government lengthens.

Consistent with that analysis, our finance-related recommendations include adherence to the recommendations made by the State Auditor, together with additional steps to ensure the Town Council possesses complete, accurate, and timely financial information, including: **(1)** complete transparency of selected p-card transactions; **(2)** mandatory reporting to the Town Council on periodic reviews of p-card procedures; **(3)** mandatory reporting to the Town Council, with written justification, of adjustments to Town Council-adopted budgets, and a study of best practices for budget development and resident involvement in the process; **(4)** mandatory reporting to the Town Council of certain real estate purchases with written justification; **(5)** mandatory reporting to the Town Council, with written justification, of all positions added, eliminated, or repurposed; and **(6)** mandatory review of existing Town procedures and policies for acquiring new technology. In addition to these recommendations, we recommend restoring the Internal Auditor position and authorizing the Town Council to identify areas for internal audits.

In the area of workplace environment, our recommendations include: **(1)** engaging an outside consultant to assist the Town Council in performing annual reviews of the Town Manager, Town Attorney, and Town Clerk, to allow the collection of confidential information from Town staff and enhance the setting of measurable goals and accountability expectations; **(2)** embedding the Code of Ethics promulgated by the International City/County Management Association (ICMA) in the Town Manager’s employment contract and annual performance reviews; **(3)** mandating periodic confidential employee surveys; **(4)** amending the Town Personnel Ordinance to clarify that the Town Manager is not the final authority for directing



all activities of all Town employees and to add an anti-retaliation (whistleblower) provision to the Personnel Ordinance; and **(5)** restoring standard employment best practices for all Town employees and positions.

We further recommend that the Town Council direct the Town Manager to study the feasibility of an employee-tip line, consider the use of the Organizational Ombuds program, and review the current size and structure of the Town Manager's Office. That review should include comparisons with similarly situated municipalities and the Town's historical structure; an evaluation of staffing levels, functions, reporting lines, and costs; and submission of a written report to the Town Council providing the Town Manager's conclusions and recommendations.

Taken together, the recommendations are intended to preserve the strengths of the Council-Manager form of government while reducing risks created when too much discretion, control over information, and influence are concentrated in a Town Manager. They are designed to improve stewardship of public resources, strengthen the flow of information to the Town Council, support a healthier workplace environment, and reinforce public confidence in Town government.

The report also places these matters in context. The Town remains financially strong, operationally capable, and served by dedicated employees and public officials. The issues identified in the report are serious, but they do not define the Town. Rather, they present an opportunity for the Town Council to respond in a measured, lawful, and forward-looking manner by strengthening safeguards, improving transparency, and improving the flow of financial information to the Town Council and Town residents.

We appreciate the opportunity to assist the Town Council and the Town of Cary in this important work. We also appreciate the cooperation and assistance provided by Town officials, Town staff, former employees, and others who helped us understand the matters addressed in the report. We hope the enclosed report and recommendations will be useful to the Town as it continues to improve its operations and the delivery of services to Town residents.

Respectfully submitted,

**Womble Bond Dickinson (US) LLP**

John Cooke  
Partner



# EXECUTIVE SUMMARY OF THE SPECIAL COMMISSION REPORT

## COMPREHENSIVE REVIEW AND INVESTIGATION OF THE TOWN OF CARY

July 14, 2026

**Prepared For:**

Town of Cary, North Carolina  
Town Council

**Prepared By:**

Womble Bond Dickinson (US) LLP  
555 Fayetteville Street  
Suite 1100  
Raleigh, North Carolina 27601



## EXECUTIVE SUMMARY

### *A Common Structural Vulnerability*

The Town Council commissioned Womble Bond Dickinson (US) LLP to conduct an independent comprehensive review and investigation of three areas of concern during the period from July 1, 2021, through November 20, 2025 (the “Examination Period”): **(1)** procurement-card (“p-card”) transactions and reimbursements by twenty-eight (28) people, including former Town Manager Sean Stegall (“Mr. Stegall”), Town Council members serving during the Examination Period, senior staff, and others who provided direct support to Mr. Stegall; **(2)** Mr. Stegall’s reporting Town financial information to the Town Council; and **(3)** the workplace environment.

Our review found operational failures in each of the three areas assigned to us. By “operational failure,” we mean a failure in execution, implementation, coordination, oversight, or day-to-day management. Although the operational failures identified in this report differed in subject matter, they shared a common feature: Mr. Stegall’s actions directly or indirectly contributed in significant ways to these failures and ordinary safeguards and reporting channels that were managed by Mr. Stegall did not provide the Town Council with timely, complete, and reliable information sufficient to identify, evaluate, and address the problems before they became more serious.

In the area of p-card transactions and reimbursements, the information available to us raises significant questions about many transactions undertaken by Mr. Stegall, particularly purchases of electronic equipment and other physical goods, restaurant and travel expenditures, missing or incomplete receipts, and goods shipped to his home. The Town’s policies and standard procedures in effect during the Examination Period provided financial controls that allowed the Town’s Finance Department to question transactions, seek additional documentation, and decline payment of unsupported or problematic transactions. Given the number, nature, and documentation deficiencies associated with



these transactions, the failure to question them meaningfully and promptly was an operational failure.

In the area of financial reporting to the Town Council, the information available to us shows that Mr. Stegall, either personally or through Town staff who reported directly to him, controlled much of the flow of financial information provided to the Town Council. The Town remained financially strong with balanced budgets, high bond ratings, award-winning budget documents, and strong audit results. Those strengths, however, made incomplete or selectively presented information less likely to be questioned. The Town Council's trust in Mr. Stegall — combined with the Council-Manager model's separation of the elected body from day-to-day operations — contributed to certain financial matters not being reported to Town Council members in a timely, complete, or accurate manner.

Several financial-reporting issues illustrate this point. The Town's internal audit function, required by Town Council-adopted policy, was not maintained after Mr. Stegall eliminated the internal auditor position. The Town Council-adopted Fund Balance Policy was not followed in Fiscal Year 2023, and Mr. Stegall misstated compliance with that policy. Certain discretionary budget changes and transactions, including a significant real-property purchase and other financial matters, were not reported to the full Town Council in a manner that allowed timely oversight. These operational failures did not appear to threaten the Town's overall financial condition, but they undermined confidence in the completeness and reliability of financial information provided to the Town Council. Together, these matters were serious operational failures.

In the area of workplace environment, the record is more nuanced because workplace conditions are shaped by perceptions, relationships, and day-to-day management practices. The Town did not conduct confidential employee surveys during Mr. Stegall's nearly ten-year tenure, limiting the availability of objective, general data during the Examination Period. We therefore reviewed Town culture materials, interviewed current and former



employees, and considered post-Examination Period survey information. Those sources indicate that some former employees associated workplace-environment problems with the favoritism Mr. Stegall exercised, or was perceived to exercise, over employment matters and decisions. The 2026 employee survey, conducted shortly after the Examination Period and after Mr. Stegall had been terminated, indicates that 44 percent (44%) of current employees disagree or somewhat disagree that decisions are driven by organizational priorities and professional judgment.

The evidence also shows that the Town has a strong foundation on which to improve. The 2026 confidential employee survey reflected substantial employee commitment to the Town's mission and generally healthy relationships with direct supervisors. The 2026 Biennial Citizen Survey indicated that residents continued to rate Town staff and Town services highly. Those facts are important. The workplace-environment issues identified in this report do not mean that the Town failed to deliver quality public services or that Town employees lacked dedication. Rather, the issue is that certain management practices, discontinued feedback mechanisms, centralized decision-making, and perceived personality-driven employment decisions undermined trust in the Town Manager's Office and weakened ordinary channels through which employee concerns could surface.

The Town Council's adopted Pay for Performance Policy assumed that the plan would be understood and perceived as fair by the majority of the Town's employees. The evidence available to us supports the conclusion that this objective likely was not accomplished during the Examination Period, and that failure was an operational failure.

The operational failures identified in these three areas were connected in significant ways to Mr. Stegall's direct and indirect actions and to the manner in which he exercised the authority of the Town Manager. But the report's broader conclusion is not limited to one individual. The record shows that the Council-Manager form of government contains a structural vulnerability. By "structural vulnerability," we mean a weakness that arises from



the design of a governance model. All governance structures involve trade-offs, and no design eliminates all risk. The Council-Manager model is not inferior or defective; it offers important advantages, including professional administration and the separation of elected officials from daily operations and employment decisions. That same separation, however, leaves the elected body dependent on the manager and ordinary reporting channels for information about operations, finances, and workplace conditions.

The common structural vulnerability is this: a manager who exercises authority unwisely, unprofessionally, or improperly may also direct or influence how governmental policies and rules are applied to the manager's own actions, while the manager also controls or influences the ordinary channels through which information reaches the elected body. When that happens, the elected body's oversight can be impaired, and Town residents may have less reliable information for evaluating Town government. The vulnerability is especially significant because, under the Council-Manager model, the Town Council is responsible for supervising the manager but is appropriately separated from day-to-day operations and employment decisions. That structure works well when information is complete, accurate, and timely. It works less well when information is incomplete, delayed, selectively presented, or filtered by a manager whose own conduct is at issue.

Additional rules and policies are warranted, but our recommendations are not limited to adding more rules. The Town already had many policies, procedures, and controls in place. Some of those controls need updating, but the more important lesson is that rules are insufficient if the Town Council lacks reliable channels to determine whether those rules are being followed in practice. The recommendations therefore focus on recurring safeguards, transparency, periodic review, independent or confidential information channels, and reporting mechanisms that reduce overdependence on any single office.



## ***Recommendations by Area of Review***

### **P-card Transactions and Reimbursements**

The recommendations concerning p-card transactions and reimbursements are designed to improve transparency, strengthen routine review, and ensure periodic reassessment of the policies and procedures governing Town p-card use and reimbursement practices. They include requiring quarterly publication of selected p-card transactions and reimbursements, requiring publication of certain categories of expenditures above a Council-determined threshold, directing a comprehensive review of existing p-card and reimbursement policies, and requiring periodic review of those policies every three years.

These recommendations are intended to be largely self-executing and self-regulating. Publication and periodic review should encourage sound judgment, improve stewardship of public funds, provide timely information to the Town Council, and increase transparency for Town residents. They also recognize that the risk identified in this report is not only the absence of procedures and policies, but also the absence of reliable ways for the Town Council and Town residents to know how those policies are being applied to senior officials, including the Town Manager.

### **Reporting Financial Information to the Town Council**

The recommendations concerning financial reporting are designed to strengthen the Town Council's access to timely financial information, create routine notice, and review mechanisms, and reduce overdependence on the Town Manager as a single channel of financial information. They include revising budget-ordinance provisions governing use of Fund Balance and discretionary budget changes, requiring written reporting of certain budget changes, directing further review of best practices in budget development, requiring advance notice of certain real-property acquisitions, reinstating the internal auditor position, and reviewing procedures for acquiring new technology.



These recommendations are grounded in the principle that the budget is one of the Town Council's most important tools of governance. Delegation to the Town Manager is necessary for efficient administration, but discretionary changes affecting budget implementation, Fund Balance, significant real-property interests, or major technology systems should be accompanied, where appropriate, by timely written notice, justification, and Council-facing reporting where appropriate. Reinstating the internal auditor position would also provide the Town Council with an additional source of information concerning internal controls, risk, and matters of Council concern.

### **Workplace Environment Improvement**

The recommendations concerning workplace environment are designed to strengthen reporting channels, improve accountability, and help restore trust where ordinary channels may be insufficient to surface issues promptly. They include engaging an outside consultant to assist with annual performance reviews of Council-appointed officials, incorporating fiduciary and ethical obligations into the Town Manager's contract and annual review, amending the Personnel Ordinance to clarify the Town Manager's authority, restoring standard personnel best practices, adopting whistleblower protections, requiring notice and justification for positions added, eliminated, or repurposed, reviewing the size and structure of the Town Manager's Office, conducting regular confidential employee surveys, evaluating a confidential employee-tip line, evaluating an Organizational Ombuds program, and developing employee-engagement initiatives.

These recommendations recognize that a healthy workplace environment is not separate from good governance. In a Council-Manager government, the Town Council depends on management systems for accurate information about operations, finances, risks, and employee concerns. If employees lack safe, credible, and protected channels to raise concerns, material information may not reach the Council until problems have become more difficult to address. Strengthening workplace feedback and protection mechanisms should



therefore improve both the workplace environment and the quality of information available to the Town Council.

A copy of the recommendations is attached to this Executive Summary.

## **OVERALL CONCLUSION**

The Town is financially strong, operationally capable, and served by dedicated employees and public officials. The issues addressed in this report are serious, but they do not define the Town. They do, however, reveal the need for practical safeguards better suited to the Town's size, complexity, and expectations of transparency and accountability. The Town Council has an opportunity to respond in a measured, lawful, and forward-looking manner by preserving the strengths of the Council-Manager model while reducing the risks created when too much discretion, control over information, and influence are concentrated in a single office without sufficient recurring safeguards.

The Town need not adopt every recommendation to achieve meaningful improvement. Some recommendations can be implemented promptly and at little or no additional cost; others require further study, policy judgment, or investment. Taken together, however, they offer a framework for improving stewardship of public resources, strengthening the flow of information to the Town Council, supporting a healthier workplace environment, and reinforcing public confidence in Town government.



## ***Recommendations by Area of Review***

### **P-card Transactions and Reimbursements**

**Recommendation One.** The Town Council should adopt a policy requiring the Town Manager and Finance Department to publish on the Town's website, on a quarterly basis, the p-card transactions and reimbursements of the Town Manager, the Manager's direct reports, and department heads.

**Recommendation Two.** The Town Council should adopt a policy requiring the Town Manager and Finance Department to publish on the Town's website, on a quarterly basis, all p-card transactions and reimbursements in the categories of travel, lodging, meals, and education over a threshold amount to be determined by the Town Council.

**Recommendation Three.** The Town Council should direct the Town Manager to comprehensively review existing procedures and policies governing p-card transactions and reimbursements and adhere to the schedule for implementing the State Auditor's thirteen (13) Recommendations outlined in the Town's response to the State Auditor's report.

**Recommendation Four.** The Town Council should adopt a policy requiring the Town Manager to review procedures and policies governing p-card transactions and reimbursements every three (3) years, consider whether updates are appropriate, and report the Town Manager's findings to the Town Council.

### **Reporting Financial Information to the Town Council**

**Recommendation One.** The Town Council should delete Section 20.H. of the *Recommended FY27 Budget Ordinance* or, alternatively, amend Section 20.H. to require the Town Manager to provide written notice to the Town Council before any budget amendment is initiated by the Budget Officer that appropriates Fund Balance. That notice shall include the purpose and justification for the amendment, as well as certification that the budget remains balanced and that the Town's Fund Balance policy requirement will be met. Any member of the Town Council may request that the proposed amendment be placed on the next Town Council meeting agenda. This change should continue in future annual Budget Ordinances.

**Recommendation Two.** The Town Council should amend Section 20.A-C. of the *Recommended FY27 Budget Ordinance* (which permit the Budget Officer to (1) reallocate appropriations within functions, (2) execute interfunctional and



interdepartmental transfers within the same fund, and (3) utilize appropriations contained in contingencies) to require the Town Manager or the Manager's designee to report each change in writing at the next regular Council meeting following the change and record the change in the meeting minutes. This change should continue in future annual Budget Ordinances.

**Recommendation Three.** The Town Council should direct the Town Manager to research and provide recommendations on additional best practices in budget development, including but not limited to the topic of Town resident involvement in the budget process.

**Recommendation Four.** The Town Council should require advance notice to the Council prior to the purchase<sup>1</sup> of interests in real property exceeding \$300,000.00, excluding approved capital projects where any one (1) of the following events has occurred in connection with the capital project: **(1)** the Town Council identified the general location of such capital project in writing; **(2)** the Town Manager consulted with all members of the Town Council concerning the purchase; or **(3)** the Town's obligations under the purchase contract are contingent upon Town Council review. Any Council member should have the right to request review of the transaction by the full Council before the Town becomes legally committed to the transaction.

**Recommendation Five.** The Town Council should direct the Town Manager to reinstate and fill the position of Town Internal Auditor. Upon a majority vote of the Town Council, the Internal Auditor should review specific matters of Council concern and report results to the Town Council.

**Recommendation Six.** The Town Council should direct the Town Manager to review existing procedures and policies for acquiring new technology, including software programs and other technological systems, and report the Manager's recommendations to the Town Council.

### **Workplace Environment Improvement**

**Recommendation One.** The Town Council should engage an outside consultant to assist with the Council's annual performance review of the Town Manager, Town Attorney, and Town Clerk. The consultant should gather confidential information from Town staff about performance, prepare a draft written evaluation, and propose goals for the Town Council to consider incorporating into the review.

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<sup>1</sup> Article 12 of Chapter 160A of the General Statutes and the Town's Charter, Section 11 provide elaborate rules governing sale and dispositive of Town property.



**Recommendation Two.** The Town Council should include fiduciary obligations in the Town Manager’s contract. As part of the Town Manager’s annual review, the Town Manager should certify compliance with the ICMA Code of Ethics, and the Town Council should provide a similar certification of compliance with its adopted Code of Ethics.

**Recommendation Three.** The Town Council should amend the Personnel Ordinance to provide that the Town Manager directs and supervises the administration of all departments, offices, and agencies of the Town, subject to the general direction and control of the Council, but the manager is not the final authority for directing all activities of all Town employees.

**Recommendation Four.** The Town Council should direct the Town Manager to follow standard personnel best practices for all positions — exit interviews, job postings, formal interview processes for job candidates, objective bonus and incentive systems, and predictable annual performance reviews of employees—and report to the Town Council in a timely manner how those practices have been followed.

**Recommendation Five.** The Town Council should adopt a policy providing protection against retaliation for employees who report problematic behavior and occurrences (i.e., whistleblowers).

**Recommendation Six.** The Town Council should require the Town Manager to provide the Town Council with written notice and justification for all positions added, eliminated, or repurposed.

**Recommendation Seven.** The Town Council should direct the Town Manager to review the current size and structure of the Town Manager’s Office, including comparisons to similarly situated municipalities and the Town’s historical structure, and to evaluate staffing levels, functions, reporting lines and costs, and report the Town Manager’s conclusions to the Town Council within a timeframe designated by the Town Council.

**Recommendation Eight.** The Town Council should adopt a policy requiring regular confidential employee surveys (at least every three years).

**Recommendation Nine.** The Town Council should direct the Town Manager to evaluate the costs, advantages, and disadvantages of creating a confidential employee-tip line.



**Recommendation Ten.** The Town Council should direct the Town Manager to evaluate the costs, advantages, and disadvantages of establishing an Organizational Ombuds program. A third-party Organizational Ombuds program provides a safe space to talk about an issue or concern, explores options to help resolve conflicts, brings systemic concerns to the attention of the organization for resolution and helps illuminate good ideas and opportunities that may get lost. See *<https://www.ombudsassociation.org/>*

**Recommendation Eleven.** The Town Council should direct the Town Manager to develop a menu of initiatives to increase employee engagement and strengthen relationships among employees, departments, and the Manager's Office, and to share the menu of initiatives with employees to gain employee feedback.



# SPECIAL COMMISSION REPORT

## COMPREHENSIVE REVIEW AND INVESTIGATION OF THE TOWN OF CARY

July 14, 2026

**Prepared For:**  
Town of Cary, North Carolina  
Town Council

**Prepared By:**  
Womble Bond Dickinson (US) LLP  
555 Fayetteville Street  
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Raleigh, North Carolina 27601



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# 1. INTRODUCTION

## *1.1 Thank You*

We submit this report to the Town of Cary (“Town”) with respect for the dedicated public servants who serve Town government and with humility as outside counsel asked to advise the Town Council and those who live and work in Town government every day. We recognize that we do not possess the institutional knowledge you possess.

Conversations with the Town Council, senior Town staff, former employees, and others helped us understand the transactions and events addressed in this report. We appreciate their assistance. This report reflects our independent analysis and recommendations. We hope that this outside review provides a useful and constructive perspective.

## *1.2 The Three Areas of Concern*

The Town Council commissioned us to review three areas of concern during the period from July 1, 2021, through November 20, 2025 (the “Examination Period”): (1) p-card and reimbursements transactions by twenty-eight (28) people, including the former Town Manager, Mr. Sean Stegall (“Mr. Stegall”), former and current members of the Town Council, senior staff, and other staff who directly supported Mr. Stegall; (2) Mr. Stegall’s reporting on Town government financial information to the Town Council during the Examination Period; and (3) the workplace environment during the Examination Period.

The best and most resilient governments learn from operational failures and use that information to strengthen their institutions. The Town Council’s charge to us was not to critique the work or reports of state agencies, but to share information we discovered and to cooperate with those agencies.



### ***1.3 Context Matters***

The concerns reviewed in this report are serious, but they should be weighed in the context that the Town, as a municipal government, remains financially strong and operationally capable.

The Town adopts and balances its annual budget each year, and its budget routinely receives national awards for quality. The Town's general obligation bonds carry a triple-A rating, the highest rating awarded by rating agencies. Likewise, the Town's water and sewer revenue bonds are triple-A rated.

North Carolina has about six hundred and fifty (650) local governments, including approximately five hundred and fifty (550) municipalities and one hundred (100) counties. Of those, only twelve (12) *other* North Carolina local governments have a triple-A rating for their general obligation bonds. For water and sewer utilities, only one (1) other North Carolina local government has a triple-A revenue bond rating. The Town is financially sound.

Financial strength does not excuse poor stewardship of public resources, but it does mean that the Town has the capacity to respond thoughtfully and effectively to issues addressed in this report.

This report recommends measures intended to help the Town reach a higher level of transparency, accountability, and workplace trust.

### ***1.4 Scope, Review, and Approach***

This report does not duplicate or conflict with other reports or analyses of financial transactions reviewed by the Town's outside accounting firm or by state agencies. No part of our report or recommendations is directed at questions central to investigations undertaken by the State Auditor or Wake County District Attorney. The State Auditor and



law enforcement have expertise and resources that we do not possess. We cooperated with both offices as we sought to understand the financial transactions and events at issue and evaluate them for the purposes of this report.

The Town Council's special commission asked us to look beyond the specific facts of the three (3) areas of concern, including practices, personality, and style specific to Mr. Stegall, and to suggest changes that strengthen Town government institutionally regardless of any Town Manager's particular traits. Accordingly, our charge naturally led us to examine facts for three (3) purposes: to determine **(1)** what, if any, operational failures occurred in the three areas of concern assigned to us; **(2)** if operational failures occurred, whether those failures were connected to, or materially affected by a structural vulnerability; and **(3)** if one or more structural vulnerabilities existed, what recommendations would address the operational failures and the vulnerabilities identified.

Therefore, our initial task was to examine some of the same transactions and events reviewed by the State Auditor and law enforcement. Our purpose was to understand those transactions and events as fully as the available information allowed.

Based on the nature of our inquiry, our knowledge of these transactions and events is incomplete, and Mr. Stegall may possess additional information. Nevertheless, the information available to us concerning the p-card and reimbursement transactions selected by the Town Council for review, Mr. Stegall's reporting on financial information to the Town Council, and the workplace environment during the Examination Period shows operational failures occurred. Put simply, Town systems did not operate as they were intended to operate. Our discussion and observations concerning this investigation and analysis are found on pages 8 through 29 of this report.

Having concluded that operational failures occurred in each of the three (3) areas of concern, we turned to whether those operational failures were connected to, caused by, or materially affected by one or more structural vulnerabilities. The question of structural vulnerabilities



led us to examine the Council-Manager model, the model adopted by the Town and by all North Carolina municipalities with populations exceeding 25,000. Nelson, Kimberly L. (2025) *County and Municipal Governing Boards*, in Christopher B. McLaughlin (Ed.) County and Municipal Government in North Carolina, (Appendix 3.1A), UNC School of Government. In our view, the operational failures in the three areas of concern assigned to us share a common structural vulnerability. Our examination of the Council-Manager model and the common structural vulnerability is found on pages 33 through 37 of this report.

Because we concluded that a structural vulnerability contributed in significant ways to the operational failures in the three areas of concern assigned to us by the Town Council, our recommendations to the Town Council extend beyond adopting additional policies and standard procedures to impose more rigorous financial controls. We believe, within practical limits, tighter financial controls can improve operations and assist in avoiding operational failures; however, because of the structural vulnerability we identified, these measures, standing alone, may be insufficient in some circumstances.

The insufficiency arises from the convergence of two foreseeable circumstances: **(1)** a manager may exercise authority unprofessionally, unwisely, or illegally to avoid complying with policies and standard procedures that impose financial controls on transactions the manager has personally undertaken, directed, or enabled; and **(2)** the Town Council, as the body charged with supervising the manager, may be unaware of such actions because it is appropriately separated from day-to-day Town operations and employment decisions.

Therefore, this report supports adoption of additional policies and standard procedures, including periodic updates, and it recommends practical measures to ensure that channels for reporting operational information and employment matters to the Town Council are robust while preserving the appropriate separation between the Town Council and day-to-day Town operations and employment decisions.



In choosing recommendations, we favored recommendations that **(1)** do not require significant additional expenditures of scarce public funds; **(2)** encourage good stewardship and appropriate conduct; and **(3)** increase transparency and accountability. When a recommendation increases Town expenditures, we concluded that its expected benefit outweighed the additional cost.

Most recommendations we selected will require additional staff time. We have tried to respect those practical limits, but the details of implementation are best addressed by staff leadership with input from the Town Council.

We present these measures as a set of recommendations. Although organized by topic, many of the recommendations are intended to address overlapping governance, reporting, and workplace issues.

Our recommendations with comments and outcomes for each recommendation appear on pages 40 through 46 of this report.



## 2. DISCUSSION

We organized this Discussion section by area of concern. For each area, we summarize the facts we found for that area of concern, identify the Town’s ordinances, policies, and standard procedures that apply to those facts (collectively, “Town rules”), and apply the Town rules to those facts to determine whether operational failures occurred. In doing so, we noted the Town’s *Personnel Ordinance* stated: “The town manager is the final authority for directing the activities of all classified employees[.]”

Based on the factual summaries and application of Town rules to those facts, we provide our observations.

As a result of this analysis, we concluded that Mr. Stegall directly or indirectly caused or substantially contributed to these operational failures through authority and practical discretion vested in him as Town Manager.

Next, we examined the Council-Manager model and concluded these operational failures arose because of a common structural vulnerability inherent in the trade-offs in the model. Mr. Stegall’s strong and mercurial style exacerbated the extent of operational failures; nevertheless, the vulnerability exists regardless of the traits of a particular manager.

Finally, we identify twenty-one (21) recommendations organized by area of concern. For each recommendation, we provide comments and outcomes explaining the basis for the recommendation.

### ***2.1 P-Card Transactions***

#### **2.1.1 Review and Investigation**

We retained Forvis Mazars, LLP (“FM”) to analyze the transactions identified by the Town Council as an area of concern during the Examination Period. FM is an international firm



that provides audit, assurance, tax, advisory, and consulting services. It operates throughout the United States and in more than one hundred (100) countries worldwide.

After gaining information and insight into the transactions we were assigned to review, we examined the Town's written financial controls. These controls are in the form of Policy Statements adopted by the Town Council and Standard Procedures adopted by Town Managers.

### **2.1.2 FM's Work and Schedules of Transactions**

In consultation with Town staff, we provided FM with the names of the people identified in the Town Council's assignment.

The Town's records and processing materials for p-card transactions and reimbursements are stored electronically. FM relied on the Town's Bank of America Works platform, the Oracle Fusion platform, and receipts submitted in support of Mr. Stegall's procurement-card usage during the Examination Period.

After gathering all the p-card transactions occurring during the Examination Period and sorting them by name, three facts became apparent:

- Former and current members of the Town Council did not have Town credit cards. Based on the information reviewed, they did not have p-card transactions, and we did not identify reimbursement requests submitted by them during the Examination Period without Mr. Stegall's authorization. P-card transactions undertaken by others occurred at events attended by one or more members of the Town Council.
- Mr. Stegall's p-card transactions and reimbursements were extensive and merited close examination.
- Some transactions undertaken by other employees were flagged by analytics as unusual.



FM viewed Mr. Stegall's transactions through several lenses. A copy of the schedules of Mr. Stegall's p-card transactions prepared by FM is attached as **Appendix A**. Five tables summarizing Mr. Stegall's transactions provide useful insight:

**Table 1. Mr. Stegall's Online Purchases, Restaurants and Eating Out, and Travel and Lodging During the Examination Period**

| Category                | Number of Transactions | Amount      | Percent of Total Amount |
|-------------------------|------------------------|-------------|-------------------------|
| Purchases/Online Orders | 252                    | \$40,996.52 | 57%                     |
| Restaurants/Eating Out  | 162                    | \$11,312.84 | 16%                     |
| Travel/Lodging          | 57                     | \$19,124.19 | 27%                     |
| <b>Total</b>            | 471                    | \$71,433.55 | 100%                    |

**Table 2. Mr. Stegall's Purchases and Online Orders by Workweek and Weekend During the Examination Period**

| Days of the Week     | Number of Transactions | Amount                   |
|----------------------|------------------------|--------------------------|
| Workweek (five days) | 149                    | \$23,130.31              |
| Saturday             | 42                     | \$5,674.20               |
| Sunday               | 61                     | \$12,192.01 <sup>1</sup> |

**Table 3. Mr. Stegall's Shipping Address for Purchases and Online Orders During the Examination Period**

| Shipping Address | Number of Transactions | Amount      |
|------------------|------------------------|-------------|
| Home Address     | 123                    | \$17,730.86 |
| Town Hall        | 48                     | \$12,296.96 |

<sup>1</sup> Mr. Stegall made more purchases and online orders on Sunday than on any other day of the week, and the largest total expenditures occurred on Sunday. The third largest number of purchases and expenditures occurred on Saturday.



**Table 4. Mr. Stegall's Total Purchases and Online Orders by Top Four Merchants During the Examination Period**

| Merchant         | Number of Transactions | Total Amount |
|------------------|------------------------|--------------|
| Amazon           | 178                    | \$19,035.61  |
| Apple            | 18                     | \$8,059.67   |
| Room & Board Web | 5                      | \$3,837.40   |
| Sonos Inc        | 6                      | \$3,822.50   |

**Table 5. Mr. Stegall's Receipts by Category of Purchases and Online Orders During the Examination Period**

| Category                | Receipts Submitted | Incomplete/Illegible Receipts | Missing/Lost Receipts |
|-------------------------|--------------------|-------------------------------|-----------------------|
| Purchases/Online Orders | 191                | 12                            | 49                    |
| Restaurants/Eating Out  | 92                 | 0                             | 69                    |
| Travel/Lodging          | 24                 | 4                             | 28                    |

Many of Mr. Stegall's purchases were to acquire electronic equipment, such as speakers, cords, and similar merchandise. Mr. Stegall facilitated p-card payments by other staff members and reimbursement requests to the Town's Finance Department for payment of Mayor Pro Tem Bush's tuition for a master's degree in public policy and administration offered by Northwestern University. Mr. Stegall's purchases stood out because many of the purchase amounts were significantly larger than most Town p-card transactions, occurred on weekends, and were delivered to Mr. Stegall's home address.

We also asked FM to use forensic analytics to identify other p-card transactions during the Examination Period that warranted more careful review. Based on information received from current staff members, these transactions were explained, encouraged, or facilitated by Mr. Stegall.



### **2.1.3 Town Policies and Procedures Providing Financial Controls**

Consistent with the Council-Manager form of government, the Town Council is assigned the role of adopting Town policies. The Town Manager adopts standard procedures as the manager of Town operations. The Town has many Statements of Policy and Standard Procedures. We limited our review to the Policy Statements and Standard Procedures most implicated by the transactions assigned to us for review.

We received the following Policy Statements adopted by the Town Council, which were in effect during the Examination Period, and provided financial controls relevant to the p-card and reimbursement transactions assigned to us:

1. *Policy Statement 8* – Use of Town-Owned, Leased or Rented Vehicles or Equipment
2. *Policy Statement 180* – Procurement Policy

We received the following Standard Procedures adopted by Town Managers, which were in effect during the Examination Period, and provided financial controls relevant to the p-card and reimbursement transactions assigned to us:

1. *Standard Procedure 12* – Use of Vehicles or Equipment
2. *Standard Procedure 34* – Contract Control Procedures
3. *Standard Procedure 35* – Travel and Training Expenses
4. *Standard Procedure 70* – Purchasing Responsibilities
5. *Standard Procedure 72* – Dues, Memberships, and Professional Associations
6. *Standard Procedure 73* – Vendor Selection
7. *Standard Procedure 76* – Payment Requests
8. *Standard Procedure 83* – Encumbrance Purchase Orders
9. *Standard Procedure 85* – Purchase of Office Furniture, Furnishings and Equipment
10. *Standard Procedure 89* – Procurement Cards
11. *Standard Procedure 140* – Food Purchases and Reimbursements



12. *Standard Procedure* 141 – International Transaction Protocol

13. *Standard Procedure* 152 – Fuel Procurement Cards for Off-site Fueling

These Policy Statements and Standard Procedures are attached as ***Appendix B***.

Of these Policy Statements and Standard Procedures, only *Policy Statement* 180 and *Standard Procedure* 35 were adopted while Mr. Stegall was Town Manager (August 2016–December 2025). Many of the Policy Statements and Standard Procedures were adopted in the 1990s.

Although our review of the Town’s financial controls and expenditure constraints was not exhaustive, *Standard Procedure* 89, effective February 1, 2009, and approved by Ben Shivar, a prior Town Manager, provides:

1. The p-card will be used only when: a. the items and/or services are for the official use of the Town of Cary...b. authorized by this procedure, other procedures, policies and the Department Director... c. the p-card purchase does not exceed the purchase transaction limit authorized by the Department Director and approved by Finance. 2. P-cards may not be used for the purchase of meals related to Town approved travel.

Although these financial controls should be updated and routinely reviewed, the Policy Statements and Standard Procedures in effect when Mr. Stegall incurred these transactions provided a sufficient basis for the Finance Department to have questioned many of Mr. Stegall’s expenditures and declined to pay them. As noted in our Observations below, there was language in the Personnel Ordinance and a structural vulnerability that contributed to Mr. Stegall’s transactions not receiving robust scrutiny.

#### **2.1.4 Our Observations**

- A. The information gathered and analyzed by FM and the information otherwise available to us do not show that Mr. Stegall or any other member of Town staff “pocketed” Town funds through transfers into personal accounts.



- B.** The information available to us concerning Mr. Stegall's transactions remains incomplete. Mr. Stegall has not provided explanations for these transactions and has retained legal counsel.
- C.** The information available to us raises significant questions about many of Mr. Stegall's transactions. *Standard Procedure* 89, 2.c. "Use of P-card" is plain: "The use of a Town of Cary p-card to acquire or purchase goods and services other than for the official use of the Town of Cary is a fraudulent use of the p-card."
- D.** Under the Town's operations and Standard Procedures, the Town's Finance Department is the gatekeeper of Town expenditures. *Standard Procedure* 89, 4. provides: "Periodic audits and reviews will be conducted by Finance to ensure that users are following this and other related standard procedures. Random selections will be made, receipts will be reviewed and cardholders may be questioned."
- E.** The Town's Finance Department had sufficient information and authority (and could have obtained additional information from vendors) to decline payment of many of Mr. Stegall's transactions with Town funds. We found little evidence that the Finance Department robustly investigated Mr. Stegall's questionable transactions (including those for which there was no contemporaneous receipt), and we found no evidence that the Finance Department declined to authorize payment of Mr. Stegall's p-card transactions. Had the Finance Department questioned Mr. Stegall's p-card transactions contemporaneously with the transactions, the Town would have a clearer contemporaneous record to determine whether a particular transaction satisfied Town rules. At the very least, failure to question Mr. Stegall's problematic transactions is an operational failure.
- F.** We have not found evidence suggesting that the Finance Department actively engaged in misuse of Town funds or that the Finance Department is incompetent.



- G.** The Town’s Personnel Ordinance provides that “the town manager is the final authority for directing the activities of all classified employees[.]” This provision, along with general authority and discretion vested in Mr. Stegall as Town Manager, likely contributed to uncertainty about whether staff in the Finance Department or elsewhere could question Mr. Stegall’s p-card transactions.
- H.** Putting aside the formal Town rules, the evidence available to us suggests that, as a practical matter, the Finance Department did not challenge these transactions in a meaningful manner because they were Mr. Stegall’s transactions. While Mr. Stegall’s management style may be a contributing factor, evidence arising at other North Carolina local governments and national examples suggest that similar transactions occur in other governments. Therefore, we view these operational failures as evidence of a structural vulnerability in the Council-Manager model.
- I.** Equipment, furniture, and other hard goods purchased with Town funds belong to the Town. The Town prepared an inventory of items purchased by Mr. Stegall and requested Mr. Stegall return all such items to the Town. Mr. Stegall returned some items, but not all of them. The Town continues to work with Mr. Stegall’s legal counsel to recover the remaining items.
- J.** To secure the prompt termination of Mr. Stegall’s employment, the Town entered into a severance agreement with Mr. Stegall. Under the agreement, Mr. Stegall agreed to terminate his employment and to fulfill other obligations in exchange for a severance payment. Because he has not fulfilled those obligations, the Town has not made the severance payment. We had no role in the termination of Mr. Stegall. Our role is to conduct an independent comprehensive review and investigation of the matters assigned to us.
- K.** Current employees have provided explanations for the p-card transactions identified by FM through analytics as unusual. Other Town staff members confirmed that many



of the largest transactions were encouraged or condoned by Mr. Stegall. Mr. Stegall had firm views concerning staff development, new technology, and marketing Cary to a national and international audience.

## ***2.2 Financial Reporting to Town Council***

Reviewing financial information provided to the Town Council during the Examination Period required review of a substantial volume of material. The Town's Fiscal Year 2026 annual budget is \$511.9 million. Each year, the Town Council receives hundreds of pages of financial information, including the proposed annual budget, the comprehensive financial report, and the annual audit conducted by a licensed, independent accounting firm. In addition, nearly every Town Council meeting includes at least one financial matter on which the Town Manager provides information to the Council.

As we gathered and reviewed information, we concluded that the Town Council's concern arose initially from Mr. Stegall's public misstatements concerning compliance with the Town's Fund Balance Policy and from the corrosive effect of having the Town Council's trusted partner—Mr. Stegall—materially misstate financial facts to them. Once that occurred, the other partner—the Town Council—began to question whether all financial information provided to the Council was complete and accurate.

When details of Mr. Stegall's p-card transactions, the Kildaire Farm Road real estate transaction, and Mayor Pro Tem Bush's tuition became known to the entire Town Council, the Town Council's concerns expanded, and Womble Bond Dickinson was commissioned to review and investigate Mr. Stegall's reporting of financial information to the Town Council during the Examination Period.

### **2.2.1 Review and Investigation**

We reviewed the facts surrounding specific financial events and transactions that were not reported to the entire Town Council in a timely manner or were reported incorrectly. Unlike



our review of p-card transactions and reimbursements, our focus here was not on the “how or why” of these events and transactions. Instead, our focus was on understanding the reporting channels through which this information was reported or should have been reported to the Town Council.

The facts are straightforward. Mr. Stegall, directly or indirectly, through those who reported to Mr. Stegall directly, controlled the flow of financial information and served as the gatekeeper of financial information provided to the Town Council. In his private one-on-one meetings or communications with individual members of the Town Council, Mr. Stegall selectively provided positive and favorable financial information to a particular Council member, but not the same information to all members of the Town Council. Mr. Stegall appears to have carefully managed his relationship with each Council member to ensure that each believed Mr. Stegall was a strong leader doing an exceptional job as Town Manager.

When Town staff presented financial information to the Town Council in public meetings, Mr. Stegall, either personally or through his positional authority, curated the content and delivery of the information presented. Town staff were required to practice quarterly meeting and Council-staff retreat presentations repeatedly until the content and presentation quality met the expectations set by Mr. Stegall. The effect was to present information favorably and reduce the likelihood that Town Council members would raise concerns. In short, presentations of financial information to the Town Council were carefully choreographed by Mr. Stegall, either personally or through those who reported to Mr. Stegall directly, to convey the impression that everything was financially sound and reflected a model of best government practice.

Mr. Stegall’s management of the content and flow of financial information to the Town Council was aided by the *fact* that, from the perspective of financial soundness, the Town



was in a strong position. Mr. Stegall inherited a financially sound government, and that financial condition was maintained.

The Town was, and remains, highly rated by national financial rating agencies. Its budget was, and is, balanced annually, and its budget documents have won national awards. The results of the annual audit by an outside accounting firm have been excellent.

While Mr. Stegall was Town Manager, several important initiatives were achieved, including the development and opening of the Downtown Cary Park. However, Mr. Stegall discontinued staff surveys, and without a confidential employee survey conducted during Mr. Stegall's tenure as Town Manager, the Town Council lacked information from sources outside the channels Mr. Stegall controlled. Consequently, the Town Council's impression was that Mr. Stegall was performing strongly as Town Manager.

Mr. Stegall was consistently attentive to each Council member. Many Council-related expenditures incurred at Mr. Stegall's direction, such as canceling Council quarterly meetings when every member could not attend, videos, and Mayor Pro Tem Bush's tuition, are indicators of the emphasis Mr. Stegall placed on satisfying each Council member personally.

The facts also show that Mr. Stegall's efforts with the Town Council were successful. From the Council's perspective, which was curated and shaped by Mr. Stegall, Mr. Stegall's job performance was excellent, and the Council provided him with increased discretion to do more, such as the discretion to assign and unassign Fund Balance. This increased discretion allowed Mr. Stegall to undertake significant transactions without prior or subsequent Town Council review and approval. In fact, this delegation of authority did not require Mr. Stegall to report these changes and transactions to the Town Council, and Mr. Stegall did not report certain matters to all Council members.



The book Mr. Stegall wrote, *The Top of the Arc*, is consistent with the Town Council's trust in him, its positive view of his performance, and his effort to cultivate a personal relationship with each Council member.

The book presents a narrative that Mr. Stegall and the Town Council were reshaping local government positively through collaboration, experimentation, innovation, and adaptation. The book was published in August 2025, just months before the Town Council placed Mr. Stegall on administrative leave.

### **2.2.2 Town Policy Statements**

The Town Council adopted robust Policy Statements governing material aspects of Town finances. The following Policy Statements are relevant to maintaining the Town's strong financial condition:

1. *Policy Statement 112* – Finance Policy
2. *Policy Statement 159* – Financial Operations and Reporting
3. *Policy Statement 160* – Investment Policy
4. *Policy Statement 161* – Internal Audit Policy
5. *Policy Statement 175* – General Fund – Fund Balance Policy
6. *Policy Statement 176* – Debt Management Policy

These Policy Statements provide a strong, comprehensive set of Council-adopted rules for maintaining the Town's strong financial condition. *Policy Statements 161 and 175* particularly relate to financial reporting, one of the concerns assigned to us to review.

These Policy Statements are attached as ***Appendix C***.

The Town Council adopted *Policy Statement 161* on June 12, 2008. The *Policy Statement* provides in part:



A. The Town will establish and maintain an internal audit function to review and evaluate internal controls that guide daily operations and programs. B. A risk assessment will be conducted periodically to document risk exposures and internal control environment. The results of the risk assessment will be used to determine the priorities and focus of the internal audit activity...E. Periodic, random operating reviews will be conducted to ensure internal controls are functioning as they are designed. F. Special reviews may be conducted at the request of management or council.

*Policy Statement 175* supersedes an earlier version. The Town Council adopted the current version on September 24, 2020. It provides:

II. Total Fund Balance shall be at least 33.33% (which is approximately four month's) of budgeted General Fund Expenditures. General Fund Expenditures include total expenditures and debt service and excludes Other Funding Sources and uses...IV. Fund Balance can only be used in excess of the regular policy...at the discretion of the full Town Council in dire financial circumstances in a State of Emergency or following a disaster declaration.

*Policy Statement 175* provides additional restrictions on using Fund Balance funds in dire financial circumstances during a state of emergency or following a disaster declaration and requires the Town Council to adopt a plan to restore the Fund Balance within the following fiscal year, if feasible, but within three fiscal years at most.

### **2.2.3 Our Observations**

- A. The Town Council's trust in its partner and its working relationship with Mr. Stegall contributed to its assumption that Mr. Stegall's disclosure of financial information to the Town Council was complete and accurate.
- B. Town staff's respect for the strong separation between the Town Council and Town operations and employment decisions contributed to a system in which Mr. Stegall controlled the flow of financial information to the Town Council.



- C. Successful municipal and county managers must be able to manage relationships with elected officials effectively. The concern with Mr. Stegall's management was not that he possessed that skill, but that the information available to use indicates he used it to omit information that reflected poorly on him or his management of the Town. Mr. Stegall's blueprint for his management style and techniques arises from Ronald A. Heifetz & Marty Linsky, *Leadership on the Line, Staying Alive Through Dangers of Leading* (Harvard Business Review Press 2002). Among other things, the book advocates, in some instances, withholding information intentionally to achieve a leader's goal. The book acknowledges that withholding information can be interpreted as "deceitful or misleading." p. 119. Mr. Stegall's withholding of information, followed by his misstatements concerning the Town's Fund Balance, provides an example of misleading omission and deception misstatement.
- D. Mr. Stegall merged the Finance and Budget departments into the Finance Department and eliminated the position of internal auditor. Based upon the information available to us, no one in the Finance Department was assigned to the internal audit function because Town staff were assigned to other financial functions. Mr. Stegall had a statutory duty as well as a duty under Town rules to comply with Town Council *Policy Statement* 161 and maintain the internal audit function. N.C.G.S. § 160A-148(a)(1) ("He shall appoint... all city officers and employees...in accordance with such general personnel rules, regulations, policies, or ordinances as the council may adopt."). Based upon the information available to us, this was an operational failure.
- E. Mr. Stegall had a duty to ensure that Town operations complied with the Town Council's Fund Balance Policy. Based upon the information available to us, the Town Council's policy for maintaining the Fund Balance was not complied with for Fiscal Year 2023, and Mr. Stegall compounded this mistake by misstating that the policy had been complied with. These were operational failures.



- F.** Information asymmetry creates practical risks. Unless the Town Council trusts the Town Manager, Town government will not function smoothly. However, the Town Council should not become overly reliant on the Town Manager as the single channel providing it with financial information.
- G.** Some areas of Town finances, while not likely material to the Town's overall financial condition, can cause substantial reputational damage and undermine confidence in Town government. These areas should be monitored constantly, and the Town Council should adopt policies that require timely and accurate disclosure of this information to the Town Council and residents.
- H.** The budget is the most powerful financial tool specifically granted to the Town Council under the Council-Manager form of government. For governmental efficiency, the Town Council delegated authority to the Town Manager to modify some portions of the budget without written notice to the Council. In our view, that delegation contributed to the Council's lack of timely awareness of certain expenditures, including the purchase of land at Kildaire Farm Road. Although some budget changes should remain delegated to the Town Manager, all changes implemented by the Town Manager should be reported to the Council in writing, with justification and certification that the change will not cause the budget to become unbalanced or violate Fund Balance requirements.
- I.** Many of the recommendations concerning workplace environment also improve the extent and quality of financial information available to the Town Council. For example, enhanced performance evaluation of the Town Manager using confidential information from Town staff and whistleblower protections should improve the workplace environment while creating additional channels through which financial information can reach the Town Council without employees jeopardizing their jobs or careers.



## 2.3 Workplace Environment

Of the three areas of concern assigned to us to review, the workplace environment is the most nuanced because it is shaped heavily by perception, interpersonal dynamics, and day-to-day management practices.

We bring to this assignment our view of the attributes of a good workplace environment. They are:

**Table 6. Attributes of a Good Workplace Environment**

| Attribute                                 | What it practically Means                                                                                                                                  | Why it matters                                                                                                                          |
|-------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------|
| <b>Trust in leadership</b>                | Employees believe leadership decisions are made for legitimate organizational reasons, not favoritism, personality, fear, or personal loyalty.             | Trust is the foundation for candor, retention, cooperation, and confidence in management.                                               |
| <b>Psychological safety</b>               | Employees can ask questions, raise concerns, admit mistakes, and offer dissenting views without fear of humiliation, retaliation, or career harm.          | Ability to speak freely without retribution allows problems to surface early, improves decision-making, and supports ethical conduct.   |
| <b>Open, candid communication</b>         | Information flows upward, downward, and across departments; employees are not forced to rely on rumor, selective disclosure, or informal access to power.  | Reliable communication prevents information asymmetry and helps leadership identify problems before they become institutional failures. |
| <b>Fairness and consistency</b>           | Promotions, discipline, assignments, recognition, compensation, and access to leadership follow understandable standards.                                  | Fairness reduces mistrust and the perception that decisions are personality-driven or based on favoritism.                              |
| <b>Accountability without fear</b>        | Employees and leaders are held to standards, but mistakes are addressed through correction, learning, and responsibility rather than blame or retaliation. | A healthy workplace balances candor with high standards; psychological safety should not mean the absence of accountability.            |
| <b>Respectful supervision</b>             | Supervisors are trained, supported, and expected to communicate clearly, treat employees respectfully, and apply standards consistently.                   | Front-line supervision often determines whether employees experience the organization as fair, respectful, and functional.              |
| <b>Confidential channels for concerns</b> | Employees have credible, protected methods to report problems, offer                                                                                       | Confidential channels help ensure that material information reaches appropriate                                                         |



|                                                          |                                                                                                                                                                               |                                                                                                                                                                                                        |
|----------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                          | feedback, and participate in improvement efforts without jeopardizing their job or career.                                                                                    | decision-makers without requiring employees to bypass ordinary reporting structures.                                                                                                                   |
| <b>Employee engagement and participation</b>             | Employees are invited to help identify workplace problems and shape solutions, rather than merely being the subject of management initiatives.                                | Participation builds ownership, improves morale, and helps leadership design practical remedies that employees view as legitimate.                                                                     |
| <b>Belonging and inclusion</b>                           | Employees believe they are part of the organization, that their work matters, and that different perspectives are welcomed.                                                   | Belonging supports retention, teamwork, and the willingness to contribute ideas and raise concerns.                                                                                                    |
| <b>Learning orientation</b>                              | The workplace treats mistakes, disagreement, and experimentation as opportunities to improve while still maintaining standards.                                               | A learning-oriented culture allows the organization to adapt, correct errors, and improve performance over time.                                                                                       |
| <b>Clear ethical expectations</b>                        | Leaders and employees understand the organization's values, fiduciary obligations, professional standards, and consequences for misconduct.                                   | Clear ethical expectations reinforce stewardship, public confidence, and consistent decision-making.                                                                                                   |
| <b>Healthy information flow to governing authorities</b> | In a public-sector setting, a good workplace environment includes reliable channels by which material information reaches oversight bodies without retaliation or distortion. | This is especially important in Council-Manager government, where the governing board depends on management systems for accurate information about operations, finances, risks, and employee concerns. |

A good workplace environment is one in which employees can do their work effectively, raise concerns safely, receive fair treatment, and trust that leadership decisions are principled, consistent, and transparent. Employees should understand how decisions are made, believe that rules and expectations are applied consistently, have confidence that supervisors will treat them respectfully, and have safe channels to raise concerns without fear of retaliation.

A good workplace environment does not mean the absence of disagreement or difficult decisions. Rather, it means that disagreement can occur constructively, concerns can be raised early, mistakes can be corrected, and information can move through the organization without distortion, favoritism, or fear.



### **2.3.1 Factual Investigation**

Obtaining objective, generalized information depicting the Town’s workplace environment during the Examination Period was not possible because the Town did not conduct confidential employee surveys while Mr. Stegall was Town Manager. Accordingly, our investigation relied on several other sources of information. First, we examined Town materials produced during the Examination Period, including “OneCary Culture” and “Skills and Behaviors,” that described the Town’s workplace culture and expectations. Second, we spoke with current and former employees about the Town’s workplace environment during the Examination Period. A summary of the substance of our conversations with former employees is attached as ***Appendix D***.

Third, we examined two surveys conducted after Mr. Stegall’s termination, the 2026 confidential Employee Survey and the 2026 Biennial Citizen Survey. Those surveys provide snapshots reasonably close in time to the Examination Period and contain objective, generalized information. The PowerPoint presentation summarizing the results of the 2026 confidential Employee Survey is attached as ***Appendix E***. The Executive Summary, as well as the complete 2026 Biennial Citizen Survey, is available on the Town’s website.

We did not examine confidential employment records of any current or former Town employee. The area of concern assigned to us was the Town’s generalized workplace environment during the Examination Period.

The information we gathered from conversations with current and former employees indicates that the Town had workplace environment problems and that those problems were closely associated with the degree of control (real or perceived) that Mr. Stegall exercised over operational and employment decisions. One of Mr. Stegall’s strengths as Town Manager was that he was not “hidebound” by rules or traditions. He encouraged testing limits and experimenting with innovative approaches. At the same time, some employees



perceived many operational and employment decisions as personality-driven, with Mr. Stegall's preferences viewed as the controlling factor.

This information is supported by the Town's workplace culture materials used during the Examination Period. When Mr. Stegall became Town Manager, his stated goal was to change Town government. His blueprint for that change was *Leadership on the Line Staying Alive Through the Dangers of Leading*. Using the book, internal Town employee book clubs were formed, and in-house training was offered. In the beginning of Mr. Stegall's tenure, many staff were enthusiastic with these changes, but over time the workplace environment evolved into one in which Mr. Stegall's personal vision of Town government appeared to drive operational and employment decisions. For example, "OneCary Culture" identified "Sean R. Stegall's Leadership Approach" and distinguished it from "Cary Legacy."

Some employees believed that Mr. Stegall selected people for promotions and newly created positions because they supported his vision; pushed employees out of Town government when they did not fully embrace that vision; and influenced many annual employee performance reviews. Some employees believed that Mr. Stegall made merit and bonus decisions using personalized, subjective evaluations of employees.

Mr. Stegall discontinued traditional employment practices, such as confidential employee surveys and exit interviews. The absence of those contemporaneous feedback mechanisms makes it difficult to determine, with confidence, whether the beliefs described above were accurate or widely held during the Examination Period. However, the 2026 confidential Employee Survey results support the conclusion that those concerns were widely held during the Examination Period.

Current and former employees described Mr. Stegall as having what they perceived as a mercurial management style and believed that his personality and management style changed during his tenure as Town Manager in ways that were harmful to the workplace environment. By the time the Town Council placed Mr. Stegall on administrative leave,



some former employees had concluded the workplace environment lacked some of the attributes of a good workplace environment because of Mr. Stegall’s management and his influence over the Human Resources Department. According to the 2026 confidential Employee Survey results, 44 percent (44%) of current employees strongly disagreed or somewhat disagreed that “decisions affecting my work are driven by organizational priorities and professional judgment.” CRA|Admired Leadership, *Improving Engagement and Communication Within the Town of Cary*, p. 10 (2026).

At the same time, the 2026 confidential Employee Survey (conducted after Mr. Stegall’s termination while the Town was under investigation) shows that current employees are engaged and committed to Town government and that their relationships with direct supervisors are reasonably healthy.

**Table 7. Selected 2026 Confidential Employee Survey Results**

| Statement                                                         | Strongly Agree | Somewhat Agree |
|-------------------------------------------------------------------|----------------|----------------|
| My work gives me a sense of purpose and meaning.                  | 52%            | 30%            |
| I can see myself working for the Town of Cary two years from now. | 56%            | 20%            |
| I am proud to work for the Town of Cary.                          | 45%            | 27%            |
| I would recommend the Town of Cary as a great place to work.      | 38%            | 32%            |
| My direct supervisor treats me with respect.                      | 73%            | 14%            |
| I trust my direct supervisor.                                     | 61%            | 19%            |
| My direct supervisor communicates clear expectations              | 55%            | 22%            |

Similarly, during our 2026 conversations with former employees, the former employees interviewed expressed support for Town government and its mission.

The Executive Summary of the Town’s 2026 Biennial Citizen Survey noted:

The Town Government staff received very high marks for the seven service dimensions measured with grades ranging from A-



to A with all the means increasing. There was a marked improvement from 2024 with the grades improving for *courteous* (A- to A), *professionalism* (A- to A), *helpful* (B+ to A-), *quality of customer service* (B to A-), *promptness of response* (B+ to A-), and *knowledgeable* (B+ to A-). The grade remained high and unchanged for *fairness* (A-). When respondents were asked about their trust in the government doing what is right for Cary citizens, the Town of Cary Government earned the highest mean at 6.46, followed by the North Carolina Government (5.92), the County Government (5.26), and the Federal Government (3.86).

2026 Town of Cary North Carolina Biennial Citizen Survey Report, p. 1.

Based upon the survey, residents' ratings of Town services improved during a portion of the Examination Period, and, even after Mr. Stegall's termination, trust in Town government was higher than trust in county, state, or federal governments. The 2026 citizen survey suggests a nuanced situation: serious issues within the Town's workplace environment but great service to Town residents continued to be maintained.

### **2.3.2 Town Personnel Ordinance and Policy Statements**

The Town Council adopted a *Personnel Ordinance* and several *Policy Statements* that were relevant to the workplace environment and were effective during the Examination Period. They are:

1. *Personnel Ordinance*
2. *Policy Statement 10 – Equal Employment Opportunity Policy*
3. *Policy Statement 31 – Pay for Performance*
4. *Policy Statement 184 – Non-Discrimination*

The *Personnel Ordinance* and *Policy Statements* are attached as **Appendix F**.

In general, the *Personnel Ordinance* and *Policy Statements* required Mr. Stegall to maintain a positive and fair workplace environment by making equal opportunity employment decisions.



For example, the Town Council adopted *Policy Statement 10, Equal Employment Opportunity Policy*, on October 30, 2014, and revised the Policy Statement on August 28, 2025. At the time Mr. Stegall was placed on administrative leave, the policy provided:

Cary is committed to afford all qualified individuals an equal opportunity to compete for employment and advancement within Cary. To ensure equal employment opportunity, it is the obligation of the town manager and each department head and supervisor to conduct themselves in conformity with the principles of equal employment opportunity. All personnel actions, such as hiring, promotion, demotion, transfer, recruitment, advertising, pay changes, selection for training, reduction-in-force, and separation will be made without regard for race, natural hair or hairstyles, ethnicity, creed, color, sex, pregnancy, marital or familial status, sexual orientation, gender identity or expression, national origin or ancestry, marital or familial status, National Guard or veteran status, religious belief or non-belief, age, disability, or other characteristic that has no relationship to job performance.

The chief human resources officer will develop and administer procedures designed to reinforce this policy.

Any employee or applicant for employment who believes that they have not been treated consistently with Cary's policy for equal employment opportunity is encouraged to contact the chief human resources officer or the town manager.

*Policy Statement 31, Pay for Performance Policy*, recognizes as an “underlying assumption” that “the plan must be understood and perceived as fair by the majority of Town employees.”  
*Policy Statement 31, 3.a.*

### **2.3.3 Our Observations**

- A. The 2026 Biennial Citizen Survey results indicate that the Town continues to deliver exceptional service to residents and that Town government received the highest mean score for trust compared to other governments. In short, the workplace environment



concerns assigned to us for review do not appear to have materially impaired resident experiences with Town employees or services.

- B.** The 2026 confidential Employee Survey results indicate that the Town has a strong base of employees who find fulfillment in their work and have healthy relationships with their direct supervisors. On the other hand, the Employee Survey indicates less trust in the Town Manager’s Office. Those results could have been influenced by the revelations about Mr. Stegall, ongoing investigations, and negative media coverage.
- C.** The *Personnel Ordinance*, *Policy Statement 10*, and *Policy Statement 31* provided rules of fairness and required merit-driven employment decisions. At the same time, the *Personnel Ordinance* provides that “[t]he town manager is the final authority for directing the activities of all classified employees[.]” *Policy Statement 10* also provides that employees who believe they have not been treated as required by the Town’s Equal Employment Opportunity Policy are encouraged to contact the Town’s chief human resources officer or the Town Manager. The practical problem, according to some employees, was that they perceived Mr. Stegall as the source of their unequal treatment, recognized that the chief human resources officer reported directly to Mr. Stegall, perceived that Mr. Stegall was influencing the Human Resources Department and understood that ordinary governance norms limited direct employee access to the Town Council.
- D.** In the workplace, perception matters. Mr. Stegall had many innovative theories about improving municipal government. When a person in control also sees himself as a change agent with superior knowledge and vision about how municipalities should operate, that approach can create both benefits and risks for the organization. As those views were implemented through operational practices and employment decisions, some staff members concluded that the decisions were driven less by innovation than by Mr. Stegall’s personality and personal preferences. We cannot say



whether that perception was accurate in every instance. But those practices and decisions required more explanation to overcome such beliefs, and, based upon the information available to us, they were not explained in a way that dispelled the perception of a personality-driven workplace environment.

- E.** Some practices discontinued at Mr. Stegall's direction, such as employee surveys and exit interviews, are ordinarily associated with accountability, feedback, and oversight. Their elimination therefore predictably raised concerns among staff about transparency, fairness, and whether the Town's employment system was always merit-based. We lack sufficient evidence to assign a definitive motive for Mr. Stegall's decisions, particularly because we have not interviewed Mr. Stegall. He may have a convincing explanation for these changes. But based upon the information available to us, those decisions contributed to concern that Mr. Stegall was centralizing authority in the Town Manager's Office and that centralized authority was not subject to ordinary governmental employment practices and procedures. If employment decisions were made while Mr. Stegall was Town Manager and were not based solely on the factors stated in *Policy Statement 10*, then Mr. Stegall was responsible to the Town Council for failing to comply with *Policy Statement 10*, and failing to comply with *Policy Statement 10* is an operational failure.
- F.** If, during the Examination Period, Mr. Stegall's management of Town operations and employment decisions created a perception in the majority of Town employees that the Pay for Performance Policy was unfair, then Mr. Stegall undermined the Town Council's Pay for Performance Policy, and that would constitute an operational failure.
- G.** In practical terms, many staff members have lost confidence in Mr. Stegall and many staff members doubt that decisions affecting their work are driven by organizational priorities and judgment. Rebuilding that trust will require sustained action by the



current Town Manager’s leadership team. Our recommendations are intended as initial steps in that process.

## ***2.4 The Operational Failures Share a Common Structural Vulnerability***

### **2.4.1 Some Terminology**

Our comprehensive review and investigation of the three areas of concern assigned by the Town Council concluded that there were operational failures in all three areas during the Examination Period.

By an operational failure, we mean a failure in execution, implementation, coordination, oversight, or day-to-day management. We use the term “operational failure” to avoid distractions arising from individuals, personalities, and legal questions. Our assignment is not to assess blame but to assist the Town in making lasting positive changes that improve Town government.

Because the operational failures we identified were connected to Mr. Stegall in some manner, a possible conclusion is that after terminating Mr. Stegall as Town Manager the risks of operational failures were substantially addressed. While attractive, this conclusion is unsupported by evidence from North Carolina or elsewhere. There are many instances of questionable p-card and reimbursement transactions, poor reporting of financial information to governing boards, and poor or unhealthy workplaces. *See, e.g., Calvert, Scott, (2026, June 5), \$264 of Stuffed Flounder and Fancy Hotels: The Rising Fury Over Government Spending, The Wall Street Journal.*

In our view, all operational failures we identified share a common structural vulnerability found within the Council-Manager model. By structural vulnerability, we mean a weakness that arises from design. All entities, whether governments or private enterprises, have vulnerabilities because no design eliminates every risk. Recognizing that the Council-



Manager model has structural vulnerabilities, therefore, does not mean that the form of government is inferior or poor. It means only the design, like any design, involves trade-offs.

Often, a structural vulnerability arises from an intentional trade-off inherent in a system. A trade-off is the balance in a design between competing advantages and disadvantages. When designing systems, trade-offs are necessary.

In our discussion of the Council-Manager model, we will use these terms to better understand the source of the operational failures in the three areas of concern assigned to us for review and to identify appropriate recommendations designed to remedy those failures and reduce the risk of recurrence.

#### **2.4.2 The Structure of the Council-Manager Form of Government**

For those unfamiliar with the Council-Manager model, it differs sharply from the familiar three-branch system used by federal and state governments. In that system, each branch limits and regulates the others through checks and balances. At its core, the three-branch system assumes that *concentrated power is dangerous and must be limited systemically*.

The Council-Manager model has no separate branches. Instead, it resembles the typical structure of a private corporation. Both the private corporation and a local government have an elected governing body—like a board of directors—and a chief executive, like a Town Manager. Like corporate directors, members of the elected body serve part-time and remain outside daily operations and employment decisions. They set policy, approve major decisions, and hire or fire the Town Manager.

The Council-Manager model differs from the other principal form of municipal government—the Mayor-Council model. The basic difference is that the Council-Manager model includes, as a required municipal officer, a nonpartisan professional manager who is granted broad authority over municipal operations and employment decisions. In North Carolina, this municipal officer has sole authority to “appoint, suspend or remove” all



municipal officers and employees except those who are elected or appointed by the elected body, and this authority is limited only by federal and state law, and rules, regulations, policies, or ordinances adopted by the elected body. N.C.G.S. § 160A-148(a)(1). And a North Carolina manager has sole authority to “direct and supervise the administration of all departments, offices, and agencies of the [municipality], except as otherwise provided by law.” N.C.G.S. § 160A-148(a)(2).

Without a manager vested with authority independent of the elected governing body, the North Carolina Mayor-Council model vests authority over employees and operations in the elected body as a whole. N.C.G.S. § 160A-155.

Because the Mayor-Council model is simpler and does not require an independent manager, it is the form of government typically selected by smaller North Carolina municipalities where part-time elected officials have less to manage and supervise. On the other hand, the Council-Manager model has been adopted by all North Carolina municipalities with populations of 25,000 or more. Because of the size and complexity of their operations, management of operations and employees is too demanding for a part-time elected board. Hiring a full-time nonpartisan professional manager is warranted.

### **2.4.3 History of the Council-Manager Form of Government**

In the 19<sup>th</sup> century, political party machines influenced some municipal elected officials, who used municipal government to enrich themselves and provide political favors. In short, substantial political corruption occurred, and reformers sought ideas to address corruption.

Reformers developed the Council-Manager model in the early twentieth century to address corruption. At its core, this model rests on two assumptions: **(1)** *elected officials with access to operations and employees will be tempted to misuse authority for their political and*



*personal gain, and (2) a professional, nonpartisan manager will use concentrated administrative power wisely.*<sup>2</sup>

Scholars point to an article written by Woodrow Wilson entitled *The Study of Administration* to better understand the theory for separating elected officials from operational and employment decisions. Wilson wrote:

[T]hat administration lies outside the proper sphere of *politics*. Administrative questions are not political questions. Although politics sets the tasks for administration, it should not be suffered to manipulate its offices. (emphasis by Wilson)

Wilson, W. (1887), The Study of Administration. *Political Science Quarterly*, vol. II, no.2, p. 210.

Therefore, walling off elected officials from municipal operations and employment decisions eliminated a specific known and experienced species of corruption and correlated with theories of “modern” political science that administration of government lies outside the proper sphere of politics.

Wilson viewed administrators as a “business” necessity, identified good behavior by administrators as important, and believed that poor behavior by administrators would be easily exposed. He advocated “a body of thoroughly trained officials serving during good behavior...is a plain business necessity.” *Id.* at 216. He explained that good behavior was “Steady, hearty allegiance to the policy of the government.” *Id.* Wilson believed that administrative “arbitrariness [was] quite out of the question” because civil service would be “intimately connected with popular thought by means of elections and constant public

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<sup>2</sup> See, Stenberg, Carl W., (2025) *County and City Managers*, in Christopher B. McLaughlin (Ed.) County and Municipal Government in North Carolina, (pp. 68-69), UNC School of Government. hereafter cited as “Stenberg, p \_”.



counsel.” *Id.* at 217. “[A]buses of power [would be] easily exposed and arrested....by a bold, alert, inquisitive, detective public thought.” *Id.* at 218.

#### **2.4.4 The 21<sup>st</sup> Century Experience of Council-Manager Form of Government**

In practice, the Council-Manager model has been generally understood as successful in reducing misuse of government operations and employment by elected officials. In other words, the trade-off of removing authority over governmental operations and employment from elected officials and vesting it in a statutory office of manager largely achieved the outcome desired by the reformers who created the model.

This arrangement works well when the manager exercises authority with sound judgment, complies with all policies, rules, regulations, and laws, and provides full, complete, and accurate information to the elected board about government operations and employment decisions, enabling the board to make thoughtful, informed decisions. The Council-Manager model is neither inherently defective nor unworkable.

But concentration of administrative authority in one person creates a structural vulnerability. Only the elected board has authority to correct a manager. If the elected board is unaware of a manager’s unwise, unprofessional, or more serious misconduct, the behavior remains unchecked.

Literature describes a municipal manager as a “partner” of the elected board and as the principal source of information provided to a part-time elected board about Town operations and employees. Here, the vulnerability manifests itself more strongly: the system is dependent upon the character and good faith of the manager. The elected body is in partnership with the manager. Partners trust each other, and the elected board assumes the manager’s communication of information about operations and employment is complete and accurate. Sadly, this is not always true.



### **2.4.5 Reducing the Risks at the Town**

Our review and investigation of the three areas of concern assigned to us revealed operational failures that Mr. Stegall directly or indirectly caused, or to which he substantially contributed. It was not in Mr. Stegall's self-interest to report these failures or his own questionable behavior to the Town Council. Town staff understood that they were separated from the Town Council by the model, and the chain of command established by Mr. Stegall's expanded office made it difficult, as a practical matter, for them to bypass Mr. Stegall. Mr. Stegall understood this separation, too.

Therefore, the core question is: How does the Town Council obtain timely, complete, and reliable information about finances, operations, and the workplace environment sufficient to direct, monitor, and, when necessary, challenge the Town Manager to lead differently? The model, established to combat corruption by elected officials, does not provide a complete, built-in answer to this question.

For example, one of the most ordinary employment practices in the 21<sup>st</sup> century is an annual performance review. Yet North Carolina laws establishing the Council-Manager form of government do not expressly require an elected board to conduct annual performance reviews of managers. Consequently, part-time bodies of elected officials "often find [reviewing a manager] difficult and uncomfortable,"<sup>3</sup> and practices vary across North Carolina.<sup>4</sup> This example illustrates the broader point: the model assumes the Town Manager is a partner who acts with professionalism and sound judgment, but it does not guarantee a robust, recurring mechanism for the Town Council to gather confidential information, verify what it is told, and respond promptly to concerns.

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<sup>3</sup> Stenberg, p. 86.

<sup>4</sup> The Town Council undertakes annual performance reviews of the Town Manager and uses the Town's Human Resources Department to assist. The Town Manager supervises the Human Resources Department. We recommend retaining an outside consulting firm to assist in the Manager's annual review.



Because no statutory mandates or guidelines directly answered this question, we conducted a national survey of available literature. We found discussions on how an elected body should monitor and direct managers, but those discussions were general and did not provide uniform prescriptive best practices. The financial literature produced by the Government Finance Officers Association (“GFOA”) was informative, and GFOA provides lists of best practices. Even there, however, the best practices are general, so they can be adapted to governments with different forms, sizes, responsibilities, and cultures. This is consistent with our broader conclusion that the literature is helpful and offers general guidance, but not a tailored framework for the Town in the circumstances presented here.

The North Carolina School of Government (“SOG”) has addressed local government managers in its *County and Municipal Government in North Carolina* treatise, including in the 1995, 2007, and 2025 editions. Comparing those chapters reveals a growing awareness of the challenges in the Council-Manager relationship.

Unfortunately, the council-manager plan’s underlying assumptions have been difficult to implement and are becoming even more problematic in the political and social landscape of contemporary local government.<sup>5</sup>

The SOG recognizes the role of the International City/County Management Association (ICMA) and its Code of Ethics. It also provides a list of common “expectations” for managers and “tips” for peak performance.<sup>6</sup> While this information is helpful, it is general and basic.

To the extent the SOG advice is specific—for example, recommending “visioning retreats, work/study sessions, regular public hearings and meetings, and community relations and outreach”—the Town has implemented those practices for years.<sup>7</sup> These practices are part of being an effective local government, but they do not by themselves resolve the problems

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<sup>5</sup> Stenberg, p. 69.

<sup>6</sup> Stenberg, p. 77-84.

<sup>7</sup> Stenberg, p. 83.



addressed in this report: *How can the Town Council obtain more timely, complete, and reliable information concerning Town finances, operations, and the workplace environment?*

Our recommendations are a framework designed to reduce risks arising from the structural vulnerability that became evident from our review of the three areas assigned to us. The recommendations are tailored to the Town, recognizing that transparency and accountability are central principles in the Town's governance culture.



### 3. RECOMMENDATIONS

As with most problems, there are several *reasonable* solutions. In selecting recommendations, we attempted to avoid three traps inherent in the Council-Manager form of government.

Although the Council-Manager form of government resembles a private corporation with a board of directors and a CEO, corporate strategies and practices do not naturally fit local government. A shareholder of a private corporation may tolerate elaborate and expensive corporate expenditures if the CEO and board of directors provide a good return on investment. By contrast, the “shareholders” of a local government make involuntary annual payments, and every expenditure that appears to be excessive is likely to be questioned. For that reason, we favor recommendations that are sensitive to the expenditure of scarce public funds and that do not increase costs unless the expected benefits clearly outweigh the costs.

The second trap is assuming that the Town operates as an independent government. It does not. The Town is subject to the control of the General Assembly, and its actions are reviewed by the state’s court system.<sup>8</sup> These branches of State government emphasize limited local authority and the delivery of core public services. Accordingly, the recommendations must fit within the authority granted to the Town and the practical constraints under which the Town operates.

The final trap is assuming that the Town Manager or Town Council has more discretion than Town employees or other Town officials. First, they must act within the authority granted by the General Assembly. Second, expenditures of Town funds for either the Town Manager or the Town Council must satisfy the same public-purpose requirements that apply to any other Town expenditure. This limitation is one reason we favored recommendations that are self-executing, self-regulating, or otherwise capable of improving

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<sup>8</sup> The Town possesses only the authority granted by the General Assembly, and its actions are subject to judicial review by the courts of North Carolina.



information flow and accountability without requiring constant intervention by the Town Council in daily Town operations.

In selecting recommendations, we considered whether each recommendation addressed the structural vulnerability we identified or an operational failure. Stronger financial controls over p-card transactions are justified, but as shown by the Town's experience and by similar experiences elsewhere, the statutory office of Town Manager practically controls how those rules are applied with respect to the Manager. *How can the Town Council know whether its policies have been applied to the Town Manager in the same manner as they are applied to other Town employees?*

For that reason, we looked beyond adding rules to identify additional processes. This approach is consistent with our broader conclusion that the three areas of concern overlap and that many of the recommendations strengthen safeguards and information channels across more than one area.

Neither state statutes nor the available literature provides a framework tailored to the Town and the specific matters assigned to us. Some of our recommendations are not found specifically in statutes or literature. Examples of these recommendations include quarterly publication of selected p-card and reimbursement transactions. In our view, these recommendations align with Woodrow Wilson's belief that good behavior by administrators is encouraged by "constant public counsel."

Similarly, our recommendations for embedding codes of conduct in employment contracts and during annual reviews are practices not specifically identified in the literature we reviewed but are common practices for professionals.

Other recommendations have more direct support in the literature and are used by other local governments. An example of this type of recommendation is engaging an outside



consultant to gather confidential information from employees and assist in the Town Council's annual review of the Town Manager and others appointed by the Town Council.

Finally, several recommendations arise from a focused review of the Town's *Budget Ordinance* and *Personnel Ordinance* along with an exploration of typical provisions found in such ordinances elsewhere in North Carolina.

Although organized by the topics assigned to us for review, the recommendations are intended to work together and reinforce one another. Many of them address overlapping governance, reporting, and workplace issues. For example, requiring quarterly publication of the Town Manager's, the Manager's direct reports' and department heads' p-card transactions and reimbursements promotes financial transparency, and also improves the Town Council's access to information, encourages restraint and thoughtful stewardship, and helps to restore respect and trust in the Town Manager's Office. In that sense, the recommendations are best understood not as isolated fixes, but as a set of measures designed to reduce overdependence on the Town Manager for information and to strengthen recurring safeguards within the Town's existing governmental structure.

### ***3.1 P-card Transactions and Reimbursements***

These recommendations are intended to improve transparency, require routine review, and require periodic reassessment of policies and procedures governing Town credit-card use and reimbursement practices.

**Recommendation One.** The Town Council should adopt a policy requiring the Town Manager and Finance Department to publish on the Town's website, on a quarterly basis, the p-card transactions and reimbursements of the Town Manager, the Manager's direct reports, and department heads.

**Comments/Outcomes:** These transactions are electronically recorded, and sorting these transactions should not be time-consuming. Self-executing; self-regulating; encouraging



good judgment and stewardship; providing timely information to the Town Council; and increasing transparency for Town residents.

**Recommendation Two. The Town Council should adopt a policy requiring the Town Manager and Finance Department to publish on the Town’s website, on a quarterly basis, all p-card transactions and reimbursements in the categories of travel, lodging, meals, and education over a threshold amount to be determined by the Town Council.**

*Comments/Outcomes:* These transactions are electronically recorded, and sorting out these transactions should not be time-consuming. Self-executing; self-regulating; encouraging good judgment and stewardship; providing timely information to the Town Council; and increasing transparency for Town residents. These categories of expenditures are scrutinized.

**Recommendation Three. The Town Council should direct the Town Manager to comprehensively review existing procedures and policies governing p-card transactions and reimbursements and adhere to the schedule for implementing the State Auditor’s thirteen (13) Recommendations outlined in the Town’s response to the State Auditor’s report.**

*Comments/Outcomes:* Use the work of the State Auditor to improve Town operations, implement applicable recommendations, and tailor the recommendations to Town culture.

**Recommendation Four. The Town Council should adopt a policy requiring the Town Manager to review procedures and policies governing p-card transactions and reimbursements every three (3) years, consider whether updates are appropriate, and report the Town Manager’s findings to the Town Council.**

*Comments/Outcomes:* Mr. Stegall did not review and update the Town’s standard procedures governing Town expenditures during his tenure as Town Manager. No additional expenditure; self-executing; procedures and policies should be updated to current best practices; good financial hygiene; and a mandatory requirement to provide information to the Town Council concerning procedures regulating expenditures.



### ***3.2 Reporting Financial Information to the Town Council***

These recommendations are intended to strengthen the Town Council's access to timely financial information, create routine notice of selected transactions or events, improve review mechanisms, and reduce overdependence on a single office for the flow of information concerning government finances.

**Recommendation One.** The Town Council should delete Section 20.H. of the ***Recommended FY27 Budget Ordinance*** or, alternatively, amend Section 20.H. to require the Town Manager to provide written notice to the Town Council before any budget amendment is initiated by the Budget Officer that appropriates Fund Balance. That notice shall include the purpose and justification for the amendment, as well as certification that the budget remains balanced and that the Town's Fund Balance policy requirement will be met. Any member of the Town Council may request that the proposed amendment be placed on the next Town Council meeting agenda. This change should continue in future annual Budget Ordinances.

**Comments/Outcomes:** The most powerful express authority granted by the General Assembly to the Town Council is adoption of an annual balanced budget.<sup>9</sup> Changes occur during the year, triggering appropriate changes to the adopted budget. For all changes, the Town Council should receive prompt written notice of the change with an appropriate certification, and the change should be reported to Town residents at the Town Council's next regular meeting and entered in the meeting minutes.<sup>10</sup> No expenditure of additional funds; self-executing; self-regulating; not burdensome; and additional timely information provided to the Town Council and Town residents.

**Recommendation Two.** The Town Council should amend Sections 20.A-C of the ***Recommended FY27 Budget Ordinance*** (which permit the Budget Officer to (1) reallocate appropriations within functions, (2) execute interfunctional and interdepartmental transfers within the same fund, and (3) utilize appropriations contained in contingencies) to require the Town Manager or the Manager's designee to report each change in writing at the next regular Council meeting

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<sup>9</sup> N.C.G.S. § 159-13(a).

<sup>10</sup> N.C.G.S. § 159-15.



following the change and record the change in the meeting minutes. This change should continue in future annual Budget Ordinances.

*Comments/Outcomes:* Same comments and outcomes as Recommendation One above.

**Recommendation Three.** The Town Council should direct the Town Manager to research and provide recommendations on additional best practices in budget development, including but not limited to the topic of Town resident involvement in the budget process.

*Comments/Outcomes:* The Town budget grows in complexity and size every year. The Town Council should explore best practices and processes to aid the review of the proposed budget. No additional expenditure of funds; information gathering for the Town Council and staff.

**Recommendation Four.** The Town Council should require advance notice to the Council prior to the purchase<sup>11</sup> of interests in real property exceeding \$300,000.00, excluding approved capital projects where any one (1) of the following events has occurred in connection with the capital project: (1) the Town Council identified the general location of such capital project in writing; (2) the Town Manager consulted with all members of the Town Council concerning the purchase; or (3) the Town's obligations under the purchase contract are contingent upon Town Council review. Any Council member should have the right to request review of the transaction by the full Council before the Town becomes legally committed to the transaction.

*Comments/Outcomes:* Real estate transactions involve many defensible opinions of value and frequently involve local residents. Confidentiality should prevail during negotiations, but no specific acquisition should occur (except for easements or public rights of way) without the Town Council's advanced knowledge. No expenditure of funds; self-executing; self-regulating; and additional operational information provided to the Town Council.

**Recommendation Five.** The Town Council should direct the Town Manager to reinstate and fill the position of Town Internal Auditor. Upon a majority vote of the Town Council, the Internal Auditor should review specific matters of Council concern and report results to the Town Council.

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<sup>11</sup> Article 12 of Chapter 160A of the General Statutes and the Town's Charter, Section 11 provide elaborate rules governing sale and dispositive of Town property



*Comments/Outcomes:* The Internal Auditor position should be restored, maintained, and the position should be structured to comply with *Policy Statement* 161. Specifically, the majority of the Town Council should have authority to direct audits on matters of particular concern. Additional expenditure of funds; compliance with *Policy Statement* 161 and a restored channel by which the Town Council receives reliable financial information.

**Recommendation Six.** The Town Council should direct the Town Manager to review existing procedures and policies for acquiring new technology, including software programs and other technological systems, and report the Manager's recommendations to the Town Council.

*Comments/Outcomes:* The Town has a tradition of embracing new technology. New technologies, particularly new software and systems, are disruptive, and decisions to acquire new software and systems trigger significant expenditures that require weighing competing interests and needs. No new expenditure of funds; self-executing; encourages thoughtful and comprehensive planning; and provides more information to the Town Council.

### ***3.3 Workplace Environment Improvement***

These recommendations are intended to strengthen reporting channels, improve accountability, and help restore workplace practices and trust where ordinary channels may be insufficient to surface concerns promptly.

**Recommendation One.** The Town Council should engage an outside consultant to assist with the Council's annual performance review of the Town Manager, Town Attorney, and Town Clerk. The consultant should gather confidential information from Town staff about performance, prepare a draft written evaluation, and propose goals for the Town Council to consider incorporating into the review.

*Comments/Outcomes:* This additional expenditure significantly enhances the quality of the Town Manager's annual performance review and better informs the Town Council concerning operations, employment, and the workplace environment; eliminates creating a



conflict for the Town's Human Resources Department (supervised by the Town Manager); substantially increases information available to the Town Council from Town staff with confidentiality protections; and employs best management practices.

**Recommendation Two. The Town Council should include fiduciary obligations in the Town Manager's contract. As part of the Town Manager's annual review, the Town Manager should certify compliance with the ICMA Code of Ethics, and the Town Council should provide a similar certification of compliance with its adopted Code of Ethics.**

*Comments/Outcomes:* No additional expenditure of funds; customary practice among professionals to abide by adopted ethical codes and to be reminded of those codes. Self-executing; self-regulating; encourages good behavior and sound judgment; sets an appropriate example for Town staff; and reassures Town residents.

**Recommendation Three. The Town Council should amend the Personnel Ordinance to provide that the Town Manager directs and supervises the administration of all departments, offices, and agencies of the Town, subject to the general direction and control of the Council, but the manager is not the final authority for directing all activities of all Town employees.**

*Comments/Outcomes:* The *Personnel Ordinance* provides that the Town Manager is "the final authority for directing all the activities of all classified personnel."<sup>12</sup> Subject to rules adopted by the Town Council, the Manager "shall appoint and suspend or remove all city officers and employees not elected by the people" and "shall direct and supervise the administration of all departments, offices, and agencies of the city." The *Personnel Ordinance* should be clarified to correlate with state law and the Town Policies. The Town Manager has sufficient authority to implement Town Council policies and directives through supervising Town departments. The Town Manager does not need to be the "final authority directing the activities of all classified employees." The risks of personal favoritism, undermining department directors' authority, and sidestepping the Grievance

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<sup>12</sup> *Town's Personnel Ordinance*, Section 2-87(c).



procedure established by the Town Council<sup>13</sup> outweigh the benefits of granting this added authority to the Town Manager. No additional expenditure of funds; self-executing; encourages appropriate delegation of authority to department directors; and eliminates potential overreach.

**Recommendation Four. The Town Council should direct the Town Manager to follow standard personnel best practices for all positions—exit interviews, job postings, formal interview processes for job candidates, objective bonus and incentive systems, and predictable annual performance reviews of employees—and report to the Town Council in a timely manner how those practices have been followed.**

*Comments/Outcomes:* Mr. Stegall eliminated exit interviews and altered many standard employment best practices regarding job postings, formal interview processes for job candidates, objective bonus and incentive systems, and predictable annual performance reviews of employees. These practices are expected as baseline processes by government employees and eliminating or altering those practices is harmful to the workplace environment. No additional expenditures incurred; should help restore a sense of professionalism and predictability in the Town's workplace.

**Recommendation Five. The Town Council should adopt a policy providing protection against retaliation for employees who report problematic behavior and occurrences (i.e., whistleblowers).**

*Comments/Outcomes:* Because of the separation between the Town Council and Town operations and employment decisions, adding provisions allowing employees to report issues and concerns to the Town Council without fear of retaliation is necessary to provide the Town Council with timely financial, operational, and workplace information. No additional expenditure of funds; best practice; Town staff are already working on this provision.

**Recommendation Six. The Town Council should require the Town Manager to provide the Town Council with written notice and justification for all positions added, eliminated, or repurposed.**

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<sup>13</sup> *Town's Personnel Ordinance*, Section 2-96.



*Comments/Outcomes:* New job positions and titles were added, and other job titles were eliminated by Mr. Stegall. While the Town Manager should retain authority to create new positions, eliminate positions, or repurpose positions, the Town Council should be informed in writing of all such decisions, along with justification. No additional expenditure of funds; self-executing; encourages rational decisions; and provides the Town Council with information about changes in positions.

**Recommendation Seven.** The Town Council should direct the Town Manager to review the current size and structure of the Town Manager’s Office, including comparisons to similarly situated municipalities and the Town’s historical structure, and to evaluate staffing levels, functions, reporting lines and costs, and report the Town Manager’s conclusions to the Town Council within a timeframe designated by the Town Council.

*Comments/Outcomes:* Mr. Stegall substantially expanded the size and reach of the Town Manager’s Office. Reviewing the current structure of the Town Manager’s Office would reflect a desire to break from Mr. Stegall’s practices. Typically, the structure of the existing Town Manager’s Office is reviewed by the new incoming Town Manager. We suggest the Interim Town Manager should undertake this task now. No additional expenditure of funds; self-executing; and encouraging to employees.

**Recommendation Eight.** The Town Council should adopt a policy requiring regular confidential employee surveys (at least every three years).

*Comments/Outcomes:* As Town Manager, Mr. Stegall eliminated employee surveys during his nearly ten (10)-year tenure. Employee surveys provide valuable information to the Town Council. By conducting surveys on a regular schedule, the Town can establish a baseline and track trends over time. Requires expenditure of funds; provides the Town Council with the best overall information about the Town’s workplace from the perspective of employees; and provides information for the Town Manager’s annual performance review.



**Recommendation Nine.** The Town Council should direct the Town Manager to evaluate the costs, advantages, and disadvantages of creating a confidential employee-tip line.

*Comments/Outcomes:* The Town is already involved in a tip line for criminal activity. Requires additional expenditure, but tip lines operated by third parties are reasonably priced; provides an additional channel for receiving timely information concerning operational or employment issues; and requires staff time to review tips.

**Recommendation Ten.** The Town Council should direct the Town Manager to evaluate the costs, advantages, and disadvantages of establishing an Organizational Ombuds program. A third-party Organizational Ombuds program provides a safe space to talk about an issue or concern, explores options to help resolve conflicts, brings systemic concerns to the attention of the organization for resolution and helps illuminate good ideas and opportunities that may get lost. See <https://www.ombudsassociation.org/>

*Comments/Outcomes:* Some organizations have found that establishing an Organizational Ombuds program improves the workplace environment.<sup>14</sup> Provides a process for facilitating conversations between employees and management to recognize and resolve issues before they become serious conflicts. Does not increase expenditure of funds to conduct research; will trigger additional expenditure of funds if implemented.

**Recommendation Eleven.** The Town Council should direct the Town Manager to develop a menu of initiatives to increase employee engagement and strengthen relationships among employees, departments, and the Manager's Office, and to share the menu of initiatives with employees to gain employee feedback.

*Comments/Outcomes:* Builds employee respect and trust in the Town Manager's Office; allows employees and the Town Council to participate in formulating processes to strengthen the Town's workplace. No expenditure of additional funds to establish processes;

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<sup>14</sup> International Ombuds Association, "What is an Ombuds?," <https://www.ombudsassociation.org/what-is-an-ombuds->.



implementation may require expenditures of funds; increases participation and collaboration; and evidence of a more participatory workplace culture.



## 4. CONCLUSION

The matters assigned to us for review are serious. They involve the stewardship of public funds, the completeness and reliability of financial information provided to the Town Council, and the quality of the workplace environment within Town government. Those matters go to the core of public trust. At the same time, they do not define the Town. The record reviewed by us shows that the Town remains a financially strong, operationally capable local government with dedicated employees, engaged residents, and a long-standing commitment to high-quality public service. The purpose of this report is therefore not merely to describe past failures, but to assist the Town in using those failures as an opportunity to strengthen its institutions.

Our review found operational failures in each of the three areas assigned to us: p-card transactions and reimbursements, reporting financial information to the Town Council, and workplace environment. Those failures differed in subject matter, but they shared a common feature. In each area, ordinary safeguards and reporting channels did not provide the Town Council with timely, complete, and reliable information sufficient to identify and address the problem before it became more serious. That common feature led us to examine not only the particular facts, but also the structure within which those facts occurred.

In our view, the operational failures identified in this report are best understood as arising from the convergence of individual conduct, insufficiently current procedures, and a structural vulnerability inherent in the Council-Manager model. That observation should not be misunderstood. The Council-Manager model is not inferior or defective. It is widely used because it offers substantial advantages, including professional administration, separation of elected officials from day-to-day operations, and insulation of employment decisions from political influence. But like every governance structure, it involves trade-offs. The same design that properly separates the Town Council from daily operations also makes the Council dependent on the Town Manager and ordinary reporting channels for



information about operations, finances, and workplace conditions. When those channels are incomplete, controlled, or distorted, the Council's ability to exercise oversight is impaired.

The recommendations in this report are intended to address that vulnerability in a practical and measured way. They do not call for abandoning the Council-Manager model nor inserting the Town Council into daily administration. Instead, they seek to preserve the strengths of the model while adding recurring safeguards, more reliable reporting mechanisms, and better channels for information to reach the Town Council and residents. Some recommendations focus on financial transparency, including publication and periodic review of p-card and reimbursement practices. Others focus on budget reporting, internal audit capacity, real-property transactions, and technology acquisition. Still others focus on the workplace environment, including confidential employee feedback, protection against retaliation, regular personnel practices, and improved channels for surfacing concerns. Together, these recommendations are designed to reduce overdependence on any single office and to strengthen the Town's ability to detect, evaluate, and correct problems earlier.

We recognize that not every recommendation must be adopted in order for the Town to make meaningful progress. Each should be evaluated on its own merits, in light of cost, administrative burden, legal authority, operational needs, and the Town's policy priorities. Some can be implemented promptly with little or no additional expenditure, while others will likely take time or need to be prioritized with other recommendations from other reports and investigations. Others warrant further study or investment. The common purpose, however, is the same: to improve stewardship of public resources, increase transparency, strengthen the flow of information to the Town Council, support a healthier workplace environment, and reinforce public confidence in Town government.

The Town Council's decision to commission this review reflects an important institutional strength. Rather than treating the concerns examined in this report as isolated events, responding only to the conduct of one former official, or passively relying on investigations



by state agencies, the Council asked for a broader review directed toward lasting improvement. That broader approach is warranted. Policies, procedures, reporting systems, and workplace practices should not depend solely on the judgment, style, or good faith of a single officeholder. Durable public institutions require systems that encourage sound judgment, reveal problems when judgment fails, and provide governing bodies with the information necessary to act responsibly.

The Town now has an opportunity to respond in a manner that is measured, lawful, and forward-looking. By adopting appropriate safeguards and improving the channels through which financial, operational, and workplace information reaches the Town Council, the Town preserves the benefits of professional management while reducing the risks that became evident during this review. In doing so, the Town can move beyond the events that gave rise to this report and establish practices better aligned with its values, its size and complexity, and the public trust it holds.



## **APPENDICES**

***Appendix A*** – FM Schedule of Mr. Stegall’s P-Card Transactions

***Appendix B*** – P-Card and Reimbursement Policies and Procedures

***Appendix C*** – Financial Policy Statements

***Appendix D*** – Summary of Conversations with Former Town Employees

***Appendix E*** – 2026 Confidential Employee Survey PowerPoint

***Appendix F*** – Personnel Ordinance and Workplace Policy Statements



# ***Appendix A***

FM Schedule of Mr. Stegall's P-Card Transactions

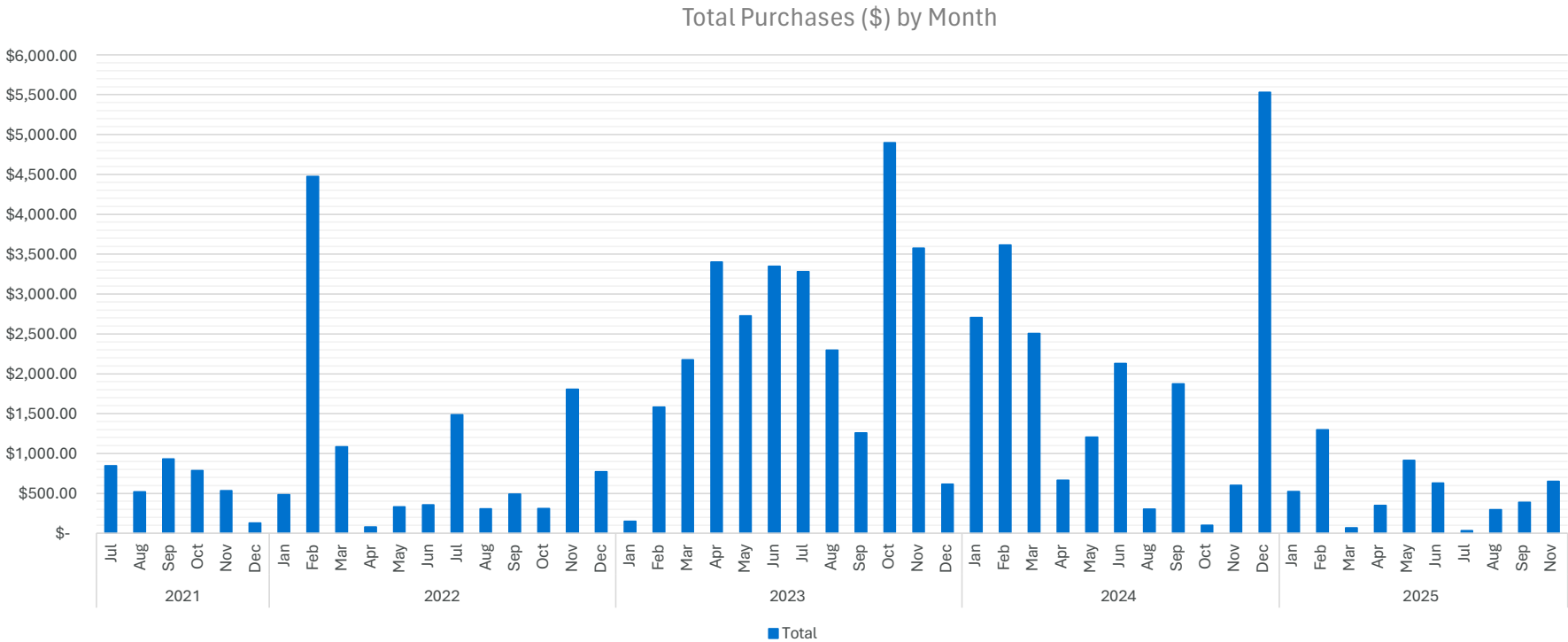
| Schedule     | Schedule Name                                                         |
|--------------|-----------------------------------------------------------------------|
| Schedule 1.0 | Spending Trend July 2021 through November 2025                        |
| Schedule 2.0 | Receipt Status Summary                                                |
| Schedule 2.1 | Receipt Submitted Detail                                              |
| Schedule 2.2 | Receipt Incomplete or Illegible Detail                                |
| Schedule 2.3 | Receipt Lost or Missing Detail                                        |
| Schedule 2.4 | Personal Expenses Reimbursed Detail                                   |
| Schedule 3.0 | Spending by Category Summary                                          |
| Schedule 3.1 | Trends - Purchases and Online Orders                                  |
| Schedule 3.2 | Trends - Restaurants and Eating Out                                   |
| Schedule 3.3 | Trends - Travel and Lodging                                           |
| Schedule 4.1 | Transaction Detail - Purchases and Online Orders                      |
| Schedule 4.2 | Transaction Detail - Restaurants and Eating Out                       |
| Schedule 4.3 | Transaction Detail - Travel and Lodging                               |
| Attachment 1 | Bank of America Works Transaction Summary of Spending for Card xx5972 |

| Year             | Transactions |              |
|------------------|--------------|--------------|
|                  | Count (#)    | Amount (\$)  |
| Jul. - Dec. 2021 | 41.00        | \$ 3,747.29  |
| 2022             | 84.00        | 11,980.70    |
| 2023             | 195.00       | 29,314.56    |
| 2024             | 106.00       | 21,243.45    |
| Jan. - Nov. 2025 | 45.00        | 5,147.55     |
| Total [1]        | 471.00       | \$ 71,433.55 |

Notes:

\*\*\* Scope period - July 1, 2021 through November 20, 2025

[1] Source: Bank of America Works Transaction Detail of Spending for Card xx5972.



## Sean Stegall Card xx5972 Spending

## Receipt Status Summary

| Receipt Status                  | Transactions  |                     | Notes |
|---------------------------------|---------------|---------------------|-------|
|                                 | Count (#)     | Amount (\$)         |       |
| Receipt Submitted               | 307.00        | \$ 46,202.15        | [1]   |
| Receipt Incomplete or Illegible | 16.00         | 4,121.93            | [2]   |
| Receipt Lost or Missing         | 146.00        | 20,896.93           | [3]   |
| Personal Expense Reimbursed     | 2.00          | 212.54              | [4]   |
| <b>Total</b>                    | <b>471.00</b> | <b>\$ 71,433.55</b> |       |

**Notes:**

\*\*\* Scope period - July 1, 2021 through November 20, 2025

[1] See Schedule 2.1

[2] See Schedule 2.2

[3] See Schedule 2.3

[4] See Schedule 2.4

## Sean Stegall Card xx5972 Spending

## Receipt Submitted Detail

| Receipt Status<br>[1] | Merchant Name<br>[2]  | Transaction<br>Number<br>[3] | Transaction<br>Date<br>[3] | Amount<br>[3] |
|-----------------------|-----------------------|------------------------------|----------------------------|---------------|
| Receipt Submitted     | IHOP                  | TXN00250193                  | 07/19/21                   | \$ 50.62      |
| Receipt Submitted     | Outback               | TXN00252053                  | 08/13/21                   | 58.50         |
| Receipt Submitted     | Outback               | TXN00252266                  | 08/17/21                   | 76.78         |
| Receipt Submitted     | Martinis Restaurant   | TXN00252356                  | 08/18/21                   | 175.67        |
| Receipt Submitted     | Famous Toastery       | TXN00252618                  | 08/24/21                   | 50.00         |
| Receipt Submitted     | Famous Toastery       | TXN00253062                  | 08/31/21                   | 48.54         |
| Receipt Submitted     | Grammarly             | TXN00253320                  | 09/02/21                   | 139.95        |
| Receipt Submitted     | Quillbot              | TXN00253337                  | 09/02/21                   | 79.95         |
| Receipt Submitted     | IHOP                  | TXN00253406                  | 09/03/21                   | 29.39         |
| Receipt Submitted     | Outback               | TXN00253610                  | 09/07/21                   | 44.60         |
| Receipt Submitted     | Famous Toastery       | TXN00253955                  | 09/14/21                   | 52.76         |
| Receipt Submitted     | IHOP                  | TXN00254921                  | 09/23/21                   | 32.09         |
| Receipt Submitted     | Famous Toastery       | TXN00255034                  | 09/28/21                   | 98.48         |
| Receipt Submitted     | Amazon                | TXN00255718                  | 10/07/21                   | 76.29         |
| Receipt Submitted     | Amazon                | TXN00256485                  | 10/18/21                   | 31.78         |
| Receipt Submitted     | Amazon                | TXN00256550                  | 10/19/21                   | 102.70        |
| Receipt Submitted     | Amazon                | TXN00256617                  | 10/19/21                   | 7.50          |
| Receipt Submitted     | Hank's Downtown Dive  | TXN00256762                  | 10/21/21                   | 181.91        |
| Receipt Submitted     | Firebirds             | TXN00257407                  | 10/28/21                   | 42.96         |
| Receipt Submitted     | Firebirds             | TXN00257891                  | 11/04/21                   | 116.49        |
| Receipt Submitted     | Cantina               | TXN00257906                  | 11/05/21                   | 32.44         |
| Receipt Submitted     | Famous Toastery       | TXN00259053                  | 11/23/21                   | 50.79         |
| Receipt Submitted     | Outback               | TXN00261021                  | 12/21/21                   | 46.01         |
| Receipt Submitted     | Amazon                | TXN00261110                  | 12/27/21                   | 33.23         |
| Receipt Submitted     | Outback               | TXN00261570                  | 01/03/22                   | 56.57         |
| Receipt Submitted     | Outback               | TXN00261591                  | 01/04/22                   | 32.96         |
| Receipt Submitted     | Amazon                | TXN00263233                  | 01/31/22                   | 144.06        |
| Receipt Submitted     | Amazon                | TXN00263275                  | 01/31/22                   | 85.78         |
| Receipt Submitted     | Target                | TXN00263356                  | 02/02/22                   | 241.30        |
| Receipt Submitted     | Amazon                | TXN00263623                  | 02/06/22                   | 98.64         |
| Receipt Submitted     | Amazon                | TXN00263684                  | 02/06/22                   | 68.64         |
| Receipt Submitted     | Amazon                | TXN00263750                  | 02/07/22                   | 139.41        |
| Receipt Submitted     | Amazon                | TXN00263634                  | 02/07/22                   | 44.53         |
| Receipt Submitted     | Flexibits Fantastical | TXN00264126                  | 02/13/22                   | 39.99         |
| Receipt Submitted     | Brigs At The Crossing | TXN00264612                  | 02/17/22                   | 35.29         |
| Receipt Submitted     | Amazon                | TXN00264634                  | 02/19/22                   | 402.09        |
| Receipt Submitted     | Joybird Furniture     | TXN00264690                  | 02/20/22                   | 692.84        |
| Receipt Submitted     | Room & Board Web      | TXN00264576                  | 02/20/22                   | 2,205.06      |
| Receipt Submitted     | Amazon                | TXN00264713                  | 02/21/22                   | 139.49        |
| Receipt Submitted     | Amazon                | TXN00264730                  | 02/21/22                   | 33.39         |
| Receipt Submitted     | Amazon                | TXN00264750                  | 02/21/22                   | 20.65         |
| Receipt Submitted     | Wayfair               | TXN00264861                  | 02/22/22                   | 209.13        |

## Sean Stegall Card xx5972 Spending

## Receipt Submitted Detail

| Receipt Status<br>[1] | Merchant Name<br>[2]  | Transaction Number<br>[3] | Transaction Date<br>[3] | Amount<br>[3] |
|-----------------------|-----------------------|---------------------------|-------------------------|---------------|
| Receipt Submitted     | Outback               | TXN00265341               | 02/28/22                | 62.42         |
| Receipt Submitted     | Outback               | TXN00265436               | 03/01/22                | 64.93         |
| Receipt Submitted     | Amazon                | TXN00265447               | 03/02/22                | 82.63         |
| Receipt Submitted     | Amazon                | TXN00265721               | 03/05/22                | 52.54         |
| Receipt Submitted     | Amazon                | TXN00265772               | 03/07/22                | 267.00        |
| Receipt Submitted     | Cantina               | TXN00265790               | 03/07/22                | 38.42         |
| Receipt Submitted     | Amazon                | TXN00266393               | 03/14/22                | 209.91        |
| Receipt Submitted     | Outback               | TXN00266589               | 03/15/22                | 52.00         |
| Receipt Submitted     | Amazon                | TXN00266576               | 03/16/22                | 123.25        |
| Receipt Submitted     | Amazon                | TXN00266564               | 03/16/22                | 32.12         |
| Receipt Submitted     | Outback               | TXN00266776               | 03/17/22                | 42.08         |
| Receipt Submitted     | IHOP                  | TXN00267722               | 03/29/22                | 32.94         |
| Receipt Submitted     | Outback               | TXN00267738               | 03/29/22                | 43.69         |
| Receipt Submitted     | Peck & Plume          | TXN00271647               | 05/18/22                | 45.72         |
| Receipt Submitted     | Bonefish              | TXN00271979               | 05/23/22                | 166.11        |
| Receipt Submitted     | Brigs At The Crossing | TXN00273096               | 06/06/22                | 27.61         |
| Receipt Submitted     | Business Journals     | TXN00274033               | 06/18/22                | 96.53         |
| Receipt Submitted     | IHOP                  | TXN00274543               | 06/23/22                | 39.28         |
| Receipt Submitted     | Outback               | TXN00274838               | 06/28/22                | 68.00         |
| Receipt Submitted     | Amazon                | TXN00275117               | 07/01/22                | 69.70         |
| Receipt Submitted     | Amazon                | TXN00275521               | 07/08/22                | 82.52         |
| Receipt Submitted     | Amazon                | TXN00275483               | 07/08/22                | 38.59         |
| Receipt Submitted     | Walmart               | TXN00275681               | 07/11/22                | 91.12         |
| Receipt Submitted     | Amazon                | TXN00275973               | 07/16/22                | 406.48        |
| Receipt Submitted     | IHOP                  | TXN00276392               | 07/18/22                | 39.55         |
| Receipt Submitted     | Amazon                | TXN00276634               | 07/24/22                | 43.86         |
| Receipt Submitted     | Brigs At The Crossing | TXN00277038               | 07/27/22                | 25.92         |
| Receipt Submitted     | Famous Toastery       | TXN00277025               | 07/28/22                | 51.64         |
| Receipt Submitted     | Hertz                 | TXN00277524               | 08/05/22                | 6.57          |
| Receipt Submitted     | Amazon                | TXN00279659               | 09/02/22                | 188.30        |
| Receipt Submitted     | Grammarly             | TXN00279741               | 09/02/22                | 139.95        |
| Receipt Submitted     | Quillbot              | TXN00279787               | 09/02/22                | 79.95         |
| Receipt Submitted     | Amazon                | TXN00283432               | 10/17/22                | 77.52         |
| Receipt Submitted     | Superica - Fenton     | TXN00284760               | 10/31/22                | 109.29        |
| Receipt Submitted     | Bonefish              | TXN00286294               | 11/17/22                | 113.55        |
| Receipt Submitted     | Amazon                | TXN00286927               | 11/26/22                | 245.98        |
| Receipt Submitted     | Amazon                | TXN00286917               | 11/27/22                | 94.36         |
| Receipt Submitted     | Amazon                | TXN00286943               | 11/28/22                | 745.38        |
| Receipt Submitted     | Amazon                | TXN00286984               | 11/28/22                | 144.75        |
| Receipt Submitted     | Amazon                | TXN00287078               | 11/29/22                | 57.90         |
| Receipt Submitted     | Craft Public House    | TXN00287177               | 11/30/22                | 46.24         |
| Receipt Submitted     | IHOP                  | TXN00287382               | 12/01/22                | 117.53        |

## Sean Stegall Card xx5972 Spending

## Receipt Submitted Detail

| Receipt Status<br>[1] | Merchant Name<br>[2]  | Transaction<br>Number<br>[3] | Transaction<br>Date<br>[3] | Amount<br>[3] |
|-----------------------|-----------------------|------------------------------|----------------------------|---------------|
| Receipt Submitted     | Craft Public House    | TXN00291390                  | 01/25/23                   | 47.90         |
| Receipt Submitted     | Brixx Pizza           | TXN00292247                  | 02/06/23                   | 71.63         |
| Receipt Submitted     | Brixx Pizza           | TXN00292404                  | 02/06/23                   | 43.39         |
| Receipt Submitted     | Crosstown Pub & Grill | TXN00292622                  | 02/08/23                   | 38.69         |
| Receipt Submitted     | Flexibits Fantastical | TXN00292863                  | 02/13/23                   | 56.99         |
| Receipt Submitted     | Embassy Suites        | TXN00294172                  | 02/26/23                   | 1,218.10      |
| Receipt Submitted     | Allianz Travel Ins    | TXN00294562                  | 03/02/23                   | 99.63         |
| Receipt Submitted     | Delta Air             | TXN00294596                  | 03/02/23                   | 442.80        |
| Receipt Submitted     | Delta Air             | TXN00294697                  | 03/02/23                   | 442.80        |
| Receipt Submitted     | Delta Air             | TXN00294717                  | 03/02/23                   | 442.80        |
| Receipt Submitted     | Amazon                | TXN00294642                  | 03/03/23                   | 83.64         |
| Receipt Submitted     | IHOP                  | TXN00295016                  | 03/06/23                   | 37.50         |
| Receipt Submitted     | Mellow Mushroom       | TXN00294803                  | 03/06/23                   | 68.35         |
| Receipt Submitted     | Amazon                | TXN00295144                  | 03/09/23                   | 45.49         |
| Receipt Submitted     | Brigs At The Crossing | TXN00295874                  | 03/16/23                   | 37.67         |
| Receipt Submitted     | United Airlines       | TXN00298241                  | 04/12/23                   | 430.05        |
| Receipt Submitted     | United Airlines       | TXN00298175                  | 04/12/23                   | 120.00        |
| Receipt Submitted     | United Airlines       | TXN00298218                  | 04/12/23                   | 120.00        |
| Receipt Submitted     | United Airlines       | TXN00298201                  | 04/12/23                   | 106.00        |
| Receipt Submitted     | Amazon                | TXN00305043                  | 07/03/23                   | 142.61        |
| Receipt Submitted     | Amazon                | TXN00305125                  | 07/03/23                   | 27.87         |
| Receipt Submitted     | Amazon                | TXN00305269                  | 07/04/23                   | 119.73        |
| Receipt Submitted     | Amazon                | TXN00305268                  | 07/04/23                   | 77.99         |
| Receipt Submitted     | Amazon                | TXN00305250                  | 07/04/23                   | 12.86         |
| Receipt Submitted     | Amazon                | TXN00305341                  | 07/05/23                   | 39.66         |
| Receipt Submitted     | Apple.Com             | TXN00305344                  | 07/06/23                   | 1,393.18      |
| Receipt Submitted     | Apple.Com             | TXN00305318                  | 07/06/23                   | 320.68        |
| Receipt Submitted     | Apple.Com             | TXN00305457                  | 07/06/23                   | 138.35        |
| Receipt Submitted     | Apple.Com             | TXN00305361                  | 07/06/23                   | 9.65          |
| Receipt Submitted     | Apple.Com             | TXN00305465                  | 07/07/23                   | 85.75         |
| Receipt Submitted     | Apple.Com             | TXN00305383                  | 07/07/23                   | 41.83         |
| Receipt Submitted     | Apple.Com             | TXN00305419                  | 07/07/23                   | 8.58          |
| Receipt Submitted     | Amazon                | TXN00307056                  | 07/22/23                   | 39.79         |
| Receipt Submitted     | Amazon                | TXN00306883                  | 07/23/23                   | 428.99        |
| Receipt Submitted     | Amazon                | TXN00306966                  | 07/23/23                   | 85.78         |
| Receipt Submitted     | Amazon                | TXN00307083                  | 07/24/23                   | 64.36         |
| Receipt Submitted     | Amazon                | TXN00307162                  | 07/25/23                   | 73.44         |
| Receipt Submitted     | Amazon                | TXN00307328                  | 07/26/23                   | 10.71         |
| Receipt Submitted     | Amazon                | TXN00308312                  | 08/04/23                   | 42.54         |
| Receipt Submitted     | Amazon                | TXN00308217                  | 08/04/23                   | 32.16         |
| Receipt Submitted     | Amazon                | TXN00308504                  | 08/05/23                   | 48.78         |
| Receipt Submitted     | Amazon                | TXN00308437                  | 08/05/23                   | 36.67         |

## Sean Stegall Card xx5972 Spending

## Receipt Submitted Detail

| Receipt Status<br>[1] | Merchant Name<br>[2]  | Transaction Number<br>[3] | Transaction Date<br>[3] | Amount<br>[3] |
|-----------------------|-----------------------|---------------------------|-------------------------|---------------|
| Receipt Submitted     | Amazon                | TXN00308515               | 08/05/23                | 17.14         |
| Receipt Submitted     | Amazon                | TXN00308494               | 08/06/23                | 199.61        |
| Receipt Submitted     | Amazon                | TXN00308340               | 08/06/23                | 169.93        |
| Receipt Submitted     | Amazon                | TXN00308511               | 08/06/23                | 160.41        |
| Receipt Submitted     | Amazon                | TXN00308346               | 08/06/23                | 72.66         |
| Receipt Submitted     | Amazon                | TXN00308422               | 08/06/23                | 69.70         |
| Receipt Submitted     | Amazon                | TXN00308460               | 08/06/23                | 55.30         |
| Receipt Submitted     | Amazon                | TXN00308374               | 08/06/23                | 31.09         |
| Receipt Submitted     | Amazon                | TXN00308510               | 08/07/23                | 86.79         |
| Receipt Submitted     | Amazon                | TXN00308992               | 08/11/23                | 63.27         |
| Receipt Submitted     | Amazon                | TXN00309140               | 08/12/23                | 101.86        |
| Receipt Submitted     | Amazon                | TXN00309125               | 08/12/23                | 26.80         |
| Receipt Submitted     | Amazon                | TXN00309088               | 08/13/23                | 26.80         |
| Receipt Submitted     | Academy Street Bistro | TXN00309364               | 08/15/23                | 56.14         |
| Receipt Submitted     | Travelocity           | TXN00309476               | 08/16/23                | 26.90         |
| Receipt Submitted     | Travelocity           | TXN00309461               | 08/16/23                | 6.20          |
| Receipt Submitted     | Amazon                | TXN00310233               | 08/24/23                | 86.64         |
| Receipt Submitted     | Academy Street Bistro | TXN00310290               | 08/24/23                | 82.38         |
| Receipt Submitted     | IHOP                  | TXN00310469               | 08/24/23                | 38.91         |
| Receipt Submitted     | Outback               | TXN00310682               | 08/28/23                | 86.21         |
| Receipt Submitted     | Amazon                | TXN00310697               | 08/30/23                | 69.96         |
| Receipt Submitted     | Amazon                | TXN00310829               | 08/30/23                | 67.54         |
| Receipt Submitted     | Amazon                | TXN00310785               | 08/30/23                | 27.87         |
| Receipt Submitted     | Grammarly             | TXN00311189               | 09/02/23                | 139.95        |
| Receipt Submitted     | Amazon                | TXN00311230               | 09/03/23                | 20.63         |
| Receipt Submitted     | Amazon                | TXN00311284               | 09/05/23                | 286.71        |
| Receipt Submitted     | Amazon                | TXN00311904               | 09/11/23                | 95.33         |
| Receipt Submitted     | Crosstown Pub & Grill | TXN00312453               | 09/15/23                | 36.25         |
| Receipt Submitted     | Amazon                | TXN00312527               | 09/16/23                | 37.63         |
| Receipt Submitted     | Amazon                | TXN00312477               | 09/17/23                | 361.62        |
| Receipt Submitted     | Outback               | TXN00313510               | 09/26/23                | 52.86         |
| Receipt Submitted     | Blacklane             | TXN00313802               | 09/29/23                | 148.39        |
| Receipt Submitted     | Blacklane             | TXN00314511               | 10/03/23                | 152.26        |
| Receipt Submitted     | Amazon                | TXN00314436               | 10/04/23                | 91.14         |
| Receipt Submitted     | RDUAA Public Parking  | TXN00314458               | 10/04/23                | 150.00        |
| Receipt Submitted     | Amazon                | TXN00314418               | 10/05/23                | 94.99         |
| Receipt Submitted     | Spirits Pub And Grub  | TXN00314492               | 10/05/23                | 73.72         |
| Receipt Submitted     | Peck & Plume          | TXN00314735               | 10/06/23                | 76.70         |
| Receipt Submitted     | Amazon                | TXN00315176               | 10/11/23                | 28.53         |
| Receipt Submitted     | Amazon                | TXN00315480               | 10/15/23                | 347.49        |
| Receipt Submitted     | Amazon                | TXN00315519               | 10/16/23                | 111.59        |
| Receipt Submitted     | Los Tres Magueyes     | TXN00316350               | 10/23/23                | 35.15         |

## Sean Stegall Card xx5972 Spending

## Receipt Submitted Detail

| Receipt Status<br>[1] | Merchant Name<br>[2]   | Transaction<br>Number<br>[3] | Transaction<br>Date<br>[3] | Amount<br>[3] |
|-----------------------|------------------------|------------------------------|----------------------------|---------------|
| Receipt Submitted     | Amazon                 | TXN00316849                  | 10/28/23                   | 50.65         |
| Receipt Submitted     | Amazon                 | TXN00316802                  | 10/29/23                   | 53.09         |
| Receipt Submitted     | Amazon                 | TXN00317286                  | 11/03/23                   | 400.84        |
| Receipt Submitted     | Kimpton Cardinal Hotel | TXN00317442                  | 11/03/23                   | 439.30        |
| Receipt Submitted     | Kimpton Cardinal Hotel | TXN00317580                  | 11/03/23                   | 413.30        |
| Receipt Submitted     | Kimpton Cardinal Hotel | TXN00317464                  | 11/03/23                   | 7.49          |
| Receipt Submitted     | Doherty's Irish Pub    | TXN00317784                  | 11/06/23                   | 56.12         |
| Receipt Submitted     | Amazon                 | TXN00318197                  | 11/11/23                   | 24.64         |
| Receipt Submitted     | Amazon                 | TXN00318254                  | 11/12/23                   | 45.03         |
| Receipt Submitted     | Amazon                 | TXN00318532                  | 11/14/23                   | 42.89         |
| Receipt Submitted     | Amazon                 | TXN00318372                  | 11/14/23                   | 42.89         |
| Receipt Submitted     | Amazon                 | TXN00318989                  | 11/18/23                   | 685.28        |
| Receipt Submitted     | Amazon                 | TXN00319042                  | 11/18/23                   | 33.61         |
| Receipt Submitted     | Amazon                 | TXN00318944                  | 11/19/23                   | 52.54         |
| Receipt Submitted     | Amazon                 | TXN00319096                  | 11/19/23                   | 32.16         |
| Receipt Submitted     | Amazon                 | TXN00319247                  | 11/20/23                   | 21.44         |
| Receipt Submitted     | Amazon                 | TXN00319277                  | 11/21/23                   | 120.08        |
| Receipt Submitted     | Amazon                 | TXN00319407                  | 11/22/23                   | 56.83         |
| Receipt Submitted     | Amazon                 | TXN00319453                  | 11/22/23                   | 56.83         |
| Receipt Submitted     | Amazon                 | TXN00319551                  | 11/24/23                   | 107.24        |
| Receipt Submitted     | Sonos Inc.             | TXN00319526                  | 11/25/23                   | 433.29        |
| Receipt Submitted     | Los Tres Magueyes      | TXN00319748                  | 11/27/23                   | 35.15         |
| Receipt Submitted     | Room & Board Web       | TXN00320054                  | 11/30/23                   | 134.06        |
| Receipt Submitted     | Amazon                 | TXN00320176                  | 12/04/23                   | 133.83        |
| Receipt Submitted     | Outback                | TXN00320686                  | 12/04/23                   | 57.50         |
| Receipt Submitted     | Room & Board Web       | TXN00321185                  | 12/08/23                   | 235.95        |
| Receipt Submitted     | IHOP                   | TXN00321829                  | 12/14/23                   | 55.88         |
| Receipt Submitted     | Peck & Plume           | TXN00323845                  | 01/12/24                   | 67.22         |
| Receipt Submitted     | Room & Board Web       | TXN00323936                  | 01/15/24                   | 790.43        |
| Receipt Submitted     | Amazon                 | TXN00324022                  | 01/16/24                   | 193.04        |
| Receipt Submitted     | American Airlines      | TXN00324135                  | 01/17/24                   | 509.20        |
| Receipt Submitted     | Room & Board Web       | TXN00326734                  | 02/11/24                   | 471.90        |
| Receipt Submitted     | Venngage.Com           | TXN00326995                  | 02/12/24                   | 166.79        |
| Receipt Submitted     | Venngage.Com           | TXN00327009                  | 02/12/24                   | 114.00        |
| Receipt Submitted     | Flexibits Fantastical  | TXN00326985                  | 02/13/24                   | 56.99         |
| Receipt Submitted     | Sonos Inc.             | TXN00327172                  | 02/13/24                   | 882.66        |
| Receipt Submitted     | Sonos Inc.             | TXN00327445                  | 02/15/24                   | 1,074.64      |
| Receipt Submitted     | Crosstown Pub & Grill  | TXN00327588                  | 02/16/24                   | 31.92         |
| Receipt Submitted     | Amazon                 | TXN00327413                  | 02/17/24                   | 174.12        |
| Receipt Submitted     | Amazon                 | TXN00327475                  | 02/17/24                   | 30.54         |
| Receipt Submitted     | Amazon                 | TXN00327549                  | 02/17/24                   | 27.91         |
| Receipt Submitted     | Amazon                 | TXN00327480                  | 02/18/24                   | 55.69         |

## Sean Stegall Card xx5972 Spending

## Receipt Submitted Detail

| Receipt Status<br>[1] | Merchant Name<br>[2]   | Transaction<br>Number<br>[3] | Transaction<br>Date<br>[3] | Amount<br>[3] |
|-----------------------|------------------------|------------------------------|----------------------------|---------------|
| Receipt Submitted     | Apple.Com              | TXN00327496                  | 02/18/24                   | 159.80        |
| Receipt Submitted     | Apple.Com              | TXN00327437                  | 02/18/24                   | 42.85         |
| Receipt Submitted     | Apple.Com              | TXN00327502                  | 02/18/24                   | 9.65          |
| Receipt Submitted     | IHOP                   | TXN00328244                  | 02/22/24                   | 55.28         |
| Receipt Submitted     | Amazon                 | TXN00328415                  | 02/26/24                   | 203.30        |
| Receipt Submitted     | Craft Public House     | TXN00328666                  | 02/28/24                   | 56.00         |
| Receipt Submitted     | Amazon                 | TXN00329857                  | 03/09/24                   | 449.66        |
| Receipt Submitted     | Amazon                 | TXN00329875                  | 03/09/24                   | 85.79         |
| Receipt Submitted     | Outback                | TXN00330269                  | 03/11/24                   | 72.17         |
| Receipt Submitted     | Amazon                 | TXN00330591                  | 03/16/24                   | 32.00         |
| Receipt Submitted     | Amazon                 | TXN00330617                  | 03/17/24                   | 181.25        |
| Receipt Submitted     | Amazon                 | TXN00330657                  | 03/17/24                   | 43.18         |
| Receipt Submitted     | Amazon                 | TXN00330654                  | 03/17/24                   | 41.92         |
| Receipt Submitted     | Amazon                 | TXN00330710                  | 03/18/24                   | 273.20        |
| Receipt Submitted     | Lucky 32               | TXN00330921                  | 03/19/24                   | 36.15         |
| Receipt Submitted     | Brigs At The Crossing  | TXN00330937                  | 03/20/24                   | 33.56         |
| Receipt Submitted     | Amazon                 | TXN00331230                  | 03/23/24                   | 32.12         |
| Receipt Submitted     | Craft Public House     | TXN00331529                  | 03/27/24                   | 54.50         |
| Receipt Submitted     | IHOP                   | TXN00331782                  | 03/28/24                   | 55.85         |
| Receipt Submitted     | Firebirds              | TXN00332065                  | 04/01/24                   | 133.00        |
| Receipt Submitted     | Amazon                 | TXN00332165                  | 04/03/24                   | 91.80         |
| Receipt Submitted     | Cheesecake Factory     | TXN00332299                  | 04/04/24                   | 127.26        |
| Receipt Submitted     | IHOP                   | TXN00333311                  | 04/11/24                   | 51.60         |
| Receipt Submitted     | Mellow Mushroom        | TXN00333106                  | 04/11/24                   | 49.56         |
| Receipt Submitted     | IHOP                   | TXN00334564                  | 04/25/24                   | 40.23         |
| Receipt Submitted     | Hotels.Com             | TXN00335286                  | 05/06/24                   | 444.42        |
| Receipt Submitted     | Amazon                 | TXN00336736                  | 05/17/24                   | 235.94        |
| Receipt Submitted     | Crosstown Pub & Grill  | TXN00337304                  | 05/25/24                   | 36.96         |
| Receipt Submitted     | Peck & Plume           | TXN00337867                  | 05/31/24                   | 53.14         |
| Receipt Submitted     | IHOP                   | TXN00338454                  | 06/06/24                   | 45.96         |
| Receipt Submitted     | Amazon                 | TXN00338540                  | 06/09/24                   | 342.13        |
| Receipt Submitted     | Peck & Plume           | TXN00339290                  | 06/14/24                   | 101.19        |
| Receipt Submitted     | Renaissance            | TXN00339677                  | 06/23/24                   | 546.06        |
| Receipt Submitted     | Amazon                 | TXN00345945                  | 08/28/24                   | 80.42         |
| Receipt Submitted     | Grammarly              | TXN00346225                  | 09/02/24                   | 139.95        |
| Receipt Submitted     | Quillbot               | TXN00346205                  | 09/02/24                   | 79.95         |
| Receipt Submitted     | Loyal Q And Brew       | TXN00346842                  | 09/09/24                   | 59.14         |
| Receipt Submitted     | Oak Atlanta            | TXN00346781                  | 09/10/24                   | 490.06        |
| Receipt Submitted     | Hotel Avalon Autograph | TXN00346999                  | 09/10/24                   | 887.84        |
| Receipt Submitted     | Craft Public House     | TXN00348134                  | 09/25/24                   | 53.67         |
| Receipt Submitted     | Craft Public House     | TXN00350502                  | 10/23/24                   | 52.05         |
| Receipt Submitted     | Academy Street Bistro  | TXN00351051                  | 10/29/24                   | 50.97         |

## Sean Stegall Card xx5972 Spending

## Receipt Submitted Detail

| Receipt Status<br>[1] | Merchant Name<br>[2]      | Transaction Number<br>[3] | Transaction Date<br>[3] | Amount<br>[3] |
|-----------------------|---------------------------|---------------------------|-------------------------|---------------|
| Receipt Submitted     | HBR Subscription          | TXN00352725               | 11/19/24                | 209.14        |
| Receipt Submitted     | Cary Sports & Social      | TXN00353382               | 11/25/24                | 91.27         |
| Receipt Submitted     | Outback                   | TXN00353400               | 11/25/24                | 55.55         |
| Receipt Submitted     | Craft Public House        | TXN00353516               | 11/27/24                | 57.45         |
| Receipt Submitted     | Amazon                    | TXN00353939               | 12/04/24                | 79.15         |
| Receipt Submitted     | Amazon                    | TXN00353954               | 12/04/24                | 45.95         |
| Receipt Submitted     | Lowe's                    | TXN00353921               | 12/04/24                | 160.85        |
| Receipt Submitted     | Amazon                    | TXN00354233               | 12/06/24                | 91.80         |
| Receipt Submitted     | Government Finance Office | TXN00354194               | 12/06/24                | 40.00         |
| Receipt Submitted     | Amazon                    | TXN00354202               | 12/08/24                | 182.31        |
| Receipt Submitted     | Amazon                    | TXN00354161               | 12/08/24                | 163.85        |
| Receipt Submitted     | Peck & Plume              | TXN00354621               | 12/10/24                | 83.87         |
| Receipt Submitted     | Amazon                    | TXN00354671               | 12/11/24                | 293.69        |
| Receipt Submitted     | Craft Public House        | TXN00354579               | 12/11/24                | 106.59        |
| Receipt Submitted     | Amazon                    | TXN00355012               | 12/16/24                | 47.16         |
| Receipt Submitted     | Peck & Plume              | TXN00355320               | 12/17/24                | 52.05         |
| Receipt Submitted     | Amazon                    | TXN00355562               | 12/21/24                | 79.55         |
| Receipt Submitted     | Amazon                    | TXN00355460               | 12/22/24                | 128.69        |
| Receipt Submitted     | Amazon                    | TXN00355579               | 12/22/24                | 100.26        |
| Receipt Submitted     | Amazon                    | TXN00355609               | 12/22/24                | 67.85         |
| Receipt Submitted     | Amazon                    | TXN00355444               | 12/22/24                | 46.05         |
| Receipt Submitted     | Apple.Com                 | TXN00355545               | 12/22/24                | 107.24        |
| Receipt Submitted     | Apple.Com                 | TXN00355461               | 12/23/24                | 3,430.93      |
| Receipt Submitted     | Amazon                    | TXN00356026               | 01/05/25                | 16.27         |
| Receipt Submitted     | RDUAA Public Parking      | TXN00357168               | 01/16/25                | 160.00        |
| Receipt Submitted     | Amazon                    | TXN00357616               | 01/26/25                | 156.58        |
| Receipt Submitted     | Amazon                    | TXN00358293               | 01/31/25                | (14.05)       |
| Receipt Submitted     | Peck & Plume              | TXN00358833               | 02/07/25                | 63.71         |
| Receipt Submitted     | Amazon                    | TXN00358906               | 02/09/25                | 238.92        |
| Receipt Submitted     | Amazon                    | TXN00358880               | 02/09/25                | 158.44        |
| Receipt Submitted     | T&C - Cary                | TXN00358856               | 02/09/25                | 83.59         |
| Receipt Submitted     | Venngage.Com              | TXN00359206               | 02/12/25                | 280.80        |
| Receipt Submitted     | Flexibits Fantastical     | TXN00359181               | 02/13/25                | 56.99         |
| Receipt Submitted     | Amazon                    | TXN00359564               | 02/17/25                | 67.56         |
| Receipt Submitted     | Amazon                    | TXN00359641               | 02/19/25                | 187.15        |
| Receipt Submitted     | Amazon                    | TXN00359884               | 02/21/25                | 96.51         |
| Receipt Submitted     | Peck & Plume              | TXN00361863               | 03/18/25                | 68.04         |
| Receipt Submitted     | Amazon                    | TXN00362977               | 04/03/25                | 220.17        |
| Receipt Submitted     | Amazon                    | TXN00363064               | 04/04/25                | 119.02        |
| Receipt Submitted     | Amazon                    | TXN00363163               | 04/04/25                | 11.40         |
| Receipt Submitted     | The Hoxton                | TXN00365746               | 05/07/25                | 436.05        |
| Receipt Submitted     | The Week Magazine         | TXN00367371               | 05/28/25                | 245.60        |

## Sean Stegall Card xx5972 Spending

## Receipt Submitted Detail

| Receipt Status<br>[1] | Merchant Name<br>[2] | Transaction Number<br>[3] | Transaction Date<br>[3] | Amount<br>[3]       |
|-----------------------|----------------------|---------------------------|-------------------------|---------------------|
| Receipt Submitted     | Amazon               | TXN00367477               | 05/29/25                | 79.72               |
| Receipt Submitted     | Amazon               | TXN00367466               | 05/29/25                | 51.44               |
| Receipt Submitted     | Amazon               | TXN00367919               | 06/07/25                | 275.70              |
| Receipt Submitted     | Amazon               | TXN00367938               | 06/08/25                | 173.47              |
| Receipt Submitted     | Amazon               | TXN00370668               | 07/26/25                | 16.08               |
| Receipt Submitted     | Amazon               | TXN00370717               | 07/27/25                | 15.96               |
| Receipt Submitted     | Craft Public House   | TXN00372800               | 08/21/25                | 50.60               |
| Receipt Submitted     | Amazon               | TXN00373528               | 08/29/25                | 117.96              |
| Receipt Submitted     | Grammarly            | TXN00373682               | 09/02/25                | 139.95              |
| Receipt Submitted     | Quillbot             | TXN00373659               | 09/02/25                | 79.95               |
| Receipt Submitted     | Amazon               | TXN00375124               | 09/22/25                | 41.92               |
| Receipt Submitted     | Amazon               | TXN00375274               | 09/22/25                | 27.87               |
| Receipt Submitted     | Craft Public House   | TXN00375459               | 09/24/25                | 51.52               |
|                       |                      |                           | <b>Total</b>            | <b>\$ 46,202.15</b> |

**Notes:**

\*\*\* Scope period - July 1, 2021 through November 20, 2025

[1] Forvis Mazars matched transactions to available receipts based on identifying information such as transaction date, dollar amount, and merchant name.

[2] Forvis Mazars applied uniform merchant names for purposes of this analysis.  
Source: Bank of America Works Transaction Detail of Spending for Card xx5972.

[3] Source: Bank of America Works Transaction Detail of Spending for Card xx5972.

## Sean Stegall Card xx5972 Spending

## Receipt Incomplete or Illegible Detail

| Receipt Status<br>[1]           | Merchant Name<br>[2] | Transaction Number<br>[3] | Transaction Date<br>[3] | Amount<br>[3]      |
|---------------------------------|----------------------|---------------------------|-------------------------|--------------------|
| Receipt Incomplete or Illegible | Target               | TXN00249288               | 07/04/21                | \$ 750.74          |
| Receipt Incomplete or Illegible | Amazon               | TXN00261134               | 12/28/21                | 48.27              |
| Receipt Incomplete or Illegible | Etsy.Com             | TXN00262464               | 01/20/22                | 131.50             |
| Receipt Incomplete or Illegible | Amazon               | TXN00263251               | 01/31/22                | 33.23              |
| Receipt Incomplete or Illegible | Hertz                | TXN00276701               | 07/25/22                | 561.74             |
| Receipt Incomplete or Illegible | Amazon               | TXN00286970               | 11/29/22                | 108.89             |
| Receipt Incomplete or Illegible | American Airlines    | TXN00309563               | 08/16/23                | 123.91             |
| Receipt Incomplete or Illegible | Quillbot             | TXN00311197               | 09/02/23                | 79.95              |
| Receipt Incomplete or Illegible | American Airlines    | TXN00313971               | 10/01/23                | 145.13             |
| Receipt Incomplete or Illegible | Sonos Inc.           | TXN00324227               | 01/17/24                | 703.42             |
| Receipt Incomplete or Illegible | Sonos Inc.           | TXN00324262               | 01/17/24                | 64.45              |
| Receipt Incomplete or Illegible | American Airlines    | TXN00324828               | 01/24/24                | 376.25             |
| Receipt Incomplete or Illegible | Sonos Inc.           | TXN00329791               | 03/09/24                | 664.04             |
| Receipt Incomplete or Illegible | Amazon               | TXN00344745               | 08/14/24                | 141.21             |
| Receipt Incomplete or Illegible | Amazon               | TXN00353138               | 11/22/24                | 128.68             |
| Receipt Incomplete or Illegible | Amazon               | TXN00372560               | 08/19/25                | 60.52              |
|                                 |                      |                           | <b>Total</b>            | <b>\$ 4,121.93</b> |

## Notes:

\*\*\* Scope period - July 1, 2021 through November 20, 2025

[1] Forvis Mazars matched transactions to available receipts based on identifying information such as transaction date, dollar amount, and merchant name. These purchases were matched with receipts that were illegible or did not provide complete information.

[2] Forvis Mazars applied uniform merchant names for purposes of this analysis.  
Source: Bank of America Works Transaction Detail of Spending for Card xx5972.

[3] Source: Bank of America Works Transaction Detail of Spending for Card xx5972.

## Sean Stegall Card xx5972 Spending

## Receipt Lost or Missing Detail

| Receipt Status<br>[1]   | Merchant Name<br>[2]     | Transaction<br>Number<br>[3] | Transaction<br>Date<br>[3] | Amount<br>[3] |
|-------------------------|--------------------------|------------------------------|----------------------------|---------------|
| Receipt Lost or Missing | Outback                  | TXN00250333                  | 07/20/21                   | \$ 47.00      |
| Receipt Lost or Missing | Outback                  | TXN00253070                  | 08/30/21                   | 52.19         |
| Receipt Lost or Missing | Academy Street Bistro    | TXN00253126                  | 08/31/21                   | 57.46         |
| Receipt Lost or Missing | Firebirds                | TXN00254023                  | 09/13/21                   | 44.26         |
| Receipt Lost or Missing | Outback                  | TXN00254521                  | 09/20/21                   | 88.70         |
| Receipt Lost or Missing | Hank's Downtown Dive     | TXN00255254                  | 09/30/21                   | 321.17        |
| Receipt Lost or Missing | Cracker Barrel           | TXN00257133                  | 10/25/21                   | 84.53         |
| Receipt Lost or Missing | The Links At Stono Ferry | TXN00257329                  | 10/27/21                   | 68.46         |
| Receipt Lost or Missing | The Links At Stono Ferry | TXN00257276                  | 10/27/21                   | 40.25         |
| Receipt Lost or Missing | The Links At Stono Ferry | TXN00257341                  | 10/27/21                   | 27.50         |
| Receipt Lost or Missing | The Links At Stono Ferry | TXN00257360                  | 10/27/21                   | 7.75          |
| Receipt Lost or Missing | Wyndham                  | TXN00257289                  | 10/27/21                   | 82.84         |
| Receipt Lost or Missing | Umstead Hotel Bar Lounge | TXN00257752                  | 11/03/21                   | 140.42        |
| Receipt Lost or Missing | HBR Subscription         | TXN00258798                  | 11/19/21                   | 193.05        |
| Receipt Lost or Missing | Famous Toastery          | TXN00264288                  | 02/15/22                   | 41.60         |
| Receipt Lost or Missing | Outback                  | TXN00267125                  | 03/22/22                   | 43.20         |
| Receipt Lost or Missing | Outback                  | TXN00268103                  | 04/04/22                   | 77.60         |
| Receipt Lost or Missing | Etsy.Com                 | TXN00271320                  | 05/14/22                   | 21.34         |
| Receipt Lost or Missing | Crosstown Pub & Grill    | TXN00271630                  | 05/17/22                   | 98.08         |
| Receipt Lost or Missing | Famous Toastery          | TXN00273687                  | 06/14/22                   | 45.73         |
| Receipt Lost or Missing | Outback                  | TXN00274299                  | 06/21/22                   | 46.99         |
| Receipt Lost or Missing | Outback                  | TXN00275072                  | 06/30/22                   | 35.33         |
| Receipt Lost or Missing | Circle K                 | TXN00276408                  | 07/21/22                   | 75.00         |
| Receipt Lost or Missing | MC Cuisines Restaurant   | TXN00279472                  | 08/30/22                   | 253.77        |
| Receipt Lost or Missing | Outback                  | TXN00279540                  | 08/30/22                   | 44.50         |
| Receipt Lost or Missing | Outback                  | TXN00280231                  | 09/08/22                   | 36.65         |
| Receipt Lost or Missing | Outback                  | TXN00281121                  | 09/20/22                   | 48.24         |
| Receipt Lost or Missing | Crosstown Pub & Grill    | TXN00283650                  | 10/19/22                   | 121.17        |
| Receipt Lost or Missing | HBR Subscription         | TXN00286471                  | 11/19/22                   | 198.42        |
| Receipt Lost or Missing | Academy Street Bistro    | TXN00286997                  | 11/29/22                   | 50.40         |
| Receipt Lost or Missing | Ruth's Chris Steak House | TXN00287755                  | 12/05/22                   | 452.34        |
| Receipt Lost or Missing | Academy Street Bistro    | TXN00287712                  | 12/06/22                   | 110.09        |
| Receipt Lost or Missing | Crosstown Pub & Grill    | TXN00287823                  | 12/07/22                   | 30.82         |
| Receipt Lost or Missing | Famous Toastery          | TXN00288042                  | 12/08/22                   | 60.42         |
| Receipt Lost or Missing | Craft Public House       | TXN00289673                  | 01/04/23                   | 45.74         |
| Receipt Lost or Missing | Los Tres Magueyes        | TXN00291322                  | 01/23/23                   | 57.50         |
| Receipt Lost or Missing | Spirits Pub And Grub     | TXN00292652                  | 02/09/23                   | 59.39         |
| Receipt Lost or Missing | Outback                  | TXN00293085                  | 02/13/23                   | 83.82         |
| Receipt Lost or Missing | Travel Guard Group Inc   | TXN00292930                  | 02/13/23                   | 12.46         |
| Receipt Lost or Missing | Amazon                   | TXN00295955                  | 03/19/23                   | 86.83         |
| Receipt Lost or Missing | Amazon                   | TXN00296180                  | 03/20/23                   | 319.36        |
| Receipt Lost or Missing | Los Tres Magueyes        | TXN00296253                  | 03/20/23                   | 31.14         |

## Sean Stegall Card xx5972 Spending

## Receipt Lost or Missing Detail

| Receipt Status<br>[1]   | Merchant Name<br>[2]      | Transaction<br>Number<br>[3] | Transaction<br>Date<br>[3] | Amount<br>[3] |
|-------------------------|---------------------------|------------------------------|----------------------------|---------------|
| Receipt Lost or Missing | Outback                   | TXN00297302                  | 03/30/23                   | 37.20         |
| Receipt Lost or Missing | Los Tres Magueyes         | TXN00297465                  | 04/03/23                   | 26.68         |
| Receipt Lost or Missing | Outback                   | TXN00297674                  | 04/04/23                   | 50.37         |
| Receipt Lost or Missing | Amazon                    | TXN00298284                  | 04/15/23                   | 48.25         |
| Receipt Lost or Missing | Outback                   | TXN00298684                  | 04/18/23                   | 51.77         |
| Receipt Lost or Missing | Hertz                     | TXN00298996                  | 04/21/23                   | 356.58        |
| Receipt Lost or Missing | Hudson Technology Systems | TXN00298942                  | 04/22/23                   | 29.01         |
| Receipt Lost or Missing | Delta Air                 | TXN00298988                  | 04/22/23                   | 78.00         |
| Receipt Lost or Missing | Delta Air                 | TXN00299030                  | 04/22/23                   | 78.00         |
| Receipt Lost or Missing | Delta Air                 | TXN00299057                  | 04/22/23                   | 78.00         |
| Receipt Lost or Missing | The Ritz-Carlton          | TXN00299062                  | 04/22/23                   | 299.76        |
| Receipt Lost or Missing | United Airlines           | TXN00298994                  | 04/22/23                   | 336.00        |
| Receipt Lost or Missing | United Airlines           | TXN00299059                  | 04/22/23                   | 249.00        |
| Receipt Lost or Missing | United Airlines           | TXN00298927                  | 04/22/23                   | (120.00)      |
| Receipt Lost or Missing | Amazon                    | TXN00299231                  | 04/25/23                   | 71.85         |
| Receipt Lost or Missing | Amazon                    | TXN00299245                  | 04/25/23                   | 32.16         |
| Receipt Lost or Missing | Henry's Tavern            | TXN00299248                  | 04/25/23                   | 68.19         |
| Receipt Lost or Missing | Hertz                     | TXN00299326                  | 04/25/23                   | 437.96        |
| Receipt Lost or Missing | Hyatt Regency             | TXN00299421                  | 04/26/23                   | 336.18        |
| Receipt Lost or Missing | RDUA Public Parking       | TXN00299277                  | 04/26/23                   | 120.00        |
| Receipt Lost or Missing | Delta Air                 | TXN00300185                  | 05/05/23                   | 70.00         |
| Receipt Lost or Missing | Delta Air                 | TXN00300291                  | 05/05/23                   | 70.00         |
| Receipt Lost or Missing | Delta Air                 | TXN00300349                  | 05/05/23                   | 70.00         |
| Receipt Lost or Missing | Hertz                     | TXN00300219                  | 05/05/23                   | 1,863.20      |
| Receipt Lost or Missing | Los Tres Magueyes         | TXN00300523                  | 05/08/23                   | 25.02         |
| Receipt Lost or Missing | Firebirds                 | TXN00300896                  | 05/11/23                   | 116.88        |
| Receipt Lost or Missing | Hertz                     | TXN00301477                  | 05/18/23                   | 54.04         |
| Receipt Lost or Missing | Amazon                    | TXN00301528                  | 05/20/23                   | 105.08        |
| Receipt Lost or Missing | Amazon                    | TXN00301552                  | 05/20/23                   | 93.18         |
| Receipt Lost or Missing | Amazon                    | TXN00301555                  | 05/21/23                   | 53.57         |
| Receipt Lost or Missing | Amazon                    | TXN00301762                  | 05/22/23                   | 48.45         |
| Receipt Lost or Missing | Excellent Supply          | TXN00301794                  | 05/23/23                   | 115.47        |
| Receipt Lost or Missing | Firebirds                 | TXN00301967                  | 05/23/23                   | 41.39         |
| Receipt Lost or Missing | Amazon                    | TXN00302669                  | 06/03/23                   | 70.91         |
| Receipt Lost or Missing | Amazon                    | TXN00302658                  | 06/04/23                   | 28.50         |
| Receipt Lost or Missing | Amazon                    | TXN00302859                  | 06/05/23                   | 257.38        |
| Receipt Lost or Missing | Amazon                    | TXN00302942                  | 06/06/23                   | 107.24        |
| Receipt Lost or Missing | Brigs At The Crossing     | TXN00303207                  | 06/08/23                   | 31.22         |
| Receipt Lost or Missing | Amazon                    | TXN00303515                  | 06/12/23                   | 61.12         |
| Receipt Lost or Missing | Amazon                    | TXN00303539                  | 06/13/23                   | 53.61         |
| Receipt Lost or Missing | Craft Public House        | TXN00303803                  | 06/13/23                   | 52.18         |
| Receipt Lost or Missing | Amazon                    | TXN00303978                  | 06/17/23                   | 99.50         |

## Sean Stegall Card xx5972 Spending

## Receipt Lost or Missing Detail

| Receipt Status<br>[1]   | Merchant Name<br>[2]      | Transaction<br>Number<br>[3] | Transaction<br>Date<br>[3] | Amount<br>[3] |
|-------------------------|---------------------------|------------------------------|----------------------------|---------------|
| Receipt Lost or Missing | Amazon                    | TXN00303954                  | 06/17/23                   | 20.35         |
| Receipt Lost or Missing | Amazon                    | TXN00304003                  | 06/17/23                   | 16.83         |
| Receipt Lost or Missing | Amazon                    | TXN00303966                  | 06/18/23                   | 27.87         |
| Receipt Lost or Missing | Amazon                    | TXN00304018                  | 06/18/23                   | 16.83         |
| Receipt Lost or Missing | Amazon                    | TXN00304027                  | 06/18/23                   | 7.13          |
| Receipt Lost or Missing | Apple.Com                 | TXN00304057                  | 06/18/23                   | 1,714.93      |
| Receipt Lost or Missing | Apple.Com                 | TXN00303926                  | 06/18/23                   | 374.30        |
| Receipt Lost or Missing | Apple.Com                 | TXN00304085                  | 06/18/23                   | 106.18        |
| Receipt Lost or Missing | Apple.Com                 | TXN00304080                  | 06/18/23                   | 9.65          |
| Receipt Lost or Missing | Business Journals         | TXN00304006                  | 06/18/23                   | 107.25        |
| Receipt Lost or Missing | Amazon                    | TXN00303985                  | 06/19/23                   | 13.93         |
| Receipt Lost or Missing | Apple.Com                 | TXN00304040                  | 06/19/23                   | 96.47         |
| Receipt Lost or Missing | BB's Crispy Chicken       | TXN00304281                  | 06/20/23                   | 66.17         |
| Receipt Lost or Missing | United Airlines           | TXN00304514                  | 06/23/23                   | 8.00          |
| Receipt Lost or Missing | Los Tres Magueyes         | TXN00307215                  | 07/24/23                   | 33.15         |
| Receipt Lost or Missing | IHOP                      | TXN00307613                  | 07/27/23                   | 44.03         |
| Receipt Lost or Missing | Peck & Plume              | TXN00307796                  | 07/28/23                   | 81.70         |
| Receipt Lost or Missing | The Week Magazine         | TXN00308485                  | 08/04/23                   | 135.77        |
| Receipt Lost or Missing | Los Tres Magueyes         | TXN00308676                  | 08/07/23                   | 35.15         |
| Receipt Lost or Missing | Amazon                    | TXN00308809                  | 08/09/23                   | (69.70)       |
| Receipt Lost or Missing | Delta Air                 | TXN00309653                  | 08/16/23                   | 238.90        |
| Receipt Lost or Missing | Hickory Tavern            | TXN00310059                  | 08/21/23                   | 42.46         |
| Receipt Lost or Missing | International Transaction | TXN00313804                  | 10/02/23                   | 1.48          |
| Receipt Lost or Missing | Hotel Van Zandt           | TXN00314559                  | 10/04/23                   | 3,419.35      |
| Receipt Lost or Missing | International Transaction | TXN00314605                  | 10/06/23                   | 1.52          |
| Receipt Lost or Missing | Outback                   | TXN00315001                  | 10/09/23                   | 63.08         |
| Receipt Lost or Missing | Tazza Kitchen             | TXN00318454                  | 11/14/23                   | 78.47         |
| Receipt Lost or Missing | HBR Subscription          | TXN00319017                  | 11/19/23                   | 209.14        |
| Receipt Lost or Missing | IHOP                      | TXN00319885                  | 11/28/23                   | 46.30         |
| Receipt Lost or Missing | Blacklane                 | TXN00321940                  | 12/16/23                   | 134.05        |
| Receipt Lost or Missing | International Transaction | TXN00321811                  | 12/18/23                   | 1.34          |
| Receipt Lost or Missing | International Transaction | TXN00326900                  | 02/13/24                   | 1.67          |
| Receipt Lost or Missing | International Transaction | TXN00326965                  | 02/13/24                   | 1.14          |
| Receipt Lost or Missing | Peck & Plume              | TXN00330412                  | 03/13/24                   | 77.79         |
| Receipt Lost or Missing | Amazon                    | TXN00330669                  | 03/17/24                   | 255.02        |
| Receipt Lost or Missing | Lucky 32                  | TXN00330971                  | 03/19/24                   | 120.00        |
| Receipt Lost or Missing | Bodega Tapas              | TXN00333119                  | 04/11/24                   | 172.07        |
| Receipt Lost or Missing | Holston House             | TXN00335543                  | 05/06/24                   | 46.11         |
| Receipt Lost or Missing | Holston House             | TXN00335872                  | 05/08/24                   | 53.78         |
| Receipt Lost or Missing | Academy Street Bistro     | TXN00336353                  | 05/15/24                   | 147.17        |
| Receipt Lost or Missing | The Week Magazine         | TXN00337555                  | 05/29/24                   | 188.40        |
| Receipt Lost or Missing | Renaissance               | TXN00339695                  | 06/23/24                   | 546.06        |

## Sean Stegall Card xx5972 Spending

## Receipt Lost or Missing Detail

| Receipt Status<br>[1]   | Merchant Name<br>[2]      | Transaction<br>Number<br>[3] | Transaction<br>Date<br>[3] | Amount<br>[3]       |
|-------------------------|---------------------------|------------------------------|----------------------------|---------------------|
| Receipt Lost or Missing | Renaissance               | TXN00339740                  | 06/23/24                   | 546.06              |
| Receipt Lost or Missing | Shell Oil                 | TXN00344384                  | 08/09/24                   | 81.47               |
| Receipt Lost or Missing | Firebirds                 | TXN00347793                  | 09/20/24                   | 164.12              |
| Receipt Lost or Missing | Peck & Plume              | TXN00351367                  | 11/01/24                   | 61.55               |
| Receipt Lost or Missing | Peck & Plume              | TXN00354599                  | 12/10/24                   | 55.30               |
| Receipt Lost or Missing | Apple.Com                 | TXN00355468                  | 12/23/24                   | 9.65                |
| Receipt Lost or Missing | Amazon                    | TXN00355691                  | 12/24/24                   | 14.05               |
| Receipt Lost or Missing | Amazon                    | TXN00355753                  | 12/28/24                   | 129.15              |
| Receipt Lost or Missing | Amazon                    | TXN00355739                  | 12/28/24                   | 15.01               |
| Receipt Lost or Missing | Peck & Plume              | TXN00356590                  | 01/10/25                   | 63.71               |
| Receipt Lost or Missing | Craft Public House        | TXN00358022                  | 01/29/25                   | 57.46               |
| Receipt Lost or Missing | Peck & Plume              | TXN00358184                  | 01/31/25                   | 81.70               |
| Receipt Lost or Missing | International Transaction | TXN00359178                  | 02/13/25                   | 2.81                |
| Receipt Lost or Missing | Peck & Plume              | TXN00360374                  | 02/27/25                   | 63.71               |
| Receipt Lost or Missing | American Airlines         | TXN00365339                  | 05/04/25                   | 100.00              |
| Receipt Lost or Missing | Peck & Plume              | TXN00372943                  | 08/21/25                   | 66.04               |
| Receipt Lost or Missing | Peck & Plume              | TXN00375474                  | 09/23/25                   | 44.64               |
| Receipt Lost or Missing | Delta Air                 | TXN00379093                  | 11/05/25                   | 430.00              |
| Receipt Lost or Missing | Courtyard                 | TXN00379929                  | 11/13/25                   | 13.66               |
| Receipt Lost or Missing | HBR Subscription          | TXN00380092                  | 11/19/25                   | 209.14              |
|                         |                           |                              | <b>Total</b>               | <b>\$ 20,896.93</b> |

**Notes:**

\*\*\* Scope period - July 1, 2021 through November 20, 2025

[1] Forvis Mazars could not match these transactions to available receipts based on identifying information such as transaction date, dollar amount, and merchant name.

[2] Forvis Mazars applied uniform merchant names for purposes of this analysis.  
Source: Bank of America Works Transaction Detail of Spending for Card xx5972.

[3] Source: Bank of America Works Transaction Detail of Spending for Card xx5972.

## Sean Stegall Card xx5972 Spending

## Personal Expenses Reimbursed Detail

| Receipt Status<br>[1]       | Merchant Name<br>[2] | Transaction<br>Number<br>[3] | Transaction<br>Date<br>[3] | Amount<br>[3] |
|-----------------------------|----------------------|------------------------------|----------------------------|---------------|
| Personal Expense Reimbursed | Domino's             | TXN00257442                  | 10/31/21                   | \$ 33.27      |
| Personal Expense Reimbursed | Hotels.Com           | TXN00368216                  | 06/19/25                   | 179.27        |
| Total                       |                      |                              |                            | \$ 212.54     |

## Notes:

\*\*\* Scope period - July 1, 2021 through November 20, 2025

[1] Forvis Mazars matched transactions to available receipts based on identifying information such as transaction date, dollar amount, and merchant name. Sean Stegall reimbursed the Town of Cary for these purchases.

[2] Forvis Mazars applied uniform merchant names for purposes of this analysis.  
Source: Bank of America Works Transaction Detail of Spending for Card xx5972.

[3] Source: Bank of America Works Transaction Detail of Spending for Card xx5972.

Sean Stegall Card xx5972 Spending  
Spending by Category Summary

| Category                    | Transactions  |                     | Notes |
|-----------------------------|---------------|---------------------|-------|
|                             | Count (#)     | Amount (\$)         |       |
| Purchases and Online Orders | 252.00        | \$ 40,996.52        | [1]   |
| Restaurants and Eating Out  | 162.00        | 11,312.84           | [2]   |
| Travel and Lodging          | 57.00         | 19,124.19           | [3]   |
| <b>Total</b>                | <b>471.00</b> | <b>\$ 71,433.55</b> |       |

Notes:

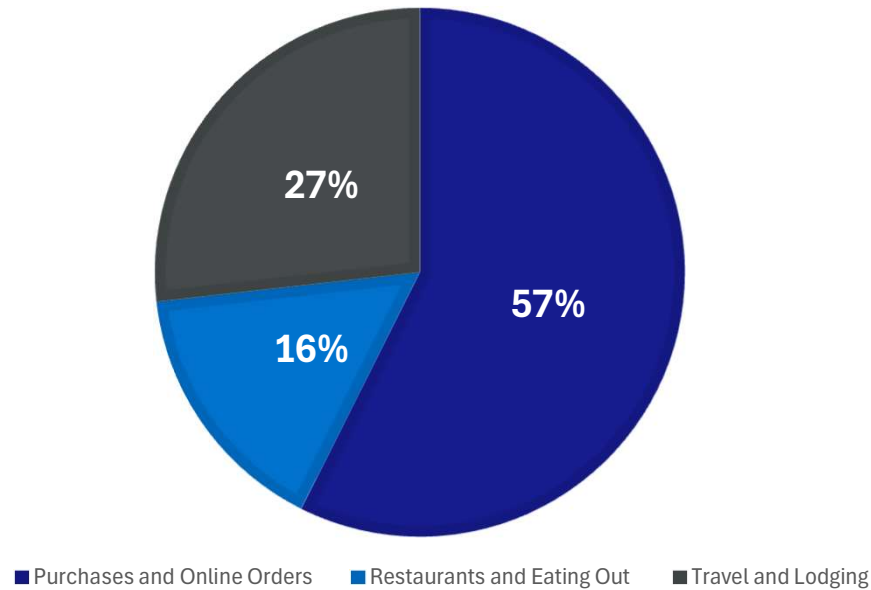
\*\*\* Scope period - July 1, 2021 through November 20, 2025

[1] See Schedule 3.1

[2] See Schedule 3.2

[3] See Schedule 3.3

Category as a Percent of Total Purchases (\$)



Sean Stegall Card xx5972 Spending  
Trends - Purchases and Online Orders

| Year             | Transactions  |                     |
|------------------|---------------|---------------------|
|                  | Count (#)     | Amount (\$)         |
| Jul. - Dec. 2021 | 10.00         | \$ 1,463.46         |
| 2022             | 42.00         | 8,428.72            |
| 2023             | 111.00        | 13,732.92           |
| 2024             | 60.00         | 14,153.98           |
| Jan. - Nov. 2025 | 29.00         | 3,217.44            |
| <b>Total [1]</b> | <b>252.00</b> | <b>\$ 40,996.52</b> |

**Approximately (as a percentage of total transaction count) :**

41% of purchases were made on a weekend.

49% of purchases were shipped to Sean Stegall's home address.

**Top 3 Merchants (by amount purchased) :**

Amazon, Apple, and Room & Board

**Notes:**

\*\*\* Scope period - July 1, 2021 through November 20, 2025

[1] See Schedule 4.1 for transaction detail.

| Receipt Status                  | Count (#) | Amount (\$)  |
|---------------------------------|-----------|--------------|
| Receipt Submitted               | 191.00    | \$ 32,370.03 |
| Receipt Incomplete or Illegible | 12.00     | \$ 2,914.90  |
| Receipt Lost or Missing         | 49.00     | \$ 5,711.59  |
| Personal Expense Reimbursed     | -         | \$ -         |

| Day of Week | Count (#) | Amount (\$)  |
|-------------|-----------|--------------|
| Monday      | 46.00     | \$ 9,174.28  |
| Tuesday     | 29.00     | \$ 3,330.42  |
| Wednesday   | 28.00     | \$ 3,630.70  |
| Thursday    | 18.00     | \$ 4,136.50  |
| Friday      | 28.00     | \$ 2,858.41  |
| Saturday    | 42.00     | \$ 5,674.20  |
| Sunday      | 61.00     | \$ 12,192.01 |

| Range         | Count (#) | Amount (\$)  |
|---------------|-----------|--------------|
| \$0 - \$50    | 82.00     | \$ 2,116.93  |
| \$51 - \$100  | 67.00     | \$ 5,021.99  |
| \$101 - \$150 | 37.00     | \$ 4,606.35  |
| \$151 - \$200 | 19.00     | \$ 3,355.77  |
| \$201 - \$300 | 21.00     | \$ 5,103.12  |
| \$301 - \$400 | 6.00      | \$ 2,065.58  |
| \$401 - \$500 | 7.00      | \$ 2,993.25  |
| over \$500    | 13.00     | \$ 15,733.53 |

| Shipping Address              | Count (#) | Amount (\$)  |
|-------------------------------|-----------|--------------|
| 317 Glen Abbey Dr Cary NC [2] | 123.00    | \$ 17,730.86 |
| 316 N Academy St Cary NC      | 48.00     | \$ 12,296.96 |
| Digital                       | 19.00     | \$ 2,258.62  |
| Unknown                       | 62.00     | \$ 8,710.08  |

| Merchant                  | Count (#) | Amount (\$)  |
|---------------------------|-----------|--------------|
| Amazon                    | 178.00    | \$ 19,035.61 |
| Apple.Com                 | 18.00     | \$ 8,059.67  |
| Room & Board Web          | 5.00      | \$ 3,837.40  |
| Sonos Inc.                | 6.00      | \$ 3,822.50  |
| HBR Subscription          | 5.00      | \$ 1,018.89  |
| Target                    | 2.00      | \$ 992.04    |
| Grammarly                 | 5.00      | \$ 699.75    |
| Joybird Furniture         | 1.00      | \$ 692.84    |
| The Week Magazine         | 3.00      | \$ 569.77    |
| Venngage.Com              | 3.00      | \$ 561.59    |
| Quillbot                  | 5.00      | \$ 399.75    |
| Flexibits Fantastical     | 4.00      | \$ 210.96    |
| Wayfair                   | 1.00      | \$ 209.13    |
| Business Journals         | 2.00      | \$ 203.78    |
| Lowe's                    | 1.00      | \$ 160.85    |
| Etsy.Com                  | 2.00      | \$ 152.84    |
| Excellent Supply          | 1.00      | \$ 115.47    |
| Walmart                   | 1.00      | \$ 91.12     |
| T&C - Cary                | 1.00      | \$ 83.59     |
| Government Finance Office | 1.00      | \$ 40.00     |
| Hudson Technology Systems | 1.00      | \$ 29.01     |
| International Transaction | 6.00      | \$ 9.96      |

Sean Stegall Card xx5972 Spending  
Trends - Restaurants and Eating Out

| Year             | Transactions  |                     |
|------------------|---------------|---------------------|
|                  | Count (#)     | Amount (\$)         |
| Jul. - Dec. 2021 | 31.00         | \$ 2,283.83         |
| 2022             | 39.00         | 2,908.67            |
| 2023             | 44.00         | 2,357.10            |
| 2024             | 38.00         | 3,152.11            |
| Jan. - Nov. 2025 | 10.00         | 611.13              |
| <b>Total [1]</b> | <b>162.00</b> | <b>\$ 11,312.84</b> |

Approximately (as a percentage of total transaction count):

- 14% of meals cost more than \$100.00.
- 43% of the receipts for restaurants and eating out were lost or missing.

Top 3 Merchants (by amount purchased):

Outback, Peck & Plume, IHOP

Notes:

\*\*\* Scope period - July 1, 2021 through November 20, 2025

[1] See Schedule 4.2 for transaction detail.

| Receipt Status                  | Count (#) | Amount (\$) |
|---------------------------------|-----------|-------------|
| Receipt Submitted               | 92.00     | \$ 6,075.96 |
| Receipt Incomplete or Illegible | -         | \$ -        |
| Receipt Lost or Missing         | 69.00     | \$ 5,203.61 |
| Personal Expense Reimbursed     | 1.00      | \$ 33.27    |

| Day of Week | Count (#) | Amount (\$) |
|-------------|-----------|-------------|
| Monday      | 38.00     | \$ 2,696.45 |
| Tuesday     | 45.00     | \$ 3,214.46 |
| Wednesday   | 27.00     | \$ 1,746.63 |
| Thursday    | 35.00     | \$ 2,581.83 |
| Friday      | 15.00     | \$ 1,003.24 |
| Saturday    | 1.00      | \$ 36.96    |
| Sunday      | 1.00      | \$ 33.27    |

| Range         | Count (#) | Amount (\$) |
|---------------|-----------|-------------|
| \$0 - \$50    | 65.00     | \$ 2,504.00 |
| \$51 - \$100  | 74.00     | \$ 4,750.99 |
| \$101 - \$150 | 14.00     | \$ 1,680.63 |
| \$151 - \$200 | 5.00      | \$ 859.88   |
| \$201 - \$300 | 1.00      | \$ 253.77   |
| \$301 - \$400 | 1.00      | \$ 321.17   |
| \$401 - \$500 | 2.00      | \$ 942.40   |
| over \$500    | -         | \$ -        |

| Location of Purchase   | Count (#) | Amount (\$) |
|------------------------|-----------|-------------|
| Cary, NC               | 138.00    | \$ 9,046.00 |
| Morrisville, NC        | 8.00      | \$ 692.37   |
| Alpharetta, GA         | 2.00      | \$ 549.20   |
| Raleigh, NC            | 3.00      | \$ 198.12   |
| North Myrtle Beach, SC | 1.00      | \$ 175.67   |
| Wake Forest, NC        | 1.00      | \$ 172.07   |
| Hollywood, SC          | 4.00      | \$ 143.96   |
| Nashville, TN          | 2.00      | \$ 99.89    |
| Lumberton, NC          | 1.00      | \$ 84.53    |
| Charleston, SC         | 1.00      | \$ 82.84    |
| Denver, CO             | 1.00      | \$ 68.19    |

| Merchant                 | Count (#) | Amount (\$) |
|--------------------------|-----------|-------------|
| Outback                  | 32.00     | \$ 1,779.47 |
| Peck & Plume             | 18.00     | \$ 1,207.78 |
| IHOP                     | 17.00     | \$ 812.94   |
| Craft Public House       | 13.00     | \$ 731.90   |
| Firebirds                | 7.00      | \$ 659.10   |
| Academy Street Bistro    | 7.00      | \$ 554.61   |
| Hank's Downtown Dive     | 2.00      | \$ 503.08   |
| Famous Toastery          | 9.00      | \$ 499.96   |
| Oak Atlanta              | 1.00      | \$ 490.06   |
| Ruth's Chris Steak House | 1.00      | \$ 452.34   |
| Crosstown Pub & Grill    | 7.00      | \$ 393.89   |
| Bonefish                 | 2.00      | \$ 279.66   |
| Los Tres Magueyes        | 8.00      | \$ 278.94   |
| MC Cuisines Restaurant   | 1.00      | \$ 253.77   |
| Brigs At The Crossing    | 6.00      | \$ 191.27   |
| Martinis Restaurant      | 1.00      | \$ 175.67   |
| Bodega Tapas             | 1.00      | \$ 172.07   |
| Lucky 32                 | 2.00      | \$ 156.15   |
| The Links At Stono Ferry | 4.00      | \$ 143.96   |
| Umstead Hotel Bar Lounge | 1.00      | \$ 140.42   |
| Spirits Pub And Grub     | 2.00      | \$ 133.11   |
| Cheesecake Factory       | 1.00      | \$ 127.26   |
| Mellow Mushroom          | 2.00      | \$ 117.91   |
| Brixx Pizza              | 2.00      | \$ 115.02   |
| Superica - Fenton        | 1.00      | \$ 109.29   |
| Holston House            | 2.00      | \$ 99.89    |
| Cary Sports & Social     | 1.00      | \$ 91.27    |
| Cracker Barrel           | 1.00      | \$ 84.53    |
| Wyndham                  | 1.00      | \$ 82.84    |
| Tazza Kitchen            | 1.00      | \$ 78.47    |
| Cantina                  | 2.00      | \$ 70.86    |
| Henry's Tavern           | 1.00      | \$ 68.19    |
| BB's Crispy Chicken      | 1.00      | \$ 66.17    |
| Loyal Q And Brew         | 1.00      | \$ 59.14    |
| Doherty's Irish Pub      | 1.00      | \$ 56.12    |
| Hickory Tavern           | 1.00      | \$ 42.46    |
| Domino's                 | 1.00      | \$ 33.27    |

Sean Stegall Card xx5972 Spending  
Trends - Travel and Lodging

| Year             | Transactions |                     |
|------------------|--------------|---------------------|
|                  | Count (#)    | Amount (\$)         |
| Jul. - Dec. 2021 | -            | \$ -                |
| 2022             | 3.00         | 643.31              |
| 2023             | 40.00        | 13,224.54           |
| 2024             | 8.00         | 3,937.36            |
| Jan. - Nov. 2025 | 6.00         | 1,318.98            |
| <b>Total [1]</b> | <b>57.00</b> | <b>\$ 19,124.19</b> |

**Approximately (as a percentage of total transaction count) :**  
49% of the receipts for travel and lodging were lost or missing.

**Top 3 Merchants (by amount purchased) :**  
Hotel Van Zandt, Hertz, Delta Air

**Notes:**

\*\*\* Scope period - July 1, 2021 through November 20, 2025

[1] See Schedule 4.3 for transaction detail.

| Receipt Status                  | Count (#) | Amount (\$) |
|---------------------------------|-----------|-------------|
| Receipt Submitted               | 24.00     | \$ 7,756.16 |
| Receipt Incomplete or Illegible | 4.00      | \$ 1,207.03 |
| Receipt Lost or Missing         | 28.00     | \$ 9,981.73 |
| Personal Expense Reimbursed     | 1.00      | \$ 179.27   |

| Day of Week                                                                                                                                                                                                                                | Count (#) | Amount (\$) |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|-------------|
| <p><i>The day-of-the-week analysis assesses activity based on the transaction date. However, because the transaction date does not correspond to the actual date of travel, this analysis is not applicable to Travel and Lodging.</i></p> |           |             |

| Range         | Count (#) | Amount (\$)  |
|---------------|-----------|--------------|
| \$0 - \$50    | 8.00      | \$ (38.72)   |
| \$51 - \$100  | 11.00     | \$ 854.14    |
| \$101 - \$150 | 9.00      | \$ 1,167.48  |
| \$151 - \$200 | 3.00      | \$ 491.53    |
| \$201 - \$300 | 3.00      | \$ 787.66    |
| \$301 - \$400 | 4.00      | \$ 1,405.01  |
| \$401 - \$500 | 10.00     | \$ 4,359.48  |
| over \$500    | 9.00      | \$ 10,097.61 |

| Destination     | Count (#) | Amount (\$)  |
|-----------------|-----------|--------------|
| Apex, NC        | 1.00      | \$ 6.57      |
| Austin, TX      | 4.00      | \$ 333.75    |
| Denver, CO      | 5.00      | \$ 656.05    |
| Kansas City, MO | 1.00      | \$ 509.20    |
| Nashville, TN   | 1.00      | \$ 444.42    |
| Orlando, FL     | 3.00      | \$ 1,328.40  |
| Unknown         | 42.00     | \$ 15,845.80 |

| Merchant               | Count (#) | Amount (\$) |
|------------------------|-----------|-------------|
| Hotel Van Zandt        | 1.00      | \$ 3,419.35 |
| Hertz                  | 6.00      | \$ 3,280.09 |
| Delta Air              | 11.00     | \$ 2,441.30 |
| Renaissance            | 3.00      | \$ 1,638.18 |
| American Airlines      | 5.00      | \$ 1,254.49 |
| United Airlines        | 8.00      | \$ 1,249.05 |
| Embassy Suites         | 1.00      | \$ 1,218.10 |
| Hotel Avalon Autograph | 1.00      | \$ 887.84   |
| Kimpton Cardinal Hotel | 3.00      | \$ 860.09   |
| Hotels.Com             | 2.00      | \$ 623.69   |
| The Hoxton             | 1.00      | \$ 436.05   |
| Blacklane              | 3.00      | \$ 434.70   |
| RDUAA Public Parking   | 3.00      | \$ 430.00   |
| Hyatt Regency          | 1.00      | \$ 336.18   |
| The Ritz-Carlton       | 1.00      | \$ 299.76   |
| Allianz Travel Ins     | 1.00      | \$ 99.63    |
| Shell Oil              | 1.00      | \$ 81.47    |
| Circle K               | 1.00      | \$ 75.00    |
| Travelocity            | 2.00      | \$ 33.10    |
| Courtyard              | 1.00      | \$ 13.66    |
| Travel Guard Group Inc | 1.00      | \$ 12.46    |

## Sean Stegall Card xx5972 Spending

## Transaction Detail - Purchases and Online Orders

| Receipt Status<br>[1]           | Category<br>[2]             | Day of Week<br>[3] | Range<br>[4]  | Shipping Address<br>[5]            | Merchant Name<br>[6] | Transaction Number<br>[7] | Bank of America Works<br>Transaction Description<br>[7] | Transaction Date<br>[7] | Amount<br>[7] |
|---------------------------------|-----------------------------|--------------------|---------------|------------------------------------|----------------------|---------------------------|---------------------------------------------------------|-------------------------|---------------|
| Receipt Submitted               | Purchases and Online Orders | Thursday           | \$51 - \$100  | 316 N Academy St<br>Cary NC 27513  | Amazon               | TXN00255718               | recommended books for staff                             | 10/07/21                | \$ 76.29      |
| Receipt Submitted               | Purchases and Online Orders | Monday             | \$0 - \$50    | 316 N Academy St<br>Cary NC 27513  | Amazon               | TXN00256485               | supplies for office                                     | 10/18/21                | 31.78         |
| Receipt Submitted               | Purchases and Online Orders | Tuesday            | \$101 - \$150 | 316 N Academy St<br>Cary NC 27513  | Amazon               | TXN00256550               | p-touch tape, office supplies                           | 10/19/21                | 102.70        |
| Receipt Submitted               | Purchases and Online Orders | Tuesday            | \$0 - \$50    | 316 N Academy St<br>Cary NC 27513  | Amazon               | TXN00256617               | brother P Touch laminated label tape                    | 10/19/21                | 7.50          |
| Receipt Submitted               | Purchases and Online Orders | Monday             | \$0 - \$50    | 316 N Academy St<br>Cary NC 27513  | Amazon               | TXN00261110               | monthly calendar for office                             | 12/27/21                | 33.23         |
| Receipt Incomplete or Illegible | Purchases and Online Orders | Tuesday            | \$0 - \$50    |                                    | Amazon               | TXN00261134               | notebooks for office                                    | 12/28/21                | 48.27         |
| Receipt Submitted               | Purchases and Online Orders | Monday             | \$101 - \$150 | 317 Glen Abbey Dr<br>Cary NC 27513 | Amazon               | TXN00263233               | ink cartridges for Sean's home office                   | 01/31/22                | 144.06        |
| Receipt Submitted               | Purchases and Online Orders | Monday             | \$51 - \$100  | 316 N Academy St<br>Cary NC 27513  | Amazon               | TXN00263275               | furniture/accessories for Sean's office                 | 01/31/22                | 85.78         |
| Receipt Incomplete or Illegible | Purchases and Online Orders | Monday             | \$0 - \$50    |                                    | Amazon               | TXN00263251               | calendar for Sean's office                              | 01/31/22                | 33.23         |
| Receipt Submitted               | Purchases and Online Orders | Sunday             | \$51 - \$100  | 316 N Academy St<br>Cary NC 27513  | Amazon               | TXN00263623               | supplies for Sean's office                              | 02/06/22                | 98.64         |
| Receipt Submitted               | Purchases and Online Orders | Sunday             | \$51 - \$100  | 316 N Academy St<br>Cary NC 27513  | Amazon               | TXN00263684               | supplies for Sean's office                              | 02/06/22                | 68.64         |
| Receipt Submitted               | Purchases and Online Orders | Monday             | \$101 - \$150 | 316 N Academy St<br>Cary NC 27513  | Amazon               | TXN00263750               | supplies for Sean's office                              | 02/07/22                | 139.41        |
| Receipt Submitted               | Purchases and Online Orders | Monday             | \$0 - \$50    | 316 N Academy St<br>Cary NC 27513  | Amazon               | TXN00263634               | supplies for Sean's office                              | 02/07/22                | 44.53         |
| Receipt Submitted               | Purchases and Online Orders | Saturday           | \$401 - \$500 | 316 N Academy St<br>Cary NC 27513  | Amazon               | TXN00264634               | supplies for Sean's office                              | 02/19/22                | 402.09        |
| Receipt Submitted               | Purchases and Online Orders | Monday             | \$101 - \$150 | 316 N Academy St<br>Cary NC 27513  | Amazon               | TXN00264713               | supplies for Sean's office                              | 02/21/22                | 139.49        |
| Receipt Submitted               | Purchases and Online Orders | Monday             | \$0 - \$50    | 316 N Academy St<br>Cary NC 27513  | Amazon               | TXN00264730               | supplies for Sean's office                              | 02/21/22                | 33.39         |
| Receipt Submitted               | Purchases and Online Orders | Monday             | \$0 - \$50    | 316 N Academy St<br>Cary NC 27513  | Amazon               | TXN00264750               | supplies for Sean's office                              | 02/21/22                | 20.65         |
| Receipt Submitted               | Purchases and Online Orders | Wednesday          | \$51 - \$100  | 316 N Academy St<br>Cary NC 27513  | Amazon               | TXN00265447               | coffee pods for office                                  | 03/02/22                | 82.63         |
| Receipt Submitted               | Purchases and Online Orders | Saturday           | \$51 - \$100  | 317 Glen Abbey Dr<br>Cary NC 27513 | Amazon               | TXN00265721               | organizer for office                                    | 03/05/22                | 52.54         |
| Receipt Submitted               | Purchases and Online Orders | Monday             | \$201 - \$300 | 317 Glen Abbey Dr<br>Cary NC 27513 | Amazon               | TXN00265772               | computer accessories for office                         | 03/07/22                | 267.00        |

## Sean Stegall Card xx5972 Spending

## Transaction Detail - Purchases and Online Orders

| Receipt Status<br>[1]           | Category<br>[2]             | Day of Week<br>[3] | Range<br>[4]  | Shipping Address<br>[5]            | Merchant Name<br>[6] | Transaction Number<br>[7] | Bank of America Works<br>Transaction Description<br>[7] | Transaction Date<br>[7] | Amount<br>[7] |
|---------------------------------|-----------------------------|--------------------|---------------|------------------------------------|----------------------|---------------------------|---------------------------------------------------------|-------------------------|---------------|
| Receipt Submitted               | Purchases and Online Orders | Monday             | \$201 - \$300 | 317 Glen Abbey Dr<br>Cary NC 27513 | Amazon               | TXN00266393               | equipment for the cabling in office                     | 03/14/22                | 209.91        |
| Receipt Submitted               | Purchases and Online Orders | Wednesday          | \$101 - \$150 | 317 Glen Abbey Dr<br>Cary NC 27513 | Amazon               | TXN00266576               | equipment for the cabling in office                     | 03/16/22                | 123.25        |
| Receipt Submitted               | Purchases and Online Orders | Wednesday          | \$0 - \$50    | 317 Glen Abbey Dr<br>Cary NC 27513 | Amazon               | TXN00266564               | equipment for the cabling in office                     | 03/16/22                | 32.12         |
| Receipt Submitted               | Purchases and Online Orders | Friday             | \$51 - \$100  | 317 Glen Abbey Dr<br>Cary NC 27513 | Amazon               | TXN00275117               | computer keyboard and electronics cleaner               | 07/01/22                | 69.70         |
| Receipt Submitted               | Purchases and Online Orders | Friday             | \$51 - \$100  | 317 Glen Abbey Dr<br>Cary NC 27513 | Amazon               | TXN00275521               | cleaning materials for office                           | 07/08/22                | 82.52         |
| Receipt Submitted               | Purchases and Online Orders | Friday             | \$0 - \$50    | 317 Glen Abbey Dr<br>Cary NC 27513 | Amazon               | TXN00275483               | coaching books                                          | 07/08/22                | 38.59         |
| Receipt Submitted               | Purchases and Online Orders | Saturday           | \$401 - \$500 | 316 N Academy St<br>Cary NC 27513  | Amazon               | TXN00275973               | noise cancelling headphones for office                  | 07/16/22                | 406.48        |
| Receipt Submitted               | Purchases and Online Orders | Sunday             | \$0 - \$50    | 316 N Academy St<br>Cary NC 27513  | Amazon               | TXN00276634               | coffee pods for Sean's office                           | 07/24/22                | 43.86         |
| Receipt Submitted               | Purchases and Online Orders | Friday             | \$151 - \$200 | 316 N Academy St<br>Cary NC 27513  | Amazon               | TXN00279659               |                                                         | 09/02/22                | 188.30        |
| Receipt Submitted               | Purchases and Online Orders | Monday             | \$51 - \$100  | 316 N Academy St<br>Cary NC 27513  | Amazon               | TXN00283432               |                                                         | 10/17/22                | 77.52         |
| Receipt Submitted               | Purchases and Online Orders | Saturday           | \$201 - \$300 | 317 Glen Abbey Dr<br>Cary NC 27513 | Amazon               | TXN00286927               |                                                         | 11/26/22                | 245.98        |
| Receipt Submitted               | Purchases and Online Orders | Sunday             | \$51 - \$100  | 317 Glen Abbey Dr<br>Cary NC 27513 | Amazon               | TXN00286917               |                                                         | 11/27/22                | 94.36         |
| Receipt Submitted               | Purchases and Online Orders | Monday             | over \$500    | 317 Glen Abbey Dr<br>Cary NC 27513 | Amazon               | TXN00286943               |                                                         | 11/28/22                | 745.38        |
| Receipt Submitted               | Purchases and Online Orders | Monday             | \$101 - \$150 | 317 Glen Abbey Dr<br>Cary NC 27513 | Amazon               | TXN00286984               |                                                         | 11/28/22                | 144.75        |
| Receipt Incomplete or Illegible | Purchases and Online Orders | Tuesday            | \$101 - \$150 |                                    | Amazon               | TXN00286970               |                                                         | 11/29/22                | 108.89        |
| Receipt Submitted               | Purchases and Online Orders | Tuesday            | \$51 - \$100  | 317 Glen Abbey Dr<br>Cary NC 27513 | Amazon               | TXN00287078               |                                                         | 11/29/22                | 57.90         |
| Receipt Submitted               | Purchases and Online Orders | Friday             | \$51 - \$100  | 317 Glen Abbey Dr<br>Cary NC 27513 | Amazon               | TXN00294642               | air purifier for home office                            | 03/03/23                | 83.64         |
| Receipt Submitted               | Purchases and Online Orders | Thursday           | \$0 - \$50    | 317 Glen Abbey Dr<br>Cary NC 27513 | Amazon               | TXN00295144               | coffee pods for office                                  | 03/09/23                | 45.49         |
| Receipt Lost or Missing         | Purchases and Online Orders | Sunday             | \$51 - \$100  |                                    | Amazon               | TXN00295955               |                                                         | 03/19/23                | 86.83         |
| Receipt Lost or Missing         | Purchases and Online Orders | Monday             | \$301 - \$400 |                                    | Amazon               | TXN00296180               |                                                         | 03/20/23                | 319.36        |
| Receipt Lost or Missing         | Purchases and Online Orders | Saturday           | \$0 - \$50    |                                    | Amazon               | TXN00298284               |                                                         | 04/15/23                | 48.25         |

## Sean Stegall Card xx5972 Spending

## Transaction Detail - Purchases and Online Orders

| Receipt Status<br>[1]   | Category<br>[2]             | Day of Week<br>[3] | Range<br>[4]  | Shipping Address<br>[5]            | Merchant Name<br>[6] | Transaction Number<br>[7] | Bank of America Works<br>Transaction Description<br>[7] | Transaction Date<br>[7] | Amount<br>[7] |
|-------------------------|-----------------------------|--------------------|---------------|------------------------------------|----------------------|---------------------------|---------------------------------------------------------|-------------------------|---------------|
| Receipt Lost or Missing | Purchases and Online Orders | Tuesday            | \$51 - \$100  |                                    | Amazon               | TXN00299231               |                                                         | 04/25/23                | 71.85         |
| Receipt Lost or Missing | Purchases and Online Orders | Tuesday            | \$0 - \$50    |                                    | Amazon               | TXN00299245               |                                                         | 04/25/23                | 32.16         |
| Receipt Lost or Missing | Purchases and Online Orders | Saturday           | \$101 - \$150 |                                    | Amazon               | TXN00301528               |                                                         | 05/20/23                | 105.08        |
| Receipt Lost or Missing | Purchases and Online Orders | Saturday           | \$51 - \$100  |                                    | Amazon               | TXN00301552               |                                                         | 05/20/23                | 93.18         |
| Receipt Lost or Missing | Purchases and Online Orders | Sunday             | \$51 - \$100  |                                    | Amazon               | TXN00301555               |                                                         | 05/21/23                | 53.57         |
| Receipt Lost or Missing | Purchases and Online Orders | Monday             | \$0 - \$50    |                                    | Amazon               | TXN00301762               |                                                         | 05/22/23                | 48.45         |
| Receipt Lost or Missing | Purchases and Online Orders | Saturday           | \$51 - \$100  |                                    | Amazon               | TXN00302669               |                                                         | 06/03/23                | 70.91         |
| Receipt Lost or Missing | Purchases and Online Orders | Sunday             | \$0 - \$50    |                                    | Amazon               | TXN00302658               |                                                         | 06/04/23                | 28.50         |
| Receipt Lost or Missing | Purchases and Online Orders | Monday             | \$201 - \$300 |                                    | Amazon               | TXN00302859               |                                                         | 06/05/23                | 257.38        |
| Receipt Lost or Missing | Purchases and Online Orders | Tuesday            | \$101 - \$150 |                                    | Amazon               | TXN00302942               |                                                         | 06/06/23                | 107.24        |
| Receipt Lost or Missing | Purchases and Online Orders | Monday             | \$51 - \$100  |                                    | Amazon               | TXN00303515               |                                                         | 06/12/23                | 61.12         |
| Receipt Lost or Missing | Purchases and Online Orders | Tuesday            | \$51 - \$100  |                                    | Amazon               | TXN00303539               |                                                         | 06/13/23                | 53.61         |
| Receipt Lost or Missing | Purchases and Online Orders | Saturday           | \$51 - \$100  |                                    | Amazon               | TXN00303978               |                                                         | 06/17/23                | 99.50         |
| Receipt Lost or Missing | Purchases and Online Orders | Saturday           | \$0 - \$50    |                                    | Amazon               | TXN00303954               |                                                         | 06/17/23                | 20.35         |
| Receipt Lost or Missing | Purchases and Online Orders | Saturday           | \$0 - \$50    |                                    | Amazon               | TXN00304003               |                                                         | 06/17/23                | 16.83         |
| Receipt Lost or Missing | Purchases and Online Orders | Sunday             | \$0 - \$50    |                                    | Amazon               | TXN00303966               |                                                         | 06/18/23                | 27.87         |
| Receipt Lost or Missing | Purchases and Online Orders | Sunday             | \$0 - \$50    |                                    | Amazon               | TXN00304018               |                                                         | 06/18/23                | 16.83         |
| Receipt Lost or Missing | Purchases and Online Orders | Sunday             | \$0 - \$50    |                                    | Amazon               | TXN00304027               |                                                         | 06/18/23                | 7.13          |
| Receipt Lost or Missing | Purchases and Online Orders | Monday             | \$0 - \$50    |                                    | Amazon               | TXN00303985               |                                                         | 06/19/23                | 13.93         |
| Receipt Submitted       | Purchases and Online Orders | Monday             | \$101 - \$150 | 317 Glen Abbey Dr<br>Cary NC 27513 | Amazon               | TXN00305043               | Sean Office Supplies                                    | 07/03/23                | 142.61        |
| Receipt Submitted       | Purchases and Online Orders | Monday             | \$0 - \$50    | 317 Glen Abbey Dr<br>Cary NC 27513 | Amazon               | TXN00305125               | Sean Office Supplies                                    | 07/03/23                | 27.87         |

## Sean Stegall Card xx5972 Spending

## Transaction Detail - Purchases and Online Orders

| Receipt Status<br>[1] | Category<br>[2]             | Day of Week<br>[3] | Range<br>[4]  | Shipping Address<br>[5]            | Merchant Name<br>[6] | Transaction Number<br>[7] | Bank of America Works<br>Transaction Description<br>[7] | Transaction Date<br>[7] | Amount<br>[7] |
|-----------------------|-----------------------------|--------------------|---------------|------------------------------------|----------------------|---------------------------|---------------------------------------------------------|-------------------------|---------------|
| Receipt Submitted     | Purchases and Online Orders | Tuesday            | \$101 - \$150 | 317 Glen Abbey Dr<br>Cary NC 27513 | Amazon               | TXN00305269               | Sean Office Supplies                                    | 07/04/23                | 119.73        |
| Receipt Submitted     | Purchases and Online Orders | Tuesday            | \$51 - \$100  | 317 Glen Abbey Dr<br>Cary NC 27513 | Amazon               | TXN00305268               | Sean Office Supplies                                    | 07/04/23                | 77.99         |
| Receipt Submitted     | Purchases and Online Orders | Tuesday            | \$0 - \$50    | 317 Glen Abbey Dr<br>Cary NC 27513 | Amazon               | TXN00305250               | Sean Office Supplies                                    | 07/04/23                | 12.86         |
| Receipt Submitted     | Purchases and Online Orders | Wednesday          | \$0 - \$50    | 317 Glen Abbey Dr<br>Cary NC 27513 | Amazon               | TXN00305341               | Office supplies                                         | 07/05/23                | 39.66         |
| Receipt Submitted     | Purchases and Online Orders | Saturday           | \$0 - \$50    | 317 Glen Abbey Dr<br>Cary NC 27513 | Amazon               | TXN00307056               | Sean Office Supplies                                    | 07/22/23                | 39.79         |
| Receipt Submitted     | Purchases and Online Orders | Sunday             | \$401 - \$500 | 317 Glen Abbey Dr<br>Cary NC 27513 | Amazon               | TXN00306883               | Sean Office Supplies; Sean Office Supplies              | 07/23/23                | 428.99        |
| Receipt Submitted     | Purchases and Online Orders | Sunday             | \$51 - \$100  | 317 Glen Abbey Dr<br>Cary NC 27513 | Amazon               | TXN00306966               | Sean Office Supplies                                    | 07/23/23                | 85.78         |
| Receipt Submitted     | Purchases and Online Orders | Monday             | \$51 - \$100  | 317 Glen Abbey Dr<br>Cary NC 27513 | Amazon               | TXN00307083               | Sean Office Supplies                                    | 07/24/23                | 64.36         |
| Receipt Submitted     | Purchases and Online Orders | Tuesday            | \$51 - \$100  | 316 N Academy St<br>Cary NC 27513  | Amazon               | TXN00307162               | Sean Office Supplies                                    | 07/25/23                | 73.44         |
| Receipt Submitted     | Purchases and Online Orders | Wednesday          | \$0 - \$50    | 316 N Academy St<br>Cary NC 27513  | Amazon               | TXN00307328               | Sean Office Supplies                                    | 07/26/23                | 10.71         |
| Receipt Submitted     | Purchases and Online Orders | Friday             | \$0 - \$50    | 317 Glen Abbey Dr<br>Cary NC 27513 | Amazon               | TXN00308312               | Sean Office Supplies                                    | 08/04/23                | 42.54         |
| Receipt Submitted     | Purchases and Online Orders | Friday             | \$0 - \$50    | 317 Glen Abbey Dr<br>Cary NC 27513 | Amazon               | TXN00308217               | Sean Office Supplies                                    | 08/04/23                | 32.16         |
| Receipt Submitted     | Purchases and Online Orders | Saturday           | \$0 - \$50    | 317 Glen Abbey Dr<br>Cary NC 27513 | Amazon               | TXN00308504               | Sean Office Supplies                                    | 08/05/23                | 48.78         |
| Receipt Submitted     | Purchases and Online Orders | Saturday           | \$0 - \$50    | 317 Glen Abbey Dr<br>Cary NC 27513 | Amazon               | TXN00308437               | supplies for Sean's office                              | 08/05/23                | 36.67         |
| Receipt Submitted     | Purchases and Online Orders | Saturday           | \$0 - \$50    | 317 Glen Abbey Dr<br>Cary NC 27513 | Amazon               | TXN00308515               | Office supplies                                         | 08/05/23                | 17.14         |
| Receipt Submitted     | Purchases and Online Orders | Sunday             | \$151 - \$200 | 317 Glen Abbey Dr<br>Cary NC 27513 | Amazon               | TXN00308494               | Sean Office Supplies                                    | 08/06/23                | 199.61        |
| Receipt Submitted     | Purchases and Online Orders | Sunday             | \$151 - \$200 | 317 Glen Abbey Dr<br>Cary NC 27513 | Amazon               | TXN00308340               | Sean Office Supplies                                    | 08/06/23                | 169.93        |
| Receipt Submitted     | Purchases and Online Orders | Sunday             | \$151 - \$200 | 317 Glen Abbey Dr<br>Cary NC 27513 | Amazon               | TXN00308511               | supplies for Sean's office                              | 08/06/23                | 160.41        |
| Receipt Submitted     | Purchases and Online Orders | Sunday             | \$51 - \$100  | 317 Glen Abbey Dr<br>Cary NC 27513 | Amazon               | TXN00308346               | Sean Office Supplies                                    | 08/06/23                | 72.66         |
| Receipt Submitted     | Purchases and Online Orders | Sunday             | \$51 - \$100  | 317 Glen Abbey Dr<br>Cary NC 27513 | Amazon               | TXN00308422               | supplies for Sean's office                              | 08/06/23                | 69.70         |
| Receipt Submitted     | Purchases and Online Orders | Sunday             | \$51 - \$100  | 317 Glen Abbey Dr<br>Cary NC 27513 | Amazon               | TXN00308460               | supplies for Sean's office                              | 08/06/23                | 55.30         |

## Sean Stegall Card xx5972 Spending

## Transaction Detail - Purchases and Online Orders

| Receipt Status<br>[1]   | Category<br>[2]             | Day of Week<br>[3] | Range<br>[4]  | Shipping Address<br>[5]            | Merchant Name<br>[6] | Transaction Number<br>[7] | Bank of America Works<br>Transaction Description<br>[7] | Transaction Date<br>[7] | Amount<br>[7] |
|-------------------------|-----------------------------|--------------------|---------------|------------------------------------|----------------------|---------------------------|---------------------------------------------------------|-------------------------|---------------|
| Receipt Submitted       | Purchases and Online Orders | Sunday             | \$0 - \$50    | 317 Glen Abbey Dr<br>Cary NC 27513 | Amazon               | TXN00308374               | Sean Office Supplies                                    | 08/06/23                | 31.09         |
| Receipt Submitted       | Purchases and Online Orders | Monday             | \$51 - \$100  | 317 Glen Abbey Dr<br>Cary NC 27513 | Amazon               | TXN00308510               | supplies for Sean's office                              | 08/07/23                | 86.79         |
| Receipt Lost or Missing | Purchases and Online Orders | Wednesday          | \$0 - \$50    |                                    | Amazon               | TXN00308809               | amazon return                                           | 08/09/23                | (69.70)       |
| Receipt Submitted       | Purchases and Online Orders | Friday             | \$51 - \$100  | 317 Glen Abbey Dr<br>Cary NC 27513 | Amazon               | TXN00308992               | Sean Office Supplies                                    | 08/11/23                | 63.27         |
| Receipt Submitted       | Purchases and Online Orders | Saturday           | \$101 - \$150 | 317 Glen Abbey Dr<br>Cary NC 27513 | Amazon               | TXN00309140               | Sean Office Supplies                                    | 08/12/23                | 101.86        |
| Receipt Submitted       | Purchases and Online Orders | Saturday           | \$0 - \$50    | 317 Glen Abbey Dr<br>Cary NC 27513 | Amazon               | TXN00309125               | Sean Office Supplies                                    | 08/12/23                | 26.80         |
| Receipt Submitted       | Purchases and Online Orders | Sunday             | \$0 - \$50    | 317 Glen Abbey Dr<br>Cary NC 27513 | Amazon               | TXN00309088               | Sean Office Supplies                                    | 08/13/23                | 26.80         |
| Receipt Submitted       | Purchases and Online Orders | Thursday           | \$51 - \$100  | 317 Glen Abbey Dr<br>Cary NC 27513 | Amazon               | TXN00310233               | Sean Office Supplies                                    | 08/24/23                | 86.64         |
| Receipt Submitted       | Purchases and Online Orders | Wednesday          | \$51 - \$100  | 317 Glen Abbey Dr<br>Cary NC 27513 | Amazon               | TXN00310697               | Office Supplies for Sean                                | 08/30/23                | 69.96         |
| Receipt Submitted       | Purchases and Online Orders | Wednesday          | \$51 - \$100  | 317 Glen Abbey Dr<br>Cary NC 27513 | Amazon               | TXN00310829               | Sean Office Supplies                                    | 08/30/23                | 67.54         |
| Receipt Submitted       | Purchases and Online Orders | Wednesday          | \$0 - \$50    | 317 Glen Abbey Dr<br>Cary NC 27513 | Amazon               | TXN00310785               | Office Supplies for Sean                                | 08/30/23                | 27.87         |
| Receipt Submitted       | Purchases and Online Orders | Sunday             | \$0 - \$50    | 317 Glen Abbey Dr<br>Cary NC 27513 | Amazon               | TXN00311230               | Sean Office Supplies                                    | 09/03/23                | 20.63         |
| Receipt Submitted       | Purchases and Online Orders | Tuesday            | \$201 - \$300 | 317 Glen Abbey Dr<br>Cary NC 27513 | Amazon               | TXN00311284               | Office supplies                                         | 09/05/23                | 286.71        |
| Receipt Submitted       | Purchases and Online Orders | Monday             | \$51 - \$100  | 317 Glen Abbey Dr<br>Cary NC 27513 | Amazon               | TXN00311904               | Office Supplies for Sean                                | 09/11/23                | 95.33         |
| Receipt Submitted       | Purchases and Online Orders | Saturday           | \$0 - \$50    | 317 Glen Abbey Dr<br>Cary NC 27513 | Amazon               | TXN00312527               | Sean Office Supplies                                    | 09/16/23                | 37.63         |
| Receipt Submitted       | Purchases and Online Orders | Sunday             | \$301 - \$400 | 317 Glen Abbey Dr<br>Cary NC 27513 | Amazon               | TXN00312477               | Sean Office Supplies                                    | 09/17/23                | 361.62        |
| Receipt Submitted       | Purchases and Online Orders | Wednesday          | \$51 - \$100  | 317 Glen Abbey Dr<br>Cary NC 27513 | Amazon               | TXN00314436               | Sean Office Supplies                                    | 10/04/23                | 91.14         |
| Receipt Submitted       | Purchases and Online Orders | Thursday           | \$51 - \$100  | 317 Glen Abbey Dr<br>Cary NC 27513 | Amazon               | TXN00314418               | Sean Office Supplies                                    | 10/05/23                | 94.99         |
| Receipt Submitted       | Purchases and Online Orders | Wednesday          | \$0 - \$50    | 316 N Academy St<br>Cary NC 27513  | Amazon               | TXN00315176               | Sean Office Supplies                                    | 10/11/23                | 28.53         |
| Receipt Submitted       | Purchases and Online Orders | Sunday             | \$301 - \$400 | 316 N Academy St<br>Cary NC 27513  | Amazon               | TXN00315480               | Office Supplies for Sean                                | 10/15/23                | 347.49        |
| Receipt Submitted       | Purchases and Online Orders | Monday             | \$101 - \$150 | 316 N Academy St<br>Cary NC 27513  | Amazon               | TXN00315519               | Office Supplies for Sean                                | 10/16/23                | 111.59        |

## Sean Stegall Card xx5972 Spending

## Transaction Detail - Purchases and Online Orders

| Receipt Status<br>[1] | Category<br>[2]             | Day of Week<br>[3] | Range<br>[4]  | Shipping Address<br>[5]            | Merchant Name<br>[6] | Transaction Number<br>[7] | Bank of America Works<br>Transaction Description<br>[7] | Transaction Date<br>[7] | Amount<br>[7] |
|-----------------------|-----------------------------|--------------------|---------------|------------------------------------|----------------------|---------------------------|---------------------------------------------------------|-------------------------|---------------|
| Receipt Submitted     | Purchases and Online Orders | Saturday           | \$51 - \$100  | 317 Glen Abbey Dr<br>Cary NC 27513 | Amazon               | TXN00316849               | Office supplies                                         | 10/28/23                | 50.65         |
| Receipt Submitted     | Purchases and Online Orders | Sunday             | \$51 - \$100  | 317 Glen Abbey Dr<br>Cary NC 27513 | Amazon               | TXN00316802               | Sean Office Supplies                                    | 10/29/23                | 53.09         |
| Receipt Submitted     | Purchases and Online Orders | Friday             | \$401 - \$500 | 316 N Academy St<br>Cary NC 27513  | Amazon               | TXN00317286               | Coffee/supplies for Sean's office                       | 11/03/23                | 400.84        |
| Receipt Submitted     | Purchases and Online Orders | Saturday           | \$0 - \$50    | 317 Glen Abbey Dr<br>Cary NC 27513 | Amazon               | TXN00318197               | Sean Office Supplies                                    | 11/11/23                | 24.64         |
| Receipt Submitted     | Purchases and Online Orders | Sunday             | \$0 - \$50    | 317 Glen Abbey Dr<br>Cary NC 27513 | Amazon               | TXN00318254               | supplies for Sean's office                              | 11/12/23                | 45.03         |
| Receipt Submitted     | Purchases and Online Orders | Tuesday            | \$0 - \$50    | 317 Glen Abbey Dr<br>Cary NC 27513 | Amazon               | TXN00318532               | Sean Office Supplies                                    | 11/14/23                | 42.89         |
| Receipt Submitted     | Purchases and Online Orders | Tuesday            | \$0 - \$50    | 317 Glen Abbey Dr<br>Cary NC 27513 | Amazon               | TXN00318372               | Sean Office Supplies                                    | 11/14/23                | 42.89         |
| Receipt Submitted     | Purchases and Online Orders | Saturday           | over \$500    | 317 Glen Abbey Dr<br>Cary NC 27513 | Amazon               | TXN00318989               | Sonos wireless subwoofer for office                     | 11/18/23                | 685.28        |
| Receipt Submitted     | Purchases and Online Orders | Saturday           | \$0 - \$50    | 317 Glen Abbey Dr<br>Cary NC 27513 | Amazon               | TXN00319042               | Coffee/supplies for Sean's office                       | 11/18/23                | 33.61         |
| Receipt Submitted     | Purchases and Online Orders | Sunday             | \$51 - \$100  | 317 Glen Abbey Dr<br>Cary NC 27513 | Amazon               | TXN00318944               | Sean Office Supplies                                    | 11/19/23                | 52.54         |
| Receipt Submitted     | Purchases and Online Orders | Sunday             | \$0 - \$50    | 317 Glen Abbey Dr<br>Cary NC 27513 | Amazon               | TXN00319096               | supplies for Sean's office                              | 11/19/23                | 32.16         |
| Receipt Submitted     | Purchases and Online Orders | Monday             | \$0 - \$50    | 317 Glen Abbey Dr<br>Cary NC 27513 | Amazon               | TXN00319247               | Sean Office Supplies                                    | 11/20/23                | 21.44         |
| Receipt Submitted     | Purchases and Online Orders | Tuesday            | \$101 - \$150 | 317 Glen Abbey Dr<br>Cary NC 27513 | Amazon               | TXN00319277               | Sean Office Supplies                                    | 11/21/23                | 120.08        |
| Receipt Submitted     | Purchases and Online Orders | Wednesday          | \$51 - \$100  | 317 Glen Abbey Dr<br>Cary NC 27513 | Amazon               | TXN00319407               | Sean Office Supplies                                    | 11/22/23                | 56.83         |
| Receipt Submitted     | Purchases and Online Orders | Wednesday          | \$51 - \$100  | 317 Glen Abbey Dr<br>Cary NC 27513 | Amazon               | TXN00319453               | Sean Office Supplies                                    | 11/22/23                | 56.83         |
| Receipt Submitted     | Purchases and Online Orders | Friday             | \$101 - \$150 | 317 Glen Abbey Dr<br>Cary NC 27513 | Amazon               | TXN00319551               | Label Maker for Sean's Office                           | 11/24/23                | 107.24        |
| Receipt Submitted     | Purchases and Online Orders | Monday             | \$101 - \$150 | 317 Glen Abbey Dr<br>Cary NC 27513 | Amazon               | TXN00320176               | Sean Office Supplies                                    | 12/04/23                | 133.83        |
| Receipt Submitted     | Purchases and Online Orders | Tuesday            | \$151 - \$200 | 317 Glen Abbey Dr<br>Cary NC 27513 | Amazon               | TXN00324022               | Sandisk Portable SSD for Sean's Office                  | 01/16/24                | 193.04        |
| Receipt Submitted     | Purchases and Online Orders | Saturday           | \$151 - \$200 | 317 Glen Abbey Dr<br>Cary NC 27513 | Amazon               | TXN00327413               | office supplies                                         | 02/17/24                | 174.12        |
| Receipt Submitted     | Purchases and Online Orders | Saturday           | \$0 - \$50    | 317 Glen Abbey Dr<br>Cary NC 27513 | Amazon               | TXN00327475               | office supplies                                         | 02/17/24                | 30.54         |
| Receipt Submitted     | Purchases and Online Orders | Saturday           | \$0 - \$50    | 317 Glen Abbey Dr<br>Cary NC 27513 | Amazon               | TXN00327549               | office supplies                                         | 02/17/24                | 27.91         |

## Sean Stegall Card xx5972 Spending

## Transaction Detail - Purchases and Online Orders

| Receipt Status<br>[1]           | Category<br>[2]             | Day of Week<br>[3] | Range<br>[4]  | Shipping Address<br>[5]            | Merchant Name<br>[6] | Transaction Number<br>[7] | Bank of America Works<br>Transaction Description<br>[7] | Transaction Date<br>[7] | Amount<br>[7] |
|---------------------------------|-----------------------------|--------------------|---------------|------------------------------------|----------------------|---------------------------|---------------------------------------------------------|-------------------------|---------------|
| Receipt Submitted               | Purchases and Online Orders | Sunday             | \$51 - \$100  | 317 Glen Abbey Dr<br>Cary NC 27513 | Amazon               | TXN00327480               | office supplies                                         | 02/18/24                | 55.69         |
| Receipt Submitted               | Purchases and Online Orders | Monday             | \$201 - \$300 | 317 Glen Abbey Dr<br>Cary NC 27513 | Amazon               | TXN00328415               | office supplies                                         | 02/26/24                | 203.30        |
| Receipt Submitted               | Purchases and Online Orders | Saturday           | \$401 - \$500 | 317 Glen Abbey Dr<br>Cary NC 27513 | Amazon               | TXN00329857               | office supplies                                         | 03/09/24                | 449.66        |
| Receipt Submitted               | Purchases and Online Orders | Saturday           | \$51 - \$100  | 317 Glen Abbey Dr<br>Cary NC 27513 | Amazon               | TXN00329875               | office supplies                                         | 03/09/24                | 85.79         |
| Receipt Submitted               | Purchases and Online Orders | Saturday           | \$0 - \$50    | 317 Glen Abbey Dr<br>Cary NC 27513 | Amazon               | TXN00330591               | office supplies                                         | 03/16/24                | 32.00         |
| Receipt Lost or Missing         | Purchases and Online Orders | Sunday             | \$201 - \$300 |                                    | Amazon               | TXN00330669               | office equipment                                        | 03/17/24                | 255.02        |
| Receipt Submitted               | Purchases and Online Orders | Sunday             | \$151 - \$200 | 317 Glen Abbey Dr<br>Cary NC 27513 | Amazon               | TXN00330617               | office equipment                                        | 03/17/24                | 181.25        |
| Receipt Submitted               | Purchases and Online Orders | Sunday             | \$0 - \$50    | 317 Glen Abbey Dr<br>Cary NC 27513 | Amazon               | TXN00330657               | office equipment                                        | 03/17/24                | 43.18         |
| Receipt Submitted               | Purchases and Online Orders | Sunday             | \$0 - \$50    | 317 Glen Abbey Dr<br>Cary NC 27513 | Amazon               | TXN00330654               | office supplies                                         | 03/17/24                | 41.92         |
| Receipt Submitted               | Purchases and Online Orders | Monday             | \$201 - \$300 | 317 Glen Abbey Dr<br>Cary NC 27513 | Amazon               | TXN00330710               | office equipment                                        | 03/18/24                | 273.20        |
| Receipt Submitted               | Purchases and Online Orders | Saturday           | \$0 - \$50    | 316 N Academy St<br>Cary NC 27513  | Amazon               | TXN00331230               | office equipment                                        | 03/23/24                | 32.12         |
| Receipt Submitted               | Purchases and Online Orders | Wednesday          | \$51 - \$100  | 316 N Academy St<br>Cary NC 27513  | Amazon               | TXN00332165               | Office supplies                                         | 04/03/24                | 91.80         |
| Receipt Submitted               | Purchases and Online Orders | Friday             | \$201 - \$300 | 317 Glen Abbey Dr<br>Cary NC 27513 | Amazon               | TXN00336736               | office equipment                                        | 05/17/24                | 235.94        |
| Receipt Submitted               | Purchases and Online Orders | Sunday             | \$301 - \$400 | 316 N Academy St<br>Cary NC 27513  | Amazon               | TXN00338540               | Surge Protector                                         | 06/09/24                | 342.13        |
| Receipt Incomplete or Illegible | Purchases and Online Orders | Wednesday          | \$101 - \$150 |                                    | Amazon               | TXN00344745               | Printer ink                                             | 08/14/24                | 141.21        |
| Receipt Submitted               | Purchases and Online Orders | Wednesday          | \$51 - \$100  | 317 Glen Abbey Dr<br>Cary NC 27513 | Amazon               | TXN00345945               | Fly Traps                                               | 08/28/24                | 80.42         |
| Receipt Incomplete or Illegible | Purchases and Online Orders | Friday             | \$101 - \$150 |                                    | Amazon               | TXN00353138               | UGREEN Nexode Pro 100W USB                              | 11/22/24                | 128.68        |
| Receipt Submitted               | Purchases and Online Orders | Wednesday          | \$51 - \$100  | 317 Glen Abbey Dr<br>Cary NC 27513 | Amazon               | TXN00353939               | Misc. Office Supplies                                   | 12/04/24                | 79.15         |
| Receipt Submitted               | Purchases and Online Orders | Wednesday          | \$0 - \$50    | 317 Glen Abbey Dr<br>Cary NC 27513 | Amazon               | TXN00353954               | Planners                                                | 12/04/24                | 45.95         |
| Receipt Submitted               | Purchases and Online Orders | Friday             | \$51 - \$100  | 317 Glen Abbey Dr<br>Cary NC 27513 | Amazon               | TXN00354233               | Coffee for the office                                   | 12/06/24                | 91.80         |

## Sean Stegall Card xx5972 Spending

## Transaction Detail - Purchases and Online Orders

| Receipt Status<br>[1]   | Category<br>[2]             | Day of Week<br>[3] | Range<br>[4]  | Shipping Address<br>[5]            | Merchant Name<br>[6] | Transaction Number<br>[7] | Bank of America Works<br>Transaction Description<br>[7] | Transaction Date<br>[7] | Amount<br>[7] |
|-------------------------|-----------------------------|--------------------|---------------|------------------------------------|----------------------|---------------------------|---------------------------------------------------------|-------------------------|---------------|
| Receipt Submitted       | Purchases and Online Orders | Sunday             | \$151 - \$200 | 317 Glen Abbey Dr<br>Cary NC 27513 | Amazon               | TXN00354202               | Spaces Heater for conference room                       | 12/08/24                | 182.31        |
| Receipt Submitted       | Purchases and Online Orders | Sunday             | \$151 - \$200 | 317 Glen Abbey Dr<br>Cary NC 27513 | Amazon               | TXN00354161               | Space Heater for Office                                 | 12/08/24                | 163.85        |
| Receipt Submitted       | Purchases and Online Orders | Wednesday          | \$201 - \$300 | 316 N Academy St<br>Cary NC 27513  | Amazon               | TXN00354671               |                                                         | 12/11/24                | 293.69        |
| Receipt Submitted       | Purchases and Online Orders | Monday             | \$0 - \$50    | 317 Glen Abbey Dr<br>Cary NC 27513 | Amazon               | TXN00355012               | Calendar                                                | 12/16/24                | 47.16         |
| Receipt Submitted       | Purchases and Online Orders | Saturday           | \$51 - \$100  | 317 Glen Abbey Dr<br>Cary NC 27513 | Amazon               | TXN00355562               | Printer/Computer Supplies                               | 12/21/24                | 79.55         |
| Receipt Submitted       | Purchases and Online Orders | Sunday             | \$101 - \$150 | 317 Glen Abbey Dr<br>Cary NC 27513 | Amazon               | TXN00355460               | Hard Drive                                              | 12/22/24                | 128.69        |
| Receipt Submitted       | Purchases and Online Orders | Sunday             | \$101 - \$150 | 317 Glen Abbey Dr<br>Cary NC 27513 | Amazon               | TXN00355579               | Computer Supplies                                       | 12/22/24                | 100.26        |
| Receipt Submitted       | Purchases and Online Orders | Sunday             | \$51 - \$100  | 317 Glen Abbey Dr<br>Cary NC 27513 | Amazon               | TXN00355609               | Misc. Office Supplies                                   | 12/22/24                | 67.85         |
| Receipt Submitted       | Purchases and Online Orders | Sunday             | \$0 - \$50    | 317 Glen Abbey Dr<br>Cary NC 27513 | Amazon               | TXN00355444               | Computer Supplies                                       | 12/22/24                | 46.05         |
| Receipt Lost or Missing | Purchases and Online Orders | Tuesday            | \$0 - \$50    |                                    | Amazon               | TXN00355691               | Office stationary- Uni Ball Signo RT1                   | 12/24/24                | 14.05         |
| Receipt Lost or Missing | Purchases and Online Orders | Saturday           | \$101 - \$150 |                                    | Amazon               | TXN00355753               | Gel Pens Fine Point                                     | 12/28/24                | 129.15        |
| Receipt Lost or Missing | Purchases and Online Orders | Saturday           | \$0 - \$50    |                                    | Amazon               | TXN00355739               | Coffee Pods for office                                  | 12/28/24                | 15.01         |
| Receipt Submitted       | Purchases and Online Orders | Sunday             | \$0 - \$50    | 317 Glen Abbey Dr<br>Cary NC 27513 | Amazon               | TXN00356026               | Computer Supplies                                       | 01/05/25                | 16.27         |
| Receipt Submitted       | Purchases and Online Orders | Sunday             | \$151 - \$200 | 316 N Academy St<br>Cary NC 27513  | Amazon               | TXN00357616               | Storage bins for office                                 | 01/26/25                | 156.58        |
| Receipt Submitted       | Purchases and Online Orders | Friday             | \$0 - \$50    | 317 Glen Abbey Dr<br>Cary NC 27513 | Amazon               | TXN00358293               | Return                                                  | 01/31/25                | (14.05)       |
| Receipt Submitted       | Purchases and Online Orders | Sunday             | \$201 - \$300 | 317 Glen Abbey Dr<br>Cary NC 27513 | Amazon               | TXN00358906               | Storage bins for office                                 | 02/09/25                | 238.92        |
| Receipt Submitted       | Purchases and Online Orders | Sunday             | \$151 - \$200 | 317 Glen Abbey Dr<br>Cary NC 27513 | Amazon               | TXN00358880               | Rectangle Metal Tin Storage Containers                  | 02/09/25                | 158.44        |
| Receipt Submitted       | Purchases and Online Orders | Monday             | \$51 - \$100  | 316 N Academy St<br>Cary NC 27513  | Amazon               | TXN00359564               | Planter for office plants                               | 02/17/25                | 67.56         |
| Receipt Submitted       | Purchases and Online Orders | Wednesday          | \$151 - \$200 | 316 N Academy St<br>Cary NC 27513  | Amazon               | TXN00359641               | Misc. Office Supplies                                   | 02/19/25                | 187.15        |
| Receipt Submitted       | Purchases and Online Orders | Friday             | \$51 - \$100  | 317 Glen Abbey Dr<br>Cary NC 27513 | Amazon               | TXN00359884               | Logitech MX Master 3s-wi (Mouse)                        | 02/21/25                | 96.51         |
| Receipt Submitted       | Purchases and Online Orders | Thursday           | \$201 - \$300 | 317 Glen Abbey Dr<br>Cary NC 27513 | Amazon               | TXN00362977               | Gnat/Fly Traps                                          | 04/03/25                | 220.17        |

## Sean Stegall Card xx5972 Spending

## Transaction Detail - Purchases and Online Orders

| Receipt Status<br>[1]           | Category<br>[2]             | Day of Week<br>[3] | Range<br>[4]  | Shipping Address<br>[5]            | Merchant Name<br>[6] | Transaction Number<br>[7] | Bank of America Works Transaction Description<br>[7] | Transaction Date<br>[7] | Amount<br>[7] |
|---------------------------------|-----------------------------|--------------------|---------------|------------------------------------|----------------------|---------------------------|------------------------------------------------------|-------------------------|---------------|
| Receipt Submitted               | Purchases and Online Orders | Friday             | \$101 - \$150 | 316 N Academy St<br>Cary NC 27513  | Amazon               | TXN00363064               | Charger and printer cord for office                  | 04/04/25                | 119.02        |
| Receipt Submitted               | Purchases and Online Orders | Friday             | \$0 - \$50    | 316 N Academy St<br>Cary NC 27513  | Amazon               | TXN00363163               | Macbook Cord                                         | 04/04/25                | 11.40         |
| Receipt Submitted               | Purchases and Online Orders | Thursday           | \$51 - \$100  | 317 Glen Abbey Dr<br>Cary NC 27513 | Amazon               | TXN00367477               | Office Paper Organizers                              | 05/29/25                | 79.72         |
| Receipt Submitted               | Purchases and Online Orders | Thursday           | \$51 - \$100  | 317 Glen Abbey Dr<br>Cary NC 27513 | Amazon               | TXN00367466               | HDMI Cord Adapter                                    | 05/29/25                | 51.44         |
| Receipt Submitted               | Purchases and Online Orders | Saturday           | \$201 - \$300 | 317 Glen Abbey Dr<br>Cary NC 27513 | Amazon               | TXN00367919               | Misc. Office Organizers                              | 06/07/25                | 275.70        |
| Receipt Submitted               | Purchases and Online Orders | Sunday             | \$151 - \$200 | 317 Glen Abbey Dr<br>Cary NC 27513 | Amazon               | TXN00367938               | Light Fixture                                        | 06/08/25                | 173.47        |
| Receipt Submitted               | Purchases and Online Orders | Saturday           | \$0 - \$50    | 317 Glen Abbey Dr<br>Cary NC 27513 | Amazon               | TXN00370668               | Apple Cables                                         | 07/26/25                | 16.08         |
| Receipt Submitted               | Purchases and Online Orders | Sunday             | \$0 - \$50    | 317 Glen Abbey Dr<br>Cary NC 27513 | Amazon               | TXN00370717               | Cable Creation Short USB 4C                          | 07/27/25                | 15.96         |
| Receipt Incomplete or Illegible | Purchases and Online Orders | Tuesday            | \$51 - \$100  |                                    | Amazon               | TXN00372560               | Misc. Office Supplies                                | 08/19/25                | 60.52         |
| Receipt Submitted               | Purchases and Online Orders | Friday             | \$101 - \$150 | 317 Glen Abbey Dr<br>Cary NC 27513 | Amazon               | TXN00373528               | Mouse-Logitech MX Master 3s                          | 08/29/25                | 117.96        |
| Receipt Submitted               | Purchases and Online Orders | Monday             | \$0 - \$50    | 317 Glen Abbey Dr<br>Cary NC 27513 | Amazon               | TXN00375124               | Charging Blocks                                      | 09/22/25                | 41.92         |
| Receipt Submitted               | Purchases and Online Orders | Monday             | \$0 - \$50    | 317 Glen Abbey Dr<br>Cary NC 27513 | Amazon               | TXN00375274               | Cables                                               | 09/22/25                | 27.87         |
| Receipt Lost or Missing         | Purchases and Online Orders | Sunday             | over \$500    |                                    | Apple.Com            | TXN00304057               |                                                      | 06/18/23                | 1,714.93      |
| Receipt Lost or Missing         | Purchases and Online Orders | Sunday             | \$301 - \$400 |                                    | Apple.Com            | TXN00303926               |                                                      | 06/18/23                | 374.30        |
| Receipt Lost or Missing         | Purchases and Online Orders | Sunday             | \$101 - \$150 |                                    | Apple.Com            | TXN00304085               |                                                      | 06/18/23                | 106.18        |
| Receipt Lost or Missing         | Purchases and Online Orders | Sunday             | \$0 - \$50    |                                    | Apple.Com            | TXN00304080               |                                                      | 06/18/23                | 9.65          |
| Receipt Lost or Missing         | Purchases and Online Orders | Monday             | \$51 - \$100  |                                    | Apple.Com            | TXN00304040               |                                                      | 06/19/23                | 96.47         |
| Receipt Submitted               | Purchases and Online Orders | Thursday           | over \$500    | 316 N Academy St<br>Cary NC 27513  | Apple.Com            | TXN00305344               | Ipad Pro, Ipad Keyboard                              | 07/06/23                | 1,393.18      |
| Receipt Submitted               | Purchases and Online Orders | Thursday           | \$301 - \$400 | 316 N Academy St<br>Cary NC 27513  | Apple.Com            | TXN00305318               | Ipad Pro, Ipad Keyboard                              | 07/06/23                | 320.68        |
| Receipt Submitted               | Purchases and Online Orders | Thursday           | \$101 - \$150 | 316 N Academy St<br>Cary NC 27513  | Apple.Com            | TXN00305457               | Ipad Pro, Ipad Keyboard                              | 07/06/23                | 138.35        |
| Receipt Submitted               | Purchases and Online Orders | Thursday           | \$0 - \$50    | 316 N Academy St<br>Cary NC 27513  | Apple.Com            | TXN00305361               | Ipad Pro, Ipad Keyboard                              | 07/06/23                | 9.65          |

## Sean Stegall Card xx5972 Spending

## Transaction Detail - Purchases and Online Orders

| Receipt Status<br>[1]           | Category<br>[2]             | Day of Week<br>[3] | Range<br>[4]  | Shipping Address<br>[5]            | Merchant Name<br>[6]      | Transaction Number<br>[7] | Bank of America Works<br>Transaction Description<br>[7] | Transaction Date<br>[7] | Amount<br>[7] |
|---------------------------------|-----------------------------|--------------------|---------------|------------------------------------|---------------------------|---------------------------|---------------------------------------------------------|-------------------------|---------------|
| Receipt Submitted               | Purchases and Online Orders | Friday             | \$51 - \$100  | 317 Glen Abbey Dr<br>Cary NC 27513 | Apple.Com                 | TXN00305465               | Office supplies                                         | 07/07/23                | 85.75         |
| Receipt Submitted               | Purchases and Online Orders | Friday             | \$0 - \$50    | 317 Glen Abbey Dr<br>Cary NC 27513 | Apple.Com                 | TXN00305383               | Office supplies                                         | 07/07/23                | 41.83         |
| Receipt Submitted               | Purchases and Online Orders | Friday             | \$0 - \$50    | 317 Glen Abbey Dr<br>Cary NC 27513 | Apple.Com                 | TXN00305419               | Office supplies                                         | 07/07/23                | 8.58          |
| Receipt Submitted               | Purchases and Online Orders | Sunday             | \$151 - \$200 | 317 Glen Abbey Dr<br>Cary NC 27513 | Apple.Com                 | TXN00327496               | office supplies                                         | 02/18/24                | 159.80        |
| Receipt Submitted               | Purchases and Online Orders | Sunday             | \$0 - \$50    | 317 Glen Abbey Dr<br>Cary NC 27513 | Apple.Com                 | TXN00327437               | office supplies                                         | 02/18/24                | 42.85         |
| Receipt Submitted               | Purchases and Online Orders | Sunday             | \$0 - \$50    | 317 Glen Abbey Dr<br>Cary NC 27513 | Apple.Com                 | TXN00327502               | Office supplies                                         | 02/18/24                | 9.65          |
| Receipt Submitted               | Purchases and Online Orders | Sunday             | \$101 - \$150 | 316 N Academy St<br>Cary NC 27513  | Apple.Com                 | TXN00355545               | Apple Care                                              | 12/22/24                | 107.24        |
| Receipt Submitted               | Purchases and Online Orders | Monday             | over \$500    | 317 Glen Abbey Dr<br>Cary NC 27513 | Apple.Com                 | TXN00355461               | Replaced Sean's computer                                | 12/23/24                | 3,430.93      |
| Receipt Lost or Missing         | Purchases and Online Orders | Monday             | \$0 - \$50    |                                    | Apple.Com                 | TXN00355468               | Charging Cable                                          | 12/23/24                | 9.65          |
| Receipt Submitted               | Purchases and Online Orders | Saturday           | \$51 - \$100  | Digital Purchase                   | Business Journals         | TXN00274033               | TBJ Digital Subscription                                | 06/18/22                | 96.53         |
| Receipt Lost or Missing         | Purchases and Online Orders | Sunday             | \$101 - \$150 |                                    | Business Journals         | TXN00304006               |                                                         | 06/18/23                | 107.25        |
| Receipt Incomplete or Illegible | Purchases and Online Orders | Thursday           | \$101 - \$150 |                                    | Etsy.Com                  | TXN00262464               | furniture for Sean's office                             | 01/20/22                | 131.50        |
| Receipt Lost or Missing         | Purchases and Online Orders | Saturday           | \$0 - \$50    |                                    | Etsy.Com                  | TXN00271320               | accidentally used Town card for Etsy purchase           | 05/14/22                | 21.34         |
| Receipt Lost or Missing         | Purchases and Online Orders | Tuesday            | \$101 - \$150 |                                    | Excellent Supply          | TXN00301794               |                                                         | 05/23/23                | 115.47        |
| Receipt Submitted               | Purchases and Online Orders | Sunday             | \$0 - \$50    | Digital Purchase                   | Flexibits Fantastical     | TXN00264126               | flexbits premium subscription                           | 02/13/22                | 39.99         |
| Receipt Submitted               | Purchases and Online Orders | Monday             | \$51 - \$100  | Digital Purchase                   | Flexibits Fantastical     | TXN00292863               | flexbits premium                                        | 02/13/23                | 56.99         |
| Receipt Submitted               | Purchases and Online Orders | Tuesday            | \$51 - \$100  | Digital Purchase                   | Flexibits Fantastical     | TXN00326985               | office supplies                                         | 02/13/24                | 56.99         |
| Receipt Submitted               | Purchases and Online Orders | Thursday           | \$51 - \$100  | Digital Purchase                   | Flexibits Fantastical     | TXN00359181               | Flexibits Premium Subscription                          | 02/13/25                | 56.99         |
| Receipt Submitted               | Purchases and Online Orders | Friday             | \$0 - \$50    | 316 N Academy St<br>Cary NC 27513  | Government Finance Office | TXN00354194               | Government finance officers association E-Books         | 12/06/24                | 40.00         |
| Receipt Submitted               | Purchases and Online Orders | Thursday           | \$101 - \$150 | Digital Purchase                   | Grammarly                 | TXN00253320               | Grammarly subscription for Sean                         | 09/02/21                | 139.95        |
| Receipt Submitted               | Purchases and Online Orders | Friday             | \$101 - \$150 | Digital Purchase                   | Grammarly                 | TXN00279741               |                                                         | 09/02/22                | 139.95        |

## Sean Stegall Card xx5972 Spending

## Transaction Detail - Purchases and Online Orders

| Receipt Status<br>[1]           | Category<br>[2]             | Day of Week<br>[3] | Range<br>[4]  | Shipping Address<br>[5]           | Merchant Name<br>[6]      | Transaction Number<br>[7] | Bank of America Works Transaction Description<br>[7] | Transaction Date<br>[7] | Amount<br>[7] |
|---------------------------------|-----------------------------|--------------------|---------------|-----------------------------------|---------------------------|---------------------------|------------------------------------------------------|-------------------------|---------------|
| Receipt Submitted               | Purchases and Online Orders | Saturday           | \$101 - \$150 | Digital Purchase                  | Grammarly                 | TXN00311189               | Grammarly annual subscription                        | 09/02/23                | 139.95        |
| Receipt Submitted               | Purchases and Online Orders | Monday             | \$101 - \$150 | Digital Purchase                  | Grammarly                 | TXN00346225               | Grammarly Subscription                               | 09/02/24                | 139.95        |
| Receipt Submitted               | Purchases and Online Orders | Tuesday            | \$101 - \$150 | Digital Purchase                  | Grammarly                 | TXN00373682               | Grammarly Subscription                               | 09/02/25                | 139.95        |
| Receipt Lost or Missing         | Purchases and Online Orders | Friday             | \$151 - \$200 |                                   | HBR Subscription          | TXN00258798               | annual subscription for HBR magazine                 | 11/19/21                | 193.05        |
| Receipt Lost or Missing         | Purchases and Online Orders | Saturday           | \$151 - \$200 |                                   | HBR Subscription          | TXN00286471               |                                                      | 11/19/22                | 198.42        |
| Receipt Lost or Missing         | Purchases and Online Orders | Sunday             | \$201 - \$300 |                                   | HBR Subscription          | TXN00319017               | HBR subscription                                     | 11/19/23                | 209.14        |
| Receipt Submitted               | Purchases and Online Orders | Tuesday            | \$201 - \$300 | Digital Purchase                  | HBR Subscription          | TXN00352725               | Lori Bush HBR Subscription                           | 11/19/24                | 209.14        |
| Receipt Lost or Missing         | Purchases and Online Orders | Wednesday          | \$201 - \$300 |                                   | HBR Subscription          | TXN00380092               |                                                      | 11/19/25                | 209.14        |
| Receipt Lost or Missing         | Purchases and Online Orders | Saturday           | \$0 - \$50    |                                   | Hudson Technology Systems | TXN00298942               |                                                      | 04/22/23                | 29.01         |
| Receipt Lost or Missing         | Purchases and Online Orders | Monday             | \$0 - \$50    |                                   | International Transaction | TXN00313804               | international fee                                    | 10/02/23                | 1.48          |
| Receipt Lost or Missing         | Purchases and Online Orders | Friday             | \$0 - \$50    |                                   | International Transaction | TXN00314605               | international fee                                    | 10/06/23                | 1.52          |
| Receipt Lost or Missing         | Purchases and Online Orders | Monday             | \$0 - \$50    |                                   | International Transaction | TXN00321811               | fee                                                  | 12/18/23                | 1.34          |
| Receipt Lost or Missing         | Purchases and Online Orders | Tuesday            | \$0 - \$50    |                                   | International Transaction | TXN00326900               | fee                                                  | 02/13/24                | 1.67          |
| Receipt Lost or Missing         | Purchases and Online Orders | Tuesday            | \$0 - \$50    |                                   | International Transaction | TXN00326965               | fee                                                  | 02/13/24                | 1.14          |
| Receipt Lost or Missing         | Purchases and Online Orders | Thursday           | \$0 - \$50    |                                   | International Transaction | TXN00359178               |                                                      | 02/13/25                | 2.81          |
| Receipt Submitted               | Purchases and Online Orders | Sunday             | over \$500    | 316 N Academy St<br>Cary NC 27513 | Joybird Furniture         | TXN00264690               | furniture for office                                 | 02/20/22                | 692.84        |
| Receipt Submitted               | Purchases and Online Orders | Wednesday          | \$151 - \$200 | Digital Purchase                  | Lowe's                    | TXN00353921               | Space heaters for Sean Office                        | 12/04/24                | 160.85        |
| Receipt Submitted               | Purchases and Online Orders | Thursday           | \$51 - \$100  | Digital Purchase                  | Quillbot                  | TXN00253337               | QuillBot Premium Subscription                        | 09/02/21                | 79.95         |
| Receipt Submitted               | Purchases and Online Orders | Friday             | \$51 - \$100  | Digital Purchase                  | Quillbot                  | TXN00279787               |                                                      | 09/02/22                | 79.95         |
| Receipt Incomplete or Illegible | Purchases and Online Orders | Saturday           | \$51 - \$100  |                                   | Quillbot                  | TXN00311197               | Quillbot annual subscription                         | 09/02/23                | 79.95         |
| Receipt Submitted               | Purchases and Online Orders | Monday             | \$51 - \$100  | Digital Purchase                  | Quillbot                  | TXN00346205               | Grammarly Subscription                               | 09/02/24                | 79.95         |

## Sean Stegall Card xx5972 Spending

## Transaction Detail - Purchases and Online Orders

| Receipt Status<br>[1]           | Category<br>[2]             | Day of Week<br>[3] | Range<br>[4]  | Shipping Address<br>[5]            | Merchant Name<br>[6] | Transaction Number<br>[7] | Bank of America Works<br>Transaction Description<br>[7] | Transaction Date<br>[7] | Amount<br>[7] |
|---------------------------------|-----------------------------|--------------------|---------------|------------------------------------|----------------------|---------------------------|---------------------------------------------------------|-------------------------|---------------|
| Receipt Submitted               | Purchases and Online Orders | Tuesday            | \$51 - \$100  | Digital Purchase                   | Quillbot             | TXN00373659               | Quillbot                                                | 09/02/25                | 79.95         |
| Receipt Submitted               | Purchases and Online Orders | Sunday             | over \$500    | 316 N Academy St<br>Cary NC 27513  | Room & Board Web     | TXN00264576               | furniture/supplies for Sean's office                    | 02/20/22                | 2,205.06      |
| Receipt Submitted               | Purchases and Online Orders | Thursday           | \$101 - \$150 | 317 Glen Abbey Dr<br>Cary NC 27513 | Room & Board Web     | TXN00320054               | Sean Office Supplies                                    | 11/30/23                | 134.06        |
| Receipt Submitted               | Purchases and Online Orders | Friday             | \$201 - \$300 | 317 Glen Abbey Dr<br>Cary NC 27513 | Room & Board Web     | TXN00321185               | Sean Office Supplies                                    | 12/08/23                | 235.95        |
| Receipt Submitted               | Purchases and Online Orders | Monday             | over \$500    | 316 N Academy St<br>Cary NC 27513  | Room & Board Web     | TXN00323936               | Sean Office Supplies                                    | 01/15/24                | 790.43        |
| Receipt Submitted               | Purchases and Online Orders | Sunday             | \$401 - \$500 | 316 N Academy St<br>Cary NC 27513  | Room & Board Web     | TXN00326734               | office supplies                                         | 02/11/24                | 471.90        |
| Receipt Submitted               | Purchases and Online Orders | Saturday           | \$401 - \$500 | 317 Glen Abbey Dr<br>Cary NC 27513 | Sonos Inc.           | TXN00319526               | Sean Office Supplies                                    | 11/25/23                | 433.29        |
| Receipt Incomplete or Illegible | Purchases and Online Orders | Wednesday          | over \$500    |                                    | Sonos Inc.           | TXN00324227               | office supplies                                         | 01/17/24                | 703.42        |
| Receipt Incomplete or Illegible | Purchases and Online Orders | Wednesday          | \$51 - \$100  |                                    | Sonos Inc.           | TXN00324262               | office supplies                                         | 01/17/24                | 64.45         |
| Receipt Submitted               | Purchases and Online Orders | Tuesday            | over \$500    | 317 Glen Abbey Dr<br>Cary NC 27513 | Sonos Inc.           | TXN00327172               | office equipment                                        | 02/13/24                | 882.66        |
| Receipt Submitted               | Purchases and Online Orders | Thursday           | over \$500    | 316 N Academy St<br>Cary NC 27513  | Sonos Inc.           | TXN00327445               | office equipment                                        | 02/15/24                | 1,074.64      |
| Receipt Incomplete or Illegible | Purchases and Online Orders | Saturday           | over \$500    |                                    | Sonos Inc.           | TXN00329791               | office supplies                                         | 03/09/24                | 664.04        |
| Receipt Submitted               | Purchases and Online Orders | Sunday             | \$51 - \$100  |                                    | T&C - Cary           | TXN00358856               | Mrci grow potting mix                                   | 02/09/25                | 83.59         |
| Receipt Incomplete or Illegible | Purchases and Online Orders | Sunday             | over \$500    |                                    | Target               | TXN00249288               | vaccuum for office                                      | 07/04/21                | 750.74        |
| Receipt Submitted               | Purchases and Online Orders | Wednesday          | \$201 - \$300 | 316 N Academy St<br>Cary NC 27513  | Target               | TXN00263356               | storage ottoman for Sean's office                       | 02/02/22                | 241.30        |
| Receipt Lost or Missing         | Purchases and Online Orders | Friday             | \$101 - \$150 |                                    | The Week Magazine    | TXN00308485               | Magazine subscription                                   | 08/04/23                | 135.77        |
| Receipt Lost or Missing         | Purchases and Online Orders | Wednesday          | \$151 - \$200 |                                    | The Week Magazine    | TXN00337555               | the week renewal                                        | 05/29/24                | 188.40        |
| Receipt Submitted               | Purchases and Online Orders | Wednesday          | \$201 - \$300 | 316 N Academy St<br>Cary NC 27513  | The Week Magazine    | TXN00367371               | Sean's The Week Subscription                            | 05/28/25                | 245.60        |
| Receipt Submitted               | Purchases and Online Orders | Monday             | \$151 - \$200 | Digital Purchase                   | Venngage.Com         | TXN00326995               | office supplies                                         | 02/12/24                | 166.79        |

Sean Stegall Card xx5972 Spending

Transaction Detail - Purchases and Online Orders

| Receipt Status<br>[1] | Category<br>[2]             | Day of Week<br>[3] | Range<br>[4]  | Shipping Address<br>[5]            | Merchant Name<br>[6] | Transaction Number<br>[7] | Bank of America Works Transaction Description<br>[7] | Transaction Date<br>[7] | Amount<br>[7] |
|-----------------------|-----------------------------|--------------------|---------------|------------------------------------|----------------------|---------------------------|------------------------------------------------------|-------------------------|---------------|
| Receipt Submitted     | Purchases and Online Orders | Monday             | \$101 - \$150 | Digital Purchase                   | Venngage.Com         | TXN00327009               | office supplies                                      | 02/12/24                | 114.00        |
| Receipt Submitted     | Purchases and Online Orders | Wednesday          | \$201 - \$300 | Digital Purchase                   | Venngage.Com         | TXN00359206               | Venngage Infographics                                | 02/12/25                | 280.80        |
| Receipt Submitted     | Purchases and Online Orders | Monday             | \$51 - \$100  | 317 Glen Abbey Dr<br>Cary NC 27513 | Walmart              | TXN00275681               | storage containers for office                        | 07/11/22                | 91.12         |
| Receipt Submitted     | Purchases and Online Orders | Tuesday            | \$201 - \$300 | 316 N Academy St<br>Cary NC 27513  | Wayfair              | TXN00264861               | planter set for Sean's office                        | 02/22/22                | 209.13        |
| Total                 |                             |                    |               |                                    |                      |                           |                                                      | \$                      | 40,996.52     |

Notes:

- \*\*\* Scope period - July 1, 2021 through November 20, 2025
- [1] Forvis Mazars matched transactions to available receipts based on identifying information such as transaction date, dollar amount, and merchant name.
- [2] Forvis Mazars categorized transactions based on merchant name.
- [3] Forvis Mazars calculated field based on transaction date.
- [4] Forvis Mazars calculated field based on transaction amount.
- [5] Forvis Mazars summarized information from receipts.  
Source: Receipt Images from Bank of America Works and Oracle Fusion
- [6] Forvis Mazars applied uniform merchant names for purposes of this analysis.  
Source: Bank of America Works Transaction Detail of Spending for Card xx5972.
- [7] Source: Bank of America Works Transaction Detail of Spending for Card xx5972.

## Sean Stegall Card xx5972 Spending

## Transaction Detail - Restaurants and Eating Out

| Receipt Status<br>[1]   | Category<br>[2]            | Day of Week<br>[3] | Range<br>[4]  | Merchant Name<br>[5]  | Transaction Number<br>[6] | Location of Purchase<br>[6] | Bank of America Works Transaction Description<br>[6] | Transaction Date<br>[6] | Amount<br>[6] |
|-------------------------|----------------------------|--------------------|---------------|-----------------------|---------------------------|-----------------------------|------------------------------------------------------|-------------------------|---------------|
| Receipt Lost or Missing | Restaurants and Eating Out | Tuesday            | \$51 - \$100  | Academy Street Bistro | TXN00253126               | Cary, NC                    | working lunch (Stegall, Ault, Whelehan)              | 08/31/21                | \$ 57.46      |
| Receipt Lost or Missing | Restaurants and Eating Out | Tuesday            | \$51 - \$100  | Academy Street Bistro | TXN00286997               | Cary, NC                    |                                                      | 11/29/22                | 50.40         |
| Receipt Lost or Missing | Restaurants and Eating Out | Tuesday            | \$101 - \$150 | Academy Street Bistro | TXN00287712               | Cary, NC                    |                                                      | 12/06/22                | 110.09        |
| Receipt Submitted       | Restaurants and Eating Out | Tuesday            | \$51 - \$100  | Academy Street Bistro | TXN00309364               | Cary, NC                    | Sean Stegall and Marla Dorrel Lunch Mtg              | 08/15/23                | 56.14         |
| Receipt Submitted       | Restaurants and Eating Out | Thursday           | \$51 - \$100  | Academy Street Bistro | TXN00310290               | Cary, NC                    | Sean Stegall, Susan Moran Review Mtg                 | 08/24/23                | 82.38         |
| Receipt Lost or Missing | Restaurants and Eating Out | Wednesday          | \$101 - \$150 | Academy Street Bistro | TXN00336353               | Cary, NC                    | working lunch                                        | 05/15/24                | 147.17        |
| Receipt Submitted       | Restaurants and Eating Out | Tuesday            | \$51 - \$100  | Academy Street Bistro | TXN00351051               | Cary, NC                    | Lunch with Mary Mckay                                | 10/29/24                | 50.97         |
| Receipt Lost or Missing | Restaurants and Eating Out | Tuesday            | \$51 - \$100  | BB's Crispy Chicken   | TXN00304281               | Cary, NC                    |                                                      | 06/20/23                | 66.17         |
| Receipt Lost or Missing | Restaurants and Eating Out | Thursday           | \$151 - \$200 | Bodega Tapas          | TXN00333119               | Wake Forest, NC             | event dinner                                         | 04/11/24                | 172.07        |
| Receipt Submitted       | Restaurants and Eating Out | Monday             | \$151 - \$200 | Bonefish              | TXN00271979               | Cary, NC                    | business dinner w/ Apex & Morrisville TM's           | 05/23/22                | 166.11        |
| Receipt Submitted       | Restaurants and Eating Out | Thursday           | \$101 - \$150 | Bonefish              | TXN00286294               | Cary, NC                    |                                                      | 11/17/22                | 113.55        |
| Receipt Submitted       | Restaurants and Eating Out | Thursday           | \$0 - \$50    | Brigs At The Crossing | TXN00264612               | Cary, NC                    | breakfast meeting (Sean & Russ)                      | 02/17/22                | 35.29         |
| Receipt Submitted       | Restaurants and Eating Out | Monday             | \$0 - \$50    | Brigs At The Crossing | TXN00273096               | Cary, NC                    | working breakfast mtg (Sean + Dan Ault)              | 06/06/22                | 27.61         |
| Receipt Submitted       | Restaurants and Eating Out | Wednesday          | \$0 - \$50    | Brigs At The Crossing | TXN00277038               | Cary, NC                    | breakfast meeting (Sean, Dan Ault)                   | 07/27/22                | 25.92         |
| Receipt Submitted       | Restaurants and Eating Out | Thursday           | \$0 - \$50    | Brigs At The Crossing | TXN00295874               | Cary, NC                    | breakfast meeting with CM Lori Bush                  | 03/16/23                | 37.67         |
| Receipt Lost or Missing | Restaurants and Eating Out | Thursday           | \$0 - \$50    | Brigs At The Crossing | TXN00303207               | Cary, NC                    |                                                      | 06/08/23                | 31.22         |
| Receipt Submitted       | Restaurants and Eating Out | Wednesday          | \$0 - \$50    | Brigs At The Crossing | TXN00330937               | Cary, NC                    | Breakfast meeting with Ted Boyd                      | 03/20/24                | 33.56         |
| Receipt Submitted       | Restaurants and Eating Out | Monday             | \$51 - \$100  | Brixx Pizza           | TXN00292247               | Cary, NC                    | lunch meeting with CM Ryan Eades                     | 02/06/23                | 71.63         |
| Receipt Submitted       | Restaurants and Eating Out | Monday             | \$0 - \$50    | Brixx Pizza           | TXN00292404               | Cary, NC                    | Lunch mtg (Sean Stegall & CM Ryan Eades)             | 02/06/23                | 43.39         |
| Receipt Submitted       | Restaurants and Eating Out | Friday             | \$0 - \$50    | Cantina               | TXN00257906               | Raleigh, NC                 | working lunch with Ruffin Hall                       | 11/05/21                | 32.44         |
| Receipt Submitted       | Restaurants and Eating Out | Monday             | \$0 - \$50    | Cantina               | TXN00265790               | Raleigh, NC                 | business mtg lunch with Ruffin Hall                  | 03/07/22                | 38.42         |

## Sean Stegall Card xx5972 Spending

## Transaction Detail - Restaurants and Eating Out

| Receipt Status<br>[1]   | Category<br>[2]            | Day of Week<br>[3] | Range<br>[4]  | Merchant Name<br>[5]  | Transaction Number<br>[6] | Location of Purchase<br>[6] | Bank of America Works Transaction Description<br>[6] | Transaction Date<br>[6] | Amount<br>[6] |
|-------------------------|----------------------------|--------------------|---------------|-----------------------|---------------------------|-----------------------------|------------------------------------------------------|-------------------------|---------------|
| Receipt Submitted       | Restaurants and Eating Out | Monday             | \$51 - \$100  | Cary Sports & Social  | TXN00353382               | Cary, NC                    | Dinner with external partners                        | 11/25/24                | 91.27         |
| Receipt Submitted       | Restaurants and Eating Out | Thursday           | \$101 - \$150 | Cheesecake Factory    | TXN00332299               | Raleigh, NC                 | Dinner Meeting with Developer                        | 04/04/24                | 127.26        |
| Receipt Lost or Missing | Restaurants and Eating Out | Monday             | \$51 - \$100  | Cracker Barrel        | TXN00257133               | Lumberton, NC               | Group lunch on the way to Charleston, SC             | 10/25/21                | 84.53         |
| Receipt Submitted       | Restaurants and Eating Out | Wednesday          | \$0 - \$50    | Craft Public House    | TXN00287177               | Cary, NC                    |                                                      | 11/30/22                | 46.24         |
| Receipt Lost or Missing | Restaurants and Eating Out | Wednesday          | \$0 - \$50    | Craft Public House    | TXN00289673               | Cary, NC                    | breakfast meeting (Sean & CM Jack Smith)             | 01/04/23                | 45.74         |
| Receipt Submitted       | Restaurants and Eating Out | Wednesday          | \$0 - \$50    | Craft Public House    | TXN00291390               | Cary, NC                    | Sean Stegall & CM Jack Smith breakfast mtg           | 01/25/23                | 47.90         |
| Receipt Lost or Missing | Restaurants and Eating Out | Tuesday            | \$51 - \$100  | Craft Public House    | TXN00303803               | Cary, NC                    |                                                      | 06/13/23                | 52.18         |
| Receipt Submitted       | Restaurants and Eating Out | Wednesday          | \$51 - \$100  | Craft Public House    | TXN00328666               | Cary, NC                    | Sean and Councilmember Jack Smith meeting            | 02/28/24                | 56.00         |
| Receipt Submitted       | Restaurants and Eating Out | Wednesday          | \$51 - \$100  | Craft Public House    | TXN00331529               | Cary, NC                    | Lunch meeting with councilmember Jack Smith          | 03/27/24                | 54.50         |
| Receipt Submitted       | Restaurants and Eating Out | Wednesday          | \$51 - \$100  | Craft Public House    | TXN00348134               | Cary, NC                    | Breakfast with Councilmember Smith                   | 09/25/24                | 53.67         |
| Receipt Submitted       | Restaurants and Eating Out | Wednesday          | \$51 - \$100  | Craft Public House    | TXN00350502               | Cary, NC                    | Breakfast with Councilmember Smith                   | 10/23/24                | 52.05         |
| Receipt Submitted       | Restaurants and Eating Out | Wednesday          | \$51 - \$100  | Craft Public House    | TXN00353516               | Cary, NC                    | Breakfast with Councilmember Smith                   | 11/27/24                | 57.45         |
| Receipt Submitted       | Restaurants and Eating Out | Wednesday          | \$101 - \$150 | Craft Public House    | TXN00354579               | Cary, NC                    | Breakfast with Councilmember Smith                   | 12/11/24                | 106.59        |
| Receipt Lost or Missing | Restaurants and Eating Out | Wednesday          | \$51 - \$100  | Craft Public House    | TXN00358022               | Cary, NC                    | Lunch meeting with Councilmember Smith               | 01/29/25                | 57.46         |
| Receipt Submitted       | Restaurants and Eating Out | Thursday           | \$51 - \$100  | Craft Public House    | TXN00372800               | Cary, NC                    | 1:1 Meeting with Councilmember Smith                 | 08/21/25                | 50.60         |
| Receipt Submitted       | Restaurants and Eating Out | Wednesday          | \$51 - \$100  | Craft Public House    | TXN00375459               | Cary, NC                    | Breakfast with Councilmember Smith                   | 09/24/25                | 51.52         |
| Receipt Lost or Missing | Restaurants and Eating Out | Tuesday            | \$51 - \$100  | Crosstown Pub & Grill | TXN00271630               | Cary, NC                    | business lunch with GEI Consultants                  | 05/17/22                | 98.08         |
| Receipt Lost or Missing | Restaurants and Eating Out | Wednesday          | \$101 - \$150 | Crosstown Pub & Grill | TXN00283650               | Cary, NC                    |                                                      | 10/19/22                | 121.17        |
| Receipt Lost or Missing | Restaurants and Eating Out | Wednesday          | \$0 - \$50    | Crosstown Pub & Grill | TXN00287823               | Cary, NC                    |                                                      | 12/07/22                | 30.82         |
| Receipt Submitted       | Restaurants and Eating Out | Wednesday          | \$0 - \$50    | Crosstown Pub & Grill | TXN00292622               | Cary, NC                    | lunch meeting (Sean Stegall & Dan Ault)              | 02/08/23                | 38.69         |
| Receipt Submitted       | Restaurants and Eating Out | Friday             | \$0 - \$50    | Crosstown Pub & Grill | TXN00312453               | Cary, NC                    | Sean Stegall, Kerry Harville lunch mtg               | 09/15/23                | 36.25         |

## Sean Stegall Card xx5972 Spending

## Transaction Detail - Restaurants and Eating Out

| Receipt Status<br>[1]       | Category<br>[2]            | Day of Week<br>[3] | Range<br>[4]  | Merchant Name<br>[5]  | Transaction Number<br>[6] | Location of Purchase<br>[6] | Bank of America Works Transaction Description<br>[6] | Transaction Date<br>[6] | Amount<br>[6] |
|-----------------------------|----------------------------|--------------------|---------------|-----------------------|---------------------------|-----------------------------|------------------------------------------------------|-------------------------|---------------|
| Receipt Submitted           | Restaurants and Eating Out | Friday             | \$0 - \$50    | Crosstown Pub & Grill | TXN00327588               | Cary, NC                    | Sean lunch with Chief Sult                           | 02/16/24                | 31.92         |
| Receipt Submitted           | Restaurants and Eating Out | Saturday           | \$0 - \$50    | Crosstown Pub & Grill | TXN00337304               | Cary, NC                    | Retirement lunch with Doug                           | 05/25/24                | 36.96         |
| Receipt Submitted           | Restaurants and Eating Out | Monday             | \$51 - \$100  | Doherty's Irish Pub   | TXN00317784               | Cary, NC                    | lunch meeting with CM Ryan Eades                     | 11/06/23                | 56.12         |
| Personal Expense Reimbursed | Restaurants and Eating Out | Sunday             | \$0 - \$50    | Domino's              | TXN00257442               | Morrisville, NC             | reimbursement for personal Domino's order            | 10/31/21                | 33.27         |
| Receipt Submitted           | Restaurants and Eating Out | Tuesday            | \$0 - \$50    | Famous Toastery       | TXN00252618               | Cary, NC                    | Breakfast with Council Member Smith                  | 08/24/21                | 50.00         |
| Receipt Submitted           | Restaurants and Eating Out | Tuesday            | \$0 - \$50    | Famous Toastery       | TXN00253062               | Cary, NC                    | Breakfast with Council Member Smith                  | 08/31/21                | 48.54         |
| Receipt Submitted           | Restaurants and Eating Out | Tuesday            | \$51 - \$100  | Famous Toastery       | TXN00253955               | Cary, NC                    | Breakfast with Council Member Smith                  | 09/14/21                | 52.76         |
| Receipt Submitted           | Restaurants and Eating Out | Tuesday            | \$51 - \$100  | Famous Toastery       | TXN00255034               | Cary, NC                    | Stegall/Council Member Smith breakfast               | 09/28/21                | 98.48         |
| Receipt Submitted           | Restaurants and Eating Out | Tuesday            | \$51 - \$100  | Famous Toastery       | TXN00259053               | Cary, NC                    | Breakfast with Council Member Jack Smith             | 11/23/21                | 50.79         |
| Receipt Lost or Missing     | Restaurants and Eating Out | Tuesday            | \$0 - \$50    | Famous Toastery       | TXN00264288               | Cary, NC                    | business lunch meeting with Council Member Smith     | 02/15/22                | 41.60         |
| Receipt Lost or Missing     | Restaurants and Eating Out | Tuesday            | \$0 - \$50    | Famous Toastery       | TXN00273687               | Cary, NC                    | business mtg with Council Member Jack Smith          | 06/14/22                | 45.73         |
| Receipt Submitted           | Restaurants and Eating Out | Thursday           | \$51 - \$100  | Famous Toastery       | TXN00277025               | Cary, NC                    | working breakfast with Council Member Jack Smith     | 07/28/22                | 51.64         |
| Receipt Lost or Missing     | Restaurants and Eating Out | Thursday           | \$51 - \$100  | Famous Toastery       | TXN00288042               | Cary, NC                    |                                                      | 12/08/22                | 60.42         |
| Receipt Lost or Missing     | Restaurants and Eating Out | Monday             | \$0 - \$50    | Firebirds             | TXN00254023               | Morrisville, NC             | working lunch (Stegall and Moran)                    | 09/13/21                | 44.26         |
| Receipt Submitted           | Restaurants and Eating Out | Thursday           | \$0 - \$50    | Firebirds             | TXN00257407               | Morrisville, NC             | Sean Stegall and staff working lunch                 | 10/28/21                | 42.96         |
| Receipt Submitted           | Restaurants and Eating Out | Thursday           | \$101 - \$150 | Firebirds             | TXN00257891               | Morrisville, NC             | Dinner meeting with Morrisville Town Manager         | 11/04/21                | 116.49        |
| Receipt Lost or Missing     | Restaurants and Eating Out | Thursday           | \$101 - \$150 | Firebirds             | TXN00300896               | Morrisville, NC             |                                                      | 05/11/23                | 116.88        |
| Receipt Lost or Missing     | Restaurants and Eating Out | Tuesday            | \$0 - \$50    | Firebirds             | TXN00301967               | Morrisville, NC             |                                                      | 05/23/23                | 41.39         |
| Receipt Submitted           | Restaurants and Eating Out | Monday             | \$101 - \$150 | Firebirds             | TXN00332065               | Morrisville, NC             | Dinner Discussion on South Hills                     | 04/01/24                | 133.00        |
| Receipt Lost or Missing     | Restaurants and Eating Out | Friday             | \$151 - \$200 | Firebirds             | TXN00347793               | Morrisville, NC             | Dinner with Councilmember                            | 09/20/24                | 164.12        |
| Receipt Lost or Missing     | Restaurants and Eating Out | Thursday           | \$301 - \$400 | Hank's Downtown Dive  | TXN00255254               | Cary, NC                    | dinner with R&D Consultants                          | 09/30/21                | 321.17        |

## Sean Stegall Card xx5972 Spending

## Transaction Detail - Restaurants and Eating Out

| Receipt Status<br>[1]   | Category<br>[2]            | Day of Week<br>[3] | Range<br>[4]  | Merchant Name<br>[5] | Transaction Number<br>[6] | Location of Purchase<br>[6] | Bank of America Works Transaction Description<br>[6] | Transaction Date<br>[6] | Amount<br>[6] |
|-------------------------|----------------------------|--------------------|---------------|----------------------|---------------------------|-----------------------------|------------------------------------------------------|-------------------------|---------------|
| Receipt Submitted       | Restaurants and Eating Out | Thursday           | \$151 - \$200 | Hank's Downtown Dive | TXN00256762               | Cary, NC                    | Dinner with coaching consultant Mark Robertson       | 10/21/21                | 181.91        |
| Receipt Lost or Missing | Restaurants and Eating Out | Tuesday            | \$51 - \$100  | Henry's Tavern       | TXN00299248               | Denver, CO                  |                                                      | 04/25/23                | 68.19         |
| Receipt Lost or Missing | Restaurants and Eating Out | Monday             | \$0 - \$50    | Hickory Tavern       | TXN00310059               | Cary, NC                    | Lunch with Lori                                      | 08/21/23                | 42.46         |
| Receipt Lost or Missing | Restaurants and Eating Out | Monday             | \$0 - \$50    | Holston House        | TXN00335543               | Nashville, TN               | chamber intercity trip                               | 05/06/24                | 46.11         |
| Receipt Lost or Missing | Restaurants and Eating Out | Wednesday          | \$51 - \$100  | Holston House        | TXN00335872               | Nashville, TN               | chamber intercity trip                               | 05/08/24                | 53.78         |
| Receipt Submitted       | Restaurants and Eating Out | Monday             | \$51 - \$100  | IHOP                 | TXN00250193               | Cary, NC                    | working breakfast with R&D staff members             | 07/19/21                | 50.62         |
| Receipt Submitted       | Restaurants and Eating Out | Friday             | \$0 - \$50    | IHOP                 | TXN00253406               | Cary, NC                    | working breakfast with Chief Dez                     | 09/03/21                | 29.39         |
| Receipt Submitted       | Restaurants and Eating Out | Thursday           | \$0 - \$50    | IHOP                 | TXN00254921               | Cary, NC                    | working breakfast with Chief Dezomits                | 09/23/21                | 32.09         |
| Receipt Submitted       | Restaurants and Eating Out | Tuesday            | \$0 - \$50    | IHOP                 | TXN00267722               | Cary, NC                    | breakfast meeting with Council Member Bush           | 03/29/22                | 32.94         |
| Receipt Submitted       | Restaurants and Eating Out | Thursday           | \$0 - \$50    | IHOP                 | TXN00274543               | Cary, NC                    | breakfast to discuss business with CM Lori Bush      | 06/23/22                | 39.28         |
| Receipt Submitted       | Restaurants and Eating Out | Monday             | \$0 - \$50    | IHOP                 | TXN00276392               | Cary, NC                    | breakfast meeting (Sean, Toni Dezomits)              | 07/18/22                | 39.55         |
| Receipt Submitted       | Restaurants and Eating Out | Thursday           | \$101 - \$150 | IHOP                 | TXN00287382               | Cary, NC                    |                                                      | 12/01/22                | 117.53        |
| Receipt Submitted       | Restaurants and Eating Out | Monday             | \$0 - \$50    | IHOP                 | TXN00295016               | Cary, NC                    | Breakfast (Sean Stegall & CM Lori Bush)              | 03/06/23                | 37.50         |
| Receipt Lost or Missing | Restaurants and Eating Out | Thursday           | \$0 - \$50    | IHOP                 | TXN00307613               | Cary, NC                    | lunch with councilmember Bush                        | 07/27/23                | 44.03         |
| Receipt Submitted       | Restaurants and Eating Out | Thursday           | \$0 - \$50    | IHOP                 | TXN00310469               | Cary, NC                    | Sean Stegall, CM Lori Bush breakfast mtg             | 08/24/23                | 38.91         |
| Receipt Lost or Missing | Restaurants and Eating Out | Tuesday            | \$0 - \$50    | IHOP                 | TXN00319885               | Cary, NC                    | lunch with lori                                      | 11/28/23                | 46.30         |
| Receipt Submitted       | Restaurants and Eating Out | Thursday           | \$51 - \$100  | IHOP                 | TXN00321829               | Cary, NC                    | Breakfast meeting with CM Bush & Sean                | 12/14/23                | 55.88         |
| Receipt Submitted       | Restaurants and Eating Out | Thursday           | \$51 - \$100  | IHOP                 | TXN00328244               | Cary, NC                    | brunch with councilmember Lori                       | 02/22/24                | 55.28         |
| Receipt Submitted       | Restaurants and Eating Out | Thursday           | \$51 - \$100  | IHOP                 | TXN00331782               | Cary, NC                    | Brunch meeting with councilmember Lori               | 03/28/24                | 55.85         |
| Receipt Submitted       | Restaurants and Eating Out | Thursday           | \$51 - \$100  | IHOP                 | TXN00333311               | Cary, NC                    | Sean and Lori Lunch 1:1                              | 04/11/24                | 51.60         |
| Receipt Submitted       | Restaurants and Eating Out | Thursday           | \$0 - \$50    | IHOP                 | TXN00334564               | Cary, NC                    | Sean breakfast with Councilmember Bush               | 04/25/24                | 40.23         |

## Sean Stegall Card xx5972 Spending

## Transaction Detail - Restaurants and Eating Out

| Receipt Status<br>[1]   | Category<br>[2]            | Day of Week<br>[3] | Range<br>[4]  | Merchant Name<br>[5]   | Transaction Number<br>[6] | Location of Purchase<br>[6] | Bank of America Works Transaction Description<br>[6] | Transaction Date<br>[6] | Amount<br>[6] |
|-------------------------|----------------------------|--------------------|---------------|------------------------|---------------------------|-----------------------------|------------------------------------------------------|-------------------------|---------------|
| Receipt Submitted       | Restaurants and Eating Out | Thursday           | \$0 - \$50    | IHOP                   | TXN00338454               | Cary, NC                    | Sean/ Lori 1/1 Lunch Meeting                         | 06/06/24                | 45.96         |
| Receipt Lost or Missing | Restaurants and Eating Out | Monday             | \$51 - \$100  | Los Tres Magueyes      | TXN00291322               | Cary, NC                    | lunch meeting (Sean & CM Ryan Eades)                 | 01/23/23                | 57.50         |
| Receipt Lost or Missing | Restaurants and Eating Out | Monday             | \$0 - \$50    | Los Tres Magueyes      | TXN00296253               | Cary, NC                    |                                                      | 03/20/23                | 31.14         |
| Receipt Lost or Missing | Restaurants and Eating Out | Monday             | \$0 - \$50    | Los Tres Magueyes      | TXN00297465               | Cary, NC                    |                                                      | 04/03/23                | 26.68         |
| Receipt Lost or Missing | Restaurants and Eating Out | Monday             | \$0 - \$50    | Los Tres Magueyes      | TXN00300523               | Cary, NC                    |                                                      | 05/08/23                | 25.02         |
| Receipt Lost or Missing | Restaurants and Eating Out | Monday             | \$0 - \$50    | Los Tres Magueyes      | TXN00307215               | Cary, NC                    | Lunch with councilmember                             | 07/24/23                | 33.15         |
| Receipt Lost or Missing | Restaurants and Eating Out | Monday             | \$0 - \$50    | Los Tres Magueyes      | TXN00308676               | Cary, NC                    | Lunch with councilmember                             | 08/07/23                | 35.15         |
| Receipt Submitted       | Restaurants and Eating Out | Monday             | \$0 - \$50    | Los Tres Magueyes      | TXN00316350               | Cary, NC                    | Sean Stegall lunch with Ryan                         | 10/23/23                | 35.15         |
| Receipt Submitted       | Restaurants and Eating Out | Monday             | \$0 - \$50    | Los Tres Magueyes      | TXN00319748               | Cary, NC                    | Sean Stegall work Lunch w/ CM Eades                  | 11/27/23                | 35.15         |
| Receipt Submitted       | Restaurants and Eating Out | Monday             | \$51 - \$100  | Loyal Q And Brew       | TXN00346842               | Alpharetta, GA              | Lunch with the Mayor at APWA Conference              | 09/09/24                | 59.14         |
| Receipt Lost or Missing | Restaurants and Eating Out | Tuesday            | \$101 - \$150 | Lucky 32               | TXN00330971               | Cary, NC                    | staff lunch                                          | 03/19/24                | 120.00        |
| Receipt Submitted       | Restaurants and Eating Out | Tuesday            | \$0 - \$50    | Lucky 32               | TXN00330921               | Cary, NC                    | Work lunch with Kyle Greer                           | 03/19/24                | 36.15         |
| Receipt Submitted       | Restaurants and Eating Out | Wednesday          | \$151 - \$200 | Martinis Restaurant    | TXN00252356               | North Myrtle Beach, SC      | Working dinner, Council Member and Metlife Rep       | 08/18/21                | 175.67        |
| Receipt Lost or Missing | Restaurants and Eating Out | Tuesday            | \$201 - \$300 | MC Cuisines Restaurant | TXN00279472               | Cary, NC                    |                                                      | 08/30/22                | 253.77        |
| Receipt Submitted       | Restaurants and Eating Out | Monday             | \$51 - \$100  | Mellow Mushroom        | TXN00294803               | Cary, NC                    | Sean Stegall lunch with CM Ryan Eades                | 03/06/23                | 68.35         |
| Receipt Submitted       | Restaurants and Eating Out | Thursday           | \$0 - \$50    | Mellow Mushroom        | TXN00333106               | Cary, NC                    | Sean Meeting with Bryan                              | 04/11/24                | 49.56         |
| Receipt Submitted       | Restaurants and Eating Out | Tuesday            | \$401 - \$500 | Oak Atlanta            | TXN00346781               | Alpharetta, GA              | Dinner with Mayor and Conference Speakers at APWA    | 09/10/24                | 490.06        |
| Receipt Lost or Missing | Restaurants and Eating Out | Tuesday            | \$0 - \$50    | Outback                | TXN00250333               | Cary, NC                    | working lunch with Council Member Smith              | 07/20/21                | 47.00         |
| Receipt Submitted       | Restaurants and Eating Out | Friday             | \$51 - \$100  | Outback                | TXN00252053               | Cary, NC                    | working lunch                                        | 08/13/21                | 58.50         |
| Receipt Submitted       | Restaurants and Eating Out | Tuesday            | \$51 - \$100  | Outback                | TXN00252266               | Cary, NC                    | working lunch                                        | 08/17/21                | 76.78         |
| Receipt Lost or Missing | Restaurants and Eating Out | Monday             | \$51 - \$100  | Outback                | TXN00253070               | Cary, NC                    | working lunch (Stegall and Moran)                    | 08/30/21                | 52.19         |

## Sean Stegall Card xx5972 Spending

## Transaction Detail - Restaurants and Eating Out

| Receipt Status<br>[1]   | Category<br>[2]            | Day of Week<br>[3] | Range<br>[4] | Merchant Name<br>[5] | Transaction Number<br>[6] | Location of Purchase<br>[6] | Bank of America Works Transaction Description<br>[6] | Transaction Date<br>[6] | Amount<br>[6] |
|-------------------------|----------------------------|--------------------|--------------|----------------------|---------------------------|-----------------------------|------------------------------------------------------|-------------------------|---------------|
| Receipt Submitted       | Restaurants and Eating Out | Tuesday            | \$0 - \$50   | Outback              | TXN00253610               | Cary, NC                    | working lunch with Moran, Overton                    | 09/07/21                | 44.60         |
| Receipt Lost or Missing | Restaurants and Eating Out | Monday             | \$51 - \$100 | Outback              | TXN00254521               | Cary, NC                    | working lunch (Stegall, Moran, Overton)              | 09/20/21                | 88.70         |
| Receipt Submitted       | Restaurants and Eating Out | Tuesday            | \$0 - \$50   | Outback              | TXN00261021               | Cary, NC                    | lunch meeting (Sean and Jack Smith)                  | 12/21/21                | 46.01         |
| Receipt Submitted       | Restaurants and Eating Out | Monday             | \$51 - \$100 | Outback              | TXN00261570               | Cary, NC                    | lunch meeting (Sean and Susan Moran)                 | 01/03/22                | 56.57         |
| Receipt Submitted       | Restaurants and Eating Out | Tuesday            | \$0 - \$50   | Outback              | TXN00261591               | Cary, NC                    | lunch meeting (Sean and Jack Smith)                  | 01/04/22                | 32.96         |
| Receipt Submitted       | Restaurants and Eating Out | Monday             | \$51 - \$100 | Outback              | TXN00265341               | Cary, NC                    | working lunch with Susan Moran                       | 02/28/22                | 62.42         |
| Receipt Submitted       | Restaurants and Eating Out | Tuesday            | \$51 - \$100 | Outback              | TXN00265436               | Cary, NC                    | working lunch with Danna, Council Member Smith       | 03/01/22                | 64.93         |
| Receipt Submitted       | Restaurants and Eating Out | Tuesday            | \$51 - \$100 | Outback              | TXN00266589               | Cary, NC                    | working lunch (Sean, Anna C., Jack Smith)            | 03/15/22                | 52.00         |
| Receipt Submitted       | Restaurants and Eating Out | Thursday           | \$0 - \$50   | Outback              | TXN00266776               | Cary, NC                    | working lunch (Sean & Connie DiGrazia)               | 03/17/22                | 42.08         |
| Receipt Lost or Missing | Restaurants and Eating Out | Tuesday            | \$0 - \$50   | Outback              | TXN00267125               | Cary, NC                    | business lunch with Mark Lawson (Chamber)            | 03/22/22                | 43.20         |
| Receipt Submitted       | Restaurants and Eating Out | Tuesday            | \$0 - \$50   | Outback              | TXN00267738               | Cary, NC                    | business lunch with Council Member Smith             | 03/29/22                | 43.69         |
| Receipt Lost or Missing | Restaurants and Eating Out | Monday             | \$51 - \$100 | Outback              | TXN00268103               | Cary, NC                    | working lunch with Susan Moran and Russ Overton      | 04/04/22                | 77.60         |
| Receipt Lost or Missing | Restaurants and Eating Out | Tuesday            | \$0 - \$50   | Outback              | TXN00274299               | Cary, NC                    | business mtg with 311 Director Wes Everett           | 06/21/22                | 46.99         |
| Receipt Submitted       | Restaurants and Eating Out | Tuesday            | \$51 - \$100 | Outback              | TXN00274838               | Cary, NC                    | working lunch with CM Jack Smith, Kerry Harville     | 06/28/22                | 68.00         |
| Receipt Lost or Missing | Restaurants and Eating Out | Thursday           | \$0 - \$50   | Outback              | TXN00275072               | Cary, NC                    | business mtg with Program Spec. Connie DiGrazia      | 06/30/22                | 35.33         |
| Receipt Lost or Missing | Restaurants and Eating Out | Tuesday            | \$0 - \$50   | Outback              | TXN00279540               | Cary, NC                    |                                                      | 08/30/22                | 44.50         |
| Receipt Lost or Missing | Restaurants and Eating Out | Thursday           | \$0 - \$50   | Outback              | TXN00280231               | Cary, NC                    |                                                      | 09/08/22                | 36.65         |
| Receipt Lost or Missing | Restaurants and Eating Out | Tuesday            | \$0 - \$50   | Outback              | TXN00281121               | Cary, NC                    |                                                      | 09/20/22                | 48.24         |
| Receipt Lost or Missing | Restaurants and Eating Out | Monday             | \$51 - \$100 | Outback              | TXN00293085               | Cary, NC                    | lunch meeting (Sean Stegall & Susan Moran)           | 02/13/23                | 83.82         |
| Receipt Lost or Missing | Restaurants and Eating Out | Thursday           | \$0 - \$50   | Outback              | TXN00297302               | Cary, NC                    |                                                      | 03/30/23                | 37.20         |
| Receipt Lost or Missing | Restaurants and Eating Out | Tuesday            | \$51 - \$100 | Outback              | TXN00297674               | Cary, NC                    |                                                      | 04/04/23                | 50.37         |

## Sean Stegall Card xx5972 Spending

## Transaction Detail - Restaurants and Eating Out

| Receipt Status<br>[1]   | Category<br>[2]            | Day of Week<br>[3] | Range<br>[4]  | Merchant Name<br>[5] | Transaction Number<br>[6] | Location of Purchase<br>[6] | Bank of America Works Transaction Description<br>[6] | Transaction Date<br>[6] | Amount<br>[6] |
|-------------------------|----------------------------|--------------------|---------------|----------------------|---------------------------|-----------------------------|------------------------------------------------------|-------------------------|---------------|
| Receipt Lost or Missing | Restaurants and Eating Out | Tuesday            | \$51 - \$100  | Outback              | TXN00298684               | Cary, NC                    |                                                      | 04/18/23                | 51.77         |
| Receipt Submitted       | Restaurants and Eating Out | Monday             | \$51 - \$100  | Outback              | TXN00310682               | Cary, NC                    | Sean Stegall & Susan Moran lunch                     | 08/28/23                | 86.21         |
| Receipt Submitted       | Restaurants and Eating Out | Tuesday            | \$51 - \$100  | Outback              | TXN00313510               | Cary, NC                    | Sean Stegall & Susan Moran lunch                     | 09/26/23                | 52.86         |
| Receipt Lost or Missing | Restaurants and Eating Out | Monday             | \$51 - \$100  | Outback              | TXN00315001               | Cary, NC                    | Lunch with Susan Moran                               | 10/09/23                | 63.08         |
| Receipt Submitted       | Restaurants and Eating Out | Monday             | \$51 - \$100  | Outback              | TXN00320686               | Cary, NC                    | working lunch for Sean Stegall and Susan Moran       | 12/04/23                | 57.50         |
| Receipt Submitted       | Restaurants and Eating Out | Monday             | \$51 - \$100  | Outback              | TXN00330269               | Cary, NC                    | Sean Stegall and Susan Moran lunch                   | 03/11/24                | 72.17         |
| Receipt Submitted       | Restaurants and Eating Out | Monday             | \$51 - \$100  | Outback              | TXN00353400               | Cary, NC                    | Sean/Susan Lunch Meeting                             | 11/25/24                | 55.55         |
| Receipt Submitted       | Restaurants and Eating Out | Wednesday          | \$0 - \$50    | Peck & Plume         | TXN00271647               | Cary, NC                    | lunch meeting with Council Member Ya Liu             | 05/18/22                | 45.72         |
| Receipt Lost or Missing | Restaurants and Eating Out | Friday             | \$51 - \$100  | Peck & Plume         | TXN00307796               | Cary, NC                    | lunch with councilmember                             | 07/28/23                | 81.70         |
| Receipt Submitted       | Restaurants and Eating Out | Friday             | \$51 - \$100  | Peck & Plume         | TXN00314735               | Cary, NC                    | Sean Lunch with CM Kohn-Johnson                      | 10/06/23                | 76.70         |
| Receipt Submitted       | Restaurants and Eating Out | Friday             | \$51 - \$100  | Peck & Plume         | TXN00323845               | Cary, NC                    | Meeting with CM Carissa Johnson & Sean Stegall       | 01/12/24                | 67.22         |
| Receipt Lost or Missing | Restaurants and Eating Out | Wednesday          | \$51 - \$100  | Peck & Plume         | TXN00330412               | Cary, NC                    | working lunch staff council                          | 03/13/24                | 77.79         |
| Receipt Submitted       | Restaurants and Eating Out | Friday             | \$51 - \$100  | Peck & Plume         | TXN00337867               | Cary, NC                    | Lunch with councilmember                             | 05/31/24                | 53.14         |
| Receipt Submitted       | Restaurants and Eating Out | Friday             | \$101 - \$150 | Peck & Plume         | TXN00339290               | Cary, NC                    | Lunch meeting with councilmember                     | 06/14/24                | 101.19        |
| Receipt Lost or Missing | Restaurants and Eating Out | Friday             | \$51 - \$100  | Peck & Plume         | TXN00351367               | Cary, NC                    | Lunch meeting with Councilmember Kohn Johnson        | 11/01/24                | 61.55         |
| Receipt Submitted       | Restaurants and Eating Out | Tuesday            | \$51 - \$100  | Peck & Plume         | TXN00354621               | Cary, NC                    | Sean meeting with Mary                               | 12/10/24                | 83.87         |
| Receipt Lost or Missing | Restaurants and Eating Out | Tuesday            | \$51 - \$100  | Peck & Plume         | TXN00354599               | Cary, NC                    | Lunch with Councilmember Kohn Johnson                | 12/10/24                | 55.30         |
| Receipt Submitted       | Restaurants and Eating Out | Tuesday            | \$51 - \$100  | Peck & Plume         | TXN00355320               | Cary, NC                    | Sean meeting with Councilmember Kohn-Johnson         | 12/17/24                | 52.05         |
| Receipt Lost or Missing | Restaurants and Eating Out | Friday             | \$51 - \$100  | Peck & Plume         | TXN00356590               | Cary, NC                    | Sean lunch meeting with Councilmember Kohn Johnson   | 01/10/25                | 63.71         |
| Receipt Lost or Missing | Restaurants and Eating Out | Friday             | \$51 - \$100  | Peck & Plume         | TXN00358184               | Cary, NC                    | Lunch meeting with Councilmember Craig               | 01/31/25                | 81.70         |
| Receipt Submitted       | Restaurants and Eating Out | Friday             | \$51 - \$100  | Peck & Plume         | TXN00358833               | Cary, NC                    | Lunch with Councilmember Kohn Johnson                | 02/07/25                | 63.71         |

## Sean Stegall Card xx5972 Spending

## Transaction Detail - Restaurants and Eating Out

| Receipt Status<br>[1]   | Category<br>[2]            | Day of Week<br>[3] | Range<br>[4]  | Merchant Name<br>[5]     | Transaction Number<br>[6] | Location of Purchase<br>[6] | Bank of America Works Transaction Description<br>[6] | Transaction Date<br>[6] | Amount<br>[6]    |
|-------------------------|----------------------------|--------------------|---------------|--------------------------|---------------------------|-----------------------------|------------------------------------------------------|-------------------------|------------------|
| Receipt Lost or Missing | Restaurants and Eating Out | Thursday           | \$51 - \$100  | Peck & Plume             | TXN00360374               | Cary, NC                    | Lunch meeting with Dan and Susan                     | 02/27/25                | 63.71            |
| Receipt Submitted       | Restaurants and Eating Out | Tuesday            | \$51 - \$100  | Peck & Plume             | TXN00361863               | Cary, NC                    | Lunch with councilmember                             | 03/18/25                | 68.04            |
| Receipt Lost or Missing | Restaurants and Eating Out | Thursday           | \$51 - \$100  | Peck & Plume             | TXN00372943               | Cary, NC                    |                                                      | 08/21/25                | 66.04            |
| Receipt Lost or Missing | Restaurants and Eating Out | Tuesday            | \$0 - \$50    | Peck & Plume             | TXN00375474               | Cary, NC                    |                                                      | 09/23/25                | 44.64            |
| Receipt Lost or Missing | Restaurants and Eating Out | Monday             | \$401 - \$500 | Ruth's Chris Steak House | TXN00287755               | Cary, NC                    |                                                      | 12/05/22                | 452.34           |
| Receipt Lost or Missing | Restaurants and Eating Out | Thursday           | \$51 - \$100  | Spirits Pub And Grub     | TXN00292652               | Cary, NC                    | lunch meeting (Sean & CM Carissa Kohn-Johnson)       | 02/09/23                | 59.39            |
| Receipt Submitted       | Restaurants and Eating Out | Thursday           | \$51 - \$100  | Spirits Pub And Grub     | TXN00314492               | Cary, NC                    | Sean and CM Smith Lunch Mtg                          | 10/05/23                | 73.72            |
| Receipt Submitted       | Restaurants and Eating Out | Monday             | \$101 - \$150 | Superica - Fenton        | TXN00284760               | Cary, NC                    |                                                      | 10/31/22                | 109.29           |
| Receipt Lost or Missing | Restaurants and Eating Out | Tuesday            | \$51 - \$100  | Tazza Kitchen            | TXN00318454               | Cary, NC                    | Dinner with Carolyn Roman                            | 11/14/23                | 78.47            |
| Receipt Lost or Missing | Restaurants and Eating Out | Wednesday          | \$51 - \$100  | The Links At Stono Ferry | TXN00257329               | Hollywood, SC               | Group team building lunch during Chamber trip        | 10/27/21                | 68.46            |
| Receipt Lost or Missing | Restaurants and Eating Out | Wednesday          | \$0 - \$50    | The Links At Stono Ferry | TXN00257276               | Hollywood, SC               | Group team building lunch during Chamber trip        | 10/27/21                | 40.25            |
| Receipt Lost or Missing | Restaurants and Eating Out | Wednesday          | \$0 - \$50    | The Links At Stono Ferry | TXN00257341               | Hollywood, SC               | Group team building lunch during Chamber trip        | 10/27/21                | 27.50            |
| Receipt Lost or Missing | Restaurants and Eating Out | Wednesday          | \$0 - \$50    | The Links At Stono Ferry | TXN00257360               | Hollywood, SC               | Group team building lunch during Chamber trip        | 10/27/21                | 7.75             |
| Receipt Lost or Missing | Restaurants and Eating Out | Wednesday          | \$101 - \$150 | Umstead Hotel Bar Lounge | TXN00257752               | Cary, NC                    | Sean had a dinner meeting with Jamie Schwedler       | 11/03/21                | 140.42           |
| Receipt Lost or Missing | Restaurants and Eating Out | Wednesday          | \$51 - \$100  | Wyndham                  | TXN00257289               | Charleston, SC              | Dinner at Wyndham hotel during Chamber trip.         | 10/27/21                | 82.84            |
| <b>Total</b>            |                            |                    |               |                          |                           |                             |                                                      | <b>\$</b>               | <b>11,312.84</b> |

## Notes:

\*\*\* Scope period - July 1, 2021 through November 20, 2025

[1] Forvis Mazars matched transactions to available receipts based on identifying information such as transaction date, dollar amount, and merchant name.

[2] Forvis Mazars categorized transactions based on merchant name.

[3] Forvis Mazars calculated field based on transaction date.

[4] Forvis Mazars calculated field based on transaction amount.

[5] Forvis Mazars applied uniform merchant names for purposes of this analysis.  
Source: Bank of America Works Transaction Detail of Spending for Card xx5972.

[6] Source: Bank of America Works Transaction Detail of Spending for Card xx5972.

# Sean Stegall Card xx5972 Spending

## Transaction Detail - Travel and Lodging

| Receipt Status<br>[1]           | Category<br>[2]    | Day of Week<br>[3] | Range<br>[4]  | Destination<br>[5] | Passenger Details<br>[5] | Arrival / Pick-Up Date<br>[5] | Departure / Return Date<br>[5] | Merchant Name<br>[6] | Transaction Number<br>[7] | Bank of America Works Transaction Description<br>[7] | Transaction Date<br>[7] | Amount<br>[7] |
|---------------------------------|--------------------|--------------------|---------------|--------------------|--------------------------|-------------------------------|--------------------------------|----------------------|---------------------------|------------------------------------------------------|-------------------------|---------------|
| Receipt Submitted               | Travel and Lodging | Thursday           | \$51 - \$100  |                    |                          | 04/28/23                      | 05/05/23                       | Allianz Travel Ins   | TXN00294562               | travel insurance for Cary Chamber Tampa trip         | 03/02/23                | \$ 99.63      |
| Receipt Incomplete or Illegible | Travel and Lodging | Wednesday          | \$101 - \$150 |                    |                          |                               |                                | American Airlines    | TXN00309563               | icma                                                 | 08/16/23                | 123.91        |
| Receipt Incomplete or Illegible | Travel and Lodging | Sunday             | \$101 - \$150 |                    |                          |                               |                                | American Airlines    | TXN00313971               | icma                                                 | 10/01/23                | 145.13        |
| Receipt Submitted               | Travel and Lodging | Wednesday          | over \$500    | Kansas City, MO    | Sean Stegall             | 01/30/24                      | 02/01/24                       | American Airlines    | TXN00324135               | Flight - Kansas City Trip - Mtg with Populous        | 01/17/24                | 509.20        |
| Receipt Incomplete or Illegible | Travel and Lodging | Wednesday          | \$301 - \$400 |                    |                          |                               |                                | American Airlines    | TXN00324828               | Flight - Kansas City Trip - Mtg with Populous        | 01/24/24                | 376.25        |
| Receipt Lost or Missing         | Travel and Lodging | Sunday             | \$51 - \$100  |                    |                          |                               |                                | American Airlines    | TXN00365339               | Overweight Bag Fee for Chamber InterCity Trip        | 05/04/25                | 100.00        |
| Receipt Submitted               | Travel and Lodging | Friday             | \$101 - \$150 | Austin, TX         |                          |                               |                                | Blacklane            | TXN00313802               | 2023 ICMA Conference Transportation Sean Stegall     | 09/29/23                | 148.39        |
| Receipt Submitted               | Travel and Lodging | Tuesday            | \$151 - \$200 | Austin, TX         |                          | 10/04/23                      | 10/04/23                       | Blacklane            | TXN00314511               | 2023 ICMA Conference Transportation Sean Stegall     | 10/03/23                | 152.26        |
| Receipt Lost or Missing         | Travel and Lodging | Saturday           | \$101 - \$150 |                    |                          |                               |                                | Blacklane            | TXN00321940               | group event transportation                           | 12/16/23                | 134.05        |
| Receipt Lost or Missing         | Travel and Lodging | Thursday           | \$51 - \$100  |                    |                          |                               |                                | Circle K             | TXN00276408               | gas for trip to 2022 Chamber Planning Conference     | 07/21/22                | 75.00         |
| Receipt Lost or Missing         | Travel and Lodging | Thursday           | \$0 - \$50    |                    |                          |                               |                                | Courtyard            | TXN00379929               |                                                      | 11/13/25                | 13.66         |
| Receipt Submitted               | Travel and Lodging | Thursday           | \$401 - \$500 | Orlando, FL        | Sean Stegall             | 04/28/23                      | 05/05/23                       | Delta Air            | TXN00294596               | Stegall - Flight to Tampa for Chamber trip           | 03/02/23                | 442.80        |
| Receipt Submitted               | Travel and Lodging | Thursday           | \$401 - \$500 | Orlando, FL        | Charles Overton          | 04/28/23                      | 05/05/23                       | Delta Air            | TXN00294697               | Overton - Flight to Tampa for Chamber trip           | 03/02/23                | 442.80        |
| Receipt Submitted               | Travel and Lodging | Thursday           | \$401 - \$500 | Orlando, FL        | Bryan Hayes              | 04/28/23                      | 05/05/23                       | Delta Air            | TXN00294717               | Hayes - Flight to Tampa for Chamber trip             | 03/02/23                | 442.80        |
| Receipt Lost or Missing         | Travel and Lodging | Saturday           | \$51 - \$100  |                    |                          |                               |                                | Delta Air            | TXN00298988               |                                                      | 04/22/23                | 78.00         |
| Receipt Lost or Missing         | Travel and Lodging | Saturday           | \$51 - \$100  |                    |                          |                               |                                | Delta Air            | TXN00299030               |                                                      | 04/22/23                | 78.00         |
| Receipt Lost or Missing         | Travel and Lodging | Saturday           | \$51 - \$100  |                    |                          |                               |                                | Delta Air            | TXN00299057               |                                                      | 04/22/23                | 78.00         |
| Receipt Lost or Missing         | Travel and Lodging | Friday             | \$51 - \$100  |                    |                          |                               |                                | Delta Air            | TXN00300185               |                                                      | 05/05/23                | 70.00         |
| Receipt Lost or Missing         | Travel and Lodging | Friday             | \$51 - \$100  |                    |                          |                               |                                | Delta Air            | TXN00300291               |                                                      | 05/05/23                | 70.00         |
| Receipt Lost or Missing         | Travel and Lodging | Friday             | \$51 - \$100  |                    |                          |                               |                                | Delta Air            | TXN00300349               |                                                      | 05/05/23                | 70.00         |
| Receipt Lost or Missing         | Travel and Lodging | Wednesday          | \$201 - \$300 |                    |                          |                               |                                | Delta Air            | TXN00309653               | conference plane ticket                              | 08/16/23                | 238.90        |
| Receipt Lost or Missing         | Travel and Lodging | Wednesday          | \$401 - \$500 |                    |                          |                               |                                | Delta Air            | TXN00379093               |                                                      | 11/05/25                | 430.00        |

## Sean Stegall Card xx5972 Spending

## Transaction Detail - Travel and Lodging

| Receipt Status<br>[1]           | Category<br>[2]    | Day<br>of Week<br>[3] | Range<br>[4]  | Destination<br>[5] | Passenger<br>Details<br>[5] | Arrival / Pick-<br>Up Date<br>[5] | Departure /<br>Return Date<br>[5] | Merchant<br>Name<br>[6] | Transaction<br>Number<br>[7] | Bank of America Works<br>Transaction Description<br>[7]                | Transaction<br>Date<br>[7] | Amount<br>[7] |
|---------------------------------|--------------------|-----------------------|---------------|--------------------|-----------------------------|-----------------------------------|-----------------------------------|-------------------------|------------------------------|------------------------------------------------------------------------|----------------------------|---------------|
| Receipt Submitted               | Travel and Lodging | Sunday                | over \$500    |                    |                             | 02/22/23                          | 02/26/23                          | Embassy Suites          | TXN00294172                  | Retreat_ Sean Stegall hotel room                                       | 02/26/23                   | 1,218.10      |
| Receipt Incomplete or Illegible | Travel and Lodging | Monday                | over \$500    |                    |                             |                                   |                                   | Hertz                   | TXN00276701                  | 1 week car rental fee for Sean Stegall                                 | 07/25/22                   | 561.74        |
| Receipt Submitted               | Travel and Lodging | Friday                | \$0 - \$50    | Apex, NC           |                             | 07/19/22                          | 07/25/22                          | Hertz                   | TXN00277524                  | Hertz PlatePass Charges for tolls                                      | 08/05/22                   | 6.57          |
| Receipt Lost or Missing         | Travel and Lodging | Friday                | \$301 - \$400 |                    |                             |                                   |                                   | Hertz                   | TXN00298996                  |                                                                        | 04/21/23                   | 356.58        |
| Receipt Lost or Missing         | Travel and Lodging | Tuesday               | \$401 - \$500 |                    |                             |                                   |                                   | Hertz                   | TXN00299326                  |                                                                        | 04/25/23                   | 437.96        |
| Receipt Lost or Missing         | Travel and Lodging | Friday                | over \$500    |                    |                             |                                   |                                   | Hertz                   | TXN00300219                  |                                                                        | 05/05/23                   | 1,863.20      |
| Receipt Lost or Missing         | Travel and Lodging | Thursday              | \$51 - \$100  |                    |                             |                                   |                                   | Hertz                   | TXN00301477                  |                                                                        | 05/18/23                   | 54.04         |
| Receipt Submitted               | Travel and Lodging | Tuesday               | over \$500    |                    |                             |                                   |                                   | Hotel Avalon Autograph  | TXN00346999                  | Hotel for APWA Conf. with Mayro                                        | 09/10/24                   | 887.84        |
| Receipt Lost or Missing         | Travel and Lodging | Wednesday             | over \$500    |                    |                             |                                   |                                   | Hotel Van Zandt         | TXN00314559                  | hotel                                                                  | 10/04/23                   | 3,419.35      |
| Receipt Submitted               | Travel and Lodging | Monday                | \$401 - \$500 | Nashville, TN      |                             | 05/05/24                          | 05/06/24                          | Hotels.Com              | TXN00335286                  | Conference hotel for Bryan Hayes                                       | 05/06/24                   | 444.42        |
| Personal Expense Reimbursed     | Travel and Lodging | Thursday              | \$151 - \$200 |                    |                             |                                   |                                   | Hotels.Com              | TXN00368216                  | Accidental use of Pcard reimbursed Town on 7/16 with check             | 06/19/25                   | 179.27        |
| Receipt Lost or Missing         | Travel and Lodging | Wednesday             | \$301 - \$400 |                    |                             |                                   |                                   | Hyatt Regency           | TXN00299421                  |                                                                        | 04/26/23                   | 336.18        |
| Receipt Submitted               | Travel and Lodging | Friday                | \$401 - \$500 |                    |                             | 11/02/23                          | 11/03/23                          | Kimpton Cardinal Hotel  | TXN00317442                  | Hotel for Sean's Side By Side Taping                                   | 11/03/23                   | 439.30        |
| Receipt Submitted               | Travel and Lodging | Friday                | \$401 - \$500 |                    |                             | 11/02/23                          | 11/03/23                          | Kimpton Cardinal Hotel  | TXN00317580                  | Side by Side - Sean Stegall                                            | 11/03/23                   | 413.30        |
| Receipt Submitted               | Travel and Lodging | Friday                | \$0 - \$50    |                    |                             | 11/02/23                          | 11/03/23                          | Kimpton Cardinal Hotel  | TXN00317464                  | Side by Side - Sean Stegall                                            | 11/03/23                   | 7.49          |
| Receipt Lost or Missing         | Travel and Lodging | Wednesday             | \$101 - \$150 |                    |                             |                                   |                                   | RDUAA Public Parking    | TXN00299277                  |                                                                        | 04/26/23                   | 120.00        |
| Receipt Submitted               | Travel and Lodging | Wednesday             | \$101 - \$150 |                    |                             | 09/30/23                          | 10/04/23                          | RDUAA Public Parking    | TXN00314458                  | 2023 ICMA Conference, RDU Parking Fee                                  | 10/04/23                   | 150.00        |
| Receipt Submitted               | Travel and Lodging | Thursday              | \$151 - \$200 |                    |                             |                                   |                                   | RDUAA Public Parking    | TXN00357168                  | RDU Parking While Sean was away at Harvard AI Summit                   | 01/16/25                   | 160.00        |
| Receipt Submitted               | Travel and Lodging | Sunday                | over \$500    |                    |                             | 06/21/24                          | 06/22/24                          | Renaissance             | TXN00339677                  | sean hotel conference                                                  | 06/23/24                   | 546.06        |
| Receipt Lost or Missing         | Travel and Lodging | Sunday                | over \$500    |                    |                             |                                   |                                   | Renaissance             | TXN00339695                  | dan conference hotel                                                   | 06/23/24                   | 546.06        |
| Receipt Lost or Missing         | Travel and Lodging | Sunday                | over \$500    |                    |                             |                                   |                                   | Renaissance             | TXN00339740                  | russ conference hotel                                                  | 06/23/24                   | 546.06        |
| Receipt Lost or Missing         | Travel and Lodging | Friday                | \$51 - \$100  |                    |                             |                                   |                                   | Shell Oil               | TXN00344384                  | Gas in Expedition                                                      | 08/09/24                   | 81.47         |
| Receipt Submitted               | Travel and Lodging | Wednesday             | \$401 - \$500 |                    |                             |                                   |                                   | The Hoxton              | TXN00365746                  | Sean's first night at the Hoxton Hotel for InterCity trip with Chamber | 05/07/25                   | 436.05        |

Sean Stegall Card xx5972 Spending

Transaction Detail - Travel and Lodging

| Receipt Status<br>[1]      | Category<br>[2]       | Day<br>of Week<br>[3] | Range<br>[4]  | Destination<br>[5] | Passenger<br>Details<br>[5] | Arrival / Pick-<br>Up Date<br>[5] | Departure /<br>Return Date<br>[5] | Merchant<br>Name<br>[6]   | Transaction<br>Number<br>[7] | Bank of America Works<br>Transaction Description<br>[7] | Transaction<br>Date<br>[7] | Amount<br>[7] |
|----------------------------|-----------------------|-----------------------|---------------|--------------------|-----------------------------|-----------------------------------|-----------------------------------|---------------------------|------------------------------|---------------------------------------------------------|----------------------------|---------------|
| Receipt Lost or<br>Missing | Travel and<br>Lodging | Saturday              | \$201 - \$300 |                    |                             |                                   |                                   | The Ritz-Carlton          | TXN00299062                  |                                                         | 04/22/23                   | 299.76        |
| Receipt Lost or<br>Missing | Travel and<br>Lodging | Monday                | \$0 - \$50    |                    |                             |                                   |                                   | Travel Guard<br>Group Inc | TXN00292930                  | travel insurance for Raleigh Intercity,<br>Denver CO    | 02/13/23                   | 12.46         |
| Receipt<br>Submitted       | Travel and<br>Lodging | Wednesday             | \$0 - \$50    | Austin, TX         |                             |                                   |                                   | Travelocity               | TXN00309476                  | Trip Protection - Sean for ICMA<br>conference Austin    | 08/16/23                   | 26.90         |
| Receipt<br>Submitted       | Travel and<br>Lodging | Wednesday             | \$0 - \$50    | Austin, TX         |                             |                                   |                                   | Travelocity               | TXN00309461                  | ICMA Conference Sean, Booking fee                       | 08/16/23                   | 6.20          |
| Receipt<br>Submitted       | Travel and<br>Lodging | Wednesday             | \$401 - \$500 | Denver, CO         | Sean Stegall                | 04/22/23                          | 04/25/23                          | United Airlines           | TXN00298241                  | Sean's flight for Raleigh Chamber trip<br>to Denver     | 04/12/23                   | 430.05        |
| Receipt<br>Submitted       | Travel and<br>Lodging | Wednesday             | \$101 - \$150 | Denver, CO         | Sean Stegall                | 04/22/23                          | 04/25/23                          | United Airlines           | TXN00298175                  | Sean's flight for Raleigh Chamber trip<br>to Denver     | 04/12/23                   | 120.00        |
| Receipt<br>Submitted       | Travel and<br>Lodging | Wednesday             | \$101 - \$150 | Denver, CO         | Sean Stegall                | 04/22/23                          | 04/25/23                          | United Airlines           | TXN00298218                  | Sean's flight for Raleigh Chamber trip<br>to Denver     | 04/12/23                   | 120.00        |
| Receipt<br>Submitted       | Travel and<br>Lodging | Wednesday             | \$101 - \$150 | Denver, CO         | Sean Stegall                | 04/22/23                          | 04/25/23                          | United Airlines           | TXN00298201                  | Sean's flight for Raleigh Chamber trip<br>to Denver     | 04/12/23                   | 106.00        |
| Receipt Lost or<br>Missing | Travel and<br>Lodging | Saturday              | \$301 - \$400 |                    |                             |                                   |                                   | United Airlines           | TXN00298994                  |                                                         | 04/22/23                   | 336.00        |
| Receipt Lost or<br>Missing | Travel and<br>Lodging | Saturday              | \$201 - \$300 |                    |                             |                                   |                                   | United Airlines           | TXN00299059                  |                                                         | 04/22/23                   | 249.00        |
| Receipt Lost or<br>Missing | Travel and<br>Lodging | Saturday              | \$0 - \$50    | Denver, CO         | Sean Stegall                | 04/22/23                          | 04/25/23                          | United Airlines           | TXN00298927                  |                                                         | 04/22/23                   | (120.00)      |
| Receipt Lost or<br>Missing | Travel and<br>Lodging | Friday                | \$0 - \$50    |                    |                             |                                   |                                   | United Airlines           | TXN00304514                  |                                                         | 06/23/23                   | 8.00          |
| Total                      |                       |                       |               |                    |                             |                                   |                                   |                           |                              |                                                         | \$                         | 19,124.19     |

Notes:

\*\*\* Scope period - July 1, 2021 through November 20, 2025

[1] Forvis Mazars matched transactions to available receipts based on identifying information such as transaction date, dollar amount, and merchant name.

[2] Forvis Mazars categorized transactions based on merchant name.

[3] Forvis Mazars calculated field based on transaction date.

[4] Forvis Mazars calculated field based on transaction amount.

[5] Forvis Mazars summarized information from receipts.

Source: Receipt Images from Bank of America Works and Oracle Fusion

[6] Forvis Mazars applied uniform merchant names for purposes of this analysis.

Source: Bank of America Works Transaction Detail of Spending for Card xx5972.

[7] Source: Bank of America Works Transaction Detail of Spending for Card xx5972.



# ***Appendix B***

P-Card and Reimbursement Policies and Procedures

**POLICY STATEMENT 8**  
**USE OF TOWN-OWNED, LEASED OR RENTED VEHICLES OR EQUIPMENT**

Prepared By: Renee Poole, Director of Human Resources  
Supersedes: 10/11/91  
Adopted by Council: 10/30/14  
Effective: 10/30/14

Policy Purpose

To adopt an official administrative regulation for the Town of Cary pertaining to the use of Town vehicles or equipment that can be driven. Town vehicles or equipment include that which is owned, leased, or rented by the Town.

Coverage

This policy, upon adoption by the Town Council, shall apply to the use of Town vehicles and equipment by all Town of Cary employees, and shall remain in effect until such time that it is altered, modified, or rescinded by the Town Council.

Policy

1. Town vehicles shall be operated in a safe, courteous manner. Town employees operating Town vehicles or equipment are subject to all state and local traffic laws.
2. Drug testing may be conducted on employees involved in accidents when such is warranted.
3. Town vehicles may be driven to and from home and work as approved by the town manager.
4. No employee of the Town of Cary shall use a Town vehicle/equipment for personal use whatsoever, as defined by the General Statutes and laws of the State of North Carolina.

## **POLICY STATEMENT 180 PROCUREMENT POLICY**

Prepared by: Karen Mills, Chief Financial  
Officer Adopted by Council: 12/13/2018  
Effective: 12/13/2018  
Supersedes: N/A

### **I. PURPOSE**

This Policy establishes guidelines that meet or exceed the procurement requirements for purchases of goods (apparatus, supplies, materials, and equipment), solicitation of services, and bidding of construction or repair work (collectively "Procurement") when state, local, or federal funds are used in whole or in part to pay for the cost of the Procurement. Failure to comply with an aspect of this Policy does not invalidate an otherwise valid Procurement. To the extent this Policy conflicts with any other policy or policy provisions, or to the extent it conflicts with Standard Procedures existing on June 28, 2018, this Policy controls.

### **II. PROCUREMENT POLICY**

- A. Goals. Procurement should be conducted by the Town of Cary through a process that is open, fair, and transparent in accordance with all applicable local, state, and Federal law.
- B. Standards of Conduct. All employees, officers, and agents of the Town shall comply with state and local conflicts of interest and ethics laws, including: N.C.G.S. §§ 14-234, 133-32; and Town of Cary Code of Ordinances §§ 2-71, 2-91 in Procurement. When Procurement occurs under a federal award, employees, officers, and agents shall also comply with Policy Statement 181.
- C. Compliance with State and Federal Law. All Procurement shall be in accord with state and federal law, particularly with Chapter 143 of the North Carolina General Statutes and, if Procurement occurs using federal funds, in accordance with all applicable federal laws, policies, and standards, including the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 CFR Part 200). Should the Town have more stringent requirements, the most restrictive requirement shall apply so long as it is consistent with state and federal law.
- D. Competitive Procurement. The Town seeks to maximize vendor participation in full and open competition in the Town's Procurement process by soliciting competitive bids and proposals when required by law. Full and open competition includes development of specifications that are clear, accurate, fair, and not unduly restrictive, and advertising in an open market using the most appropriate method.
- E. Purchasing Options. The Town may participate in one or more programs that allow for the purchase of goods under state or federal contracts and group purchasing programs as authorized by N.C.G.S. § 143-129. The Town may coordinate and administer group purchasing programs with other municipal and county governments within the State of North Carolina and may engage in group purchasing by and between several units of local government in accordance with N.C.G.S. § 160A-20. The Town may utilize other purchasing options provided under exemptions given in N.C.G.S. § 143-129, including emergency procurement.

- F. Independent Cost Estimates. Town staff shall seek independent cost estimates for construction and repair work and, where appropriate, for the procurement of goods and solicitation of services. Prior to bidding the Town's cost estimates for public contracts are confidential. This Policy shall serve as the rule establishing the confidentiality of these estimates as per G.S. 133-33.
- G. Preaudit Certificate. A preaudit certificate, signed in accordance with N.C.G.S. § 159-28(a), shall appear on all written contracts, agreements, and purchase orders before any obligation is incurred.
- H. Requisitions and Purchase Orders. The Town will follow best practices to procure and document the Procurement process by obtaining quotes, bids, and using requests for proposals, etc. prior to encumbering Town funds.
- I. P-Cards and Fuel Cards. Procurement Cards (P-Cards) and fuel cards may be used in accordance with established criteria and thresholds established by Town procedures.
- J. Written Procedures. The Chief Financial Officer shall establish written procurement procedures implementing this Policy to be used by all Town employees authorized to make any Procurement decisions. These procedures shall include purchase thresholds and guidelines for Procurement.
- K. Surplus of Personal Property. The Procurement Division will be responsible for disposal of any Town personal property that is declared to be inefficient or uneconomical and does not serve a useful government purpose or cannot be further used by the Town. The Town Manager, Deputy Managers, and the Procurement Manager are authorized to declare and surplus personal property in accordance the Resolution Delegating Authority to Award, Approve, and Execute Contracts and Other Instruments' (last amended November 2, 2017, and as amended from time to time) and any Town procedures.

## **Standard Procedure 12 Use of Vehicles or Equipment**

Effective: 7/1/2015

Supersedes: 1/29/2007

Prepared by: Juan Vega, Fleet Division Manager

Approved by: Benjamin T. Shivar Town Manager

### **PURPOSE:**

To adopt procedures that are cost effective, work towards meeting energy efficiencies goals outlined in the Town's Strategic Energy Action Plan, and implement Council's policy on the use of Town vehicles or equipment.

### **COVERAGE:**

This procedure applies to the use of Town vehicles and equipment by all Town of Cary employees. Town vehicles or equipment include that which is owned, leased, or rented by the Town and under certain circumstances, a personal vehicle. This procedure remains in effect until such time that it is altered, modified, or rescinded by the Town Manager or their designee.

### **DEFINITION:**

**Town employee** means any regular, part-time, and temporary employee of the Town as well as authorized contractors and volunteers.

**Town motor vehicles and motorized equipment ('TMVME')** shall mean those motor vehicles and motorized equipment owned, leased, or rented by the Town or for which the Town is otherwise responsible and who drives or operates ('operates') by Town employees or authorized contractors and volunteers.

**Examples of TMVME** to which this Procedure applies include:

1. Tagged or licensed vehicles and equipment including, but not limited to, pickup trucks, equipment trailers, cars, motorcycles, heavy duty trucks and tagged apparatus.
2. Non tagged vehicles and equipment including, but not limited to, backhoes, excavators, bobcats, dozers, motor graders, front end loaders, cranes, tractors, riding mowers, utility vehicles (gators), and similar equipment.

### **PROCEDURE:**

1. TMVME shall be operated in conformance with all federal, state, and local laws and in a safe and courteous manner. Town employees operating personal vehicles while conducting Town business are likewise responsible for operating the vehicle in conformance with all federal, state, and local laws and in a safe and courteous manner. Only persons with a current valid NC driver's licenses and have been approved by Human Resources in accordance with SP 27- Driving Records and Privileges are authorized to operate TMVME.

Departments are responsible for notifying the Human Resources Department of a new employee or new Town vehicle operator to allow for the appropriate level of driving record check to occur.

2. Unless an expressed, written exception is granted for on-call emergency response in accordance with this Procedure, Town motor vehicles may not be driven to and from work. Exceptions may be granted by the Town Manager, Assistant Town Manager, or appropriate Department Director for employees whose response to public emergencies is dependent upon their immediate access to a specific vehicle and the equipment carried on that vehicle ("on call emergency response"). Exceptions will not be granted to provide a fringe benefit to supplement salary. Exceptions may be made to provide a convenience for employees who will be traveling on Town business when the travel destination is closer to employee's residence than where the Town motor vehicle is parked.
3. Based on availability, authorized employees are encouraged to use Town vehicles while traveling on Town business. If a Town motor vehicle is not available, Department Director approval is required to receive mileage reimbursement at the Town of Cary's rate established by I.R.S. regulations. If an employee uses a personal vehicle for the conduct of Town business, that Town employee's personal insurance will serve as the primary coverage in the event of a claim while utilizing personal vehicles for Town business.
4. Town employees should utilize motor vehicles assigned to their respective departments or the Town's motor vehicle fleet pool, whenever possible.
5. Department Directors are responsible to ensure proper use of TMVME assigned to their respective departments. Each Department Director will ensure TMVME assigned to their departments will be turned into Fleet Division for timely North Carolina state inspections, preventive maintenance, and any other required maintenance or repairs.
6. The Fleet Division Manager, or designee, shall be responsible for providing information on preventive maintenance schedules for each motor vehicle to Department Directors. Department's staff is responsible for delivering vehicles to Fleet for preventative maintenance.
7. In accordance with Standard Procedure 44 – Accidents Involving Town Employees, Vehicles and Property, motor vehicles shall be taken to Fleet Division for damage assessment following an accident, within one working day of occurrence. If a vehicle is placed out of service, Fleet shall assist in identifying a temporary transportation solution.
8. No Personal Use of TMVME
  - a. No employee of the Town of Cary shall use a Town TMVME for personal use under any circumstances not directly addressed by this procedure. Examples of personal use may include, but are not limited to, taking TMVME home or using TMVME to run errands like picking up laundry, stopping at the grocery store, doing personal banking, and the like.
  - b. TMVME, with the exception of public safety and on-call response vehicles, will be kept on Town property when not in use.

## 9. Prohibited Uses of TMVME

No person shall:

- a. Use a TMVME to go to lunch or other authorized meals, unless the employee is already out in the TMVME on Town business and the meal stop is not out of the way or unless on-call for emergencies. Employees should avoid using drive-through windows as it conflicts with letter D below, – “idling”. Departments can develop supplemental procedures for visiting commercial stores in Town vehicles outside of the normal lunch hour or break time.
- b. Smoke or use smokeless tobacco, including chewing tobacco and snuff while in or on a TMVME, as further provided in Standard Procedure 7- No Smoking. The use of electronic cigarettes, however, is permissible in Town vehicles.
- c. Park a TMVME in Town parking areas designated for citizens or for personal vehicles except when necessary for the performance of work duties requiring the presences of the TMVME or when that parking area is the TMVME’s assigned parking area.
- d. Idle a TMVME. Avoid idling whenever possible. Idling is permitted only when:
  - i. The cab of the vehicle also serves as the de facto office of the person assigned to that vehicle, the Department/Division Manager may authorize vehicle idling to the extent necessary for climate control during those periods of "office" type work.
  - ii. Necessary to operate required ancillary equipment, where ancillary batteries systems are not installed;
  - iii. Necessary to operate heat or air conditioning in order to protect employee, citizen, passenger or K9 health from temperatures less than 50 degrees or greater than 80 degrees;
  - iv. Stopped for less than sixty seconds, except in traffic, though shutting off the engine after idling for ten seconds is preferable. Idling for more than 10 seconds uses more fuel and emits more CO2 than restarting the engine (Argonne National Laboratory, 2012).
  - v. Necessary to “cool down” a heavy-duty diesel engine that has been producing maximum or near maximum power, and standard operating procedures require that it be "cooled down" by idling for no more than 3 minutes before shutting it down;
  - vi. Necessary to build up air pressure on vehicles with diesel powered engines equipped with air brakes. Idling for this purpose should be for no more than 5 minutes. Gasoline engines do not require this procedure and shall not be idled to “warm up” or “cool down” the cab.

## 10. Vehicle Appearance

- a. TMVME shall be clean in appearance; consistent with weather and working conditions. Appearance is the operator's responsibility.
  - i. Sedans and light duty vehicles' exterior shall be washed as needed, or as directed by a Department's supplemental procedures.
  - ii. Heavy duty trucks and equipment shall be cleaned as often as directed by a Department's supplemental procedure. The frequency of scheduled washes will need to vary according to the conditions under which the TMVME is used, i.e., driving on unpaved roads, in bad weather, in areas of construction, etc.
- b. Interiors shall be kept clean, orderly, and free of rubbish. Accumulation of trash shall not be allowed to accumulate. Operators will ensure removal of all unnecessary materials from the vehicle and shall daily remove drinking cups and other litter. The interior shall be cleaned by the Town's contracted car wash facility ('contractor') as directed by the Department's supplemental procedures but at least once every two months.
- c. Town seal and website decals on TMVME shall be kept in good repair. They shall be replaced immediately upon damage or early signs of fading or loss of reflectivity. Fleet is responsible for ensuring these decals are maintained. The Purchasing Division of the Finance Department will keep all other departments informed of the current contractor for vehicle cleaning and washing and the associated prices. All reports of poor performance by the contractor will be sent to the Purchasing Division. Each department will be charged for these services through vehicle/equipment maintenance billing. Department Directors shall plan for this expenditure in their department budgets.
- d. Department supervisors should periodically inspect department vehicles for adherence to paragraph 10 of this procedure.
- e. To utilize the wash pit behind Fleet, the vehicle must fit entirely within the pit boundaries. Heavy vehicles and equipment that cannot fit within the wash pit boundaries shall be washed at the wash bay located at the Town's Service Yard on Dixon Avenue.

## 11. References

- a. Policy Statement 8, Use of Town-Owned, Leased or Rented Vehicles or Equipment
- b. Policy Statement 63, Employee Driving Policy
- c. Standard Procedure 7, No Smoking
- d. Standard Procedure 27, Driving Records and Privileges
- e. Standard Procedure 44, Accidents Involving Town Employees, Vehicles and Property

## **Standard Procedure 34 Contract Control Procedures**

Effective: 9/1/2015

Supersedes: 2/28/2011

Prepared by: Michelle Brooks, Financial Operations Analyst

Approved by: Benjamin T. Shivar, Town Manager

### **PURPOSE:**

To ensure that all covered Town contracts, are made, executed and maintained in accordance with applicable town, state, and federal policies, rules, laws, and regulations.

### **SCOPE AND GENERAL INFORMATION:**

This procedure covers any contract, agreement, purchase order, option, memoranda of understanding, memoranda of agreement or other written instrument evidencing acceptance of an offer between the Town of Cary and another person that creates obligations of any sort and includes amendments or change orders to any of the preceding (jointly "contract".) This procedure sets forth requirements for negotiating, making and executing contracts of the Town. **All contracts must comply with this procedure and be executed PRIOR to commencement of any work or service.**

Purchase Orders ('PO') and procurement card purchases are covered by other policies or procedures, and are covered by this procedure only if specifically required. Contracts that may be approved and executed at the department level and involve a reasonably anticipated expenditure of \$5,000 or less ('small departmental contracts') and contracts to acquire real property, including options to acquire real property and interests in real property for the Town ('real estate contracts') do not have to be entered into the CCF system but they must obtain Finance approval. Small departmental contracts and real estate contracts are subject to subsections A through C of this procedure, and bidding, purchasing, insurance, bonds, licenses and other supporting documentation must be routed and scanned with the contract when it is executed.

Contract Control Form System (CCF System) is a computerized database used to track the status of all contracts being routed for approval. It is the responsibility of each department director to ensure that contract control procedures are followed by his/her staff.

### **A. Competition - Bidding, Quotes, Pricing and Vendor Selection:**

The Town will adhere to state procurement laws during contractor or vendor (jointly 'vendor') selection. The process for vendor selection may be formal or informal depending on the amount and type of work, goods, and/or services to be procured. An Invitation to Bid, Request for Quotes, Request for Proposals (collectively 'RFP'), simple written quotes, or other methods deemed appropriate by Purchasing can be used. In addition to particular provisions and performance requirements, the RFP should include a copy of the standard Town contract template that will be used, or if there is not a standard Town contract, a copy of the Town's standard terms and conditions and a requirement that they shall apply. The RFP should also require that any response to the RFP include a statement that the template contract or standard terms and conditions have been reviewed and that the proposer is prepared to sign a contract incorporating those terms and conditions with agreed upon scope and budget upon award. Any

requested amendments to the template contract or standard terms and conditions must be clearly specified in the response; the vendor should be put on notice that such requests will be considered but may not be granted and will be taken into account as one of the evaluation factors. If a federal or state grant is involved, the RFP should disclose that, reference special requirements that must be met and require the contractor work with the Town to meet those requirements.

Department staff is responsible for documenting the process for vendor selection. A bid tabulation, quotes, or summary of the selection process utilized must be approved by Purchasing. Documentation and approval are required to justify not using a competitive process. Architectural, engineering and land surveying services must also meet the requirements of Standard Procedure 75.

## **B. Contract Development:**

When possible, staff should use a standard Town contract template. Templates are available at <R:\HelpDocs\Contracts\Contracts Templates and Terms>. If no template contract exists or there are questions about which template contract is the most appropriate, staff should consult with the Legal department. If you must use a vendor-provided contract, the Town's [standard terms and conditions](#) must be attached to and incorporated into that contract, and there must be a provision that the standard terms and conditions control. These standard terms and conditions are essential to protect the Town's interests and ensure appropriate insurance amounts are required of the vendor. The Town's standard terms and conditions can also be found at <R:\HelpDocs\Contracts\Contracts Templates and Terms>.

Finance should review special terms relating to scope of work, pricing and the like in advance to expedite routing and approval. If grant funding is involved, steps may be required to assure the grant requirements will be met.

Any requested modification to a standard Town contract template or the standard terms and conditions must be reviewed by the department director in consultation with the Legal Department. Modification to certain terms of the contract such as those dealing with indemnification or limitations on liability, must also be reviewed by the Town Manager's office.

During contract development the contract administrator must also determine the required level of approval for the contract. There are three possible levels of approval: (i) town council, (ii) the manager, (iii) and the department level.

## **C. Contract Approval Requirements:**

### Town Council Approval

N.C. General Statutes and Town policy require Town Council approval of certain contracts. Examples of contracts that require Town Council approval are:

- a) Construction /repair bid awards at the formal bid level of \$500,000 and above
- b) Concession, license, sponsorship and similar contracts that generate a total of \$500,000 or more in revenue for the town
- c) Franchise Agreements
- d) Grants and loans when acceptance/award by Council is required by the terms of the grant or loan or by state or federal law

- e) Interlocal Agreements under Article 20 of Chapter 160A. Interlocal Agreements mean agreements between the Town and any other local political subdivision, authority or agency of local government regarding the exercise of any power, function, public enterprise, right, privilege or immunity of local board. This includes agreements with other cities, counties and the school board.
- f) Joint Use of real property and exchanges of real property with another governmental entity
- g) Leases of Town real property in excess of one year
- h) Sale or conveyance of Town real property (except disposal of certain easements and similar interests; see Town Council Resolution of August 13, 2015)

Contracts that require Town Council approval must be presented at a regular Council meeting together with a staff report. The contract must be reviewed by the Legal Department prior to submitting the staff report to the Manager's office for review.

The town manager and deputy town manager are authorized to execute contracts awarded or approved by the town council and make changes prior to execution of a contract approved by council if the changes do not substantially alter the contract except for deeds from the Town or contracts that the law requires to be executed by the Mayor.

#### Town Manager or Deputy Town Manager Approval

The Town Council by [resolution](#) has delegated authority to make, award, approve and execute certain contracts and instruments to the Town Manager and the Deputy Town Manager when there is no cost to the Town or when there is a budgeted appropriation sufficient for the general contract purpose (up to specified limits) unless law requires Council award, approval or execution. Contracts which require Manager level approval should be accompanied by reports that contain enough information about the contract to aid the Manager's office in its review of the contract prior to approval. Department Directors should ensure that contracts sent to the Manager's office have been properly executed by the other party; that all required bond or insurance forms are accurately and thoroughly completed; and that all attachments are included.

The Manager and Deputy Town Manager have authority to make, approve and execute:

- a) Concession, license, sponsorship and similar contracts that generate up to \$500,000 in revenue annually for the town
- b) Construction and repair contracts less than \$500,000 within budgeted appropriations
- c) Amendments and change orders to all construction and repair contracts provided they:
  - o Fit within the scope of the original project
  - o The reason for the change is something that was unanticipated or unforeseen at the time the original contract was awarded
- d) Purchase contracts and amendments for apparatus, supplies, materials, and equipment and amendments
- e) Contracts including options and purchase agreements to acquire real property and interests in real property for the Town
- f) Settlements within sufficient budgeted appropriation and with concurrence of the Town Attorney including:
  - o Workers Compensation claims in any amount provided such settlement is within the guidelines of the North Carolina Workers' Compensation Act (NCGS Chapter 97) and the Workers' Compensation Rules of the North Carolina Industrial Commission

- Condemnation actions brought by the Town consistent with appraised value
- Construction contract claims
- Other claims against the town, including employment related claims, for which there is no other settlement authority up to \$50,000
- g) Contracts with private solid waste collection firms and fire service reimbursements in annexations
- h) Grant applications when the amount of any town match is within budgeted appropriations and to execute contracts for grant awards unless required to obtain council authorization by the grant terms
- i) Guaranteed energy savings contracts
- j) Installment purchase agreements up to \$500,000 (must be approved by Finance to determine if LGC approval is required)
- k) Leases of Town real or personal property (where the Town is the property owner) with duration of one year or less including the authority to determine property or portions of property are temporarily surplus to town needs.
- l) Leases by the town of real property owned by others
- m) Leases of equipment and other personal property owned by others, also requires finance approval for procurement and capitalization purposes
- n) Employment agreements and employment related agreements except for employment agreements involving the town manager, town clerk, or town attorney
- o) Contracts where services are provided to others by the Town, including intergovernmental mutual aid, intergovernmental participation, and other governmental agreements
- p) Development related contracts as authorized by the Town Code of Ordinances or LDO including transportation development fee agreements, municipal infrastructure reimbursement contracts, public enterprise reimbursement agreements, intersection and roadway improvement agreements, and reimbursement agreements under Town of Cary Code of Ordinances in a form approved by council
  - Encroachment agreements and right of entry agreements:
  - By NCDOT and public utility provider, encroachments onto town property for construction and/or repair projects
  - Other encroachment agreements substantially in a form approved by council permitting encroachment over, through, under or across town property or right of way of any public street or alley
  - Encroachment agreement over the lands of others
  - Right of Entry agreements permitting others to temporarily enter onto town lands for construction related purposes and permitting the town to enter onto the lands of others for construction related purposes
  - US Army Corp of Engineers jurisdictional determination requests
- q) Estoppel Certificates regarding Stormwater Control Structure and Access Easement Agreements substantially in form approved by council
- r) Permits, applications and other forms required by state or federal entities in connection with Town activities or Town participation in regional organizations or other groups
- s) Service agreements for:
  - Architectural engineering and land surveying professional services contracts and amendments

- Other professional and technical service and consulting contracts and amendments
- Building, grounds and equipment maintenance and other service contracts and amendments
- Utility contracts including installation, maintenance, and repair of street lights, the provision of interim utility services in annexations
- t) Enterprise service contracts including contracts for water supply, sewer services or for other public enterprise services up to \$500,000 in value on an annual basis
- u) Sale of personal property declared as surplus
- v) Standard Owner Affidavit and Indemnity agreements

#### Assistant Town Managers Approval

The Town Council by [resolution](#) has delegated authority to make, award, approve and execute contracts and instruments to the Assistant Town Managers up to \$500,000. As noted above, contracts which require Manager level approval should be accompanied by reports that contain enough information about the contract to aid the Manager's office in its review of the contract prior to approval. Department Directors should ensure that contracts sent to the Manager's office have been properly executed by the other party; that all required bond or insurance forms are accurately and thoroughly completed; and that all attachments are included.

The Assistant Town Managers have authority to make, approve and execute:

- a) Construction and repair contracts less than \$500,000 within budgeted appropriations
- b) Amendments and change orders to all construction and repair contracts provided they:
  - Fit within the scope of the original project
  - The reason for the change is something that was unanticipated or unforeseen at the time the original contract was awarded
  - Provided the change order amount does not exceed \$500,000
- c) Purchase contracts and amendments for apparatus, supplies, materials, and equipment and amendments
- d) Contracts including options and purchase agreements to acquire real property and interests in real property for the Town
- e) Encroachment agreements and right of entry agreements:
  - By NCDOT and public utility provider, encroachments onto town property for construction and/or repair projects
  - Other encroachment agreements substantially in a form approved by council permitting encroachment over, through, under or across town property or right of way of any public street or alley
  - Encroachment agreement over the lands of others
  - Right of Entry agreements permitting others to temporarily enter onto town lands for construction related purposes and permitting the town to enter onto the lands of others for construction related purposes
  - US Army Corp of Engineers jurisdictional determination requests
- f) Estoppel Certificates regarding Stormwater Control Structure and Access Easement Agreements substantially in form approved by council
- g) Grant applications when the amount of any town match is within budgeted appropriations and less than \$10,000
- h) Permits, applications and other forms required by state or federal entities in connection with Town activities or Town participation in regional organizations or other groups

- i) Service agreements for:
  - Architectural engineering and land surveying professional services contracts and amendments
  - Other professional and technical service and consulting contracts and amendments
  - Building, grounds and equipment maintenance and other service contracts and amendments
  - Utility contracts including installation, maintenance, and repair of street lights, the provision of interim utility services in annexations
- j) Concession, license, sponsorship and similar contracts that generate less than \$10,000 in revenue annually for the town
- k) Development related contracts as authorized by the Town Code of Ordinances or LDO including transportation development fee agreements, municipal infrastructure reimbursement contracts, public enterprise reimbursement agreements, intersection and roadway improvement agreements, and reimbursement agreements under Town of Cary Code of Ordinances in a form approved by council

#### Departmental Approval

The Town Manager through Standard Procedure 146 has delegated contract authority to department directors and their associate director or equivalent position for specific contracts that have a reasonably expected expenditure of less than \$90,000 provided Council has established budget authority. These include:

- a) Amendments and change orders to construction and repair contracts provided they are less than \$90,000 and :
  - Fit within the scope of the original project
  - The reason for the change is something that was unanticipated or unforeseen at the time the original contract was awarded
  - Provided the change order amount does exceed \$90,000 or the cumulative contract total does not exceed 150% of the initial contract value. When change orders reach that level, they must be approved by the Town Manager.
- b) Purchase contracts and amendments for apparatus, supplies, materials, and equipment, provided the change order or amendment amount does exceed \$90,000 or the cumulative contract total does not exceed 150% of the initial contract value. When change orders reach that level, they must be approved by the Town Manager.
- c) Contracts including options and purchase agreements to acquire real property and interests in real property for the Town up to \$90,000
- d) Development related contracts as authorized by the Town Code of Ordinances or Land Development Ordinance including transportation development fee agreements (and related vouchers), municipal infrastructure reimbursement contracts, public enterprise reimbursement agreements, intersection and roadway improvement agreements, and reimbursement agreements under Town of Cary Code of Ordinances Sec 36-6 substantially in a form approved by council, provided any reasonably expected Town expenditure is less than \$90,000
- e) Encroachment agreements and right of entry agreements less than \$90,000:
  - By NCDOT and public utility provider, encroachments onto town property for construction and/or repair projects
  - Other encroachment agreements substantially in a form approved by council permitting encroachment over, through, under or across town property or right of way of any public street or alley

- Encroachment agreement over the lands of others provided the reasonably expected Town expenditure for encroachment is less than the \$90,000 threshold
- Transportation and Facilities Director is authorized to approve Right of Entry agreements permitting others to temporarily enter onto town lands for construction related other purposes and permitting the town to enter onto the lands of others for construction related or other purposes
- US Army Corp of Engineers jurisdictional determination requests
- f) Estoppel Certificates regarding Stormwater Control Structure and Access Easement Agreements substantially in form approved by council that are less than \$90,000
- g) Grant applications when the amount of any town match is within budgeted appropriations and less than \$10,000
- h) Concession, license, sponsorship and similar contracts that generate less than \$10,000 in revenue annually for the town
- i) Permits, applications and other forms required by state or federal entities in connection with Town activities or Town participation in regional organizations or other groups with fees of less than \$90,000
- j) Service agreements and amendments that are less than \$90,000 for:
  - Architectural engineering and land surveying professional services contracts
  - Other professional and technical service and consulting contracts
  - Building, grounds and equipment maintenance and other service contracts
  - Utility contracts for electric service, including installation, maintenance, and repair of street lights, the provision of interim utility services in annexations, and for electricity where the reasonable expected expenditure is less than \$90,000, unless the contracts with the lowest price (where prices are accepted) is not recommended for award

However, if the department is recommending selection of and contracting with a vendor who did not submit the lowest bid, the Town Manager must approve the contract regardless of the amount.

The finance officer and deputy finance officer(s) are delegated the non-exclusive authority to (i) award, approve, amend and execute materials and apparatus contracts, reject bids, and re-advertise to receive bids on behalf of the Town where the reasonably expected expenditure under this contract is less than \$90,000 and (ii) to execute any materials and apparatus contract awarded or approved by the town manager, deputy town manager, assistant town managers. Additionally, the Police Chief has authority to enter into agreements for temporary assistance to other law enforcement agencies as provided in NCGS 160A-288, NCGS 160A-288.2 and 90-95.2. See [approval matrix](#) for specific approval requirements.

Before executing any contract or change order, department directors, the finance officer, or deputy finance officers should ensure the document has been properly executed by the other party; that all required bond or insurance forms are accurately and thoroughly completed; and that all attachments are included. The Town Manager, Deputy Town Manager and Assistant Town Managers and Department Directors may choose to request approval from the next level of authority for any contract in their approval ranges.

#### Town Attorney Authority

The Town Attorney by [resolution](#) has been delegated authority to make, award, approve and execute contracts for legal and related services.

#### **D. CCF Process:**

Contracts, unless they are real estate contracts, small departmental contracts or small maintenance and related contracts where a purchase order is used (but excluding construction), must flow through the CCF system. The Purchasing Division can advise where substituting a PO for a contract is acceptable.

##### **Enter Contract in CCF system**

Generally the vendor must have properly executed the contract prior to entry into the CCF System. See guidelines for approved signatures at <R:\HelpDocs\Contracts\Contracts Templates and Terms\Signature Requirements for Contracts.doc>. Once the contract is signed by the vendor, the contract administrator must ensure the contract is entered into the CCF system. The following information must be entered in the CCF system:

- Contract Administrator
- contractor name (see note below regarding naming standards)
- contract name/description
- expiration date (see additional information below)
- purchase order or requisition number (if applicable)
- total expenditure obligation (total contracted amount, if applicable)
- total revenue expected (if applicable)
- related account(s) or project number(s)
- contract approval level (see chart below)

Departments must ensure that funds are appropriately encumbered in the purchasing system for all expenditure contracts.

In the event that space does not allow for all information to be input into the CCF system, information must be written on the paper CCF copy or on a special attachment.

Naming convention for contractor names must follow what is in the Purchasing System or if a new vendor, must follow standard naming convention procedures as per Finance's [vendor naming guidelines](#).

Contract expiration dates must be included. If the exact date is not known, an estimated date should be used. Contract documents will not be purged without consent from the managing department. If the contract expiration date is amended by a change order or amendment, that new contract expiration date should be revised in the CCF system.

Departmental contract administrators can modify data entered until the contract is approved by the department director. When the contract administrator determines that all information is entered correctly, they shall print a copy of the CCF routing form and attach it to the contract copies. Two originals of the contract must be routed through the CCF process.

##### **CCF System approvals**

There are six contract approval levels all of which are shown on the table below. Contract administrators must determine the required level of approval when entering a contract in the CCF system. The level of approval selected when the contract is entered into the CCF system defines who must approve the contract as it routes through the process. All contracts must first

be approved by the department director. Only department directors and associate directors or equivalent position, as defined in Standard Procedure 146, may approve contracts in the system.

#### **Contract Control Form Routing Process Table**

| App. Level | Department Director | Finance | Town Manager | Town Clerk | Contract Administrator |
|------------|---------------------|---------|--------------|------------|------------------------|
| 1          | X                   |         |              |            | X                      |
| 2          | X                   | X       |              |            | X                      |
| 3          | X                   |         | X            |            | X                      |
| 4          | X                   | X       | X            | X          | X                      |
| 5          | X                   |         | X            | X          | X                      |
| 6          | X                   | X       | X            |            | X                      |

#### **Finance Approval**

Contracts that create expenditure obligations for the Town are required by North Carolina General Statutes to be pre-audited by Finance. During the CCF process review Finance will determine if there is an appropriation authorizing the obligation and if there are enough funds in the appropriation to pay the obligation. If it is determined that there is sufficient funding, Finance will add the signed and dated "Certificate of the Town of Cary Finance Officer" as required by the Local Government Fiscal Control Act. During contract development a prepared, but blank certification document or statement may be included as part of the contract text. See examples and specific language at [R/drive /Contract Templates and Terms](#).

Finance cannot add the certificate to the contract until the requisition has been approved by Purchasing and a purchase order has been created. Having the purchase order in place prior to routing the contract to Finance will expedite the contract approval process.

Departments must ensure that funds are appropriately encumbered in the purchasing system for all expenditure contracts.

#### **Town Manager Approval**

Contracts the Town Manager is authorized to sign are listed in the Contract Approval Section above.

#### **Town Clerk Actions**

Contracts that need to be signed by the Mayor or require the Town seal must be routed to the Town Clerk.

#### **Contract Administrator**

Upon completion of the required contract approval levels and obtaining appropriate signatures, the departmental contract administrator must add the execution date to the CCF system and deliver an original to the vendor.

## **E. Scanning and Records Management**

Each departmental contract administrator is responsible for ensuring the contract and all attachments are scanned in a timely manner. Additionally, the following documents, if applicable, should be scanned and included with the contract in the CCF System:

- bidding, purchasing, insurance, bonds and licenses
- Staff report or written documentation to the Manager's office
- Notice to Proceed

The scanned contract and one original, fully signed contract and supporting documentation will be maintained at the department level according to the Records Retention and Disposition Schedule and if applicable, a department's approved "Electronic Records and Imaging Procedure" or similar procedure.

## **APPENDICES:**

[Appendix A](#) – Resolution Delegating Authority to Award, Approval, and Execute Contracts and Other Instruments

[Appendix B](#) – Contract Approval Matrix

See also:

[Standard Procedure 146](#) – Delegation of Authority to Award, Approve and Execute Contracts and Other Instruments by the Manager

## **Standard Procedure 35 Travel and Training Expenses**

Effective: 1/18/2023

Supersedes: 7/1/2020

Prepared by: Kathryn Trogdon, Town Manager's Office and Mary Beth Huber, Finance

Approved by: Russ Overton, Deputy Town Manager

**PURPOSE:** To help ensure public trust and confidence in the organization by establishing a procedure for approval and payment of travel expenses.

**OVERVIEW:** The Town of Cary ("Cary") will cover reasonable travel and training expenses for approved technical training or professional development opportunities, including meetings, conferences, workshops, seminars, or otherwise to conduct Town business.

### **PROCEDURE:**

#### **PRE-APPROVAL PROCESS**

Eligible travel expenses will be covered by Cary when the planned expenditures have been approved in advance by an employee's department director or designee, and, in the case of out of state travel, also approved by the Town Manager's Office.

- The method and level of supervisory approval, for example, via email, can be determined by the department director.
- For approval required by the Town Manager's office, the Travel Expense Form should be used and submitted to document all planned expenditures regardless of how they are intended to be paid.
- The Finance Department does not need any pre-approval documentation unless the employee is requesting per diem in advance as described in the Meals section below.

When approved, Cary will cover registration, per diem meals based on location, lodging, transportation and other required expenses. No expenses or commitments to travel should be incurred prior to receipt of any required approvals. Cary will not reimburse meal expenses for travel that does not include an overnight stay to remain in compliance with IRS regulations.

Procurement cards ("p-card") are the preferred method to pay for most travel and training expenses, including registration, transportation and lodging. P-cards may not be used for any travel-related meals because meals are covered by per diem. For all items purchased using a p-card, employees should upload an electronic version of all receipts to the Bank of America/Works website. These receipts do not need to be attached to the Travel Expense Form (see Standard Procedure 89 for more information on p-card use).

#### **FINAL TRAVEL EXPENSE FORM COMPLETION AFTER RETURN**

The Travel Expense Form, including all final travel expenses, must be approved by an employee's supervisor upon return. The approved form should be provided within 30 days after return to Finance for documentation and payment of any necessary reimbursements. Receipts for eligible expenses, excluding those paid with a p-card or those for meals, should be attached to the Travel Expense Form. Any reimbursement owed the employee will be paid via direct deposit to the primary bank account listed in payroll. To remain in compliance with IRS regulations, a completed Travel Expense Form must be submitted even if no reimbursement is due to the employee.

#### **MEALS**

Cary will reimburse employees for meal expenses according to the GSA.gov per diem allowances for location of travel at the time of travel. Employees must request reimbursements for meal per diems

on the final Travel Expense Form upon return. Only under special circumstances approved by the supervisor may employees request per diem in advance of travel. Receipts for meals covered by per diem are not required and should not be submitted.

Per diems for meals are not allowed for travel that does not require an overnight stay.

#### MILEAGE

Cary will pay employees based on mileage for the use of their private automobile and fuel. The mileage allowance is set by IRS regulations at the time of travel. Employees have the option to drive a Town vehicle through the pool car program.

#### EXPENSES NOT ALLOWED

Cary will not pay for personal expenses, alcoholic beverages or entertainment. Disallowed expenses include, but are not limited to, special room upgrades or first-class travel upgrades, and personal expenses, such as extra charges for guests or pets, dry cleaning, magazines, movies, premium TV channels, personal internet use or other non-work related entertainment. As noted above, meal costs or per diems are not allowed for travel that does not include an overnight stay.

## **Standard Procedure 70 Purchasing Responsibilities**

Effective: 7/1/1994

Supersedes: 8/19/1985

Prepared by: W. T. Hall, Jr., Purchasing Agent

Approved by: William B. Coleman, Jr., Town Manager

### **PURPOSE:**

To define the basic rules governing purchasing and contracting for the Town of Cary.

### **OVERVIEW:**

A large portion of the money appropriated by Cary's Council each year is spent for goods and services obtained through purchasing and contracting processes. To protect the public's interests, the State Legislature has enacted statutes governing the public purchasing process. The process in Cary is based on these statutes, on ordinances and policies passed by Council and on administrative procedures approved by the Town Manager to assure that purchasing and contracting is efficient and cost effective. By its nature, this process is a hybrid decentralized/ centralized purchasing system wherein the responsibilities for the acquisition of goods and services are shared by the requesting department and the Purchasing Division of the Finance Department (Purchasing). The purpose of this standard procedure is to address these responsibilities.

### **SCOPE:**

All purchases and contracts of the Town of Cary.

### **PROCEDURE:**

1. The requesting department has the responsibility to:
  - a. initiate the purchasing process by entering a complete requisition.
  - b. provide any other information necessary to continue the process.
  - c. determine that the subject and purpose of the requisition complies with Town procedures, policies and precedents.
  - d. assure that the correct expenditure account is designated.
  - e. verify the availability of funds.
  - f. approve the expenditure for the purchase.
  - g. complete the receiving procedure promptly after the delivery of the item(s).
2. Purchasing has the responsibility to:
  - a. Begin buyer processing of the requisition without delay.
  - b. Review the information contained in the requisition.
  - c. Seek any information necessary to complete the purchase order.

- d. Determine if the quality, pricing and reliability of the recommended source is competitive.
- e. Question any deviation from procedures and policies with the department.
- f. Refer any unresolved questions to the Finance Director and/or the Town Manager for action.

## **Standard Procedure 72**

### **Dues, Memberships and Professional Certifications**

Effective: 7/1/1994

Supersedes: 6/5/1986

Prepared by: W. T. Hall, Jr., Purchasing Agent

Approved by: William B. Coleman, Jr., Town Manager

#### **PURPOSE:**

To provide guidelines for budgeting employee professional organization memberships, dues and professional certifications.

#### **OVERVIEW:**

Professional organizations provide their members with up to date information regarding current practices, trends in the profession, legislative activities and real and potential problems. Professional development and training activities are usually high on their list of priorities. In order for the Town's employees to obtain the skills and knowledge's to perform their duties at a high professional level, the Town supports their memberships in these organizations. This procedure will provide fair treatment to all employees and ensure the proper use of town funds.

#### **SCOPE:**

All professional organizations and certifications.

#### **PROCEDURE:**

1. All memberships must be in the best interest of the Town and will be judged on that basis as well as consistency with this procedure in the budget review process. It does not imply that each department, division or employee request will be funded.
2. Memberships in the name of the town, or town department/division are normally limited to one membership per department / division for any one organization.
3. Memberships in the name of the individual are normally limited to professional level employees.
4. The Town will pay the cost of maintaining professional certifications when the certification is job related but no more than two professional certifications per employee will be allowed unless such certifications are a condition of employment.
5. Any additional memberships or certifications that were not addressed in the budget review process must be approved by the Town Manager.

## **Standard Procedure 73 Vendor Selection**

Effective: 5/27/2005

Supersedes: 7/1/1994

Prepared by: Cheryl Perry, Purchasing Manager

Approved by: William B. Coleman, Jr., Town Manager

### **PURPOSE:**

To establish rules for the selection of vendors for certain types of purchases.

### **OVERVIEW:**

The intent of the statutes, policies and procedures governing the purchasing process for the Town of Cary is to assure that the best value in goods and services is obtained through open vendor competition. The statutes affirm that the Town is not obligated to buy anything that will not provide acceptable performance in meeting its needs by giving the Town authority to reject all bids and to make the award to the "lowest responsible bidder or bidders, taking into consideration quality, performance and the time specified in the proposals for the performance of the contract." In the Statement of Values for the Town of Cary, Council states that "we are expected to spend tax dollars wisely and effectively," that we "will achieve and maintain excellence through a teamwork approach" and that "Decisions made by the Town will be honest, ethical and fair." This standard procedure outlines rules to ensure consistent documentation.

### **SCOPE:**

All informal purchases of less than the amounts specified in GS 143-129. (See Standard Procedure 69 - Current Values.) Formal purchases under GS 143-129, professional and personal service contracts and purchases of items covered by state and town term contracts are exempted from this standard procedure.

The task of researching competitive prices from prospective vendors can be, and is, shared by the requesting department and the Purchasing Division of the Finance Department (Purchasing). When permitted by statute or policy, Purchasing will accept any bona fide information furnished by the department in the vendor selection decision.

### **PROCEDURE:**

1. Departmental personnel will provide Purchasing with any information they have obtained relating to the selection of a vendor for goods and/or services requisitioned. If the information furnished is adequate to justify the suggested vendor, Purchasing will proceed without delay to issue a purchase order. If the information is inadequate, Purchasing will seek additional competitive pricing or will ask the department for additional quotes. This information will be transmitted to Purchasing in the following forms:
  - a. For purchases of less than \$500, oral reporting from department or written documentation from department or vendor.
  - b. For purchases of \$500 to the minimum amount in GS 143-131, written documentation from department or written quotes from vendor.

- c. For purchases of amounts specified in GS 143-131, written quotes from vendor.
2. Written documentation should include:
    - a. The name of the vendor.
    - b. The name and phone number of the vendor's representative quoting.
    - c. The item(s) being quoted on.
    - d. The price per unit of measure.
    - e. If delivery is included in the price or if freight will be prepaid and added to the invoice.
    - f. Promised delivery date.
    - g. W-9 or Substitute W-9.
  3. There are situations where vendor competition will be restricted because there is no acceptable substitute for a brand name or a single source vendor. In these situations, a statement of the facts justifying the purchase with a department head's signature will be needed.

**REFERENCE:**

Standard Procedure 69: Current Values

## **Standard Procedure 76 Payment Requests**

Effective: 5/27/2005

Supersedes: 7/1/1994

Prepared by: Cheryl Perry, Purchasing Manager

Approved by: William B. Coleman, Jr., Town Manager

### **PURPOSE:**

To establish a procedure for the payment of goods and/or services where the usual Purchase Order process would not be cost effective.

### **OVERVIEW:**

The delay and expense of price and vendor research and evaluation is impractical in certain transactions.

### **SCOPE:**

1. The Payment Request procedure may be used when:
  - a. The transaction will involve the purchase of various goods and/or services that are less than the cost limits established for certain expenditure accounts.
  - b. Payment for services rendered where funds are appropriated by line item for a particular purpose; such as, telephone, utilities, insurance, building rentals, etc.
  - c. Payment for continuing services to be rendered; such as, magazine subscriptions, membership dues, etc.
2. The Payment Request procedure must be used in those transactions where an order, other than a purchase order, that obligates the Town to pay has been placed with a vendor(s) by a Town employee(s) and the goods and/or services ordered have been received. Regardless of whether or not the transaction complies with Standard Procedures and Policies, the payment request procedure will be used. Such transactions include:
  - a. Emergency purchases where the goods and/or services required have been received.
  - b. Reimbursement of cash purchases for fees, deposit, travel expense, goods and services, not covered by petty cash procedures.

### **PROCEDURE:**

1. The originating department will enter a requisition into the Purchasing/Inventory computer system (P/I) with all available required information and marking the "reason" as Payment Request (PR). It is permissible to accumulate and submit purchases from a vendor on a weekly basis if each individual transaction is identified on the requisition.

2. Any supporting documentation relating to the transaction(s) including any invoice(s) is to be forwarded to Accounts Payable.

**AUTHORITIES:**

1. The department head or delegate will approve requisitions covering Payment Request acquisitions made by their department and will be responsible for insuring that all Town Policies and North Carolina General Statutes are followed for all purchases initiated in their department.
2. The Purchasing Division of the Finance Department (Purchasing) will review each payment request and will report to the Town Manager instances where it appears that these procedures are not being followed or are being abused. Those transactions over the approved limits will be identified as such on the Payment Request.
3. The Town Manager will rule on any difference of opinion in the interpretation of the terms of this procedure that cannot be resolved to the mutual satisfaction of the user department and the Finance Department.

**REFERENCE:**

Standard Procedure 37: Petty Cash Funds  
Standard Procedure 77: Emergency and Other Urgent Purchases.  
Standard Procedure 69: Current Values

## **Standard Procedure 83 Encumbrance Purchase Orders**

Effective: 5/27/2005

Supersedes: 7/1/1994

Prepared by: Cheryl Perry, Purchasing Manager

Approved by: William B. Coleman, Jr., Town Manager

### **PURPOSE:**

To acquire goods and services when actual requirements have not been determined or when budgeted funds need to be reserved.

### **OVERVIEW:**

From time to time, expenditures must be approved when the actual quantities and/or nature of items is not known until the goods are delivered or the services have been rendered or when budgeted funds need to be reserved for future purchases. This procedure is established to allow the system to process these transactions.

### **SCOPE:**

This procedure shall apply in the above circumstances to facilitate the purchase and payment of:

1. Repair supplies and materials from a particular vendor for the immediate need only (examples: concrete, lumber, pipe fittings, stone, silt fencing, etc.).
2. Commodities and/or services to be received and invoiced multiple times over an extended period of time (examples: monthly utility bills, progress payments, bulk fuel, contracted treatment plant chemicals, software maintenance contracts, etc.).
3. Activities or projects where payment will not be determined until the completion of the activity or project (examples: rental of equipment, work contracted by the hour, rebuilding equipment, etc.).
4. Future acquisitions when budgeted funds must be reserved.

### **PROCEDURE:**

1. The originating department will enter a requisition into the Purchasing/Inventory computer system (P/I) with all available required information and marking the "reason" as Encumbrance (E). The quantity entered for each item is the total price of the item; the unit of measure should be entered as \$; and the unit price should be entered as \$1.00.
2. The originating department will enter receipts for the amount of each invoice (less tax) against the line item to which it applies. Accounts Payable will notify users of those encumbrances not to be received on (i.e., uniforms, etc.). Any supporting documentation relating to the transaction(s) including any invoice(s) is to be forwarded to Accounts Payable.

3. All encumbrance purchase orders, except for those for capital projects, will be closed out at the end of each fiscal year. For other ongoing activities to continue, the department must submit new encumbrance requisitions at the beginning of each fiscal year.

**Standard Procedure 85**  
**Purchase of Office Furniture, Furnishings and Equipment**

Effective: 5/27/2005

Supersedes: 7/1/1994

Prepared by: Cheryl Perry, Purchasing Manager

Approved by: William B. Coleman, Jr., Town Manager

**PURPOSE:**

To provide a procedure in the purchasing process for the review and evaluation of each acquisition of office furniture, furnishings and equipment.

**OVERVIEW:**

The Purchasing Division of the Finance Department (Purchasing) has a responsibility to coordinate the purchase of office furniture, furnishings and office equipment to assure that these acquisitions are compatible in quality, appearance and/or performance with other similar items in use throughout the Town.

The current budget manual contains a list of standard office furniture, furnishings and equipment available on contract that are consistent with the present quality level and appearance of Town owned furniture. In the instance of items not included in this list, Purchasing will make its suggestions based on Town policies and precedents.

**SCOPE:**

This procedure applies to all purchases of office furniture, furnishings and office equipment by the Town. It does not apply to the purchase of incidental items such as letter trays, desk top organizers, etc.

**PROCEDURE:**

1. The cost of some items of furniture and office equipment will qualify them as a capital outlay items; and, therefore, most of these items will be addressed in the budget process for approval and funding in the department's Capital Outlay - Furniture budget. Other items will not qualify as such and will be addressed and funded in the department's small equipment and supplies budget. The department should submit a requisition to purchase the approved items.
2. To purchase additional furniture, furnishings and office equipment that was not addressed in either line account of the department's budget, the source of funds must be acceptable, the request must be evaluated by Purchasing and receive the approval of the Budget Office. Purchasing will verify that these conditions have been met before a purchase order is created. If the item requested is a replacement for an existing item, Purchasing may ask the Department of Public Works & Utilities Facilities Division personnel to investigate the feasibility of repair as an alternate to replacement.
3. All furniture items will be delivered to the requesting department for inspection and receipt. Procedures for the receipt of goods should be followed. Any damages or discrepancies

discovered in the delivery should be reported to Purchasing before accepting or signing for delivery of the goods.

4. Any routine maintenance contracts required for office equipment will be administered by Purchasing. Any other non-contracted service relating to office equipment will be initiated by the department.
5. The Town Manager or Assistant Town Manager shall rule on any differences of opinion in the interpretation of the terms of this procedure that cannot be resolved to the mutual satisfaction of the department and Purchasing.

**REFERENCES:**

Finance Policy

## **Standard Procedure 89 Procurement Cards**

Effective: 2/1/2009

Supersedes: 5/27/2005

Prepared by: Michelle Price, Controller

Approved by: Benjamin T. Shivar, Interim Town Manager

### **PURPOSE:**

To help ensure public trust and confidence in the organization by providing a procedure in the purchasing process for the use of procurement cards ("p-cards").

### **OVERVIEW:**

The use of p-cards has been proven to be a cost effective method of obtaining low cost supply and service items for the Town, as well as being an efficient means to pay for travel and training costs.

### **SCOPE:**

1. The p-card will be used only when:
  - a. The items and/or services to be purchased are for the official use of the Town of Cary.
  - b. The types of items and/or services to be purchased are those authorized by this procedure, other procedures, policies and the Department Director.
  - c. The p-card purchase does not exceed the purchase transaction limit authorized by the Department Director and approved by Finance.
2. P-cards may not be used for the purchase of meals related to Town approved travel. See Standard Procedure No. 35 for more information on Travel.
3. P-cards will be issued, with the Department Director's approval, to those who have direct responsibility to make authorized Town purchases.

### **PROCEDURE:**

For the p-card process to operate efficiently and within an acceptable internal control structure, a timely response to each of the elements of the procedure is required from p-card holders and supervisors. Employee absences should be anticipated and procedures should be established to facilitate timely reporting and approval.

1. Issue/Return of P-card
  - a. The employee must sign documentation verifying agreement to the conditions of use (see Exhibit A).

- b. The Department Director will determine the purchase authority of the employee and sign the enrollment form indicating approval.
- c. Finance/Purchasing will review the enrollment form and obtain a p-card for the employee.
- d. Departments must report any p-card holder that leaves Town employment or loses p-card authority to Purchasing immediately. Purchasing will cancel the account. The Department is responsible for obtaining the card and destroying the card by cutting up the card into small pieces or by using a card shredder.
- e. Changes in authority levels must be authorized by a Department Director in writing (through e-mail).

## 2. Use of P-card

- a. **Purchasing must be notified immediately when a card is lost or stolen.**
- b. All purchasing rules and procedures regarding the selection of vendors, materials and services apply to p-card purchases.
- c. The p-card is to be used for Town's business only. The use of a Town of Cary p-card to acquire or purchase goods and services other than for the official use of the Town of Cary is a fraudulent use of the p-card.
- d. The cardholder will retain vendor receipts, records of telephone orders, screen shots of internet purchases and/or copies of mail orders for documentation to support the p-card statement.
- e. The cardholder is responsible for all purchases on the assigned p-card regardless of who used the card unless the card was used fraudulently after loss or theft. P-cards should not be shared. Cardholders should not delegate use of their p-card to any other employee.

## 3. Payment of P-card Charges

- a. The department/division will ensure that sufficient funds are available to pay for one month or more of anticipated purchases.
- b. Appropriate accounts must be noted on the statement, along with an adequate description. Examples of appropriate descriptions are:
  - i. Brief description of event
  - ii. Date of event
  - iii. Number of people involved
  - iv. Description of services
  - v. Description of travel
  - vi. Type of technical resource
  - vii. Related employee or department

- c. The cardholder must submit itemized receipts to match the monthly p-card statement. If a receipt has been lost, the cardholder must make a diligent attempt to obtain a duplicate receipt from the vendor. In the event this is not available, a "Lost Receipt Form" (Exhibit B) must be completed, which includes a detailed description and approval by the Department Director. The Finance Department has the right to seek reimbursement from the employee for undocumented and/or unauthorized purchases.
  - d. The cardholder's supervisor and/or the manager responsible for approving p-card statements will review the statement, sign and forward with receipts to Accounts Payable. Department Directors may require additional approvals based on individual departmental structures and needs.
  - e. Accounts Payable will review the documents for accuracy and completeness, extract any sales tax paid and charge the proper accounts for the amount drafted.
- 4. Periodic audits and reviews will be conducted by Finance to ensure that users are following this and other related standard procedures. Random selections will be made, receipts will be reviewed and cardholders may be questioned.
  - 5. If an appropriate charge is above the level approved for the cardholder, the cardholder's supervisor can submit an amended authorization form to Finance in order to permanently change the authority OR an email can be sent to the p-card administrator in the Purchasing Division by the Director to request a temporary change in limits. Charges are NOT allowed to be split to avoid low transaction limits without prior authorization from the p-card administrator. This authorization must be made via e-mail and must have the approval of the Department Director or Administration.

#### SPECIAL USE OF PROCUREMENT CARD

All general purchasing rules, regulations and procedures regarding the selection of vendors, materials and services still apply to p-card purchases. However, the areas listed below have specific issues when using a p-card:

- 1. Technology purchases – All technology purchases (including software and related equipment and services) must be pre-approved by the Technology Services Department. State contract should continue to be utilized. Refer to the Technology Appropriate Use Policy 113 for more information.
- 2. Travel and training – Hotel and transportation can be charged to a p-card. Charges for travel related meal purchases are not allowed. See Travel Standard Procedure 35 for more details.

#### TRAINING

Purchasing training for new users will be offered by Finance on a quarterly basis and is mandatory for all new users. In addition to this, all directors, managers or supervisors

who review and/or approve p-card statements must also attend mandatory training as designed and arranged by the Finance Department.

Finance has the authority to require cardholders or reviewers to attend additional training based on performance, experience and observation related to the use and management of p-cards.

#### ACTION DUE TO INAPPROPRIATE OR ACCIDENTAL USE

The use of a Town p-card to acquire or purchase goods and services other than for the official use of the Town of Cary is considered fraudulent use. However, the Town recognizes that accidental use can occur. The Town reserves the right to cancel an individual employee p-card at any time due to any type of abuse.

##### Accidental Use

If a cardholder accidentally uses a Town p-card for a personal purchase, Finance (Purchasing or Accounts Payable) should be contacted immediately upon discovery. If Finance discovers the error, employee will be contacted immediately. Employee must submit a "P-Card Reimbursement Form" (Exhibit C), along with the reimbursement.

Records of accidental personal use will be maintained by the Finance Department. In the event accidental use by a cardholder is detected on a repetitive basis, the cardholder's supervisor may be notified and the employee may be subject to disciplinary action.

##### Inappropriate or Fraudulent Use

If a cardholder makes an inappropriate or fraudulent purchase, the cardholder and their supervisor will be contacted immediately and arrangements will be made for reimbursement. Department Directors may also be notified.

A cardholder guilty of fraudulent use or repetitive inappropriate charges will be subject to disciplinary action, up to and including dismissal, in accordance with the guidelines of the Town's Personnel Ordinance. The Town has the right to file a police report and press charges for fraudulent use of p-cards.

Records of inappropriate use will be maintained by the Finance Department. The Town Manager's office will be notified about any notable amount of abuse at the discretion of the Finance Department.

#### **REFERENCES:**

Standard Procedure 83 – Encumbrance Purchase Orders  
Standard Procedure 35 – Travel, Training and Business Expenses  
Policy 113 – Technology Appropriate Use Policy

#### **EXHIBITS:**

- A New Cardholder Enrollment Form
- B Lost Receipt Form
- C P-Card Reimbursement Form

## TOWN OF CARY PROCUREMENT CARD (P-CARD) NEW CARDHOLDER ENROLLMENT FORM

*(Complete Sections I through IV prior to submission to Kelli LaFrance-Girard, Finance Department)*

### I. EMPLOYEE/CARDHOLDER INFORMATION

|                        |  |
|------------------------|--|
| <b>Name:</b>           |  |
| <b>Department:</b>     |  |
| <b>Division:</b>       |  |
| <b>E-mail Address:</b> |  |

### II. CARD LIMITS: PLEASE CHOOSE ONE LEVEL:

| LEVEL                      | TRANSACTION LIMIT | DAILY LIMIT | MONTHLY LIMIT |
|----------------------------|-------------------|-------------|---------------|
| 1 <input type="checkbox"/> | \$250.00          | \$500.00    | \$1,000.00    |
| 2 <input type="checkbox"/> | \$500.00          | \$1,000.00  | \$2,000.00    |
| 3 <input type="checkbox"/> | \$500.00          | \$1,000.00  | \$4,000.00    |
| 4 <input type="checkbox"/> | \$750.00          | \$1,500.00  | \$3,000.00    |
| 5 <input type="checkbox"/> | \$1,000.00        | \$2,000.00  | \$4,000.00    |
| 6 <input type="checkbox"/> | \$1,500.00        | \$3,000.00  | \$4,000.00    |
| 7 <input type="checkbox"/> | \$5,000.00        | \$5,000.00  | \$5,000.00    |

### III. APPROVAL

Department Director Signature: \_\_\_\_\_

### IV. CARDHOLDER'S AGREEMENT

I understand that the use of the Town of Cary procurement card for small value purchases is a standard procedure of the Town.

I will be expected to use the Town of Cary procurement card issue to me as directed by my supervisor under the provisions of the standard procedures.

I will not permit another person to use the Town of Cary procurement card issued to me. Any such purchases made with my card will be considered to be made by me and my responsibility.

I will be responsible for the safe keeping of the Town of Cary procurement card issued to me and, if lost, I will report its loss immediately to my supervisor.

I understand that my personal credit will not be affected by any use of the Town of Cary procurement card.

The use of a Town of Cary procurement card to acquire or purchase goods and services for other than the official use of the Town of Cary is fraudulent use. An employee guilty of fraudulent use will be subject to disciplinary action, up to and including dismissal. In addition, I agree that any reimbursement owed the Town, as a result of this use, may be deducted from my wages or other moneys owed to me by the Town.

I have read, understand and agree to the conditions above:

Sign: \_\_\_\_\_

Date: \_\_\_\_\_

### V. CARD RECEIPT

|                                  |  |                 |  |
|----------------------------------|--|-----------------|--|
| <b>Card Account Number</b>       |  | <b>Exp Date</b> |  |
| <b>Date Issued to Cardholder</b> |  |                 |  |
| <b>Cardholder's Signature</b>    |  |                 |  |

# TOWN OF CARY P-CARD LOST RECEIPT FORM

|                     |  |
|---------------------|--|
| Date of Purchase:   |  |
| Merchant Name:      |  |
| Amount of Purchase: |  |

Description & purpose of purchase:

|  |
|--|
|  |
|--|

Why is the original receipt or appropriate documentation missing?

|  |
|--|
|  |
|--|

I certify that I have contacted the merchant and was unable to obtain a copy of the purchase documentation. I also certify that this purchase was made for an official Town business purpose.

|                          |  |
|--------------------------|--|
| Cardholder signature:    |  |
| Cardholder printed name: |  |

Form must also be approved by supervisor that has authority to approve p-card purchases or has requisition approval authority for other purchases.

|                                |  |
|--------------------------------|--|
| Supervisor approval signature: |  |
| Supervisor printed name:       |  |

***This form is to be used as documentation only if the actual receipt, invoice, internet order screen, or appropriate substitute is unavailable for a purchase made on a p-card. It must be filled out completely and signed by both the cardholder and a qualified supervisor.***

## REIMBURSEMENT FORM

### For Accidental or Inappropriate Use of a Town of Cary P-Card

Complete this form if you accidentally used your p-card for non-Town of Cary use (including personal use) or if you used a p-card inappropriately and have been contacted by the Finance Department for reimbursement. This form, related receipts (or copy) and the reimbursement (if by check), should be attached to the **FRONT** of your monthly p-card statement **PRIOR** to approval by your supervisor.

**\*\*\*\*\*REMINDER\*\*\*\*\***

Appropriate action will be taken against personal or inappropriate use that is repetitive and/or intentional according to the procurement card standard procedure.

Infrequent, inadvertent personal use that is quickly acknowledged and reimbursed should not result in action against the cardholder.

|                                        |                 |
|----------------------------------------|-----------------|
| Date of Purchase:                      |                 |
| Merchant Name:                         |                 |
| Amount of Purchase:                    |                 |
| Form of Reimbursement<br>(select one): | CASH      CHECK |

***Describe nature of the accidental or inappropriate use and how it occurred.***

|  |
|--|
|  |
|--|

***List steps are you taking to prevent future misuse.***

|  |
|--|
|  |
|--|

|                                    |  |
|------------------------------------|--|
| Cardholder signature:              |  |
| Cardholder printed name:           |  |
| Cardholder's supervisor name:      |  |
| Cardholder's supervisor signature: |  |

## **Standard Procedure 140**

### **Food Purchases and Reimbursements**

Effective: 2/1/2009

Supersedes: N/A

Prepared by: Michelle Price, Controller

Approved by: Benjamin T. Shivar, Interim Town Manager

#### **PURPOSE:**

To help ensure public trust and confidence in the fiscal prudence of the organization by providing clear procedures and guidelines for the purchase and/or reimbursement of meals, food and food related supplies.

#### **OVERVIEW:**

In the normal course of work it is sometimes necessary for the Town to pay for or reimburse employees for the purchases of meals, food and food related supplies. This standard procedure will outline appropriate and inappropriate uses of Town funds in this regard and should be followed in conjunction with the Procurement Card (p-card) and Travel, Training and Business Expenses Standard Procedures.

#### **SCOPE:**

Meals, food and food related supplies will only be paid for or reimbursed by the Town for appropriate uses as defined below and in accordance with regulations set forth by the Internal Revenue Service (IRS). In the event that a meal, food, and food related supply purchase (general requisition process, petty cash and p-cards) are not listed on the appropriate or inappropriate use list, it must be approved by the Budget office prior to the charge being made to be eligible for payment/reimbursement. Non-approved purchases will be the financial responsibility of the employee who made the purchase, and such purchases may further result in disciplinary action as outlined below.

#### **PROCEDURE:**

In order to appropriately purchase meals, food or food related supplies, the department must have available funds budgeted and will need approval as set forth in this procedure. Every effort should be made to plan for these types of purchases in the budget process.

The food purchase falls within two areas:

1. Food "events" specifically listed and included in the departmental annual budget request.
2. Food "events" not listed in the budget or expected that may need additional approvals.

## **ANNUAL BUDGETARY REQUESTS**

Anticipated food purchases must be outlined specifically in the departmental budgetary requests. The level of detail required depends on the estimated amount of the anticipated food purchase.

Events or purchases expected to equal to or more than \$1,000 should include the following estimates:

- Brief description
- Date of event
- Cost
- Approximate number of people to be fed

Events or purchases expected to be less than \$1,000 should include the following estimates:

- Brief description (2 word "title" is appropriate)
- Date of event
- Cost if known

For purchases less than \$1,000 if estimated dollar amount is not known and it is lumped together with other general expenditure requests, it is acceptable to only include a description and a date. Detailed descriptions are not required for events < \$1,000 unless specifically requested by the Budget Office or Finance.

If a need arises during the year for an event that is not included in the budget, additional approval may be required as outlined in the following section.

## **UNBUDGETED REQUESTS/ADDITIONAL APPROVAL**

Definitions of additional approvals levels (only used non-budgeted items and referenced in the table that follows):

Regular approval – Regular approval is the approval achieved through the purchasing process based on the type of payment (requisition, petty cash or p-card).

Director approval – Since requisitions, p-card statements and petty cash vouchers can be approved by managers other than directors, Director approval is required for certain purchases.

Budget approval – Budget Office approval must be sought and granted prior to the purchase. Budget Office approval must be documented via e-mail and should include a brief description of the event/meeting or food purchase, date of event, cost estimate and approximate number of people to be fed. Although Budget Approvals are handled by the Budget Office, they may require additional approval from the Town Manager's office, Finance or Human Resources due to the nature of the purchase/event.

**FOOD “EVENTS” THAT ARE SPECIFICALLY LISTED OR DESCRIBED IN THE APPROVED DEPARTMENTAL ANNUAL OPERATING BUDGET DO NOT REQUIRE ADDITIONAL APPROVALS.**

**The Finance Department has the right to request additional information to support these budgeted expenditures, but no additional approvals as listed above and included in the table that follows are required.**

**ADDITIONAL APPROVAL LIST**

**The following is a list of typical food purchases that may be appropriate for Town expenditures and the level of approval that is required if not specifically included in the annual budget.**

| <b>USE</b>                                                                        | <b>Budget</b> | <b>Director</b> | <b>Regular</b> |
|-----------------------------------------------------------------------------------|---------------|-----------------|----------------|
| Professional association meetings where the Town is host to external participants | X             |                 |                |
| Athletic events and tournaments                                                   | X             |                 |                |
| Ceremonies and special receptions                                                 | X             |                 |                |
| Departmental/Division Retreats                                                    | X             |                 |                |
| Town sponsored events not included in original adopted budget                     | X             |                 |                |
| Boards and Commissions functions                                                  |               | X               |                |
| Citizen committees/advisory groups                                                |               | X               |                |
| Meetings* with Town employees that are non-routine, attendance must be required   |               | X               |                |
| Meetings* with consultants, attendance must be required                           |               | X               |                |
| Neighborhood meetings                                                             |               | X               |                |
| Retirement celebrations within \$50 limit per event                               |               | X               |                |
| Accreditation lunch meetings, attendance must be required                         |               |                 | X              |
| Professional association meetings, must require attendance                        |               |                 | X              |
| Catering for Council events                                                       |               |                 | X              |
| Council/Director retreat meals                                                    |               |                 | X              |
| Emergency event food purchases                                                    |               |                 | X              |
| Media events/news conferences                                                     |               |                 | X              |
| Summer camp or program related food expenses                                      |               |                 | X              |
| In-house training snacks/beverages, within \$3 per day limit                      |               |                 | X              |
| Per-diem travel meals, only covered when travel requires overnight stay           |               |                 | X              |

*\*Although lunch meetings are listed as an appropriate use, these should be non-routine special meetings only. If these types of meetings become more routine and scheduled, the Town will not reimburse employees for related meals or food purchases. Meeting meal purchases will be reviewed regularly by the Finance Department.*

### Staff Meetings

Food purchases funded by the Town are not allowed at routine staff meetings. If purchases are required for a special non-routine meeting that are not included in the annual budget, additional Budget approval as defined above.

### Incentive, Celebration or Team Building Events

In consideration of special conditions, nature of positions and/or employee morale issues, food related to incentive meals or meetings may be requested through the annual operating budget process or with the additional Budget Approval as described in the previous sections. These events may also require additional approval from Human Resources or the Town Manager's office.

### Meals and Per-diem

For special employee meetings that require purchase of a meal, staff is required to stay within the per-diem travel allowance amount per head-count. In the event that the cost may exceed per-diem limits, a higher level of approval may be required prior to the food purchase. Additional documentation explaining the need for the higher cost may also be requested and should be submitted if included as part of the annual operating budget. Per-diem allowances should also be used as a guideline for larger catered events. However, it is understood that other related costs may be included that require a higher amount per head-count.

Meals may be purchased for employees at work under certain circumstances including:

- Emergency events such as a. snow event, hurricane recovery, ice storm, etc.
- Special non-routine meeting(s) during non working hours that do not allow for a meal break (example: early morning, lunch hour or evening meetings)

Meals should not be purchased for the following reasons:

- Regular scheduled evening work
- Workload that may require employee to work through lunch, not including emergency events
- Meals related to training and/or travel where there is no overnight stay (see Travel Standard procedure No. 35)

### Hosting Meetings

Town staff may have memberships in various work related/professional organizations, associations, groups or consortiums. Groups may meet in various member-hosted meeting sites. When the Town hosts a group, it may be appropriate for the Town to pay 100% of the cost. It may also be appropriate to share the cost with other participants or to be reimbursed by the related association. Meal, food and food related purchases for these meetings must be approved through the annual budget process or require Budget Approval prior to the event as previously described.

### In-house Training

Minimal Town funds may be spent on coffee and light snacks (approx \$3 per day). Careful thought should be used in considering length of time spent in training, access to drink and snack machines and the flexibility to allow for breaks. Meal time training meetings should be infrequent, non-routine and meal purchase will only be allowed if schedules dictate. Meal purchases related to training require Director Approval if not specifically listed in the annual operating budget.

#### Utensils and Related Supplies

The purchase of utensils, plates or other related supplies should follow the approval process related to the associated event. The use of Town funds is not authorized for general food-related supply purchases. For example, Town funds should not be used to purchase utensils and other supplies for birthday, other personal celebrations or general non-work related departmental use.

#### Emergency Food Purchases

It may be appropriate to purchase food for employees who are responding to emergencies, within the current per-diem allowance. All non-perishable food purchased for emergency events that is not consumed during the event should be stored for future approved events or for other approved Town uses. If items are perishable or near the end of their shelf-life and no other Town use has been identified, items may be distributed to employees at the Director's discretion.

#### Donated Food and Beverage

All food related items that have been donated to the Town should be used for its intended purpose as directed by the donor, which is usually to benefit a specific event. All non-perishable donations remaining should be stored and used for future approved events or other approved Town uses. If items are perishable or near the end of their shelf-life and no other Town use has been identified, items may be distributed to employees at the Director's discretion unless otherwise directed by the donor.

#### Retirement Celebrations

Food purchases and related supplies related to retirement parties should be limited to \$50 per event. Town covered purchases should include no alcoholic beverages, even if the celebration takes place after hours or in an off-campus location. This allowance is only to be used for retirements and is not available for celebrations related to other types of employment leave, resignations, terminations or transfers.

### **INAPPROPRIATE USE**

Food should not be purchased with Town funds for the following events:

- Staff meetings
- Meal purchases during routinely scheduled evening work
- Holiday, birthday or “personal” celebrations
- Meals related to travel that does NOT require an overnight stay
- Any special event that has not received appropriate prior approval

***Unapproved excessive food purchases and any purchase for alcohol are always inappropriate and will not be funded by the Town.***

Employees are expected to exercise good judgment and common sense when making decisions on reimbursement requests for food and meal purchases that are consistent with the values set forth by this procedure and the Town's policies, practices and values.

#### Consequences of Inappropriate Use

If an employee makes a food purchase with personal funds and the purchase is deemed inappropriate during the reimbursement process (requisition or petty cash), the Finance Department may decline reimbursement. If reimbursement has been made and the inappropriate use is not detected until a later review or audit, the Town may require reimbursement from the employee that may include, but is not limited to payroll deduction.

If an employee makes an inappropriate food purchase on their p-card, procedures outlined in the Procurement Card Standard Procedure will be followed and Finance may require reimbursement according to that procedure.

Records of inappropriate use will be maintained by the Finance Department and the employee's supervisor will be notified of each occurrence. In addition, Finance Department has the responsibility to notify the Department Director and the Town Manager's office. Repetitive inappropriate use may be subject to disciplinary action in accordance with the Town's Personnel Ordinance.

#### **REFERENCES:**

Standard Procedure 83 – Encumbrance Purchase Orders

Standard Procedure 35 – Travel, Training and Business Expenses

Standard Procedure 89 – Procurement Cards

[Personnel Ordinance](#)

## **Standard Procedure 141**

### **International Transaction Protocol**

Effective: 1/1/2010

Supersedes: none

Prepared by: Michelle W. Price, Controller

Approved by: Ben Shivar, Town Manager

#### **PURPOSE:**

To establish procedures required by National Automated Clearing House Association (NACHA) and the Internal Revenue Service (IRS) regarding payments and receipts from identifiable foreign/international vendors and customers.

#### **OVERVIEW:**

In September 2009, a revision of the NACHA Operating Rules became effective and included rules on International ACH Transactions (IAT) and included requirements from the Office of Foreign Assets Control (OFAC) as part of efforts to properly identify international transactions that may be related to terrorists, drug traffickers and any other entity engaging in illegal activities. In addition to this, effective January 1, 2010, the IRS enacted additional tax withholding requirements related to contractors identified by an individual taxpayer identification number (ITIN).

#### **SCOPE:**

The NACHA operating rules for international transactions will apply to the following types of payees:

- Vendors who use a foreign bank account for electronic receipts
- Vendors with a foreign address
- Vendors that have been identified as a foreign owned company or subsidiary
- Customers who pay the Town from a foreign bank
- Commercial customers that have been identified as a foreign owned company or subsidiary
- Customers with a foreign billing address
- Employees who use a foreign bank for electronic receipts (payroll or reimbursement)
- Retirees or past employees who use a foreign bank for electronic receipts
- Retirees or past employees with a foreign address

The new IRS withholding requirements cover independent contractors or individuals that do not have a social security number or a federal tax ID number. This includes individuals that are working through a visa and who have been assigned an ITIN and only includes compensation other than wages.

#### **PROCEDURE:**

##### **INTERNATIONAL ACH TRANSACTIONS**

Automated Clearing House (ACH) method of payment or receipt will not be used in conducting Town business with payees and/or customers that meet the criteria listed in the scope section. Instead, other means of payment, including check, procurement card or wire transfer, will be utilized. Credit card receipts, wire transfers, e-box/on-line banking receipts, lockbox deposits and checks will be allowed for incoming funds from customers.

### **Identification of IATs:**

Upon implementation of this procedure or upon later discovery payees and/or customers that meet the definition listed above in the scope section will be identified and reviewed. In the event that these parties are being paid or are paying the Town through the ACH system, this method will be immediately removed with future transactions being handled through appropriate methods as described above. For future ACH requests from payees and/or customers, the following procedures will be followed:

#### **Outgoing ACH payments –**

Vendor request forms for ACH direct deposit (including employee reimbursement direct deposit forms) will be reviewed by Accounting according to the NACHA operating rules for IATs. If a payee is identified according to the criteria in the scope section, the request for ACH direct deposit will be denied and payment will be made using an appropriate method, which includes check, wire transfer and procurement card charges. Any ACH payment controlled by the Finance Department (not requested from the payee) will also be thoroughly reviewed to ensure that transactions do not qualify as an IAT.

#### **Incoming ACH receipts –**

Customer direct draft authorization forms will be reviewed by Finance. If customer is identified according to criteria in the scope section, the request for direct draft services will be denied and receipts will be allowed using an appropriate method, which includes checks (including lockbox services), wire transfers, credit card receipts and on-line banking receipts (including e-box services).

Finance may use various methods to determine if payees or customers meet the criteria, including internet research, payment and customer history, invoice information, service order information, banking information and general industry information. Statements will also be included on direct deposit and direct draft forms stating the Town's policy.

The Finance department has the right to allow exceptions and develop processes with the Town's banking institution(s) to allow for IATs in the event that other factors such as cost savings, efficiency and payment terms dictate using the ACH payment method.

### **IDENTIFICATION NUMBER (ITIN) IRS WITHHOLDING FOR CONTRACTORS IDENTIFIED BY AN INDIVIDUAL TAXPAYER**

All new vendors are required to complete a W-9 IRS Tax form to disclose their tax identification number. In the event that a vendor holds an ITIN, instead of a social security or federal tax ID number, the Finance department will deduct 4% (as of Jan 1, 2010) or the required IRS withholding percentage for contractors that are expected to be paid more than \$1,500 (as of Jan 1, 2010) or the current IRS minimum declared amount.

This law applies to compensation other than payroll wages, which means any pay from which state and federal income taxes are not withheld. Any ITIN holders who are paid as employee, as opposed to contractors, are not subject to additional withholding. Other requirements for payments to employee ITIN holders may exist that are not covered through this procedure. Amounts withheld will be remitted to the NC Department of Revenue as required.

## **Standard Procedure 152**

### **Fuel Procurement Cards for Off-Site Fueling**

Effective: 12/01/2014

Prepared by: Juan Vega, Fleet Division Manager

Approved by: Benjamin T. Shivar, Town Manager

#### **PURPOSE:**

To provide a procedure to define appropriate use and oversight of fuel procurement cards used for off-site fueling ("Fuel-Cards").

#### **OVERVIEW:**

The Fuel Card Program is intended to be used for emergency operations, travel purposes, and within the geographical location of Towns limits when appropriate. The program is intended to complement the existing onsite fuel process available to authorized users. Use of the card program allows for the purchase of fuel net of tax at retail locations in North Carolina. The fuel cards allow users to make practical decisions in obtaining fuel while traveling on Town business or within the local area as approved. Management information reports are available, enabling Department Directors to provide management control and oversight of fuel card activity. If traveling outside the state, vendor will deduct federal tax and provide an IFTA form for any state tax reimbursement. In some cases not all state taxes will be refunded as it depends on the state.

The cardholder should be mindful that he/she is committing Town funds each time the fuel card is used. The cardholder is responsible for all charges made with the card. Intentional misuse or fraudulent abuse may result in disciplinary action up to and including dismissal and cost recovery of all unauthorized fuel purchases. Cardholders are expected to be aware of fuel prices which can vary dramatically between locations. Good judgment is to be used to ensure fuel is purchased at a competitive price.

#### **SCOPE:**

The Fleet Division Manager or specific designee is the program administrator for the fuel card program and is the Town's primary representative with the fuel card vendor. The Administrator is responsible for card issuance, card cancellation and communicating with the fuel card vendor. The Finance Department will receive monthly billing from vendor and appropriate documentation from Fleet in order to satisfy audit requirements and pay vendor in a timely manner. In the event of an emergency, supply disruption or dispensing issues at the Town's fueling site, all cards may be activated for off-site fueling. In such a situation, the procedures outlined in this procedure apply to those card transactions.

Outline of Fuel Card Procedures:

1. The Vendor has the ability to activate fuel cards to make purchases of gasoline & diesel fuel at distribution locations throughout the nation if the Town authorizes the activation. ***Department Director or appointed department designee will***

***determine if off site activation is warranted for a specific cardholder based on fleet management utilization, cost per mile reports and overall cost benefit compared to fueling onsite.***

2. Cardholder will purchase fuel for Town owned vehicles/equipment utilized **only** for Town business. Regular grade gasoline or diesel fuel is to be purchased directly at the pump.
3. No additional products, services or **higher octane** rated gasoline is to be purchased unless called for by the vehicle/equipment manufacturer.
4. For Town staff using a Town vehicle for off-site travel, a temporary card will be activated by Fleet, and issued for the duration of the trip. All requirements and responsibilities outlined in this procedure apply to transactions made with the card. Cards are to be returned to Fleet Manager with receipts for all transactions.
5. The vendor will issue a monthly statement to the Town for offsite fuel purchases.
6. Through Finance, the Town will send a single payment to the vendor.
7. The Town will use various management information reports to review and analyze usage.

**The Town is responsible for authorized charges made using the fuel card.** Fuel cards will be used only for official Town of Cary fuel purchases. Use of the card for personal purchases is not permitted. Intentional misuse or fraudulent abuse may result in disciplinary action up to and including dismissal and recovery of all unauthorized Town purchases. Departments will ensure that cardholders only use approved vendors who accept the fuel card in order to maximize administrative cost savings. If you have questions on the appropriate use of the fuel card, please contact your Department Director or designee, Fleet Division Manager, and or Fleet Data Coordinator.

## **PROCEDURES:**

In order for the fuel card process to work effectively and within an acceptable internal control structure, a timely response from authorized fuel card users and supervisors, to each of the requirements of the procedure is necessary. Employee absences are not an excuse for delaying the process and internal procedures should facilitate timely reporting and approval.

### **1. Card Issuance**

Fuel cards will be issued based on Department Director or designee requests and will be activated for onsite use only. Cards will be assigned based on job function and clear rationale that supports operational needs as determined by Directors. If it is determined based on utilization, cost per mile, and practical from a cost effective basis then off site activation can take place. Any employee who is issued a fuel card must sign documentation verifying agreement to the conditions of use.

Once through a review with Fleet, Department Director or designee will sign the request form and, will forward it to the program administrator.

The Program Administrator will review the form and obtain a fuel card for the individual.

## 2. Cancellation of Fuel Card

Cardholders must return the fuel card to the Department Director immediately upon request or upon termination of employment.

It is the responsibility of the Department Director to ensure fuel cards are collected from employees prior to departure from the organization. Collected cards must be sent to the Program Administrator for deactivation, removal from the system and destruction.

## 3. Changes

The Program Administrator (Fleet Division Manager or Fleet Data Coordinator) must be contacted when changes need to be made to existing fuel cards. If a fuel card needs to be reissued, the department should receive the replacement card in 7-10 business days. The old card, unless it is lost, must be turned in to the Program Administrator before the replacement card will be issued.

## 4. Fuel Card Security

Use of the fuel card is limited to card holders authorized by the Town, for Town vehicles/equipment and for business conducted on behalf of the Town of Cary. The fuel card must not be loaned to another person within the Town or any other individual.

The fuel cards, or any documentation containing the card account number, should be kept in a secure location. If the fuel card is lost or stolen, the cardholder must immediately notify the Town's Program Administrator at [juan.vega@townofcary.org](mailto:juan.vega@townofcary.org) and (919) 469-4098 or Fleet Data Coordinator at [trish.terrault@townofcary.org](mailto:trish.terrault@townofcary.org) (919) 319-4565, and the employee's Department Director or designee.

The Town of Cary is liable for the use of the fuel card by authorized users. The Town does not accept liability for the following:

- Unauthorized use of the fuel card.
- Personal use.
- Personal items.

If any of these should occur, the cardholder must notify the Program Administrator immediately upon discovery. Cardholder must complete a Fuel Card Reimbursement Form, have it signed by the supervisor and deliver it with reimbursement to Finance.

## 6. Employee Instructions for Off-Site Fuel Card Use

- Driver inserts card into pump. Only pump purchases are allowed. If the card system at the pump is not functioning, the cardholder must relocate to another station with a functioning card system.
- Driver inputs odometer or hour meter reading. This shall be the same meter used for the Town fuel pumps. Do not include tenths of miles/hours in your reading.

- Driver inputs their 6 (six) digit ID number. This ID number is the asset number being fueled , inserting the appropriate amount of zero's in front of their Town ID number to total 6 (six) digits. Example: Town asset ID number is 12345; they will input 012345 to the pump.
- Employee shall obtain a receipt for the purchase, and attach to the statement for reconciliation purposes. In the event the pump system fails to provide a receipt, card user must obtain a receipt from the store attendant.

## 7. Fuel Card Statement Reconciliation

### Cardholder Procedures:

- Cardholders shall review and reconcile off-site fuel receipts with monthly statement, sign off and forward along with receipts to their Department Director or supervisor. Receipts must accompany each off-site purchase on the statement. If a receipt was lost by the cardholder, a Lost Receipt Form must be completed, signed by the Director or supervisor and attached with the statement.
- Department Director or supervisor shall approve the purchases by signature on the statement and forward to Fleet Management Division for processing.
- The Program Administrator will confirm receipt of all statements before approving requisitions and forwarding to accounts payable for review and final payment of the monthly invoice from the vendor.

### Departmental Responsibilities:

Departments must develop and document procedures to ensure that all approved monthly statements are turned into the Program Administrator each month. The department procedures must:

- Ensure the cardholder monthly statements are obtained and reconciled with the purchase receipts.
- Ensure the reconciled statements and receipts are sent to Program Administrator in the Fleet Division. Fleet will forward payment processing documentation to accounts payable after submitting and approving payment requisitions.

The Finance Department will perform periodic audits of fuel card transaction activity to ensure compliance with the procedures contained herein. Random selections will be made, receipts will be verified and cardholders may be asked for additional information as necessary for audit documentation.

### LOCATIONS:

Locations can and will vary, but most major fuel vendors across the nation participate. For the latest locations please visit: <http://www.wrightexpress.com/accepting-locations> **Card holders are reminded that fuel prices can vary dramatically between vendors and should use appropriate judgment when selecting a fueling location to obtain competitive pricing.**

**EXHIBITS:**

- A New Cardholder Enrollment Form
- B Lost Receipt Form
- C Fuel Card Reimbursement Form

**TOWN OF CARY FUEL CARD  
NEW CARDHOLDER ENROLLMENT FORM**

*(Complete Sections I through IV prior to submission to Program Administrator in Fleet Division.)*

**I. EMPLOYEE/CARDHOLDER INFORMATION**

Name: \_\_\_\_\_

Department: \_\_\_\_\_ Division: \_\_\_\_\_

**II. APPROVAL:** Department Director: \_\_\_\_\_

**III. CARDHOLDER'S AGREEMENT**

I understand that the use of the Town of Cary fuel card for fuel purchases is a standard procedure of the Town.

I will be expected to use the Town of Cary fuel card issued to me as directed by my supervisor under the provisions of the standard procedure.

I will not permit another person to use the Town of Cary fuel card issued to me. Any such purchases made with my card will be considered to be made by me and my responsibility.

I will be responsible for the safe keeping of the Town of Cary fuel card issued to me and, if lost, I will report its loss immediately to my supervisor and the Program Administrator.

I understand that my personal credit will not be affected by any use of the Town of Cary fuel card.

The use of a Town of Cary fuel card to acquire or purchase fuel for other than the official use of the Town of Cary is fraudulent use. An employee guilty of fraudulent use will be subject to disciplinary action, up to and including dismissal. In addition, I agree that any reimbursement owed the Town, as a result of this use, may be deducted from my wages or other moneys owed to me by the Town.

I have read, understand and agree to the conditions above:

Sign: \_\_\_\_\_

Date: \_\_\_\_\_

**V. CARD RECEIPT:**

Card Account Number: \_\_\_\_\_

Date Issued to Cardholder: \_\_\_\_\_

Cardholder's Signature: \_\_\_\_\_

**TOWN OF CARY  
FUEL CARD  
LOST RECEIPT FORM**

|                     |  |
|---------------------|--|
| Date of Purchase:   |  |
| Merchant Name:      |  |
| Amount of Purchase: |  |

Description & purpose of purchase:

|  |
|--|
|  |
|--|

Why is the original receipt or appropriate documentation missing?

|  |
|--|
|  |
|--|

Form must also be approved by supervisor that has authority to approve p-card purchases or has requisition approval authority for other purchases.

|                                |  |
|--------------------------------|--|
| Supervisor approval signature: |  |
| Supervisor printed name:       |  |

***This form is to be used as documentation only if the actual receipt, invoice, internet order screen, or appropriate substitute is unavailable for a purchase made on a p-card. It must be filled out completely and signed by both the cardholder and a qualified supervisor.***

**REIMBURSEMENT FORM**  
**For Accidental or Inappropriate Use of a**  
**Town of Cary Fuel Card**

Complete this form if you accidentally used your fuel card for non-Town of Cary use (including personal use) or if you used a fuel card inappropriately and have been contacted by the Fleet Administrator or Finance Department for reimbursement. This form, related receipts (or copy) and the reimbursement (if by check), should be attached to the **FRONT** of your monthly fuel statement **PRIOR** to approval by your supervisor.

**\*\*\*\*\*REMINDER\*\*\*\*\***

Appropriate action will be taken against personal or inappropriate use that is repetitive and/or intentional according to the procurement card standard procedure.

Infrequent, inadvertent personal use that is quickly acknowledged and reimbursed should not result in action against the cardholder.

|                                        |                 |
|----------------------------------------|-----------------|
| Date of Purchase:                      |                 |
| Merchant Name:                         |                 |
| Amount of Purchase:                    |                 |
| Form of Reimbursement<br>(select one): | CASH      CHECK |

***Describe nature of the accidental or inappropriate use and how it occurred.***

|  |
|--|
|  |
|--|

***List steps are you taking to prevent future misuse.***

|  |
|--|
|  |
|--|

|                                    |  |
|------------------------------------|--|
| Cardholder signature:              |  |
| Cardholder printed name:           |  |
| Cardholder's supervisor name:      |  |
| Cardholder's supervisor signature: |  |





# *Appendix C*

Financial Policy Statements

## **POLICY STATEMENT 112 FINANCE POLICY**

Prepared by: Karen Mills, Chief Financial Officer  
Adopted by Council: 6/28/2018  
Effective: 7/1/2018  
Supersedes: 4/21/2015

### **I. OBJECTIVES**

- A. To align the Town of Cary's ("The Town's") long-term financial planning with short-term daily operations
- B. To maintain the Town's stable financial position
- C. To ensure that Council's adopted policies are implemented in an efficient, effective and cost conscious manner, while continuing to ensure compliance with contractual and statutory requirements.
- D. To protect the Town from emergency fiscal crisis by ensuring the continuance of service even in the event of an unforeseen occurrence
- E. To secure the highest possible credit and bond ratings by meeting or exceeding the requirements of bond rating agencies through sound, conservative financial decision making

### **II. OPERATING BUDGET**

It is the Town's policy that the operating budget be prepared in accordance with Generally Accepted Accounting Principles and according to the standards necessary to achieve the GFOA Distinguished Budget Presentation Award. To receive the award, the Town must publish a comprehensive and professionally prepared budget report that serves as a policy document, an operations guide, a financial plan, and a communications tool.

#### **A. Revenue Policy**

The Town seeks to implement a diversified taxing policy that will ensure reasonable stability for operation at continuous service levels, but that will provide elasticity necessary for responding quickly to increased service demands due to new development. Revenue management includes within its focus, an ongoing process for reviewing and analyzing each revenue source to ensure that proceeds from each source are at an optimum level. Every attempt will be made to project revenues within 5% of final actual results, and the projections will be based on historical trends, growth patterns, and the economy. To meet these objectives the Town observes the following guidelines:

##### **1. Ad Valorem Tax**

As provided by the North Carolina Local Budget and Fiscal Control Act, estimated revenue from the Ad Valorem Tax levy will be budgeted as follows:

- a. Assessed valuation will be estimated based on historical trends, growth patterns, and anticipated construction.
- b. The estimated percentage of collection will not exceed the percentage of the levy actually realized in cash as of June 30 during the preceding fiscal year, in accordance with state law.
- c. The tax rate will be set each year based on the cost of providing general governmental services and paying debt service. Consideration will be given to future net revenue requirements for capital improvement project operational expenditure impacts and programmed debt service.

##### **2. User Fees**

The Town sets fees that will maximize user charges in lieu of Ad Valorem Taxes for services that can be individually identified and where the costs are directly related to the level of service. This objective is in keeping with the Council's goal that growth should pay for itself, and not place a burden on current residents who do not use the service. Emphasis of user charges over Ad Valorem Taxes results in the following benefits:

- a. User charges are paid by all users, including those exempt from property taxes.
- b. User charges avoid subsidization in instances where the service is not being provided to the general public.
- c. User charges are a means of rationing the provision of certain services.
- d. User charges for certain services can be justified on the basis of equity and efficiency, by producing information on the demand level for services and by helping to make the connection between the amount paid and the service received.

### 3. Grant Funding

Grant funding may be used for a variety of purposes including 1) current Town operations, 2) a departmental long-range plan, 3) a capital project identified in the Capital Improvement Budget/Plan, 4) regulatory requirements, or 5) opportunities to address the mission and goals of the Town. Staff will pursue opportunities for grant funding. Application will be made after a grant is evaluated for consistency with Council goals and compatibility with Town programs and objectives. All grants pursued by the staff of the Town of Cary will be presented to Council for consideration before application is made. Any deviation from this policy must be granted by Finance and Administration/Budget. Any awarded funds will be accepted only after Council review and action.

### 4. Utility rates

Utility rates will be reviewed annually considering net revenue requirements, realistic sales forecasts, contractual obligations including bond covenants, and utility conservation goals. Revenue requirements may include funds programmed for rate stabilization, utility capital projects, and reimbursement of indirect costs to the General Fund. Rates will be structured to meet conservation program goals with consideration for customer acceptance and reasonable efficiency in utility billing and collection administration.

### 5. Other Revenue

All other revenue will be programmed through the annual budget process to meet Town Council's goals and objectives.

## B. Expenditure Policy

### 1. Budget Management:

Expenditure budgets are reviewed by staff, the Town Manager, and Town Council prior to adoption and are continually monitored throughout the budget year. Budgeted funds will only be spent for categorical purposes for which they were intended. The annual operating budget ordinance defines staff authorization for operating budget adjustments. No appropriations of the proceeds of a debt instrument will be made except for the purpose for which such debt instrument was issued. Donations will be spent only toward the intent for which they were given.

### 2. Fiscal Management:

Current operating expenditures will not exceed current operating revenues.

### 3. Continuing Contracts:

For continuing contracts, funds will be appropriated in the annual budget ordinance to meet current year obligations arising under the contract, in accordance with G.S. 160A-17.

#### 4. Non Profit Funding:

The Town will review the financial position of nonprofit corporations or organizations receiving funding to determine the entity's ability to carry out the intended purpose for which Town funding was granted. For organizations receiving \$1,000 or more in any fiscal year, the Town may require the nonprofit to have an audit performed for the fiscal year in which the funds are received and to file a copy of the audit with the Town.

### C. Interfund Transfers

1. The Town may transfer cash from enterprise funds to general government funds only after operating expenses, capital outlay and debt service obligations of the enterprise have been met.
2. Interfund transfers are allowed for the allocation of direct or indirect costs of services rendered by one fund to another.
3. The Town will strive to ensure that the enterprise funds are financially self sufficient.

## III. CAPITAL IMPROVEMENT POLICY

### A. Capital Improvement Plan

1. The Town will update and readopt annually an eleven-year capital improvement plan ("CIP"), including the upcoming annual capital improvement budget ("CIB") and a ten-year projection of capital needs and expenditures which details the estimated cost, description and anticipated funding sources for capital projects. The plan will include costs that have been estimated including consideration for inflation. The inflation rate will be determined annually in the budget process and will be disclosed in the capital budget report.
2. The first year of the eleven year CIP will be the basis of formal fiscal year appropriations during the annual budget process. If new project needs arise during the year, a budget amendment identifying both the funding sources and project appropriations will be utilized to provide formal budgetary authority for the subject projects. The Capital Improvement Budget and Plan will generally address those capital assets with a value of more than \$25,000 and a useful life of over three (3) years.
3. The Town will emphasize preventive maintenance as a cost-effective approach to infrastructure maintenance. Exhausted capital goods will be replaced as necessary.
4. Restricted revenue sources will be utilized whenever possible before unrestricted sources.

### B. Capital Formation

#### 1. Financing Sources:

The Town acknowledges pay-as-you-go financing as a significant capital financing source, but will ultimately determine the most appropriate financing structure for each capital project on an individual basis after examining all relevant factors of the project. Fund balances in excess of aforementioned LGC guidelines may be used as a capital source for pay-as-you-go financing.

#### 2. Impact Fees:

Impact fees will be calculated based on the Capital Improvement Plan. Impact fee revenues will be used as one of the capital sources for pay-as-you-go financing.

3. Transfers:

Capital funding provided by transfers from another fund will be programmed to specific capital projects or programs.

#### **IV. ACCOUNTING/FINANCIAL REPORTING POLICY**

[See Financial Operations & Reporting Policy No. 159.](#)

#### **V. CASH MANAGEMENT POLICY**

For operational policy issues (receipts and disbursements), see [Financial Operations & Reporting Policy No. 159](#). Also see [Investment Policy No. 160](#).

#### **VI. PURCHASING AND CONTRACTING POLICY**

**[INTENTIONALLY DELETED – PLEASE SEE POLICY STATEMENTS 180 AND 181]**

#### **VII. UTILITY BILLING AND COLLECTIONS**

##### **A. Provisions for Utility Service**

##### **1. Service Requests**

- a. All customers will be charged a service charge on their initial utility bill for each metered service initiation. The charge is established in the annual operating budget of the Town.
- b. If service initiation requires more than two site visits by Town personnel an additional service charge will be applied for each visit thereafter.
- c. If a customer requests service after hours an additional after-hours service charge will be applied for each visit

##### **2. Customer Deposits**

- a. Customer Deposits: Any occupant requesting utility service will be required to do one of the following for each separate meter:

1. Pay an initial deposit based on the size of the meter.
2. Have satisfactory credit with the Town or provide one satisfactory letter of credit from any utility company.\*  
\* Satisfactory credit means no returned checks, no disconnection(s) for nonpayment and no more than three late payments for the most recent 12 month period.

|                        |       |
|------------------------|-------|
| 1. 5/8 inch meter..... | \$ 60 |
| 2. 1 inch meter.....   | \$100 |
| 3. 1.5 inch meter..... | \$150 |
| 4. 2 inch meter.....   | \$200 |
| 5. 3 inch meter.....   | \$300 |
| 6. 4 inch meter.....   | \$400 |
| 7. 6 inch meter.....   | \$600 |

b. Any customer without a deposit on file whose water service has been disconnected for nonpayment twice within the most recent twelve month period will be billed a deposit as specified in the above paragraphs. In addition any customer who is transferring services within the Town who has not maintained satisfactory credit will be billed a deposit.

c. Deposits will be refunded under the following conditions:

1. After the first consecutive twelve months of satisfactory credit for utility service with the Town upon customer request.
2. At the option of the Town, deposits may be credited against the customer's utility account.
3. Upon customer request for termination of service, less an amount equal to any unpaid balance.
4. Interest will not be paid on deposits.

### 3. Customer Billing

a. All customers will be charged monthly for base charges per utility for the availability of service and administrative costs. In addition, volume charges for utility services based on per 1,000 gallons metered service consumption will be billed based on water and sewer rates established in the annual operating budget of the Town. Rates for customers outside the Town limits are higher than rates for customers inside the Town limits based on a multiplier established in the annual operating budget.

b. Customers are billed in one of four monthly billing cycles. Routinely, due dates are calculated to be 25 days from the billing date, however, due dates may be established for as few as 20 days at the discretion of the Finance Director.

c. Partial payments are applied in the following priority order:

1. Billed Deposits
2. Miscellaneous charges
3. Solid Waste
4. Sewer
5. Water

d. Full payment must be received by the due date or service is subject to disconnection for nonpayment.

e. Delinquency notices will be mailed after the due date. All customers are granted an exemption from a late payment penalty once every calendar year. The one annual exemption will not appear on a customer's bill; therefore any late payment penalties billed must be paid by the customer.

f. Delinquency notices will include the scheduled date for disconnection of services for nonpayment which shall not be less than 10 days past the due date.

g. Customers whose service is disconnected for nonpayment will have a door hanger placed at their service address at the time of disconnection noting the reason for disconnection and instructions for obtaining reconnection.

h. Customers whose service is reconnected after working hours must pay all amounts due by 12:00 noon the following day or service will be disconnected again.

### 4. Temporary Termination of Utility Service

- a. Solid Waste: Customers may request one month minimum temporary termination of solid waste services by calling the Finance Department. During the temporary termination of service period, solid waste monthly charges will be reduced 50% of the monthly solid waste fees established by the annual operating budget of the Town. Unoccupied dwellings that are for sale will not be charged for solid waste pickup.
- b. Water and Sewer: Customers will continue to receive water and sewer services based on usage.
- c. Billing consideration: Customers may request an alternate billing address for temporary periods, and the customer must call to reinstate the service address as the mailing address.

#### 5. Termination of Service

Any person requesting disconnection of service will be required to provide a forwarding address.

#### 6. Involuntary Disconnection of Service

- a. The Town may disconnect water service for one or more of the following reasons:
  - 1. Failure of the customer to pay billings for utility service as required in the Billing Information Section of this policy.
  - 2. Failure of the customer to pay deposits as required in the Customer Deposits Section of this policy.
  - 3. Discovery of meter tampering, including by-passing the meter or altering the function thereof.
  - 4. Failure of the customer to permit town employees access to their meter at all reasonable hours. Locked gates, loose dogs, parked cars over meters, plants and shrubbery etc., are violations of Town policy.
- b. Customers whose service is scheduled for disconnection for nonpayment will be charged a nonpayment fee. A higher fee is charged for service restoration during non working hours as established in the annual operating budget of the Town. Regular working hours are 8:00 AM to 5:00 PM, Monday through Friday, excluding holidays.
- c. When it becomes necessary for the Town to disconnect services for any of the reasons listed above, service will be restored only after payment of:
  - 1. All delinquent balances due the Town including additional fees and charges required by this policy.
  - 2. Any material and labor cost incurred by the Town not already included in any additional charges. Service may be restored after working hours, prior to the payment of charges. However, all amounts must be paid by 12:00 noon the following day or service will be disconnected again.
- d. Restoration of service after disconnection for nonpayment by anyone other than an authorized Town employee will result in a fine up to \$1000.

#### 7. Customer's Rights Prior to Disconnection of Service

- a. It is the policy of the Town to disconnect water service to customers for reason of nonpayment only after a reasonable opportunity to be heard when the accuracy of the bill is questioned. Reasonable opportunity is defined as the period of time from the issuance of the bill until the due date.

- b. If a customer disputes the accuracy of his water and/or sewer charges, he has the right to discuss his complaints and contentions with the Finance Director or designee. Services will not be disconnected for nonpayment of the bill in question until 10 days after the Finance Director or designee declares the bill to be accurate and has notified the customer. The customer has the right to appeal to the Utility Board of Adjustment. Services will not be disconnected for nonpayment of charges appealed to the Utility Board of Adjustment until 10 days after a decision by the Utility Board of Adjustment to uphold full or partial charges.

#### 8. Extensions

- a. All payment due date extensions, "payment agreements", must be arranged through the Finance Department. For any agreement requiring more than one delayed or installment payment, a written confirmation will be mailed to the customer. This confirmation will include charges covered, required payment amounts and due dates.
- b. Default on the payments required by the agreement will result in disconnection of service for nonpayment.

#### 9. Meter Testing

- a. If a customer disputes the accuracy of his bill he may request a meter test. The test will be performed by the Town in accordance with the American Water Works Association standards. If the meter functions properly when tested, the customer will be required to pay a meter test fee which is established in the annual operating budget of the Town. If the meter fails to register within the American Water Works Association standards there will be no meter test fee charged to the customer.

#### 10. Returned checks/Drafts

- a. All checks returned for uncollected or insufficient funds will be presented to the customer's bank twice before contacting the customer for replacement. Bank drafts will be presented only once. The customer will be notified of a returned check or bank draft by telephone, door hanger or letter. Staff may require that returned check or draft be replaced with cash, money order or certified check. The customer's account will be charged the state maximum allowable returned check fee. If the customer does not replace the check or draft and pay all applicable charges, service is subject to disconnection for nonpayment.
- b. After three returned checks or drafts within a consecutive twelve month period, the customer will be classified as a "Cash Only" customer.

#### 11. Permanent Due Date Extension

- a. In instances of severe customer hardship, the Finance Director or designee may approve a permanent due date extension.

### B. Adjustments of Utility Bills

#### 1. Scope:

Except in extenuating circumstances, no consideration will be given to usage not questioned within six months of billing. Usage charges questioned within six months of billing may be eligible for adjustments to water and/or sewer charges in the following situations:

- a. Meter malfunction proven by testing in accordance with the American Water Works Association standards.

- b. Documented leaks. Documentation may consist of a plumber's bill, recent receipts for plumbing repair parts or Town staff verification of leak. For leaks outside the sewer system, sewer charges for usage over the customer's average may be removed. Charges for water usage over the customer's average may be adjusted to the Town's lowest retail service rate. Adjustments for a single leak incident are limited to charges resulting from the leak for over no more than six months.
- c. Inadvertent use beyond the customer's control, subject to approval of the Finance Director or designee. For inadvertent use outside the sewer system, sewer charges for usage over the customer's average may be removed. Charges for inadvertent water use beyond the customer's control over the customer's average may be adjusted to the Town's lowest retail service rate.
- d. Crossed service connections.
- e. "Muddy" water due to construction, line freezes, etc., requiring extensive flushing.
- f. Billing errors.
- g. Individual circumstances determined by the Utility Board of Adjustment to ensure customer equity and fair treatment.
- h. Adjustments for sewer charges and water penalty rate charges may be allowed one time per calendar year for filling pools and for filling pools following pool repair if the pool will be drained in accordance with State of North Carolina environmental regulations.

## 2. Methodology:

Adjustments based on average consumption will be made as follows:

- a. For customers with over two years' billing history, a three month seasonal average consumption will be calculated using the same and surrounding two months for the past two years and the most recent month of the same year. For example, to compute a seasonal average for usage in November X3, usage in October X3, October, November and December of X2, and usage in October, November and December in X1 would be averaged. For customers with less than two years of billing history, the entire account history will be used to calculate the monthly average.

## 3. Adjustments for crossed service connections, when discovered, will be made as follows:

- a. The affected customers' utility billing histories will be netted for the past two years or all of the customer history, whichever is less.
  - b. Credit will be applied to accounts, as appropriate, when overcharges are discovered. No adjustment will be made when undercharges are found.
4. Construction, line freezes, or similar circumstances may cause a customer's water to become "muddy." This is normally solved by having the customer flush his lines. Water and sewer credit for up to 5,000 gallons may be posted upon the approval of the Finance Director or designee. For any request for adjustment greater than 5,000 gallons, bill adjustments may be made with the approval of the Town in advance of the flushing with actual meter readings prior to and after line flushing. Credit for water and sewer used during line flushing will be applied to the customer's account. No adjustment will be made for "muddy" water conditions caused by problems on the customer's side of the line.
5. Adjustment for utility billing errors will be made when overcharges are discovered. There will be no adjustments for undercharges, which will be recovered, in subsequent routine billings. Billing omissions will be billed retroactively when service use and/or availability can be determined and quantified. Payment plans will be offered to customers with retroactive billings. All adjustments for billing must be approved by the Finance Director or designee.

## C. Collection of Final Utility Bills and all Other Invoiced Charges

1. If a customer's charges are 60 days past due, the Finance Department will notify the issuing department of the need to suspend all related services. Service may be resumed once the outstanding balance is paid in full. With the approval of the Town Manager or Assistant Town Manager, additional unrelated Town services may be suspended for the past due customer.
2. All accounts with delinquent balances for a period of time greater than 90 days may be reported to a national credit bureau.
3. An allowance for uncorrectable accounts will be maintained and adjusted periodically for accounts greater than 120 days past due. Charges deemed uncorrectable after 180 days past due will be forwarded to the Finance Director or designee for approval of write off.
4. A history of charges for unpaid final utility bills that have been written off will be maintained for at least three fiscal years after the write off. If a customer requests Town utility service in the future, all unpaid charges (including amounts written off) must be paid before service will be reinstated. A deposit must also be paid prior to reinstatement. Outside credit references will not be accepted in lieu of a deposit for these accounts.

#### **X. MAINTENANCE OF FISCAL POLICY**

- A. The Town of Cary Financial Policy will be updated and submitted for Council approval at least biennially.
- B. All policy statements contained in this document supersede any existing or former financial Town financial policies.

#### **XI. REFERENCES**

Other financially related Town Policies include:

[Parks and Recreation Fees and Charges Policy \(Town Policy #25\)](#)  
[Annexations \(Voluntary\): Rural Fire Department Debt Service \(Town Policy #43\)](#)  
[Town Participation in Traffic Signalization Costs \(Town Policy #47\)](#)  
[Parks and Recreation Refund Policy \(Town Policy #54\)](#)  
[Police Department Fee Policy \(Town Policy #55\)](#)  
[Transportation Development Fees Credit Certificate, Implementation of \(Town Policy #64A\)](#)  
[Recreation Payment in Lieu for Parks and Greenways \(Town Policy #65\)](#)  
[Special Assessment Charges Policy \(Town Policy #69\)](#)  
[Procedures for Using Town Funds for Reservoir Watershed Protection Impoundment Maintenance \(Town Policy #106\)](#)  
[Employee Computer Purchase Policy \(#114\)](#)  
[Financial Operations & Reporting Policy \(#159\)](#)  
[Investment Policy \(#160\)](#)  
[Internal Audit Policy \(#161\)](#)  
[General Fund – Fund Balance Policy \(#175\)](#)  
[Debt Management Policy \(#176\)](#)

**POLICY STATEMENT 159**  
**FINANCIAL OPERATIONS & REPORTING POLICY**

Prepared by: Karen Mills, Finance Director  
Adopted by Council: 1/10/2012  
Effective: 1/10/2012  
Supersedes: Policy 159 (rev. 6/12/2008)

**I. Objectives**

- A. To align the Town of Cary's ("The Town's") long-term financial planning with it's short-term daily operations
- B. To maintain the Town of Cary's ("The Town") stable financial position
- C. To ensure that Council's adopted policies are implemented in an efficient, effective and cost conscious manner, while continuing to ensure compliance with contractual and statutory requirements.
- D. To protect the Town from emergency fiscal crisis by ensuring the continuance of service even in the event of an unforeseen occurrence
- E. To secure the highest possible credit and bond ratings by meeting or exceeding the requirements of bond rating agencies through sound, conservative financial decision making

**II. Accounting/Financial Reporting**

The Town will establish and maintain its accounting systems according to the North Carolina Local Budget and Fiscal Control Act. Financial systems will be maintained to monitor expenditures and revenues.

- A. All records and reporting will be in accordance with Generally Accepted Accounting Principles and Governmental Accounting Standards Board (GASB) pronouncements.
- B. The Town will place emphasis on maintenance of an accounting system which provides strong internal budgetary and accounting controls designed to provide reasonable, but not absolute, assurance regarding both the safeguarding of assets against loss from unauthorized use or disposition and the reliability of financial records for preparing financial statements and reports, such as the budget and the Comprehensive Annual Financial Report (CAFR), as well as maintenance of accountability of assets.
- C. An annual audit will be performed by an independent certified public accounting firm which will issue an opinion on the annual financial statements, with a management letter detailing areas that need improvement if required. Auditing services will be evaluated and selected through a competitive proposal process every five years at a minimum.
- D. Full disclosure will be provided in all regulatory reports, financial statements, and bond representations.
- E. The Town will maintain the least number of funds and accounts necessary for proper and accurate records. The Town may maintain sub-funds, in addition to legally mandated funds, for accounting and management purposes.
- F. The Town's annual financial report will be prepared according to the standards necessary to obtain the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officer's Association, and will be submitted each year for recognition.

**III. Operational Cash Management**

The purpose of the Town's cash management policy is to provide guidelines to maximize the use of public moneys in the best interest of the public.

#### A. Receipts

1. Cash receipts will be collected and deposited as expediently as reasonably possible to provide secure handling of incoming cash and to move these moneys into interest earning accounts and investments.
2. All incoming funds will be deposited daily as required by law and are allowed to be received in the most efficient means possible. Efforts will be made to ensure deposits are made in such a manner as to receive credit for that day's interest.

#### B. Cash Disbursements

1. Disbursements will be made shortly in advance of or on the agreed-upon contractual date of payment unless earlier payment provides a greater economic benefit to the Town.
2. Payroll disbursements will be in accordance with the requirements of all state and federal regulatory laws, rules and regulations. Overtime and benefit payments will be made in accordance with the Town's Personnel Ordinance.
3. Checks will be signed by the Finance Director. If the Finance Director is unavailable, the Town Manager, the Assistant Town Manager, the Controller, Deputy Treasurer or the Accounting Operations Manager may sign the check. A facsimile signature for the Finance Director is permitted.
4. Disbursements will be made using the method(s) deemed most efficient at the discretion of the Finance Director or designee.
5. Proper documentation will be maintained to meet all audit, general governmental accounting standards and Town policies. Accounting and purchasing has the right to request additional documentation from departments as needed.
6. The Town will follow escheat rules and regulations as directed by NC General Statutes.
7. The Town will follow the following hierarchy related to revenue spending for programs or projects with multiple revenue sources; federal funds, State funds, debt funds, local non-Town funds, Town funds. For purposes of fund balance classification, expenditures are to be spent from restricted fund balance first, followed in-order by committed fund balance, assigned fund balance and lastly, unassigned fund balance. The Finance Director or their designee has the authority to deviate from this policy to in order to comply with grant agreements, debt requirements, contractual requirements or if it is in the best interest of the Town.

#### C. Banking Relations

1. Banking service providers will be evaluated on a regular basis to ensure the Town is receiving the best services at a competitive rate.
2. The Town will maintain a minimum number of bank accounts to facilitate the movement and investment of funds.
3. Collateralization for deposits will be in accordance with the North Carolina Administrative Code.
4. The State Treasurer enforces standards of minimum capitalization for all pooling method financial institutions. The Town relies on the State Treasurer to monitor those financial institutions. The Town analyzes the financial soundness of any other financial institution used by the Town. The Town complies with the provisions of North Carolina General Statutes when designating official depositories and verifying that deposits are properly secured.

#### **IV. Collections**

- A. The Town will pursue collection on delinquent customer accounts using any prudent manner available, including the North Carolina Debt Set-off Program and the use of a third-party collection agency. After exhausting collection efforts and after considering legal time limits for all collection methods, delinquent balances may be written off at the discretion of the Accounting Operations Manager.
- B. Delinquent fees are established annually through the budget process.
- C. Town staff has the right to suspend related services in connection with the unpaid customer account. Service may be resumed once the outstanding balance is paid in full. With the approval of the Finance Director, additional unrelated Town services may be suspended for the past due customer.

#### **V. Internal Control and Compliance.**

The Town intends to maintain a system of internal controls that ensures complete, accurate and timely financial records by working with Departments to create business systems that properly capture and report financial related information.

- A. Finance, in coordination with Technology Services, will establish Town-wide standard procedures and policies for the security, handling and maintenance of sensitive information, which departments will be responsible for reviewing and incorporating into their daily activities.
- B. Finance staff will provide training periodically in order to provide system information to users, as well as provide clarification on Town financial-related policies and procedures and other regulatory and statutory requirements.
- C. Background checks, which may include criminal and credit checks, will be conducted on positions deemed as critical for financial purposes according to procedures established by the Finance Department in conjunction with Human Resources.

#### **VI. References**

Other financially related Town Policies and ordinances include (alpha order):

[Internal Audit Policy](#) (#161)

[Investment Policy](#) (#160)

[Finance Policy](#) (#112)

Town of Cary Personnel Ordinance

# INVESTMENT POLICY

## **POLICY STATEMENT 160 INVESTMENT POLICY**

Prepared by: Karen Mills, Finance Director

Adopted by Council: 6/12/2008

Effective: 6/12/2008

Supersedes: Portions of Policy 112, FINANCE POLICY

### **Objectives**

- A. The primary objectives of the Town of Cary's ("the Town's") investments are, in order of priority: safety, liquidity, and yield.
- B. To link long-term financial planning with short-term daily operations.
- C. To maintain the Town's stable financial position.
- D. To ensure that Council's adopted policies are implemented in an efficient and effective manner.
- E. To protect the Town from emergency fiscal crisis by ensuring the continuance of service even in the event of an unforeseen occurrence.
- F. To secure the highest possible credit and bond ratings by meeting or exceeding the requirements of bond rating agencies through sound, conservative financial decision making.

### **Policy**

- A. It is the policy of the Town to preserve capital and invest public funds in a manner which provide the highest investment return with the maximum security while meeting the daily cash flow demands of the Town and conforming to all state statutes governing the investment of public funds.
- B. The standard of prudence to be used by staff will be the "prudent person" rule. The "prudent person" concept discourages speculative transactions. It attaches primary significance to the preservation of capital and secondary importance to the generation of income and capital gains. Authorized staff, if acting in accordance with written procedures and state statutes and exercising due diligence, shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided that these deviations are reported immediately and action is taken to control adverse developments.
- C. Safety of principal is the foremost objective of the investment program. Investments of the Town will be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. To attain this objective, diversification is required in order that potential losses on individual securities do not exceed the

income generated from the remainder of the portfolio.

D. The Town's investment portfolio will remain sufficiently liquid to enable the Town to meet all operating requirements which might be reasonably anticipated through the use of structured maturities and marketable securities.

E. The Town's investment portfolio will be designed with the objective of attaining a market rate of return while minimizing risk and retaining liquidity.

F. North Carolina General Statutes delegate management responsibility for the investment program to the Finance Director. The Finance Director will establish and maintain written procedures for the operation of the investment program consistent with this investment policy. Such procedures will include explicit delegation of authority to persons responsible for investment transactions. No person may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the Finance Director and approved by the Town Manager. The Finance Director will be responsible for all transactions undertaken and will establish a system of controls to regulate the activities of subordinates.

G. Officers and employees involved in the investment process will refrain from personal business activity that could conflict with proper execution of the investment program, or which could impair their ability to make impartial investment decisions. Employees and investment officials will disclose to the Finance Director or Town Manager any material financial interests in financial institutions that conduct business within this jurisdiction, and they will further disclose any large personal financial/investment positions that could be related to the performance of the Town's portfolio. Employees and officers will subordinate their personal investment transactions to those of the Town, particularly with regard to the time of purchase and sales.

H. The Finance Director will maintain a list of financial institutions authorized to provide investment services. Authorized financial institutions include banks maintaining an office in the State of North Carolina and securities brokers/dealers classified by the New York Federal Reserve as primary dealers.

I. The Town will invest only in securities authorized by North Carolina General Statutes pertaining to local government and restricts the purchase of securities to the highest possible ratings whenever particular types of securities are rated. The Finance Director may elect to further limit the Town's investment security authority.

J. All transactions entered into by the Town will be conducted on a delivery-versus-payment basis. The Town shall utilize a third part custodial agent for book entry transactions, all of which shall be maintained in the Town's name. The custodial agent, as designated by the Finance Director, shall be a trust department authorized to do work in NC who has an account with the Federal Reserve. Certificated securities shall be in the custody of the Finance Director or their designee.

K. The Town will make every effort to maintain a diversified investment portfolio according to security type and institution.

- L. To the extent possible, the Town will attempt to match its investments with anticipated cash flow requirements. Beyond identified cash flow needs, investments will be purchased so that maturities are staggered to avoid undue concentration of assets in a single maturity range, however, the Town will not directly invest in securities maturing more than (5) years from the date of purchase. The Town may collateralize its repurchase agreements using longer-dated investments not to exceed ten (10) years to maturity.
- M. It is the Town's full intent, at the time of purchase, to hold all investments until maturity to ensure the return of all invested principal dollars. However, economic or market conditions may change, making it in the Town's best interest to sell or trade a security prior to maturity.
- N. All moneys earned and collected from investments other than bond proceed earnings will be allocated monthly to various fund amounts based on the month's average cash balance in each fund as a percentage of the entire pooled portfolio. Earnings on bond proceeds will be directly allocated to the same proceeds.
- O. The Finance Director is charged with the responsibility of preparing a quarterly investment inventory report that includes investment types, cost, market value, maturity date, yield and average portfolio yield.
- P. The investment officer is responsible for establishing and maintaining a system of internal controls designed to ensure that the assets of the Town are protected from loss, theft or misuse.
- Q. This investment policy applies to all financial assets in the Town's investment portfolio, including debt proceeds.

### **References**

Other financially related Town Policies include:

Financial Operations & Reporting Policy (#159)

Finance Policy (#112)

# INTERNAL AUDIT POLICY

## **POLICY STATEMENT 161 INTERNAL AUDIT POLICY**

Prepared by: Karen Mills, Finance Director

Adopted by Council: 6/12/2008

Effective: 6/12/2008

Supersedes: N/A

### **I. Objective**

To maintain a strong system of internal controls to ensure effective and efficient operations, complete, timely, reliable financial reporting and compliance with laws and regulations

### **II. Internal Audit Policy**

The Town will establish and maintain its accounting systems according to the North Carolina Local Government and Fiscal Control Act. Financial systems will be maintained to monitor expenditures and revenues.

- A. The Town will establish and maintain an internal audit function to review and evaluate internal controls that guide daily operations and programs.
- B. A risk assessment will be conducted periodically to document risk exposures and internal control environment. The results of the risk assessment will be used to determine the priorities and focus of internal audit activity. Staff may use contractors to assist with this process.
- C. Prior to implementation of new financial systems and significant system changes, a review of the controls is required by the Finance department. Financial systems are a combination of applications and processes used to collect, process, maintain, accumulate information used to budget, plan, or report financial data.
- D. Special facilities, projects, contractual arrangements and notable transactions may be reviewed at any time to ensure proper internal controls are in place and functioning to mitigate risk.
- E. Periodic, random operating reviews will be conducted to ensure internal controls are functioning as they are designed.
- F. Special reviews may be conducted at the request of management or council.

### **III. References**

Other financially related Town Policies include:

Financial Operations and Reporting Policy

Finance Policy (#112)

**POLICY STATEMENT 175**  
**GENERAL FUND - FUND BALANCE POLICY**

Prepared by: Karen Mills, Chief Financial Officer

Adopted by Council: September 24, 2020

Effective: September 24, 2020

Supersedes: April 21, 2015

**I. Objectives**

- To establish minimum fund balance levels for the General Fund that define what resources are available to provide sufficient financial flexibility to meet future obligations, take advantage of opportunities, and avoid interest expense through use of excess reserves in lieu of debt,
- To enhance the financial position of the Town to maintain the highest credit and bond ratings,
- To plan for contingencies in unforeseen revenue volatility and expenditures such as weather-related disasters,
- To generate investment income that diversifies revenue streams and decreases reliance on taxes, and
- To ensure adequate cash flow.

**II. Fund Balance Levels**

- Total Fund Balance shall be at least 33.33% (which is approximately four month's) of budgeted General Fund Expenditures. General Fund Expenditures include total expenditures and debt service and excludes Other Financing Sources and uses.

**III. Use of Excess Fund Balance**

Fund Balance above Cary's minimum should be considered as a funding source for capital needs funded with pay-as-you-go capital considered through the annual budget process. Appropriations outside the annual budget will generally be limited to:

- Expenditures to support or facilitate projects that generate new revenues or cost savings in excess of the investments within established time frames.
- Interim partial year funding for new programs that are needed before the next fiscal year.

- Costs related to unanticipated workload in the current fiscal year that cannot be addressed with budgeted resources.
- Prudent supplemental funding for existing capital projects that require additional resources before the next fiscal year to fund unanticipated costs, avoid excessive delays, or improve service levels.

#### **IV. Use of Fund Balance Below Policy Limits in Dire Circumstances**

Fund Balance can only be used in excess of the regular policy established in Section III at the discretion of the full Town Council in dire financial circumstances in a State of Emergency or following a disaster declaration to: 1) provide resources to offset unforeseen revenue shortfalls in combination with expenditure reductions and/or 2) to fund emergency expenditures. When adopting an appropriation of Fund Balance that reduces reserves to a level below policy, the Town Council also shall adopt a plan of specific actions to be taken to restore Fund Balance to the level set forth in this policy in the following fiscal year, if feasible, but within three fiscal years at most.

## **POLICY STATEMENT 176 DEBT MANAGEMENT POLICY**

Prepared by: Karen Mills, Chief Financial Officer  
Adopted by Council: September 24, 2020  
Effective: September 24, 2020  
Supersedes: April 21, 2015

### **I. OBJECTIVES**

- A. To ensure access to debt to finance capital projects
- B. To secure the highest possible credit and bond ratings by meeting or exceeding the requirements of bond rating agencies through sound, conservative financial decision making
- C. To ensure compliance with all State and Federal laws governing debt
- D. To maintain sufficient financial flexibility to meet future obligations and take advantage of opportunities
- E. To establish the parameters for issuing and managing debt

### **II. POLICY**

#### **Scope:**

- A. This policy applies to all debt issued or incurred by the Town. This includes at a minimum, general obligation bonds, certificates of participation, limited obligation bonds, two-thirds bonds, revenue bonds, private placements, installment financings and short term borrowings such as bond anticipation notes or a commercial paper program.

#### **Uses of Debt:**

- A. Debt will be used to finance capital projects or for purchases of equipment that provide value to current and future citizens. To responsibly leverage assets and not overburden existing citizens, as a target, debt service is expected to be at least 10 percent of the General Fund Operating Budget.
- B. Debt will not be used for operational needs.

#### **Terms and Structure:**

- A. Capital projects financed through the issuance of bonds will be financed for a period not to exceed the expected useful life of the project.
- B. .
- B. General obligation bonds will be amortized on a level principal basis to the extent practical, and revenue bonds will be amortized on a level debt service basis to the extent practical considering the forecasted available pledged revenues.
- C. The Town will seek the best financing type, debt structure and timeframe for each financing need based on the flexibility to meet the project needs, timing, tax or rate payer equity and lowest interest cost.
- D. Cash financing (pay-as-you-go) is a component of the capital program that contributes to the financial integrity of the Town and its ability to maintain AAA bond ratings.

#### **Debt Capacity:**

- A. The general obligation debt of the Town as defined in G.S. 159-55 is statutorily limited to eight percent of the assessed valuation of the taxable property within the Town.

- B. Tax-supported debt service as a percentage of the approved General Fund operating budget will be 20% or less. In extraordinary circumstances such as in a state of emergency or following a disaster, acknowledged by Council in budget planning, debt service could exceed 20%, but in no case shall it exceed 25%. General Fund operating budget is defined as Total Expenditures from the Budget Summary (during budget process) or Comprehensive Annual Financial Report (for historical analysis) and excludes Other Financing Sources and Uses. Actual results reported in the CAFR may be higher than the target due to expenditure savings as operating expenditures typically come in under budget. This is not deemed to be a violation of this policy.
- C. Coverage ratios for the Combined Enterprise System debt will be maintained at 1.4 times for parity debt service and 1.1 times for parity, system general obligation and subordinated debt service. This is above the levels required in the debt covenants of 1.2 times for parity and 1.0 times for all debt service.
- D. These ratios will be monitored and reported annually in the Comprehensive Annual Financial Report.

**Capitalized Interest:**

- A. Interest expense will be capitalized only for facilities of enterprise activities and if utilized, will be strictly limited to those expenses incurred during construction of the facilities.

**Refunding:**

- A. Refunding and/or restructuring opportunities will be evaluated on a regular basis. A refunding transaction may proceed when net present value savings from a refunding will be at least three percent of the amount of debt to be refunded.
- B. Under normal circumstances, the Town will refund bonds within the term of the originally issued debt.

**Bond Ratings:**

- A. The Town will continue to strive to retain its AAA rating (the highest possible bond rating) to minimize the Town's interest expenses.

**Disclosure:**

- A. The Town will continue to meet its ongoing disclosure requirements in accordance with SEC rule 15c2-12. The Town will disclose all bond sales and annually file certain financial information and operating data related to the bonds with national and state repositories.
- B. The Town will prepare announcements and disclose to the Municipal Securities Rule Making Board (MSRB) in a timely manner if any of the material events as noted in SEC rule 15c2-12 occur.
- C. The Town will comply with all applicable U.S. Internal Revenue Service and U.S. Treasury arbitrage requirements for bonded indebtedness to preserve the tax-exempt status of such bonds.



# ***Appendix D***

Summary of Conversations with Former Town Employees

## **Executive Summary of Former Town Employee Interviews**

### **Town of Cary – Comprehensive Review**

#### **OVERVIEW**

The interviews reflect a broad range of employee experiences across departments, tenures, and roles. While perspectives differ in tone and degree of concern, there are consistent themes that emerge across multiple participants. These themes relate primarily to leadership structure and behavior, workforce management practices, organizational culture, and operational decision-making.

Taken together, the interviews describe an organization that underwent significant structural and cultural change, characterized by centralized leadership, evolving personnel practices, and substantial workforce disruption. While certain participants identified positive aspects of leadership—particularly early in the relevant period—many described concerns regarding execution, consistency, and organizational impact.

The findings below synthesize the most consistently reported themes across all interviews.

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#### **1. Leadership Structure, Style, and Decision-Making**

Interview participants consistently described a leadership model in which decision-making authority was highly centralized within the Town Manager's office and a relatively small group of senior leaders. Several participants characterized this structure as one in which strategic direction and operational priorities were driven from the top down, with limited opportunity for dissent or independent decision-making at lower levels.

Participants described leadership as highly influential and persuasive, often shaping outcomes through direct engagement and strong expectations of alignment. In several accounts, leadership was described as expecting department directors and staff to adopt and reinforce a consistent organizational vision. Some participants further characterized internal dynamics as influenced by a close group of senior leaders who were perceived to play a significant role in personnel and operational decisions.

While certain participants emphasized leadership strengths—such as intelligence, strategic ambition, and preparation for governing body interactions—others expressed concern that the concentration of authority reduced checks and balances and limited transparency.



## **2. Workforce Management, Staffing Levels, and Turnover**

A consistent theme across interviews was the experience of workforce strain, including both reduced staffing levels and increased operational expectations. Multiple participants described an environment in which employees were expected to “do more with less,” with limited capacity to meet expanding responsibilities.

Participants also described significant turnover during the relevant period, including early retirements, voluntary departures, and reassignment of personnel. Several individuals referenced patterns in which employees were moved into temporary or transitional roles—frequently described as “Special Projects”—followed by departure from the organization.

The cumulative effect, as described by participants, was a loss of institutional knowledge and continuity within departments. While some participants acknowledged that leadership sought to remove underperforming employees and retain high performers, others expressed concern that staffing reductions and turnover were broader in scope and adversely affected organizational stability.

## **3. Hiring, Promotion, and Advancement Practices**

Numerous participants raised concerns regarding the processes used for hiring, promoting, and assigning personnel to leadership roles. These concerns focused on the perceived lack of transparency, consistency, and competition in personnel decisions.

Participants described instances in which positions were created or filled without formal posting, competitive application processes, or clearly defined selection criteria. Several individuals also reported observations or perceptions that certain employees were promoted into leadership roles without the qualifications typically associated with those positions.

Across interviews, these practices were described as contributing to employee perceptions of favoritism and undermining confidence in leadership decisions. The absence of standardized hiring and promotion procedures was cited as a factor affecting morale and organizational trust.

## **4. Performance Evaluation and Human Resources Practices**

Participants described substantial variability and inconsistency in performance management processes. Several individuals reported that performance evaluations lacked standardized metrics or evaluation criteria, and that review outcomes were sometimes modified or influenced at higher levels of management.

In some accounts, participants described performance reviews as being used to support broader personnel decisions, including compensation changes or separation decisions.



Participants also noted a lack of training, documentation, and procedural clarity surrounding performance management.

Human Resources was described as playing a significant role in employee relations and personnel decisions; however, several participants expressed concern regarding the consistency with which policies were applied. Some individuals further stated that formal processes existed but were not always followed in practice.

## **5. Organizational Culture and Workplace Environment**

The interviews reflect a range of perspectives on workplace culture, with a general pattern of divergence between early and later experiences. Some participants described initial periods of innovation, collaboration, and organizational energy, particularly in connection with new initiatives and technology adoption.

Over time, however, many participants reported a shift toward a more strained work environment. Commonly cited concerns included perceived favoritism, lack of transparency, and fear of professional repercussions for raising concerns or disagreeing with leadership.

Participants also described a disconnect between the organization's stated values or public-facing messaging and the internal employee experience. Several individuals characterized the work environment as increasingly difficult to navigate due to shifting expectations, inconsistent processes, and unclear lines of accountability.

## **6. Communication, Transparency, and Interaction with Governing Body**

Participants frequently noted a lack of visibility into communications between senior leadership and the governing body, as well as limited opportunities for staff to directly communicate concerns or perspectives upward.

Some participants reported that communication with the governing body was tightly controlled, including limitations on which staff members could present information or engage directly. Others observed that structured reporting mechanisms—such as financial reporting—were in place and, in some cases, enhanced during the relevant period.

Overall, however, participants described a perception that information flow was selectively managed, potentially limiting transparency and reducing the effectiveness of oversight mechanisms.

## **7. Strategic Initiatives, Technology Investments, and Resource Allocation**

Participants consistently referenced significant investments in technology and organizational initiatives, particularly in relation to new software systems and operational



restructuring efforts. While some recognized the intent to modernize and innovate, many described challenges in implementation and execution.

A recurring concern was that major initiatives were launched without sufficient staffing, support, or long-term planning to ensure success. In particular, participants cited extended efforts to implement certain technology systems that ultimately did not meet operational needs.

These efforts were described as requiring substantial time and financial resources, with limited measurable outcomes. Participants expressed concern regarding the alignment between strategic objectives and practical implementation.

## **8. Compensation, Incentives, and Financial Management**

Participants described a compensation structure that, in some cases, included competitive salaries, expanded benefits, and discretionary bonuses or incentives. While these practices were viewed positively by some, others raised concerns regarding consistency and transparency.

Several participants described bonus or incentive structures as lacking clear criteria or visibility. Others observed inconsistencies in the application of budget controls, including instances in which financial constraints appeared to be selectively enforced.

In combination, these factors were described as contributing to mixed perceptions of fairness and accountability in financial decision-making.



# ***Appendix E***

2026 Confidential Employee Survey PowerPoint



# IMPROVING ENGAGEMENT AND COMMUNICATION WITHIN THE TOWN OF CARY

*A survey measuring perceptions of employee  
engagement*

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# Introduction

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 *About This Survey Effort*

 *Survey Methodology*

*The purpose of this research was to uncover overarching themes and patterns of employee engagement and communication perceptions among a broad population of Town of Cary employees.*

*The goal of the survey was to help leaders determine key priorities for future planning by providing employee feedback on the most critical areas that need improvement.*

The Town of Cary is committed to evaluating and improving employee engagement and communication within the organization. In 2026, the Town of Cary commissioned a CRA-led research study to measure the following aspects of employee experience:

- 🌱 Overall employee engagement within the Town of Cary
- 🌱 Perceptions of various levels of leadership
- 🌱 Supervisors' experiences carrying out their role
- 🌱 Communication from and within the Town of Cary
- 🌱 Employees' working experiences with culture, recognition, and belonging; capacity, tools, and compensation; growth and development; and future orientation

These topics were grounded in CRA's expertise on organizational and communication effectiveness and informed by exploratory focus groups with employees across a range of levels, departments, and tenures.

The survey included both quantitative rating items and opportunities for qualitative feedback. This report summarizes the survey findings. A separate document details findings by demographic group.

Findings in this report are the results of a survey sent to all full-time and part-time Town of Cary employees in March 2026. The survey was anonymous, and CRA conducted all data analysis, collection, and reporting.

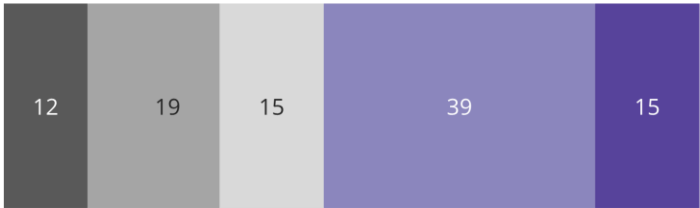
**1,002 employees responded to the survey, resulting in a response rate of 57%. The statistical error for this sample size is  $\pm 2\%$  at the 95-percent confidence interval.**

## Interpreting the Findings:

*Respondents rated survey items on a 5-point scale, where 5 represents the most favorable rating.*

■ Very Ineffective ■ Somewhat Ineffective ■ Neutral / Unsure ■ Somewhat Effective ■ Very Effective

Please rate the overall effectiveness of internal communication.



*Boxes show percentages in each response category.*

# Overall Engagement

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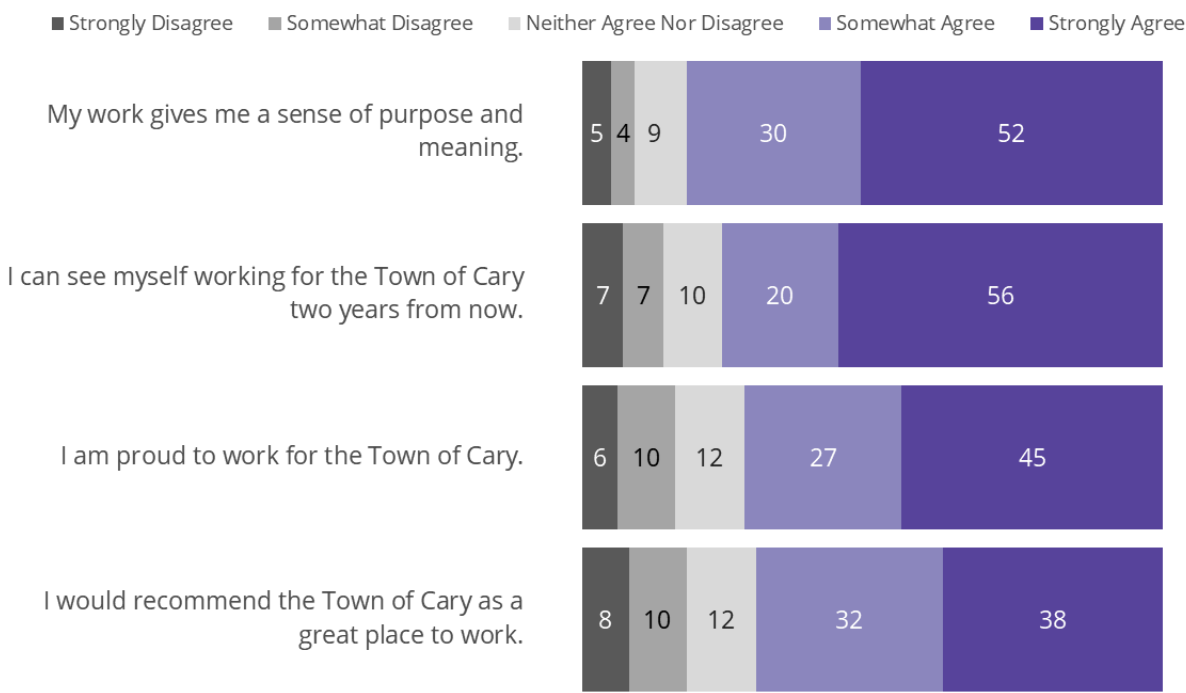
 *Quantitative Findings: Overall Engagement*

# QUANTITATIVE FINDINGS: OVERALL ENGAGEMENT

## OVERALL ENGAGEMENT

*Overall engagement is strong, with work giving a sense of purpose leading the way.*

More than eight in ten say their work gives them a sense of purpose and meaning and three-quarters can see themselves working for the Town of Cary two years from now, reflecting solid retention intent. Roughly seven in ten feel proud to work for the Town and would recommend it as a great place to work.



# Perceptions of Leadership

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📌 *Quantitative Findings: Direct Supervisor*

📌 *Quantitative Findings: Town Manager's Office*

📌 *Open-Ended Feedback: Suggestions for Better Support*

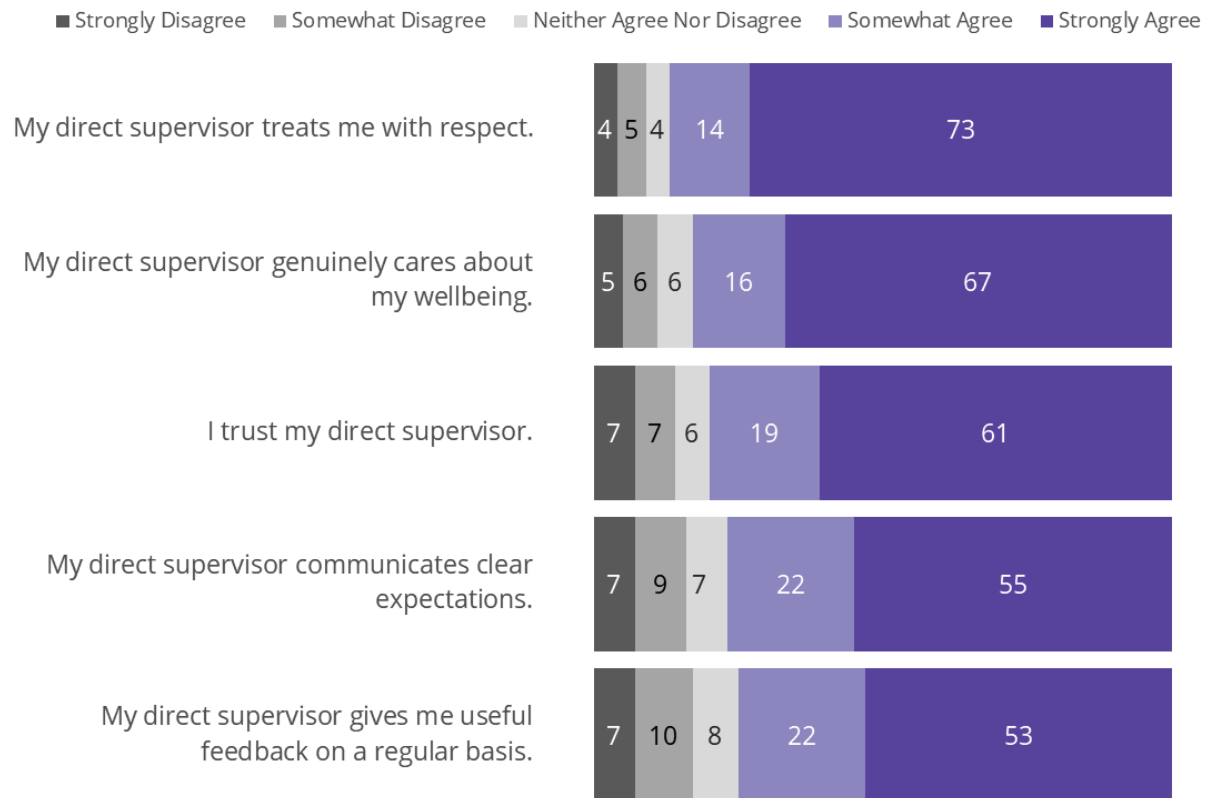
# QUANTITATIVE FINDINGS: DIRECT SUPERVISOR

## PERCEPTIONS OF LEADERSHIP

*Employees hold their direct supervisors in high regard.*

Perceptions of direct supervisors are notably positive across all five measures. Nearly nine in ten employees say their supervisor treats them with respect, and over 80 percent feel their supervisor genuinely cares about their wellbeing. Trust is also strong, with 80 percent reporting confidence in their direct supervisor. Further, roughly three-quarters of respondents say their supervisor communicates clear expectations and gives useful, regular feedback.

The consistency across all five items points to a supervisory culture that is largely respectful, caring, and communicative, with the greatest opportunity for growth in the regularity and usefulness of feedback.

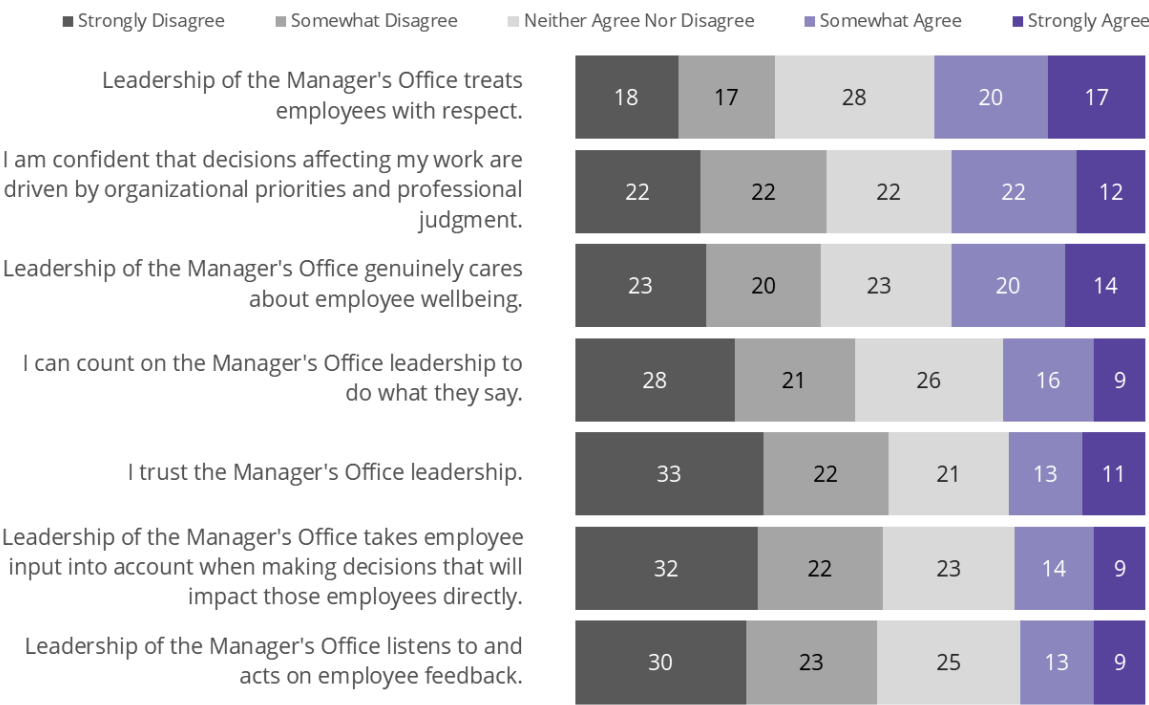


# QUANTITATIVE FINDINGS: TOWN MANAGER’S OFFICE

## PERCEPTIONS OF LEADERSHIP

*Perceptions of the Town Manager's Office leadership present an opportunity for improvement.*

Perceptions of the Town Manager's Office reveal an opportunity to strengthen the relationship between senior leadership and employees. The highest-scoring item, that leadership treats employees with respect, earns agreement from 37 percent of respondents. Confidence that decisions are driven by organizational priorities and genuine care for employee wellbeing each earn agreement from 34 percent of respondents. The lowest rated items indicate employees desire greater trust, to feel heard, and to feel that leadership listens to and acts on their feedback.



# OPEN-ENDED FEEDBACK: SUGGESTIONS FOR BETTER SUPPORT

## PERCEPTIONS OF LEADERSHIP

*Respondents want leadership to listen, communicate openly, and apply standards consistently.*

A follow-up question asked respondents, **"What could leadership at any level do differently to better support you and your team?"** The research team conducted qualitative content analyses on the 697 responses to this question and presents the most prominent themes below. Representative comments further illustrate each theme.



### **Trust, listen to, and empower employees (34%)**

- 🗨️ "They should leave the daily work to the actual experts and rely on SMEs to keep them informed. They should trust that they have empowered the right people and then step back and let them do the work."
- 🗨️ "I think listening to employee input more would better support us and our mission."
- 🗨️ "Listen to the feedback given and take action."



### **Increase transparency and honest communication (29%)**

- 🗨️ "Improved transparency on how priorities and decisions are made."
- 🗨️ "To me, it is as simple as always being transparent and honest."
- 🗨️ "Leadership could better support employees by communicating more proactively and transparently, especially during times of uncertainty. Clear, consistent updates help build trust and reduce confusion."



### **Improve accountability and fairness (27%)**

- 🗨️ "Apply standards and policies fairly and evenly across all departments and hold all employees to the same standards. Set expectations for the employees. Trust them to meet those expectations and hold those who do not accountable."
- 🗨️ "TMs need to hold directors more accountable to communicate with their staff."
- 🗨️ "Hold leadership to the same standards as the regular employees, if not more ... They need to be accountable for their time as everyone else. They are supposed to set the example."



### **Increase leader visibility and dialogue (16%)**

- 🗨️ "Increased presence and engagement from leadership – spending time in the field, attending briefings, and maintaining approachability – would help leadership stay connected to current challenges and strengthen overall trust."
- 🗨️ "There should be more in person face to face discussions such as holding round tables inside departments so people can interact and ask questions and get direct real time feedback."
- 🗨️ "Say hi, shake hands, show gratitude for the work that is being done at any level. Positive interactions go a long way to build trust even if it is just a 'Thank you' or a 'Hope you're doing well.'"

# Supervisors' Experience

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📊 *Quantitative Findings: Supervisor Role*

🗨️ *Open-Ended Feedback: Type of Support*

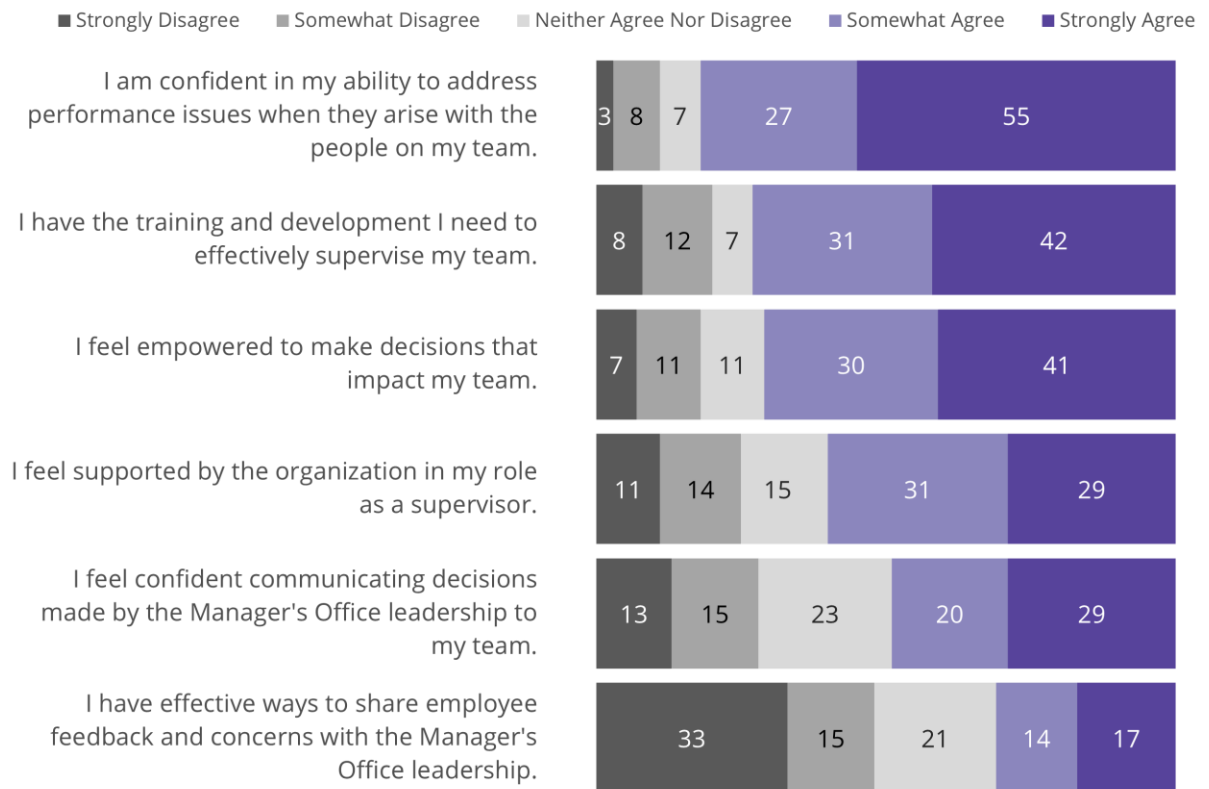
# QUANTITATIVE FINDINGS: SUPERVISOR ROLE

## SUPERVISORS' EXPERIENCE

*Supervisors feel capable in their roles, but connections to senior leadership could be stronger.*

More than eight in ten are confident in their ability to address performance issues, and nearly three-quarters feel they have the training and development needed to supervise effectively. A similar share, 71 percent, feel empowered to make decisions that impact their teams. Organizational support earns a positive rating from 60 percent of supervisors, though there is room to grow here.

The areas inviting the most attention involve the relationship between supervisors and the Manager's Office: fewer than half feel confident communicating Town Manager's Office decisions to their teams, and fewer than one in three feel they have effective ways to share employee feedback and concerns upward.



# OPEN-ENDED FEEDBACK: TYPE OF SUPPORT

## SUPERVISORS' EXPERIENCE

*Supervisors want more training, performance and decision-making support, and staffing.*

A follow-up question asked respondents, **"What type of support would most help you in your role as a supervisor?"** The research team conducted qualitative content analyses on the 175 responses to this question and presents the most prominent themes below. Representative comments further illustrate each theme.



### **Provide training and development opportunities (38%)**

- 🗨️ "More opportunities for training (providing feedback, difficult conversations, etc.)."
- 🗨️ "Training classes that would build a consistent knowledge base for new supervisors would be beneficial."
- 🗨️ "A strong mentor with experience serving in similar roles."



### **Strengthen HR support for addressing performance issues (22%)**

- 🗨️ "I would benefit from having clear processes and procedures from HR when performance issues arise with the people on my team."
- 🗨️ "Develop Town-wide standards for performance evaluations (even if there are several approved formats). Adhere to personnel ordinance and policies."
- 🗨️ "Support the supervisor when an employee needs discipline or termination."



### **Clarify expectations and contextualize decisions (18%)**

- 🗨️ "Establishing clear, consistent expectations across all divisions would help ensure fairness and operational integrity."
- 🗨️ "Clarity around decisions being made - such as more direct sharing of information with staff rather than funneled through the directors."
- 🗨️ "Overall vision and long-term plans from management of the organization and potential departmental changes that may affect staff."



### **Empower supervisors to make decisions (17%)**

- 🗨️ "Decision-making authority (trust) when it comes to operational items."
- 🗨️ "I don't feel empowered to make substantive decisions that impact my team without conferring with those above me."
- 🗨️ "Reducing micromanagement and creating an environment where supervisors can make decisions without fear of undue repercussions."



### **Address staffing and resource gaps (16%)**

- 🗨️ "Having personnel! If we had the additional personnel that we needed, I could focus solely on my job as a supervisor."
- 🗨️ "Have more people to support the work and allow others to take on new roles."
- 🗨️ "Budget support and staffing support. I have a lot of work to do, I need a budget and a staff that reflects that."

# Employee Communication

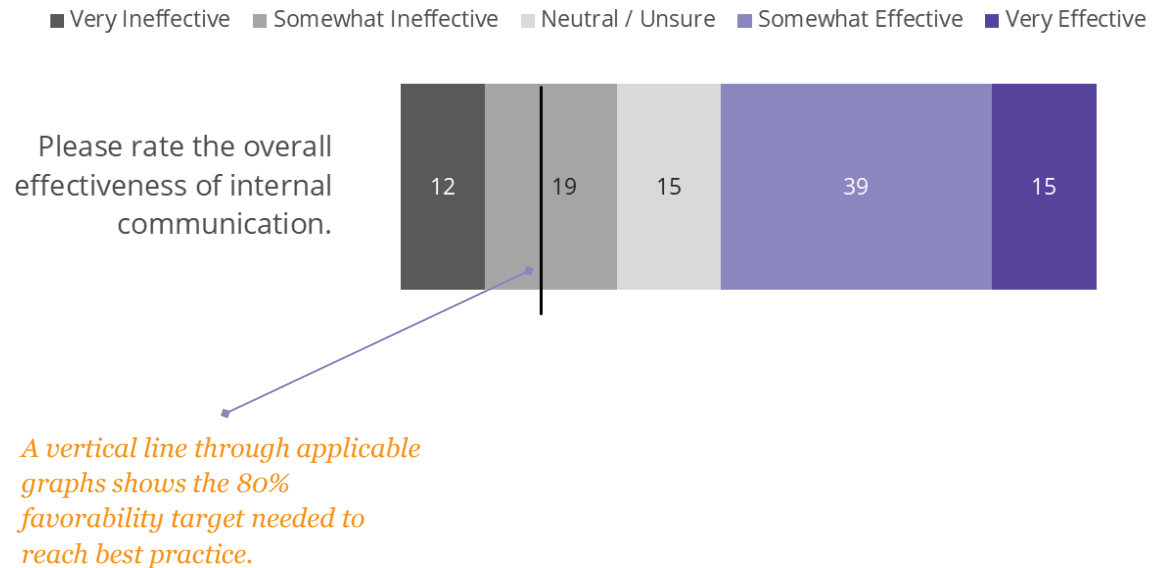
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- 📊 *Quantitative Findings: Overall Communication*
- 📊 *Open-Ended Feedback: Suggestions for Improvement*
- 📊 *Quantitative Findings: Aspects of Communication*

# BEST PRACTICE BENCHMARK

In best-practice organizations, we expect to see at least 80 percent of respondents offer favorable ratings in response to each communication-related survey item. Selecting either of the two most positive scale points on a 5-point scale is considered a favorable rating. In this section, we call out those items that have already reached (or exceeded) this target, along with those items with notable room for improvement.

## *Interpreting the Findings:*

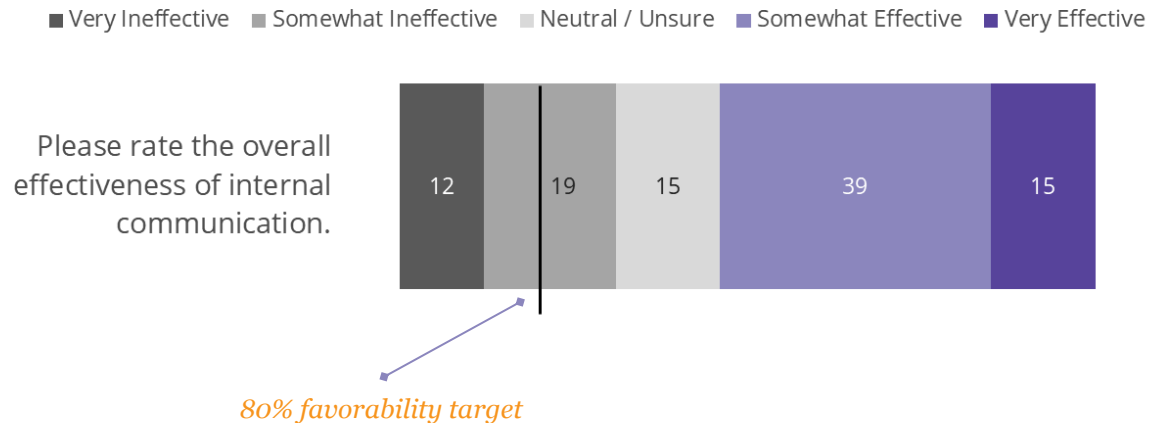


# QUANTITATIVE FINDINGS: OVERALL COMMUNICATION

## EMPLOYEE COMMUNICATION

*Perceptions of overall communication fall well below the best-practice target.*

Slightly more than half (54 percent) of respondents consider internal communication effective, including 39 percent who say it is somewhat effective and 15 percent who say it is very effective. The 31 percent who view communication as somewhat or very ineffective signal that there is meaningful room to strengthen how information flows across the organization.



# OPEN-ENDED FEEDBACK: SUGGESTIONS FOR IMPROVEMENT

*Respondents desire more transparent, timely, and streamlined communication.*

A follow-up question asked respondents, **"If the organization could do one thing to improve its communication with you, what would that be?"** The research team conducted qualitative content analyses on the 622 responses to this question and presents the most prominent themes below. Representative comments further illustrate each theme.



## **Be more transparent, authentic, and honest (26%)**

- 🗨️ "Transparency at all levels. Speak the truth. No political speak."
- 🗨️ "Trust is key when it comes to leadership. Communication with the upmost honesty and intent is vital."
- 🗨️ "Transparency of decision making, specifically the manner or reasoning behind decisions."



## **Consolidate channels and reduce communication volume (18%)**

- 🗨️ "Limit the amount of communication channels that lead to receiving the same information multiple times."
- 🗨️ "Less tools, or specific guidelines on using those tools. We have too many ways to communicate."
- 🗨️ "We are flooded with information on a daily basis, much of which does not seem very relevant to organizational operations. All of that information could be condensed into a single, concise, daily briefing, perhaps with links for more information as desired."



## **Communicate updates and responses in a more timely manner (13%)**

- 🗨️ "Tell me changes that are coming. Whether that be about my career or about organizational changes."
- 🗨️ "Clear, timely updates along with reliable responsiveness to questions."
- 🗨️ "Communicate happenings within the Town of Cary before local news outlets get the story out."



## **Enable more two-way communication and feedback (12%)**

- 🗨️ "To provide an environment where we feel comfortable asking questions and voicing concerns."
- 🗨️ "I feel most information is appropriately communicated to me, but information communicated back to leadership is not heard or listened to."
- 🗨️ "Continue regular All Hands meetings that allow for open Q&A with staff."



## **Ensure clear, consistent messaging across levels and departments (11%)**

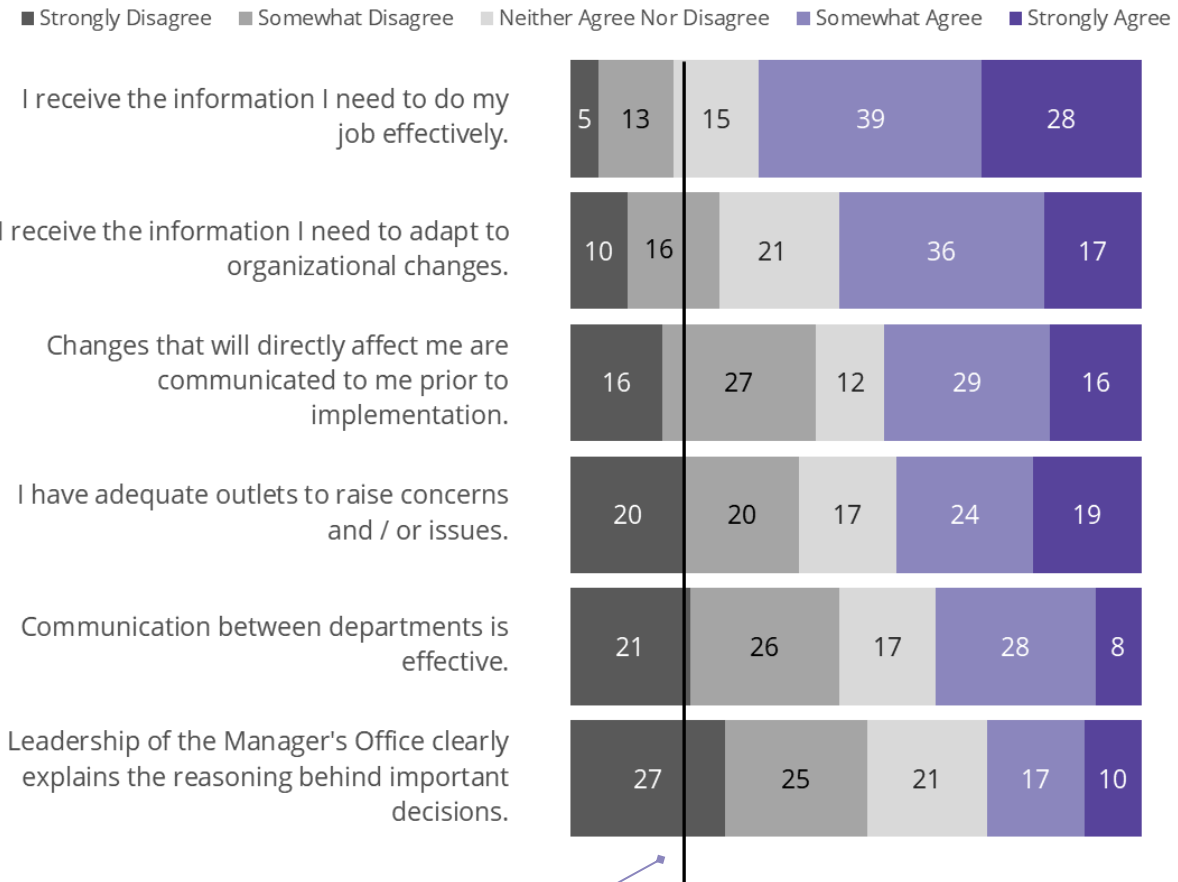
- 🗨️ "Department heads interpret messages from the top differently and it is then disseminated to the departments with different takes."
- 🗨️ "There needs to be consistent messaging from the Manager's Office to each Division. And there needs to be a follow-through component to ensure that messaging within Divisions is being delivered in a clear manner."
- 🗨️ "There is a lack of consistent messaging. Discussions and decisions made by top management do not always trickle down."

# QUANTITATIVE FINDINGS: ASPECTS OF COMMUNICATION

## EMPLOYEE COMMUNICATION

*Perceptions of job-related information are strong, but gaps emerge around cross-departmental communication and decision-making transparency.*

As shown to the right, 67 percent say they receive the information they need to do their jobs effectively. However, confidence declines when it comes to communication about organizational change: 53 percent feel they receive what they need to adapt to changes, and fewer than half say that changes directly affecting them are communicated before implementation. Employees also express a desire for stronger outlets to raise concerns (43 percent agree adequate outlets exist) and more effective cross-departmental communication. The area most in need of attention is decision transparency from the Manager's Office, where the majority of respondents disagree.



80% favorability target

# Employee Working Experience

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- 📌 *Quantitative Findings: Culture, Recognition, and Belonging*
- 📌 *Quantitative Findings: Capacity, Tools, and Compensation*
- 📌 *Quantitative Findings: Growth and Development*
- 📌 *Quantitative Findings: Future Alignment*
- 📌 *Open-Ended Feedback: What's Working Well*
- 📌 *Open-Ended Feedback: Suggestions for Improvement*

# QUANTITATIVE FINDINGS: CULTURE, RECOGNITION, AND BELONGING

## EMPLOYEES' WORKING EXPERIENCE

*Respondents feel respected and like they belong at the Town of Cary, but accountability and value alignment represent key opportunities.*

Employees report a sense of belonging and feel their expertise is valued, with 62 percent agreeing to each. Opportunities for cross-departmental interaction and feelings of recognition are also reasonably positive.

Fewer than half feel the organization's stated values are reflected in how people actually behave, and about one in three employees feel safe speaking up without fear of negative consequences or believe policies are followed consistently.

Additionally, fewer than 30 percent view accountability and value alignment with senior leadership positively.



# QUANTITATIVE FINDINGS: CAPACITY, TOOLS, AND COMPENSATION

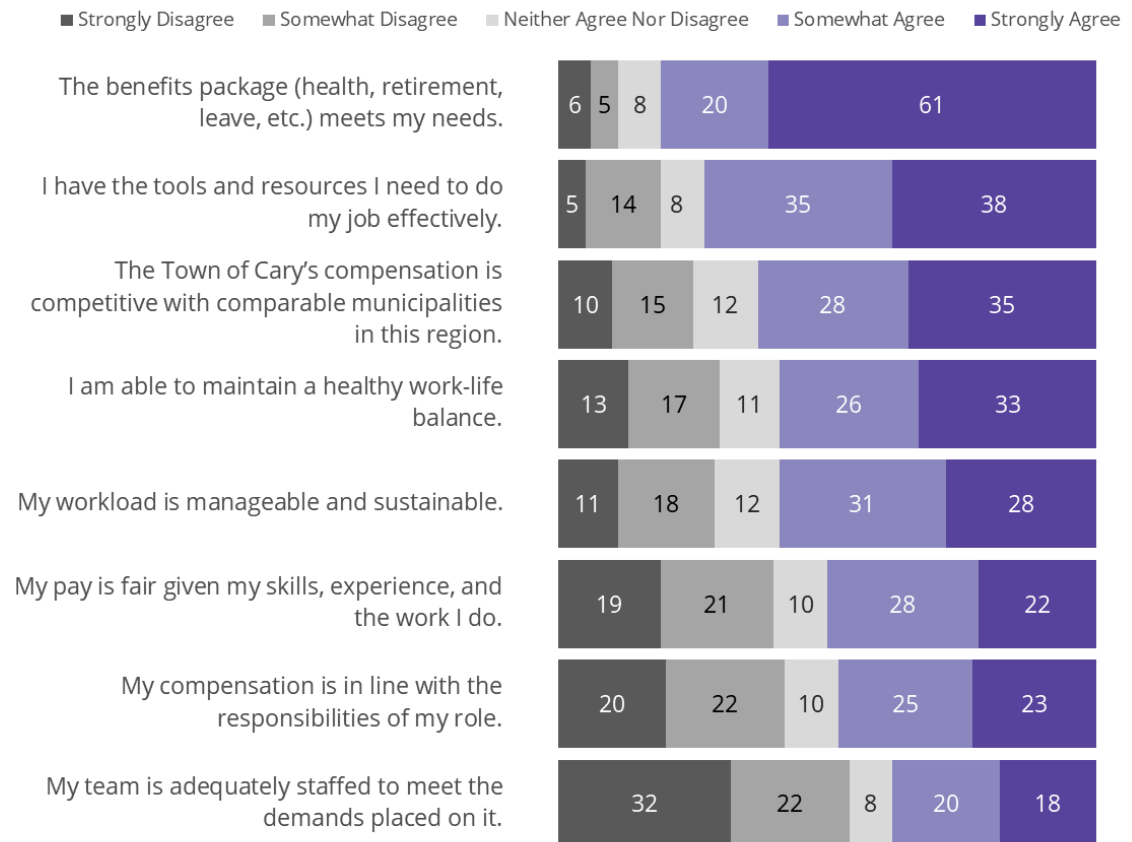
## EMPLOYEES' WORKING EXPERIENCE

*Benefits and tools rate highly, but pay equity and staffing are areas for growth.*

Employees express strong satisfaction with their benefits package, with 81 percent saying it meets their needs. Nearly three-quarters also feel they have the tools and resources needed to do their jobs effectively.

Perceptions of compensation competitiveness with comparable municipalities are reasonably positive at 63 percent, and about six in ten employees feel they can maintain a healthy work-life balance and that their workload is manageable.

Agreement declines when employees assess their individual pay. Around half of respondents feel their pay is fair given their skills and experience and feel their compensation aligns with their role's responsibilities. Staffing is the area of greatest concern, with 38% agreeing their team is adequately staffed to meet demands.



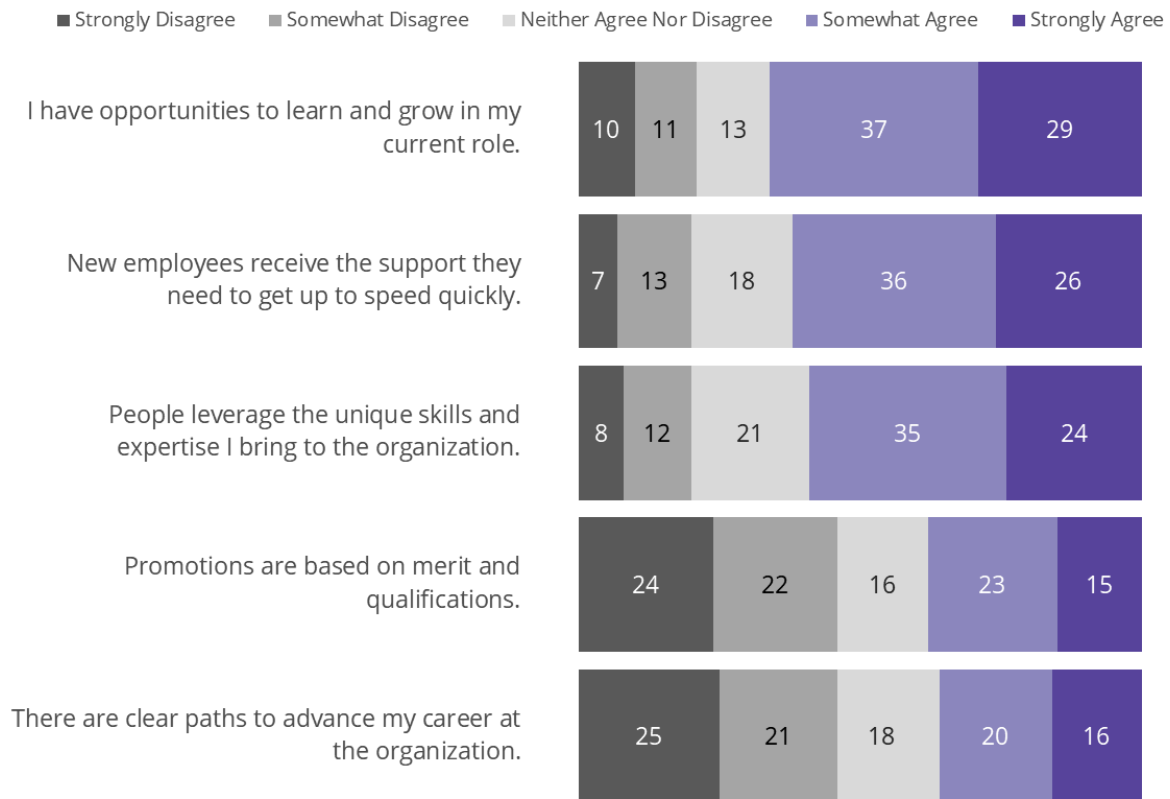
# QUANTITATIVE FINDINGS: GROWTH AND DEVELOPMENT

## EMPLOYEES' WORKING EXPERIENCE

*Respondents feel they have opportunities to grow in their role, but are less clear on career advancement pathways.*

Employees report positive experiences with learning and growth within their current roles, with 66 percent agreeing to that item. Roughly 60 percent of respondents agree that new employees receive the support they need to get up to speed and that people feel their unique skills and expertise are leveraged by the organization.

Perceptions shift considerably when it comes to advancement. Fewer than four in ten agree that promotions are based on merit and qualifications or that there are clear paths to advance their careers at the organization.



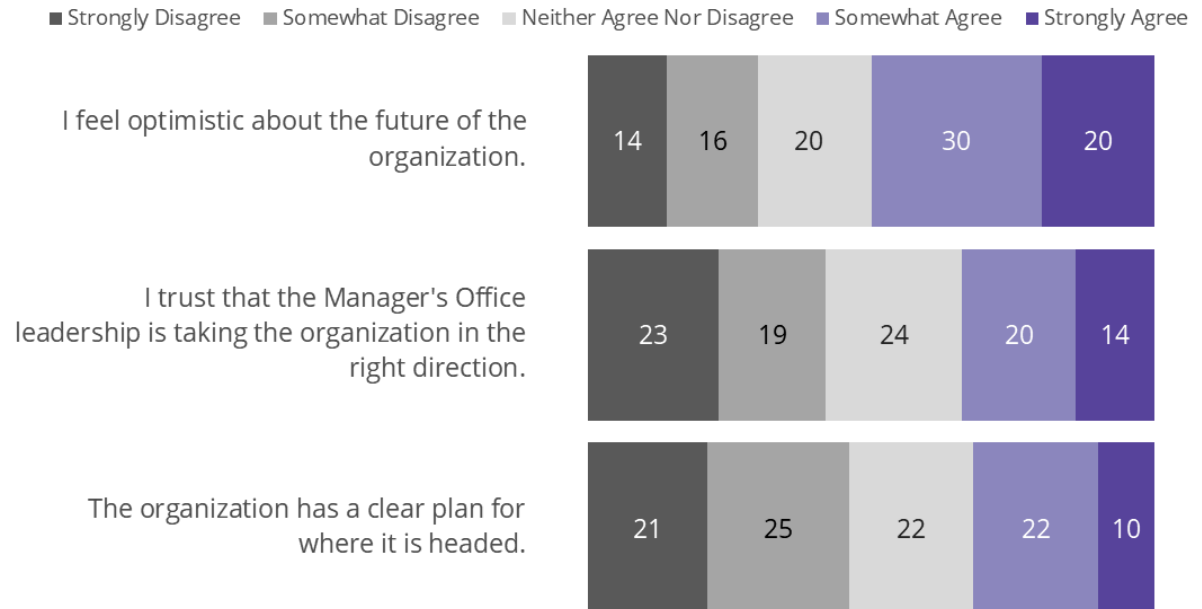
# QUANTITATIVE FINDINGS: FUTURE ALIGNMENT

## EMPLOYEES' WORKING EXPERIENCE

*Half of respondents feel optimistic about the future of the organization, while roughly a third trust leadership and believe the organization has a clear plan for its direction.*

Half of respondents feel optimistic about the future of the organization, while 30 percent do not, reflecting a workforce that is divided but leaning cautiously positive.

Confidence declines when employees consider leadership's role in shaping that future with 34 percent trust that the Manager's Office is taking the organization in the right direction. Similarly, fewer than one in three feel the organization has a clear plan for where it is headed, while 46 percent disagree.



# OPEN-ENDED FEEDBACK: WHAT'S WORKING WELL

## EMPLOYEES' WORKING EXPERIENCE

*Respondents point to benefits, their colleagues, and a shared commitment to service excellence as the Town's greatest strengths. Many also mention that communication and leadership has improved recently.*

A follow-up question asked respondents, **"What is working well at the organization that we should make sure to keep?"** The research team conducted qualitative content analyses on the 686 responses to this question and presents the most prominent themes below. Representative comments further illustrate each theme.



### **Employee benefits package (38%)**

- 🗨️ "Health and benefits package are superior to most other municipalities in our area."
- 🗨️ "The benefits package offered by the Town is one of the main ways that employees can see that they are valued and respected as people in this organization. Those should be kept and enhanced."
- 🗨️ "Healthy Rewards benefits. Leave my Way. Any bonuses for employees."



### **Quality colleagues and team culture (26%)**

- 🗨️ "The people are the heartbeat of the organization."
- 🗨️ "I value the overall work environment and the team I work with. There's a strong sense of collaboration."
- 🗨️ "The quality of our people and the culture of employee empowerment that allows them to do their best work."



### **Commitment to service excellence and community (15%)**

- 🗨️ "My supervisor truly wants the best for the Community we serve. She listens to our community members and tries to educate and encourage staff."
- 🗨️ "I think Cary has a standard of excellence that is unique and makes me proud to work here."
- 🗨️ "Our long-standing dedication to excellence is what led Cary to its greatness today."



### **Recent changes in communication and leadership (12%)**

- 🗨️ "There has been a noticeable improvement in leadership accessibility, which has made it easier to engage, share feedback, and feel heard. That openness is a meaningful step forward and creates a strong foundation for continued progress."
- 🗨️ "With the change of leadership, the flow of information and the reaction to employee and citizen feedback seems to be improving, as does the general sense of transparency."
- 🗨️ "The recent open lines of communication are vital to the health and wellbeing of the Town and its employees. That needs to continue."

# OPEN-ENDED FEEDBACK: SUGGESTIONS FOR IMPROVEMENT

## EMPLOYEES' WORKING EXPERIENCE

*Respondents identify leadership accountability, compensation equity, staffing, and career development as the changes that would make the biggest impact.*

A follow-up question asked respondents, **"If you could change one thing to improve your experience as a Town employee, what would make the biggest impact?"** The research team conducted qualitative content analyses on the 731 responses to this question and presents the most prominent themes below. Representative comments further illustrate each theme.



### **Restore accountability and trustworthy communication from leadership (29%)**

- 🗨️ "Holding the Manager's Office and department heads accountable for their actions."
- 🗨️ "Be honest. Say what you mean and mean what you say."
- 🗨️ "The biggest improvement would be fostering a culture of respectful, consistent, and supportive communication at all leadership levels."



### **Address compensation and pay equity (26%)**

- 🗨️ "The Town should implement a standardized, longevity-based step plan that accounts for Time-in-Grade. Currently, the pay structure fails to distinguish between different levels of experience within the same promoted rank. It is demoralizing for long-term promoted staff to see others with significantly less time in that same role earning a similar or even higher salary."
- 🗨️ "Fair pay for employees' qualifications and evaluations."
- 🗨️ "Seniority and experience being taken into consideration in regards to pay, schedules, and promotions."



### **Increase staffing levels (23%)**

- 🗨️ "Having more support and additional full-time positions to manage workloads would make the biggest impact."
- 🗨️ "Adequate staffing to match workload would make the biggest impact. Right now, expectations continue to grow without a corresponding increase in staff, which leads to constant pressure, competing priorities, and reduced ability to do our best work."
- 🗨️ "Adequate staffing for the fire department so that overtime and vacation leave become a non-issue."



### **Improve career development and advancement (16%)**

- 🗨️ "Pathway to advancement ... training available to all employees, not just select few."
- 🗨️ "I would like to see more opportunity for internal growth."
- 🗨️ "Provide more full-time positions across the Town as a pathway for seasonal / part-time employees. An organizational step-ladder, in a way."

# Going Forward

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📌 *Points of Leverage*

📌 *Suggestions for Next Steps*

# POINTS OF LEVERAGE

GOING FORWARD

*Additional analyses identify points of leverage as the Town of Cary works to improve.*

To help inform improvement efforts, the research team conducted regression analyses to identify predictors of three key survey items. Identifying those items that most strongly drive perceptions of these key areas of sentiment will help determine areas of focus.

## *Predictors of Recommending the Town of Cary*



- 🌱 I feel like I belong at this organization.
- 🌱 [Among Supervisors] I feel supported by the organization in my role as a supervisor.
- 🌱 [Among Non-Supervisors] Leadership of the Manager's Office genuinely cares about employee wellbeing.

## *Predictors of Communication Effectiveness*



- 🌱 I receive the information I need to adapt to organizational changes.
- 🌱 Communication between departments is effective.

## *Predictors of Trust in Manager's Office Leadership*



- 🌱 I can count on the Manager's Office leadership to do what they say.
- 🌱 Leadership of the Manager's Office listens to and acts on employee feedback.

*The research team conducted regression analyses to identify key predictors of "I would recommend the Town of Cary as a great place to work," "Please rate the overall effectiveness of internal communication," and "I trust the Manager's Office leadership."*

# SUGGESTIONS FOR NEXT STEPS

## GOING FORWARD

**Restore trust by building on recent leadership visibility and openness.** With fewer than one in four employees trusting the Town Manager's Office leadership or believing their feedback is acted upon, trust cannot be built through messaging alone. It requires visible follow-through.

1. Within the first 60 days following this survey report, provide a detailed action framework acknowledging specific findings and the concrete actions being taken in response. Continue to provide regular updates tied to feedback from this survey and other forums.
2. Commit to a regular cadence of employee-facing touchpoints structured around dialogue, not announcements. Approach these forums with curiosity rather than defensiveness.
3. Create a mechanism for employees to submit questions or concerns directly to the Town Manager's Office leadership. Commit to responding to submissions in a timely manner to foster visible accountability for what was heard.

**Strengthen consistency and accountability across the organization.** Ratings and open-ended comments indicate skepticism that policies are consistently applied and people are consistently held accountable for their decisions and actions. Employees are watching to see whether the organization means what it says.

1. Establish clear, consistent expectations for performance and conduct across departments and levels. Incorporate these expectations into performance evaluations, including for directors and leaders in the Town Manager's Office leaders, to ensure uniform application of standards.
2. Review and address HR process inconsistencies cited by supervisors. Supervisors note that slow timelines, bottlenecked approvals, and perceived inconsistent investigation processes undermine their ability to manage fairly.
3. Continue gathering feedback through an annual employee engagement survey to track long-term trends and more focused quarterly pulse surveys to quickly identify actions that are moving the needle, issues that need more attention or a different solution, and new needs that are evolving. Follow-up each survey by sharing the results and engaging employees to help develop plans that address ongoing challenges.

# SUGGESTIONS FOR NEXT STEPS, CONT'D.

## GOING FORWARD

**Assess possible solutions to address staffing, pay equity, and career pathways.** Staffing is one of the lowest-rated items and is frequently cited in open-ended comments. Employees also raise concerns about pay compression and opaque advancement pathways.

1. Conduct a departmental workload audit to identify where understaffing is most severe, develop a forward-looking plan to address gaps, and retire the framing of lean staffing as an organizational virtue.
2. Commission a compensation equity review with specific attention to pay compression among long-tenured employees in promoted ranks.
3. Publish transparent, role-specific career advancement criteria so that employees can see a realistic path forward and the basis for promotions is standardized for each role.
4. Ensure the criteria and process for merit awards is communicated clearly and administered equitably.

**Enhance supervisor resources that empower them to lead and communicate effectively.** The regression analysis identifies supervisor perception of organizational support as a key predictor of recommending the Town as a great place to work. Yet fewer than half of supervisors feel confident communicating Town Manager's Office decisions to their teams, and only 31 percent feel they have effective ways to surface employee concerns upward.

1. Establish a pre-communication protocol: supervisors should hear about decisions affecting their teams before those decisions are announced broadly, have space to ask questions, and be equipped to communicate with their teams effectively.
2. Create a Supervisors Advisory Group to provide leaders below the Director level with regular, direct access to the Town Manager's Office leadership. This establishes a structured two-way channel that formalizes upward feedback and signals that the supervisory layer is a trusted partner.
3. Provide ongoing training and development opportunities to equip supervisors with best practices, clarify procedures, and boost confidence in navigating challenging situations and difficult conversations.

# SUGGESTIONS FOR NEXT STEPS, CONT'D.

## GOING FORWARD

### **Strengthen internal communication, structure, and**

**ownership.** Just over half of employees find internal communication effective, and the qualitative data is clear: employees don't lack information overall so much as they lack clear, timely, and relevant information. The regression confirms that communication about organizational change and cross-departmental information flow are the two levers most tied to overall communication effectiveness.

1. Establish a standard practice of communicating changes to impacted employees before implementation as a part of the change management process. Provide context by explaining the reasoning, not just the decision.
2. Audit existing channels, designate primary vehicles by audience, and sunset redundant ones to simplify the communication environment for employees and improve overall message reach.
3. Since cross-departmental communication is a key driver of overall communication effectiveness, facilitate collaborative sharing through structured briefings, intranet updates, or periodic cross-team updates that help employees understand how their work connects to others'.
4. Establish clear ownership and structure for internal communication. Designate a single function or role accountable for setting internal communication strategy and ensuring consistent execution across the organization.

# ABOUT

## Improving Engagement and Communication within The Town of Cary: A survey measuring perceptions of employee engagement.

A product of CRA | Admired Leadership® For comments or questions, please contact Kellie Hamrick ([khamrick@cra-admiredleadership.com](mailto:khamrick@cra-admiredleadership.com)).

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# Appendix: Town of Cary Employee Engagement Survey Findings

PREPARED FOR TOWN OF CARY BY CRA | AL  
2026

This report presents detailed findings of survey responses based on Level, Tenure, Full-Time / Part-time status, and Consolidated Department from the Town of Cary Employee Engagement Survey. Respondents were asked to rate survey items on a 5-point scale, where 5 was the most favorable rating. Throughout the report, tables show the percent favorability (combined ratings of '4' or '5' on a 5-point scale) and mean scores. The report does not show data for groups that had fewer than 5 respondents for a survey item.

## Demographic Findings

|                                                  |    |
|--------------------------------------------------|----|
| Findings by Level .....                          | 3  |
| Findings by Tenure .....                         | 7  |
| Findings by Full-Time and Part-Time Status ..... | 11 |
| Findings by Consolidated Department.....         | 15 |

## Findings by Level

This section presents findings among respondents classified as Exempt Individual Contributors, Non-Exempt Individual Contributors, Exempt Supervisors, or Non-Exempt Supervisors.

### Percent Favorable and Mean Scores

|                                                                                                                                       | Non-Exempt<br>IC<br>(603) | Exempt IC<br>(34) | Non-Exempt<br>Supervisor<br>(110) | Exempt<br>Supervisor<br>(147) | Overall<br>(1002) |
|---------------------------------------------------------------------------------------------------------------------------------------|---------------------------|-------------------|-----------------------------------|-------------------------------|-------------------|
| <b>Overall Engagement</b>                                                                                                             |                           |                   |                                   |                               |                   |
| My work gives me a sense of purpose and meaning.                                                                                      | 81%<br>4.2                | 91%<br>4.4        | 82%<br>4.2                        | 88%<br>4.4                    | 82%<br>4.2        |
| I can see myself working for the Town of Cary two years from now.                                                                     | 77%<br>4.1                | 88%<br>4.5        | 73%<br>4.0                        | 74%<br>4.1                    | 76%<br>4.1        |
| I am proud to work for the Town of Cary.                                                                                              | 74%<br>4.0                | 79%<br>4.1        | 61%<br>3.6                        | 76%<br>4.1                    | 72%<br>4.0        |
| I would recommend the Town of Cary as a great place to work.                                                                          | 72%<br>3.9                | 76%<br>4.0        | 57%<br>3.4                        | 72%<br>3.9                    | 70%<br>3.8        |
| <b>Perceptions of Leadership</b>                                                                                                      |                           |                   |                                   |                               |                   |
| My direct supervisor treats me with respect.                                                                                          | 87%<br>4.5                | 82%<br>4.5        | 88%<br>4.5                        | 89%<br>4.5                    | 87%<br>4.5        |
| My direct supervisor genuinely cares about my wellbeing.                                                                              | 83%<br>4.3                | 79%<br>4.4        | 82%<br>4.3                        | 87%<br>4.4                    | 83%<br>4.3        |
| I trust my direct supervisor.                                                                                                         | 81%<br>4.2                | 79%<br>4.2        | 73%<br>4.0                        | 83%<br>4.2                    | 80%<br>4.2        |
| My direct supervisor communicates clear expectations.                                                                                 | 77%<br>4.1                | 76%<br>4.1        | 77%<br>4.0                        | 79%<br>4.1                    | 77%<br>4.1        |
| My direct supervisor gives me useful feedback on a regular basis.                                                                     | 75%<br>4.1                | 76%<br>4.1        | 70%<br>3.9                        | 77%<br>4.1                    | 75%<br>4.0        |
| Leadership of the Manager's Office treats employees with respect.                                                                     | 34%<br>3.0                | 63%<br>3.7        | 27%<br>2.7                        | 43%<br>3.2                    | 37%<br>3.0        |
| Leadership of the Manager's Office genuinely cares about employee wellbeing.                                                          | 30%<br>2.7                | 61%<br>3.5        | 21%<br>2.4                        | 46%<br>3.1                    | 34%<br>2.8        |
| I am confident that decisions affecting my work are driven by organizational priorities and professional judgment.                    | 33%<br>2.8                | 53%<br>3.4        | 21%<br>2.4                        | 40%<br>2.9                    | 34%<br>2.8        |
| I can count on the Manager's Office leadership to do what they say.                                                                   | 23%<br>2.5                | 52%<br>3.3        | 11%<br>2.0                        | 37%<br>2.9                    | 25%<br>2.6        |
| I trust the Manager's Office leadership.                                                                                              | 22%<br>2.4                | 36%<br>3.0        | 14%<br>2.0                        | 34%<br>2.9                    | 24%<br>2.5        |
| Leadership of the Manager's Office takes employee input into account when making decisions that will impact those employees directly. | 21%<br>2.4                | 47%<br>3.2        | 10%<br>1.9                        | 35%<br>2.8                    | 23%<br>2.5        |
| Leadership of the Manager's Office listens to and acts on employee feedback.                                                          | 20%<br>2.5                | 41%<br>3.0        | 13%<br>1.9                        | 34%<br>2.8                    | 22%<br>2.5        |

## Percent Favorable and Mean Scores

|                                                                                                        | Non-Exempt<br>IC* | Exempt IC* | Non-Exempt<br>Supervisor<br>(110) | Exempt<br>Supervisor<br>(147) | Overall<br>(255) |
|--------------------------------------------------------------------------------------------------------|-------------------|------------|-----------------------------------|-------------------------------|------------------|
| <b>Supervisors' Experience</b>                                                                         |                   |            |                                   |                               |                  |
| I am confident in my ability to address performance issues when they arise with the people on my team. | NA                | NA         | 80%<br>4.2                        | 84%<br>4.3                    | 82%<br>4.3       |
| I have the training and development I need to effectively supervise my team.                           | NA                | NA         | 65%<br>3.6                        | 79%<br>4.1                    | 73%<br>3.9       |
| I feel empowered to make decisions that impact my team.                                                | NA                | NA         | 70%<br>3.8                        | 72%<br>3.9                    | 71%<br>3.9       |
| I feel supported by the organization in my role as a supervisor.                                       | NA                | NA         | 49%<br>3.3                        | 70%<br>3.8                    | 60%<br>3.6       |
| I feel confident communicating decisions made by the Manager's Office leadership to my team.           | NA                | NA         | 38%<br>3.1                        | 56%<br>3.6                    | 49%<br>3.4       |
| I have effective ways to share employee feedback and concerns with the Manager's Office leadership.    | NA                | NA         | 15%<br>2.2                        | 42%<br>3.0                    | 31%<br>2.7       |

\*The table shows NA for Individual Contributors because these survey items appeared for Supervisors only.

## Percent Favorable and Mean Scores

|                                                                                                                      | Non-Exempt<br>IC<br>(603) | Exempt IC<br>(34) | Non-Exempt<br>Supervisor<br>(110) | Exempt<br>Supervisor<br>(147) | Overall<br>(1002) |
|----------------------------------------------------------------------------------------------------------------------|---------------------------|-------------------|-----------------------------------|-------------------------------|-------------------|
| <b>Employee Communication</b>                                                                                        |                           |                   |                                   |                               |                   |
| Please rate the overall effectiveness of internal communication.                                                     | 53%<br>3.3                | 67%<br>3.6        | 44%<br>3.0                        | 59%<br>3.4                    | 54%<br>3.3        |
| I receive the information I need to do my job effectively.                                                           | 67%<br>3.7                | 73%<br>3.9        | 63%<br>3.6                        | 74%<br>3.8                    | 67%<br>3.7        |
| I receive the information I need to adapt to organizational changes.                                                 | 53%<br>3.4                | 70%<br>3.6        | 46%<br>3.2                        | 61%<br>3.5                    | 53%<br>3.3        |
| Changes that will directly affect me are communicated to me prior to implementation.                                 | 45%<br>3.0                | 70%<br>3.5        | 38%<br>2.8                        | 52%<br>3.2                    | 45%<br>3.0        |
| I have adequate outlets to raise concerns and / or issues.                                                           | 43%<br>3.0                | 55%<br>3.4        | 35%<br>2.8                        | 50%<br>3.2                    | 43%<br>3.0        |
| Communication between departments is effective.                                                                      | 35%<br>2.8                | 49%<br>3.1        | 30%<br>2.5                        | 45%<br>3.0                    | 36%<br>2.8        |
| Leadership of the Manager's Office clearly explains the reasoning behind important decisions.                        | 27%<br>2.6                | 49%<br>3.2        | 17%<br>2.1                        | 32%<br>2.7                    | 27%<br>2.6        |
| <b>Employees' Working Experience</b>                                                                                 |                           |                   |                                   |                               |                   |
| I feel like I belong at this organization.                                                                           | 62%<br>3.7                | 75%<br>4.1        | 52%<br>3.3                        | 74%<br>4.0                    | 62%<br>3.7        |
| My professional judgment and expertise are respected in decision-making that falls within my area of responsibility. | 59%<br>3.6                | 76%<br>4.0        | 59%<br>3.4                        | 75%<br>3.9                    | 62%<br>3.6        |
| I have sufficient opportunities to interact with people in different departments and teams.                          | 49%<br>3.3                | 75%<br>4.1        | 47%<br>3.2                        | 83%<br>4.2                    | 58%<br>3.5        |
| My contributions are recognized and appreciated.                                                                     | 55%<br>3.4                | 79%<br>3.9        | 43%<br>3.0                        | 65%<br>3.6                    | 56%<br>3.4        |
| The organization's stated values are reflected in how people actually behave here.                                   | 47%<br>3.1                | 59%<br>3.2        | 38%<br>2.7                        | 56%<br>3.2                    | 47%<br>3.1        |
| I feel safe to speak up or raise concerns without fear of negative consequences.                                     | 39%<br>2.8                | 41%<br>3.0        | 24%<br>2.2                        | 39%<br>2.9                    | 36%<br>2.7        |
| Policies and rules are followed consistently here.                                                                   | 39%<br>2.9                | 29%<br>2.6        | 21%<br>2.3                        | 30%<br>2.6                    | 35%<br>2.8        |
| Employees are treated equitably, regardless of their role or level.                                                  | 34%<br>2.7                | 53%<br>3.0        | 24%<br>2.3                        | 32%<br>2.7                    | 31%<br>2.6        |
| Council decisions are consistent with how we describe our values.                                                    | 27%<br>2.7                | 48%<br>3.3        | 18%<br>2.4                        | 35%<br>2.9                    | 29%<br>2.7        |
| People are held accountable for their decisions and actions.                                                         | 30%<br>2.5                | 39%<br>2.8        | 20%<br>2.2                        | 26%<br>2.5                    | 28%<br>2.5        |
| Decisions by the Manager's Office leadership are consistent with how we describe our values.                         | 27%<br>2.6                | 39%<br>2.9        | 14%<br>2.0                        | 34%<br>2.7                    | 27%<br>2.5        |
| The benefits package (health, retirement, leave, etc.) meets my needs.                                               | 74%<br>4.1                | 100%<br>4.9       | 84%<br>4.3                        | 95%<br>4.7                    | 81%<br>4.3        |
| I have the tools and resources I need to do my job effectively.                                                      | 76%<br>4.0                | 82%<br>4.0        | 70%<br>3.7                        | 71%<br>3.7                    | 73%<br>3.9        |

## Percent Favorable and Mean Scores

|                                                                                                 | Non-Exempt<br>IC<br>(603) | Exempt IC<br>(34) | Non-Exempt<br>Supervisor<br>(110) | Exempt<br>Supervisor<br>(147) | Overall<br>(1002) |
|-------------------------------------------------------------------------------------------------|---------------------------|-------------------|-----------------------------------|-------------------------------|-------------------|
| <b>Employees' Working Experience (cont'd)</b>                                                   |                           |                   |                                   |                               |                   |
| The Town of Cary's compensation is competitive with comparable municipalities in this region.   | 63%<br>3.6                | 90%<br>4.4        | 60%<br>3.6                        | 66%<br>3.7                    | 63%<br>3.7        |
| My workload is manageable and sustainable.                                                      | 66%<br>3.7                | 58%<br>3.2        | 46%<br>3.0                        | 52%<br>3.1                    | 59%<br>3.5        |
| I am able to maintain a healthy work-life balance.                                              | 63%<br>3.7                | 76%<br>3.9        | 47%<br>3.0                        | 51%<br>3.2                    | 59%<br>3.5        |
| My pay is fair given my skills, experience, and the work I do.                                  | 48%<br>3.1                | 72%<br>3.8        | 42%<br>2.9                        | 61%<br>3.4                    | 50%<br>3.1        |
| My compensation is in line with the responsibilities of my role.                                | 47%<br>3.1                | 61%<br>3.6        | 39%<br>2.9                        | 60%<br>3.3                    | 48%<br>3.1        |
| My team is adequately staffed to meet the demands placed on it.                                 | 44%<br>2.9                | 30%<br>2.5        | 27%<br>2.3                        | 33%<br>2.5                    | 38%<br>2.7        |
| I have opportunities to learn and grow in my current role.                                      | 66%<br>3.6                | 88%<br>4.3        | 60%<br>3.4                        | 75%<br>3.9                    | 66%<br>3.7        |
| New employees receive the support they need to get up to speed quickly.                         | 64%<br>3.7                | 67%<br>3.6        | 60%<br>3.5                        | 63%<br>3.6                    | 62%<br>3.6        |
| People leverage the unique skills and expertise I bring to the organization.                    | 57%<br>3.5                | 84%<br>4.1        | 46%<br>3.2                        | 72%<br>3.9                    | 59%<br>3.5        |
| Promotions are based on merit and qualifications.                                               | 35%<br>2.8                | 55%<br>3.3        | 34%<br>2.7                        | 49%<br>3.2                    | 38%<br>2.8        |
| There are clear paths to advance my career at the organization.                                 | 39%<br>2.8                | 42%<br>3.1        | 31%<br>2.7                        | 41%<br>3.1                    | 36%<br>2.8        |
| I feel optimistic about the future of the organization.                                         | 49%<br>3.2                | 67%<br>3.6        | 36%<br>2.8                        | 59%<br>3.5                    | 50%<br>3.2        |
| I trust that the Manager's Office leadership is taking the organization in the right direction. | 32%<br>2.8                | 56%<br>3.5        | 20%<br>2.4                        | 46%<br>3.3                    | 34%<br>2.8        |
| The organization has a clear plan for where it is headed.                                       | 34%<br>2.8                | 44%<br>3.0        | 21%<br>2.4                        | 38%<br>2.8                    | 32%<br>2.7        |

## Findings by Tenure

This section presents findings among respondents who have been full-time or part-time employees for less than 5 years, 5-10 years, 10-15 years, or more than 15 years.

### Percent Favorable and Mean Scores

|                                                                                                                                       | 5 years or<br>less<br>(414) | 5–10 years<br>(153) | 10–15 years<br>(152) | More than 15<br>years<br>(259) | Overall<br>(1002) |
|---------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|---------------------|----------------------|--------------------------------|-------------------|
| <b>Overall Engagement</b>                                                                                                             |                             |                     |                      |                                |                   |
| My work gives me a sense of purpose and meaning.                                                                                      | 86%<br>4.3                  | 78%<br>4.2          | 82%<br>4.2           | 80%<br>4.1                     | 82%<br>4.2        |
| I can see myself working for the Town of Cary two years from now.                                                                     | 80%<br>4.2                  | 78%<br>4.2          | 71%<br>4.0           | 72%<br>4.0                     | 76%<br>4.1        |
| I am proud to work for the Town of Cary.                                                                                              | 78%<br>4.1                  | 71%<br>3.8          | 70%<br>3.9           | 66%<br>3.8                     | 72%<br>4.0        |
| I would recommend the Town of Cary as a great place to work.                                                                          | 78%<br>4.1                  | 65%<br>3.7          | 60%<br>3.6           | 67%<br>3.6                     | 70%<br>3.8        |
| <b>Perceptions of Leadership</b>                                                                                                      |                             |                     |                      |                                |                   |
| My direct supervisor treats me with respect.                                                                                          | 90%<br>4.6                  | 85%<br>4.4          | 86%<br>4.4           | 84%<br>4.3                     | 87%<br>4.5        |
| My direct supervisor genuinely cares about my wellbeing.                                                                              | 87%<br>4.5                  | 83%<br>4.3          | 81%<br>4.3           | 79%<br>4.2                     | 83%<br>4.3        |
| I trust my direct supervisor.                                                                                                         | 84%<br>4.4                  | 80%<br>4.1          | 79%<br>4.2           | 74%<br>4.0                     | 80%<br>4.2        |
| My direct supervisor communicates clear expectations.                                                                                 | 79%<br>4.1                  | 76%<br>4.1          | 77%<br>4.1           | 76%<br>4.0                     | 77%<br>4.1        |
| My direct supervisor gives me useful feedback on a regular basis.                                                                     | 77%<br>4.1                  | 79%<br>4.1          | 72%<br>4.0           | 70%<br>3.9                     | 75%<br>4.0        |
| Leadership of the Manager's Office treats employees with respect.                                                                     | 43%<br>3.2                  | 28%<br>2.6          | 33%<br>2.9           | 37%<br>3.0                     | 37%<br>3.0        |
| Leadership of the Manager's Office genuinely cares about employee wellbeing.                                                          | 37%<br>3.0                  | 23%<br>2.5          | 31%<br>2.7           | 34%<br>2.8                     | 34%<br>2.8        |
| I am confident that decisions affecting my work are driven by organizational priorities and professional judgment.                    | 37%<br>3.0                  | 29%<br>2.6          | 29%<br>2.7           | 33%<br>2.7                     | 34%<br>2.8        |
| I can count on the Manager's Office leadership to do what they say.                                                                   | 28%<br>2.8                  | 20%<br>2.3          | 19%<br>2.4           | 26%<br>2.5                     | 25%<br>2.6        |
| I trust the Manager's Office leadership.                                                                                              | 28%<br>2.7                  | 19%<br>2.2          | 23%<br>2.4           | 21%<br>2.3                     | 24%<br>2.5        |
| Leadership of the Manager's Office takes employee input into account when making decisions that will impact those employees directly. | 26%<br>2.7                  | 15%<br>2.2          | 21%<br>2.4           | 23%<br>2.3                     | 23%<br>2.5        |
| Leadership of the Manager's Office listens to and acts on employee feedback.                                                          | 26%<br>2.7                  | 15%<br>2.2          | 20%<br>2.4           | 19%<br>2.3                     | 22%<br>2.5        |

## Percent Favorable and Mean Scores

|                                                                                                        | 5 years or<br>less<br>(34) | 5–10 years<br>(31) | 10–15 years<br>(50) | More than 15<br>years<br>(121) | Overall<br>(255) |
|--------------------------------------------------------------------------------------------------------|----------------------------|--------------------|---------------------|--------------------------------|------------------|
| <b>Supervisors' Experience</b>                                                                         |                            |                    |                     |                                |                  |
| I am confident in my ability to address performance issues when they arise with the people on my team. | 73%<br>4.0                 | 74%<br>4.0         | 82%<br>4.2          | 87%<br>4.4                     | 82%<br>4.3       |
| I have the training and development I need to effectively supervise my team.                           | 71%<br>3.8                 | 84%<br>4.1         | 62%<br>3.7          | 76%<br>3.9                     | 73%<br>3.9       |
| I feel empowered to make decisions that impact my team.                                                | 79%<br>4.2                 | 73%<br>3.9         | 72%<br>4.0          | 68%<br>3.7                     | 71%<br>3.9       |
| I feel supported by the organization in my role as a supervisor.                                       | 77%<br>3.9                 | 61%<br>3.6         | 56%<br>3.5          | 56%<br>3.4                     | 60%<br>3.6       |
| I feel confident communicating decisions made by the Manager's Office leadership to my team.           | 59%<br>3.7                 | 50%<br>3.2         | 41%<br>3.2          | 46%<br>3.3                     | 49%<br>3.4       |
| I have effective ways to share employee feedback and concerns with the Manager's Office leadership.    | 44%<br>3.2                 | 30%<br>2.5         | 25%<br>2.4          | 28%<br>2.6                     | 31%<br>2.7       |

## Percent Favorable and Mean Scores

|                                                                                                                      | 5 years or<br>less<br>(414) | 5–10 years<br>(153) | 10–15 years<br>(152) | More than 15<br>years<br>(259) | Overall<br>(1002) |
|----------------------------------------------------------------------------------------------------------------------|-----------------------------|---------------------|----------------------|--------------------------------|-------------------|
| <b>Employee Communication</b>                                                                                        |                             |                     |                      |                                |                   |
| Please rate the overall effectiveness of internal communication.                                                     | 61%<br>3.5                  | 48%<br>3.1          | 53%<br>3.3           | 46%<br>3.0                     | 54%<br>3.3        |
| I receive the information I need to do my job effectively.                                                           | 73%<br>3.9                  | 60%<br>3.5          | 63%<br>3.6           | 65%<br>3.6                     | 67%<br>3.7        |
| I receive the information I need to adapt to organizational changes.                                                 | 61%<br>3.6                  | 44%<br>3.1          | 47%<br>3.2           | 47%<br>3.2                     | 53%<br>3.3        |
| Changes that will directly affect me are communicated to me prior to implementation.                                 | 52%<br>3.2                  | 34%<br>2.7          | 38%<br>2.8           | 42%<br>2.9                     | 45%<br>3.0        |
| I have adequate outlets to raise concerns and / or issues.                                                           | 53%<br>3.3                  | 28%<br>2.6          | 39%<br>2.9           | 37%<br>2.8                     | 43%<br>3.0        |
| Communication between departments is effective.                                                                      | 39%<br>2.9                  | 29%<br>2.5          | 36%<br>2.8           | 34%<br>2.7                     | 36%<br>2.8        |
| Leadership of the Manager's Office clearly explains the reasoning behind important decisions.                        | 34%<br>2.8                  | 14%<br>2.4          | 24%<br>2.4           | 25%<br>2.5                     | 27%<br>2.6        |
| <b>Employees' Working Experience</b>                                                                                 |                             |                     |                      |                                |                   |
| I feel like I belong at this organization.                                                                           | 71%<br>3.9                  | 51%<br>3.5          | 58%<br>3.6           | 58%<br>3.6                     | 62%<br>3.7        |
| My professional judgment and expertise are respected in decision-making that falls within my area of responsibility. | 69%<br>3.8                  | 53%<br>3.3          | 53%<br>3.4           | 60%<br>3.5                     | 62%<br>3.6        |
| I have sufficient opportunities to interact with people in different departments and teams.                          | 59%<br>3.5                  | 47%<br>3.2          | 51%<br>3.4           | 63%<br>3.7                     | 58%<br>3.5        |
| My contributions are recognized and appreciated.                                                                     | 68%<br>3.7                  | 44%<br>3.0          | 49%<br>3.2           | 46%<br>3.1                     | 56%<br>3.4        |
| The organization's stated values are reflected in how people actually behave here.                                   | 55%<br>3.3                  | 40%<br>2.8          | 40%<br>3.0           | 42%<br>2.9                     | 47%<br>3.1        |
| I feel safe to speak up or raise concerns without fear of negative consequences.                                     | 49%<br>3.1                  | 24%<br>2.3          | 30%<br>2.4           | 28%<br>2.4                     | 36%<br>2.7        |
| Policies and rules are followed consistently here.                                                                   | 44%<br>3.1                  | 26%<br>2.5          | 27%<br>2.5           | 29%<br>2.5                     | 35%<br>2.8        |
| Employees are treated equitably, regardless of their role or level.                                                  | 45%<br>3.0                  | 21%<br>2.2          | 20%<br>2.3           | 19%<br>2.2                     | 31%<br>2.6        |
| Council decisions are consistent with how we describe our values.                                                    | 33%<br>2.9                  | 25%<br>2.6          | 27%<br>2.8           | 24%<br>2.6                     | 29%<br>2.7        |
| People are held accountable for their decisions and actions.                                                         | 39%<br>2.8                  | 19%<br>2.1          | 19%<br>2.3           | 23%<br>2.3                     | 28%<br>2.5        |
| Decisions by the Manager's Office leadership are consistent with how we describe our values.                         | 29%<br>2.7                  | 24%<br>2.3          | 24%<br>2.5           | 23%<br>2.3                     | 27%<br>2.5        |
| The benefits package (health, retirement, leave, etc.) meets my needs.                                               | 75%<br>4.0                  | 78%<br>4.2          | 84%<br>4.4           | 89%<br>4.5                     | 81%<br>4.3        |
| I have the tools and resources I need to do my job effectively.                                                      | 77%<br>4.0                  | 69%<br>3.8          | 71%<br>3.7           | 69%<br>3.8                     | 73%<br>3.9        |

## Percent Favorable and Mean Scores

|                                                                                                 | 5 years or<br>less<br>(414) | 5–10 years<br>(153) | 10–15 years<br>(152) | More than 15<br>years<br>(259) | Overall<br>(1002) |
|-------------------------------------------------------------------------------------------------|-----------------------------|---------------------|----------------------|--------------------------------|-------------------|
| <b>Employees' Working Experience (cont'd)</b>                                                   |                             |                     |                      |                                |                   |
| The Town of Cary's compensation is competitive with comparable municipalities in this region.   | 67%<br>3.8                  | 60%<br>3.4          | 62%<br>3.7           | 61%<br>3.6                     | 63%<br>3.7        |
| My workload is manageable and sustainable.                                                      | 70%<br>3.8                  | 44%<br>3.1          | 55%<br>3.3           | 53%<br>3.2                     | 59%<br>3.5        |
| I am able to maintain a healthy work-life balance.                                              | 72%<br>3.9                  | 43%<br>3.1          | 56%<br>3.3           | 53%<br>3.2                     | 59%<br>3.5        |
| My pay is fair given my skills, experience, and the work I do.                                  | 58%<br>3.4                  | 43%<br>2.9          | 44%<br>3.0           | 40%<br>2.8                     | 50%<br>3.1        |
| My compensation is in line with the responsibilities of my role.                                | 56%<br>3.4                  | 40%<br>2.9          | 46%<br>3.0           | 39%<br>2.8                     | 48%<br>3.1        |
| My team is adequately staffed to meet the demands placed on it.                                 | 49%<br>3.1                  | 29%<br>2.4          | 36%<br>2.6           | 26%<br>2.3                     | 38%<br>2.7        |
| I have opportunities to learn and grow in my current role.                                      | 74%<br>3.8                  | 60%<br>3.4          | 61%<br>3.6           | 61%<br>3.5                     | 66%<br>3.7        |
| New employees receive the support they need to get up to speed quickly.                         | 62%<br>3.6                  | 53%<br>3.5          | 63%<br>3.6           | 64%<br>3.6                     | 62%<br>3.6        |
| People leverage the unique skills and expertise I bring to the organization.                    | 65%<br>3.7                  | 51%<br>3.4          | 53%<br>3.4           | 58%<br>3.5                     | 59%<br>3.5        |
| Promotions are based on merit and qualifications.                                               | 44%<br>3.1                  | 30%<br>2.5          | 35%<br>2.7           | 33%<br>2.7                     | 38%<br>2.8        |
| There are clear paths to advance my career at the organization.                                 | 42%<br>3.0                  | 28%<br>2.6          | 35%<br>2.7           | 33%<br>2.8                     | 36%<br>2.8        |
| I feel optimistic about the future of the organization.                                         | 56%<br>3.4                  | 41%<br>3.1          | 49%<br>3.1           | 43%<br>3.0                     | 50%<br>3.2        |
| I trust that the Manager's Office leadership is taking the organization in the right direction. | 38%<br>2.9                  | 31%<br>2.8          | 36%<br>2.9           | 29%<br>2.7                     | 34%<br>2.8        |
| The organization has a clear plan for where it is headed.                                       | 37%<br>2.9                  | 29%<br>2.6          | 28%<br>2.7           | 28%<br>2.6                     | 32%<br>2.7        |

### Findings by Full-Time and Part-Time Status

This section presents findings among respondents employed with the Town of Cary on a full-time or part-time basis.

#### Percent Favorable and Mean Scores

|                                                                                                                                       | FT<br>(833) | PT<br>(169) | Overall<br>(1002) |
|---------------------------------------------------------------------------------------------------------------------------------------|-------------|-------------|-------------------|
| <b>Overall Engagement</b>                                                                                                             |             |             |                   |
| My work gives me a sense of purpose and meaning.                                                                                      | 81%<br>4.2  | 87%<br>4.4  | 82%<br>4.2        |
| I can see myself working for the Town of Cary two years from now.                                                                     | 77%<br>4.1  | 72%<br>3.9  | 76%<br>4.1        |
| I am proud to work for the Town of Cary.                                                                                              | 70%<br>3.9  | 84%<br>4.4  | 72%<br>4.0        |
| I would recommend the Town of Cary as a great place to work.                                                                          | 68%<br>3.7  | 78%<br>4.2  | 70%<br>3.8        |
| <b>Perceptions of Leadership</b>                                                                                                      |             |             |                   |
| My direct supervisor treats me with respect.                                                                                          | 87%<br>4.5  | 90%<br>4.6  | 87%<br>4.5        |
| My direct supervisor genuinely cares about my wellbeing.                                                                              | 82%<br>4.3  | 87%<br>4.5  | 83%<br>4.3        |
| I trust my direct supervisor.                                                                                                         | 78%<br>4.2  | 86%<br>4.4  | 80%<br>4.2        |
| My direct supervisor communicates clear expectations.                                                                                 | 76%<br>4.1  | 82%<br>4.3  | 77%<br>4.1        |
| My direct supervisor gives me useful feedback on a regular basis.                                                                     | 73%<br>4.0  | 80%<br>4.2  | 75%<br>4.0        |
| Leadership of the Manager's Office treats employees with respect.                                                                     | 36%<br>2.9  | 47%<br>3.5  | 37%<br>3.0        |
| Leadership of the Manager's Office genuinely cares about employee wellbeing.                                                          | 32%<br>2.8  | 42%<br>3.2  | 34%<br>2.8        |
| I am confident that decisions affecting my work are driven by organizational priorities and professional judgment.                    | 32%<br>2.7  | 47%<br>3.4  | 34%<br>2.8        |
| I can count on the Manager's Office leadership to do what they say.                                                                   | 23%<br>2.5  | 39%<br>3.3  | 25%<br>2.6        |
| I trust the Manager's Office leadership.                                                                                              | 22%<br>2.4  | 37%<br>3.1  | 24%<br>2.5        |
| Leadership of the Manager's Office takes employee input into account when making decisions that will impact those employees directly. | 21%<br>2.4  | 36%<br>3.1  | 23%<br>2.5        |
| Leadership of the Manager's Office listens to and acts on employee feedback.                                                          | 21%<br>2.4  | 31%<br>3.1  | 22%<br>2.5        |

## Percent Favorable and Mean Scores

|                                                                                                        | FT<br>(255) | PT* | Overall<br>(255) |
|--------------------------------------------------------------------------------------------------------|-------------|-----|------------------|
| <b>Supervisors' Experience</b>                                                                         |             |     |                  |
| I am confident in my ability to address performance issues when they arise with the people on my team. | 82%<br>4.3  | NA  | 82%<br>4.3       |
| I have the training and development I need to effectively supervise my team.                           | 73%<br>3.9  | NA  | 73%<br>3.9       |
| I feel empowered to make decisions that impact my team.                                                | 71%<br>3.9  | NA  | 71%<br>3.9       |
| I feel supported by the organization in my role as a supervisor.                                       | 60%<br>3.6  | NA  | 60%<br>3.6       |
| I feel confident communicating decisions made by the Manager's Office leadership to my team.           | 49%<br>3.4  | NA  | 49%<br>3.4       |
| I have effective ways to share employee feedback and concerns with the Manager's Office leadership.    | 31%<br>2.7  | NA  | 31%<br>2.7       |

\*The table shows NA for Part-Time employees because these survey items appeared for Supervisors only and all Supervisor respondents were Full-Time employees.

## Percent Favorable and Mean Scores

|                                                                                                                      | FT<br>(833) | PT<br>(169) | Overall<br>(1002) |
|----------------------------------------------------------------------------------------------------------------------|-------------|-------------|-------------------|
| <b>Employee Communication</b>                                                                                        |             |             |                   |
| Please rate the overall effectiveness of internal communication.                                                     | 49%<br>3.1  | 78%<br>3.9  | 54%<br>3.3        |
| I receive the information I need to do my job effectively.                                                           | 65%<br>3.7  | 79%<br>4.0  | 67%<br>3.7        |
| I receive the information I need to adapt to organizational changes.                                                 | 49%<br>3.2  | 70%<br>3.8  | 53%<br>3.3        |
| Changes that will directly affect me are communicated to me prior to implementation.                                 | 41%<br>2.9  | 65%<br>3.7  | 45%<br>3.0        |
| I have adequate outlets to raise concerns and / or issues.                                                           | 38%<br>2.9  | 68%<br>3.8  | 43%<br>3.0        |
| Communication between departments is effective.                                                                      | 34%<br>2.7  | 48%<br>3.2  | 36%<br>2.8        |
| Leadership of the Manager's Office clearly explains the reasoning behind important decisions.                        | 24%<br>2.5  | 43%<br>3.2  | 27%<br>2.6        |
| <b>Employees' Working Experience</b>                                                                                 |             |             |                   |
| I feel like I belong at this organization.                                                                           | 60%<br>3.6  | 76%<br>4.1  | 62%<br>3.7        |
| My professional judgment and expertise are respected in decision-making that falls within my area of responsibility. | 60%<br>3.5  | 75%<br>4.1  | 62%<br>3.6        |
| I have sufficient opportunities to interact with people in different departments and teams.                          | 59%<br>3.5  | 51%<br>3.3  | 58%<br>3.5        |
| My contributions are recognized and appreciated.                                                                     | 51%<br>3.2  | 80%<br>4.1  | 56%<br>3.4        |
| The organization's stated values are reflected in how people actually behave here.                                   | 43%<br>2.9  | 68%<br>3.9  | 47%<br>3.1        |
| I feel safe to speak up or raise concerns without fear of negative consequences.                                     | 30%<br>2.5  | 71%<br>3.9  | 36%<br>2.7        |
| Policies and rules are followed consistently here.                                                                   | 30%<br>2.6  | 62%<br>3.7  | 35%<br>2.8        |
| Employees are treated equitably, regardless of their role or level.                                                  | 26%<br>2.4  | 59%<br>3.5  | 31%<br>2.6        |
| Council decisions are consistent with how we describe our values.                                                    | 26%<br>2.6  | 47%<br>3.3  | 29%<br>2.7        |
| People are held accountable for their decisions and actions.                                                         | 24%<br>2.3  | 52%<br>3.4  | 28%<br>2.5        |
| Decisions by the Manager's Office leadership are consistent with how we describe our values.                         | 24%<br>2.4  | 45%<br>3.3  | 27%<br>2.5        |
| The benefits package (health, retirement, leave, etc.) meets my needs.                                               | 89%<br>4.5  | 18%<br>2.5  | 81%<br>4.3        |
| I have the tools and resources I need to do my job effectively.                                                      | 71%<br>3.8  | 81%<br>4.2  | 73%<br>3.9        |
| The Town of Cary's compensation is competitive with comparable municipalities in this region.                        | 65%<br>3.7  | 57%<br>3.6  | 63%<br>3.7        |

## Percent Favorable and Mean Scores

|                                                                                                 | FT<br>(833) | PT<br>(169) | Overall<br>(1002) |
|-------------------------------------------------------------------------------------------------|-------------|-------------|-------------------|
| Employees' Working Experience (cont'd)                                                          |             |             |                   |
| My workload is manageable and sustainable.                                                      | 54%<br>3.3  | 84%<br>4.3  | 59%<br>3.5        |
| I am able to maintain a healthy work-life balance.                                              | 55%<br>3.3  | 86%<br>4.5  | 59%<br>3.5        |
| My pay is fair given my skills, experience, and the work I do.                                  | 48%<br>3.1  | 58%<br>3.4  | 50%<br>3.1        |
| My compensation is in line with the responsibilities of my role.                                | 46%<br>3.0  | 58%<br>3.4  | 48%<br>3.1        |
| My team is adequately staffed to meet the demands placed on it.                                 | 33%<br>2.5  | 63%<br>3.6  | 38%<br>2.7        |
| I have opportunities to learn and grow in my current role.                                      | 66%<br>3.7  | 67%<br>3.6  | 66%<br>3.7        |
| New employees receive the support they need to get up to speed quickly.                         | 60%<br>3.6  | 72%<br>3.9  | 62%<br>3.6        |
| People leverage the unique skills and expertise I bring to the organization.                    | 58%<br>3.5  | 66%<br>3.8  | 59%<br>3.5        |
| Promotions are based on merit and qualifications.                                               | 37%<br>2.8  | 41%<br>3.1  | 38%<br>2.8        |
| There are clear paths to advance my career at the organization.                                 | 38%<br>2.9  | 24%<br>2.4  | 36%<br>2.8        |
| I feel optimistic about the future of the organization.                                         | 46%<br>3.1  | 66%<br>3.7  | 50%<br>3.2        |
| I trust that the Manager's Office leadership is taking the organization in the right direction. | 33%<br>2.8  | 46%<br>3.4  | 34%<br>2.8        |
| The organization has a clear plan for where it is headed.                                       | 30%<br>2.7  | 47%<br>3.3  | 32%<br>2.7        |

### Findings by Consolidated Department

This section presents findings among respondents in a consolidated set of departments.

#### Percent Favorable and Mean Scores

|                                                                   | FCFS,<br>Transportation<br>(40) | Finance<br>(35) | Fire<br>Dept.<br>(166) | HR,<br>Clerk,<br>Legal<br>(21) | IT<br>(20) | Inspections<br>& Permits<br>(22) | Parks, Rec., Planning,<br>Cultural<br>Resources<br>(245) | Dev.<br>Services<br>(26) | Police<br>(121) | Public<br>Works<br>(158) | Town<br>Mgr's<br>Office<br>(63) | Utilities<br>(85) | Overall<br>(1002) |
|-------------------------------------------------------------------|---------------------------------|-----------------|------------------------|--------------------------------|------------|----------------------------------|----------------------------------------------------------|--------------------------|-----------------|--------------------------|---------------------------------|-------------------|-------------------|
| <b>Overall Engagement</b>                                         |                                 |                 |                        |                                |            |                                  |                                                          |                          |                 |                          |                                 |                   |                   |
| My work gives me a sense of purpose and meaning.                  | 85%<br>4.3                      | 83%<br>4.1      | 82%<br>4.3             | 76%<br>3.9                     | 68%<br>3.7 | 86%<br>4.5                       | 86%<br>4.4                                               | 89%<br>4.4               | 80%<br>4.1      | 77%<br>4.1               | 77%<br>4.0                      | 87%<br>4.3        | 82%<br>4.2        |
| I can see myself working for the Town of Cary two years from now. | 78%<br>4.1                      | 82%<br>4.0      | 68%<br>3.9             | 76%<br>4.1                     | 61%<br>3.7 | 73%<br>4.1                       | 79%<br>4.2                                               | 69%<br>4.0               | 72%<br>4.0      | 85%<br>4.4               | 71%<br>4.1                      | 80%<br>4.3        | 76%<br>4.1        |
| I am proud to work for the Town of Cary.                          | 77%<br>4.0                      | 69%<br>3.8      | 54%<br>3.3             | 67%<br>3.8                     | 68%<br>3.8 | 81%<br>4.4                       | 85%<br>4.4                                               | 69%<br>3.9               | 61%<br>3.5      | 78%<br>4.2               | 66%<br>3.8                      | 83%<br>4.3        | 72%<br>4.0        |
| I would recommend the Town of Cary as a great place to work.      | 70%<br>3.8                      | 71%<br>3.7      | 46%<br>3.1             | 71%<br>3.9                     | 47%<br>3.0 | 86%<br>4.4                       | 80%<br>4.2                                               | 58%<br>3.7               | 62%<br>3.5      | 84%<br>4.2               | 61%<br>3.6                      | 80%<br>4.1        | 70%<br>3.8        |

## Percent Favorable and Mean Scores

|                                                                                                                                       | FCFS,<br>Transportation<br>(40) | Finance<br>(35) | Fire<br>Dept.<br>(166) | HR,<br>Clerk,<br>Legal<br>(21) | IT<br>(20) | Inspections<br>& Permits<br>(22) | Parks, Rec., Planning,<br>Cultural<br>Resources<br>(245) | Dev.<br>Services<br>(26) | Police<br>(121) | Public<br>Works<br>(158) | Town<br>Mgr's<br>Office<br>(63) | Utilities<br>(85) | Overall<br>(1002) |
|---------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|-----------------|------------------------|--------------------------------|------------|----------------------------------|----------------------------------------------------------|--------------------------|-----------------|--------------------------|---------------------------------|-------------------|-------------------|
| <b>Perceptions of Leadership</b>                                                                                                      |                                 |                 |                        |                                |            |                                  |                                                          |                          |                 |                          |                                 |                   |                   |
| My direct supervisor treats me with respect.                                                                                          | 90%<br>4.6                      | 89%<br>4.5      | 90%<br>4.6             | 95%<br>4.7                     | 74%<br>4.3 | 82%<br>4.3                       | 91%<br>4.6                                               | 92%<br>4.4               | 86%<br>4.4      | 83%<br>4.4               | 80%<br>4.3                      | 87%<br>4.4        | 87%<br>4.5        |
| My direct supervisor genuinely cares about my wellbeing.                                                                              | 85%<br>4.5                      | 89%<br>4.5      | 87%<br>4.4             | 95%<br>4.8                     | 61%<br>3.9 | 73%<br>4.2                       | 89%<br>4.6                                               | 85%<br>4.4               | 78%<br>4.1      | 76%<br>4.1               | 77%<br>4.2                      | 83%<br>4.3        | 83%<br>4.3        |
| I trust my direct supervisor.                                                                                                         | 90%<br>4.4                      | 77%<br>4.2      | 79%<br>4.3             | 95%<br>4.6                     | 61%<br>3.7 | 82%<br>4.3                       | 86%<br>4.4                                               | 69%<br>3.9               | 75%<br>4.0      | 78%<br>4.1               | 67%<br>3.8                      | 82%<br>4.2        | 80%<br>4.2        |
| My direct supervisor communicates clear expectations.                                                                                 | 93%<br>4.5                      | 77%<br>4.1      | 81%<br>4.3             | 81%<br>4.1                     | 61%<br>3.4 | 77%<br>4.2                       | 82%<br>4.2                                               | 69%<br>3.8               | 74%<br>4.0      | 71%<br>4.0               | 61%<br>3.5                      | 83%<br>4.2        | 77%<br>4.1        |
| My direct supervisor gives me useful feedback on a regular basis.                                                                     | 85%<br>4.3                      | 71%<br>4.0      | 78%<br>4.2             | 76%<br>4.2                     | 37%<br>3.0 | 77%<br>4.0                       | 79%<br>4.2                                               | 73%<br>4.0               | 67%<br>3.8      | 73%<br>4.0               | 64%<br>3.6                      | 79%<br>4.1        | 75%<br>4.0        |
| Leadership of the Manager's Office treats employees with respect.                                                                     | 50%<br>3.3                      | 35%<br>2.9      | 20%<br>2.5             | 55%<br>3.5                     | 35%<br>2.8 | 50%<br>3.6                       | 47%<br>3.4                                               | 44%<br>2.9               | 19%<br>2.3      | 39%<br>3.1               | 55%<br>3.5                      | 45%<br>3.2        | 37%<br>3.0        |
| Leadership of the Manager's Office genuinely cares about employee wellbeing.                                                          | 42%<br>3.2                      | 24%<br>2.4      | 17%<br>2.3             | 45%<br>3.5                     | 35%<br>2.7 | 67%<br>3.6                       | 45%<br>3.3                                               | 54%<br>3.1               | 7%<br>1.8       | 38%<br>3.0               | 55%<br>3.4                      | 37%<br>3.0        | 34%<br>2.8        |
| I am confident that decisions affecting my work are driven by organizational priorities and professional judgment.                    | 55%<br>3.2                      | 25%<br>2.7      | 20%<br>2.4             | 57%<br>3.5                     | 29%<br>2.5 | 50%<br>3.1                       | 46%<br>3.3                                               | 35%<br>2.7               | 9%<br>1.9       | 37%<br>3.0               | 40%<br>3.1                      | 42%<br>3.2        | 34%<br>2.8        |
| I can count on the Manager's Office leadership to do what they say.                                                                   | 33%<br>2.9                      | 23%<br>2.6      | 6%<br>1.9              | 29%<br>3.0                     | 22%<br>2.5 | 46%<br>3.1                       | 38%<br>3.1                                               | 29%<br>2.8               | 5%<br>1.7       | 26%<br>2.7               | 50%<br>3.1                      | 34%<br>2.9        | 25%<br>2.6        |
| I trust the Manager's Office leadership.                                                                                              | 36%<br>2.9                      | 23%<br>2.4      | 5%<br>1.7              | 43%<br>3.2                     | 17%<br>2.3 | 55%<br>3.2                       | 35%<br>3.0                                               | 30%<br>2.4               | 3%<br>1.5       | 26%<br>2.7               | 49%<br>3.2                      | 27%<br>2.8        | 24%<br>2.5        |
| Leadership of the Manager's Office takes employee input into account when making decisions that will impact those employees directly. | 24%<br>2.7                      | 26%<br>2.2      | 5%<br>1.9              | 21%<br>2.7                     | 18%<br>2.3 | 50%<br>3.1                       | 36%<br>3.0                                               | 27%<br>2.4               | 7%<br>1.6       | 24%<br>2.6               | 46%<br>3.1                      | 31%<br>2.7        | 23%<br>2.5        |
| Leadership of the Manager's Office listens to and acts on employee feedback.                                                          | 17%<br>2.5                      | 26%<br>2.3      | 7%<br>1.9              | 30%<br>2.8                     | 13%<br>2.3 | 36%<br>3.0                       | 33%<br>3.0                                               | 21%<br>2.3               | 6%<br>1.7       | 24%<br>2.7               | 46%<br>3.2                      | 22%<br>2.7        | 22%<br>2.5        |

## Percent Favorable and Mean Scores

|                                                                                                        | FCFS,<br>Transportation<br>(9) | Finance<br>(7) | Fire<br>Dept.<br>(50) | HR,<br>Clerk,<br>Legal<br>(6) | IT*<br>(4) | Inspections<br>& Permits*<br>(3) | Parks, Rec., Planning,<br>Cultural<br>Resources<br>(55) | Dev.<br>Services<br>(7) | Police<br>(42) | Public<br>Works<br>(25) | Town<br>Mgr's<br>Office<br>(22) | Utilities<br>(25) | Overall<br>(255) |
|--------------------------------------------------------------------------------------------------------|--------------------------------|----------------|-----------------------|-------------------------------|------------|----------------------------------|---------------------------------------------------------|-------------------------|----------------|-------------------------|---------------------------------|-------------------|------------------|
| <b>Supervisors' Experience</b>                                                                         |                                |                |                       |                               |            |                                  |                                                         |                         |                |                         |                                 |                   |                  |
| I am confident in my ability to address performance issues when they arise with the people on my team. | 78%<br>4.1                     | 100%<br>4.6    | 78%<br>4.1            | 100%<br>4.7                   | NA         | NA                               | 81%<br>4.1                                              | 100%<br>4.6             | 88%<br>4.5     | 84%<br>4.2              | 73%<br>4.2                      | 76%<br>4.1        | 82%<br>4.3       |
| I have the training and development I need to effectively supervise my team.                           | 89%<br>4.2                     | 86%<br>4.4     | 42%<br>3.0            | 100%<br>4.3                   | NA         | NA                               | 82%<br>4.0                                              | 71%<br>4.3              | 79%<br>4.1     | 88%<br>4.3              | 68%<br>4.0                      | 84%<br>4.1        | 73%<br>3.9       |
| I feel empowered to make decisions that impact my team.                                                | 67%<br>3.9                     | 71%<br>3.7     | 58%<br>3.4            | 83%<br>4.3                    | NA         | NA                               | 80%<br>4.3                                              | 33%<br>3.0              | 78%<br>4.0     | 88%<br>4.4              | 59%<br>3.7                      | 64%<br>3.5        | 71%<br>3.9       |
| I feel supported by the organization in my role as a supervisor.                                       | 78%<br>4.1                     | 43%<br>3.1     | 30%<br>2.6            | 100%<br>4.5                   | NA         | NA                               | 80%<br>4.0                                              | 86%<br>4.1              | 57%<br>3.5     | 72%<br>4.1              | 55%<br>3.5                      | 64%<br>3.6        | 60%<br>3.6       |
| I feel confident communicating decisions made by the Manager's Office leadership to my team.           | 56%<br>3.7                     | 57%<br>3.6     | 18%<br>2.6            | 83%<br>4.3                    | NA         | NA                               | 70%<br>3.9                                              | 57%<br>3.9              | 29%<br>2.7     | 62%<br>3.8              | 64%<br>4.0                      | 50%<br>3.4        | 49%<br>3.4       |
| I have effective ways to share employee feedback and concerns with the Manager's Office leadership.    | 67%<br>3.9                     | 17%<br>2.0     | 10%<br>1.9            | 50%<br>3.2                    | NA         | NA                               | 34%<br>3.0                                              | 43%<br>2.9              | 14%<br>2.0     | 39%<br>3.3              | 64%<br>3.9                      | 32%<br>2.6        | 31%<br>2.7       |

\*The table shows NA for IT and Inspections & Permits because these consolidated departments had fewer than five Supervisor respondents rate these survey items.

## Percent Favorable and Mean Scores

|                                                                                                                      | FCFS,<br>Transportation<br>(40) | Finance<br>(35) | Fire<br>Dept.<br>(166) | HR,<br>Clerk,<br>Legal<br>(21) | IT<br>(20) | Inspections<br>& Permits<br>(22) | Parks, Rec., Planning,<br>Cultural<br>Resources<br>(245) | Dev.<br>Services<br>(26) | Police<br>(121) | Public<br>Works<br>(158) | Town<br>Mgr's<br>Office<br>(63) | Utilities<br>(85) | Overall<br>(1002) |
|----------------------------------------------------------------------------------------------------------------------|---------------------------------|-----------------|------------------------|--------------------------------|------------|----------------------------------|----------------------------------------------------------|--------------------------|-----------------|--------------------------|---------------------------------|-------------------|-------------------|
| <b>Employee Communication</b>                                                                                        |                                 |                 |                        |                                |            |                                  |                                                          |                          |                 |                          |                                 |                   |                   |
| Please rate the overall effectiveness of internal communication.                                                     | 68%<br>3.6                      | 54%<br>3.3      | 30%<br>2.6             | 76%<br>3.7                     | 45%<br>2.8 | 57%<br>3.5                       | 74%<br>3.8                                               | 54%<br>3.2               | 32%<br>2.6      | 54%<br>3.4               | 50%<br>3.1                      | 67%<br>3.6        | 54%<br>3.3        |
| I receive the information I need to do my job effectively.                                                           | 68%<br>3.7                      | 51%<br>3.2      | 55%<br>3.5             | 81%<br>4.0                     | 50%<br>2.9 | 68%<br>3.9                       | 78%<br>4.0                                               | 65%<br>3.7               | 64%<br>3.6      | 71%<br>3.9               | 55%<br>3.3                      | 74%<br>4.0        | 67%<br>3.7        |
| I receive the information I need to adapt to organizational changes.                                                 | 42%<br>3.2                      | 46%<br>3.2      | 35%<br>2.8             | 71%<br>3.7                     | 30%<br>2.8 | 64%<br>3.8                       | 69%<br>3.7                                               | 54%<br>3.2               | 43%<br>3.1      | 50%<br>3.4               | 52%<br>3.2                      | 66%<br>3.7        | 53%<br>3.3        |
| Changes that will directly affect me are communicated to me prior to implementation.                                 | 38%<br>2.9                      | 34%<br>2.9      | 33%<br>2.5             | 75%<br>3.8                     | 16%<br>2.2 | 50%<br>3.2                       | 59%<br>3.5                                               | 46%<br>2.9               | 34%<br>2.5      | 43%<br>3.0               | 45%<br>3.0                      | 53%<br>3.2        | 45%<br>3.0        |
| I have adequate outlets to raise concerns and / or issues.                                                           | 42%<br>3.0                      | 29%<br>2.8      | 23%<br>2.2             | 65%<br>3.6                     | 35%<br>2.7 | 50%<br>3.2                       | 63%<br>3.6                                               | 31%<br>2.7               | 30%<br>2.6      | 44%<br>3.2               | 46%<br>3.0                      | 46%<br>3.2        | 43%<br>3.0        |
| Communication between departments is effective.                                                                      | 30%<br>2.7                      | 34%<br>2.7      | 20%<br>2.2             | 55%<br>3.2                     | 15%<br>1.9 | 36%<br>2.8                       | 50%<br>3.3                                               | 42%<br>2.8               | 21%<br>2.3      | 41%<br>2.9               | 34%<br>2.6                      | 48%<br>3.2        | 36%<br>2.8        |
| Leadership of the Manager's Office clearly explains the reasoning behind important decisions.                        | 28%<br>2.6                      | 32%<br>2.6      | 8%<br>2.0              | 33%<br>2.9                     | 15%<br>2.4 | 45%<br>3.0                       | 38%<br>3.0                                               | 12%<br>2.0               | 8%<br>1.8       | 36%<br>2.9               | 40%<br>3.0                      | 36%<br>2.9        | 27%<br>2.6        |
| <b>Employees' Working Experience</b>                                                                                 |                                 |                 |                        |                                |            |                                  |                                                          |                          |                 |                          |                                 |                   |                   |
| I feel like I belong at this organization.                                                                           | 68%<br>4.0                      | 50%<br>3.4      | 45%<br>3.2             | 57%<br>3.6                     | 58%<br>3.4 | 73%<br>4.0                       | 75%<br>4.1                                               | 58%<br>3.8               | 48%<br>3.3      | 68%<br>3.8               | 62%<br>3.7                      | 74%<br>4.0        | 62%<br>3.7        |
| My professional judgment and expertise are respected in decision-making that falls within my area of responsibility. | 67%<br>3.6                      | 51%<br>3.2      | 49%<br>3.1             | 85%<br>4.0                     | 58%<br>3.3 | 68%<br>3.8                       | 75%<br>4.0                                               | 62%<br>3.6               | 55%<br>3.4      | 60%<br>3.6               | 55%<br>3.5                      | 69%<br>3.7        | 62%<br>3.6        |
| I have sufficient opportunities to interact with people in different departments and teams.                          | 85%<br>4.3                      | 60%<br>3.6      | 39%<br>3.0             | 81%<br>4.1                     | 70%<br>3.8 | 55%<br>3.5                       | 58%<br>3.5                                               | 77%<br>4.1               | 39%<br>2.9      | 65%<br>3.8               | 75%<br>4.1                      | 61%<br>3.6        | 58%<br>3.5        |
| My contributions are recognized and appreciated.                                                                     | 59%<br>3.4                      | 49%<br>3.1      | 32%<br>2.7             | 81%<br>4.0                     | 45%<br>2.9 | 64%<br>3.8                       | 76%<br>4.0                                               | 54%<br>3.3               | 39%<br>2.9      | 55%<br>3.4               | 58%<br>3.4                      | 67%<br>3.6        | 56%<br>3.4        |
| The organization's stated values are reflected in how people actually behave here.                                   | 50%<br>3.2                      | 39%<br>2.8      | 30%<br>2.6             | 67%<br>3.4                     | 37%<br>2.6 | 48%<br>3.2                       | 63%<br>3.7                                               | 50%<br>3.0               | 33%<br>2.5      | 46%<br>3.1               | 46%<br>3.0                      | 58%<br>3.4        | 47%<br>3.1        |

## Percent Favorable and Mean Scores

|                                                                                               | FCFS,<br>Transportation<br>(40) | Finance<br>(35) | Fire<br>Dept.<br>(166) | HR,<br>Clerk,<br>Legal<br>(21) | IT<br>(20) | Inspections<br>& Permits<br>(22) | Parks, Rec., Planning,<br>Cultural<br>Resources<br>(245) | Dev.<br>Services<br>(26) | Police<br>(121) | Public<br>Works<br>(158) | Town<br>Mgr's<br>Office<br>(63) | Utilities<br>(85) | Overall<br>(1002) |
|-----------------------------------------------------------------------------------------------|---------------------------------|-----------------|------------------------|--------------------------------|------------|----------------------------------|----------------------------------------------------------|--------------------------|-----------------|--------------------------|---------------------------------|-------------------|-------------------|
| <b>Employees' Working Experience (cont'd)</b>                                                 |                                 |                 |                        |                                |            |                                  |                                                          |                          |                 |                          |                                 |                   |                   |
| I feel safe to speak up or raise concerns without fear of negative consequences.              | 35%<br>2.7                      | 23%<br>2.4      | 8%<br>1.5              | 43%<br>3.0                     | 20%<br>2.1 | 64%<br>3.3                       | 65%<br>3.7                                               | 19%<br>2.2               | 19%<br>2.2      | 36%<br>2.7               | 38%<br>2.8                      | 42%<br>2.9        | 36%<br>2.7        |
| Policies and rules are followed consistently here.                                            | 38%<br>2.8                      | 34%<br>2.5      | 16%<br>2.1             | 50%<br>3.1                     | 30%<br>2.6 | 59%<br>3.4                       | 50%<br>3.4                                               | 19%<br>2.2               | 23%<br>2.4      | 35%<br>2.8               | 25%<br>2.4                      | 49%<br>3.2        | 35%<br>2.8        |
| Employees are treated equitably, regardless of their role or level.                           | 16%<br>2.3                      | 15%<br>2.1      | 15%<br>2.1             | 45%<br>3.1                     | 21%<br>2.3 | 45%<br>3.1                       | 51%<br>3.3                                               | 19%<br>1.9               | 19%<br>2.0      | 29%<br>2.5               | 30%<br>2.4                      | 45%<br>3.0        | 31%<br>2.6        |
| Council decisions are consistent with how we describe our values.                             | 41%<br>3.1                      | 24%<br>2.5      | 15%<br>2.3             | 17%<br>2.6                     | 53%<br>3.3 | 40%<br>3.3                       | 44%<br>3.3                                               | 54%<br>3.4               | 5%<br>2.0       | 22%<br>2.6               | 36%<br>3.0                      | 41%<br>3.1        | 29%<br>2.7        |
| People are held accountable for their decisions and actions.                                  | 29%<br>2.8                      | 26%<br>2.4      | 17%<br>2.1             | 20%<br>2.5                     | 30%<br>2.4 | 41%<br>2.8                       | 45%<br>3.1                                               | 20%<br>2.0               | 17%<br>2.0      | 24%<br>2.3               | 30%<br>2.4                      | 25%<br>2.5        | 28%<br>2.5        |
| Decisions by the Manager's Office leadership are consistent with how we describe our values.  | 32%<br>2.8                      | 21%<br>2.3      | 8%<br>1.9              | 30%<br>3.0                     | 25%<br>2.5 | 45%<br>3.0                       | 38%<br>3.0                                               | 20%<br>2.2               | 6%<br>1.6       | 31%<br>2.7               | 46%<br>3.0                      | 38%<br>2.8        | 27%<br>2.5        |
| The benefits package (health, retirement, leave, etc.) meets my needs.                        | 92%<br>4.5                      | 88%<br>4.3      | 81%<br>4.2             | 89%<br>4.4                     | 90%<br>4.7 | 91%<br>4.7                       | 50%<br>3.4                                               | 96%<br>4.7               | 88%<br>4.4      | 89%<br>4.5               | 98%<br>4.9                      | 96%<br>4.7        | 81%<br>4.3        |
| I have the tools and resources I need to do my job effectively.                               | 65%<br>3.6                      | 43%<br>3.0      | 76%<br>4.0             | 71%<br>3.9                     | 50%<br>3.1 | 82%<br>4.2                       | 77%<br>4.0                                               | 69%<br>3.6               | 63%<br>3.5      | 80%<br>4.1               | 61%<br>3.6                      | 81%<br>4.0        | 73%<br>3.9        |
| The Town of Cary's compensation is competitive with comparable municipalities in this region. | 61%<br>3.5                      | 44%<br>2.9      | 64%<br>3.6             | 81%<br>4.2                     | 47%<br>3.0 | 68%<br>4.1                       | 63%<br>3.7                                               | 72%<br>4.0               | 52%<br>3.3      | 62%<br>3.6               | 84%<br>4.3                      | 73%<br>4.0        | 63%<br>3.7        |
| My workload is manageable and sustainable.                                                    | 56%<br>3.3                      | 23%<br>2.4      | 54%<br>3.3             | 29%<br>2.8                     | 40%<br>2.6 | 73%<br>4.1                       | 73%<br>3.9                                               | 35%<br>2.8               | 47%<br>3.1      | 69%<br>3.8               | 45%<br>2.9                      | 65%<br>3.6        | 59%<br>3.5        |
| I am able to maintain a healthy work-life balance.                                            | 72%<br>3.9                      | 43%<br>2.9      | 36%<br>2.7             | 62%<br>3.5                     | 58%<br>3.3 | 73%<br>4.1                       | 78%<br>4.2                                               | 62%<br>3.6               | 36%<br>2.7      | 74%<br>3.9               | 55%<br>3.3                      | 65%<br>3.7        | 59%<br>3.5        |
| My pay is fair given my skills, experience, and the work I do.                                | 38%<br>2.8                      | 31%<br>2.4      | 44%<br>3.0             | 67%<br>3.8                     | 47%<br>2.9 | 64%<br>3.6                       | 57%<br>3.4                                               | 58%<br>3.3               | 41%<br>2.7      | 40%<br>2.8               | 64%<br>3.6                      | 60%<br>3.5        | 50%<br>3.1        |
| My compensation is in line with the responsibilities of my role.                              | 35%<br>2.8                      | 29%<br>2.4      | 44%<br>3.0             | 62%<br>3.6                     | 47%<br>2.8 | 59%<br>3.5                       | 57%<br>3.4                                               | 62%<br>3.3               | 35%<br>2.7      | 41%<br>2.9               | 56%<br>3.4                      | 61%<br>3.3        | 48%<br>3.1        |

## Percent Favorable and Mean Scores

|                                                                                                 | FCFS,<br>Transportation<br>(40) | Finance<br>(35) | Fire<br>Dept.<br>(166) | HR,<br>Clerk,<br>Legal<br>(21) | IT<br>(20) | Inspections<br>& Permits<br>(22) | Parks, Rec., Planning,<br>Cultural<br>Resources<br>(245) | Dev.<br>Services<br>(26) | Police<br>(121) | Public<br>Works<br>(158) | Town<br>Mgr's<br>Office<br>(63) | Utilities<br>(85) | Overall<br>(1002) |
|-------------------------------------------------------------------------------------------------|---------------------------------|-----------------|------------------------|--------------------------------|------------|----------------------------------|----------------------------------------------------------|--------------------------|-----------------|--------------------------|---------------------------------|-------------------|-------------------|
| <b>Employees' Working Experience (cont'd)</b>                                                   |                                 |                 |                        |                                |            |                                  |                                                          |                          |                 |                          |                                 |                   |                   |
| My team is adequately staffed to meet the demands placed on it.                                 | 25%<br>2.4                      | 17%<br>1.9      | 28%<br>2.3             | 33%<br>2.6                     | 25%<br>2.1 | 68%<br>3.5                       | 53%<br>3.3                                               | 27%<br>2.2               | 17%<br>1.9      | 47%<br>3.0               | 29%<br>2.4                      | 46%<br>3.0        | 38%<br>2.7        |
| I have opportunities to learn and grow in my current role.                                      | 54%<br>3.5                      | 44%<br>3.2      | 61%<br>3.4             | 76%<br>3.9                     | 47%<br>3.0 | 82%<br>4.4                       | 68%<br>3.7                                               | 69%<br>3.7               | 63%<br>3.5      | 72%<br>3.8               | 61%<br>3.6                      | 82%<br>4.1        | 66%<br>3.7        |
| New employees receive the support they need to get up to speed quickly.                         | 58%<br>3.6                      | 32%<br>2.9      | 63%<br>3.6             | 55%<br>3.6                     | 32%<br>2.6 | 67%<br>4.0                       | 67%<br>3.8                                               | 61%<br>3.4               | 61%<br>3.6      | 61%<br>3.6               | 48%<br>3.3                      | 73%<br>3.9        | 62%<br>3.6        |
| People leverage the unique skills and expertise I bring to the organization.                    | 59%<br>3.6                      | 52%<br>3.4      | 45%<br>3.1             | 70%<br>4.0                     | 75%<br>3.8 | 59%<br>3.8                       | 67%<br>3.8                                               | 65%<br>3.6               | 50%<br>3.3      | 58%<br>3.6               | 61%<br>3.5                      | 70%<br>3.9        | 59%<br>3.5        |
| Promotions are based on merit and qualifications.                                               | 32%<br>2.7                      | 29%<br>2.4      | 25%<br>2.3             | 58%<br>3.5                     | 33%<br>2.4 | 62%<br>3.4                       | 44%<br>3.1                                               | 32%<br>2.4               | 32%<br>2.6      | 34%<br>2.8               | 37%<br>2.9                      | 60%<br>3.5        | 38%<br>2.8        |
| There are clear paths to advance my career at the organization.                                 | 20%<br>2.3                      | 12%<br>2.3      | 31%<br>2.5             | 40%<br>3.1                     | 26%<br>2.3 | 68%<br>3.7                       | 27%<br>2.6                                               | 23%<br>2.2               | 49%<br>3.2      | 47%<br>3.2               | 25%<br>2.5                      | 54%<br>3.5        | 36%<br>2.8        |
| I feel optimistic about the future of the organization.                                         | 53%<br>3.4                      | 35%<br>3.0      | 29%<br>2.5             | 48%<br>3.6                     | 55%<br>3.1 | 65%<br>3.8                       | 65%<br>3.7                                               | 62%<br>3.5               | 24%<br>2.4      | 53%<br>3.4               | 63%<br>3.5                      | 59%<br>3.7        | 50%<br>3.2        |
| I trust that the Manager's Office leadership is taking the organization in the right direction. | 49%<br>3.2                      | 32%<br>2.9      | 11%<br>2.1             | 50%<br>3.5                     | 28%<br>2.6 | 57%<br>3.5                       | 44%<br>3.3                                               | 39%<br>3.1               | 9%<br>1.8       | 40%<br>3.0               | 62%<br>3.7                      | 47%<br>3.2        | 34%<br>2.8        |
| The organization has a clear plan for where it is headed.                                       | 29%<br>2.7                      | 20%<br>2.5      | 13%<br>2.1             | 21%<br>2.8                     | 13%<br>1.9 | 55%<br>3.3                       | 45%<br>3.2                                               | 33%<br>2.6               | 18%<br>2.2      | 38%<br>3.0               | 43%<br>3.0                      | 47%<br>3.3        | 32%<br>2.7        |



# ***Appendix F***

Personnel Ordinance and Workplace Policy Statements

## DIVISION 2. PERSONNEL

### Sec. 2-87. General provisions.

(a) *Purpose.* The purpose of this article is to establish a fair and uniform system of personnel administration for all employees of the town under the supervision of the town manager. Nothing contained in this article should be construed as creating any type of employment contract between or among the town and any of its employees, either express or implied. Additionally, nothing contained in this article shall restrict the town's right to unilaterally change the policies, practices and procedures described herein. While, in the normal course of events, the town intends to follow the provisions set forth in this article, in whole or in part, and other policies, practices and procedures affecting personnel, certain situations may occur in which the town, at its sole discretion, will not follow this division unless otherwise required by law.

(b) *Personnel ordinance and plans.* The town council is responsible for approving this division, the position classification plan and the salary plan.

(c) *Administration.* The town manager is the head of the administrative branch of town government and is directly responsible to the town council for the administration of town affairs. The town manager is the final authority for directing the activities of all classified employees; therefore, the town manager shall establish personnel policies, practices and procedures as necessary, provided these are not in conflict with the town charter, town code, federal or state laws.

(d) *Human resources department.* There shall be a human resources department, under the supervision of the town manager, which has continuing responsibility and authority with respect to personnel matters. The town manager may delegate to the human resources department the responsibility for various functions as he/she sees fit. It has primary responsibility for advising the town manager and employees on policies, rules, regulations, benefits and procedures, and maintaining all employee records. All employees shall have full access to the human resources department for the purposes described herein.

(e) *Employee organizations.* The town recognizes the right of its employees to belong or not to belong freely and without discrimination to any organization whose purpose, existence or activities are not in conflict with a local, state or federal law.

(f) *Application.* The personnel ordinances and plans and all policies, practices and procedures adopted pursuant to them shall be binding on all town employees who are under the direction of the town manager. Any employee failing to carry out the full implementation of these policies may be subject to disciplinary action.

(g) *Departmental policies, practices and procedures.* Due to operational requirements of the various town departments, each department is authorized to establish supplemental policies, practices and procedures applicable only to the personnel of that department. All such policies, practices and procedures shall be subject to the approval of the town manager, and shall not conflict with the provisions of this division, but rather supplement it.

(h) *Statement of [affirmative action and equal employment opportunity policy](#).* The policy of the town is to foster, maintain and promote equal employment opportunity. Recruitment of applicants for town employment will actively provide for measures to improve the diversity of the applicant pool. The town shall select employees on the basis of the applicant's qualifications for the job and award them, with respect to compensation and opportunity for training and advancement, including upgrading and promotion, without regard to age, sex, race, color, religion, national origin, nondisqualifying disability or political affiliation. Applicants with disabilities shall be given equal consideration with other applicants for positions in which their disabilities do not represent an unreasonable barrier to satisfactory performance of essential job functions.

(i) *Implementation of [affirmative action and equal employment opportunity policy](#).* All personnel responsible for recruitment and employment will continue to review regularly the implementation of this personnel policy and relevant practices and procedures to assure that equal employment opportunity based on reasonable, job-related job requirements is being actively observed to the end that no employee or applicant for employment shall suffer discrimination because of age, sex, race, color, religion, nondisqualifying disability, national origin or political affiliation.

(j) *Merit principle.* Appointments, promotions, and other human resource transactions shall be made solely on the basis of merit, except where organizational needs warrant other considerations.

(Code 1982, § 2-63; Ord. No. 91-5, § 1, 2-28-1991; Ord. No. 95-007, § 1, 1-26-1995; Ord. No. 96-010, § 1, 10-24-1996; Ord. No. 98-003, 5-28-1998)

### Sec. 2-88. Position classification plan.

(a) *Purpose.* The position classification plan provides a complete and accurate description and specification for each class of employment within the town service. The plan standardizes job titles, each of which is indicative of a definite range of duties and responsibilities.

(b) *Full-time employees.* Full-time employees are those who are in positions for which an average work week over a one-month period of at least 37 ½ hours per week is required by the town.

(c) *Part-time employees.* Part-time employees are those who are in positions for which an average work week over a one-month period is less than 37 ½ hours per week.

(d) *Temporary employees.* Temporary employees are those who are in positions which are expected to last less than 24 consecutive months. Unless specifically included, the provisions of this division do not apply to temporary employees; however, the phrase "any employee" shall be deemed to include temporary employees.

(e) *Probationary employees and trainees.* All full-time and part-time employees hired into an authorized position and given a probationary appointment shall be considered probationary employees. A trainee is an employee not fully qualified to meet the requirements of a position, but who is expected to do so within a reasonable period of time.

(f) *Regular employees.* All full-time and part-time employees who have completed initial probation, as defined by section 2-91, shall be considered regular employees. The term "regular," as used in this division, specifically sections 2-87 through 2-96, shall not be construed to guarantee any employee continued employment.

(g) *Use.* The position classification plan is to be used:

- (1) As a guide in recruiting and examining applicants for employment;
- (2) In determining lines of progression and in developing employee training programs;
- (3) In determining salary to be paid for various types of work;
- (4) In determining human resource service items in departmental budgets; and
- (5) In providing uniform job terminology.

(h) *Administration.* The town manager shall be responsible for the administration of the position classification plan, and shall periodically review the entire position classification plan. The human resources department, under the direction of the town manager, shall have continuing responsibility to assure that this plan is implemented.

(i) *Adoption.* The position classification plan shall be adopted by the town council.

(j) *Amendment.* Classes of positions shall be added to and deleted from the position classification plan upon approval of the town council, or the town manager, based on criteria established by the town council.

(Code 1982, § 2-64; Ord. No. 91-5, § 1, 2-28-1991; Ord. No. 95-007, § 1, 1-26-1995; Ord. No. 96-010, § 1, 10-24-1996; Ord. No. 98-003, 5-28-1998)

## **Sec. 2-89. Salary plan.**

(a) *Definition.* The salary plan includes the basic salary schedule and position authorization plan. The salary schedule consists of minimum and maximum rates of base salary for all classes of positions included in the position classification plan. The position authorization plan includes a complete inventory of authorized positions and a designation of the hours in the work week for each position. The salary schedule shall be adopted by the town council. A position authorization plan shall be adopted by the town council each fiscal year and may be amended during the fiscal year by the town council or by the town manager based on criteria established by the town council.

(b) *Pay rates in promotion, demotion, and transfer.* When an employee is promoted, demoted or transferred, the rate of salary for the new position will be established in accordance with the following rules:

- (1) An employee who is promoted will receive a salary consistent with the provisions of subsection 2-91(g);
- (2) An employee who is demoted will receive a salary consistent with the provisions of subsection 2-91(j);
- (3) An employee who is transferred from a position in one class to a position in another class where the new position is assigned to the same salary grade as the old position will continue to receive the same salary.

(c) *Pay rates in salary range revisions and reclassifications.* When the town council approves a change in salary grade for a position or class of positions, the salaries of employees whose positions are reallocated are affected as follows:

- (1) When a position or a class of positions is assigned to a higher salary grade, eligible employees in that class may receive a salary increase based on the [pay for performance policy](#);
- (2) When a position or a class of positions is assigned to a lower salary grade, the salary of any employee in that position or class will remain unchanged. If this assignment to a lower salary range results in an employee being paid at a rate above the maximum established for the new class, the base salary of that employee shall be maintained at that level at least until such time as the employee's salary grade is increased above the employee's current salary and the employee is eligible for an increase.

(d) *Starting salaries.* All persons employed in positions contained in the position authorization plan shall be employed at the minimum salary for the classification in which they are employed, provided they possess the minimum qualifications required; however, on the recommendation of the department director and with the approval of the town manager, well-qualified applicants may be employed above the minimum rate.

(e) *Trainee salaries.* An applicant who is hired as a trainee, or an employee who is promoted to a trainee, may be appointed at a trainee rate. A trainee rate is normally at least five percent below the minimum rate of the assigned salary grade.

(f) *Performance appraisal.* Each employee will receive a performance review at times established by the town manager, but at least once a year. During this review, the employee and his/her supervisor shall discuss the employee's tasks and responsibilities and identify areas of good performance and areas for additional improvement. The supervisor shall document such review to the employee's human resource file, in a form approved by the town manager.

(g) *Anniversary dates for merit performance reviews.* Anniversary dates for performance reviews shall be established by the town manager for all employees. The anniversary date will remain unchanged by promotions and reclassifications, unless either action results in a salary increase of more than 15 percent. Interim appointments will not affect anniversary dates.

(h) *Performance awards.* When an employee becomes eligible for a performance award, such increase shall be the decision of the department director, based on the quality of the employee's performance and conduct and approved by the chief human resources officer as to the sufficiency of documentation, adherence to policies, and other technical and legal matters. The town manager will grant performance awards to department directors, upon eligibility and based upon their performance and personal conduct.

(i) *Reserved.*

(j) *Overtime.*

(1) Any employee of the town may be required to work the hours necessary to fulfill the needs of the town as determined by the town manager or department director. Any overtime hours must be approved, normally in advance, by the employee's supervisor.

(2) The town shall comply with minimum wage, overtime salary, recordkeeping and other applicable provisions, if any, of the Fair Labor Standards Act (FLSA). The town manager shall determine which positions are covered by the FLSA ("nonexempt") and which positions are not covered ("exempt") by the FLSA provisions concerning overtime.

(3) Any employees in nonexempt positions will be paid the regular rate of salary for hours worked up to the limit established by the FLSA for their positions (usually 40 hours in a seven-day period). Hours worked above the FLSA-established limit will be compensated at the appropriate overtime rate or through compensatory time.

(Code 1982, § 2-65; Ord. No. 91-5, § 1, 2-28-1991; Ord. No. 95-007, § 1, 1-26-1995; Ord. No. 96-010, § 1, 10-24-1996; Ord. No. 97-029, 6-26-1997; Ord. No. 98-003, 5-28-1998; Ord. No. 2010-Code-09, 12-16-2010; Ord. No. 2019-Code-04, 10-10-2019)

## **Sec. 2-90. Recruitment, selection and appointment.**

(a) *Recruitment sources.* When position vacancies occur, department directors shall notify the human resources department concerning the number and classification of positions which are to be filled. Certain vacancies may be made available only to current employees. The human resources department will publicize all other opportunities for employment, including applicable salary information and employment qualifications. Information on job openings and hiring practices shall be provided to recruitment sources, including organizations and news media available to minority applicants. In addition, notice of vacancies shall be posted at designated conspicuous sites within departments. Individuals shall be recruited from a geographic area as wide as is necessary to ensure that well-qualified applicants are obtained for town service.

(b) *Job advertisements.* Employment advertisements shall contain assurances of equal employment opportunity and affirmative action, and shall comply with federal and state statutes.

(c) *Applications for employment.* All persons expressing interest in positions for which the town is recruiting externally will be given the opportunity to file an application for employment.

(d) *Selection.* Department directors shall make such investigations and conduct such examinations as deemed appropriate to assess fairly the aptitude, education, and experience; knowledge, skill, and ability; and other qualifications required to perform the essential function of a job with or without reasonable accommodation. All selection devices administered by the town, or by persons or agencies for the town, shall be valid measures of job performance.

Pre-employment background checks may include criminal conviction record checks for all positions and additional verifications depending upon the position.

(e) *Employment procedure.* When a job opening occurs and the procedures set forth in this division have been completed, the human resources department shall then screen all applications for the position and identify the best qualified applicants for the department director or other designated supervisory personnel. The department director or supervisor, following standard procedures, shall interview the appropriate applicants.

(Code 1982, § 2-66; Ord. No. 91-5, § 1, 2-28-1991; Ord. No. 95-007, § 1, 1-26-1995; Ord. No. 96-010, § 1, 10-24-1996; Ord. No. 98-003, 5-28-1998; Ord. No. 2007-11, 9-11-2007)

## **Sec. 2-91. Conditions of employment.**

(a) *Employment of immediate family and close relatives.* "Immediate family" and "close relatives" are defined in subsection 2-92(q). The town prohibits the hiring and employment of immediate family and close relatives in authorized positions within the same work unit. The town also prohibits the hiring of any person into a temporary or authorized position who is an immediate family member or close relative of individuals holding the following positions: Mayor, mayor pro tem, town councilmember, town manager, deputy town manager, assistant town manager, town clerk, town attorney, finance director or chief human resources officer. Otherwise, the town will consider employing families or related persons in the service of the town, provided that such employment does not result in immediate family or close relatives supervising relatives or having any responsibility for the payroll, hours of work, or human resource records of relatives, or for making any decision affecting the employment of a relative. Employment of individuals who are cohabiting or were formerly related, as defined by subsection 2-92(q), shall be subject to the same conditions as immediate family or close relatives. For the purpose of this division, "cohabiting" shall mean to live together in a sexual relationship when not legally married.

(b) *Probationary and trainee periods defined.*

(1) An employee who is newly appointed shall serve an initial probationary period of at least 12 months. "Initial probation" or "initial probationary period," where used in this division, shall mean within the current term of employment.

(2) An employee who is transferred, as provided in subsection (k), or promoted to an authorized position, as provided in subsection (g), shall also serve a probationary period of at least six months, except that new firefighters and law enforcement officers shall serve at least a 12-month probationary period.

(3) An applicant who is hired, or an employee who is promoted and who is not fully qualified to meet the established requirements of the position, may be appointed as a trainee.

(c) *Probationary and training periods: evaluations and recommendations.* The supervisor of a probationary employee or trainee shall accomplish and document the following at least every three months of employment:

- (1) That there has been discussed with the employee the employee's accomplishments, failures, strengths and weaknesses;
- (2) Whether the employee is performing satisfactory work;
- (3) Whether the employee's conduct is satisfactory;

(4) Whether the employee should be retained in the position or whether the employee should be terminated or, if applicable, reinstated to his/her former position or one of comparable seniority, status and pay, if available and appropriate. Before the end of the probationary or training period, the supervisor shall make final evaluations and recommendations. Upon successful completion of the training period, trainees shall become probationary employees.

(d) *Probationary and training periods: discipline and appeal.*

(1) A probationary employee or a trainee who has not previously completed initial probation is not subject to the same disciplinary procedures as a regular employee. A probationary employee or a trainee who has not completed initial probation may be terminated without resorting to any of the steps outlined in section 2-95.

(2) Termination relating to job performance should normally be preceded by one or more counseling sessions to assist the employee in fulfilling the responsibilities of the position. Such counseling sessions are not a prerequisite to termination. Particularly, termination relating to personal conduct may occur without prior counseling or warning.

(3) A probationary employee or a trainee who has not previously completed initial probation and who is dismissed shall have the right to appeal through the grievance procedure only if alleging unlawful employment discrimination based on age, sex, race, color, religion, national origin, political affiliation or disability.

(4) A probationary employee or a trainee who had previously successfully completed initial probation during this term of employment is subject to disciplinary action up to and including dismissal in accordance with the provisions for a regular employee (section 2-95) and is entitled to the same process as a regular employee under the grievance procedure (section 2-96).

(e) *Promotions, interim appointments and special assignments of employees.*

(1) It is the policy of the town to encourage promotions from within the town work force whenever possible. Employees will be considered based on merit, job performance and personal conduct in current and previous town positions, and relevant experience and training. Interim appointments may be made by the town manager or department director if a vacancy or leave is reasonably anticipated to exceed 30 calendar days. Interim appointments will only be made if the employee will spend a significant portion of time performing higher level duties. Interim appointments may be terminated by the town at any time.

(2) Special assignments are long-term temporary assignments where the duties differ significantly from those duties typical in the employee's normal job classification. Special assignments may be terminated by the town at any time for any reason. Special assignments are authorized by the town council.

(f) *Promotion, interim appointments and special assignments; salary.* When an employee who meets all established requirements is promoted to a position in a higher salary grade, the employee's salary will normally be increased to the minimum level for the new pay range, or at least the equivalent of a five-percent increase. Employees receiving interim appointments to positions in a higher salary grade, or special assignments at a higher level, may be granted a salary increase which will not affect anniversary dates and will be rescinded upon the expiration of the interim appointment or special assignment.

(g) *Promotion; probationary conditions.* An employee who is promoted shall be considered on probation for the purposes of evaluation, but shall not be denied any of the employee benefits that would be provided if the promotion had not occurred. The probationary period shall last at least six months, except for newly appointed firefighters and police officers, who shall be on probation at least 12 months. If, at any time during the probationary period, the promoted employee's work performance is found to be unsatisfactory, the disciplinary procedure for evaluation as set forth in subsections 2-95(a), (b), (c), and (d) will be followed. To avoid termination, the employee may be reinstated in the employee's former position or one of comparable seniority, status and salary, if available. If no such position is available, the employee may be terminated. Before the end of the probationary period, the supervisor shall make the evaluations and recommendation as required by the provisions of subsections (c) and (d).

(h) *Outside employment.* An employee's work and interests of the town will take precedence over all other occupational interests of employees. All outside employment for salaries, wages or commission and all self-employment must be reported in advance to the employee's supervisor, who in turn will report it to the department director. The department director will review such employment for possible conflict of interest then submit a record of the employment and review to personnel. Conflicting or unreported outside employment is grounds for disciplinary action up to and including dismissal.

(i) *Demotion: disciplinary, voluntary, administrative.* Any employee whose work performance is unsatisfactory or personal conduct is detrimental may be transferred to a position in a lower salary grade if the employee possesses the qualifications necessary for performance in the new position. Such a disciplinary demotion should normally be preceded by the warning procedures outlined in section 2-95. When a transfer to a lower level position is not acceptable to the prospective department director, an employee may instead be given a within-grade salary reduction. A voluntary demotion may be requested by an employee at any time but must be approved by the town. An administrative demotion may be imposed by the town when the safety or health of the employee, public, or co-workers is at serious risk.

(j) *Pay rate for demotional transfer.* When an employee is transferred to a position in a lower salary grade for which the employee is qualified, the salary shall be set at the rate in the new pay range which provides the smallest or no decrease in salary, provided the action is taken for reasons other than discipline. If the action is for disciplinary purposes, the salary shall be set at an appropriate point in the lower range that is less than the existing salary.

(k) *Transfer.* Any employee of the town may be transferred to another position in the same department, or in another department of the town, if approved by the town manager. The employee shall not be denied any of the employee benefits that would be provided if the transfer had not occurred; however, if the transfer results in a change in department or classification, or is for

disciplinary purposes, then the employee shall serve a probationary period as provided for by the provisions of subsection (b)(2).

(l) *Rehiring.*

(1) An employee who resigns while in good standing may be rehired with the approval of the town manager, and will be regarded as a new employee subject to all the provisions of this division.

(2) An employee in good standing who is terminated due to a [reduction in force](#) shall be given the first opportunity to be rehired in the same or a similar position. An employee who is terminated due to a [reduction in force](#) and is then rehired within two years shall have his/her sick leave balance and vacation accrual rate reinstated.

(m) *Acceptance of gifts and favors.* No official or employee of the town shall:

(1) Accept any gift, favor or thing of value that may tend to improperly influence or be perceived to improperly influence such employee in the discharge of the employee's duties; or

(2) Grant in the discharge of duty an improper favor, service, or thing of value.

(n) *Political activity restricted.* Each employee has a civic responsibility to support good government by every available means and in every appropriate manner. Each employee may join or affiliate with civic organizations of a partisan or political nature, may attend political meetings, and may advocate and support the principles or policies of civic or political organizations in accordance with the Constitution and laws of the State of North Carolina and America; however, no employee shall:

(1) Engage in any political or partisan activity while on duty;

(2) Use official authority or influence for the purpose of interfering with or affecting the result of a nomination or an election for office;

(3) Be required as a duty of employment or as condition for employment, promotion or tenure of office to contribute funds for political or partisan purposes;

(4) Coerce or compel contributions from another employee of the town for political or partisan purposes;

(5) Use any supplies or equipment of the town for political or partisan purposes;

(6) Be a candidate for nomination or election to office under the town charter.

Any violation of this section shall subject such employee to dismissal or other disciplinary action.

**State law reference—** Other restrictions on political activity, G.S. 160A-169.

(o) *Additional conditions of employment for the deputy town manager, assistant town manager and department directors.* Any deputy town manager, assistant town manager, or department director may be terminated without following the process outlined in section 2-95 of this article. The town manager shall advise the town council of his intentions prior to terminating a covered employee under this provision. Such a termination may be recorded as a resignation and will entitle a covered employee who has completed initial probation to severance pay based on the following:

| <i>Continuous years of town service</i> | <i>Weeks of severance pay</i> |
|-----------------------------------------|-------------------------------|
| Less than 2                             | 4                             |
| 2 or more, but less than 5              | 8                             |
| 5 or more                               | 12                            |

Employees age 40 or older on the effective date of severance will receive an additional four weeks of severance pay. All such severance pay is in addition to any other benefits to which the employee is otherwise entitled and is contingent upon the employee agreeing to such terms and conditions of severance as the town may deem appropriate. Severance pay does not include any type of pay other than base pay.

(Code 1982, § 2-67; Ord. No. 91-5, § 1, 2-28-1991; Ord. No. 93-34, § 1, 9-23-1993; Ord. No. 95-007, § 1, 1-26-1995; Ord. No. 96-010, § 1, 10-24-1996; Ord. No. 97-029, 6-26-1997; Ord. No. 98-003, 5-28-1998; Ord. No. 2010-Code-09, 12-16-2010; Ord. No. 2018-Code-04, 8-23-2018; Ord. No. 2019-Code-04, 10-10-2019)

## **Sec. 2-92. Employee benefits, holidays and leaves of absence.**

(a) *Eligibility.* All regular and probationary employees, as well as trainees employed by the town and other employees, as specifically provided herein, are eligible for employee benefits provided for in this section which are subject to change at the town's discretion (see also subsection 2-63(a)). Temporary employees, whether full-time or part-time, are only eligible for workers compensation, family and medical leave subject to the provisions of the [family and medical leave policy](#), and participation in the Local Government Credit Union subject to credit union rules and regulations.

(b) *Group health plans.*

(1) The town will make reasonable effort to provide full-time employees with at least one group health plan, including family coverage, and to pay the total individual cost for the individual employees enrolling in that plan. Employees will pay all or a portion, as determined by the town council, of the cost of coverage for qualified dependents if the individual employee desires such coverage.

(2) Part-time employees may, if they so desire, purchase available group health through the town, either for themselves or for themselves and their qualified dependents. A pro rata amount of the cost of coverage paid for a full-time employee shall be paid for by the town, with the remainder of the cost being paid by the employee. This pro rata amount shall be based on regularly scheduled hours.

(3) Employees who retire may remain on a town group health plan to Medicare eligibility or age 65, whichever comes first. Retirees are eligible for a payment towards the retiree's individual health insurance premium based on criteria established by Town Council.

(4) Information concerning cost and benefits shall be available to all employees through the human resources department.

(c) *Local Government Employees' Retirement System.* Each employee who is required to work for the town more than 1,000 hours annually shall, as a condition of employment, join the Local Government Employees' Retirement System (LGERS) beginning with the date of hire. Employees who are already members of LGERS, the Teachers and State Employees Retirement System or other North Carolina retirement systems at the time they are hired, continue participation in LGERS.

(d) *Compensation for off-duty employees on standby status.* The town must provide certain critical services 24 hours a day, seven days a week. To ensure that employees with necessary skills are readily available, the town places some off-duty employees on standby status and provides town council-approved compensation for the inconvenience created.

(e) *Tuition reimbursement.* Full-time employees who have completed initial probation may apply for tuition reimbursement for courses taken on their own time, whenever possible, which will improve their skills for their current job or prepare them for promotional opportunities within the town service. Tuition, registration fees, laboratory fees and student fees are eligible expenses and are subject to reimbursement according to current standard procedure. Satisfactory completion of the course will be required for reimbursement. (Also see subsection (dd), education leave, of this section.)

(f) *Paid leave policy.* The policy of the town is to provide vacation, sick leave, holiday leave, and certain other paid leaves to all full-time and part-time employees. Paid leave does not include leave while receiving short-term disability insurance or while receiving benefits under worker's compensation. An employee must work or be on paid leave for more than half the regularly scheduled hours in a biweekly pay period to accrue leave for that period.

(g) *Holidays.* The Town designates New Year's Day, Martin Luther King Jr. Day, Good Friday, Memorial Day, Juneteenth, Independence Day, Labor Day, Veterans Day, Thanksgiving Day (including the day after Thanksgiving Day), and Christmas Day (including the day before and after Christmas day) as paid holidays. If any of the Town holidays fall on a Saturday or Sunday, the Town will adopt the same holiday schedule as the State of North Carolina for that specific holiday. If a Town holiday not observed by the State falls on a Saturday or Sunday, it will be observed on the preceding Friday or following Monday, respectively. Town staff will be notified of the schedule each calendar year. Holiday leave earned by employees having a work week with fewer hours than the basic workweek shall be determined in accordance with the formula set forth in subsection (v) of this section.

(h) *Effect of holidays on other types of leave.* Regular holidays which occur during a vacation, sick leave, or other paid leave period of any officer or employee of the town shall not be considered as vacation, sick leave, or other leave.

(i) *Holiday compensation.* An employee who works or is on paid leave the entire workday prior to and following a designated holiday will receive paid holiday leave. An employee of the town who is required to work on any designated holiday due to work schedule or at the direction of a supervisor is entitled to additional holiday compensation. The employee shall receive compensation at the regular rate for hours worked. In addition, such employee is also entitled to a choice of either compensation in the form of time off or pay, selected with the approval of the supervisor. Such compensation, whether in compensatory time or pay, shall be computed at a rate of time-and-one-half for the actual hours worked. Temporary employees, the deputy town manager, the assistant town manager, and all department and division directors shall be exempt from this provision. Departments with employees working 24 hours a day may elect to compensate those employees for working on the "true" holiday rather than the designated holiday.

(j) *Religious holidays.* Any employee of the town desiring to observe a religious holiday other than those designated shall be permitted to do so as determined by federal regulations. Such absences are accounted for through use of vacation or compensatory time, if available. Any such employee shall advise his or her immediate supervisor of the proposed leave at least one week in advance of that date, and the employee's work schedule should be adjusted accordingly to permit such observance.

(k) *Schedule for taking vacation.* Employees shall be granted use of earned vacation upon request, in advance in writing, at those times designated by the town manager or department director, which will least inconvenience normal operations of the town.

(l) *Unscheduled vacation.* Unscheduled vacation is vacation which is taken, but has not been approved in advance by the appropriate town official. Unscheduled vacation will be considered as an improper use of leave privileges and may subject an employee to disciplinary action as outlined in section 2-95.

(m) *Vacation leave: initial appointment, probationary employees and trainees.* Employees who have not completed initial probation may accumulate vacation leave; however, the employee shall not be permitted to take vacation leave unless the denial of such leave would create an unusual hardship or unless it is to be used as supplemental pay while on workers compensation. Vacation leave, except as a supplement to workers compensation, may be taken during this period only with the prior approval of the town manager. Firefighters and law enforcement officers shall be allowed to take accumulated vacation leave after six months' satisfactory service.

(n) *Vacation leave: rate.*

(1) Full-time employees working the basic workweek shall earn vacation leave at the following rates:

| Years of aggregate service in an authorized position | Hours earned in one year | Days earned in one year |
|------------------------------------------------------|--------------------------|-------------------------|
|------------------------------------------------------|--------------------------|-------------------------|

|                     |     |    |
|---------------------|-----|----|
| Less than 2         | 80  | 10 |
| 2 but less than 5   | 96  | 12 |
| 5 but less than 10  | 120 | 15 |
| 10 but less than 15 | 144 | 18 |
| 15 but less than 20 | 168 | 21 |
| 20 or more          | 192 | 24 |

(2) Vacation earned by employees having a workweek with greater or fewer hours than the basic workweek shall be determined in accordance with the formula set forth in subsection (v) of this section.

(3) With approval of the town council, the town manager can authorize a higher-than-vacation accrual when necessary to attract an applicant to a critical position during a tight labor market. Such accrual shall not exceed 24 days per year.

(o) *Vacation; maximum accumulation.*

(1) Vacation may be accumulated without any applicable maximum until the last day of the first full payroll period in June; however, if the employee separates from service, payment for accumulated vacation shall not exceed 240 hours. On the last day of the first full payroll period in June, any employee with more than 240 hours of accumulated vacation leave will have the excess amount converted to sick leave.

(2) Employees are cautioned not to retain excess accumulation of vacation until late in the fiscal year; due to the necessity of keeping all town functions in operation, large numbers of employees cannot be granted vacation at any one time. If any employee has excess leave accumulation during the latter part of the fiscal year and is unable to take such leave because of staffing demands, the employee will not receive special consideration, either in having vacation scheduled or in receiving any exception to the maximum accumulation.

(p) *Payment for accumulated vacation upon death.* The estate of an employee who dies while employed by the town will normally be entitled to payment for all the accumulated vacation credit to the employee's account, not to exceed a maximum of 240 hours; however, an employee may stipulate in writing to the human resources department to whom payment should be made in the event of death.

(q) *Sick leave.*

(1) Sick leave with salary is not a right that an employee may demand, but a privilege granted for the benefit of an employee when sick.

(2) Sick leave may be granted to an employee temporarily absent from work for any of the following reasons: Sickness, bodily injury, required physical or dental examinations or treatment, or exposure to a contagious disease when continuing work might jeopardize the health of others.

(3) Sick leave may be used when an employee must temporarily care for a member of his or her immediate family who is ill. Such leave is normally limited to 12 weeks total in any 12-month period. Sick leave may also be used for death in the employee's immediate family or the death of a close relative. For the death of an immediate family member, an employee may take up to five days of sick leave for any one occurrence. For a close relative, sick leave may not exceed three days for any one occurrence. Additional leave time required for any such occurrence may be charged to vacation. For the purpose of this section, "immediate family" is defined as wife, husband, mother, father, guardian, brother, sister, daughter and son. For the purpose of this section, "close relative" is defined as mother-in-law, father-in-law, son-in-law, daughter-in-law, brother-in-law, sister-in-law, grandmother, grandfather, grandson, and granddaughter. Also included in both definitions are the various combinations of "step," "half" and adopted relationships.

(4) Sick leave may also be used to supplement pay received under worker's compensation.

(5) Up to 80 hours of sick leave may be used singly or jointly by parents adopting a child.

(6) An employee on sick leave who, upon advice of a competent physician, is determined by the town to be unable to return to work and who is vested in the retirement system may continue to use accrued sick leave, provided that he/she is actively applying for service or disability retirement. Where the employee is not vested, the employee may exhaust sick leave accrued while employed with the town.

(r) *Sick leave rate and accumulation.* Sick leave shall accrue at a rate of one day per month of service or 12 days per each calendar year of service. Sick leave for employees whose workweek is less than full-time shall be calculated proportionately, as described in subsection (v) of this section. Sick leave shall accumulate without remittal for as long as that person remains an employee of the town.

(s) *Policy for taking sick leave.* Notification of the desire to take leave should be submitted to the employee's supervisor prior to the leave, but, in any event, not later than one hour after the beginning of the scheduled workday.

(t) *Physician's certificate.*

(1) The department director may require a physician's certificate stating the nature of the employee's or immediate family member's illness and the employee's capacity to resume duties for each occasion on which an employee uses sick leave. The employee may be required to submit to such medical examination or inquiry as the department director deems desirable. The department director shall be responsible for the application of this provision to the end that:

- a. Employees shall not be on duty when they might endanger their health or the health of other employees; and
  - b. There will be no abuse of leave privileges.
- (2) Claiming sick leave under false pretense to obtain a day off with salary shall subject the employee to disciplinary action.
- (u) *Sick leave; retirement credit for accumulated sick leave.* Sick leave may be granted as retirement credit consistent with the provisions of the state local governmental employees retirement system.
- (v) *Calculation of holiday leave, vacation and sick leave.* Holiday leave, vacation and sick leave earned by employees having a regularly scheduled workweek with fewer hours than the basic workweek shall be determined in accordance with the following formula. Vacation leave for employees having a regularly scheduled workweek with greater hours than the basic workweek shall also be determined by the following formula:
- (1) The number of hours worked by such employees shall be divided by the number of hours in the basic workweek;
  - (2) The proportion obtained in step (1) shall be multiplied by the number of hours of leave earned annually by employees working the basic workweek;
  - (3) The number of hours in step (2) divided by 26 shall be the number of hours of leave earned biweekly by the employees concerned.
- (w) *Workers compensation.*
- (1) All employees of the town, whether full-time, part-time, regular, probationary or temporary, are covered by state workers compensation and are required to report all injuries arising out of and in the course of employment to their immediate supervisor, at the time of the injury, in order that appropriate action may be taken at once.
- (2) Responsibility for claiming compensation under the workers compensation act is on the injured employee. The human resources department will assist the employee in filing the claim. An employee absent from duty because of sickness or disability due to an on-the-job injury and covered by the North Carolina workers compensation act (G.S. ch. 97) may receive workers compensation benefits. Regular employees, probationary employees and trainees may elect to use accumulated vacation and sick leave as a supplemental payment for the difference between regular salary and the payments received under the workers compensation act. The combination of workers compensation payments and pay from any supplemental leave shall not exceed the employee's normal base salary. Computation of salary rate for any leave taken shall be based on the employee's base salary rate.
- (3) The town directs all medical treatment through its third party administrator. Unauthorized medical treatment is not covered.
- (x) *Family, parental, maternity and medical leaves.* All employees who have met certain criteria are eligible for family and medical leave as prescribed by the [family and medical leave act](#) of 1993. Specific guidelines and employee notification requirements are outlined in separate town policies and procedures.
- (y) *Leave without salary generally.*
- (1) To ensure public accountability, the town normally does not pay employees for scheduled hours not worked when there is no leave time accrued or available which is appropriate to cover the absence. Leave without pay for employees who are exempt from the overtime provisions of the fair labor standards act will only be used in a manner which preserves the employee's exempt status. A regular employee may be granted a leave of absence without salary for up to one year by the town manager. The leave may be used for reasons of:
- a. Personal disability after both sick leave and the desired amount of vacation has been exhausted;
  - b. Continuation of education or special work that will permit the town to benefit by the experience gained or the work performed;
- or
- c. For other reasons deemed justified by the town manager.
- (2) The employee shall apply in writing to the town manager for leave. The employee is obligated to return to duty with the town at the end of the time determined appropriate by the town manager. Upon returning to duty after being on leave without salary, the employee will normally return to the same position held at the time leave was granted or to one of like classification, seniority and salary. If the employee decides not to return to work, the employee should notify the supervisor immediately. Failure to report at the expiration of a leave of absence, unless an extension has been approved, shall be considered a resignation.
- (z) *Leave without salary: retention and continuation of benefits.* An employee shall retain all unused vacation and sick leave while on leave without salary. An employee ceases to earn leave when he/she works or is on paid leave one-half or less of the regularly scheduled hours in a pay period. The employee may continue to be eligible for benefits under the town's group health plans, subject to any regulations established by the respective insurance carriers and the provisions of the town's [family and medical leave policy](#).
- (aa) *Effect of absences on performance review dates.* An employee's merit review eligibility may be delayed one month for each calendar month the employee is on leave without salary, sick leave, workers compensation, absent while receiving short-term disability insurance, or any other combination of such absences more than one-half the scheduled hours in that month.
- (bb) *Military leave.* An employee who is a member of an armed forces reserve organization or the national guard shall be granted two calendar weeks per year of leave with pay for military training. While on [military leave](#), benefits will accrue as though present for duty. This leave is not charged as vacation; however, any salary payment which the employee receives from the military shall be deducted from the amount paid by the town.
- (cc) *Civil leave.* An employee called for jury duty or as a subpoenaed court witness for the federal or state government, or a subdivision thereof, shall be entitled to leave with pay for such duty in addition to keeping fees received for such duty if the town is provided documentation for each day. An employee called as a witness in a private court case must take leave without pay, vacation,

or compensatory leave.

(dd) *Education leave.* Education leave at full or part pay for a period not to exceed nine months may be granted to an employee with the approval of the town manager. If the educational leave exceeds 15 days or any equivalent in a period of one year, it shall also be approved by the town council. An employee granted educational leave with pay for a period of 15 or more days shall enter into a formal contract with the town, in which the employee agrees to return to the service of the town upon completion of the training and remain an employee of the town for a period equal to twice the educational leave which the employee received, or reimburse the town for all compensation received while on educational leave.

(ee) *Reinstatement generally.* An employee of the town who is on education, parental, sick or other authorized leave will normally be reinstated to the former position, or one comparable in seniority, status and salary, if such employee returns to town service at the expiration of such leave or authorized extension thereof. An employee who fails to return within the required time shall be considered as having voluntarily resigned.

(ff) *Reinstatement following military service.* An employee called to extended active duty with the United States military forces who does not volunteer for service beyond the period for which called shall be reinstated to the position he/she would have attained but for military service, provided the employee:

(1) Applies for reinstatement as provided for by law; and

(2) Is able to perform the essential functions of the former position with or without reasonable accommodation; or

(3) If unable to perform the essential functions of the former position with or without reasonable accommodation, due to disability sustained as a result of military service, but is able to perform the duties of another position in the service of the town, he/she shall be employed in such other position as will provide the nearest approximation of the seniority, status and pay which he/she otherwise would have been provided. Upon re-employment, an employee is entitled to benefits the individual would have attained, with reasonable certainty, had he or she remained continuously employed.

(gg) *Payment of leave upon separation.* Regular employees and probationary employees who have completed six months' satisfactory service and given a minimum required notice shall be paid for accumulated vacation not to exceed 240 hours. Employees who are dismissed, all in full or in part, for detrimental personal conduct or grossly inefficient job performance shall not receive pay for accumulated vacation. All employees, except department directors, the deputy town manager, and the assistant town manager, are paid for any accumulated holiday leave upon separation. Any employees also shall be paid for accumulated compensatory time earned while nonexempt from the overtime provisions of the fair labor standards act. All remaining sick leave shall end and terminate without compensation when an employee separates from town employment.

(Code 1982, § 2-68; Ord. No. 91-5, § 1, 2-28-1991; Ord. No. 95-007, § 1, 1-26-1995; Ord. No. 96-010, § 1, 10-24-1996; Ord. No. 97-013, 4-24-1997; Ord. No. 98-003, 5-28-1998; Ord. No. 2008-04, 3-13-2008; Ord. No. 2010-Code-09, 12-16-2010; Ord. No. 2019-Code-04, 10-10-2019; Ord. No. 2021-Code-02, 5-27-2021)

## **Sec. 2-93. Travel.**

The town manager shall be responsible for establishing, administering, revising and maintaining a travel policy applicable to all town employees. Vehicles owned by the town will be provided to certain personnel for town business only and shall not be used for personal purposes. If a town vehicle is involved in an accident, either on public or private property, the police department, the appropriate supervisor, and the risk management specialist shall be notified immediately.

(Code 1982, § 2-69; Ord. No. 91-5, § 1, 2-28-1991; Ord. No. 96-010, § 1, 10-24-1996; Ord. No. 98-003, 5-28-1998)

## **Sec. 2-94. Separation.**

(a) *Types.* All separations of employees from positions in the service of the town will normally be designated as one of the following types and will normally be accomplished in the manner indicated: Resignation, [reduction in force](#), disability, voluntary retirement, unavailability, dismissal or death.

(b) *Resignation and notice.* An employee may resign by submitting in writing to his/her immediate supervisor the reasons for resignation and the effective date as far in advance as possible. The minimum notice requirement is two weeks, unless, by agreement prior to employment or promotion, a longer period has been specified. Failure to provide minimum notice shall result in payment for accumulated vacation leave being forfeited, unless the notice is waived upon recommendation of the department director and approval of the town manager. Employees may not use leave in lieu of a notice. Three consecutive days of absence without reporting in the manner required by the department director may be considered to be a voluntary resignation without minimum notice.

(c) *[Reduction in force.](#)* [Reduction in force](#) may include deletion of a specific position or positions or overall reduction of town staffing. Where specific positions are no longer needed by the town, the incumbents, if any, shall be subject to the [reduction in force](#). In the event that an overall [reduction in force](#) becomes necessary, primary consideration shall be given to organizational needs, as well as the quality of each employee's past performance, conduct, and seniority, in determining those employees to be retained. The town will determine how to weigh these factors in order to best serve the needs of the town. Employees who are laid off because of a [reduction in force](#) shall be given at least 30 days' notice of anticipated layoff. No employee shall be separated while there are temporary employees serving in the same class in the department, unless the employee is not willing to transfer to the position held by the temporary employee. An employee who has been reduced in force may be considered for internal job listings for a period of two years.

(d) *Disability.* An employee who cannot satisfactorily perform the essential functions of a job because of a physical or mental disability may be separated. If requested by the employee, the town and employee must first fully explore reasonable accommodation(s) which might permit the employee to resume satisfactory performance. Reasonable accommodation may include transfer to a different position. Action may be initiated by the employee or the town, but, in all cases, it must be accompanied by

medical evidence acceptable to the town manager. The town may require an examination, at the town's expense, performed by a physician of the town's choice.

(e) *Voluntary retirement.* An employee who meets the conditions set forth under the provisions of the state local government employees retirement system may elect to retire and receive all benefits earned under the retirement plan.

(f) *Unavailability when leave is exhausted.* An employee may be separated if he/she becomes or remains unavailable for work after all applicable leave and benefits (not including COBRA) have been exhausted and management, for sufficient reasons, does not grant leave without pay.

(g) *Dismissal.* An employee may be dismissed in accordance with the provisions and procedures of this article.

(h) *Effective dates.* Resignations and dismissals shall normally be effective the last day actually worked. The effective date of these separations may not be a holiday, a vacation day, or a compensatory leave day; however, the effective date of separation for employees who are not returning from short-term disability, sick leave, or leave without pay or similar status will be determined individually. The effective date for an employee who dies shall be the date of death.

(Code 1982, § 2-70; Ord. No. 91-5, § 1, 2-28-1991; Ord. No. 95-007, § 1, 1-26-1995; Ord. No. 96-010, § 1, 10-24-1996; Ord. No. 98-003, 5-28-1998)

## **Sec. 2-95. Disciplinary action.**

(a) *Progressive discipline.* Progressive discipline is intended to encourage employees to make permanent corrections to performance deficiencies and minor problems relating to personal conduct. Progressive discipline may be based on repeated performance deficiencies or detrimental personal conduct of the same or of a different nature. Progressive discipline shall involve consideration of all previous disciplinary actions, if any, whether for unsatisfactory job performance or for detrimental personal conduct. In determining the appropriate level of discipline for unsatisfactory job performance, consideration shall also be given to the time lapsed since the last warning for unsatisfactory performance or detrimental personal conduct, if any.

(b) *Disciplinary action for unsatisfactory or grossly inefficient job performance.* A regular employee may be placed on disciplinary suspension, demoted, or terminated for unsatisfactory job performance if, after following the procedure outlined in subsection 2-95(c), the employee's job performance is still deemed to be unsatisfactory. Employees may also be warned, suspended, demoted or terminated for grossly inefficient job performance, as outlined in 2-95(c). All cases of disciplinary suspension, demotion or termination must be approved by the town manager or his designee prior to giving final notice to the employee.

(1) Unsatisfactory and grossly inefficient job performance defined.

(2) Unsatisfactory job performance includes any aspects of the employee's job which are not performed as required to meet the standards set by the department director or the town manager. Examples of unsatisfactory job performance include, but are not limited to, the following:

- a. Demonstrated inefficiency, negligence, or incompetence in the performance of duties;
- b. Careless or negligent use of town property or equipment;
- c. Discourteous treatment of the public or other employees;
- d. Absence without approved leave;
- e. Repeated improper use of leave privileges;
- f. Repeated failure to report for duty at the assigned time and place; or
- g. Failure to carry out supervisory responsibilities.

(3) Grossly inefficient job performance is a disregard for any aspect of an employee's job which results or could result in severe damage to town property, serious injury to or death of an employee or citizen, significant impact on town finances, or a loss of public confidence in town government. Examples of grossly inefficient job performance include, but are not limited to, the following:

- a. Failure to wear required personal protective equipment or to observe other safety work rules.
- b. Failure to follow standard procedures or practices which result in a significant loss of revenue to the town.
- c. Failure to properly secure or protect town equipment or property which results in damage to that property or other property, or injury to an individual.

(c) *Procedure for disciplinary action for unsatisfactory or grossly inefficient job performance.*

(1) An employee's supervisor shall notify the employee of any deficiency in job performance and what is required for satisfactory job performance.

(2) An employee whose job performance is unsatisfactory should normally receive progressive warnings before disciplinary action resulting in dismissal is taken by the department director or the town manager; however, in cases of grossly inefficient job performance, an employee may receive a step 2 warning, a step 3 warning or may be dismissed without any prior disciplinary action. When appropriate, progressive warnings should include the following steps:

- a. Step 1: one or more documented oral warnings from the employee's supervisor;
- b. Step 2: A written warning to the employee from a supervisor, outlines the performance deficiencies and serves as notice that corrected performance must take place immediately in order to avoid a further disciplinary action, including demotion;

c. Step 3: A final written warning from a supervisor serving notice upon the employee that corrected performance must take place immediately in order to avoid further disciplinary action, including dismissal.

(3) A demotion to a lower salary grade or within grade may be imposed no earlier than step 3. A disciplinary suspension without pay may be imposed at step 2 or step 3 or in conjunction with a later warning.

(4) The supervisor shall record the dates of any discussions with the employee, the performance deficiencies discussed, the corrective actions recommended and any time limits set, and submit such information to the employee's permanent human resource file.

(d) *Disciplinary action for detrimental personal conduct.* With the approval of the town manager, an employee may be placed on disciplinary suspension, demoted or dismissed without prior warning due to personal conduct detrimental to town service in order to avoid undue disruption of work, to protect the safety of persons or property, or for other serious reasons. In less serious or less disruptive situations, steps similar to those listed under subsection 2-95(d) above may be in order. When an employee is suspended or dismissed immediately, the employee may be told to leave town property at once and either to report to a supervisor at a specific time or to remain away until further notice.

(e) *Detrimental personal conduct defined.* Detrimental personal conduct includes behavior, whether on-duty or off-duty, intentional or unintentional, of such a serious detrimental nature that the functioning of the town may be or has been impaired; the safety of persons or property may be or has been threatened; the laws of the government may be or have been violated; or public confidence in government is likely to be undermined. Examples of detrimental personal conduct include, but are not limited to, the following:

- (1) Fraud;
- (2) Conviction of a felony or the entry of a plea of nolo contendere thereto;
- (3) Falsification of records for personal profit, to grant special privileges, or to obtain employment;
- (4) Willful misuse or gross negligence in the handling of town funds;
- (5) Willful or wanton damage or destruction to property;
- (6) Willful or wanton acts that endanger life or property;
- (7) Possession of unauthorized firearms or other lethal weapons on the job or bringing such onto town property;
- (8) Communication of a threat or engaging in threatening behavior;
- (9) Gross misuse or repeated personal use of town vehicles or equipment;
- (10) Request for or acceptance of a gift or gifts in exchange for "favors" or influence;
- (11) Engaging in or condoning sexual harassment or other prohibited harassment;
- (12) Reporting to work, or working, under the influence of alcoholic beverages, narcotic drugs, or any other unlawful drug, or partaking or possessing of such while on duty;
- (13) Withholding, misrepresentation or falsification of information necessary for the investigation of alleged violations of this Code when such information is requested by a supervisor, the town manager, or designee;
- (14) Failure to comply with a reasonable order from an appropriate supervisor (insubordination);
- (15) Flagrant behavior or repeated rude or uncivil behavior directed toward citizens or co-workers.

(f) *Disciplinary actions relating to special job requirements.* An employee may be placed on disciplinary suspension, demoted or dismissed without prior warning for failing to obtain or maintain a required license, certificate, registration or similar document, or for failing to maintain a satisfactory driving record when driving town equipment or vehicles is a job requirement.

(g) *Nondisciplinary suspension.* During the investigation, hearing, or trial of an employee on any criminal charge, or during an investigation related to alleged detrimental personal conduct, or during the course of civil action involving an employee, when suspension would, in the opinion of the town manager, be in the best interest of the town, the town manager may suspend the employee for the duration of the proceedings as a nondisciplinary action. Department directors may place an employee on nondisciplinary suspension in the absence of the town manager, when such employee's alleged actions constitute detrimental personal conduct. In such cases, the town manager or department director may:

- (1) Relieve the employee temporarily of all duties and responsibilities and allow the employee no compensation for the period of the suspension; or
- (2) Assign the employee new duties and responsibilities and allow the employee to receive such compensation as is in keeping with the new duties and responsibilities. If the employee is reinstated following the suspension, such employee may be restored any benefits to which the employee would otherwise have been entitled had the suspension not occurred; however, a written warning and a disciplinary suspension of 80 hours or less without pay may be imposed based on the extent to which the employee's behavior may have constituted detrimental personal conduct. If the employee is dismissed following the suspension, the employee shall not be eligible for any pay from the date of suspension; provided, however, all other benefits, with the exception of the accrual of vacation and sick leave, shall be maintained during the period of suspension.

(h) *Disciplinary suspension and deductions.*

(1) Any employee who is nonexempt from the overtime provisions of the FLSA may be suspended without pay, normally for one day, in conjunction with a step 2, step 3, or subsequent warning relating to performance of duties.

(2) Any employee who is exempt from the overtime provisions of the FLSA may be suspended without pay, normally for one day, in conjunction with a step 2, step 3 or subsequent warning on job performance involving any serious violation of safety rules relating to the prevention of serious danger to the town's property or to other employees. For performance problems not relating to safety, accrued vacation or holiday leave may be reduced, normally by one day.

(3) For nonexempt employees, suspension of 80 hours or less may be imposed, along with a written warning relating to detrimental personal conduct. For exempt employees to be suspended, the detrimental personal conduct must involve serious safety violations, or must be in one-week increments. In other cases of detrimental personal conduct, deductions of 80 hours or less may be made from accrued vacation or holiday leave of an exempt employee.

(4) All disciplinary deductions from accrued leave shall be considered the equivalent of a disciplinary suspension.

(i) *Predisciplinary conference and notification of disciplinary action.*

(1) When an employee is proposed to be placed on disciplinary suspension, demoted or dismissed, the town manager shall insure that the employee is given written notice of the proposed disciplinary action, advised of the evidence supporting the proposed action, and is provided with an opportunity to respond to the proposed disciplinary action. The employee's response shall be given due deliberation prior to making a final determination. Mechanical recording of all or any part of a conference or other meeting pertaining to the disciplinary action is prohibited without prior agreement of all parties subject to being recorded.

(2) At the time an employee is notified of any final disciplinary decision involving disciplinary suspension, involuntary demotion, or dismissal, or as soon as possible thereafter, the town manager shall insure that the employee is provided with written notice of the action taken, the effective date, the reason or reasons for the action, and the recourse, if any, available to the employee under the provisions of this article.

(j) *Employee appeal.* An employee who has completed initial probation or a probationary employee who alleges unlawful employment discrimination and who is disciplined may appeal the disciplinary action in accordance with the grievance procedure.

(Code 1982, § 2-71; Ord. No. 91-5, § 1, 2-28-1991; Ord. No. 95-007, § 1, 1-26-1995; Ord. No. 96-010, § 1, 10-24-1996; Ord. No. 98-003, 5-28-1998)

## **Sec. 2-96. Grievance procedure.**

(a) *Policy.* It is the policy of the town to provide a just procedure for the presentation, consideration and disposition of employee grievances. The purpose of this section is to outline the procedure and to assure all employees that a response to their complaints and grievances will be prompt and fair.

(b) *Definition and limitations.* A grievance is a claim or complaint by an employee based upon an event or condition which affects the circumstances under which an employee works, allegedly caused by misinterpretation, unfair application, or lack of established policy pertaining to employment conditions.

(1) Appeals involving a disciplinary suspension, involuntary demotion, dismissal or suspension of driving privileges by the town are initiated at step 3 of the grievance procedure. All appeals must be filed within 20 calendar days of the date the final disciplinary decision is communicated to the employee.

(2) Grievances concerning performance evaluations or performance awards may only be appealed up to step 2 of the grievance procedure; however, department directors may appeal to the town manager.

(c) *Purposes.* The purposes of the grievance procedure include, but are not limited to, the following:

(1) Providing employees with a procedure by which their complaints can be considered promptly, fairly, and without reprisal;

(2) Encouraging employees to express themselves about the conditions of work which affect them as employees;

(3) Promoting better understanding of policies, practices, and procedures which affect employees;

(4) Increasing employees' confidence that human resource actions taken are in accordance with established, fair and uniform policies and procedures; and

(5) Increasing the sense of responsibility exercised by supervisors in dealing with their employees.

(d) *Procedure.* When an employee or a group of employees has a grievance, the following successive steps are to be taken unless otherwise provided. The number of calendar days indicated for each step should be considered the maximum, unless otherwise provided, and every effort should be made to expedite the process. The time limits at any step, however, may be extended by mutual consent or due to unusual circumstances beyond the reasonable control of either party. The last step initiated by an employee shall be considered to be the step at which the grievance is resolved. Mechanical recording of all or part of any meeting is prohibited without prior agreement of all parties subject to being recorded. While all parties are entitled to seek legal advice, attorneys may not be present at administrative or investigative meetings related to the grievance without the consent of all parties. At each step, the individual responding to the grievance is encouraged to consult with any employee of the town, or others as appropriate, in order to reach a fair, impartial, and equitable resolution. All employees consulted during a grievance are required to cooperate to the fullest extent possible. A decision to rescind a disciplinary suspension, demotion or dismissal must be approved in advance by the town manager.

(1) *Informal grievance.* The employee with a grievance is encouraged to resolve the grievance with the appropriate supervisor in an informal face-to-face meeting, before going on to the formality required in the following steps. Either the employee or the supervisor may involve the respective department director and/or chief human resources officer as a resource to help resolve the grievance. Using the informal grievance does not change the grievance deadline unless both parties mutually agree to an extension.

(2) *Formal grievance.* To be considered, a grievance must be filed within the time limit described in this section and must include

the full basis for the employee's complaints, all information which supports the employee's position, and a statement outlining what the employee wishes to have happen as a result of the grievance.

a. Step 1: If no resolution to the grievance is reached informally, the employee who wishes to pursue a grievance shall present the grievance to the appropriate supervisor in writing. The grievance must be presented within 20 calendar days of the event or within 20 calendar days of learning of the event or condition. The supervisor shall have a response to the grievance delivered to the employee within 20 calendar days after receipt of the grievance. The response shall be in writing and signed by the supervisor. In addition, the employee shall sign a copy to acknowledge receipt thereof. The supervisor shall send copies of the grievance and answer to the human resources department.

b. Step 2: If the grievance is not resolved to the satisfaction of the employee by the supervisor, the employee may appeal, in writing, to the appropriate department director, within 20 calendar days after receipt of the response received in step 1. The department director shall respond to the appeal, stating his or her decision within 20 calendar days after receipt of the appeal. Such response shall be in writing and shall be signed by the employee to acknowledge receipt. The department director shall send copies of the grievance and the response to the human resources department.

c. Step 3: If the grievance is not resolved to the satisfaction of the employee at the end of step 2, the employee may appeal, in writing, to the town manager within 20 calendar days after receipt of the response received in step 2. The town manager shall respond to the appeal in writing. The response shall be signed by the town manager and hand-delivered or mailed to the employee within 20 calendar days of completing the review. A mailed response shall be sent by certified or registered mail with return receipt requested. The town manager's decision shall be the final decision.

(e) *Grievance and adverse action appeal procedure; unlawful employment discrimination.* Any applicant for town employment, town employee, or former town employee who has reason to believe that any employment action, including promotion, training, classification, pay, disciplinary warning, disciplinary suspension, transfer, demotion, layoff, or termination of employment was based on age, sex, race, color, national origin, religion, or disability has the right to appeal such action using the grievance procedure outlined in subsection (d) of this article, if he or she so desires. While employees are encouraged to use the progressive steps outlined in the grievance procedure, employees claiming discrimination shall have the right to appeal directly to the town manager (refer to step 3 above). A failure to demonstrate that unlawful discrimination was the basis for the act shall render the balance of the appeal moot.

(f) *Back pay awards.* Back pay and benefits may be awarded to reinstated employees in disciplinary suspension, demotion, dismissal and discrimination cases.

(g) *Conflict with policies and regulations.* No decision or determination of any grievance shall in any way conflict with the town policies, resolutions, ordinances or statutes applicable thereto.

(Code 1982, § 2-72; Ord. No. 91-5, § 1, 2-28-1991; Ord. No. 95-007, § 1, 1-26-1995; Ord. No. 96-010, § 1, 10-24-1996; Ord. No. 98-003, 5-28-1998; Ord. No. 2019-Code-04, 10-10-2019)

**Secs. 2-97--2-107. Reserved.**

## **Policy Statement 10**

### **Equal Employment Opportunity**

Effective: 08/28/2025

Supersedes: 10/30/2014

Prepared by: Renee Poole and Rashonda Harris, Human Resources

Adopted by Council: 08/28/2025

#### **Purpose**

This policy is intended to ensure the effective application of Cary's nondiscrimination and equal opportunity policies and compliance with all applicable federal, state, and local laws and regulations.

#### **Scope**

This policy applies to all Cary employees and applicants for employment.

#### **Policy**

Cary is committed to afford all qualified individuals an equal opportunity to compete for employment and advancement within Cary. To ensure equal employment opportunity, it is the obligation of the town manager and each department head and supervisor to conduct themselves in conformity with the principles of equal employment opportunity. All personnel actions, such as hiring, promotion, demotion, transfer, recruitment, advertising, pay changes, selection for training, reduction-in-force, and separation will be made without regard for race, natural hair or hairstyles, ethnicity, creed, color, sex, pregnancy, marital or familial status, sexual orientation, gender identity or expression, national origin or ancestry, marital or familial status, National Guard or veteran status, religious belief or non-belief, age, disability, or other characteristic that has no relationship to job performance.

The chief human resources officer will develop and administer procedures designed to reinforce this policy.

Any employee or applicant for employment who believes that they have not been treated consistently with Cary's policy for equal employment opportunity is encouraged to contact the chief human resources officer or the town manager.

## **POLICY STATEMENT 31**

### **Pay for Performance Policy**

Prepared by: Renee Poole, Director of Human Resources

Effective: 10/30/14

Approved by Council: 10/30/14

Supersedes: 7/1/2006

#### **A. POLICY PURPOSE**

To support the Town's mission by encouraging employees to develop and contribute to the maximum of their potential by compensating those employees based on job performance.

#### **B. COVERAGE**

All employees who work under the supervision of the Town Manager except the Deputy Town Manager, Assistant Town Managers and Department Directors. (The Deputy Town Manager, Assistant Town Manager and Department Director classes are surveyed regularly for labor market competitiveness and are not assigned to salary grades.)

#### **C. GOALS AND ASSUMPTIONS**

The Town's Pay for Performance Policy has the following primary goals:

1. To provide sufficient flexibility in its rewards to recognize varying levels of performance through varying levels of compensation.
2. To maintain the Town's competitive position in the labor market in order to attract and retain the best employees possible.
3. To provide incentives for continuous performance improvements and for sustaining performance improvements.

Underlying these goals are the following assumptions:

- a. The plan must be understood and perceived as fair by the majority of Town employees.
- b. Productivity enhancements can best be achieved by improving the relationship between performance and pay.
- c. Unsatisfactory performance or detrimental personal conduct should not be rewarded.
- d. Job expectations should apply equally to employees in the same job class with the same appointment status (trainee, probationary or regular).
- e. Salary levels are the most appropriate indicator of how job performance is valued.
- f. Market adjustments to the pay plan are necessary to be competitive in our labor market.
- g. Market adjustments should not increase employee salaries across the board.
- h. With a market-based average salary attainable and sustainable with standard performance there is no need for cost-of-living increases.
- i. Most employee's job growth follows a curve.

#### **D. DEFINITIONS**

**Market Rate** - The "going rate" or fair market value for a standard performer in a specific job classification. Called market rate because employees at this rate typically are those that consistently meet standard job expectations.

**Market Adjustment** - A periodic adjustment to the salary schedule (all pay ranges) based on changes in the local labor market and in comparable municipalities. The market adjustment creates a new regular salary schedule (salary structure).

**Performance Ratings** - Terms used to summarize overall performance and conduct during the rating period.

**Developmental Range Segment** - The segment of the range from the minimum of the salary grade up to the minimum market rate. Called "developmental" because employees in this segment typically are still mastering standard job expectations.

*Performance Range Segment* - The segment from the market rate up to the minimum of the high performance segment. Called "performance" because employees in this range segment have consistently met all standard job expectations and, exceeded some expectations.

*High Performance Range Segment* - The segment from the maximum of the performance range to the maximum of the full salary range plus top-of-grade performance increases. Reserved for top performers who consistently exceed most, if not all expectations.

*Classification Change* - A change in job classification based on significant changes in job duties or responsibilities.

*Pay Range Revision* - A change in salary grade that is based on market changes for a specific type of work. Only affects the job class describing that type of work.

*Salary Grade*- A numerical designation for a pay range. Also referred to as pay grade.

*Standard Job Expectations* - Performance expectations which are the same for most all employees in a given job class. Among others, these relate to quality, quantity, timeliness, and work outputs, as well as attendance, customer service, and team work.

*Pay Range*- The minimum and maximum pay rates in a salary grade.

*Performance Goals* - Individual or group goals established for particular rating period. Individual performance goals are typically used for supervisory, professional, and managerial employees who have completed probation. Examples: 1) Complete draft of efficiency report by June 30, 2016. [An example of surpassing this goal would be to have an acceptable draft completed in May of 2015.] 2) Improve minority representation by 5% in inspections. (This goal would be surpassed if the representation is increased significantly above 5%.)

## E. STRUCTURE

Like many local government pay plans, Cary's plan contains a number of salary grades that represent pay ranges with minimum and maximum base pay rates. Classes are assigned to salary grades according to a job evaluation process which considers the internal relationships of classes and pay for similar jobs in Cary's labor market. Each pay range has approximately a 55% spread for Non-exempt employees (covered by the overtime provisions of the FAIR LABOR STANDARDS ACT) and approximately a 65% spread for Exempt employees (exempt from FLSA overtime provisions).

Each pay range is divided into four segments. The first segment is called "developmental" because employees in this range segment typically are acquiring many basic job skills, knowledge, and abilities and demonstrating to the Town whether or not they have appropriate work habits and behaviors. With clear communications and with supervisory coaching the employee learns what is expected of him/her. Most employees in this range segment should make rapid progress in meeting standard job expectations. The pay plan is designed to move these employees up to market rate.

The market rate is the next segment of the salary range and is intended to reward performance which is consistently standard. Employees whose performance never exceeds Standard will normally be paid at the market rate.

The segment of the salary range above the market rate is designated as the "performance segment range" and is reserved for employees who consistently achieve overall performance ratings of Proficient or higher. Employees in this range segment who make steady progress in expanding and demonstrating job competencies will move up through the "performance range". The skills, knowledge, and abilities that employees in this range should acquire and apply to enhance performance are fewer but more complex than those in the developmental and market range segments.

The "high performance range segment" is reserved for top performers who consistently receive an Exemplary rating, overall. It includes top-of-grade awards.

To ensure the competitiveness of the pay plan in the local market, the Town annually reviews the market competitiveness of the salary schedule. The results of this effort will serve as the basis for the market adjustment, if any, recommended as part of the budget process.

#### F. MARKET ADJUSTMENTS - IMPACT ON EMPLOYEE PAY

Market adjustments do not increase pay but do increase an employee's potential for additional pay. Upon implementation of a market adjustment all segments of the pay range are adjusted upward. Employee pay remains the same although position in the range, and sometimes, the range segment, will adjust downward in the range. Exception: any employee other than trainees who are below the minimum of the pay range after a market adjustment will be adjusted to the new minimum.

#### G. IN RANGE ADJUSTMENTS - PERFORMANCE INCREASES

Advancement through a pay range is based entirely on job performance as evaluated by an employee's supervisor. Employees may advance to and remain at Market Rate with Standard ratings. Movement beyond Market Rate is reserved for employees who receive ratings of Proficient or Exemplary.

The amount of any increase is variable based on the employee's position in the salary range and level of performance. Generally, the higher in the range an employee is, the smaller the percentage of increase for a specific level of performance. This change reflects the realities of the normal job growth curve.

Additionally, since each range segment has a maximum base salary, an employee who is already receiving pay commensurate with his performance may only receive base pay adjustments up to that maximum. The balance of any performance award will be paid in a lump sum.

Evaluations and merit eligibility for employees hired in the developmental segment occur every six months. Employees hired or advanced to market or above receive evaluations and are eligible for merit awards on an annual basis. (Employees who fall back to the developmental segment should refer to the Performance Awards Chart for guidance on annual or six-month evaluations.

#### H. CLASSIFICATION AND PAY STUDY CHANGES - IMPACT ON PAY

The Classification portion of the annual classification and pay study involves the review of a percentage of the Town's job classes to update job descriptions and job specifications, and to determine if the current class assignment is valid. This job evaluation focuses on changes in job duties, if any, and the relationship of the job to other jobs in the same or similar classes.

The pay portion of the annual classification and pay study involves the market survey of pay rates for the specific classes included in the classification portion of the study. The survey may also include any classes that have undergone recent, significant changes in job duties, or where the Town is experiencing significant problems in the recruitment and retention of staff which may be attributable to pay. Changes in pay grades due to the pay portion of the study are referred to as a range revision.

In position upgrades, an employee's current salary would be placed within the new salary range. Salary increases are granted to those who fall below the new minimum rate, and those that have a substantial change in pay grade or pay segment. Current performance ratings are also considered.

Situations where an increase may not be appropriate include, but are not limited to the following:

- 1) an employee who has been recently demoted without a reduction in salary.
- 2) an employee whose position was reclassified to a lower salary grade in the most recent classification and pay study of that position and whose salary was not reduced as a result.

An increase to the minimum of the new pay range may not be appropriate where the employee is already below the minimum of the current salary range for training or disciplinary reasons.

If the employee's salary is above the maximum of the new salary range, the base salary of that employee shall be maintained at the current salary at least until such time as the employee's salary range is increased above

the employee's current base salary and the employee is eligible for an increase. While above the maximum of the range the employer may be eligible to receive lump sum performance awards.

#### I. STARTING SALARIES

All persons employed in positions contained in the position classification plan shall be employed at the minimum salary for the classification in which they are employed. However, on the recommendation of the department director and with the approval of the Human Resources Consultant, exceptionally well-qualified applicants may be employed above the minimum, not to exceed the Market Rate. An applicant may be employed above the Market rate if approved by the Human Resources Director.

#### J. TRAINEE STATUS

An applicant who is hired, or an employee who is promoted, who is not fully qualified to meet all the established requirements of the position, may be appointed at a trainee salary. A trainee salary is normally at least five (5) percent below the minimum rate of the assigned salary range and shall be designated a "T". For example, a trainee placed five (5) percent below the minimum rate shall be designated by "T1" and a trainee placed ten (10) percent below the minimum rate shall be designated by "T2".

#### K. PROMOTION: SALARY

When an employee who meets all established requirements is promoted to a higher salary grade, the employee's salary shall normally be increased to the minimum level for the new pay range, or the level which would provide at least the equivalent of a five (5) percent increase. Situations where an increase may not be appropriate include, but are not limited to the following:

- 1) an employee who has been recently demoted without a reduction in salary;
- 2) an employee whose position was reclassified to a lower salary grade in the most recent classification and pay study of that position and whose salary was not reduced as a result.

Employees receiving interim appointments or special assignments to positions in a higher salary grade may be granted a salary increase. The salary increase will not affect anniversary dates and will be rescinded upon the expiration of the interim appointment or special assignments.

#### L. DEMOTION: SALARY

When an employee is transferred to a position in a lower salary grade for which the employee is qualified, the salary shall be set at the level in the lower pay range which provides the smallest or no decrease in pay, provided the action is taken for reasons other than discipline. If the action is for disciplinary purposes, the salary shall be set in an appropriate level in the lower pay range that is less than the existing salary.

#### M. TRANSFER

An employee who is transferred from a position in one class to a position in another class where the new position is assigned to the same salary grade as the old position, shall continue to receive the same salary unless there is a change in FLSA status from Non-exempt to Exempt.

## PERFORMANCE RATINGS

(Regular Employees, and Probationary Employees Hired At or Above Market Rate)

*Below Standard:* Does not meet standard job expectations. May not provide an acceptable level of customer service. Performance is inconsistent; additional training may be needed. May have received one or more warnings during the review period.

*Standard:* Consistently meets minimum job expectations. Is competent in all essential job functions and routinely provides customer services which are entirely acceptable. Meets most performance goals within his/her control. The employee does what is necessary and is a valued employee. Employees consistently rated Standard are most appropriately paid at Market Rate.

*Proficient - Exceeds Standard:* Fully meets all standard job expectations and routinely exceeds some standard job expectations; routinely demonstrates initiative, accuracy and reliability; routinely provides customer service at a high level. Meets most performance goals and surpasses others within his/her control. Employees consistently rated Proficient are most appropriately paid in the Performance Range segment.

*Exemplary:* Consistently exceeds most standard job expectations, including all major expectations. Provides exemplary customer service. Surpasses most performance goals within his/her control. Actively supports department and Town mission. Employees consistently rated Exemplary are most appropriately paid in the High Performance Range segment.

## PERFORMANCE RATINGS

(Trainees and initial Probationary Employees Hired Below Market Rate)

**NOTE:** Employees on initial probation who are below Market Rate are expected to make steady progress towards meeting standard performance expectations by the end of probation. The rate of progress shall be such that the supervisor can reasonably anticipate that the probationary employee is capable of meeting standard performance expectations within a reasonable time.

*Below Standard* – failing to meet standard job expectations.

*Standard* - making steady progress towards meeting all standard job expectations. Projected to meet standard job expectations within a reasonable time.

*Proficient* - progress towards meeting all standard job expectations exceeds that expected of most new employees. Most standard job expectations already met.

*Exemplary* - Fully meets or exceeds all standard job expectations.

## SPECIAL PERFORMANCE AWARDS

Lump sum special performance awards of any dollar amount up to and including 10% of base salary may be awarded with the prior approval of the Human Resources Director. These awards may be made to individuals or groups/team members where the individual or group is primarily responsible for a singular achievement or accomplishment which brings special recognition to the Town, generates substantial savings, or creates significant organizational improvements. Lump sum special performance awards may be given any time during the year provided the employee received at least a Standard rating on his/her last evaluation and has not received a Step 2 or Step 3 Warning in the past twelve months. Special performance awards must be funded from the department's performance awards budget.

**NOTE:** Cumulative awards exceeding 5% of base salary shall be reported to the Council by the Manager.

## **POLICY STATEMENT 184 NONDISCRIMINATION POLICY**

Prepared by: Rashonda Harris, Diversity, Equity, and Inclusion Manager

Adopted by Council: June 23, 2022

Effective: June 23, 2022

Supersedes: N/A

### **Policy**

It is the policy of the Town of Cary to promote the fair treatment of all individuals and provide them freedom from discrimination. No member of a protected class shall be excluded from participation in, be denied the benefits of, or be otherwise subject to discrimination under any program or activity administered by Cary, including programs or activities that are funded in whole or part with State or Federal funds, such as Coronavirus State and Local Fiscal Recovery Funds.

### **Implementation**

1. By Resolution dated June 23, 2022, Wake County's Ordinance Prohibiting Discrimination in Public Accommodations and Employment (Wake County Code of Ordinances §§ 34.01 – 34.08) ("Wake County Ordinance") applies within the corporate limits of Cary located within Wake County, and will be enforced by Wake County.
2. "Protected class" has the same definition as found in Wake County Code of Ordinances § 34.01.
3. Cary will comply with all State and Federal statutes and regulations prohibiting discrimination, including but not limited to Title VI of the Civil Rights Act of 1964 (42 U.S.C. §§ 2000d et seq.) and Treasury's implementing regulations at 31 C.F.R. Part 22; the Fair Housing Act, Title VIII of the Civil Rights Act of 1968 (42 U.S.C. §§ 3601 et seq.); Section 504 of the Rehabilitation Act of 1973, as amended (29 U.S.C. § 794); the Age Discrimination Act of 1975, as amended (42 U.S.C. §§ 6101 et seq.), and Treasury's implementing regulations at 31 C.F.R. Part 23; and Title II of the Americans with Disabilities Act of 1990.
4. The terms of all contracts with and grants from the Town shall include a nondiscrimination provision which will carry out the effect of this Policy.
5. Nothing in this Policy shall be interpreted or applied so as to create any requirement, power, or duty in conflict with any existing Federal or State law.
6. Any citizen who believes that they have been discriminated against or unfairly treated by Cary because of their membership in a protected class may follow the

reporting mechanisms contained in the Wake County Ordinance (if applicable) and may also contact Cary's Human Resources Department by email at [HR@townofcary.org](mailto:HR@townofcary.org) within 180 days from the date of the alleged discriminatory occurrence. Additionally, any Town employee who believes that they have been discriminated against or unfairly treated by Cary because of their membership in a protected class in violation of the Wake County Ordinance or this Policy is encouraged to follow the Employee Complaint procedure outlined in Standard Procedure 48 (or any successor procedure).