



**ORDINANCE  
AUTHORIZING THE USE OF CASH**

**WHEREAS**, Senate Law 2015-246 modified GS159-28, effective October 1, 2015, to address common issues faced by local government units in implementing the pre-audit and disbursement requirements; and

**WHEREAS**, local governments, as of October 1, 2015, are expressly allowed to pay any bill, invoice, salary, or other claim by cash, but only if the local governing unit's governing board adopts a resolution specifically authorizing the use of cash; and

**WHEREAS**, the Atlantic Beach Town Council approved on March 17, 2008, the use of petty cash and acceptable uses within Article VI of the Atlantic Beach Purchasing Policy, as follows:

**ARTICLE VI: SMALL PURCHASES (PETTY CASH)**

**Section 1. Use of Petty Cash**

Petty cash should be used to obtain small quantities not available under existing contracts, and/or to buy very limited quantities when the value is less than \$20.

**Section 2. Examples**

Examples of acceptable petty cash purchases include the following:

- (A) Meeting supplies;
- (B) Postage;
- (C) Special event supplies;
- (D) Office supplies;
- (E) Other small items;

**WHEREAS**, on October 26, 2015 the Atlantic Beach Town Council approved Resolution 15-10-01 Authorizing the Use of Cash; and

**WHEREAS**, among the provisions included in Session Law 2015-246 was an amendment to NCGS-159-28 requiring the adoption of an Ordinance by local governments authorizing the use of and specifying the limits for the use of cash as a form of payment; and

**WHEREAS**, on February 27, 2017 the Atlantic Beach Town Council approved Ordinance 17-02-01 Authorizing the Use of Cash and formally established petty cash limits of \$200 in the General Fund and \$200 in the Water Utility Fund; and

**WHEREAS**, on March 30, 2017 the dedicated drug investigation fund checking account and said funds were deposited into the Town of Atlantic Beach central depository with funds to be expended pursuant to GS 105-113.105; and

**WHEREAS**, a petty cash fund of \$1,000 will be used for drug fund authorized expenditures for source fees/expenses, controlled purchases by source, undercover purchases by officers, and officer expenses; and

**WHEREAS**, on April 24, 2017 the Atlantic Beach Town Council approved Ordinance 17-04-01 Authorizing the Use of a Police Department Drug Petty Cash Fund in the amount of \$1,000 for purchases permitted within GS 105-113.102; and

**WHEREAS**, between December 2020 and July 2021, the Town of Atlantic Beach went through a conversion of the financial software suite that made it no longer necessary to keep petty cash accounts separated by fund; and

**WHEREAS**, throughout the past year town staff has tested the functionality of one \$200 petty cash drawer for operating use with both funds successfully.

**NOW BE IT ORDAINED**, the Atlantic Beach Town Council hereby adopts this Ordinance Authorizing the Use of Cash eliminating the \$200 petty cash in the Water Utility Fund, leaving a remaining balance of \$1,200, consisting of \$200 in general operating petty cash and \$1,000 for Police Department authorized drug fund expenditures.

Approved this 23<sup>rd</sup> day of January, 2023

ATTEST:

*Katrina Tyer*  
Katrina Tyer - Town Clerk



*A. B. Cooper, III*  
A. B. Cooper, III - Mayor



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**WHEREAS**, among the provisions included in Session Law 2015-246 was an amendment to NCGS-159-28 requiring the adoption of an Ordinance by local governments authorizing the use of and specifying the limits for the use of cash as a form of payment; and

**WHEREAS**, on February 27, 2017 the Atlantic Beach Town Council approved Ordinance 17-02-01 Authorizing the Use of Cash and formally established petty cash limits of \$200 in the General Fund and \$200 in the Water Utility Fund; and

**WHEREAS**, on March 30, 2017 the dedicated drug investigation fund checking account and said funds were deposited into the Town of Atlantic Beach central depository with funds to be expended pursuant to GS 105-113.105; and

**WHEREAS**, a petty cash fund of \$1,000 will be used for drug fund authorized expenditures for source fees/expenses, controlled purchases by source, undercover purchases by officers, and officer expenses.

**NOW BE IT ORDAINED**, the Atlantic Beach Town Council hereby adopts this Ordinance authorizing the use of a PD drug petty cash fund in the amount of \$1,000 for purchases permitted within GS 105-113.105.

Approved this 24<sup>th</sup> day of April, 2017

ATTEST

*Katrina Tyer*  
Katrina Tyer, Town Clerk



*A. R. Cooper, III*  
A. R. Cooper, III  
Mayor



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- (E) Other small items;

**WHEREAS**, on October 26, 2015 the Atlantic Beach Town Council approved Resolution 15-10-01 Authorizing the Use of Cash; and

**WHEREAS**, among the provisions included in Session Law 2015-246 was an amendment to NCGS-159-28 requiring the adoption of an Ordinance by local governments authorizing the use of and specifying the limits for the use of cash as a form of payment; and

**WHEREAS**, Council would like to formally establish petty cash limits of \$200 in the General Fund and \$200 in the Water Utility Fund.

**NOW**, in an effort to comply with this new provision, **BE IT ORDAINED**, the Atlantic Beach Town Council hereby adopts this Ordinance encompassing the provisions of the prior resolution authorizing the use of a petty cash fund and establishes the limits stated within.

Approved this 27<sup>th</sup> day of February, 2017.

ATTEST:

*Katrina Tyer*  
Katrina Tyer, Town Clerk



*A. B. Cooper, III*  
A. B. Cooper, III  
Mayor