

CAROLINA BEACH

Town Council Regular Meeting

Tuesday, March 14, 2023 – 6:00 PM

Council Chambers, 1121 N. Lake Park Boulevard, Carolina Beach, NC



AGENDA

CALL TO ORDER

INVOCATION AND PLEDGE OF ALLEGIANCE

ADOPT THE AGENDA

CONSENT AGENDA

- [1.](#) Set a public hearing for April 11th, 2023, to amend Chapter 40, Art. III. – Zoning District Regulations, Art. IX. – Development Standards for Particular Uses, and Art. XVIII. - Definitions. to create standards for Wine Shops and Beer Shops in Neighborhood Business Applicant: Maxwell Sussman
- [2.](#) Resolution 23-2279 Supporting H.R. 524 Exempting Carolina Beach from Provisions of the Coastal Barrier Resources Act
- [3.](#) Approve Contract for Auditing Service for period ending 6/30/23
- [4.](#) Budget Amendments/Transfers
- [5.](#) Amend Capital Project Fund for ARP
- [6.](#) Approval of Council Meeting Minutes
- [7.](#) Approve Kure Beach & NC Aquarium Sewer Rates

SPECIAL PRESENTATIONS

- [8.](#) Events Update by Tim Murphy
- [9.](#) Presentation of the North Carolina League of Municipalities Law Enforcement Risk Review to the Carolina Beach Police Department – Presenter: Matthew A. Selves – Public Safety Risk Management Consultant
- [10.](#) Manager’s Update

PUBLIC COMMENT

Public Comment allows the public the opportunity to address Town Council. Please direct your

comments to Council only. Speakers should restrict comments to no more than three minutes. Items or questions presented during this time will not be discussed by Council. However, the topic may be deferred to Town staff or a Town committee for follow-up. Please be sure to state your name and address, and speak directly into the microphone for those watching online.

PUBLIC HEARINGS

- [11.](#) Public Hearing on Non-Profit Funding Requests
- [12.](#) Approval of Financing Terms, Resolution of Necessary Finding and Reimbursement Resolution for acquisition of 1101 N Lake Park Blvd.

ITEMS OF BUSINESS

- [13.](#) Consider the Police Advisory Committee’s Request to Change Their Committee Name to Police Advocacy Committee
- [14.](#) Discussion on Planning and Zoning Committee Re-appointments
- [15.](#) Sunset of golf cart allowances on streets within the Town of Carolina Beach

COUNCIL COMMENTS

CLOSED SESSION

ADJOURNMENT



AGENDA ITEM COVERSHEET

PREPARED BY: Gloria Abbotts, Sr Planner

DEPARTMENT: Planning

MEETING: Town Council 3/14/2023

SUBJECT: Set a public hearing for April 11th, 2023, to amend Chapter 40, Art. III. – Zoning District Regulations, Art. IX. – Development Standards for Particular Uses, and Art. XVIII. - Definitions. to create standards for Wine Shops and Beer Shops in Neighborhood Business

Applicant: Maxwell Sussman

BACKGROUND:

ACTION REQUESTED:

Adopt the consent agenda.

RECOMMENDED MOTION:



AGENDA ITEM COVERSHEET

PREPARED BY: Kim Ward, Town Clerk

DEPARTMENT: Clerk

MEETING: Town Council 3/14/2023

SUBJECT: Resolution 23-2279 Supporting H.R. 524 Exempting Carolina Beach from Provisions of the Coastal Barrier Resources Act

BACKGROUND:

Congressman Rouzer filed a bill that would, in effect, exempt Carolina Beach and Wrightsville Beach from provisions of the Coastal Barrier Resources Act that, based on some interpretations, have prevented federal funds to be spent to use Masonboro Inlet and Carolina Beach Inlet as borrow sites for our Coastal Storm Damage Reduction projects in Wrightsville Beach and Carolina Beach.

During meetings with Congressional staff earlier this month in Washington, D.C., representatives from New Hanover County were encouraged to provide resolutions or letters of support from local stakeholders over the next couple of months.

ACTION:

Adopt Resolution 23-2279 supporting H.R. 524 that would exempt Carolina Beach and Wrightsville Beach from the provisions of the Coastal Barrier Resources Act.

Resolution



Town of Carolina Beach
Town Council

RESOLUTION NO. 23-2279

RESOLUTION IN SUPPORT OF H.R. 524

WHEREAS, New Hanover County's coastal infrastructure is critical to protecting public and private interests from storms and other natural disasters and to North Carolina's tourism economy; and

WHEREAS, Wrightsville Beach, Carolina Beach and Kure Beach require routine Coastal Storm Damage Mitigation projects to maintain their engineered shoreline templates that provide essential protection to minimize damage caused by hurricanes and other storms; and

WHEREAS, New Hanover County and Carolina Beach supports federal participation in Coastal Storm Damage Reduction (CSDR) projects; and

WHEREAS, projects designed by the U.S. Army Corps of Engineers for Wrightsville Beach and Carolina Beach have utilized engineered inlet borrow sites for sand from Masonboro Inlet and Carolina Beach Inlet for more than 50 years; and

WHEREAS, the sand placed on the beach strands are transported, through natural coastal processes, back into the inlet borrow sites, resulting in an environmentally friendly, cost-effective project that reuses and recycles beach quality sand; and

WHEREAS, the Coastal Barrier Resources Act (CBRA) of 1982 created zones identified for restriction of federal funds to support development; and

WHEREAS, Masonboro Inlet and Carolina Beach Inlet are inside CBRA zones and the adjacent beach strands are not, resulting in a recent interpretation that advised that federal funds could not be used to support beach nourishment projects that use inlets within CBRA zones as borrow sources for beaches outside CBRA zones; and

WHEREAS, the interpretation has resulted in projects for Wrightsville Beach and Carolina Beach that would use borrow sources in the Atlantic Ocean, resulting in increased costs and the potential for more harm to the environment; and

WHEREAS, the proposed Atlantic Ocean borrow site for Wrightsville Beach is adjacent to an area of a remnant artificial reef created in the 1970s using hundreds of thousands of tires, resulting in a potentially compromised borrow site that would significantly increase costs and harm to the environment; and

WHEREAS, the offshore site used for Carolina Beach is the approved borrow site for Kure Beach, resulting in a shorter lifespan of the site if it is continued to be used to nourish both beaches; and

WHEREAS, by not utilizing the inlet borrow sites, Masonboro Inlet and Carolina Beach Inlet will continue to be infilled by sand that naturally flows to them, resulting in increased costs that would be incurred to maintain navigable inlets while also impacting the region's programmatic approach to beach and inlet dredge material management; and

WHEREAS, Congressman David Rouzer has introduced H.R. 524, which would exempt from CBRA inlet borrow sources that were used to support beach nourishment projects for at least 15 years; and

WHEREAS, Masonboro Inlet and Carolina Beach Inlet would be eligible for this exemption should H.R. 524 become law, allowing the projects to return to the successful, cost-effective model that provided healthy coastal infrastructure for decades.

Town of Carolina Beach
Resolution No. 23-2279

Resolution



Town of Carolina Beach
Town Council

RESOLUTION NO. 23-2279

NOW, THEREFORE, BE IT RESOLVED, that the Carolina Beach Town Council supports the passage of H.R. 524.

ADOPTED this the 14th day of March, 2023.

TOWN OF CAROLINA BEACH

Albert L. Barbee, Mayor

ATTEST:

Kimberlee Ward, Town Clerk



AGENDA ITEM COVERSHEET

PREPARED BY: Debbie Hall, Finance Director

DEPARTMENT: Finance

MEETING: Town Council – 3/14/23

SUBJECT: Approve Contract for Auditing Service for period ending 6/30/23

BACKGROUND:

G.S. 159-34(a) requires approval of the annual financial audit contract by the primary government governing body. Copies of the LGC Contract and Engagement Letter for Bernard Robinson & Company L.L.P. are attached for your review.

Fee for Audit Services for period ending June 30, 2023:

- Audit Services -----\$ 28,000
- Writing Financial Statements -----\$ 6,000
- Each Single Audit (Federal or State) -----\$ 2,000

ACTION REQUESTD:

The Finance Director recommends approval of the contract for auditing services.

ATTACHMENTS:

Audit Engagement Letter FY23
Audit Contract FY23



February 14, 2023

To the Town Council
Town of Carolina Beach, North Carolina
1121 N. Lake Park Blvd
Carolina Beach, North Carolina 28428

We are pleased to confirm our understanding of the services we are to provide for Town of Carolina Beach, North Carolina (the “Town”) for the year ended June 30, 2023.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information, including the disclosures, which collectively comprise the basic financial statements, of Town of Carolina Beach, North Carolina as of and for the year ended June 30, 2023. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management’s discussion and analysis (MD&A), to supplement Town of Carolina Beach, North Carolina’s basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Town of Carolina Beach, North Carolina’s RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

- Management’s Discussion and Analysis
- Local Government Employees’ Retirement System
- Law Enforcement Officers’ Special Separation Allowance
- Other Post-Employment Benefits

We have also been engaged to report on supplementary information other than RSI that accompanies Town of Carolina Beach, North Carolina's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and will provide an opinion on it in relation to the financial statements as a whole, in a report combined with our auditor's report on the financial statements:

1. Combining Balance Sheet – Nonmajor Governmental Funds
2. Combining Statement of Revenues, Expenditures and Changes in Fund Balance– Nonmajor Governmental Funds
3. Schedule of Revenue, Expenditures and Changes in Fund Balance – Budget and Actual:
 - General Fund
 - Grant Fund
 - Island Greenway Improvement Fund
 - Marina Project Fund
 - Cape Fear Multi-Use Path Project Fund
 - Hamlet Bathroom/Ocean Rescue Fund
 - Clarendon Ave MUP Fund
 - Utility Fund
 - Water Project
 - Stormwater Improvement
 - AIA Wastewater Project
 - Northend Project
4. Schedule of Ad Valorem Taxes Receivable
5. Analysis of Current Year Levy

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and issue an auditor's report that includes our opinions about whether your financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America, and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement of a reasonable user made based on the financial statements.

The objectives also include reporting on internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with Government Auditing Standards.

Auditor’s Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of accounting records and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town’s ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivable and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We have identified the following significant risk(s) of material misstatement as part of our audit planning:

1. Management override of controls
2. Improper revenue recognition due to fraud
3. The Town has several significant capital project funds for major additions and replacements-risk that when projects are completed the assets are not captured correctly

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Audit Procedures – Internal Control

We will obtain an understanding of the Town and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Town of Carolina Beach, North Carolina’s compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Other Services

We will assist in preparing the financial statements and related notes, supplementary information, perform a conversion from cash basis to accrual basis of accounting, and preparation of supplemental schedules of the Town of Carolina Beach, North Carolina in conformity with accounting principles generally accepted in the United States of America based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, related notes, supplementary information, performing of cash basis to accrual basis accounting adjustments, and preparation of supplemental schedules previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements.

You are also responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and *Government Auditing Standards*.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the Town involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the Town received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the Town complies with applicable laws, regulations, contracts, agreements, and grants. You are also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report.

You are also responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with accounting principles generally accepted in the United States of America. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with accounting principles generally accepted in the United States of America; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

You agree to assume all management responsibilities for the financial statements, related notes, supplementary information, performing of cash basis to accrual basis accounting adjustments, preparation of supplemental schedules and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes, supplementary information, performing of cash basis to accrual basis accounting adjustments, and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on the Town's website, management understands that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

If applicable, the use of any portal set up by Bernard Robinson & Company, L.L.P. is designed for the secure exchange of information, rather than the storage of information. Management is responsible for providing its own data backup for business continuity and disaster recovery, and our copies of any information maintained by Bernard Robinson & Company, L.L.P. are not to be used for these purposes. Any information uploaded to the portal will be deleted after 270 days.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing. We will schedule the engagement based in part on deadlines, working conditions, and the availability of your key personnel. We will plan the engagement based on the assumption that your personnel will cooperate and provide assistance by performing tasks such as preparing requested schedules, retrieving supporting documents, and preparing confirmations. If, for whatever reason, your personnel are unavailable to provide the necessary assistance in a timely manner, it may substantially increase the work we have to do to complete the engagement within the established deadlines, resulting in an increase in fees over our original fee estimate.

We will provide copies of our reports to Town of Carolina Beach, North Carolina; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Bernard Robinson & Company, L.L.P. and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Bernard Robinson & Company, L.L.P. personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the Town. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Victor Blackburn is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. Our audit engagement ends on delivery of our audit report. Any follow-up services that might be required will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific engagement letter for that service.

To ensure that Bernard Robinson & Company, L.L.P.'s independence is not impaired under the AICPA Code of Professional Conduct, you agree to inform the engagement partner before entering into any substantive employment discussions with any of our personnel.

We estimate our fees for these services will not exceed \$34,000. However, for each major program that a single audit is required, there will be an additional \$2,000 per program. Our fees are based on the actual time spent at our standard hourly rates, plus travel and other out-of-pocket costs such as report production, word processing, postage, etc. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of personnel assigned. Our fees are based on anticipated cooperation from the Organization's personnel, timely completion of all requested items, and the assumption that unexpected circumstances will not be encountered during the engagement. If circumstances occur and additional time is necessary to complete the audit, we will discuss this with management promptly to arrive at a new estimate before we incur the additional costs. The time related to any additional services we are required to perform in order to complete the audit will be billed separately. Our invoices for these fees will be rendered throughout the engagement as work progresses and are payable on presentation. All costs relating to collection of these fees will also be the responsibility of Town of Carolina Beach, North Carolina including, but not limited to, attorney fees and collection agency fees. Invoiced fees outstanding past 60 days will be subject to a 1½% monthly finance charge.

We have attached our most recent external peer review report.

You agree to hold us harmless and to release, indemnify, and defend us from any liability or costs, including attorney's fees, resulting from management's knowing misrepresentations to us.

You may request that we perform additional services not addressed in this engagement letter. If this occurs, we will communicate with you regarding the scope of the additional services and the estimated fees. We also may issue a separate engagement letter covering the additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter.

Reporting

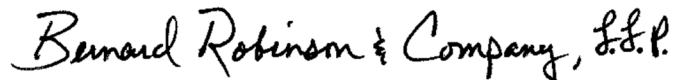
We will issue a written report upon completion of our audit. Our report will be addressed to the Honorable Mayor and Members of the Town Council of Town of Carolina Beach, North Carolina. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinion is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of

internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the Government’s internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Government’s internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that Town of Carolina Beach, North Carolina is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

We appreciate the opportunity to be of service to Town of Carolina Beach, North Carolina and believe this letter accurately summarizes the significant term of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

Very truly yours,



BERNARD ROBINSON & COMPANY, L.L.P.

RESPONSE:

This letter correctly sets forth the understanding of Town of Carolina Beach, North Carolina.

By: _____

Title: _____



POTTER & COMPANY
CERTIFIED PUBLIC ACCOUNTANTS

Report on the Firm's System of Quality Control

January 27, 2021

To the Partners of Bernard Robinson & Company, LLP and the Peer Review Committee
of Coastal Peer Review, Inc.

We have reviewed the system of quality control for the accounting and auditing practice of Bernard Robinson & Company, LLP (the firm) in effect for the year ended May 31, 2020. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act, audits of employee benefit plan and an Examination of Service Organization (SOC Type 2). As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Bernard Robinson & Company, LLP, in effect for the year ended May 31, 2020, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Bernard Robinson & Company, LLP has received a peer review rating of *pass*.

Potter & Company, PA

Mooresville, North Carolina

The	Governing Board Town Council
of	Primary Government Unit The Town of Carolina Beach
and	Discretely Presented Component Unit (DPCU) (if applicable) N/A

Primary Government Unit, together with DPCU (if applicable), hereinafter referred to as Governmental Unit(s)

and	Auditor Name Bernard Robinson & Company, LLP
	Auditor Address 1501 Highwoods Blvd., Suite 300, Greensboro, NC 27410

Hereinafter referred to as Auditor

for	Fiscal Year Ending 06/30/23	Date Audit Will Be Submitted to LGC 10/31/23
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Must be within four months of FYE

hereby agree as follows:

1. The Auditor shall audit all statements and disclosures required by U.S. generally accepted auditing standards (GAAS) and additional required legal statements and disclosures of all funds and/or divisions of the Governmental Unit(s). The non-major combining, and individual fund statements and schedules shall be subjected to the auditing procedures applied in the audit of the basic financial statements and an opinion shall be rendered in relation to (as applicable) the governmental activities, the business- type activities, the aggregate DPCUs, each major governmental and enterprise fund, and the aggregate remaining fund information (non-major government and enterprise funds, the internal service fund type, and the fiduciary fund types). The basic financial statements shall include budgetary comparison information in a budgetary comparison statement, rather than as RSI, for the General Fund and any annually budgeted Special Revenue funds.

2. At a minimum, the Auditor shall conduct the audit and render the report in accordance with GAAS. The Auditor shall perform the audit in accordance with *Government Auditing Standards (GAGAS)* if the Governmental Unit expended \$100,000 or more in combined Federal and State financial assistance during the reporting period. The auditor shall perform a Single Audit if required by Title 2 US Code of Federal Regulations Part 200 *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards, Subpart F* (Uniform Guidance) or the State Single Audit Implementation Act. This audit and all associated audit documentation may be subject to review by Federal and State agencies in accordance with Federal and State laws, including the staffs of the Office of State Auditor (OSA) and the Local Government Commission (LGC). If the audit requires a federal single audit in accordance with the Uniform Guidance (§200.501), it is recommended that the Auditor and Governmental Unit(s) jointly agree, in advance of the execution of this contract, which party is responsible for submission of the audit and the accompanying data collection form to the Federal Audit Clearinghouse as required under the Uniform Guidance (§200.512).

Effective for audits of fiscal years beginning after June 30, 2023, the LGC will allow auditors to consider whether a unit qualifies as a State low-risk auditee based upon federal criteria in the Uniform Guidance §200.520(a), and (b) through (e) as it applies to State awards. In addition to the federal criteria in the Uniform Guidance, audits must have been submitted timely to the LGC. If in the reporting year, or in either of the two previous years, the unit reported a Financial Performance Indicator of Concern that the audit was late, then

the report was not submitted timely for State low-risk auditee status. Please refer to "Discussion of Single Audits in North Carolina" on the LGC's website for more information.

If the audit and Auditor communication are found in this review to be substandard, the results of the review may be forwarded to the North Carolina State Board of CPA Examiners (NC State Board).

3. If an entity is determined to be a component of another government as defined by the group audit standards, the entity's auditor shall make a good faith effort to comply in a timely manner with the requests of the group auditor in accordance with AU-6 §600.41 - §600.42.

4. This contract contemplates an unmodified opinion being rendered. If during the process of conducting the audit, the Auditor determines that it will not be possible to render an unmodified opinion on the financial statements of the unit, the Auditor shall contact the LGC Staff to discuss the circumstances leading to that conclusion as soon as is practical and before the final report is issued. The audit shall include such tests of the accounting records and such other auditing procedures as are considered by the Auditor to be necessary in the circumstances. Any limitations or restrictions in scope which would lead to a qualification should be fully explained in an attachment to this contract.

5. If this audit engagement is subject to the standards for audit as defined in *Government Auditing Standards*, 2018 revision, issued by the Comptroller General of the United States, then by accepting this engagement, the Auditor warrants that he/she has met the requirements for a peer review and continuing education as specified in *Government Auditing Standards*. The Auditor agrees to provide a copy of the most recent peer review report to the Governmental Unit(s) and the Secretary of the LGC prior to the execution of an audit contract. Subsequent submissions of the report are required only upon report expiration or upon auditor's receipt of an updated peer review report. If the audit firm received a peer review rating other than pass, the Auditor shall not contract with the Governmental Unit(s) without first contacting the Secretary of the LGC for a peer review analysis that may result in additional contractual requirements.

If the audit engagement is not subject to *Government Auditing Standards* or if financial statements are not prepared in accordance with U.S. generally accepted accounting principles (GAAP) and fail to include all disclosures required by GAAP, the Auditor shall provide an explanation as to why in an attachment to this contract or in an amendment.

6. It is agreed that time is of the essence in this contract. All audits are to be performed and the report of audit submitted to LGC Staff within four months of fiscal year end. If it becomes necessary to amend the audit fee or the date that the audit report will be submitted to the LGC, an amended contract along with a written explanation of the change shall be submitted to the Secretary of the LGC for approval.

7. It is agreed that GAAS include a review of the Governmental Unit's (Units') systems of internal control and accounting as same relate to accountability of funds and adherence to budget and law requirements applicable thereto; that the Auditor shall make a written report, which may or may not be a part of the written report of audit, to the Governing Board setting forth his/her findings, together with his recommendations for improvement. That written report shall include all matters defined as "significant deficiencies and material weaknesses" in AU-C 265 of the *AICPA Professional Standards (Clarified)*. The Auditor shall file a copy of that report with the Secretary of the LGC.

For GAAS or *Government Auditing Standards* audits, if an auditor issues an AU-C §260 report, commonly referred to as "Governance Letter," LGC staff does not require the report to be submitted unless the auditor cites significant findings or issues from the audit, as defined in AU-C §260.12 - .14. This would include issues such as difficulties encountered during the audit, significant or unusual transactions, uncorrected misstatements, matters that are difficult or contentious reviewed with those charged with governance, and other significant matters.

8. All local government and public authority contracts for audit or audit-related work require the approval of the Secretary of the LGC. This includes annual or special audits, agreed upon procedures related to internal controls, bookkeeping or other assistance necessary to prepare the Governmental Unit's records for audit, financial statement preparation, any finance-related investigations, or any other audit-related work in the State of North Carolina. Approval is also required for the Alternative Compliance Examination Engagement for auditing the Coronavirus State and Local Fiscal Recovery Funds expenditures as allowed by US Treasury. Approval is not required on audit contracts and invoices for system improvements and similar services of a non-auditing nature.
9. Invoices for services rendered under these contracts shall not be paid by the Governmental Unit(s) until the invoice has been approved by the Secretary of the LGC. This also includes any progress billings [G.S. 159-34 and 115C-447]. All invoices for audit work shall be submitted in PDF format to the Secretary of the LGC for approval. The invoice marked 'approved' with approval date shall be returned to the Auditor to present to the Governmental Unit(s) for payment. This paragraph is not applicable to contracts for audits of hospitals.
10. In consideration of the satisfactory performance of the provisions of this contract, the Governmental Unit(s) shall pay to the Auditor, upon approval by the Secretary of the LGC if required, the fee, which includes any costs the Auditor may incur from work paper or peer reviews or any other quality assurance program required by third parties (federal and state grantor and oversight agencies or other organizations) as required under the Federal and State Single Audit Acts. This does not include fees for any pre-issuance reviews that may be required by the NC Association of CPAs (NCACPA) Peer Review Committee or NC State Board of CPA Examiners (see Item 13).
11. If the Governmental Unit(s) has/have outstanding revenue bonds, the Auditor shall submit to LGC Staff, either in the notes to the audited financial statements or as a separate report, a calculation demonstrating compliance with the revenue bond rate covenant. Additionally, the Auditor shall submit to LGC Staff simultaneously with the Governmental Unit's (Units') audited financial statements any other bond compliance statements or additional reports required by the authorizing bond documents, unless otherwise specified in the bond documents.
12. After completing the audit, the Auditor shall submit to the Governing Board a written report of audit. This report shall include, but not be limited to, the following information: (a) Management's Discussion and Analysis, (b) the financial statements and notes of the Governmental Unit(s) and all of its component units prepared in accordance with GAAP, (c) supplementary information requested by the Governmental Unit(s) or required for full disclosure under the law, and (d) the Auditor's opinion on the material presented. The Auditor shall furnish the required number of copies of the report of audit to the Governing Board upon completion.
13. If the audit firm is required by the NC State Board, the NCACPA Peer Review Committee, or the Secretary of the LGC to have a pre-issuance review of its audit work, there shall be a statement in the engagement letter indicating the pre-issuance review requirement. There also shall be a statement that the Governmental Unit(s) shall not be billed for the pre-issuance review. The pre-issuance review shall be performed prior to the completed audit being submitted to LGC Staff. The pre-issuance review report shall accompany the audit report upon submission to LGC Staff.

14. The Auditor shall submit the report of audit in PDF format to LGC Staff. For audits of units other than hospitals, the audit report should be submitted when (or prior to) submitting the final invoice for services rendered. The report of audit, as filed with the Secretary of the LGC, becomes a matter of public record for inspection, review and copy in the offices of the LGC by any interested parties. Any subsequent revisions to these reports shall be sent to the Secretary of the LGC. These audited financial statements, excluding the Auditors' opinion, may be used in the preparation of official statements for debt offerings by municipal bond rating services to fulfill secondary market disclosure requirements of the Securities and Exchange Commission and for other lawful purposes of the Governmental Unit(s) without requiring consent of the Auditor. If the LGC Staff determines that corrections need to be made to the Governmental Unit's (Units') financial statements and/or the compliance section, those corrections shall be provided within three business days of notification unless another deadline is agreed to by LGC Staff.

15. Should circumstances disclosed by the audit call for a more detailed investigation by the Auditor than necessary under ordinary circumstances, the Auditor shall inform the Governing Board in writing of the need for such additional investigation and the additional compensation required therefore. Upon approval by the Secretary of the LGC, this contract may be modified or amended to include the increased time, compensation, or both as may be agreed upon by the Governing Board and the Auditor.

16. If an approved contract needs to be modified or amended for any reason, the change shall be made in writing and pre-audited if the change includes a change in audit fee (pre-audit requirement does not apply to hospitals). This amended contract shall be completed in full, including a written explanation of the change, signed and dated by all original parties to the contract. It shall then be submitted to the Secretary of the LGC for approval. No change to the audit contract shall be effective unless approved by the Secretary of the LGC, the Governing Board, and the Auditor.

17. A copy of the engagement letter, issued by the Auditor and signed by both the Auditor and the Governmental Unit(s), shall be attached to this contract, and except for fees, work, and terms not related to audit services, shall be incorporated by reference as if fully set forth herein as part of this contract. In case of conflict between the terms of the engagement letter and the terms of this contract, the terms of this contract shall take precedence. Engagement letter terms that conflict with the contract are deemed to be void unless the conflicting terms of this contract are specifically deleted in Item 30 of this contract. Engagement letters containing indemnification clauses shall not be accepted by LGC Staff.

18. Special provisions should be limited. Please list any special provisions in an attachment.

19. A separate contract should not be made for each division to be audited or report to be submitted. If a DPCU is subject to the audit requirements detailed in the Local Government Budget and Fiscal Control Act and a separate audit report is issued, a separate audit contract is required. If a separate report is not to be issued and the DPCU is included in the primary government audit, the DPCU shall be named along with the primary government on this audit contract. DPCU Board approval date, signatures from the DPCU Board chairman and finance officer also shall be included on this contract.

20. The contract shall be executed, pre-audited (pre-audit requirement does not apply to hospitals), and physically signed by all parties including Governmental Unit(s) and the Auditor, then submitted in PDF format to the Secretary of the LGC.

21. The contract is not valid until it is approved by the Secretary of the LGC. The staff of the LGC shall notify the Governmental Unit and Auditor of contract approval by email. The audit should not be started before the contract is approved.

22. Retention of Client Records: Auditors are subject to the NC State Board of CPA Examiners' Retention of Client Records Rule 21 NCAC 08N .0305 as it relates to the provision of audit and other attest services, as well as non-attest services. Clients and former clients should be familiar with the requirements of this rule prior to requesting the return of records.

23. This contract may be terminated at any time by mutual consent and agreement of the Governmental Unit(s) and the Auditor, provided that (a) the consent to terminate is in writing and signed by both parties, (b) the parties have agreed on the fee amount which shall be paid to the Auditor (if applicable), and (c) no termination shall be effective until approved in writing by the Secretary of the LGC.

24. The Governmental Unit's (Units') failure or forbearance to enforce, or waiver of, any right or an event of breach or default on one occasion or instance shall not constitute the waiver of such right, breach or default on any subsequent occasion or instance.

25. There are no other agreements between the parties hereto and no other agreements relative hereto that shall be enforceable unless entered into in accordance with the procedure set out herein and approved by the Secretary of the LGC.

26. E-Verify. Auditor shall comply with the requirements of NCGS Chapter 64 Article 2. Further, if Auditor utilizes any subcontractor(s), Auditor shall require such subcontractor(s) to comply with the requirements of NCGS Chapter 64, Article 2.

27. **Applicable to audits with fiscal year ends of June 30, 2020 and later.** For all non-attest services, the Auditor shall adhere to the independence rules of the AICPA Professional Code of Conduct and *Government Auditing Standards, 2018 Revision* (as applicable). Financial statement preparation assistance shall be deemed a "significant threat" requiring the Auditor to apply safeguards sufficient to reduce the threat to an acceptable level. If the Auditor cannot reduce the threats to an acceptable level, the Auditor cannot complete the audit. If the Auditor is able to reduce the threats to an acceptable level, the documentation of this determination, including the safeguards applied, must be included in the audit workpapers.

All non-attest service(s) being performed by the Auditor that are necessary to perform the audit must be identified and included in this contract. The Governmental Unit shall designate an individual with the suitable skills, knowledge, and/or experience (SKE) necessary to oversee the services and accept responsibility for the results of the services performed. If the Auditor is able to identify an individual with the appropriate SKE, s/he must document and include in the audit workpapers how he/she reached that conclusion. If the Auditor determines that an individual with the appropriate SKE cannot be identified, the Auditor cannot perform both the non-attest service(s) and the audit. See "Fees for Audit Services" page of this contract to disclose the person identified as having the appropriate SKE for the Governmental Unit.

28. **Applicable to audits with fiscal year ends of June 30, 2021 and later.** The auditor shall present the audited financial statements including any compliance reports to the government unit's governing body or audit committee in an official meeting in open session as soon as the audited financial statements are available but not later than 45 days after the submission of the audit report to the Secretary. The auditor's presentation to the government unit's governing body or audit committee shall include:

- a) the description of each finding, including all material weaknesses and significant deficiencies, as found by the auditor, and any other issues related to the internal controls or fiscal health of the government unit as disclosed in the management letter, the Single Audit or Yellow Book reports, or any other communications from the auditor regarding internal controls as required by current auditing standards set by the Accounting Standards Board or its successor;
- b) the status of the prior year audit findings;
- c) the values of Financial Performance Indicators based on information presented in the audited financial statements; and
- d) notification to the governing body that the governing body shall develop a "Response to the Auditor's Findings, Recommendations, and Fiscal Matters," if required under 20 NCAC 03 .0508.

29. Information based on the audited financial statements shall be submitted to the Secretary for the purpose of identifying Financial Performance Indicators and Financial Performance Indicators of Concern. See 20 NCAC 03 .0502(c)(6).

30. All of the above paragraphs are understood and shall apply to this contract, except the following numbered paragraphs shall be deleted (See Item 17 for clarification).

31. The process for submitting contracts, audit reports and invoices is subject to change. Auditors and units should use the submission process and instructions in effect at the time of submission. Refer to the N.C. Department of State Treasurer website at <https://www.nctreasurer.com/state-and-local-government-finance-division/local-government-commission/submitted-your-audit>

32. All communications regarding audit contract requests for modification or official approvals will be sent to the email addresses provided on the signature pages that follow.

33. Modifications to the language and terms contained in this contract form (LGC-205) are not allowed.

FEEES FOR AUDIT SERVICES

1. For all non-attest services, the Auditor shall adhere to the independence rules of the AICPA Professional Code of Conduct (as applicable) and *Government Auditing Standards, 2018 Revision*. Refer to Item 27 of this contract for specific requirements. The following information must be provided by the Auditor; contracts presented to the LGC without this information will be not be approved.

Financial statements were prepared by: Auditor Governmental Unit Third Party

If applicable: Individual at Governmental Unit designated to have the suitable skills, knowledge, and/or experience (SKE) necessary to oversee the non-attest services and accept responsibility for the results of these services:

Name:	Title and Unit / Company:	Email Address:
Debbie Hall	Finance Director	debbie.hall@carolinabeach.org

OR Not Applicable (Identification of SKE Individual on the LGC-205 Contract is not applicable for GAAS-only audits or audits with FYEs prior to June 30, 2020.)

2. Fees may not be included in this contract for work performed on Annual Financial Information Reports (AFIRs), Form 990s, or other services not associated with audit fees and costs. Such fees may be included in the engagement letter but may not be included in this contract or in any invoices requiring approval of the LGC. See Items 8 and 13 for details on other allowable and excluded fees.

3. The audit fee information included in the table below for both the Primary Government Fees and the DPCU Fees (if applicable) should be reported as a specific dollar amount of audit fees for the year under this contract. If any language other than an amount is included here, the contract will be returned to the audit form for correction.

4. Prior to the submission of the completed audited financial report and applicable compliance reports subject to this contract, or to an amendment to this contract (if required) the Auditor may submit interim invoices for approval for services rendered under this contract to the Secretary of the LGC, not to exceed 75% of the billings for the unit's last annual audit that was submitted to the Secretary of the LGC. All invoices for services rendered in an audit engagement as defined in 20 NCAC .0503 shall be submitted to the Commission for approval before any payment is made. Payment before approval is a violation of law. (This paragraph not applicable to contracts and invoices associated with audits of hospitals).

PRIMARY GOVERNMENT FEES

Primary Government Unit	The Town of Carolina Beach
Audit Fee	\$ 28000
Additional Fees Not Included in Audit Fee:	
Fee per Major Program	\$ 2000
Writing Financial Statements	\$ 6000
All Other Non-Attest Services	\$

DPCU FEES (if applicable)

Discretely Presented Component Unit	N/A
Audit Fee	\$
Additional Fees Not Included in Audit Fee:	
Fee per Major Program	\$
Writing Financial Statements	\$
All Other Non-Attest Services	\$

SIGNATURE PAGE**AUDIT FIRM**

Audit Firm* Bernard Robinson & Company, LLP	
Authorized Firm Representative (typed or printed)* Victor Blackburn	Signature*
Date*	Email Address* vblackburn@brccpa.com

GOVERNMENTAL UNIT

Governmental Unit* The Town of Carolina Beach	
Date Primary Government Unit Governing Board Approved Audit Contract* (G.S.159-34(a) or G.S.115C-447(a))	
Mayor/Chairperson (typed or printed)* Lynn Barbee	Signature*
Date	Email Address lynn.barbee@carolinabeach.org

Chair of Audit Committee (typed or printed, or "NA") N/A	Signature
Date	Email Address

GOVERNMENTAL UNIT – PRE-AUDIT CERTIFICATE

Required by G.S. 159-28(a1) or G.S. 115C-441(a1).
Not applicable to hospital contracts.

This instrument has been pre-audited in the manner required by The Local Government Budget and Fiscal Control Act or by the School Budget and Fiscal Control Act.

Primary Governmental Unit Finance Officer* (typed or printed) Debbie Hall	Signature*
Date of Pre-Audit Certificate*	Email Address* debbie.hall@carolinabeach.org

**SIGNATURE PAGE – DPCU
(complete only if applicable)**

DISCRETELY PRESENTED COMPONENT UNIT

DPCU*	
N/A	
Date DPCU Governing Board Approved Audit Contract* (Ref: G.S. 159-34(a) or G.S. 115C-447(a))	
DPCU Chairperson (typed or printed)*	Signature*
Date*	Email Address*

Chair of Audit Committee (typed or printed, or "NA")	Signature
Date	Email Address

DPCU – PRE-AUDIT CERTIFICATE

Required by G.S. 159-28(a1) or G.S. 115C-441(a1).
Not applicable to hospital contracts.

This instrument has been pre-audited in the manner required by The Local Government Budget and Fiscal Control Act or by the School Budget and Fiscal Control Act.

DPCU Finance Officer (typed or printed)*	Signature*
Date of Pre-Audit Certificate*	Email Address*

Remember to print this form, and obtain all required signatures prior to submission.

PRINT



AGENDA ITEM COVERSHEET

PREPARED BY: Debbie Hall, Finance Director

DEPARTMENT: Finance

MEETING: Town Council – 3/14/2023

SUBJECT: Budget Amendments/Transfers

BACKGROUND:

I received several budget amendments and/or transfer requests. As you know, transfers require only your notification whereas amendments require your approval. Listed below you will find a description of the amendments and/or transfers. I have also attached a copy of the supporting documentation for the appropriation.

Appropriations:

Appropriate \$15,099.75 from account 10-330-000 NC Remit to account 10-510-074 Capital Projects Police for the purchase of a replacement vehicle for the Special Investigations Unit.

Appropriate \$11,690.25 from account 10-383-000 Sale of Fixed Assets to account 10-510-074 Capital Projects Police to offset the purchased of a replacement vehicle for the Special Investigations Unit.

Appropriate \$2,500 donation to account 10-510-016 M&O-Equipment Police for Flock camera system.

Appropriate \$4,028.95 donation to account 10-510-024 Uniforms Police for purchase of a ballistic shield.

Appropriate \$1,000 donation to account 10-510-033 Supplies Police for supplies.

Transfers:

Transfer \$3,536 from account 10-620-066 Athletic Programs P&R to account 10-620-016 M&O Equipment P&R to cover the cost of additional security cameras for Mike Chappell Park.

Transfer \$756 from account 10-620-014 Travel & Training P&R to account 10-620-023 M&O Software P&R to cover increased Recess subscription.

Transfer \$1,200 from account 10-620-014 Travel & Training P&R to account 10-620-024 Uniforms P&R to cover cost of staff uniforms and volunteer shirts.

Transfer \$380 from account 10-620-014 Travel & Training P&R to account 10-620-042 Carolina Beach Market P&R to cover cost of entertainment and marketing of the CB Market.

Transfer \$17,500 from account 10-630-081 Inlet Dredging Beach Maintenance to account 10-620-041 Arts & Activities P&R to cover additional expenses for July 4th holiday fireworks and entertainment scheduled for June 30, 2023.

Transfer \$200 from account 10-440-033 Supplies Finance to account 10-440-012 Printing & Publishing Finance to cover the cost of accounts payable checks.

Transfer \$4,663.64 from account 10-550-046 Marina Professional Service to 10-550-074 Marina Capital Over \$10,000 to cover cost of a fire standpipe at the Marina as required by fire code.

Transfer \$30,000 from account 30-812-020 Water M&O-Infrastructure to account 30-812-026 Water M&O- Material to cover costs of water meters and installation materials for the remainder of the fiscal year.

Transfer \$30,000 from account 30-811-026 WWC M&O Materials to account 30-810-047 WWTP Plant Renovations to cover costs of WWTP repairs and renovation for the remainder of the fiscal year.

Transfer \$40,000 from account 30-811-045 WWC Contract Services and \$45,000 from account WWC M&O-Streets to account 30-810-032 WWTP Chemical & Lab Fees to cover increased cost of chemicals for the remainder of the fiscal year.

BUDGET IMPACT:

Amendments and transfers will not affect the budget.

ACTION REQUESTED:

Approve the budget amendments and/or transfers as presented by the Finance Director.



CAROLINA BEACH POLICE DEPARTMENT

1121 N. Lake Park Blvd.
Carolina Beach, NC 28428
Tel: (910) 458-2540
Fax: (910) 458-2988



Item 4.

To: Debbie Hall, Finance Director
Bruce Oakley, Town Manager

From: Chief Vic Ward

Date: 2/24/2023

Re: Budget Transfer Request

The Police Department is requesting the transfer of \$15,099.75 from line item 10-330-000 NC Remit to line item 10-510-074 Capital Projects for the purchase of a replacement vehicle for the Special Investigations Unit.

\$15,099.75

From	10-330-000	NC Remit
To	10-510-074	Capital Projects



CAROLINA BEACH POLICE DEPARTMENT

1121 N. Lake Park Blvd.
Carolina Beach, NC 28428
Tel: (910) 458-2540
Fax: (910) 458-2988



Item 4.

To: Debbie Hall, Finance Director
Bruce Oakley, Town Manager

From: Chief Vic Ward

A handwritten signature in black ink that reads "C. V. Ward".

Date: 2/23/2023

Re: Budget Transfer Request

The Police Department sold the following vehicles at auction:

- 2016 Ford Explorer on September 13, 2022, for \$6,561.25
- 2014 Dodge Charger on February 14, 2023, for \$5,129.00

Checks totaling \$11,690.25 were deposited into the surplus account. I would like to request that this amount be transferred from line item 10-383-000 (surplus) into 10-510-074 to offset the purchase of a replacement fleet vehicle for the Special Investigations Unit.

Thank you for your consideration.



CAROLINA BEACH POLICE DEPARTMENT

1121 N. Lake Park Blvd.
Carolina Beach, NC 28428
Tel: (910) 458-2540
Fax: (910) 458-2988



Item 4.

To: Debbie Hall, Finance Director
Bruce Oakley, Town Manager

From: Chief Vic Ward *LVW*

Date: 2/21/2023

Re: Budget Transfers

I am requesting the below budget transfers for the FY 22/23 Police Department budget. We received several donations designated for the purchase of equipment/supplies for the Police Department. If you have any questions regarding the below transfers, please let me know.

Account	Amount	Transfer to Account	Reason
10-335-000	\$2,500.00	10-510-016	Donation of \$2,500.00 to offset cost of Flock camera system.
10-335-000	\$4,028.95	10-510-024	Donation of \$4,028.95 for the purchase of a ballistic shield.
10-335-000	\$1,000.00	10-510-033	Donation of \$1,000.00 for police supplies.

Payment Transaction Query Detail

Town of Carolina Beach

Date: 2/21/2023

Operator: DEX

Transaction Date: 2/7/2023

Customer Name: SILVERADO ENTERPRISES INC ISLAND
TRUE VALUE TACKLE & HARDWARE

Tendered: Cash & Check

Account Number: N/A

Payment Source: Miscellaneous Payments

Transaction Amount: \$2,500.00

Receipt Number: 409275

Change: \$0.00

Entry Operator: 72

Description DONATION CBPD CAMERAS #7437

Revenues	Quantity	Total
MISCELLANEOUS	1	\$2,500.00

10-335-000
10-510-016

NO OTHER LIGHT TO VIEW THE WATERMARK IN PAPER. NEXT RESPONSE TO US FOR COMPENSATION WHEN NEEDED.

ISLAND TRAVEL VALUE TRAVEL AND HOLIDAYS
SILVERADO ENTERPRISES INC
 801 N Lake Park Blvd
 Carolina Beach, NC 28428

7437
 66-456/531


PAY TO THE ORDER OF Town of Carolee Beach DATE 12/31/22


Two Thousand Five Hundred Dollars and 00/100 \$ 2500.00

FIRST BANK DOLLARS
 localfirstbank.com

FOR CBPD Camellias Wally D. Baker

⑈00007437⑈ ⑆053104568⑆ 1011598523⑈

Security Features  Details on back



Payment Transaction Query Detail

Town of Carolina Beach

Date: 2/21/2023

Operator: DEX

Transaction Date: 10/7/2022

Customer Name: ALLEN & LYNN MASTERSON

Tendered: Cash & Check

Account Number: N/A

Payment Source: Miscellaneous Payments

Transaction Amount: \$4,028.95

Receipt Number: 402210

Change: \$0.00

Entry Operator: 72

Description POLICE DEPT DONATION

Revenues	Quantity	Total
MISCELLANEOUS	1	\$4,028.95

Payment Transaction Query Detail

Town of Carolina Beach

Date: 2/21/2023

Operator: DEX

Transaction Date: 8/23/2022

Customer Name: ANNA AND MARK COREY

Tendered: Cash & Check

Account Number: N/A

Payment Source: Miscellaneous Payments

Transaction Amount: \$1,000.00

Receipt Number: 400043

Change: \$0.00

Entry Operator: 72

Description DONATION #516

Revenues	Quantity	Total
MISCELLANEOUS	1	\$1,000.00

Lynn Barbee
Mayor

Joe Benson
Council Member

Deb LeCompte
Council Member



Item 4.
Jay
Mayor Pro Tem

Mike Hoffer
Council Member

Bruce Oakley
Town Manager

Town of Carolina Beach
1121 N. Lake Park Blvd.
Carolina Beach, NC 28428
Tel: (910) 458-2999
Fax: (910) 458-2997

To: Debbie Hall, Finance Director
Bruce Oakley, Town Manager

From: Eric Jelinski, Parks and Recreation Director

Date: 2/10/23

Re: Budget Transfer

I am requesting the below budget transfer for the FY 22/23 Parks and Recreation Department budget. If you have any questions regarding the below transfers, please let me know.

Account	Amount	Transfer to Account	Reason
10-620-066	\$3,536	10-620-016	Cover overage for security cameras at Mike Chappell Park. Additional cameras were added to cover the entire park.
10-620-014	\$756	10-620-023	Overage for RecDesk subscription software. The price increased.
10-620-014	\$1,200	10-620-024	Overage for staff uniforms and volunteer shirts.
10-620-014	\$380	10-620-042	Cover overage of entertainment and marketing of the CB Market
10-620-081	\$17,500	10-620-041	Cover additional expenses for July 4 th holiday fireworks and entertainment (Friday, June 30 th)



Memo

Town of Carolina Beach

To: Bruce Oakley
From: Debbie Hall
CC:
Date: 2/21/2023
Re: Budget Transfer

Comments: We need to transfer \$200.00 from account 10-440-033 Supplies Finance to account 10-440-012 Printing and Publishing Finance to cover cost accounts payable checks.

From: Ed Parvin
Sent: Wednesday, March 1, 2023 4:49 PM
To: Debbie Hall
Cc: Paula Kempton
Subject: FW: CB Boat Basin - West Side Existing Dock
Attachments: 20230301152100.pdf

Debbie,

There are \$11,200 of unanticipated expenses that are required to be completed per fire code (attached quoted standpipe). In 10-550-074 there is \$6,536.36. I would like to transfer \$4,663.64 from 10-550-46 to 10-550-074 to cover the cost of the quoted standpipe. This will leave \$1,716.36 left in the 10-550-046 line to pay Larry's assistant. Based on current invoicing this should be adequate to make it to the end of the year. Please let me know if you have any concerns?

V/R,

Ed H. Parvin

From: Paula Kempton <paula.kempton@carolinabeach.org>
Sent: Wednesday, March 1, 2023 3:48 PM
To: Ed Parvin <ed.parvin@carolinabeach.org>; Buddy Thompson <buddy.thompson@carolinabeach.org>; Ben Meister <Ben.Meister@carolinabeach.org>
Subject: FW: CB Boat Basin - West Side Existing Dock

Oops. Here is the attachment. Paula

From: Bob Clark <bclarkjr@bfpe.com>
Sent: Wednesday, March 1, 2023 3:15 PM
To: Paula Kempton <paula.kempton@carolinabeach.org>
Subject: CB Boat Basin - Existing Dock

Be Advised: This email originated from outside of the Town of Carolina Beach, NC

See the attached.

Thanks, Bob Clark



March 1, 2023

Town of Carolina Beach
Carolina Beach, NC

Attn: Paula Kempton

Subject: Carolina Beach Boat Basin Marina - Dry Fire Standpipe Installation

We are pleased to offer for your review a proposal to install a new dry standpipe system on the existing rigid dock and new floating dock.

Scope of Work:

- Provide shop drawings, hydraulic calculations, and permit. This installation will be per the requirements of NFPA 14, NFPA 303, NCSFC and Carolina Beach Fire Marshal's office.
- Install a complete new dry standpipe system from the FDC at the rigid deck at the top of the wooden ramp to the one (1) remote fire hose stations (FHS). The FHS will be located along the section of pier that parallels the waterway, where the boat slips are located. The fire hose stations will be located 36" above the footpath, per 2018 NCSFC and spaced 150 feet apart or from the end of the floating dock.
- The single snoot fire department connection (FDC) will be located at the beginning of the rigid wooden walkway. The FDC will be located 36" above finished grade, per NFPA 13. We will provide a FDC sign at the entrance of the gangway.
- We will provide low point drains at each hose connection, so the system can be emptied of water to prepare for winter's freezing temperatures.
- We will provide expansion loops so the piping can properly move during temperature changes to avoid environmental stress cracking.
- The hangers that support the new standpipe will be hung from the edge of the west side of the floating dock, will consist of stainless-steel lag bolts and nylon webbing straps, which are listed for a 6,000-pound tensile strength.
- After the appropriate glue cure time has lapsed, the entire system will be filled with water and hydrostatically tested per NFPA 14 requirements of 200 PSI for two (2) hours. We will provide the proper test certificate that will be signed by BFPE International and the local fire marshal for the new standpipe.
- The new piping will be schedule 80 PVC with schedule 80 PVC fittings. The pipe sizes will be determined by hydraulic calculations that will support the most remote fire hose station demand of 250 GPM at 100 PSI at the end of the standpipe system.
- BFPE will provide a small boat to perform work where required.
- One-year warranty.
- After the system is tested and passed by the fire marshal, the system will be completely drained out and ready for winter temperatures.

The following exclusions apply:

- Painting of plastic pipe
- Fire department staging area
- Telephone communications to central station.
- Knox Caps
- CAMA permit

The price for the new standpipe is **\$11,200.00**

**Price is valid for 30 days. PVC piping is made from petroleum and is affected by the world crisis we are current experiencing.*

Thank you for allowing **BFPE INTERNATIONAL** the opportunity to meet your fire protection needs. If you have any questions or would like additional information, please do not hesitate to contact me at 910-762-5418.

Sincerely,



BFPE INTERNATIONAL
Bob Clark Jr.
Engineered Systems Group

Lynn Barbee
Mayor

Joe Benson
Council Member

Deb LeCompte
Council Member



Jay Healy
Mayor Pro Tem

Mike Hoffer
Council Member

Bruce Oakley
Town Manager

TOWN OF CAROLINA BEACH
1121 N. Lake Park Boulevard
Carolina Beach, North Carolina 28428

BUDGET TRANSFER REQUEST

To: Debbie Hall, Finance Director

From: Mark Meyer, Public Utilities Director

Re: Budget transfer

Date: March 1, 2023

Budget transfer amount: \$ 30,000

From: 30-812-020 (Water Maintenance & Repair _ Infrastructure) 30,000

To: 30-812-026 (Water Maintenance & Repair - Material) 30,000

Explanation: Additional budget needed to cover costs for Water Meters and installation materials.

Mark Meyer

Director of Public Utilities, Town of Carolina Beach

Lynn Barbee
Mayor

Joe Benson
Council Member

Deb LeCompte
Council Member



Jay Healy
Mayor Pro Tem

Mike Hoffer
Council Member

Bruce Oakley
Town Manager

TOWN OF CAROLINA BEACH
1121 N. Lake Park Boulevard
Carolina Beach, North Carolina 28428

BUDGET TRANSFER REQUEST

To: Debbie Hall, Finance Director

From: Mark Meyer, Public Utilities Director

Re: Budget transfer

Date: March 1, 2023

Budget transfer amount: \$ 30,000

From: 30-811-026 (WWC – Maintenance & Repair Material) 30,000

To: 30-810-047 (WWTP Plant Renovation) 30,000

Explanation: Additional budget needed to cover (increase) in costs for WWTP Repairs and Renovation.

Mark Meyer

Director of Public Utilities, Town of Carolina Beach

Lynn Barbee
Mayor

Joe Benson
Council Member

Deb LeCompte
Council Member



Jay Healy
Mayor Pro Tem

Mike Hoffer
Council Member

Bruce Oakley
Town Manager

TOWN OF CAROLINA BEACH
1121 N. Lake Park Boulevard
Carolina Beach, North Carolina 28428

BUDGET TRANSFER REQUEST

To: Debbie Hall, Finance Director

From: Mark Meyer, Public Utilities Director

Re: Budget transfer

Date: March 1, 2023

Budget transfer amount: \$ 85,000

From: 30-811-045 (WWC – Contract Services) 40,000

30-811-019 (WWC Maint & Repair Streets) 45,000

To: 30-810-032 (WWTP Chemical & Lab Fees)

Explanation: Additional budget needed to cover (increase) in costs for Chemicals for WWTP

Mark Meyer

Director of Public Utilities, Town of Carolina Beach



AGENDA ITEM COVERSHEET

PREPARED BY: Debbie Hall, Finance Director

DEPARTMENT: Finance

MEETING: Town Council – 3/14/2023

SUBJECT: Amend Capital Project Fund for ARP

BACKGROUND:

This ordinance will transfer \$83,153.77 of the American Rescue Plan funds from the Maryland and East Hamlet projects to the Saint Joseph Pipe Replacement Stormwater Project. It will also transfer \$13,952.75 from the Sumter project to Spartanburg and Seventh Street projects which came in over budget.

ACTION REQUESTED:

Approval of Ordinance No. 23-1198

ORDINANCE NO. 23-1198
A GRANT ORDINANCE TO AMEND THE BUDGET FOR THE
AMERICAN RESCUE PLAN WATER, SEWER & STORMWATER PROJECTS

The Town Council of the Town of Carolina Beach, North Carolina, doth ordain:

SECTION ONE:

That the Fiscal Year 2022-2023 Budget for the Town of Carolina Beach is hereby amended to include the expenditures associated with the American Rescue Plan Utility Fund Grant Project Ordinance:

<u>Account Code</u>	<u>Description</u>	<u>Previous</u>	<u>Amended</u>	<u>Changed</u>
35-601-074	Florida Ave	\$ 250,000.00	\$ 250,000.00	+\$.00
35-602-074	Spartanburg Ave	\$ 130,000.00	\$ 143,557.75	+\$ 13,557.75
35-603-074	Maryland Ave/Virginia Ave	\$ 100,000.00	\$ 47,945.02	-\$ 52,054.98
35-604-074	Basin Road	\$ 90,000.00	\$ 90,000.00	+\$.00
35-605-074	Eastern Hamlet	\$ 80,000.00	\$ 48,901.21	-\$ 31,098.79
35-606-074	Seventh Street	\$ 75,000.00	\$ 75,395.00	+\$ 395.00
35-607-074	Sumter Ave/Seventh St	\$ 74,000.00	\$ 60,047.25	-\$ 13,952.75
35-608-074	Greenville Ave	\$ 70,000.00	\$ 70,000.00	+\$.00
35-609-074	St Joseph Pipe Replacement	\$ 686.82	\$ 83,840.59	+\$ 83,153.77
35-600-005	FICA Tax	\$ 9,565.49	\$ 9,565.49	+\$.00
35-600-007	Retirement	\$ 13,877.36	\$ 13,877.36	+\$.00
35-600-010	(401) Law Enforcement	\$ 1,503.80	\$ 1,503.80	+\$.00
35-600-009	Premium Pay	\$125,039.00	\$ 125,039.00	+\$.00
TOTAL		\$ 1,019,672.47	\$1,019,672.47	\$.00

SECTION TWO:

That the Fiscal Year 2022-2023 Budget for the Town of Carolina Beach is hereby amended to include the revenue associated with the American Rescue Plan by amending the following Utility Fund Grant Project Ordinance:

<u>Account Code</u>	<u>Description</u>	<u>Previous</u>	<u>Amended</u>	<u>Changed</u>
35-396-000	Transfer ARP Grant Funds From General Fund	\$1,019,672.47	\$1,019,672.47	+\$.00
TOTAL:			\$1,019,672.47	

SECTION THREE:

A copy of this Ordinance shall be furnished to the Finance Officer for direction in disbursement of Town funds and for public inspection.

Duly adopted this 14th day of March, 2023

Albert L. Barbee, Mayor

ATTEST:

Kimberlee Ward, Town Clerk

Subject: FW: Budget Transfer

From: Brian Stanberry <brian.stanberry@carolinabeach.org>
Sent: Wednesday, February 22, 2023 1:59 PM
To: Debbie Hall <debbie.hall@carolinabeach.org>
Cc: Ed Parvin <ed.parvin@carolinabeach.org>; Alisa Perry <alisa.perry@carolinabeach.org>
Subject: Budget Transfer

Debbie,

I would like to request the following budget transfers to utilize funds left over from completed ARP projects to our Saint Joseph Pipe Replacement project, which is an approved ARP project but was unfunded.

\$52,054.98 from account 35-603-074(Maryland) transferred to 35-609-074(St. Joseph)

\$31,098.79 from account 35-605-074(E. Hamlet) transferred to 35-609-074(St. Joseph)

\$13,557.75 from account 35-607-074(Sumter) transferred to 35-602-074(Spartanburg) to cover overage

\$395.00 from account 35-607-74(Sumter) transferred to 35-606-074(Seventh St) to cover overage

Thank you for your assistance. Just let me know if you have any questions or concerns.

Sincerely,

Brian Stanberry
Director of Public Works
Town of Carolina Beach
910-458-8291 office
910-443-1837 mobile
brian.stanberry@carolinabeach.org



DISCLAIMER:
E-mail correspondence to and from this address may be subject to the North Carolina Public Records Law and may be disclosed to third parties



AGENDA ITEM COVERSHEET

PREPARED BY: Kim Ward, Town Clerk

DEPARTMENT: Clerk

MEETING: Town Council Meeting 3/14/2023

SUBJECT: Approval of Council Meeting Minutes

BACKGROUND:

Attached are the meeting minutes from February 14, 2023.

ACTION REQUESTED:

Review and consider approving under the consent agenda.

CAROLINA BEACH

Town Council Regular Meeting

Tuesday, February 14, 2023 - 6:00 PM

Council Chambers, 1121 N. Lake Park Boulevard, Carolina Beach, NC



MINUTES

CALL TO ORDER

Mayor Barbee called the meeting to order at 6:00 PM, followed by the invocation by Pastor Shawn Blackwelder of St. Paul's United Methodist Church and Pledge of Allegiance.

PRESENT

Mayor Lynn Barbee

Mayor Pro Tem Jay Healy

Council Member Joe Benson

Council Member Mike Hoffer

Council Member Deb LeCompte

ALSO PRESENT

Town Manager Bruce Oakley

Assistant Town Manager Ed Parvin

Town Clerk Kim Ward

Town Attorney Noel Fox

ADOPT THE AGENDA

Mayor Barbee said a closed session will be added to the end of the agenda, and there will be an additional item under the Special Presentations section.

ACTION: Motion to adopt the agenda

Motion made by Mayor Barbee

Voting Yea: Mayor Barbee, Mayor Pro Tem Healy, Council Member Benson, Council Member Hoffer, Council Member LeCompte

Motion passed unanimously

CONSENT AGENDA

1. Set Public Hearing for March 14, 2023, to Hear from Nonprofits Regarding Funding Requests
2. Resolution 23-1193 creating a Capital Project Fund in the amount of \$200,00 for the AIA Wastewater Grant and Resolution 23-1194 in the amount of \$200,000 for the AIA Water Grants
3. Budget Amendments as presented by the Finance Director
4. Approval of Council Meeting Minutes

Council Member Benson asked if the intent of item 2 is to better inform the Town on how to proceed with capital improvement projects. Mr. Oakley said this will be an inventory of all the Town's pipes and

infrastructure for water and sewer. He said it will be very helpful to know what we have and where it is.

ACTION: Motion to adopt the consent agenda

Motion made by Mayor Barbee

Voting Yea: Mayor Barbee, Mayor Pro Tem Healy, Council Member Benson, Council Member Hoffer, Council Member LeCompte

Motion passed unanimously

SPECIAL PRESENTATIONS

5. Presentation by Girl Scout Gold Award Candidate Madeline Fischer

Madeline Fischer gave an update on her Girl Scout Gold Award efforts, which she initially spoke to Council about last fall. She has been working with Ocean Cure to implement a wheelchair washing station at the beach and reported that it is now 100% complete. Ms. Fischer has also made signs and fliers letting the public know about the availability of free beach wheelchairs, the beach mat, and the wheelchair washing station. In addition, she created mini sandboxes for kids who can't get on the ground as well as "I spy" game cards. Ms. Fischer is hoping to get the community involved with beach mat maintenance and made a video showing how to sweep it; she also passed around a signup sheet for volunteers willing to sweep the mat.

Council Member LeCompte thanked Ms. Fischer for having a vision and the leadership to bring it to fruition. Council presented Ms. Fischer with a certificate of achievement as well as a Town sticker and pin.

6. Events Update by Tim Murphy

Jay Carrillo, organizer of Surf Dog Experience events, gave a presentation about starting a CB Skate Dog event on April 29 from 11:00 AM to 2:00 PM at the Mike Chappell Park Skate Park. The rain date will be April 30. He said expected attendance is 100 people.

Carrillo said Ocean Events USA will donate 40% of sponsorship dollars and 100% of registration fees to Phase II expansion of the Skate Park. He is requesting 15 sponsor tents inside the park, additional bleachers, and three portable toilets from the Town.

Tim Murphy, Recreation Programs Superintendent/Community Events Coordinator, said the Events Committee has reviewed the proposal and thinks it would benefit the Town. He said the event will have to provide their own portable toilets, but the Town will look into providing bleachers and try to help.

ACTION: Motion to approve the Skate Dog event as presented

Motion made by Mayor Barbee

Voting Yea: Mayor Barbee, Mayor Pro Tem Healy, Council Member Benson, Council Member Hoffer, Council Member LeCompte

Motion passed unanimously

Mr. Murphy reviewed upcoming special events:

- Steve Haydu St. Patrick's Lo Tide Run – March 11
- Solstice Healing Arts & Music Festival – March 18 at Carolina Beach Lake

7. Manager's Update

Mr. Oakley gave an update on various projects and events.

Building Permits and Inspections

New Hanover County has assigned a Building Inspector to the Town to fill the absence created by the departure of the Town's previous Building Inspector. He will be in Town Hall five days per week. The Town will evaluate whether this will be a permanent solution or if it should bring back its own Building Inspector position in the future.

Existing building permits will follow the previous process. New building permits will use Customer Online Application & Services Tool (COAST), the County's online system.

Mayor Pro Tem Healy suggested that builders try to create a relationship with the new Building Inspector as soon as possible.

Marina

The marina project is still ahead of schedule. There were some concerns about the locations of panel boxes that hold the meters for each dock. The Town is working with Duke Energy to try to screen the panels because they are unsightly. They hope to find a solution that will make these look like an asset instead of an eyesore.

Public Works Pre-Season Projects

- Marina restrooms: cleaned, painted, fixtures repaired, and automatic door locks installed
- Sandpiper restrooms: cleaned, flooring and walls repaired, fixtures repaired and lights replaced, painted, and exhaust fans replaced (shower valves forthcoming)
- Lake restrooms: doors replaced, siding and railing repaired, lighting replaced, pressure washed, and painted – 90% complete
- Alabama restrooms: cleaning, painting, railing repairs, walls, and shower valves – scheduled this week
- Boardwalk restrooms: scheduling contract plumber for fixture replacement and automatic door locks installed
- Hamlet restrooms: automatic door locks installed
- Boardwalk walkway repairs: replacement of damaged wood and fish tile imprints and long-span lumber on order – scheduled following Alabama restrooms
- Parking lot construction at 304 Carolina Beach Avenue South: lot graded and stoned and poles, rope, tire stops, signs, and aprons forthcoming – 60% complete

Paving Projects Update

- Pavement Condition Index (PCI) Phase I: pre-construction meeting and patching to begin at the end of February/early March with overlay to follow
- Florida Avenue: contractor determined with reclamation and paving to occur in April
- Carolina Beach Avenue North: out for bid in early March

Mayor Barbee said crews did not put night reflectors on the section of Dow Road where the turn lane is. He said he expects they are coming back to finish the work. Council Member LeCompte said crews are returning to put on a final coat of paving, so that's probably why the reflectors haven't been done yet.

FY 23-24 Budget Process and Schedule

- February 28 – current budget status (workshop)
- March 14 – public hearing for nonprofit requests (Council meeting)
- March 16 – budget open house for water and sewer 4:00-6:00 PM
- April 11 – public hearing to receive community input (Council meeting)
- April 25 – budget workshop
- May 2 – budget workshop
- May 2 – budget open house
- May 9 – public hearing for community input (Council meeting)
- May 23 – budget message presented to Council (workshop)
- June 13 – adopt budget (Council meeting)
- July 25 – budget/strategic plans follow-up retreat

Other Updates

The open house for public water and sewer will be March 16 4:00-6:00 PM.

The Town is finalizing the stormwater plan and moving forward with the Ocean Boulevard sidewalk. Staff is working with the engineer on the final encroachment agreement from the N.C. Department of Transportation (DOT), and then the project will go out for bid. Council Member Hoffer asked staff to ensure the sidewalks tie in together.

The lake dredge project will go out for bid tomorrow.

The Town will take over running the annual Christmas Parade. The Island of Lights organization will continue to be involved and there will be no visible differences, but the Town recognized some logistical problems that staff could best solve if it was managing the event. The Town commits \$20,000 per year to run the parade.

Staff thought it would be difficult to maintain the proposed entryway roadside beautification plan but will look into making improvements in the vicinity of the “welcome” signs with the help of the Beautification Committee. Council expressed interest in having signs promoting the Town's 100th anniversary.

Mr. Parvin demonstrated how to use SeeClickFix, an online system for reporting problems and issues to the Town.

Mayor Barbee said a resident sent a message commending staff members Darius Grady and Stuart Frye for their professionalism and quick response regarding a sewer backup on Super Bowl Sunday.

PUBLIC COMMENT

Patrick Boykin of 712 Glenn Avenue said he came to the Town at the beginning of last year and five more times since then regarding health and safety concerns about the condition of the property next door. He said trash, debris, and a downed tree are creating nesting areas for wildlife. Mr. Boykin questioned why the Town has ordinances on record that it's not enforcing. He said he has also reported a pothole in front of his property with no response or action from the Town. Mr. Boykin said he has started to look for help at the County and State levels.

Bryant Bass encouraged the Town to hire an in-house Building Inspector. He said the Town has more control over its own employee to help preserve a small-town feel.

Kelli Taylor of 607 Harper Avenue said she was against removal of the parking spaces on South Lake Park Boulevard in front of her business. She asked the Town to consider a better option, such as having Carolina Beach Avenue South as an alternate route instead of South Lake Park Boulevard. Council Member Hoffer said the parking spaces were removed for safety reasons. He said the intent was not to encourage people to ride bikes through there but to provide pedestrians space to walk.

PUBLIC HEARINGS

8. Text Amendment to Amend Chapter 40, Article III – Zoning District Regulations, Article V – Off-Street Parking and Loading Requirements; Parking, Article VI – Landscaping and Development Specification Standards, Article IX – Development Standards for Particular Uses, and Article XVII – Definitions to Create Standards for Event Venues
Applicant: Michael Urti

ACTION: Motion to open the public hearing to amend Chapter 40, Article III

Motion made by Mayor Barbee

Voting Yea: Mayor Barbee, Mayor Pro Tem Healy, Council Member Benson, Council Member Hoffer, Council Member LeCompte

Motion passed unanimously

Applicant Michael Urti is proposing a text amendment to allow for event venues as a use in the Central Business District (CBD). Currently, the zoning ordinance does not address event venues as a permitted use, and there are no similar uses or use standards in the existing ordinance that would apply.

Staff worked with the applicant to come up with language to define the use and associated standards that would apply. The text amendment consists of the defining the use and defining the existing meeting facilities use. The existing meeting facilities use has been associated with uses such as the masonic lodge and senior center. Event venues will be defined as commercial establishments with the primary purpose of providing space for meetings, gatherings, reunions, weddings, conventions, private parties, and other similar gatherings.

Wilmington, New Hanover County, and Wrightsville Beach all approve event venues and event centers through a Conditional Zoning (CZ) approval process. The CZ process allows for additional public input and the opportunity for specific conditions to be placed on the use. If adopted, event venues would be permitted only through CZ. The applicant requested that event venues be permitted in the CBD; staff also suggests the Highway Business District. Event venues would have the same parking requirements as eating and drinking establishments. The text amendment clarifies the waiver of parking requirements in the CBD if there are enough public parking spaces, not just public parking lots, to allow for street parking to be included in the calculation. Event venues must comply with all ABC standards, abide by the noise ordinance, and provide landscaping. The landscaping ordinance currently requires only the installation of a 6-foot fence if a commercial use is adjacent to residential uses or districts. The proposed landscaping requirement states that uses in the CBD abutting residential districts shall provide a Type B 10-foot landscape buffer along the abutting side and rear yards. The purpose of additional landscaping is to protect the residential areas and mitigate concerns.

Staff recommends approval of the text amendment as proposed, and the Planning and Zoning Commission unanimously voted to recommend approval of the text amendment as proposed.

Senior Planner Gloria Abbotts presented details. She went through each of the five sections in the ordinance, two of which were driven by the applicant and three that were additional amendments by staff as the allowance was reviewed.

Council Member LeCompte asked why the definition for a meeting facility is limited to nonprofit organizations only. Mr. Oakley said it refers to who is operating the facility, not who is using the space. Ms. Fox said the terminology technically should be “not for profit” instead of “nonprofit” because of the specific connotations involved.

Michael Urti of 513 Monroe Avenue said the proposed text amendment lays the groundwork for what he and his partners want to do with the property. He said a 10-foot landscape buffer would be difficult to do in the CBD. Mr. Urti also asked Council to consider private parking lots that are open to the public within the definition of public parking spaces.

Butch LeCompte of 307 Charlotte Avenue said he is concerned about patrons of event venues parking in nearby residential neighborhoods. He said he wants the Town to be prepared for and think ahead about this possibility to avoid conflicts. Mr. LeCompte said residents don’t want to be in a position of having to enforce parking.

No one else requested to speak.

ACTION: Motion to close the public hearing

Motion made by Mayor Barbee

Voting Yea: Mayor Barbee, Mayor Pro Tem Healy, Council Member Benson, Council Member Hoffer, Council Member LeCompte

Motion passed unanimously

Council Member Hoffer said he's surprised this is not already an allowable use.

Mayor Barbee asked about the definition of public parking. Planning Director Jeremy Hardison said this would include parking lots owned or managed by the Town and not privately operated lots. He said although private lots are open to the public, there is no Town oversight of these parcels and no guarantees for their continued availability.

Council Member Benson said he would like to see the requirement for reduction in off-street parking changed from being within 500 feet of adequate public parking spaces to 1,000 feet. He said people will park a little farther away for an event.

Mayor Pro Tem Healy said he is in favor of the proposed text amendment.

Council Member LeCompte said Council has already voted to create residential zones where you have to hold a permit to park in those areas, so she thinks the parking issue has been addressed even if signage has not yet been created.

Council Member Hoffer said an event venue could be small and does not necessarily mean hundreds of people, so he doesn't have a problem with it.

Mayor Barbee said he agrees with staff's definition of public parking because the Town has no control over private parking lots.

Council Member LeCompte said Council Member Benson may have a point about how many feet away public parking should be.

Mayor Barbee said the Planning and Zoning Commission's unanimous vote to recommend approval holds a lot of weight with him.

ACTION: Motion to approve Ordinance No. 23-1195

Motion made by Mayor Barbee

Voting Yea: Mayor Barbee, Mayor Pro Tem Healy, Council Member Benson, Council Member Hoffer, Council Member LeCompte

Motion passed unanimously

Ms. Fox asked Mayor Barbee to read the full suggested motion.

ACTION: Motion for approval whereas in accordance with the provisions of the North Carolina General Statutes Council does hereby find and determine that the adoption of the following ordinance amendment to amend Chapter 40, Article III – Zoning District Regulations, Article V – Off-Street Parking and Loading Requirements; Parking, Article VI – Landscaping and Development Specification Standards, Article IX – Development Standards for Particular Uses, and Article XVIII Definitions to Create Standards for Event Venues is consistent with the goals and objectives of the adopted Land Use Plan and other long-range plans

Motion made by Mayor Barbee

Voting Yea: Mayor Barbee, Mayor Pro Tem Healy, Council Member Benson, Council Member Hoffer, Council Member LeCompte

Motion passed unanimously

9. Zoning Map Amendment to Consider a Request to Rezone 209 Charlotte Avenue from Mixed Use (MX) to Central Business District (CBD)
Applicant: Michael Urti

ACTION: Motion to open the public hearing

Motion made by Mayor Barbee

Voting Yea: Mayor Barbee, Mayor Pro Tem Healy, Council Member Benson, Council Member Hoffer, Council Member LeCompte

Motion passed unanimously

Applicant Michael Urti has submitted a petition to consider rezoning 209 Charlotte Avenue from Mixed Use (MX) to CBD zoning. The neighboring property to the east is under the same ownership and currently in the CBD. The applicant is requesting to combine both properties. The applicant has requested the rezoning because as the owner of both parcels of land and operating under one business entity, he would like to see the same zoning apply to 209 Charlotte Avenue, so all business-related decisions and operations fall under the same zoning guidelines.

Redevelopment of the property would require the recombination of the property. One of the standards for creating zoning districts is to follow plotted lot lines. Guidance for the interpretation of zoning district boundaries comes from Section 40-45 of the zoning ordinance. Previously, 209 Charlotte Avenue existed as the parking lot for the previous Deck House restaurant at 205 Charlotte Avenue. Kate's Pancake House restaurant is east of the property; there are five residential uses across the street and five residential uses to the rear of the property.

Staff recommends approval of the project as proposed, and the Planning and Zoning Commission voted 5-2 to recommend approval.

Ms. Abbotts presented the details. She gave some background and history about the property. The existing building was constructed as a Presbyterian church in 1985 and operated as Steeple Restaurant 1985-1994. In 1994, a Conditional Use Permit was granted for a mixed-use project of a French-American restaurant and retail shops. Deck House opened in 1998 and closed September 2022.

Ms. Abbotts said historically both parcels were in the Central District as part of the 1984 ordinance and zoning map. She said they were rezoned in 2000 to MX for 209 Charlotte Avenue and CBD for 205 Charlotte Avenue.

North Carolina General Statute 160D states that if the zoning map amendment is adopted and the action is deemed inconsistent with the adopted Land Use Plan, the zoning map amendment has the effect of also amending any future Land Use Plan map.

Michael Urti of 513 Monroe Avenue said the purpose of this request is so there will be cohesive uses between 205 and 209 Charlotte Avenue without worrying about jumping over the line of distinction.

No one else requested to speak.

ACTION: Motion to close the public hearing

Motion made by Mayor Barbee

Voting Yea: Mayor Barbee, Mayor Pro Tem Healy, Council Member Benson, Council Member Hoffer, Council Member LeCompte

Motion passed unanimously

Council Member LeCompte said voting to allow the rezoning would correct an egregious error. She said the majority of homes surrounding the property are short-term rentals, so business is going on everywhere around the property. Council Member LeCompte said tearing down the building and putting in condos would mean a huge increase in transient visitors to the area, so she appreciates this vision of proposing this as an event venue because it's something the Town needs.

Mayor Pro Tem Healy said he is not aware of anyone who is currently against this proposal, and he thinks it will be good for the Town. He said the applicant has an excellent history of positive projects that are creative while preserving older buildings, using Nauti Dog as an example.

Council Member Hoffer said he thinks Council is making a mistake by focusing on the proposed project instead of the long-term potential for the zoning change. He said if something happens to Mr. Urti, there would be a number of other permissible uses for that parcel that are not permissible now.

Mayor Barbee said Council needs to be OK with the possibility of all of those uses in the future.

Council Member Benson said he is 100% behind the request.

Mayor Barbee said he is typically not in favor of encroaching the CBD toward residential areas, but this parcel has operated as being in the CBD his entire life so it doesn't feel like a change in this particular case.

ACTION: Motion for approval that whereas in accordance with the provisions of the North Carolina General Statutes, the Council does hereby find and determine that the adoption of the zoning map amendment and Land Use Plan amendment for 209 Charlotte Avenue is consistent with the goals and objectives of the adopted Land Use Plan and other long-range plans and the potential impacts on the surrounding area are mitigated by the approved conditions

Motion made by Council Member LeCompte

Voting Yea: Mayor Barbee, Mayor Pro Tem Healy, Council Member Benson, Council Member Hoffer, Council Member LeCompte

Motion passed unanimously

ITEMS OF BUSINESS

10. Discussion on Planning and Zoning Member Terms for 2023

Council discussed whether to extend the current Planning and Zoning Commission member term limits while the Commission is working on the Unified Development Ordinance (UDO). Mayor Barbee said this is going to be a long project, and with four terms coming up for reappointment on June 30 continuity may be affected. He said he would like to reappoint all four for an additional three-year term.

Council Member LeCompte said she is in favor of extending all four terms for consistency and expediency with the UDO project.

Mayor Pro Tem Healy asked if the four Commissioners are OK with being reappointed. Mayor Barbee said Commission Chairman Wayne Rouse told him they would all accept the additional terms.

Council Member Hoffer asked why Council shouldn't wait to reappoint them when their terms come up in a few months. Mayor Barbee said the idea was to solidify that body going forward without delay. Ms. Fox suggested bringing back something formal for Council to consider next month, and the consensus of Council was to agree to that.

11. Amendment to Town's Rates and Fees Schedule

In fall 2022, the Town agreed to reduce fees associated with parking violations. Since then, the Town has changed vendors to reduce cost and increase customer service. However, the new vendor cannot accommodate the two-part reduction as originally adopted.

To accommodate the changes and simplify the process without impacting the vision for offering discounts for early payment, staff recommends:

- Removing the 50% reduction after 24 hours and 25% reduction after 48 hours
- Adding allowance of a 50% reduction for the full 48 hours

Mr. Parvin presented the details.

ACTION: Motion to amend Ordinance No. 23-1197, change to the Town's rates and fees schedule, as presented

Motion made by Mayor Barbee

Voting Yea: Mayor Barbee, Mayor Pro Tem Healy, Council Member Benson, Council Member Hoffer, Council Member LeCompte

Motion passed unanimously

12. Consider the Police Advisory Committee's Request to Change Their Meeting Time from 7:00 PM to 6:00 PM

Council Member LeCompte presented a request from the Police Advisory Committee to change its meeting time from 7:00 PM to 6:00 PM effective with the March meeting. She said Police Chief Vic Ward suggested Council consider this action to align with Council meeting times and allow for staff to have a shorter day.

ACTION: Motion to change the meeting time for the Police Advisory Committee from 7:00 PM to 6:00 PM effective with the March meeting going forward

Motion made by Council Member LeCompte

Voting Yea: Mayor Barbee, Mayor Pro Tem Healy, Council Member Benson, Council Member Hoffer, Council Member LeCompte

Motion passed unanimously

COUNCIL COMMENTS

Council Member LeCompte asked about parking leases for Pelican Lane and Guy Johnson Motel lots. Mr. Parvin said these were not yet secured. Council Member LeCompte requested that staff move forward with using the Harper Avenue lot and Federal Emergency Management Agency (FEMA) lot on Hamlet Avenue so the Town can be in the driver's seat for a change. Mr. Oakley said he thinks the issue is on the agenda for the next Technical Review Committee (TRC) meeting.

Council Member Benson asked about the entry sign for the State Park but acknowledged this was not a Town responsibility. He also said he would like for Duke Energy to give a presentation on street lighting because there are some very dark areas in the Town.

Council Member Hoffer said people are still parking in the spaces that were recently removed along South Lake Park Boulevard. He asked that parking enforcement allow some time for drivers to get used to the change rather than writing tickets immediately. Council Member Hoffer said he would like to move forward with the Spartanburg Avenue crosswalk and extension of sidewalks by the Lake and asked if the budget was good for adding more paving projects to the list while crews are mobilized.

Mayor Barbee asked about the difference between a bottle shop and bar. Mr. Hardison said currently if a business is not a restaurant or brewery and wants to serve alcohol on premises then it must be a bar, but the Town may want to look at other categories that don't necessarily fit the profile of a bar. He said TRC will review an application related to this issue on Tuesday.

Mayor Barbee asked staff to look at the ordinance regarding curtains on the outside of restaurants during cold months as they relate to parking requirements. He said the current ordinance defines the space inside curtains as indoor space and therefore increases the parking requirement, and he does not want restaurants outside the CBD to be penalized for providing weather protection for outdoor seating areas. Mayor Barbee asked staff to bring the current ordinance to Council for review. Council Member LeCompte said she brought up this issue a year ago and was told it would be addressed with the UDO review, but the Town shouldn't wait that long. Mayor Barbee suggested having dates where restaurants would be exempt from the parking requirement. It was the consensus of Council to review options from staff next month.

CLOSED SESSION

12. Closed Session – Real Estate

ACTION: Motion to go into closed session to discuss a real estate matter in accordance with NCGS 143-318.11(a)(5); the properties being discussed are the following Parcel IDs:

- R08814-001-007-000
- R08807-013-005-000
- R08807-013-004-000

Motion made by Mayor Barbee

Voting Yea: Mayor Barbee, Mayor Pro Tem Healy, Council Member Benson, Council Member Hoffer, Council Member LeCompte

Motion passed unanimously

ADJOURNMENT

Mayor Barbee adjourned the meeting at 8:45 PM.

KURE BEACH RATE COMPARISON

Rate Type	Current Rate	New Rate	Monthly Increase/Decrease
Fixed Rate	10,052.61	11,432.08	1,379.47
Capital Recovery Debt	1,813.70	1,819.25	5.55
Variable Rate	6,306.42	8,890.63	2,584.21 *
Per 1000 gallon rate	0.8964	1.2934	0.3970

Rate Type	New Rate	New Rate	Annual Increase/Decrease
Fixed Rate	120,631.35	137,184.98	16,553.63
Capital Recovery Debt	21,764.40	21,830.97	66.57
Variable Rate	75,676.99	106,687.55	31,010.56 **
Total Estimated Annual Increase/Decrease			<u>47,630.76</u>

*Monthly Average Based on last fiscal year's flows

**Annual Change Based on last fiscal year's flows

ADMINISTRATIVE COMPENSATION CHARGABLE TO W/S OPERATIONS

Kure Beach

PERIOD 7/1/21 TO 6/30/22

EMPLOYEE	CURRENT SALARY	W/S EXP		W/S EXP ALLOCATION FICA	W/S EXP ALLOCATION		W/S EXP		W/S EXP ALLOCATION TOTAL
		ALLOCATION SALARY	ALLOCATION		RETIREMENT	INSURANCE	ALLOCATION GROUP	COMPENSTATION	
Utility Director	\$ 93,874.25	\$ 93,874.25	\$ 7,181.38	7.65%	\$ 10,654.73	\$ 7,923.36	\$ 119,633.72		
Utility Billing Supervisor (1/3)	\$ 49,253.26	\$ 16,417.75	\$ 1,255.96		\$ 1,863.42	\$ 2,641.12	\$ 22,178.25		
PW Admin for A/P (1/2)	\$ 53,073.35	\$ 26,536.68	\$ 2,030.06		\$ 3,011.91	\$ 3,961.68	\$ 35,540.32		
Town Manager (1/3)	\$ 139,153.71	\$ 46,384.57	\$ 3,548.42		\$ 5,264.65	\$ 2,641.12	\$ 57,838.76		
Finance Director (1/3)	\$ 115,512.45	\$ 38,504.15	\$ 2,945.57		\$ 4,370.22	\$ 2,641.12	\$ 48,461.06		
HR Director (1/3)	\$ 94,437.20	\$ 31,479.07	\$ 2,408.15		\$ 3,572.87	\$ 2,641.12	\$ 40,101.21		
Town Clerk (1/3)	\$ 91,465.08	\$ 30,488.36	\$ 2,332.36		\$ 3,460.43	\$ 2,641.12	\$ 38,922.27		
	\$	\$ 283,684.83	\$ 21,701.89		\$ 21,276.36	\$ 25,090.64	\$ 362,675.58		

Applied Cost reported on page 1

Insurance Breakdown	Monthly	Annual
Medical	580.22	6962.64
Insurance Broker Fee	16.50	198.00
Dental	33.22	398.64
STD	13.00	156.00
Life/AD&D (Avg Cost)	17.34	208.08
Total		7923.36

**WASTEWATER TREATMENT RATE DETERMINATION for KURE BEACH
FY 2022-2023 Rate Structure**

FLOW PERIOD 7/1/21 TO 6/30/22

ADMINISTRATION TOTALS	TREAT %	APPLIED COSTS	FIXED COSTS	VARIABLE COSTS	TOTAL	DEPRECIATED CAPITAL	FIXED %
SALARIES	15%	\$ 283,684.83	\$ 42,552.72	\$ -	\$ 42,552.72		100%
FICA	15%	\$ 21,701.89	\$ 3,255.28	\$ -	\$ 3,255.28		100%
GROUP INSURANCE	15%	\$ 25,090.64	\$ 3,763.60	\$ -	\$ 3,763.60		100%
RETIREMENT	15%	\$ 21,276.36	\$ 3,191.45	\$ -	\$ 3,191.45		100%
TRAVEL/TRAINING	15%	\$ 309.00	\$ 46.35	\$ -	\$ 46.35		100%
M&R EQUIP	5%	\$ -	\$ -	\$ -	\$ -		50%
M&R Software	5%	\$ -	\$ -	\$ -	\$ -		50%
PROFESSIONAL SERVICES	5%	\$ 14,500.00	\$ 362.50	\$ 362.50	\$ 725.00		50%
INSURANCE, BONDS	18.13%	\$ -	\$ -	\$ -	\$ -		100%
CAP PROJECTS EQUIP	5%	\$ -	\$ -	\$ -	\$ -		50%
ADMINISTRATION TOTALS		\$ 366,562.72	\$ 53,171.91	\$ 362.50	\$ 53,534.41		
CAPITAL RECOVERY DEBT (w/beginning year)							
Notes Pymt- WWTP UPGRADE REVENUE BONDS 25 YR ('16)	100%	\$ 89,989.48	\$ 89,989.48	\$ -	\$ 89,989.48	\$ 1,303,676	100%
Total Capital Recovery Debt		\$ 89,989.48	\$ -	\$ -	\$ -	\$ -	

WASTEWATER TREATMENT RATE DETERMINATION for KURE BEACH
FY 2022-2023 Rate Structure

FLOW PERIOD 7/1/21 TO 6/30/22

TREATMENT OPERATIONS	FIXED COSTS	VARIBALE COSTS	TOTAL	FIXED %	VAR %
SALARIES	270,442.85	-	270,442.85	100.00%	0%
OVERTIME	3,988.74	-	3,988.74	100.00%	0%
FICA TAXES	20,678.18	-	20,678.18	100.00%	0%
GROUP INS	37,793.75	-	37,793.75	100.00%	0%
RETIREMENT	46,774.13	-	46,774.13	100.00%	0%
401K Match	8,148.51	-	8,148.51	100.00%	0%
UNIFORMS	1,606.14	-	1,606.14	100.00%	0%
WORKMANS COMP	6,727.00	-	6,727.00	100.00%	0%
UNEMPLOYMENT	-	-	-	100.00%	0%
PHONES/CELLPHONES/DATA	4,042.19	-	4,042.19	100.00%	0%
ELECTRIC	-	131,558.76	131,558.76	0%	100%
TRAVEL	1,359.61	-	1,359.61	100%	0%
M&R BUILDINGS	6,105.39	-	6,105.39	100%	0%
M&R EQUIPMENT	11,891.36	11,891.36	23,782.72	50%	50%
M&R GROUND	960.75	960.75	1,921.50	50%	50%
M&R COMPUTERS	504.96	504.96	1,009.92	50%	50%
MAINTENANCE FLEET/CAPITAL OUTLAY					
a). OPERATIONAL EXPENSE FOR WWTP (813)	3,686.65	3,686.65	7,373.29	50%	50%
b). CAPITAL OUTLAY (PROJECT FUND)	-	-	-	50%	50%
CHEMICALS	-	126,963.32	126,963.32	0%	100%
SUPPLIES	2,612.05	2,612.05	5,224.09	50%	50%
SMALL TOOLS	575.61	575.61	1,151.21	50%	50%
CONTRACT SERVICES	-	150,334.98	150,334.98	0%	100%
PROFESSIONAL SERVICES	-	67,245.36	67,245.36	0%	100%
PLANT RENOVATION	95,981.69		95,981.69	100%	0%
RENTAL OF PROPERTY	17,500.00	-	17,500.00	100%	0%
LIABILITY INSURANCE	20,842.00	-	20,842.00	100%	0%
DUES & SUBSCRIPTIONS	59.92	-	59.92	100%	0%
PERMITS & FEES	20,050.00	-	20,050.00	100%	0%
PPE & SAFETY EQUIPMENT	3,177.27	-	3,177.27	100%	0%
CAPITAL PROJECTS EQUIP	-	-	-	50%	50%
TOTAL OPERATIONS COSTS (Page 2)	585,508.74	496,333.79	1,081,842.52		
TOTAL ADMINSTRATIVE COSTS (Page 1)	53,171.91	362.50	53,534.41		
TOTAL APPLIED COSTS	638,680.64	496,696.29	1,135,376.93		

**WASTEWATER TREATMENT RATE DETERMINATION for KURE BEACH
FY 2022-2023 Rate Structure**

Item 7.

FLOW PERIOD 7/1/21 TO 6/30/22

Rate Calculation and Summary

Monthly Fixed Cost

Actual Sewerage Flows:

Annual Flow from Carolina Beach	301,528,400
Annual Flow from Kure Beach	<u>82,483,600</u>
Total Flow at WWTP	384,012,000
(a) Average Annual Flow by Kure Beach	21.479%

Percentage Allocation of Total Flow:

Total Flow allocated to Kure Beach	727,784	GPD
Total NPDES permitted plant model period	3	MGD
(b) Percentage of flow allocated to Kure Beach	24.259467%	

(c) Fixed Operations Costs from (page 2)	638,680.64
(d) Fixed Capital Recovery Debt Costs from (page 1)	89,989.48

	Annual	Monthly
Fixed Rate for Kure Beach Fixed Operations Costs (c x a)	\$ 137,184.98	\$ 11,432.08
Fixed Rate for Kure Beach Capital Recovery Debt Costs (d x b)	\$ 21,830.97	\$ 1,819.25
Total Fixed Rate for Kure Beach	(1) \$ 159,015.95	\$ 13,251.33

Gallongage Rate from Variable Costs

(e) Total Variable Costs from (page 2)	\$ 496,696.29
(f) Total Sewage Flow for the period	384,012,000
(g) Variable Costs per gallon (e ÷ f)	0.0012934395
(h) Total Sewage Flow from Kure Beach	82,483,600

	Annual	Monthly
Total Annual gallongage costs to Kure Beach based on actual flows for period (g x h)	(2) \$ 106,687.55	\$ 8,890.63
Variable Rate per 1000 gallons for Kure Beach	\$ 1.2934	

	Annual	Monthly
Estimated		
Treatment Costs for Kure Beach	(1 + 2) \$ 265,703.49	\$ 22,141.96

**Kure Beach Rates and Fees
July 2022-2023
Based On Audited Numbers**

Month	Monthly Usage	Rate Paid	Actual Rate	Difference		Fixed Operation		Capital Recovery		Difference		Total Difference for Month
				In	Out	Cost Paid	Actual Rate	Cost Paid	Actual Rate	In	Out	
Jul-22	10,328,500	0.8964	1.2934	-0.397039	4,100.82	10,052.61	11,432.08	1,813.70	1,819.25	1,379.47	5.55	5,485.84
Aug-22	7,357,500	0.8964	1.2934	-0.397039	2,921.22	10,052.61	11,432.08	1,813.70	1,819.25	1,379.47	5.55	4,306.24
Sep-22	6,407,700	0.8964	1.2934	-0.397039	2,544.11	10,052.61	11,432.08	1,813.70	1,819.25	1,379.47	5.55	3,929.13
Oct-22	5,575,000	0.8964	1.2934	-0.397039	2,213.50	10,052.61	11,432.08	1,813.70	1,819.25	1,379.47	5.55	3,598.51
Nov-22	4,664,800	0.8964	1.2934	-0.397039	1,852.11	10,052.61	11,432.08	1,813.70	1,819.25	1,379.47	5.55	3,237.13
Dec-22	4,656,200	0.8964	1.2934	-0.397039	1,848.70	10,052.61	11,432.08	1,813.70	1,819.25	1,379.47	5.55	3,233.71
Jan-23	4,866,900	0.8964	1.2934	-0.397039	1,932.35	10,052.61	11,432.08	1,813.70	1,819.25	1,379.47	5.55	3,317.37
Feb-23	5,271,000	0.8964	1.2934	-0.397000	2,092.59	10,052.61	11,432.08	1,813.70	1,819.25	1,379.47	5.55	3,477.61
Mar-23												
Apr-23												
May-23												
Jun-23												
Totals	49,127,600				19,505.39					11,035.77	44.38	30,585.54

Total Due from Kure Beach Jul 2022 Through February 2023 \$ 30,585.54

NC AQUARIUM at FORT FISHER RATE COMPARISON

Rate Type	Current Rate	New Rate	Monthly Increase/Decrease
Fixed Rate	360.40	443.35	82.95
Capital Recovery	62.28	62.47	0.19
Totals	422.68	505.82	83.14

Rate Type	Old Rate	New Rate	Annual Increase/Decrease
Fixed Rate	4,324.81	5,320.21	995.40
Capital Recovery	747.33	749.61	2.28
Totals	5,072.14	6,069.82	997.68

ADMINISTRATIVE COMPENSATION CHARGABLE TO W/S OPERATIONS
NC Aquarium at Fort Fisher

PERIOD 7/1/21 TO 6/30/22

EMPLOYEE	CURRENT SALARY	W/S EXP		W/S EXP ALLOCATION FICA	W/S EXP ALLOCATION		W/S EXP		W/S EXP ALLOCATION TOTAL
		ALLOCATION SALARY	ALLOCATION FICA		RETIREMENT	INSURANCE	ALLOCATION GROUP	COMPENSTATION	
Utility Director	\$ 93,874.25	\$ 93,874.25	\$ 7,181.38	7.65%	10,654.73	11.35%	\$ 7,923.36	\$	\$ 119,633.72
Utility Billing Supervisor (1/3)	\$ 49,253.26	\$ 16,417.75	\$ 1,255.96		1,863.42		\$ 2,641.12	\$	\$ 22,178.25
PW Admin for A/P (1/2)	\$ 53,073.35	\$ 26,536.68	\$ 2,030.06		3,011.91		\$ 3,961.68	\$	\$ 35,540.32
Town Manager (1/3)	\$ 139,153.71	\$ 46,384.57	\$ 3,548.42		5,264.65		\$ 2,641.12	\$	\$ 57,838.76
Finance Director (1/3)	\$ 115,512.45	\$ 38,504.15	\$ 2,945.57		4,370.22		\$ 2,641.12	\$	\$ 48,461.06
HR Director (1/3)	\$ 94,437.20	\$ 31,479.07	\$ 2,408.15		3,572.87		\$ 2,641.12	\$	\$ 40,101.21
Town Clerk (1/3)	\$ 91,465.08	\$ 30,488.36	\$ 2,332.36		3,460.43		\$ 2,641.12	\$	\$ 38,922.27
		\$ 283,684.83	\$ 21,701.89		21,276.36		\$ 25,090.64	\$	\$ 362,675.58

Applied Cost reported on page 1

Insurance Breakdown	Monthly	Annual
Medical	580.22	6,962.64
Insurance Broker Fee	16.50	198.00
Dental	33.22	398.64
STD	13.00	156.00
Life/AD&D (Avg Cost)	17.34	208.08
Total		7,923.36

**WASTEWATER TREATMENT RATE DETERMINATION for NC Aquarium at Fort Fisher
FY 2022-2023 Rate Structure**

FLOW PERIOD 7/1/21 TO 6/30/22

ADMINISTRATION TOTALS	TREAT %	APPLIED COSTS	FIXED COSTS	VARIABLE COSTS	TOTAL	DEPRECIATED CAPITAL	FIXED %
SALARIES	15%	\$ 283,684.83	\$ 42,552.72	\$ -	\$ 42,552.72		100%
FICA	15%	\$ 21,701.89	\$ 3,255.28	\$ -	\$ 3,255.28		100%
GROUP INSURANCE	15%	\$ 25,090.64	\$ 3,763.60	\$ -	\$ 3,763.60		100%
RETIREMENT	15%	\$ 21,276.36	\$ 3,191.45	\$ -	\$ 3,191.45		100%
TRAVEL/TRAINING	15%	\$ 309.00	\$ 46.35	\$ -	\$ 46.35		100%
M&R EQUIP	5%	\$ -	\$ -	\$ -	\$ -		50%
M&R Software	5%	\$ -	\$ -	\$ -	\$ -		50%
PROFESSIONAL SERVICES	5%	\$ 14,500.00	\$ 362.50	\$ 362.50	\$ 725.00		50%
INSURANCE, BONDS	18.13%	\$ -	\$ -	\$ -	\$ -		100%
CAP PROJECTS EQUIP	5%	\$ -	\$ -	\$ -	\$ -		50%
ADMINISTRATION TOTALS		\$ 366,562.72	\$ 53,171.91	\$ 362.50	\$ 53,534.41		
CAPITAL RECOVERY DEBT (w/beginning year)							
Notes Pymt- WWTP UPGRADE REVENUE BONDS 25 YR ('16)	100%	\$ 89,989.48	\$ 89,989.48	\$ -	\$ 89,989.48	\$ 1,303,676	100%
Total Capital Recovery Debt		\$ 89,989.48	\$ 89,989.48	\$ -	\$ -		

**WASTEWATER TREATMENT RATE DETERMINATION for NC Aquarium at Fort Fisher
FY 2022-2023 Rate Structure**

FLOW PERIOD 7/1/21 TO 6/30/22

TREATMENT OPERATIONS	FIXED COSTS	VARIBALE COSTS	TOTAL	FIXED %	VAR %
SALARIES	270,442.85	-	270,442.85	100.00%	0%
OVERTIME	3,988.74	-	3,988.74	100.00%	0%
FICA TAXES	20,678.18	-	20,678.18	100.00%	0%
GROUP INS	37,793.75	-	37,793.75	100.00%	0%
RETIREMENT	46,774.13	-	46,774.13	100.00%	0%
401K Match	8,148.51	-	8,148.51	100.00%	0%
UNIFORMS	1,606.14	-	1,606.14	100.00%	0%
WORKMANS COMP	6,727.00	-	6,727.00	100.00%	0%
UNEMPLOYMENT	-	-	-	100.00%	0%
PHONES/CELLPHONES/DATA	4,042.19	-	4,042.19	100.00%	0%
ELECTRIC	-	131,558.76	131,558.76	0%	100%
TRAVEL	1,359.61	-	1,359.61	100%	0%
M&R BUILDINGS	6,105.39	-	6,105.39	100%	0%
M&R EQUIPMENT	11,891.36	11,891.36	23,782.72	50%	50%
M&R GROUND	960.75	960.75	1,921.50	50%	50%
M&R COMPUTERS	504.96	504.96	1,009.92	50%	50%
MAINTENANCE FLEET/CAPITAL OUTLAY					
a). OPERATIONAL EXPENSE FOR WWTP (813)	3,686.65	3,686.65	7,373.29	50%	50%
b). CAPITAL OUTLAY (PROJECT FUND)	-	-	-	50%	50%
CHEMICALS	-	126,963.32	126,963.32	0%	100%
SUPPLIES	2,612.05	2,612.05	5,224.09	50%	50%
SMALL TOOLS	575.61	575.61	1,151.21	50%	50%
CONTRACT SERVICES	-	150,334.98	150,334.98	0%	100%
PROFESSIONAL SERVICES	-	67,245.36	67,245.36	0%	100%
PLANT RENOVATION	95,981.69	-	95,981.69	100%	0%
RENTAL OF PROPERTY	17,500.00	-	17,500.00	100%	0%
LIABILITY INSURANCE	20,842.00	-	20,842.00	100%	0%
DUES & SUBSCRIPTIONS	59.92	-	59.92	100%	0%
PERMITS & FEES	20,050.00	-	20,050.00	100%	0%
PPE & SAFETY EQUIPMENT	3,177.27	-	3,177.27	100%	0%
CAPITAL PROJECTS EQUIP	-	-	-	50%	50%
TOTAL OPERATIONS COSTS (Page 2)	585,508.74	496,333.79	1,081,842.52		
TOTAL ADMINSTRATIVE COSTS (Page 1)	53,171.91	362.50	53,534.41		
TOTAL APPLIED COSTS	638,680.64	496,696.29	1,135,376.93		

**WASTEWATER TREATMENT RATE DETERMINATION for NC AQUARIUM at FORT FISHER
FY 2022-2023 Rate Structure**

Item 7.

FLOW PERIOD 7/1/21 TO 6/30/22

PAGE 3

Rate Calculation and Summary

Monthly Fixed Cost

Actual Sewerage Flows:

Annual Flow from Carolina Beach	301,528,400	
Annual Flow from Kure Beach (1)	82,483,600	
Projected Annual Flow from NC Aquarium	7,300,000	(Based on 80% of allocated flow)
Total Flow at WWTP (2)	384,012,000	
Average Annual Flow by Kure Beach (1 ÷ 2)	21.479%	

Percentage Allocation of Total Flow:

Total Flow allocated to Kure Beach	727,784	GPD
Total NPDES permitted plant model period	3	MGD
Percentage of flow allocated to Kure Beach	24.259467%	
Total Flow allocated to NC Aquarium	25,000	GPD
Percentage of flow allocated to NC Aquarium	0.8330%	
TOTAL flow % allocated to Kure Bch/NC Aquarium	25.092467%	

Fixed Operations Costs from page 2	638,680.64
Fixed Capital Recovery Costs from page 1	89,989.48

	Annual	Monthly
Fixed Operations Costs	\$ 638,680.64	
Fixed % Rate for Fixed Operations Costs	0.8330%	
Annual Fixed Rate for NC Aquarium Fixed Operations Cost	\$ 5,320.21	\$ 443.35
Fixed Capital Recovery Costs	\$ 89,989.48	
Fixed % Rate for Capital Recovery Costs	0.8330%	
Annual Fixed Rate for NC Aquarium Capital Recovery Costs	\$ 749.61	\$ 62.47
Total Annual Fixed Operations & Capital Recovery Costs for NC Aquarium	\$ 6,069.82	\$ 505.82

Gallonge Rate from Variable Costs - Not Applicable

	Annual	Monthly
Total Fixed Rate cost for NC Aquarium for Wastewater Treatment	\$ 6,069.82	\$ 505.82

Wastewater Treated				
FLOW PERIOD 7/1/21 TO 6/30/22				
Month	Carolina Beach Flow	Kure Beach Flow	Total Flow	KB's Mthly % of Total Flow
Jul-21	35,073,800	12,481,200	47,555,000	26.25%
Aug-21	49,362,300	15,206,700	64,569,000	23.55%
Sep-21	31,694,300	10,235,700	41,930,000	24.41%
Oct-21	25,635,200	8,227,800	33,863,000	24.30%
Nov-21	20,887,300	3,333,700	24,221,000	13.76%
Dec-21	19,995,900	2,344,100	22,340,000	10.49%
Jan-22	18,864,600	4,864,400	23,729,000	20.50%
Feb-22	14,520,700	3,744,300	18,265,000	20.50%
Mar-22	18,262,700	4,709,300	22,972,000	20.50%
Apr-22	22,950,900	5,918,100	28,869,000	20.50%
May-22	22,298,200	5,749,800	28,048,000	20.50%
Jun-22	21,982,500	5,668,500	27,651,000	20.50%
	301,528,400	82,483,600	384,012,000	21.48%

PRIOR YEAR FLOW				
Wastewater Treated				
FLOW PERIOD 7/1/20 TO 6/30/21				
Month	Carolina Beach Flow	Kure Beach Flow	Total Flow	KB's Mthly % of Total Flow
Jul-20	31,473,400	11,280,600	42,754,000	26.38%
Aug-20	35,024,600	13,753,400	48,778,000	28.20%
Sep-20	28,246,800	9,292,200	37,539,000	24.75%
Oct-20	26,039,600	6,265,400	32,305,000	19.39%
Nov-20	25,955,500	5,077,500	31,033,000	16.36%
Dec-20	23,894,300	4,297,700	28,192,000	15.24%
Jan-21	22,766,300	4,543,700	27,310,000	16.64%
Feb-21	30,113,100	8,036,900	38,150,000	21.07%
Mar-21	23,952,600	4,881,400	28,834,000	16.93%
Apr-21	21,329,800	4,062,200	25,392,000	16.00%
May-21	22,580,100	2,627,900	25,208,000	10.42%
Jun-21	35,019,900	10,302,100	45,322,000	22.73%
	326,396,000	84,421,000	410,817,000	20.55%

Variance between FY20/21 and FY21/22	(24,867,600)	(1,937,400)	(26,805,000)
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NC Aquarium

7/1/2022-6/30/2023

Kim Ward <kim.ward@carolinabeach.org>; Joe Benson <joe.benson@carolinabeach.org>; Deb LeCompte <deb.

<i>Month</i>	<i>Year</i>	<i>Monthly Gallons</i>	<i>Amount Paid</i>	<i>Adjusted Amount Due to Audit</i>	<i>Difference</i>
July	2022	No Data	422.68	505.82	83.14
August	2022	No Data	422.68	505.82	83.14
September	2022	No Data	422.68	505.82	83.14
October	2022	No Data	422.68	505.82	83.14
November	2022	No Data	422.68	505.82	83.14
December	2022	No Data	422.68	505.82	83.14
January	2023	No Data	422.68	505.82	83.14
February	2023	No Data	422.68	505.82	83.14
March					0.00
April					0.00
May					0.00
June					0.00
Total Due for 2021/2022			0		665.11

Total Due from Aquarium

\$ 665.11



AGENDA ITEM COVERSHEET

PREPARED BY: Debbie Hall, Finance Director

DEPARTMENT: Finance

MEETING: Town Council – 3/14/2023

SUBJECT: Approve Kure Beach & NC Aquarium Sewer Rates

BACKGROUND:

The Carolina and Kure Beach Sewer Authority met on March 10, 2023 and accepted the proposed sewer rates. Based on the new rates, Kure Beach owes and additional \$30,585.54 and NC Aquarium owes and additional \$665.11 for the period July 1, 2022 to February 28, 2023.

The new monthly rates to be adopted by Council for Kure Beach are:

\$11,432.08 – Fixed Rate

\$ 1,819.25 – Capital Recovery Rate

\$ 1.2934 – Variable Rate

The new monthly rate to be adopted by Council for the NC Aquarium at Fort Fisher is:

\$ 505.82 – Fixed Rate

ACTION REQUESTED:

Approve the new sewer rates for Kure Beach and NC Aquarium at Fort Fisher which are retroactive to July 1, 2022.



AGENDA ITEM COVERSHEET

PREPARED BY: Tim Murphy

DEPARTMENT: Parks and Rec

MEETING: Town Council Meeting 3/14/2023

SUBJECT: Events Update by Tim Murphy

BACKGROUND:

Tim Murphy will give an update on the upcoming events.

ACTION REQUESTED:



AGENDA ITEM COVERSHEET

PREPARED BY: Kim Ward, Town Clerk

DEPARTMENT: Clerk

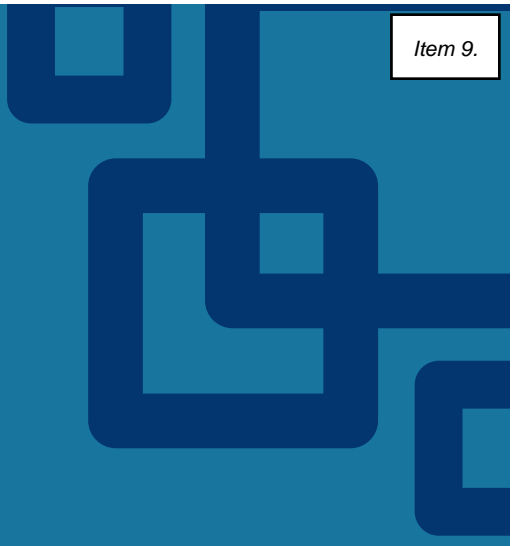
MEETING: Town Council 3/14/2023

SUBJECT:

Presentation of the North Carolina League of Municipalities Law Enforcement Risk Review to the Carolina Beach Police Department – Presenter: Matthew A. Selves – Public Safety Risk Management Consultant

BACKGROUND:

The purpose for this law enforcement risk review is to assess an agency’s adherence to best practices, court decisions, and policies and procedures related to high liability activities in law enforcement. The goal is to mitigate liability exposures, enhance officer safety, and validate that training and operating procedures are meeting industry standards. The risk management review was designed and peer-reviewed by a panel of police chiefs representing a cross section of N.C. law enforcement agencies and is available to those agencies who participate in the League’s property and liability insurance pool.



THE NORTH CAROLINA LEAGUE OF MUNICIPALITIES

Recognizes

Carolina Beach Police Department

For completing the Law Enforcement Risk Management Review and proactively serving the community in a professional manner while taking steps to minimize risks to our citizens and officers

Presented March 14th, 2023



AGENDA ITEM COVERSHEET

PREPARED BY: Bruce Oakley, Town Manager

DEPARTMENT: Executive

MEETING: Town Council 3/14/2023

SUBJECT: Manager's Update

BACKGROUND:

Town Manager Bruce Oakley will give an update on current and future projects.



AGENDA ITEM COVERSHEET

PREPARED BY: Kim Ward, Town Clerk

DEPARTMENT: Clerk

MEETING: Town Council Meeting 3/12/2023

SUBJECT: Public Hearing on Non-Profit Funding Requests

BACKGROUND:

Non-profit representatives will present their request for funding for the 2023/2024 fiscal year.

ACTION REQUESTED:

Motion to open the public hearing to hear from non-profit organizations and the public on funding requests for the 2023/2024 fiscal year.

Motion to close the public hearing.

RECOMMENDED MOTION:

No action requested. This will be discussed further during the budget process.



Mayor Barbee, Mayor Pro-Tem Healy, Councilman Benson, Councilman Hoffer, and Councilwoman LeCompte,

Thank you for the opportunity to, once again, present the Pleasure Island Chamber of Commerce events that benefit and serve the community. This request is for funding support the 37th Annual Carolina Beach Music Festival, 3rd Annual Pets in the Park, 17th Cape Fear Kite Festival and upgrades to the Pleasure Island Visitor Center.

The Carolina Beach Music Festival is in the 37th year and brings approximately 2500 people to the Carolina Beach Boardwalk and Pleasure Island businesses the first weekend in June each year. This year, the event will be a three-day celebration of Carolina Beach Music. In concert with local businesses, the music festival will begin Friday night at the Sea Witch Café and end with a shag dance contest on Sunday at the Lazy Pirate. By extending the event, we will keep "heads in beds" on Pleasure Island for the full weekend or longer. Funds for this event will allow the Chamber to secure the bands, sound equipment, signage, security and more.

Pets in the Park is celebrating the 3rd year of pet-focused festivities. The event takes place in October and allows for pet-related businesses to participate with a booth and brings attendees to the Carolina Beach Lake from all over New Hanover, Brunswick and Pender County. Pets in the park gives The Chamber the opportunity to show off Pleasure Island as a pet friendly community and attracts pet owners to spend time in our area and area businesses. PICC has pledged again to give back \$1 from every ticket sold to local animal non-profits organizations. Funds for Pets in the Park will allow the committee to secure officers, live music, and ABC permits.

The Cape Fear Kite Festival is one of Pleasure Island's largest events. Fort Fisher reports upwards of 20,000 people over the course of two days. Recently, the Pleasure Island Chamber of Commerce expanded the event to three days with the addition of "A Night with Kites" on Friday evening at the Carolina Beach Boardwalk. The three-day event takes place the first weekend in November each year. The event has proven to be a success for businesses in the area and attracts visitors from all over the country to enjoy our beautiful communities. The requested funding will allow for additional security including officers, paramedics, and parking attendants as well as securing sport, night and big kite fliers.

The Pleasure Island Visitor Center, located at the Carolina Beach Boardwalk, needs a few upgrades in order to continue to serve visitors to the Island. The requested funds will be used to upgrade signage and add some seating options for visitors.

With the support of our local towns and our many volunteers, we plan to continue to hold these events and more in Carolina Beach and on Pleasure Island. The success of these events helps us to fund many of our initiatives including an Educational Series, Business and Economic Development, Ribbon Cuttings, Women's Empowerment Network, and more. The Pleasure Island Chamber of Commerce thanks you for your continued partnership. We are requesting \$25,000 to allow for our continued success in offering many different activities and events to the residents and visitors to ~~Carolina Beach Kure Beach~~.

Sincerely and respectfully,

The Pleasure Island Chamber of Commerce Team

February 6, 2023

Honorable Mayor and Council
Town of Carolina Beach

I would like to take this opportunity to personally thank you for your generous contributions in passed years. Without your support, we would not be able to provide the same quality of service to the Federal Point community.

In 1994, a small number of persons (8, to be exact) met and organized the Historic Society to include all of the Federal Point area. Since that time, we have grown to over 500 members. With the help of our many volunteers and donations from you and others, we were instrumental in getting a conservation easement to preserve a major portion of the historic remains of Sedgeley Abbey Plantation off Carolina Beach Road. In partnership with the Town of Carolina Beach, UNC-W and the State Department of Cultural Resources, we constructed the General Beauregard Shipwreck Overlook located at the east end of Lake Ave. – the first and only one of its kind on the east coast. We were able to get the Joy Lee Apartments and the Newton Homesite and Cemetery listed on the National Register of Historic Places. We started a historic plaque program and have plaqued 27 properties so far. We have a wonderful Website – you should check it out. We again partnered with the Town in the development of the Joseph Ryder Lewis, Jr. Civil War Park, AND our biggest accomplishment – the Federal Point History Center.

There are many, many more projects, too many to list in this letter, so, we invite you to visit the History Center to learn more about what your money is doing for us and the community.

Thank you again for your support and we look forward to a continued relationship.

Sincerely,



Federal Point Historic Preservation Society, Inc.
1121-A North Lake Park Boulevard
Carolina Beach, NC 28428
February 6, 2023

Honorable Mayor & Council
 Town of Carolina Beach
 1121 North Lake Park Boulevard
 Carolina Beach, NC 28428

Please consider the following request for a donation in your 2023/2024 budget.

Organization Name: Federal Point Historic Preservation Society, Inc.
Organization Address: P. O. Box 623
 1121-A North Lake Park Boulevard
 Carolina Beach, NC 28428
Contact: Darlene J. Bright, Director
 Federal Point History Center
 (910) 458-0502

The Federal Point History Center is a function of the Federal Point Historic Preservation Society, Inc., a non-profit organization dedicated to the preservation, protection and portrayal of the rich history of the Federal Point area through monthly newsletters, educational meetings and exhibits. Our library and archives are also available to researchers, genealogists and writers working on material related to the history of the Federal Point area.

The History Center is open Thursday, Friday and Saturday year-round, staffed by our contract employees and volunteers. **The funds we are requesting will be used specifically for the operation of the History Center, including utilities, insurance and other facility maintenance as well as for a portion of the salary of the History Center contract employees.**

Our programs are held the third Monday of each month at the History Center where lecturers and speakers throughout the State present programs on historic topics. These programs are free to the public, with an average attendance of 40 members and guests.

Total Request to the Town of Carolina Beach:	\$9,000.00
Tax-exempt 501(c)(3) Federal Tax ID # :	56-1869814

Sincerely,

Federal Point Historic Preservation Society, Inc

By: 
 Darlene J. Bright, Director

Cc: Bruce Oakley, Town Manager
 Debbie Hall, Finance Director
 Kim Ward, Town Clerk

Federal Point Historical Preservation Society
Profit & Loss Budget vs. Actual
July 2022 through June 2023

	Dec '22 Jul '22 - Jun '23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4000 - Membership Dues				
4001 - Individual - New	630.00	720.00	-90.00	87.5%
4002 - Individual - Renewals	1,500.00	2,000.00	-500.00	75.0%
4003 - Individual - Lifetime	200.00	500.00	-300.00	40.0%
4004 - Business - New	530.00			
4005 - Business - Renewal	450.00	520.00	-70.00	86.5%
4000 - Membership Dues - Other	40.00			
Total 4000 - Membership Dues	3,350.00	3,740.00	-390.00	89.6%
4008 - Fundraising				
4008-2 Cookbook - Taxed	400.00	450.00	-50.00	88.9%
4008-3 Fort Fisher Reenactment	538.00	1,500.00	-962.00	35.9%
Total 4008 - Fundraising	938.00	1,950.00	-1,012.00	48.1%
4010 - Donations				
4025 Historic Boardwalk Tour	850.00	400.00	450.00	212.5%
4026 Historic Plaques	150.00	300.00	-150.00	50.0%
4011 - Town of Carolina Beach	9,000.00	4,500.00	4,500.00	200.0%
4012 - Town of Kure Beach	2,000.00	1,500.00	500.00	133.3%
4013 - Donation box	181.50	200.00	-18.50	90.8%
4016 - Miscellaneous donations	2,227.80	300.00	1,927.80	742.6%
4018 - GOT-EM-ON LIVE BAIT CLUB	500.00	0.00	500.00	100.0%
Total 4010 - Donations	14,909.30	7,200.00	7,709.30	207.1%
4030 - Gift Shop				
4031 - Taxed	1,788.15	2,300.00	-511.85	77.7%
Total 4030 - Gift Shop	1,788.15	2,300.00	-511.85	77.7%
4035 - Sugar Loaf Earthworks				
4050 - Refunds	0.00	100.00	-100.00	0.0%
4051 - Sales tax from State				
Total 4050 - Refunds	95.06			
4999 - Interest earned in Money Market				
Total Income	21,083.47	15,308.00	5,775.47	16.4%
Cost of Goods Sold				
50000 - Cost of Goods Sold	366.72			
Total COGS	366.72			
Gross Profit				
Total	20,716.75	15,308.00	5,408.75	135.3%
Expense				
5000 - General Operating		75.00	-75.00	33.3%
5001 - Dues and subscriptions	25.00			

Federal Point Historical Preservation Society
Profit & Loss Budget vs. Actual
July 2022 through June 2023

	Dec '22 Jul '22 - Jun '23	Budget	\$ Over Budget	% of Budget
5003 · Fundraising Costs				
5004 Fort Fisher Reenactment	0.00	500.00	-500.00	0.0%
5003 · Fundraising Costs - Other	0.00	0.00	0.00	0.0%
Total 5003 · Fundraising Costs	0.00	500.00	-500.00	0.0%
5005 · Historical sites committees				
Historic sites inventory,plaque	500.00	280.00	220.00	178.6%
Total 5005 · Historical sites committees	500.00	280.00	220.00	178.6%
5015 · Office supplies				
Computer supplies & operation	273.37	320.00	-180.15	43.7%
Copy paper & stationery	139.85	320.00	-298.65	6.7%
Office supplies	21.35	100.00	-298.65	182.0%
Postage	182.00	100.00	82.00	
Total 5015 · Office supplies	616.57	740.00	-123.43	83.3%
5020 · Newsletter				
Paper	26.74			
Total 5020 · Newsletter	26.74			
5035 · Programs (tapes, film, supplies				
5040 · Social events	0.00	0.00	0.00	0.0%
5040 · Social events	83.46			
5000 · General Operating - Other	83.99			
Total 5000 · General Operating	1,335.76	1,595.00	-259.24	83.7%
5050 · History Center Operation				
5052 · Copier lease & maintenance	939.72	1,020.00	-80.28	92.1%
5053 · Exhibits	52.33	250.00	-197.67	20.9%
5055 · Gift shop costs				
Purchases	823.63			
5055 · Gift shop costs - Other	0.00	400.00	-400.00	0.0%
Total 5055 · Gift shop costs	823.63	400.00	423.63	205.9%
5056 · Credit Card Fees	38.69	60.00	-21.31	64.5%
5057 · Gift shop sales tax pd	144.70	240.00	-95.30	60.3%
5058 · Insurance	0.00	723.00	-723.00	0.0%
5060 · Lease	0.00	10.00	-10.00	0.0%
5062 · Maintenance & cleaning	425.13	480.00	-54.87	88.6%
5063 · Paid Contractor				
McNeill, Cheri	3,400.00	4,752.00	-1,352.00	71.5%
Taylor, Rebecca	2,228.00	5,184.00	-2,956.00	43.0%
Total 5063 · Paid Contractor	5,628.00	9,936.00	-4,308.00	56.6%
5065 · Security	240.00			

Item 11.

Federal Point Historical Preservation Society
Profit & Loss Budget vs. Actual
July 2022 through June 2023

	Jul '22 - Jan '23 Dec '22	Budget	\$ Over Budget	% of Budget
5070 - Utilities				
5071 - Electric	601.99	1,020.00	-418.01	59.0%
5072 - Telephone	225.15	456.00	-230.85	49.4%
Total 5070 - Utilities	827.14	1,476.00	-648.86	56.0%
5080 - Website	199.87	199.00	0.87	100.4%
5050 - History Center Operation - Other	798.03			
Total 5050 - History Center Operation	10,117.24	14,794.00	-4,676.76	68.4%
Total Expense	11,453.00	16,389.00	-4,936.00	69.9%
Net Ordinary Income	9,263.75	-1,081.00	10,344.75	-857.0%
Net Income	9,263.75	-1,081.00	10,344.75	-857.0%

**Federal Point Historical Preservation Society
Balance Sheet
As of February 4, 2023**

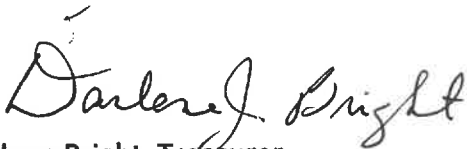
	Feb 4, 23
ASSETS	
Current Assets	
Checking/Savings	
1000 - Petty Cash	50.00
1035 - First Bank - Money Market	35,430.34
1045 - First Bank - Checking	11,727.72
Total Checking/Savings	47,208.06
Other Current Assets	
12100 - Inventory Asset	-666.92
Total Other Current Assets	-666.92
Total Current Assets	46,541.14
Other Assets	
Sales Tax Adjustment	2.77
Total Other Assets	2.77
TOTAL ASSETS	46,543.91
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	-1,902.97
20000 - Accounts Payable	-1,902.97
Total Accounts Payable	-1,902.97
Other Current Liabilities	
25500 - Sales Tax Payable	1,508.03
Total Other Current Liabilities	1,508.03
Total Current Liabilities	-394.94
Total Liabilities	-394.94
Equity	
30000 - Opening Balance Equity	27,775.70
32000 - Unrestricted Net Assets	9,899.40
Net Income	9,253.75
Total Equity	46,938.85
TOTAL LIABILITIES & EQUITY	46,543.91

Treasurer's Statement
Federal Point Historic Preservation Society, Inc.

February 6, 2023

Our organization does not require a formal audit. Detailed reports of all income and expenditures are presented to the membership at each monthly meeting. In addition, quarterly reports are closely reviewed by the Board of Directors.

The accounting procedures practiced by this organization were recommended and established by Bill Ufferman around 2004. At that time, Mr. Ufferman did an informal audit and review of financial activities of the Society and helped us establish the accounting system that is currently in use. Our system is transparent and accounts for all expenditures and receipts through the use of paper journals and electronic spreadsheets.



Darlene Bright, Treasurer

Dear Mayor Barbee, Councilmen Healy, Benson, Hoffer, and LeCompte

Pleasure Island PAWS is a Non Profit group on Carolina Beach. We are requesting \$2,000.00 in funding to trap/neuter/vaccinate/return feral and free roaming cats in Carolina Beach. Carolina Beach has been a dumping ground for unwanted cats in New Hanover County for years. These cats have become feral and reproduced causing an overpopulation of cats on the island.

We have been working on controlling the feral cat population on the Island since 2001, way before we started Pleasure Island PAWS, and most of the funds came out of our pockets. We have worked in conjunction with Friends of Felines, the local trap/neuter/vaccinate/return program for feral cats. Together we have worked on many problem areas on the island. Since 2001 the feral cat population has reduced greatly, however there is still much more to be done to take control of the feral cat population on the Island.

The funds we are requesting will help us to continue to work on the overpopulation issues on the Island.

The parameters for our mission are as follows:

- Cats must be feral/free roaming or un-owned.
- Cats must have a caregiver to provide food/water and as much shelter as possible.
- We will speak with each person asking for assistance to make sure it is okay to trap on the property.
- Cats will be trapped in a humane trap with a cover over it to keep them quiet and calm.

Cats will be transported to a licensed Veterinarian Hospital, and once there they will be under anesthesia, given a physical and oral exam, and then be spayed/neutered and vaccinated for rabies and distemper. They are then placed in a covered carrier and observed for 24 hours before they are taken back to the area in which they were trapped and released.

With this money we will be able to reduce the number of cat complaints to the town.

We rely solely on donations, and spend as much money as we have available on spay/neuter, medical and food for feral cats that have gone through our program. Our budget varies based on donations, and our average spay/neuter cost per cat is \$35, which includes spay/neuter, rabies vaccine, distemper vaccine and ear tip.

Pleasure Island PAWS Mission Statement since 2011 has been:

Pleasure Island PAWS is a non-profit organization that relies on donations. Our purpose is to provide the following services to Carolina Beach. To assist residents experiencing economic hardship with access to food and medication for dogs and cats. To provide trap-spay/neuter - release program for feral cats. To assist with disaster preparation and relief efforts for dogs and cats. To facilitate the use of low-cost spay/neuter clinics.

We are all volunteers that work out of our homes, and have no paid employees.

Our major sources of funding have been through donations.

Financial Statement enclosed.

Cc: Bruce Oakley - Town Manager
Kim Ward - Town Clerk

**Pleasure Island PAWS
Profit & Loss
January through December 2022**

Beginning Balance	4,763.90
Individual, Business Donations	2,105.17
Veterinarian bills	708.18
Animal Supplies	538.46
Ending Balance	5,622.43

Mailing address:

**Pleasure Island PAWS
101 Silver Lake Rd.
Wilmington, NC 28412**

910-395-0838

**President - Loretta Gunter
Secretary/Treasurer - Gail Shaw**

The Pleasure Island Sea Turtle Project
c/o Nancy Busovne
507 Jarrett Bay Drive
Carolina Beach, NC 28428
910-538-2918

February 15, 2023

Item 11.

Mr. Lynn Barbee
Mayor, Carolina Beach and
Carolina Beach Town Council
1121 N. Lake Park Blvd.
Carolina Beach, NC 28428

Dear Mr. Barbee and Council:

***Please note new information for Freeman Park Below:**

We are submitting a quote for the monitoring and relocation of the sea turtle nests for the 2023 sea turtle nesting season for Carolina Beach and Freeman Park. We are a 501C non-profit corporation comprised of volunteers. Many volunteers like myself have been involved in nesting activities at Carolina Beach since the volunteer program formed 22 years ago. This is my nineteenth year serving as volunteer coordinator for Carolina Beach, and my eighteenth year as the holder of the NC Wildlife Resources Commission endangered species permit for Carolina Beach (copy attached). We will be operating as a group under my permit. This permit will enable us to conduct activities involving nesting, hatching, and stranded sea turtles anywhere in North Carolina.

Surveying of the beachfront and/or monitoring of nests would begin May 1, 2023 and continue until the end of the hatching season on or before November 30, 2023.

Our fee will be \$6000, which covers our leased 4x4 vehicle that being used for ferrying volunteers to Freeman Park, and moving supplies to support our walking beach patrol. Our fee includes all aspects in the Scope of Work (attached). In addition, the Project requests 30 parking passes for volunteers travelling from outside of Carolina Beach. It is assured that these passes are for turtle work only.

***Any and all nests laid in the *vehicular section* of Freeman Park will be relocated to Carolina Beach for monitoring at the discretion of the North Carolina Wildlife Resources Commission. In 2023, we plan to let any nests past the "pinch point" i.e. the *Non-vehicular section* remain on Freeman Park. This is a major change which will require a special team of volunteers to monitor and will require some cooperation from the Town. This will not affect our bid amount. See attached document for plan. ***

We appreciate our relationship with the Town and again look forward to working with you, the town officials, and the citizens of Carolina Beach in the protection of this unique marine animal. We feel that we are an asset to the Town due to the popularity of our Sea Turtles and the educational programs that we provide to tourists and locals alike.

If you have any questions, please give us a call. Thank you for your consideration.

Nancy Busovne
Volunteer Coordinator/Permit #14ST22, Carolina Beach
Pleasure Island Sea Turtle Project
910-538-2918

Cc: Bruce Oakley, Town Manager; Kim Ward, Town Clerk; Debbie Hall, Finance Manager

Dear Mayor Barbee, Councilmen Healy, Benson, Hoffer, and LeCompte

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- Cats must be feral/free roaming or un-owned.
- Cats must have a caregiver to provide food/water and as much shelter as possible.
- We will speak with each person asking for assistance to make sure it is okay to trap on the property.
- Cats will be trapped in a humane trap with a cover over it to keep them quiet and calm.

Cats will be transported to a licensed Veterinarian Hospital, and once there they will be under anesthesia, given a physical and oral exam, and then be spayed/neutered and vaccinated for rabies and distemper. They are then placed in a covered carrier and observed for 24 hours before they are taken back to the area in which they were trapped and released.

With this money we will be able to reduce the number of cat complaints to the town.

We rely solely on donations, and spend as much money as we have available on spay/neuter, medical and food for feral cats that have gone through our program. Our budget varies based on donations, and our average spay/neuter cost per cat is \$35, which includes spay/neuter, rabies vaccine, distemper vaccine and ear tip.

Pleasure Island PAWS Mission Statement since 2011 has been:

Pleasure Island PAWS is a non-profit organization that relies on donations. Our purpose is to provide the following services to Carolina Beach. To assist residents experiencing economic hardship with access to food and medication for dogs and cats. To provide trap-spay/neuter - release program for feral cats. To assist with disaster preparation and relief efforts for dogs and cats. To facilitate the use of low-cost spay/neuter clinics.

We are all volunteers that work out of our homes, and have no paid employees.

Our major sources of funding have been through donations.

Financial Statement enclosed.

Cc: Bruce Oakley - Town Manager
Kim Ward - Town Clerk

Island of Lights
P. O. Box 2334
Carolina Beach, N. C. 28428

February 24, 2023

To: Lynn Barbee, Mayor
Jay Healy, Mayor Pro Tem
Joe Benson, Council Member
Deb LeCompte, Council Member
Mike Hoffer, Council Member

From: Frances Massey
Island of Lights, President

Re: Funding Request

The Island of Lights is a non-profit organization. For the last 33 years we have provided numerous events to promote tourism on Carolina Beach and Kure Beach from November to January. We respectfully request a donation from the Town of Carolina Beach in the amount of \$5000 for the up-coming fiscal year (July 1, 2022 – June 30, 2023). We will be using the money to help fund our events, (Light Up Night, Flotilla, Tour of Homes, and New Year's Eve Countdown Celebration).

These events entertain the residents of Carolina Beach and also bring people from out of town who spend money in our local businesses. Several of these events are free to the public.

If you have any questions, please contact me at 458-5507 or fmassage52@gmail.com.

Thank you for your support and generous donations over the past 32 years.

cc. Bruce Oakley, Town Manager
Kim Ward, Town Clerk
Debbie Hall, Finance Director

Island of Lights 2023 Budget

	Debits	Credits
Fashion Show	2500	
Light-up Lake	300	
Tour of Homes	300	
Flotilla	3000	
New Years Eve	8500	
Christmas Cards/Ornaments	4000	
Misc	1000	
Misc Printing	400	
Insurance	1800	
Postage and PO Box	300	
Bows for town tree/bulbs for displays	2000	(savings will incur this expense)
Town of Carolina Beach		2000 (based on 2022 contribution)
Town of Kure Beach		1200 (based on 2022 contribution)

TOTAL BUDGET \$24,100.00 \$3,200.00

Judy MacGregor
Treasurer

8-Feb-23

Katie B. Hines Senior Center
308 Cape Fear Blvd; Carolina Beach , NC 28428

Feb 20, 2023

Town of Carolina Beach

1121 N. Lake Park Blvd

Carolina Beach, NC 24828

To: Mayor and Town Council:

Re: Request of \$12,000 for 2023-2024 Funding for Katie B Hines Senior Center

Thank you Town of Carolina Beach for your past years of support for the Center.

Again we come to you with a request of \$12,000 to support required insurance and increasing utility costs.

The center is booming again 5 days per week with the New Hanover County Resource Center distributing about 100 meals a day to seniors in our county. Many are pick up, but many choose to eat inside and then play games or just chat afterwards. We have been fortunate to receive donations of yummy deserts from local supermarkets. Maybe not the healthiest as the County would say, but definitely loved by all. Food distribution and county provided activities are overseen by a county employee Monday - Friday 9:00 am till 2:00 pm.

The Bureau of Veterans Affairs continues to be on site on the third Thursday of the month.

In addition to the programs the Senior Center of old provides, we have a full week of activities including assorted card games, mahjonnig , bingo, bridge, exercise 5 days per week, water color art ect and the County provides (at no charge) line dance , tai chi, additional exercise and healthy living seminar's.

Funding comes from the monthly Pancake Breakfast fundraiser, a 1\$ donation for the activities provided by the Senior Center, \$10.00 membership fees, rental of center, personal donations along with \$2,000.00 for the Town of Kure Beach and your \$12,000.00

Thank you for your consideration.

Sincerely,



Debbie Price

Treasurer

KBHINES SENIOR CENTER		
308 Cape Fear Blvd		
Carolina Beach, NC28428		
910-458-6609		
	2022 Actual	2023 Budget
Cable	\$ 240.00	cancelled
Banking Charges	\$ 115.00	\$ 100.00
Maintenance inc cleaning materials	\$ 2,349.00	\$ 1,500.00
Capital improvement *		\$ 5,000.00
Fire Insp	\$ 200.00	\$ 200.00
Insurance	\$ 8,500.00	\$ 10,000.00
Paper Products	\$ 300.00	\$ 600.00
Janitorial**	\$ 2,350.00	\$ 3,500.00
Office expense inc postage	\$ 350.00	\$ 200.00
Telephone/Internet	\$ 1,500.00	\$ 1,800.00
Electricity	\$ 3,000.00	\$ 3,500.00
Activity/Entertainment	\$ -	\$ 500.00
Pest Control	\$ 180.00	\$ 200.00
Advertising/Marketing	\$ 15.00	\$ 500.00
Donation basketball league	\$ 100.00	\$ 100.00
Other Misc	\$ -	\$ 200.00
	\$ 18,959.00	\$ 27,900.00
* add AC to kitchen and office		
**additional cleaning due to number of participants		

KATIE B HINES SENIOR CENTER INC.
Profit & Loss
January through December 2022

	<u>Jan - Dec 22</u>
Income	
187 · New Hanover County Rental	3,700.00
700 NC SALES TAX REFUND	275.00
DONATION	
171 · Mahjongg	419.00
905 · Town of Kure Beach	2,000.00
185-A RENTALS	1,000.00
166 PAINT CLASS	102.00
174 OPERATION/DONATION	12.00
175 DONATION	4,288.00
176 GAME DAY	589.95
178 EXERCISE CLASS	1,281.25
185 HOA MEETINGS	100.00
186 MEMBERSHIP FEE'S	952.00
900 TOWN OF C.B. DONATION	12,000.00
Total DONATION	<u>22,744.20</u>
FUND RAISERS	
420 PANCAKE BREAKFAST	4,218.39
Total FUND RAISERS	<u>4,218.39</u>
Total Income	30,937.59
Expense	
EXPENSE	
1145 · Advertising	6.48
1100 BANK CHARGES	115.14
1115 KITCHEN ACCOUNT	83.94
1120 BUILDING MAINT/REPAIRS	3,083.02
1170 INSURANCE EXPENSES	8,500.25
1180 JANITORIAL/CLEANING SERV	
1185 PAPER & FOAM PRODUCTS	288.38
1180 JANITORIAL/CLEANING SERV - Other	2,348.99
Total 1180 JANITORIAL/CLEANING SERV	<u>2,637.37</u>
2000 OFFICE SUPPLIES	317.24
2030 PEST CONTROL	180.00
2050 SALES TAX 7%	
2055 · Sales Tax 8%	19.53
2053 sales tax 7.75	4.26
2051FOOD TAX 2%	3.32
2051 FOOD TAX 2%	20.12
2050 SALES TAX 7% - Other	240.61
Total 2050 SALES TAX 7%	<u>287.84</u>
UTILITIES	
3020 · Charter	240.73
3000 BELL SOUTH TELEPHONE	1,468.45
3010 PROGRESS ENERGY	2,993.16
Total UTILITIES	<u>4,702.34</u>
Total EXPENSE	<u>19,913.62</u>
Total Expense	19,913.62
Net Income	<u><u>11,023.97</u></u>

K. B. HINES SENIOR CENTER

FACT SHEET

Senior citizens play a large part in the Island structure. Our goal is to make available a place where they will feel safe, welcome, experience fellowship and to provide educational, health, and recreational activities.

The Center does not receive federal, state, or county funds. We do receive an annual contribution from the Town of Carolina Beach and periodic funds from the Town of Kure Beach. Our only income is from memberships, donations, and fund raising affairs. We do not have a paid staff and the entire operation of the Center relies on dedicated volunteers. We have found ourselves in the unique role of official greeters at times. Persons deciding to retire on the island want to know about activities for seniors and sometimes a daughter or son will inquire about a parents need. Sometimes it is simply giving directions and general information.

In 2022 the Senior Center became the distribution point for senior lunches for the New Hanover County Resource Center. Over 100 lunches are distributed daily Monday – Friday for take- out or dine in.

Activities include not only lunches 5 days a week, but line dancing, several types of card games, Mahjongg, Bingo, Tai Chi, Yoga, senior exercise 5days, and art. We are always looking to add other activities.

The once a month fund raiser is the ‘all you can eat ‘ Pancake Breakfast. Other fund raisers include building rental and raffles. We are always exploring other avenues of funding and grants.

A calendar of events and the Senior Resource Center Newsletter is sent electronically to over 250 individuals and couples. Numerous hours of service are provided by our members to the HELP Center, churches and individuals.

We invite you to visit with us and see how we have achieved the reputation of a home away from home for our seniors in the area.

Revised February 2023



212-06-01-00 02506 O C 001 28 50 004
 KATIE B HINES SENIOR CENTER
 308 CAPE FEAR BLVD
 CAROLINA BEACH NC 28428-5129

Your account statement

For 12/30/2022

Contact us



Truist.com



(844) 4TRUIST or
 (844) 487-8478

TRUIST COMMUNITY CHECKING 0005113086256

Account summary

Your previous balance as of 11/30/2022	\$78,364.56
Checks	- 150.00
Other withdrawals, debits and service charges	- 558.38
Deposits, credits and interest	+ 3,566.00
Your new balance as of 12/30/2022	= \$81,222.18

Checks

DATE	CHECK #	AMOUNT(\$)
12/13	3268	150.00
Total checks		= \$ 150.00

Other withdrawals, debits and service charges

DATE	DESCRIPTION	AMOUNT(\$)
12/02	DEBIT CARD PURCHASE-PIN 12-01-22 CAROLINABEACH NC 7195 FOOD LION #2553	113.09
12/05	BILL PAY DUKEENERGY 8217 KATIE B. HINES SENIOR	181.41
12/07	Payment ATT PAYH katie b hines	122.80
12/16	DEBIT CARD PURCHASE-PIN 12-16-22 CAROLINABEACH NC 7195 FOOD LION #2553	110.07
12/29	DEBIT CARD PURCHASE WAL-MART #1348 12-28 WILMINGTON NC 7195	31.01
Total other withdrawals, debits and service charges		= \$558.38

Deposits, credits and interest

DATE	DESCRIPTION	AMOUNT(\$)
12/01	DEPOSIT	751.00
12/05	COUNTER DEPOSIT	780.00
12/21	DEPOSIT	360.00
12/21	DEPOSIT	1,675.00
Total deposits, credits and interest		= \$3,566.00

Changes are being made effective February 3, 2023 to the Commercial Bank Services Agreement ("CBSA") that governs your account, including revisions to the paragraph titled "Duty to Review Account Statement" and the addition of provisions pertaining to the use of Night Deposit Services which will supersede and replace any prior agreement with Truist pertaining to such services. Continued use of your account after the effective date constitutes your acceptance of the changes. The most current version of the CBSA can be obtained at any Truist branch or online at www.truist.com. All future transactions on your account will be governed by the amended CBSA. If you have any questions about this change, contact your local Truist branch, your relationship manager, or call 844-4TRUIST (844-487-8478).



FRIENDS OF FELINES
P.O. Box 475
Castle Hayne, N.C. 28429

February 28, 2023

Dear Mayor Barbee, Mayor Pre Tem Healy, Council Members Benson, Hoffer & LeCompte,

Friends of Felines was formed in 1996 as a 501 c 3 Non-Profit Rescue group in New Hanover County. We are requesting \$2,000.00 in funding to trap/neuter/vaccinate/return feral and free roaming cats in Carolina Beach. This will neuter and vaccinate approximately 55 cats. Historically, Carolina Beach has been a dumping ground for unwanted cats from the Wilmington area. Sadly, these unaltered cats have become feral and reproduced causing an overpopulation of cats on the island.

Over the last 27 years the feral cat population has reduced greatly due to the TNVR program, however there is still much more to be done. We have already begun the process of identifying households that feed free roaming cats. The caregivers we have contacted are very positive in their response to any offer of assistance with their free-roaming cat colonies.

The funds we are requesting will help us continue to focus on the proactive approach as well as react to the current issues at hand. We are making a real difference in the overpopulation of feral and stray cats in this area with the help of committed caregivers and compassionate town council members like you.

Friends of Felines has a hotline, FB page, website, email address and monitor local social media pages where residents who need help can get in touch with us to get help. We loan caregiver's traps and carriers, show them how to use them and schedule an appointment with one of our dedicated veterinarians in the area. If someone is elderly or physically cannot trap/transport, we will have a volunteer help.

Protocols:

1. Cats must be feral/free roaming or un-owned.
2. Cats must have a caregiver to provide food/water and as much shelter as possible.
3. Volunteer will speak with each person asking for assistance to make sure it is okay to trap on the property.
4. Volunteer/Caregiver must have the okay from homeowner/renter or resident
5. Flyers will be passed out and placed in doors to let people know what we are doing and when we will be there.
6. Cats will be trapped in a humane trap with a towel placed over it to keep the cats quiet.



A 501 (c) (3) 56-1973859 Non-Profit Organization
friendsofelines.org

Cats will be transported to one of our participating Veterinarian hospitals where they will be seen by a licensed vet. Once under anesthesia, they will be given a physical and oral exam. The cats will then be spayed/neutered and vaccinated for rabies and distemper. They are placed in a carrier with a towel on the bottom where they will be observed during the recovery period. Volunteers/Caregivers will take the cats home for post-surgery observation (24 – 48 hours), then taken back to the area in which they were trapped and released.

Targeted TNVR will provide spay/neuter and vaccine services to approximately 85 cats and kittens in Carolina Beach. All of the Project's spay/neuter surgeries will be funded with this money. In addition, residents will be educated about feral cat care and the need for TNVR.

1. Target Identification:

We are working with New Hanover County Animal Services & Carolina Beach residents to determine the area of greatest need within the community. We appreciate any and all input on areas that need help. We are currently working with Connie Jo Evans to get all of her colonies spayed/neutered and vaccinated. She has several colonies she cares for on the island, none of which are completely under control. We just finished the Mermaid project which was one of her colonies with 7 cats. The building was demolished the morning after we caught the last orange tabby cat. Connie Jo is just one example of people in need.

2. Project effectiveness and impact:

We have reduced the number of complaints to the town and Animal Services by reducing the number of cats in the area. Once a cat is fixed, poor behavior such as spraying, fighting, mating and roaming are greatly reduced if not eliminated. We want to continue the downward trend of complaints.

We have reduced the number of killed or injured cats on our roads.

Our program has continued to reduce the number of kittens born under porches, houses, sheds and in the woods. These kittens would have grown up and continue the breeding cycle.

We reduce the number of animals turned into Animal Services which costs the county approximately \$100 for one cat to be housed and fed prior to being euthanized.

Community involvement and education is the key to any programs success. Colony caregivers will become aware of the importance of spaying/neutering their animals and how easy it can be achieved. Spreading knowledge and information about caring for feral cats, and hands on training will be vital to the proper continuing care for these animals.

With this money we will be able to reduce the number of cat complaints to the town, cats that are killed or injured on the side of the road, help educate the people on the importance of fixing their animals, reduce the euthanasia rate from this area at animal services and most importantly save animals lives. It is a win-win proposal.

2023 Budget

Current year budget – we rely solely on donations. We spend as much money as we have available on spay/neuter, medical and food for feral cats that have gone through our program. Our budget varies based on donations. Our average spay/neuter cost per cat is \$35. This includes spay/neuter, rabies vaccine, distemper vaccine and ear tip.

We have no paid employees. Our volunteers work out of their homes.

Major sources of funding are from donations, grants and awards.

Financial Statement enclosed

Please see additional information on our program.

Cc: Bruce Oakley – Town Manager
Debbie Hall - Finance Director
Kim Ward – Town Clerk

Friends of Felines
Profit & Loss
January through December 2022
Jan - Dec 22

Ordinary Income/Expense	
Income	
Contributions	11,565.42
Estate	105,451.16
Fundraising	1,395.00
PayPal	6,405.29
Total Income	124,816.87
Expense	
Advertising	670.00
Bank Service Charges	32.00
Best Friends Convention	484.99
Cat Food	5,153.64
Cremation Services	240.00
Equipment	2,307.06
Medical Expense	
Spay/Neuter Expense	46,438.80
Vaccines/Medical Supplies	600.00
Medical Expense - Other	5,829.63
Total Medical Expense	52,868.43
Miscellaneous	50.00
NC State Fees	127.00
Office Expenses (incl gifts)	559.03
Supplies	163.73
Telephone	526.00
Vehicle Expenses	
Gas	384.96
Vehicle Insurance	344.89
Vehicle Expenses - Other	54.94
Total Vehicle Expenses	784.79
Website	330.41
Total Expense	64,297.08
Net Ordinary Income	60,519.79
Net Income	60,519.79

FRIENDS OF FELINES

Friends of Felines is an all-volunteer, non-profit organization. Our purpose is:

PROMOTING HUMANE NON-LETHAL POPULATION CONTROL OF FERAL CATS BY MEANS OF A "TRAP/SPAY-NEUTER/VACCINATE/RETURN" PROGRAM; EDUCATION TO THE PUBLIC ABOUT RESPONSIBLE CAT OWNERSHIP.

What are Feral cats? Pet cats who have been abandoned by their owners and have not been spayed or neutered are left to forage for food wherever they can find it. They band together to form "colonies" at a food source. When kittens are born, the mothers teach them to be wary of humans, to defend themselves, and they become feral (wild, untamed, undomesticated).

Friends of Felines advocates a "trap/spay-neuter/vaccinate/return" program in which cats are returned to the location where they were trapped. There must be a committed caretaker for Friends of Felines to work with, and the caretaker must continue to provide food and water on a daily basis for the cats.

"Trap and Kill" has NOT worked!! Other cats fill the void if there is any type of food source, and the breeding starts over again. "Trap and kill" costs taxpayer money (approximately \$100 to process on cat through Animal Services to be killed).

The most humane and cost effective solution is "trap/spay-neuter/vaccinate/return". The cats protect their territory and eventually die out through natural attrition.

Friends of Felines provides education about the benefits of the "trap/spay-neuter/vaccinate/return" program. FOF provides instructions in humanely trapping feral cats and asks for a \$35 donation for the spay/neuter of each cat. All of the feral cats are vaccinated for rabies and distemper. We tip the left ear 1/8 inch to distinguish them apart from domestic cats. We loan humane traps and recovery pet carriers for use in our Feral Cat Program.

As an all-volunteer, non-profit, charitable organization, donations of any amount are needed and greatly appreciated.

Mailing address:
 Friends of Felines
 PO Box 475
 Castle Hayne, NC 28429
 friendsofelines@aol.com
 910-452-6721

FEEDING A FERAL CAT IS VERY KIND... GETTING IT "FIXED" IS EVEN KINDER.

CARETAKER INFORMATION SHEET

Friends of Felines, the State of North Carolina and the County of New Hanover want you to know the laws and codes concerning the care and well being of your feral colony. The following paragraphs outline the expectations of caretakers regarding care, vaccinations and complaints.

The caretaker must maintain their colony in an environment of sanitary conditions. All cats need adequate protection from the elements and have adequate food and water supply. If any animal becomes sick or diseased, the caretaker must contact their veterinarian to have the animal examined and properly cared for. All cats in the colony must be spayed or neutered and vaccinated against rabies.

The first rabies vaccination of a cat is valid for one year from the date of vaccination. A second vaccination is due after one year and is valid for three years from the date of vaccination. Friends of Felines will assist caretakers by lending you traps to have the cats vaccinated against rabies at the proper time. Rabies as well as distemper vaccinations are critical in controlling the spread of these diseases.

If a nuisance complaint is reported to Animal Services regarding your feral colony, please contact Friends of Felines at friendsofelines@aol.com as soon as possible. A public nuisance is anything, which annoys and disturbs right and privileges of others. Example: a cat turning over garbage containers, or damaging flower or vegetable gardens. Friends of Felines will assist you in answering any medical questions, vaccination dates and overall condition of your colony. We will work with you and Animal Services to resolve the complaint.

We ask all caretakers to keep cats under sanitary and humane conditions, to provide proper food and water at all times, shelter from the weather, reasonably clean quarters and proper medical attention for sick, diseased or injured animals, as well as adequate vaccinations against disease according to the laws of the State of North Carolina and the County of New Hanover.

PRINT NAME _____ SIGNATURE _____

HOME ADDRESS (for newsletter) _____

LOCATION OF COLONY _____

DATE _____ TELEPHONE _____

FRIENDS OF FELINES REPRESENTATIVE _____

This information will not be viewed, shared or sold to any private or government organization, individual or entity. It is for the sole use of Friends of Felines.

HUMANE TRAPPING INSTRUCTIONS

PREPARATION FOR TRAPPING

If possible, get the cats used to being fed at the same place and time of day.

You might try leaving the trap unset and covered with a large towel during routine feeding so that the cat will get used to seeing and smelling it in the area.

Don't feed the cats the day/night before you are going to trap so the cats will be hungry. Be sure to notify others who may feed the cats not to leave food out either.

Plan to trap so that you don't have to keep the cat too long before surgery. Trapping the night before is usually the best approach. Cats should not eat 8 hours prior to surgery. Water should be available if the cat is kept in the trap for more than 4 hours after capture.

Prepare the area where you will be holding the cats before and after the clinic. A garage or other sheltered, warm/cool, protected area is best. Lay down newspapers to catch the inevitable stool, urine and food residue. You may want to use pieces of wood to elevate the traps off the newspapers. This allows the mess to fall through the wire away from the cats. Spraying the area ahead of time with a cat safe flea spray (like Adams or Ovitrol) will discourage ants.

Prepare the vehicle you will use to transport them as well. Plastic may be an additional precaution, but remember that you will need to use newspapers or some other absorbent material on top of the plastic. Urine will roll right off of the plastic and that isn't what you want.

Plan your day of trapping carefully. Remember that if you trap an animal and release it for some reason, it is unlikely that you will be able to catch it again anytime soon... they learn very quickly.

If there are young kittens involved, remember that they should not be weaned from the mother before 4-6 weeks of age. If you are trapping a lactating female, you may want to wait until you have located the kittens and they are old enough to wean. If you wish to tame and foster the kittens to adopt out, they should be taken from the mother at 4-6 weeks. If you wait until the kittens are older than 4-6 weeks before trying to tame them you will find the job progressively harder with age. (FOF has written instructions on Taming Feral Kittens and Raising Orphan Kittens).

SETTING THE TRAPS

Plan to set traps just before or at the cats' normal feeding time. This is often at night. Dusk is usually the best time to set traps.

Don't trap in the rain or the heat of the day without adequate protection for the trap. Cats are vulnerable in the traps and could drown during storms or suffer from heatstroke in the sun. Use common sense!

If you are having trouble catching your cat, line the bottom of the trap with pine straw or sand to cover the wire bottom. Only cover to the trip plate. This will feel more natural to them and may help coax them to the food. Be careful not to

put too much straw or sand in the trap. We do not want it to interfere with the trap mechanism or prevent the door from closing properly.

Plan placement of traps on a level surface in the area where the cats usually feed or have been seen. Cats are less likely to enter the trap if it wobbles. If trapping in a public area, try to place traps where they will not be noticed by passersby (who may not understand that you are not trying to harm the cat). Bushes are often places where cats hide and provide good camouflage for the trap.

Use smelly food to bait the trap. We find that canned mackerel is very effective and relatively inexpensive. It is best not to put any bowls inside the trap to hold food since the animal can easily hurt itself on it in a panic. Paper coffee filters or a small piece of aluminum foil works well. (Smelly canned cat food also works).

If the situation requires that you are trapping very early morning on the day of the vet appointment, soak a small scrap of newspaper in the mackerel juice and place it on the ground where you plan to place the rear of the trap.

Spoon a small amount of food onto the soaked newspaper scrap and place the trap on top of the food so the food is as far back in the trap as possible while still not accessible from outside the trap. (You want the cat to go all the way into the trap to avoid being injured when the trap door closes.) Press the trap down onto the food so that it squishes up through the wire. The idea is to make the food a little harder to get so that the cat has to go into the trap as far as possible and has to work at getting it long enough to trip the trap. (Some cats are very good at getting in and out of traps without getting caught. We don't want to make it too easy for them to get away with the trick. Also, having the food essentially outside of the trap prevents the cat from eating it in the trap before surgery and is less messy).

After baiting the trap, open the trap door pushing the top of the door in and pulling bottom of the door upward. There is a small hook attached to the right side of the trap top. It hooks onto a tiny metal cylinder on the right side of the door. The hook holds the door in an open position and raises the trip plate. When the cat steps on the plate it will cause the hook to release from the door and close the trap.

Just before you are ready to leave the trap for the cat to enter, you may want to push the hook (ever so slightly) a little bit back off the cylinder to create a "hair trigger". (Don't get too carried away with this step or the trap will trip as soon as the cat takes a sniff).

WAITING FOR SUCCESS

Never leave traps unattended in an unprotected area, but don't hang around within sight of the cat (or you will scare it off). The trapped animal is vulnerable. Passersby may release the cat or steal the trap! Wait quietly in an area where you can still see the traps without disturbing the cats. Check traps every 15 minutes or so. You can often hear the traps trip from a distance. As soon as the intended cat is trapped, COMPLETELY COVER THE TRAP TO CALM THE CAT and remove the trap from the area if other cats are not in sight. You may consider putting another trap in the same on the ground when you pick up the trap. (You don't want to litter or give out any freebies and spoil any appetites!)

When you get the captured cat to a quiet area away from the other traps, lift the cover and check for signs that you have the correct animal and not a pet or previously neutered feral. If you note that you have captured a lactating female check the area for kittens and remember that this female must be released 10-12 hours after surgery so she can care for and nurse her kittens. A volunteer will advise the veterinarian that this is a lactating female who has kittens and needs

to be returned as quickly as possible. Cover the cat back up as soon as possible. Uncovered, the animal may panic and hurt itself thrashing around in the trap.

Of course, there is always the chance that you will catch some other wild animal attracted to the food or an unintended cat. Simply release the animal quietly as stated in the releasing procedures here.

HOLDING PROCEDURES

After you have finished trapping, you will have to hold the cats overnight until you can take them to the vet the following morning.

Place cats in the prepared protected area. The cat should not have any food or water after midnight the night before surgery. If the cat is in the trap long enough to need a meal, canned cat foods have some water content and they can be dropped through the wire in the trap. One suggestion to give the cat some water is to place ice cubes into the trap by dropping them through the wire top of the trap.

Keep cats covered and check them periodically. They will probably be very quiet as long as they are covered. Don't stick fingers in the trap or allow children or pets near the traps. These are wild animals that can scratch and bite. **ALL ANIMAL BITES ARE SERIOUS. IF YOU ARE BITTEN, SEEK MEDICAL ATTENTION AND DO NOT RELEASE THE CAT. IT MUST BE QUARANTINED. CONTACT ANIMAL CONTROL FOR QUARANTINE INSTRUCTIONS.**

Wash and change clothes before having contact with your own pets as a precaution against spreading any contagious diseases the cats might carry.

Always get feral kittens checked out by a vet and isolate them from your pets. Some deadly diseases can incubate without symptoms. Check with your veterinarian and use caution.

POST SURGERY CARE

After surgery, the cat is placed in a carrier provided by Friends of Felines. The caretaker picks up the cat from the veterinarian's office and provides a safe recovery area. The recuperation time for feral cats is 24 to 48 hours. A food and water dish is placed on the inside of the front door of the carrier so food and water can be placed in them without opening the carrier. Do not open the carrier door. The cat must recuperate in the carrier.

RELEASING THE CATS

If the cat does not seem to be recovering well from the surgery, contact the FOF volunteer we will have it checked out by a vet before releasing. When cats are ready for release, return to the area in which they were captured and release them there.

DO NOT relocate the animal. It will be disoriented and most likely die. In all likelihood, area cats will drive it away.

If the veterinarian discovers a serious medical problem that cannot be treated, and the veterinarian deems that it is impossible for the cat to be returned safely to its colony, the decision to euthanise can be made. Feline leukemia (FeLv), FIV, respiratory infections, and a number of other conditions can mean suffering and a slow death.

The cat will be released back to the same spot where you trapped it. Make sure the spot you pick for release does not encourage the cat to run into danger (like a busy street) to get away from you. When ready, simply place the carrier on the ground with the door facing away from you and open the door. The cat will probably bolt immediately out of the carrier. If it is confused, just tilt the carrier so the back is slightly up and tap on the back of the carrier to encourage it to leave. Never put your hand in the carrier.

After releasing the cats, clean traps and carriers with disinfectant, then with bleach. You can mix up 90% water and 10% bleach in a spray bottle. Spray the traps and carriers with the mixture, let set a few minutes and rinse off. Make sure all residue is out of the traps and carriers and ready for the next cat to use. Never store traps in the set position (door open); animals may wander into even un-baited traps and starve to death.

HELPFUL HINTS

Bring a flashlight with you if trapping at night. It will come in handy for checking traps from a distance and might help you avoid a twisted ankle in the dark.

Bring a cap for the top of the Mackerel can. Nothing smells worse than fish juice spilled in the car. Don't forget a spoon.

Females with kittens will be attracted by the sound of their kittens if the previously captured kittens are placed in a covered carrier just behind the trap. Similarly, kittens will be easier to trap if the previously captured mother is in the carrier.

For advice regarding the taming and or fostering of feral or orphaned kittens, consult your veterinarian. You may also obtain information on these subjects from Friends of Felines. We have written instructions on "Taming Feral Kittens" and "Raising Orphan Kittens."



Securing The Future Of Carolina Beach Inlet Keeping It Open & Safe For Navigation

March 3, 2023

RE: Request for funds for Carolina Beach Inlet Association

To: Mayor Lynn Barbee & Carolina Beach Town Council Members

First, Thank You for your past support of the Carolina Beach Inlet Association.

During the last 12-months we continued to support other non-profits, such as Got'em On's Disabled Fishing Tournament, we conducted regular board meetings, membership meetings each month, we put on two public events, (Christmas Shrimperoo & Great Chowder Cook Off of our own), in an effort to build awareness of the CB Inlet's value to the community, as well as our desire to keep it both open and safe for navigation.

We request \$7500 to help support Carolina Beach Inlet Association's operations in line with amounts, considered in the past. We hope you agree we strive to use your money wisely and appropriately to expand awareness of Inlet issues and obstacles to safety.

We maintain a strong web presence and interact daily with nearly 2300 social media followers. We fund and share reports from officials from UNCW, the USACE and USCG and others, with both members, non-members and followers. Additionally, we regularly provide information, reports and other items of educational benefit to the general public including economic impact studies related to both the economy and property values for the Carolina Beach area as it relates to the inlet.

We also support other organizations such as the American Legion Post 129 where we have our board and membership meetings. We are members of the NC Beach Inlet & Waterway Association, as we share many mutual interests. We also make contributions to support other local non-profits and are always quick to help when crisis occurs in the area.

PO Box 1129 Carolina Beach, NC 28428 Telephone: (800) 900-3109
Website: www.CarolinaBeachInletAssociation.org
Email: info@carolinabeachinletassociation.org



www.CarolinaBeachInletAssociation.org

Securing The Future Of Carolina Beach Inlet Keeping It Open & Safe For Navigation

In addition to our normal operating expenses and the expense of our own events, we sponsored several other local events in the past and will continue in 2023-24 whereas conditions permit, including different events the Pleasure Island Chamber of Commerce and other non-profits host, as well as other opportunities that present themselves. All of which give us exposure to interact with those in the area.

The Carolina Beach Inlet Association is a non-profit 501(c3) educational organization. We are committed to educating both the general public and local, state and federal delegations.

Again, your past support is very much appreciated and we are most thankful for your continued support.

Best Regards,

Carlton A. Brown

President

Carolina Beach Inlet Association

Board Members:

Carlton Brown, President
Mark LeBlanc, Vice President
John Prowell, Treasurer
Harry Dutson, Secretary
Rod Bierstedt
Phil Edwards
George (Butch) LeCompte
Tim Ludgate
Rob Reeves
Jarvis Wise, Immediate Past President

PO Box 1129 Carolina Beach, NC 28428 Telephone: (800) 900-3109

Website: www.CarolinaBeachInletAssociation.org

Email: info@carolinabeachinletassociation.org



AGENDA ITEM COVERSHEET

PREPARED BY: Debbie Hall, Finance Director

DEPARTMENT: Finance

MEETING: Town Council – 3/14/2023

SUBJECT: Approval of Financing Terms, Resolution of Necessary Finding and Reimbursement Resolution for acquisition of 1101 N Lake Park Blvd.

BACKGROUND:

The Finance Director requested bid proposals from eight lenders for financing the acquisition of 1101 N Lake Park Blvd. for 2,000,000 with a ten-year term. The following proposals were received:

Lenders	Interest Rate	Financing Term	Pre-Payment Penalty	Closing Cost
Truist Bank	3.98%	10 years	None	None
SouthState Bank	4.15%	10 Years	None	None
First Bank	4.35%	10 Years	None	None

BUDGET IMPACT:

The debt service payment will be appropriated in the FY23/24 annual budget.

ACTION REQUESTED:

Finance Director recommends the proposal received from Truist Bank. To accept the terms, Council needs to approve the following resolutions:

- **Resolution #22-2275** to accept the terms of the proposal from Truist Bank
- **Resolution #22-2274** authorizing the Finance Director to file a LGC Application
- **Resolution #22-2276** to allow reimbursement of expenses from loan proceeds



RESOLUTION NO. 22-2274

RESOLUTION OF NECESSARY FINDINGS

RESOLUTION AUTHORIZING THE FILING OF AN APPLICATION FOR APPROVAL OF A FINANCING AGREEMENT AUTHORIZED BY NORTH CAROLINA GENERAL STATUTE 160A-20

WHEREAS, the Town of Carolina Beach, North Carolina desires to acquire 3 +/- acres of real property to enable it to perform municipal functions and (the "Project") to better serve the citizens and visitors of the Town of Carolina Beach; and

WHEREAS, The Town of Carolina Beach desires to finance the Project by the use of an installment contract authorized under North Carolina General Statute 160A, Article 3, Section 20; and

WHEREAS, findings of fact by this governing body must be presented to enable the North Carolina Local Government Commission to make its findings of fact set forth in North Carolina General Statute 159, Article 8, Section 151 prior to approval of the proposed contract;

NOW, THEREFORE, BE IT RESOLVED that the Town Council of the Town of Carolina Beach, North Carolina, meeting in regular session on the 14th day of March, 2023, make the following findings of fact:

1. The proposed contract is necessary for the Town to carry out governmental functions which could include providing storage of additional water and construction of additional recreational facilities for use by citizens and visitors.
2. The proposed contract is preferable to a bond issue for the same purpose because general obligation bond authorization could not be obtained in a timely manner and would not permit the alternative financing structures and repayment provisions available in the proposed negotiated installment contract financing.
3. The sums to fall due under the contract are adequate and not excessive for the proposed purpose because we have proposals in hand which detail the project costs.
4. The Town of Carolina Beach's debt management procedures and policies are sound because we have annual audits prepared and are reviewed by the Local Government Commission. Our past audit reports indicate that the Town's debt management and contract obligation payment policies have been carried out in strict compliance with the law.
5. The Town of Carolina Beach is not in default in any of its debt service obligations.
7. The attorney for the Town of Carolina Beach has rendered an opinion that the proposed Project is authorized by law and is a purpose for which public funds may be expended pursuant to the Constitution and laws of North Carolina.



NOW, THEREFORE, BE IT FURTHER RESOLVED that the Finance Director is hereby authorized to act on behalf of the Town of Carolina Beach in filing an application with the North Carolina Local Government Commission for approval of the Project and the proposed financing contract and other actions not inconsistent with this resolution.

This resolution is effective upon its adoption this _____ day of _____, 20____.

The motion to adopt this resolution was made by _____, seconded by

_____ and passed by a vote of _____ to _____

Mayor

ATTEST:

Clerk

This is to certify that this is a true and accurate copy of Resolution No. _____ Adopted by the

Town of Carolina Beach on the _____ day of _____, 20____.

Clerk

Date

Resolution Approving Financing Terms

WHEREAS, the Town of Carolina Beach (“Borrower”) has previously determined to finance the installment financing agreement for land (the “Project”), and the Finance Director has now presented a proposal for the financing of such Project.

BE IT THEREFORE RESOLVED, as follows:

1. The Borrower hereby determines to finance the Project through Truist Bank (“Lender”) in accordance with the proposal dated February 27, 2023, or as such proposal may be supplemented or amended by Lender and the Borrower verbally or in writing. The amount financed shall not exceed \$2,000,000.00, the annual interest rate (in the absence of default or change in tax status) shall not exceed 3.98% and the financing term shall not exceed ten (10) years from the date of closing.

2. All financing contracts and all related documents for the closing of the financing (the “Financing Documents”) shall be consistent with the foregoing terms. All officers and employees of the Borrower are hereby authorized and directed to execute and deliver any Financing Documents, and to take all such further action as they may consider necessary or desirable, to carry out the financing of the Project as contemplated by the proposal and this resolution. The Financing Documents shall include a Financing Agreement and Deed of Trust and such other documents as Lender may request. Pursuant to the Financing Agreement and Deed of Trust, (a) Lender will advance moneys to the Borrower to pay the costs of the Project and the financing costs related thereto, and the Borrower will repay such advance in installments, and (b) the Borrower will grant a lien on the site of the Project, or portions thereof, together with all fixtures and improvements located thereon, to Lender as security for such advance.

3. The Finance Director is hereby authorized and directed to hold executed copies of the Financing Documents until the conditions for the delivery of the Financing Documents have been completed to the Finance Director’s satisfaction. The Finance Director is authorized to approve changes to any Financing Documents previously signed by Borrower officers or employees, provided that such changes shall not substantially alter the intent of such documents or certificates from the intent expressed in the forms executed by such officers. The Financing Documents shall be in such final forms as the Finance Director shall approve, with the Finance Director’s release of any Financing Document for delivery constituting conclusive evidence of such officer’s final approval of the Document’s final form.

4. The Borrower shall not take or omit to take any action the taking or omission of which shall cause its interest payments on this financing to be includable in the gross income for federal income tax purposes of the registered owners of the interest payment obligations. The Borrower hereby designates its obligations to make principal and interest payments under the Financing Documents as “qualified tax-exempt obligations” for the purpose of Internal Revenue Code Section 265(b)(3).

5. The Borrower intends that the adoption of this resolution will be a declaration of the Borrower’s official intent to reimburse expenditures for the Project that are to be financed from the proceeds of the Lender financing described above. The Borrower intends that funds that have been advanced, or that may be advanced, from the Borrower’s general fund or any other Borrower fund related to the Project, for costs of the Project may be reimbursed from the financing proceeds.

6. All prior actions of Borrower officers in furtherance of the purposes of this resolution are hereby ratified, approved and confirmed. All other resolutions (or parts thereof) in conflict with this resolution are hereby repealed, to the extent of the conflict. This resolution shall take effect immediately.

Approved this ___ day of _____, 2023

By: _____

By: _____

Title: _____

Title: _____

SEAL



Charles R. Mattox
 101 N. Third Street, Fl 3
 Wilmington, North Carolina 28401
 Phone (910) 815-2715

February 27, 2023

Ms. Debbie Hall
 Town of Carolina Beach, NC
 1121 N Lake Park Blvd
 Carolina Beach, NC 28428
 Via email: debbie.hall@carolinabeach.org

Dear Ms. Hall:

Truist Bank (“Lender”) is pleased to offer this proposal for the financing requested by the Town of Carolina Beach, NC (“Borrower”).

PROJECT: Installment Financing Agreement for Land

AMOUNT: \$2,000,000.00

TERM: 10 years

INTEREST RATE: 3.98%

TAX STATUS: Tax Exempt – Bank Qualified

PAYMENTS: Interest: Annual
 Principal: Annual

**INTEREST RATE
 CALCULATION:** 30/360

SECURITY: First lien security interest on the real property purchased, financed, constructed, or renovated with financing proceeds

**PREPAYMENT
 TERMS:** None

**RATE
 EXPIRATION:** April 28, 2023

**DOCUMENTATION/
 LEGAL REVIEW
 FEE:** None

FUNDING: Proceeds will be deposited into an account held at Lender at closing pending disbursement for project costs.

DOCUMENTATION: Lender and its counsel shall prepare the deed of trust and all documentation for the Borrower. We shall provide a sample of all required documentation to you and your counsel if Lender is the successful proposer. Lender will not require a survey or title insurance. Evidence of LGC approval is required when applicable. At a minimum, Lender shall require flood insurance, if applicable.

The financing documents shall include provisions that will outline appropriate changes to be implemented in the event this transaction is determined to be taxable or non-bank qualified in accordance with state statutes or the Internal Revenue Service Code. All documentation must be deemed appropriate by Lender before closing.

**REPORTING
REQUIREMENTS:**

Lender will require financial statements to be delivered within 270 days after the conclusion of each fiscal year-end throughout the term of the financing.

Should we become the successful proposer, we have attached the form of a resolution that your governing board can use to award the financing to Lender. If your board adopts this resolution, then Lender shall not require any further board action prior to closing the transaction.

Lender shall have the right to cancel this offer by notifying the Borrower of its election to do so (whether this offer has previously been accepted by the Borrower) if at any time prior to the closing there is a material adverse change in the Borrower's financial condition, if we discover adverse circumstances of which we are currently unaware, if we are unable to agree on acceptable documentation with the Borrower or if there is a change in law (or proposed change in law) that changes the economic effect of this financing to Lender.

Costs of counsel for the Borrower and any other costs will be the responsibility of the Borrower.

The stated interest rate assumes that the Borrower expects to borrow no more than \$10,000,000 in the current calendar year and that the financing will qualify as qualified tax-exempt financing under the Internal Revenue Code. Lender reserves the right to terminate this bid or to negotiate a mutually acceptable interest rate if the financing is not qualified tax-exempt financing.

We appreciate the opportunity to offer this financing proposal. Please call me at (910) 815-2715 with your questions and comments. We look forward to hearing from you.

Sincerely,

Truist Bank



Charles R. Mattox
Senior Vice President

Resolution Approving Financing Terms

Bond Debt Service							
Town of Carolina Beach, NC		Customer # 9933000645		NAICS 921140			
Draft Real Property Purchase - Expansion of Muni Complex Note No. TBD							
			Dated Date	2/22/2023			
			Delivery Date	2/22/2023			
Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service	Bond Balance	Total Bond Value
2/22/2023						2,000,000.00	2,000,000.00
2/22/2024	200,000.00	3.980%	79,600.00	279,600.00	279,600.00	1,800,000.00	1,800,000.00
2/22/2025	200,000.00	3.980%	71,640.00	271,640.00	271,640.00	1,600,000.00	1,600,000.00
2/22/2026	200,000.00	3.980%	63,680.00	263,680.00	263,680.00	1,400,000.00	1,400,000.00
2/22/2027	200,000.00	3.980%	55,720.00	255,720.00	255,720.00	1,200,000.00	1,200,000.00
2/22/2028	200,000.00	3.980%	47,760.00	247,760.00	247,760.00	1,000,000.00	1,000,000.00
2/22/2029	200,000.00	3.980%	39,800.00	239,800.00	239,800.00	800,000.00	800,000.00
2/22/2030	200,000.00	3.980%	31,840.00	231,840.00	231,840.00	600,000.00	600,000.00
2/22/2031	200,000.00	3.980%	23,880.00	223,880.00	223,880.00	400,000.00	400,000.00
2/22/2032	200,000.00	3.980%	15,920.00	215,920.00	215,920.00	200,000.00	200,000.00
2/22/2033	200,000.00	3.980%	7,960.00	207,960.00	207,960.00		
	2,000,000.00		437,800.00	2,437,800.00	2,437,800.00		



Resolution No. 22-2276

Reimbursement Resolution for acquisition of real property at 1101 N Lake Park Blvd

Whereas: The Finance Director has described to the Board the desirability of adopting a resolution as provided under federal tax law to facilitate the unit’s using financing proceeds to restore the unit’s funds when the unit makes capital expenditures prior to closing on financing

BE IT THEREFORE RESOLVED by the Town of Carolina Beach, as follows:

1. The Town hereby determines to acquire (“Expenditures”) 3+/- acres of real property located at 1101 N Lake Park Blvd. (“Project”).
2. The purchase of the Project is to be financed. The insurer intends to finance the costs of the purchase and installation of the Project with the proceeds of debt to be issued by the Issuer (The “Borrowing”), the interest on which is to be excluded from gross income for Federal income tax purposes. The currently expected maximum amount of bonds or other obligations to be issued or contracted for this project is \$2,000,000.
3. Funds have been advanced or may be advanced from the General Fund for the purchase of the Project and these costs are intended to be reimbursed from the financing proceeds.
4. The adoption of this resolution is intended as a declaration of this unit’s official intent to reimburse Project expenditures from financing proceeds.

Date: _____

Mayor: _____

Albert L Barbee, Mayor

Attest: _____

Kimberlee Ward, Town Clerk



AGENDA ITEM COVERSHEET

PREPARED BY: Kim Ward, Town Clerk

DEPARTMENT: Clerk

MEETING: Town Council 3/14/2023

SUBJECT: Consider the Police Advisory Committee's Request to Change Their Committee Name to Police Advocacy Committee

BACKGROUND:

Council Member LeCompte will present the request from the Police Advisory Committee to change their committee name to Police Advocacy Committee.

BACKGROUND:

Council will vote to approve/deny the request to change the committee name.

MOTION:

Motion to approve the committee name change to Police Advocacy Committee.



AGENDA ITEM COVERSHEET

PREPARED BY: Kim Ward, Town Clerk

DEPARTMENT: Clerk

MEETING: Town Council 3/14/2023

SUBJECT: Discussion on Planning and Zoning Committee Re-appointments

BACKGROUND:

Council will discuss options for reappointing Commissioners whose terms are set to expire 6/30/2023.



AGENDA ITEM COVERSHEET

PREPARED BY: Ed H. Parvin, Assistant Manager

DEPARTMENT: Executive

MEETING: Town Council – March 14, 2023

SUBJECT: Sunset of golf cart allowances on streets within the Town of Carolina Beach

BACKGROUND:

On November 10, 2008 the Police Chief presented an ordinance to allow golf carts on the streets in Carolina Beach. Since that time concerns with safety have continued to rise.

To attempt to address many of these concerns in 2017 The Town adopted:

1. Definitions for Golf Carts and Low Speed Vehicles
2. Clarifying language as to where Golf Carts were allowed
3. Ensured safety equipment (i.e. seat belts, headlights, taillights, turn signals) were required on Golf Carts
4. All NCDOT required safety equipment was installed prior to being able to register a golf cart in CB
5. Recognized state registered low speed vehicles and clarified regulations for the same.

After having the additional regulations from 2017 in place our public safety professionals continue to have significant concerns about maintaining public safety with golf carts on the streets.

ACTION REQUESTED:

Safety concerns with golf carts have risen as traffic continues to increase due to more residents and exponential growth of tourism. To address this safety concern and protect existing investments made in golf carts a sunset date of **December 31, 2025** is established by this proposed ordinance. From the date of adoption of this ordinance until **December 31, 2025** only golf carts owners that have received permits in the past may continue to renew their permit. No new permit applicants shall be allowed.

RECOMMENDED MOTION:

Adopt Ordinance 23-1199 that will Sunset of golf cart allowances on streets within the Town of Carolina Beach.

Enclosures:

1. Current Code
2. Proposed Ordinance

Ordinance 23-1199

Town of Carolina Beach
Town Council



AN ORDINANCE TO SUNSET OF GOLF CART ALLOWANCES ON STREETS WITHIN THE TOWN OF CAROLINA BEACH

Sec. 16-79. Sunset Provision for Golf Carts on streets

- (a) Golf carts have been allowed to be driven in Carolina Beach since November 10, 2008. However, safety concerns have risen as traffic continues to increase due to more residents and exponential growth in tourism. To address this safety concern and protect existing investments made in golf carts a sunset date of December 31, 2025 is established by this ordinance.
- (b) From the date of adoption of this ordinance until December 31, 2025 only golf carts owners that have received permits in the previous calendar year may continue to renew their permit. No new permit applicants shall be allowed.
- (c) After December 31, 2025 section 16-73, 16-75, and 16-77 of this ordinance will be struck and no longer applicable. By removing these sections golf carts will no longer be allowed to be driven on public streets within the corporate limits of the Town of Carolina Beach.

Adopted this 14th day of March, 2023.

TOWN OF CAROLINA BEACH

Albert L. Barbee, Mayor

ATTEST:

Kimberlee T. Ward, Town Clerk

Town of Carolina Beach
Ordinance No. 23-1199

1 | Page

PART II - CODE OF ORDINANCES
Chapter 16 - MOTOR VEHICLES AND TRAFFIC
ARTICLE II. - TRAFFIC REGULATIONS
DIVISION 2. GOLF CARTS AND LOW SPEED VEHICLES

DIVISION 2. GOLF CARTS AND LOW SPEED VEHICLES¹

Sec. 16-73. Policy statement.

This article is adopted to address the interest of public safety under the provisions of G.S. 160A-300.6, which provides the town authority to regulate the use of golf carts in the town that have not been outfitted with approved safety equipment and registered as required by state law. Generally, golf carts, hereinafter called "carts," that have not been outfitted and registered, are not designed or manufactured to be used on anything other than golf courses and the town in no way advocates or endorses their operation elsewhere in town. The town, by regulating such operation is merely trying to address obvious safety issues and adoption of this chapter is not to be relied upon as a determination that operation is safe or advisable if done in accordance with this chapter. All persons who operate or ride upon carts do so at their own risk and peril and must be observant of and attentive to the safety of themselves and others including their passengers, other motorists, bicyclists and pedestrians. The town has no liability under any theory of liability for permitting carts to be operated in town. The owner and operators of a cart are responsible for any liability involved in using a cart. Without the adoption of standards for operation on public streets, there are no rules or regulations that address golf cart operation and by creating standards for limited operation on public streets within the town, the town is responding to citizen concerns regarding operation deficiencies. These regulations impose more stringent policies on cart operation. The town does not encourage cart operation and does not represent that operation of carts under these rules will render cart operation totally safe and without risk to the driver and passenger of said vehicles.

(Ord. No. 17-1064 , 9-12-2017)

Sec. 16-74. Definitions

- (a) *Golf cart ("cart")*. A vehicle designed and manufactured for operation on a golf course for sporting or recreational purposes and that is not capable of exceeding speeds of 20 miles per hour.
- (b) *Low speed vehicle*. A four wheeled electric vehicle whose top speed is greater than 20 miles per hour but less than 25 miles per hour.

(Ord. No. 17-1064 , 9-12-2017)

Sec. 16-75. Rules and regulations for golf carts.

Carts may only be operated within the town in accordance with the following rules and regulations. An individual who operates a cart in violation of these rules and regulations shall be subject to the penalty provisions of section 16-78 or other criminal charges as allowed by law. The following rules and regulations apply to the operation of carts:

¹Editor's note(s)—Ord. No. 17-1064 , adopted Sept. 12, 2017, repealed the former Div. 2, §§ 16-73—16-76, and enacted a new Div. 2 as set out herein. The former Div. 2 pertained to golf carts and derived from Code 1986, §§ 9-55—9-58; Ord. No. 08-765, adopted Nov. 10, 2008; Ord. No. 10-823, adopted March 23, 2010; and Ord. No. 17-1058 , § 1, adopted July 11, 2017.

- (1) Carts shall only be driven on roads posted 35 miles per hour or less. This does not prohibit a cart from crossing a road or street at an intersection where the road or street being crossed has a posted speed limit of more than 35 miles per hour.
- (2) Carts must have liability insurance coverage.
- (3) Drivers of carts shall stay to the far right of the traveled portion of the road and yield the right-of-way to overtaking motor vehicles.
- (4) Carts must be equipped with headlights, tail lights and turn signal lamps.
- (5) Carts shall be equipped with at least one fixed operational mirror allowing the operator to see behind the cart.
- (6) No one is allowed to stand on a golf cart while it is in operation and may only have the appropriate amount of people that the golf cart is designed to carry.
- (7) The operator of the golf cart must be at least 16 years of age and possess a valid driver's license.
- (8) Any person who operates a golf cart on public streets and roads must adhere to all applicable state and local laws, regulations and ordinances, including but not limited to those banning the possession and use of alcoholic beverages, and all other illegal drugs. In addition, no golf cart containing any open container of alcohol shall be operated on public roads.
- (9) Seat belts are required for every person seated on the golf cart. Seat belts must be worn by all passengers including children.
- (10) All required safety equipment must be installed to NCDOT Specifications and in place before the golf cart is registered with the town.
- (11) The operator of the golf cart shall comply with all traffic rules and regulations adopted by the State of North Carolina and the Town of Carolina Beach which governs the operation of motor vehicles.

(Ord. No. 17-1064 , 9-12-2017)

Sec. 16-76. Rules and regulations for low speed vehicles.

The operation of a low-speed vehicle is authorized with the following restrictions:

- (a) A low-speed vehicle may be operated only on streets and highways where the posted speed limit is 35 miles per hour or less. This does not prohibit a low-speed vehicle from crossing a road or street at an intersection where the road or street being crossed has a posted speed limit of more than 35 miles per hour.
- (b) A low-speed vehicle shall be equipped with headlamps, stop lamps, turn signal lamps, tail lamps, reflex reflectors, parking brakes, rearview mirrors, windshields, windshield wipers, speedometer, seat belts, and a vehicle identification number.
- (c) A low-speed vehicle shall be registered and insured with the North Carolina Department of Transportation in accordance with G.S. 20-50 and G.S. 20-30.
- (d) The North Carolina Department of Transportation may prohibit the operation of low-speed vehicles on any road or highway if it determines that the prohibition is necessary in the interest of safety.
- (e) Low-speed vehicles must comply with the safety standards in 49 C.F.R. § 571.500.

(Ord. No. 17-1064 , 9-12-2017)

Sec. 16-77. Permit required.

- (a) No golf cart may be driven within the town without a permit being acquired from town hall and attached to the left, driver's front portion of the golf cart.
- (b) The Town Manager or his designee is hereby authorized to issue a permit to all appropriate applicants, one per golf cart to be operated. When issuing this permit, the applicant shall be required to sign a statement certifying he has read the provisions of the town's ordinance on golf cart usage as set forth in sections 16-75 and 16-76. The permit shall be in such form as the town may deem practicable for ease of visibility.

(Ord. No. 17-1064 , 9-12-2017)

Sec. 16-78. Penalty.

- (a) Any person violating the provisions of section 16-78 shall be subject to a civil penalty punishable by a fine issued in accordance with the town's annually adopted rates and fees schedule to be recovered by the town in a civil action in the nature of debt if the offender does not pay the penalty within 15 days after having been cited for violation of the ordinance. In accordance with G.S. 160A-175(b), a violation of the section enumerated herein shall not be subject to the penalty provisions of G.S. 14-4 and shall not be considered a breach of the penal laws of the state.
- (b) A violation of any remaining section of this chapter is a misdemeanor punishable in accordance with the provisions of G.S. 14-4. The fine for such violation shall not exceed \$500.00.
- (c) A violation of any remaining section of this chapter shall subject the offender to a civil penalty punishable by a fine issued in accordance with the town's annually adopted rates and fees schedule. If any person fails to pay a civil penalty within 15 days after being cited for a violation, the town may seek to recover the penalty in a civil action in the nature of debt.
- (d) The provisions of this chapter may be enforced by an appropriate equitable remedy issuing from a court of competent jurisdiction.
- (e) Each day's continuing violation of any provisions of this chapter shall be a separate and distinct offense

(Ord. No. 17-1064 , 9-12-2017)

Secs. 16-79—16-95. Reserved.