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SOUTHERN CITY

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SPEAKING OUT

Leadership, Service & the Year to Come

Jody McLeod, League President

Well, friends, I still haven't quite come down off the mountain from CityVision.

Being sworn in as your League president during our annual conference was as humbling as it was energizing, and I can't think of a better place—or better people—to share that moment with. There's something special about a room full of people who show up every day to do the hard, often thankless work of local government, and somehow still manage to laugh together, learn together and leave with a fresh set of ideas tucked under their arms.

This past CityVision reminded me why municipal leadership matters so much. Our town halls are where the rubber really meets the road. As you're well aware, we're the ones who get the call when the water main breaks at midnight or when a neighbor wants to be heard. No matter the size of the

municipality, the work is personal. That was apparent in every hallway conversation, breakout session and coffee line at the conference.

As I step into my time as president, I'm carrying a few lessons learned from serving as Clayton's mayor over the last 20-plus years—lessons I learned from many of you and that you already live by.

First, leadership starts with listening. Not the kind where you're just waiting to talk, but the kind where you really hear what folks are saying, residents, staff and fellow officials alike. Most people aren't asking for perfection; they're hoping someone cares enough to pay attention.

Second, good leadership is a team sport. None of us gets much done alone, and the best local elected officials I know are quick to shine the light on others. City employees, volunteers and partner organizations are the engine that keeps our

communities running. When they succeed, our cities succeed.

Third, steady beats flash every time. Municipal government is about showing up day after day, making thoughtful decisions, and keeping your eye on the long game even when the short-term pressures get loud. It's not always glamorous, but it's meaningful work, and it makes a difference.

Finally, never forget the power of relationships. The conference was a reminder that we're stronger when we lean on one another. One phone call, one shared policy, one borrowed idea can save months of frustration back home.

I'm grateful for the opportunity to serve as your League president. I look forward to building upon the momentum gained during CityVision and leading our collective efforts in the coming year as we continue working as one to advance all! <<

“Municipal government is about showing up day after day, making thoughtful decisions, and keeping your eye on the long game even when the short-term pressures get loud.”

>> Jody McLeod, League President

CITYVISION LIGHTS UP THE CAPITAL CITY

Isabella Mormando
Communications & Multimedia
Strategist

In the heart of our state's capital city, CityVision 2026 brought over 600 municipal officials together with one common goal—becoming a stronger local leader.



Immediate Past President Martha Sue Hall and Raleigh Mayor Janet Cowell

Held May 5-7, 2026, at the Raleigh Convention Center, the League's flagship conference hosted local elected officials, city and town staff, and trusted local government partners. Each year, we bring this community together, knowing each attendee brings a unique purpose and perspective to the conversations throughout the conference.

At this year's CityVision, the educational sessions addressed how to expect the unexpected as North Carolina continues to face unprecedented natural disasters, the importance of investing not only in your communities, but in yourself, and updates on the evolving landscape in local government.

The League's Advancing Municipal Leader's program offered its signature ethics course for elected officials during the preconference sessions. Additionally, we were thrilled to celebrate the recipients of the AML certificates! Chris Boyette, Goldsboro council member, Tami Walker, Henderson council member, Brian Hawley, Stantonsburg town manager, and Doris Garner, Weldon mayor pro tem, are the first League members to receive our Certificate of Municipal Dedication, requiring 40 hours of AML credit!

We were honored to be joined by the North Carolina State Auditor Dave Boliek at Thursday's breakfast, and Lieutenant Governor Rachel Hunt, who swore in the League's new board of directors at the President's Luncheon.

Continues on next page



Fuquay-Varina Mayor William Harris



League President Jody McLeod sworn in by Lt. Gov. Rachel Hunt



Newly elected League board of directors sworn in by Lt. Gov. Rachel Hunt



Raleigh Council Member Stormie Forte at host city event

The City of Raleigh gave CityVision attendees a behind-the-scenes look during the mobile tours. Members strolled through Dorthea Dix Park, learned about downtown economic development from the Downtown Raleigh Alliance and visited Raleigh’s bio-energy recovery project. Wednesday capped off with the host city event featuring The Pit Authentic Barbecue, Videri Chocolate Factory and live music.

On the final day of the conference, we were honored to swear in our new 2026-2027 board of directors. Leading the board this year as president is Clayton mayor Jody McLeod, first-vice president is Morrisville council member Satish Garimella and second-vice president is Oak Ridge council member Ann Schneider.

The League extends its sincerest gratitude to immediate past president and Albermarle mayor pro tem Martha Sue Hall for an unforgettable year of service.

Thank you for joining us at CityVision 2026 in Raleigh. <<



Carrboro Mayor Barbara Foushee



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Rep. Gloristine Brown at NC Mayors Association meeting



Morrisville Mayor TJ Cawley visiting the exhibit hall



Raleigh Mayor Janet Cowell



League First Vice-President Satish Garimella



New League Board of Directors member Francisco Rivas-Diaz



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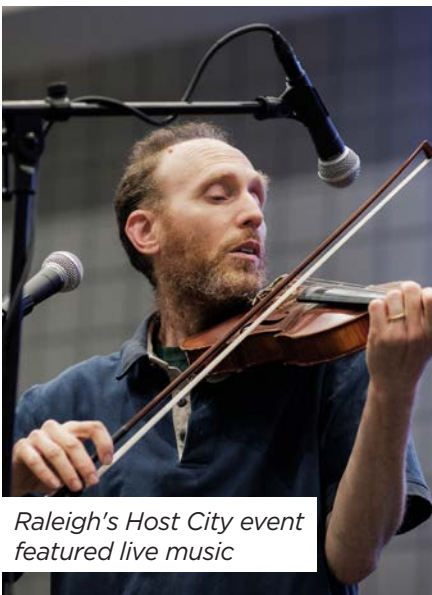
Magnolia Commissioner Eric Graham at the Advancing Municipal Leaders awards luncheon



Lewisville Mayor Billy Carter Jr. attending a breakout session



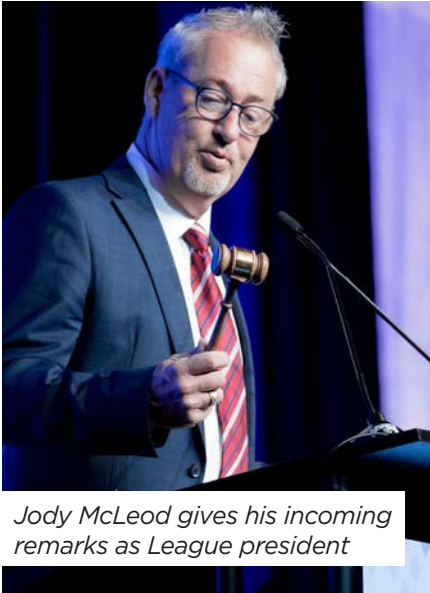
State Auditor Dave Boliek



Raleigh's Host City event featured live music



Keynote speaker Paul Long presented on workplace culture, leadership and how to find the fun in work



Jody McLeod gives his incoming remarks as League president



League Second Vice-President Ann Schneider



League Executive Director Rose Vaughn Williams provided a look back in her annual report during the business meeting

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An Elected Official's Guide to Ethics & Conflicts of Interest

Ben Mount

Senior Assistant General Counsel

When I talk to newly elected officials, I always start with the same reminder: Congratulations! And welcome to a higher standard.

Being elected to a municipal governing board comes with legal responsibility and ethical commitment. In the state of North Carolina, our General Assembly makes those expectations very clear with mandatory ethics training for all municipal officials and a municipal code of ethics.

Ethics

North Carolina law requires elected municipal officials to complete two hours of ethics training within the first 12 months of taking office.¹ At the League, we offer both on-demand and in-person ethics training through the Advancing Municipal Leaders (AML) program. The League's attorneys conduct these trainings, and we focus on four core duties:

- 1. The duty to act with a public purpose.** Every vote, every policy, every decision has to serve a public purpose. If any action taken by you or your governing board primarily benefits a private individual or business, you're in dangerous territory.
- 2. The duty to vote.** The rule is simple: Board members must vote ... unless there is a conflict of interest.²
- 3. The duty not to accept private benefit for public action.** In most cases, you may not receive a direct benefit from contracts³; you may not accept gifts or favors from vendors doing business in your town⁴; doing so can result in criminal penalties.⁵
- 4. The duty to act transparently.** This is the foundation of trust between local governments and their constituents. All municipal boards must comply with the Open Meetings Law and Public Records Law.⁶

Mandatory Code of Ethics

Every town must adopt a local code of ethics. At minimum, the code should address an official's duty to obey the law, uphold the integrity and independence of the office, avoid impropriety, faithfully perform official duties, and conduct public business openly.⁷

Adopting a code is not the finish line; it's the starting line. Municipal boards should revisit and revise their code of ethics as modern issues appear and new members join the board. The League is happy to review your municipality's code of ethics and provide suggestions.

Conflicts of Interest

Conflicts of interest are one of the most common ways that well-meaning officials end up in hot water.

A conflict arises when an official has a financial or personal interest in the matter under consideration. Sometimes it's obvious: an official's spouse stands to profit from a contract, for example.

But oftentimes it's less clear. Most conflict-of-interest violations don't happen because someone is trying to be corrupt. They happen because someone didn't recognize the conflict soon enough.

That's why officials should familiarize themselves with several key North Carolina statutes:

G.S. § 160A-75

Requires members to vote, but allows them to be excused when they have a financial interest or when the matter involves their official conduct.



Key Takeaways

1

Ask yourself: What is the public purpose here? Does the answer make you uncomfortable? If so, ask your town's attorney to evaluate the action from a public purpose perspective.

2

Be cautious if there's a chance you might benefit from a contract being voted on by your board, or if a current or potential vendor wants to give you a gift or favor.

3

When a potential conflict comes up, disclose it early and ask for guidance from your town's attorney, as well as the League's attorneys, before you act.

G.S. § 14-234.3

Prohibits participation in or voting on contracts with nonprofits with which the official is associated.

G.S. § 14-234(b1)

Prohibits participation in or voting on contracts in which the official or their spouse derives a direct benefit.

G.S. § 160D-109(a)

Bars voting on legislative development regulation decisions when the official has a direct, substantial, and readily identifiable interest. This includes rezoning petitions and text amendments involving close family, business, or associational relationships.

G.S. § 160D-109(d)

Applies to quasi-judicial proceedings and prohibits participation when the official has a fixed opinion before the hearing, has undisclosed ex parte communications, has a close relationship with an affected party, or has a financial interest in the outcome.

Final Thoughts

Ethics violations and conflicts of interest can unravel a board meeting fast. They can disrupt proceedings, trigger complaints and invite public scrutiny. In some cases, board actions can be challenged or invalidated.

And depending on the violation, consequences may include civil liability or criminal penalties.

But even when there's no lawsuit and no prosecution, reputational damage can be lasting, not just for the individual official, but for the entire municipality. Public trust is hard to build and easy to lose.

¹ See G.S. § 160A-87. ² See G.S. § 160A-75; see also G.S. § 160D-109 (allowing members to unilaterally recuse themselves from voting where conflicts of interest exist are alleged to exist in the context of land use matters). ³ See G.S. § 14-234. ⁴ See G.S. § 133-32. ⁵ See G.S. § 14-217; see also G.S. § 14-234.1. ⁶ See Chapter 143 (Open Meetings Law) and Chapter 132 (Public Records Law) of the N.C. General Statutes. ⁷ See G.S. § 160A-86.

In It Together: Martha Sue Hall Emphasizes Support Through Connection

Albemarle's Mayor Pro Tem Reflects on Her Year as League President & Positive Examples for the Next Generation of Leadership

Ben Brown

Communications & Multimedia
Strategist

It was a parade of emotions for a group of second graders gathered for swimming lessons in the Albemarle YMCA's large pool—some in the water performing guided techniques with splashy exhilaration and laughter; others nervously at the perimeter, not fans of the depths and occasionally tearful over the pressure to get in. And so, for the latter, it was on the understanding tone and encouragement of their instructors to ease nerves, tell the kids they'd be with them all the way, and prove the wins of effort together.

One apprehensive girl spent several minutes in mental warm-up at the pool's edge before she summoned the courage and eased into the water amid loud cheers of peer support. Her confidence grew, a smile took over, and she completed her

challenge without issue. With her at every move was an instructor who'd been with the swim program since its inception there—Martha Sue Hall, in one of her myriad volunteer and service positions. Hall, smiling just as much as the girl, said it's the chance to give younger generations a good future that encourages her. And that extends to her more public-facing roles, too.

Hall, Albemarle's mayor pro tem and 2025-26 president of the N.C. League of Municipalities, has often cited younger generations in defining her call to serve, including with the city council she joined in 2003. "The day that I was sworn in, the challenge then was to get youth involved, either collectively as a council or as an individual," she said. Her election to council came

after several years on the Stanley County Board of Commissioners (its first woman elected) and a career with the Administrative Office of the Courts amid numerous other public service positions, including with the State Child Fatality Task Force and the Guardian ad Litem program, both of which focus on brighter outcomes for kids.

"That's who we're doing all this for," Hall said earlier in the day as *Southern City* tagged along for a recent day-in-the-life that covered different angles of her longtime leadership and style. She centers it on people and empowerment through giving back, avoiding fluff distractions and being intentional with the limited time we have. "There used to be a saying that in a hundred years it's not going to make any



Martha Sue Hall volunteering during swimming lessons at the Albemarle YMCA

difference how much money you made, where you went to church, what you drove, what you wore; the difference is going to be if you made the difference in the life of a child.”

Hall sees success in the more personal approach to that, and not just with children’s lives. In a world where connection and messaging are increasingly of the digital kind, Hall said there’s no match for getting out into the world, absorbing real contexts, having in-person

conversations and appreciating the varying ways people live and serve. During an interview at Albemarle City Hall, Hall consulted her day planner—not an automated phone app, but a physical calendar book—with nearly every date inked for events, services and activities, including swim lessons, church choir leadership and the League’s then-in-progress Town & State Dinner series that brought municipal and legislative leaders together in different regions around the state for bread-breaking,

conversation and development of good working relationships.

Long active with the League and a past member of its Risk Management Services Board of Trustees, Hall began her yearlong League presidency in 2025 and took on a statewide letter-writing campaign to fellow local government officials to boost connection and communication. That campaign was substantial for Hall, and not just with the time investment. In organizing her outreach county-by-county, and in frequently visiting each region on League business, she identified with the fact that, as varied as our locales and lifestyles can be, we relate in realizing our common needs and listening to the nuance in one another. But we need actual connection to get that, which takes commitment.

“That is the role that I’ve seen myself in this year,” Hall said looking back on her presidential term. “The past 30 years have prepared me for this year. I’ve put a lot of miles on that car ... and I always go to the town halls wherever I go.”

She added: “I hope that wherever I have been, and the time that I’ve spent, wherever it’s been, that people have felt part of something larger.”

While the personal approach delivers for Hall, the time-consuming part of it sometimes stops her in wonder over whether she’s spent her time wisely, followed the right track or moved on the right opportunities in life.

“Is this where I’m supposed to be right now?” she posed, noting there

Continues on next page

“I hope that wherever I have been, and the time that I’ve spent ... that people have felt part of something larger.”

» **Martha Sue Hall**, Mayor Pro Tem, City of Albemarle, and the League’s Immediate Past President



Hall at the League's Town & State Dinner in Hickory

**“None of us
have to do it alone.
We’re all in this
thing together.”**

» **Martha Sue Hall**, Albemarle Mayor Pro Tem and the League's Immediate Past President



were times when she was essentially looking for a message in a bottle or a guiding note from the sky, folded into a paper airplane that would land at her feet. Which ended up happening, in a sense. Often accompanying Hall at different events is her husband, Dan Samples, a retired airline pilot, whom she praises as the most supportive spouse imaginable. Hall said a church minister once told her, “You prayed for a paper airplane, and He sent you a pilot.”

Basically, suggested Hall, life is so layered and composited, but if you sincerely are working toward the good, love people, care for the kids and stay open to what the world has to say, then even those down and confusing times are part of a rewarding path, which occasionally comes clear.

“It’s interesting when we learn we’re right where we’re supposed to be,” she said.

In Albemarle, Hall is clearly a well-known and well-regarded face, evidenced by the many hellos and chats that came her way from locals



[Left and above] Hall and League Exec. Dir. Rose Vaughn Williams at NLC's City Leader Fly-In in D.C.

in different corners of the city, from city hall to a nearby eatery to the Pfeiffer University Center of Health Sciences building downtown, where classes were in session as Southern City visited, and at the local Y, where the afternoon swimming lessons were getting underway.

The second graders there spent about an hour going through the day's exercises, focused on individual and peer safety in the water, for both practical experience and general confidence. The go-getter kids did a great job, and so did the visibly anxious ones.

Toward the end, a smiling student asked Hall when her next teaching

day was. Hall answered and then asked the girl what she learned during that day's lesson, to which the girl described how to float on one's back, a key water-safety move that Hall said she always highlights for the kids.

"We all can float at times in our lives," said Hall. "That whole idea of swimming lessons, to me, has been good for me. How this all fits into my role as president—oh my golly."

She thought for a minute and remembered what she said to a colleague who recently asked her what the biggest takeaway has been from her year in League's top member role.

"Local municipal elected officials are closest to the people," Hall said. "People want to be heard. Sometimes you can help fix what's there. But the thing that has really blown my mind is that behind every face is somebody's story. Sad or happy. Struggle or no struggle."

Individual local governments, too, are always working through new struggles, challenges to overcome, standards to train for and adjustments to learn.

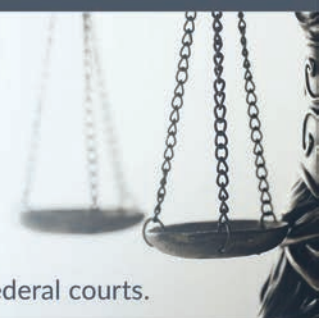
"But the flipside to that," said Hall, "is none of us have to do it alone. We're all in this thing together."

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Property Tax Restrictions?

Cities Share Important Context as Lawmakers Discuss

Ben Brown

Communications & Multimedia
Strategist

Police, fire protection, critical infrastructure, parks and recreation, safe lighting, sidewalks, necessary maintenance—just a few primary components of communities made possible with local property tax revenue. That revenue is based on an ad valorem rate set by the local government annually through its budget process, governed by statute with ample opportunity for public input before approval from locally elected leaders. In short, the

property tax is how municipalities fund essentials. It's also the only substantial option they directly control.

The League and its member cities and towns have been at work spreading awareness of and education about this vital system as some state lawmakers have eyed it for changes.

At the time of this writing, one proposal among others in circulation would prescribe limits on local

property taxation in the state constitution. “The General Assembly shall enact general laws limiting the amount by which the levy of taxes on property may increase, which may include exceptions,” stated in a draft bill that surfaced in March. (The legislature can’t amend the state’s constitution on its own; North Carolina voters would have to give majority approval at the polls first.)

This and other ideas came out of a 29-member legislative panel called the House Select Committee on

Property Tax Reduction and Reform that has been meeting since late 2025 in preparation for this year's legislative short-session. A Senate working group exists with a similar subject matter focus, but at the time of this writing it was uncertain what proposals they might have in discussion; Senate Leader Phil Berger has spoken about a property-revaluation moratorium or changes to revaluation schedules.

The League, local governments across the state and other groups are highlighting how crucial property tax is for the communities that make a prosperous North Carolina.

Proponents of changes or restrictions have highlighted the many rising costs of living and housing for everyday people, including those on fixed incomes and retirees, factors that League Past President Martha Sue Hall, the mayor pro tem of Albemarle, acknowledged in a recent letter to legislators. But local governments also face challenges in funding services that residents and businesses rely upon, she said.

"The mayors and council members who represent the residents of the state's 550 cities and towns understand the financial pressures felt by retirees and others when property values rise. Our organization appreciates you holding this timely discussion to consider ways to address that challenge.

"At the same time," Past-President Hall continued, "... cities and towns face their own financial pressures after five years of dramatic inflation, causing increases in the price of goods and services that they rely on.

“Cities and towns face their own financial pressures after five years of dramatic inflation. ... Increasing labor costs and the need to compete for qualified workers has also put more spending pressure on local governments.”

» Martha Sue Hall,
Albemarle Mayor Pro Tem

Increasing labor costs and the need to compete for qualified workers has also put more spending pressure on local governments.”

The League has communicated to lawmakers that the limitation proposal wouldn't give prompt help to fixed-income households or retirees. For those who own homes, increased costs can include property taxes that rise when property values increase—as they have in recent years—due to required (by state law) property re-evaluations. While the ability to lower rates can limit those

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NCLM staff and Mayor Dwight Lake presented to the House Select Committee on Property Tax Reduction and Reform

increases, the rising costs faced by local governments often means that they simply cannot absorb all costs through “revenue neutral” tax rate decreases.

That is why North Carolina law already allows for tax deferment programs or exclusions for elderly and disabled homeowners meeting certain income thresholds. Legislators could increase the exclusions while assisting local governments with subsequent revenue losses. Many other states have done so.

In North Carolina, legislators could give targeted relief to the people who need it, without setting the stage for a broad tax giveaway in the future that will harm the ability of local governments to provide basic services, like police and fire protection.

Public safety spending among cities and towns generally exceeds 40% of their general fund budgets. The state’s larger cities have higher-and-rising public safety expenses to keep their millions of residents safe.

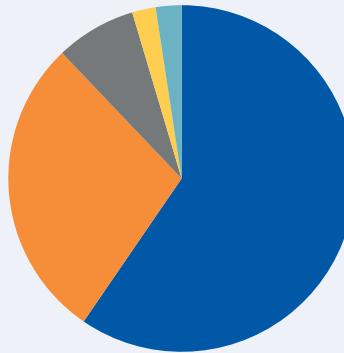
“Those costs include higher salaries for workers like police officers, firefighters, sanitation workers, and building inspectors who are on the ground in communities every day, as well as increased costs for roads and bridges,” a League factsheet noted. “Property taxes are the only substantial sources of funding over which municipalities have direct control. Reductions in this revenue source leave city officials with limited options to fund critical services.” Communities forced to make cuts will be less safe. <<



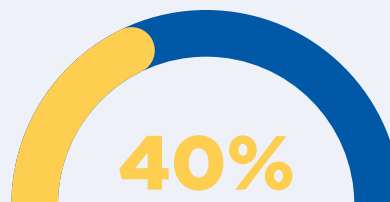
More Facts

Here are more important facts that North Carolina cities and towns have been communicating to the General Assembly:

Municipal General Fund Revenues



- Property tax (59.5%)
- Local sales and use taxes (28.3%)
- License, occupancy and meals taxes (7.5%)
- Shares of state administered taxes (2.2%)
- Powell Bill (2.4%)



Portion of municipalities' general fund budget for public safety spending

SINCE 2022:

- 31%** increase in public safety spending
- 33%** increase in entry level police officers' market rate salaries
- 50%** increase in cost of firetrucks and other similar vehicles

- Property taxes are the primary source of revenue over which locally elected officials have control. They don't have the ability to set sales tax rates. And they require flexibility in rate-setting to deal with unforeseen needs.
- In addition to the 40% or more (on average) of a municipality's general fund going to public safety, another 20% goes to roads, altogether accounting for most of the budget.
- Limits on property taxation would pressure borrowing, and at higher costs due to lower bond ratings that would follow such limitations, hampering towns that need to be financially ready for the future and unplanned events like natural disasters.
- Cities and towns already make hard choices with spending as costs increase; over the past five years, many have seen 80% higher street-resurfacing costs and 33% higher market-rate salaries for entry-level police officers. Fire trucks and other public safety vehicles are 50% more expensive.
- Local taxpayers, with their voting power, can and do remove locally elected officials when they believe local property tax increases are not justified.
- Sufficiently funded basics are integral for a healthy business sector; municipalities appreciate the partnership they have with their legislators on economic development, which supports the entire state.

MUNICIPAL EQUATION



WHAT'S BEEN YOUR FAVORITE RECENT EPISODE OF MUNICIPAL EQUATION?

The League's long-running podcast has delivered more than 100 episodes covering myriad conversations in and around municipal government with elected leaders, city hall professionals and subject-matter experts. Recent episodes have highlighted ways of involving our communities' youths in government; aspects of data-center siting and development; federal ADA compliance in government websites and apps; and valuable know-how with public records. Look for new episodes about municipal legal essentials, cyber safety updates, using AI in city hall, and more.

We invite your suggestions for topics, too. Just contact host Ben Brown at bbrown@nclm.org, put "Municipal Equation" in the subject line, and pitch your topic. You can also give feedback and let us know what your favorite moments have been on the show. We produce our episodes in video and audio-only formats and release them monthly through our 'Need To Know' newsletter. You can also find it on Apple Podcasts, Spotify and other mainstream listening services. Join the conversation!

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REGIONAL TOWN & STATE DINNERS RECAP

Isabella Mormando
Communications & Multimedia
Strategist



*Rep. Jonathan Almond
in Concord*



Rep. Donnie Loftis and Rep. Becky Carney in Concord



Rep. Ray Pickett in Hickory



Sen. Gale Adcock in Raleigh

The League's regional Town & State Dinners, including five tour stops, wrapped up in April. As the League's premier legislative event, Town & State Dinner connects local government officials with their state legislators over a meal and casual conversation.

The League took Town & State Dinner on the road, recognizing that during the short legislative session, legislators spend more time in their districts than in Raleigh.

Continues on page 29



Greensboro Town & State Dinner



Sen. Michael Lazzara in Wilmington

“As a former League President and Jacksonville council member, I know firsthand the value of engaging with state officials. Now as a state senator, I prioritize attending my regional Town and State Dinner to get more connected with my local officials.”

» Michael Lazzara, NC Senator



Wilmington Town & State Dinner



Concord Town & State Dinner



Sen. Michael Lazzara and Rep. Phil Shepard with Jacksonville local officials in Wilmington



Sen. Ted Alexander in Hickory



Rep. Todd Carver in Concord



Rep. Tim Longest in Raleigh



Rep. James Roberson in Raleigh



Sen. Warren Daniel in Hickory



Concord Town & State Dinner



Sen. Steve Jarvis in Greensboro



Rep. Stephen Ross in Greensboro

***“It’s very important that you work with your local representatives and let them know where you are. Don’t wait until something comes up that you need them to help out with. ... I urge you to do everything you can to build that relationship with your representatives. It’s critical.*”**

» Stephen Ross, NC Representative

This year, Town & State Dinner traveled to Wilmington, Concord, Greensboro, Hickory and Raleigh.

Thank you to all who attended this year’s regional dinners. Your participation is key to maintaining strong relationships with our state legislators! Save the date for the next Town & State Dinner in Raleigh on February 17, 2027. <<



Oak City Mayor Pro Tem Sue Harrell and Oak City Town Clerk Pam Bonner

AIMing for a Path Forward in Municipal Finance

Stephanie Hughes

Communications & Multimedia
Strategist (ARP)

For North Carolina's small towns, sound financial management allows communities to operate safely, plan confidently and serve residents effectively. Many towns manage complex finance responsibilities with limited staff, limited training opportunities and few places to turn for hands-on support. Recognizing this gap, the League developed a program designed not just to fix problems,

but to build lasting financial capacity at the local level.

That commitment first took shape through the League's Municipal Accounting Services (MAS) program, introduced in September 2022 as part of the League's American Rescue Plan (ARP) service offerings. MAS was created to strengthen financial accuracy and accountability for smaller local

governments. Members working with MAS received a full financial accounting software upgrade, along with hands-on accounting support and training from designated League staff—services much-needed, but too costly and daunting for many to take on. To further develop this support, the League developed the Accounting Instruction & Mentorship (AIM) program.

A key component of the AIM program is access to the League's proprietary AIM Manual—a 12-chapter how-to guide that walks through the basics of governmental accounting and financial management. The chapters cover topics including budget preparation, cash management and year-end audits.

Delivering Measurable Impact

Nearly two years after its launch, the AIM program has evolved into an approximately six-month training and mentorship experience that works through the manual alongside a dedicated mentor. In that time, the League worked with four separate cohorts comprised of 56 towns across North Carolina to help them grow in their financial understanding.

In addition to the in-person mentorship that walks through the chapters of the AIM manual, the program also includes ongoing webinar trainings and access to exclusive on-demand trainings that reinforce and extend those mentorship sessions. For town leaders, the value of AIM lies in both the knowledge gained and the confidence it builds.

"About the AIM program, I can't say it enough—I think it's such an important tool that people should utilize if they have the ability," Sue Harrell, mayor pro tem for the Town of Oak City, said. "If we came upon a chapter talking about a certain policy, and I found out we didn't have one, they were really good about helping me, giving examples ... and then pointing out what we could

change to make it better."

As participation in AIM has grown, so too has interest in expanding the program's reach.

Expanding Access Through Grants

To support the continuation of the successful program, the League was awarded additional grants that allow the program to extend beyond its initial cohorts.

“About the AIM program, I can't say it enough—I think it's such an important tool that people should utilize if they have the ability.

» **Sue Harrell**, Oak City
Mayor Pro Tem

Camber Foundation is an emerging foundation that provides grants to nonprofit organizations in eastern North Carolina working to address existing needs through community-driven solutions. Camber chose to invest in the League's AIM program because it aligns with the Foundation's commitment to support organizations that strengthen communities to boost the quality of life and prosperity of

the individuals and families within them.

The Foundation's grant has allowed the League to include additional towns in its third program cohort as well as to provide day-long financial training to towns even beyond those in the AIM program itself.

This past spring, the League hosted its Comprehensive Fiscal Training for Local Governments in three eastern North Carolina towns: Clayton, Morehead City and Leland. This training covers all the basics that government leaders need to know about municipal finance. Beyond basic bookkeeping, the course examines how municipal administrators and elected board members work together and highlights best practices that support a town's financial health. Over 100 local officials attended these day-long sessions, including Christina Lozano, who was on her second day as a finance technician for the Town of Newport—one of the towns that participated in the first AIM cohort.

Lozano shared how the training gave her early insight into how the individual responsibilities of her role connect to the larger systems that keep local government running.

"I thought it was great timing because I am in my training week, so learning the basics this week is the best way to get a foundation," Lozano said. "When you're doing a job, you're just seeing it as the daily grind...you just see the little tasks, but when you piece it all together and see the big picture—how it

works with the audits and how that keeps government moving—I think that was really important to know for my first week.”

Lozano’s experience reflects the type of impact these grant-supported trainings are designed to have for local officials across the state.

The program also received a grant from the SECU Foundation in support of strengthening financial capacity in North Carolina communities. Funded by SECU members, the SECU Foundation invests in high-impact education and community development initiatives that promote long-term stability and resilience across the state.

Their grant is funding the expansion of the AIM program to towns in the central and western parts of the state. In addition to creating an opportunity for towns to engage in a new AIM cohort, it will also allow for

the inclusion of in-person trainings focused on financial management and the creation of strategic plans in the fall of 2026.

Strengthening Connections Across Towns

An important aspect of the AIM program, beyond the training, is forming a network of towns across the state that have dealt with similar challenges and have now gone through the same training program. It is the League’s goal to facilitate connection amongst these towns and to provide opportunities for town staff to meet and share experiences.

This summer and fall, the MAS team is hosting a series of three networking events for participating towns in central and eastern NC. The events in Lewisville, Greenville and Fayetteville, will provide an opportunity for towns to build

relationships, hear from the League about opportunities for continued engagement, and enjoy a meal together. The grant from the Camber Foundation is helping to support some of these events.

Supporting Long-Term Stability

In the time since its launch, the AIM program has grown well beyond its initial scope. Participating towns leave with stronger financial systems, a clearer understanding of municipal finance and a network of peers facing similar challenges. As finance officers continue to navigate the complexities of municipal finance, AIM demonstrates how targeted, hands-on training and mentorship can help make a lasting difference in the strength and stability of North Carolina’s communities. <<



NCLM accepting grant from SECU

CityVision

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State & Local: Representative Stephen Ross

Ben Brown

Communications & Multimedia
Strategist

Rep. Stephen Ross will retire from the NC General Assembly at the end of this year with six terms, or 12 years, of state legislative service to look back on—and then some.

Before he entered the State House, Rep. Ross was Mayor Ross, and Council member Ross prior to that, in his home of Burlington. This proud background has deeply shaped his approach as his district's legislator and his appreciation for how the state and its local governments can work together for intentional, cooperative, and lasting change, along with preservation of great fundamentals. It makes for no surprise that the League and Rep. Ross have a history of great progress together that included efforts early in his legislative career, like his work on the state's important tax credit for rehabilitation of historic structures, and his leadership with a lawmaker caucus of fellow former municipal officials. In February, *Southern City* met with Rep. Ross in his legislative office (where he works alongside his wife, Tammy Ross, who helps coordinate his schedule and communications) for a look back on his public service and what he's gathered from the intergovernmental dynamic.

You have six legislative terms to look back on with prior service at the municipal level as mayor. What comes to mind most with this right now?

► **SR:** I think for me, what stands out is the atmosphere that I came into. In 2012, there was a lot of energy around tax policy, around regulatory reform, and trying to fix different things, because unemployment when I first came in was double-digit. Taxes were really high. We met in committees and groups and with leadership, and started looking for opportunities to really fix problems. And it was a lot of work back then. It was very active. When I came in,

Thom Tillis was the (State House) speaker, and I went to Thom, and I said, "I'm brand new. What do I do?" He said, well, your background is in finance, so I want you to go over to the Finance Committee and help them figure out how to fix workers' comp. And so that was the very first meeting that I attended. (State Rep.) Julia Howard was the chair. And I remember getting into the meeting, and I was going through the numbers and recognizing some of the areas that needed to be fixed. And after the meeting, I went to Julia, and I said, this is what I see here. She looked at me, and she said, I can't believe how fast you've really picked this up. She said, you're

“But the thing I think that stands out to me most is recognizing that there are certain pieces of tax policy that benefit communities much more than just slashing taxes and hoping for the best.”

» Stephen Ross, NC Representative



Rep. Stephen Ross in his office at the General Assembly

one of the only ones in here that actually get this, which was a big compliment to me. I really looked at her as a sort of finance guru. And so, I've been kind of involved in finance ever since. But the thing I think that stands out to me most is recognizing that there are certain pieces of tax policy that benefit communities much more than just slashing taxes and hoping for the best, and the first example of that was when I went to work on the historic preservation tax credits. I had already been familiar with preservation prior to coming to the legislature, because we were trying to preserve buildings in my community. We were trying to renovate, rehabilitate, and because Burlington was a textile capital of the world. (After the industry went overseas) We had empty textile mills all over the place, and it looked like

“ And it’s just been a long journey, and I thoroughly enjoyed it. It’s been the honor of my life.

» Stephen Ross,
NC Representative

East Berlin after World War II. And so, I committed to trying to find a solution to that, and work very hard on that, and it took years to really get it fine-tuned. The Senate fought me all the way. But, fortunately, I had leadership, like Speaker Tillis, backing me. And then when (former

State House) Speaker (Tim) Moore came in, he really saw the value in what we were trying to do, and he stepped up and really, really backed what we were doing. And then the rest is history. We got it passed. We have preserved just tons and tons of structures all across North Carolina, old mills and things like that that were dilapidated, and some of them even falling in. I was thinking earlier today, when I leave here and I look back and all those years, whether it was local government or state government, it’s like, what did I do? Because at some point it becomes a blur, and then it just dawned on me that every time I ride around the state, and I see an old building that has been renovated, or an old mill that’s been renovated, I can look at that and say to myself, I had a part in that, and so I can rest in knowing



[Left and above] Rep. Stephen Ross at the League's Town & State Dinner in Greensboro

that I did have some impact. And it's just been a long journey, and I thoroughly enjoyed it. It's been the honor of my life. I don't like to think that I'm through with public service, right? I just don't know what I'll do next. Probably not public, probably not an elective office. Something else.

The historic preservation tax credit was a great product of local and state leaders working together.

► **SR:** It's a great intersection of something productive that to me—and this has always been my feeling, even back when I was a mayor—that the state and the local communities are a partnership. To some degree, they're working together. The ultimate goal is to build better communities. And I think sometimes people forget about that. When I got here, I looked around and realized there just were hardly any members that had municipal experience. Just a few. And we had members that were trying to make decisions that involve cities that had no idea how a city government operates. I was

“The state and the local communities are a partnership. To some degree, they're working together. The ultimate goal is to build better communities.”

» Stephen Ross, NC Representative

very fortunate in that I came from a city that has always, and this is just my opinion, but I think Burlington has always been one of the best-run cities in North Carolina and a shining example of the way that a city should run. Let me tell you, they're doing it right. ... I think there should be dialogue between any (General Assembly) member and their local municipality, their local government, fairly consistently. You'd be surprised the number of times in a committee—and I'll use de-annexation as an example—we're constantly having these members pop up and say, you know, I want to de-annex this section of the city. What does the city say about that? “Well, I haven't talked

to them.” That's backwards, right? Totally backwards. That's not the way it's supposed to work. ... One of the things I'd like to see as I leave here is some parameters put around those kinds of things, because it just got out of hand.

What styles of communication do you prefer with your communities back home?

► **SR:** I spend a lot of time with my local governments. I make appointments, I go in, I sit down with them, and we talk about their community. Because even in my county, I've got communities that are very different. I've got Burlington, which is sort of a rock of the county.



Rep. Stephen Ross receiving the League's Community Champion Award at CityVision 2026

And then I've got Graham. And then you got Mebane. They're all different. So you have to sit down and talk with them and understand where each one's coming from. I like to say you have to be involved in a community, even come from a community, to understand the heartbeat of that community. And I've always prided myself in always being a part of that community and having the opportunity to sit down and have a discussion with my local leaders, and it's been a great two-way communication. They know they call me all the time, and when I have a question about something, I'll call them. So, it's a good two-way street.

What happens when local leaders aren't in touch with their legislators? Where can good state-local relationships lead?

► **SR:** A lot of times, there's a bill that comes forward (affecting local government), and municipalities don't even know about it. They find out about it the night before.

And again, that's just not the way it works. I've spent a lot of time working in economic development. That's been another area. When I first became mayor, we were at a ghost town. ... We're going to reinvent where we're going, because textiles are not coming back. And we can sit here and we die the dust, or we can reinvent ourselves. And I said what we're going to do is restore the pride in Burlington ... and I would like to say we were successful in doing that. We started putting money into the areas in our infrastructure that would attract growth. ... The engine plant in Burlington. That was maybe our first big one. And then from that, it just kept going. Because by that point in time, I told the council, you make the investment in the infrastructure. I'm not talking about doling out money, but money in the infrastructure and having things where they're appealing. I said it'll happen. And it did. And so, then they ask where can we put some more money? The city came to me about two years ago and said,

we have a corridor down Highway 61—if we could just get water and sewer down that corridor. We think it's right for development. So I got them a grant, a fairly sizable grant, to run water down Highway 61, and we just participated in the largest groundbreaking announcement in the history of Burlington, the biggest economic development deal in the history of Burlington. And I was telling somebody after that, I can remember when we first put the infrastructure in the ground and landed Honda Jet, and here we are. ... I keep telling my colleagues here that we have got to fund infrastructure, because we have places in North Carolina that everybody talks about developing, but there's no infrastructure. ... When a company or corporation looks at making a decision to locate, they don't want to wait five, six, seven years for you to put all this stuff in the ground for them. They're ready to go, right? And that's how we wound up with Honda. In the beginning, we had everything on their checklist,

everything all the way down to FAA clearance to access the runway. And in that final meeting with Honda, we went down a checklist, and we got to that last one, and they looked up, and they said, this one's difficult: we need FAA clearance to access the runway. And we said, "You got it." They looked at us, and they said, what do you mean? We said we already have it, that FAA clearance. So that's forward thinking, pre-planning and that's what you have to do in establishing that sort of renewed sense of possibility.

What led you to run for House?

► **SR:** I was perfectly happy on the municipal level. I was really enjoying what we were doing. We were growing, we were building. Every time I turned around, there was another idea. And so, we were doing well. And then I met (then) Speaker Tillis at a luncheon and had a good conversation with him. He wanted to know, what are you guys doing in Burlington? He keeps hearing about Burlington. I just said, "We started looking outside the box. We started thinking bigger." We started partnering with Greensboro. We grew into Guilford County. We ran a major water line to Greensboro to interconnect. We share law enforcement communication systems. We'd just done a lot of stuff more on a regional basis. I didn't think any more about it. (After the talk with Tillis) I went home, and three or four weeks later, he called me on the phone and said I'd like you to consider coming to Raleigh. I put him off for a while, but Tillis was pretty persistent. I finally just gave in. It's almost like a recruitment in a way ... maybe to fill a certain void of

thinking or familiarity with stuff that happens at the community level. ... When I decided not to run again (in the House), he was the first person I told.

You've noted that municipal government backgrounds aren't so common in the General Assembly. What would you say to municipal officials who might eye a House or Senate position?

► **SR:** I would say to anybody coming in ... I came in with no agenda other than just the good old solid "let's fix things." Get transparent, good government. When we find a problem, let's fix it. And we were able to operate like that. We did. We did a lot of work back in the early days. And for somebody coming in now, it's a little different. You really have got to follow the agenda, so to speak. Even if you don't necessarily like the agenda, you're going to follow it, or you'll be a one-termer. Giving advice is tough because of the way things are, but I hope that North Carolina, at some point, can recognize the value that's found in the communities. Yeah, we sit here as a conglomerate within the General Assembly, and we fuss and kick and scream about the federal government riding roughshod on us. You know, doing things we feel like we should do, things that should be a state issue, not a federal issue, on and on, and then we turn right around and do the same thing to the local governments. I mean, it's hypocrisy in a way. And I just hope that we get to the point where we can get around all of that, get back to "you stay in your lane, we'll stay in our lane," and the feds can stay in their lane, and everybody can just work

together to make it better. I used to tell my department heads at our meeting every week: I want you to go out and remind your employees of this, that, first of all, you're a public servant, and you're going to go out today and do the best job you can. And whatever you're in, whether it's sanitation, whether it's within the fire department, grounds department, whatever department it is, you get in the best job today you can. ... That was the attitude in Burlington. I think this is the same attitude that should be throughout government.

What are you looking forward to after your term ends?

► **SR:** We spend a lot of time at the coast. ... But I'll stay involved somehow. It's just hard to turn it off. I've done a lot of work with the Treasurer's office over the years. I've had a couple of teaching positions offered to me, and there's part of me that's always kind of wanted to teach. And then I've had lobbying outfits come to me and say, you know, call us first. So, I could go in any direction. <<



Rep. Stephen Ross and his wife, Tammy Ross



TAKING THE FIELD

Connection Makes Us Stronger

Rose Vaughn Williams
Executive Director

Recently, municipal leaders from across North Carolina gathered in Raleigh for the League’s CityVision conference. It was an energizing and timely opportunity for elected officials, municipal staff and partners to come together to learn and connect.

CityVision is more than a conference. It is a reminder of local strength and the shared challenges cities and towns face, regardless of size or region. From sessions on disaster preparedness, regionalization, public safety and leadership development, the discussions in Raleigh reflected the dedication of those who serve.

What matters most about CityVision is being together. Leaders exchanged ideas, shared solutions and learned from one another’s experiences. These interactions are what makes the League strong. We create space for municipalities to work together, because no city or town is alone when you’re a member of the League.

This CityVision, held in our state’s capital, underscored something equally important—municipal

leadership does not stop at the city limits.

The decisions made in Raleigh, particularly at the General Assembly, have a great impact on the ability of municipalities to meet the needs of their residents. Legislative action can determine what tools

“When we speak collectively—backed by the shared experiences of hundreds of communities—we are stronger.”

» **Rose Vaughn Williams,**
Executive Director

local governments have, their responsibilities and their flexibility to respond to community priorities. Whether it’s land use regulations or local revenue authority, the policies debated at the state level directly shape what happens in your community.

This past spring, I saw firsthand the dedication you all have in building and maintaining strong relationships with your legislators at our regional Town & State Dinners.

Your efforts help keep the League’s unified voice strong for North Carolina’s cities and towns at the state legislature. When we speak collectively—backed by the shared experiences of hundreds of communities—we are stronger.

CityVision and Town & State Dinner remind us that our strength lies in our unity. Every conversation held, every connection made and every idea shared contributes to a larger effort: advancing the work of local government.

I encourage municipal leaders to stay engaged with the League. Participate in advocacy efforts. Share your community’s challenges and successes. Build relationships with legislators and help them understand the realities cities and towns face every day. <<

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ALAN A. ANDREWS

The Brough Law Firm, PLLC is pleased to announce that Alan A. Andrews has joined our firm. A veteran, Mr. Andrews brings decades of experience working with some of North Carolina's largest local governments, both as general counsel and in areas such as policing, economic development, and land use.

Please contact us to see how The Brough Law Firm, PLLC can help your local government.



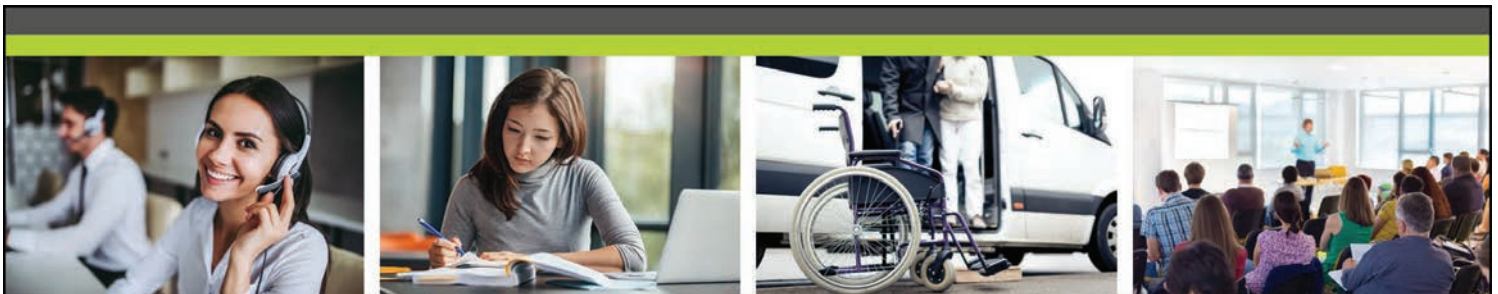
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IN MEMORIAM

The “In Memoriam” section of the N.C. League of Municipalities’ *Southern City* magazine honors local government elected and appointed officials who have recently passed away. We believe it’s important to celebrate their legacies and the impact they’ve had on local governance and civic life.

Jay Almond

Former Badin Councilmember and Mayor Pro Tem

Eric Beasley

Chapel Hill Facility Monitor Parks and Recreation

Thomas G. Bennett

Former Southern Shores Mayor

Robert L. Bruton

Albemarle Solid Waste Heavy Equipment Operator

Hilliard Caldwell

Former Carrboro Alderman

James Hodges Gradeless

Former Kill Devil Hills Police Chief

Janet Perry

Chapel Hill Workers’ Comp Administrator

Joseph Leak Pinnix, Jr.

Former Kernersville Alderman and Mayor Pro Tem

Jim Robinette

McAdenville Mayor

Clarence Sledge

Roanoke Rapids Public Works Property Maintenance Supervisor

Dwight Smith

Former Norwood Mayor and Town Administrator

Jay Vernon Stanley

Rural Hall Public Works Crew Leader

Larry Strother

North Topsail Beach Alderman

Irving “Bud” Van Slyke

Former River Bend Mayor Pro Tem and Council Member

Chiquita A. Ward

Robersonville Councilwoman

Frederick Duncan Wright

Former Kill Devil Hills Mayor and Commissioner

“We believe it’s important to celebrate their legacies and the impact they’ve had on local governance and civic life.”



Scan QR code to submit your tribute.

Entries on this page were by submission only at the time this publication went to press. If you wish to share the memory of a community leader or colleague, we invite you to submit your tribute through our QR code. Your submissions will help us ensure that their memories are cherished and remembered by all.

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