

CAROLINA BEACH

Town Council Regular Meeting

Tuesday, March 12, 2024 – 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 9, 2024, to consider a text amendment to Chapter 40 Art. III. Zoning District Regulations, Art. XIV. Nonconforming situations, and Art. XVIII. Definitions to amend maximum height standards and maximum lot coverage. Applicant: North Pier Holdings, LLC
- [2.](#) Set a public hearing for April 9, 2024, to consider a Zoning Map Amendment to consider a request to rezone 204 Harper Avenue from Mixed Use (MX) to Central Business District (CBD). Applicant: STLBC, LLC
- [3.](#) Set Public Hearing for April 9, 2024 to Receive Public Input on the 2024/2025 Budget
- [4.](#) Set a public hearing for April 9, 2024, to consider a text amendment to Chapter 40 Art. III. Zoning District Regulations, Art. V. Off-street Parking and Loading Requirements; Parking, and Art. IX. Development Standards for Particular Uses to amend standards for Wine and Beer Shops. Applicant: Neapolitan Enterprises, Inc.
- [5.](#) Approve Kure Beach & NC Aquarium Sewer Rates
- [6.](#) Approve Contract for Auditing Service for period ending 6/30/24
- [7.](#) Budget Amendments/Transfers
- [8.](#) 2024 Steve Haydu Low Tide Run Raffle Donation Request
- [9.](#) Consider Retaining Legal Counsel for Any Potential Claims Regarding PFAS
- [10.](#) Approval of Council Meeting Minutes

SPECIAL PRESENTATIONS

[11.](#) Events Update by Tim Murphy

[12.](#) 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

[13.](#) Public Hearing Regarding Nonprofit General Fund Contributions

[14.](#) Text Amendment to Chapter 40 Art. V. Off-street Parking and Loading Requirements; Parking to amend Church parking. Applicant: St. Paul's United Methodist Church

ITEMS OF BUSINESS

[15.](#) Text Amendment to Chapter 34 – Streets, Sidewalks and Rights-of-Way, Article III. Obstructions to amend sidewalk café encroachment allowances. Applicant: Silver Dollar

[16.](#) Committee Appointment – Bike/Ped Committee

COUNCIL COMMENTS

ADJOURNMENT



AGENDA ITEM COVERSHEET

PREPARED BY: Gloria Abbotts, Sr Planner

DEPARTMENT: Planning

MEETING: Town Council March 12, 2024

SUBJECT: Set a public hearing for April 9, 2024, to consider a text amendment to Chapter 40 Art. III. Zoning District Regulations, Art. XIV. Nonconforming situations, and Art. XVIII. Definitions to amend maximum height standards and maximum lot coverage.

Applicant: North Pier Holdings, LLC

BACKGROUND:

ACTION REQUESTED:

Adopt the consent agenda.

RECOMMENDED MOTION:



AGENDA ITEM COVERSHEET

PREPARED BY: Jeremy Hardison, Planning & Development Director

DEPARTMENT: Planning

MEETING: Town Council March 12, 2024

SUBJECT: Set a public hearing for April 9, 2024, to consider a **Zoning Map Amendment** to consider a request to rezone 204 Harper Avenue from Mixed Use (MX) to Central Business District (CBD).

Applicant: STLBC, LLC

BACKGROUND:

ACTION REQUESTED:

Adopt the consent agenda.

RECOMMENDED MOTION:



AGENDA ITEM COVERSHEET

PREPARED BY: Kim Ward, Town Clerk

DEPARTMENT: Clerk

MEETING: Town Council Meeting 3/12/2024

SUBJECT: Set Public Hearing for April 9, 2024 to Receive Public Input on the 2024/2025 Budget

BACKGROUND:

Set a Public Hearing for April 9, 2024 to receive input from the public on the FY24/25 budget.

ACTION REQUESTED:

Approve the consent agenda.

RECOMMENDED MOTION:

Approve the consent agenda.



AGENDA ITEM COVERSHEET

PREPARED BY: Gloria Abbotts, Sr Planner

DEPARTMENT: Planning

MEETING: Town Council March 12, 2024

SUBJECT: Set a public hearing for April 9, 2024, to consider a text amendment to Chapter 40 Art. III. Zoning District Regulations, Art. V. Off-street Parking and Loading Requirements; Parking, and Art. IX. Development Standards for Particular Uses to amend standards for Wine and Beer Shops.

Applicant: Neapolitan Enterprises, Inc.

BACKGROUND:

ACTION REQUESTED:

Adopt the consent agenda.

RECOMMENDED MOTION:



AGENDA ITEM COVERSHEET

PREPARED BY: Debbie Hall, Finance Director

DEPARTMENT: Finance

MEETING: Town Council – 3/12/2024

SUBJECT: Approve Kure Beach & NC Aquarium Sewer Rates

BACKGROUND:

The Carolina and Kure Beach Sewer Authority met on February 23, 2024, and accepted the proposed sewer rates. Based on the new rates, Kure Beach owes an additional \$28,836.26 and NC Aquarium owes an additional \$224.64 for the period July 1, 2023 through January 31, 2024.

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

\$11,703.43 – Fixed Rate

\$ 1,815.78 – Capital Recovery Rate

\$ 1.9777 – Variable Rate

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

\$ 537.91 – Fixed Rate

ACTION REQUESTED:

Approve the new sewer rates for Kure Beach and NC Aquarium at Fort Fisher which are retroactive to July 1, 2023.

KURE BEACH

RATE COMPARISON

Rate Type	Current Rate	New Rate	Monthly Increase/Decrease
Fixed Rate	11,432.08	11,703.43	271.35
Capital Recovery Debt	1,819.25	1,815.78	(3.47)
Variable Rate	8,890.63	12,155.66	3,265.03 *
Per 1000 gallon rate	1.2934	1.9777	0.6842

Rate Type	New Rate	New Rate	Annual Increase/Decrease
Fixed Rate	137,184.98	140,441.12	3,256.14
Capital Recovery Debt	21,830.97	21,789.36	(41.60)
Variable Rate	106,687.55	145,867.94	39,180.39 **
Total Estimated Annual Increase/Decrease			42,394.93

*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 7/1/22 TO 6/30/23

EMPLOYEE	CURRENT SALARY	W/S EXP ALLOCATION SALARY	W/S EXP ALLOCATION FICA	W/S EXP ALLOCATION RETIREMENT	W/S EXP ALLOCATION GROUP INSURANCE	W/S EXP ALLOCATION TOTAL COMPENSTATION
Utility Director	98,317.06	98,317.06	7,521.26	11,896.36	8,053.01	125,787.69
Utility Billing Supervisor (1/3)	53,111.26	17,703.75	1,354.34	2,142.15	2,684.34	23,884.58
PW Admin for A/P (1/2)	54,414.50	27,207.25	2,081.35	3,292.08	4,026.51	36,607.19
Town Manager (1/3)	148,401.58	49,467.19	3,784.24	5,985.53	2,684.34	61,921.30
Finance Director (1/3)	122,983.94	40,994.65	3,136.09	4,960.35	2,684.34	51,775.43
HR Director (1/3)	99,448.84	33,149.61	2,535.95	4,011.10	2,684.34	42,381.00
Town Clerk (1/3)	99,068.08	33,022.69	2,526.24	3,995.75	2,684.34	42,229.01
		299,862.21	22,939.46	36,283.33	25,501.20	384,586.19

Applied Cost reported on page 1

Insurance Breakdown	Monthly	Annual
Medical	597.16	7,165.92
Insurance Broker Fee	16.50	198.00
Dental	33.22	398.64
STD	13.50	162.00
Life/AD&D (Avg Cost)	18.35	128.45
Total		8,053.01

Item 5.

WASTEWATER TREATMENT RATE DETERMINATION for KURE BEACH
FY 2023-2024 Rate Structure

FLOW PERIOD 7/1/22 TO 6/30/23

ADMINISTRATION TOTALS	TREAT %	APPLIED COSTS	FIXED COSTS	VARIABLE COSTS		TOTAL	DEPRECIATED CAPITAL	FIXED %
SALARIES	15%	\$ 299,862.21	\$ 44,979.33	\$ -	\$ -	\$ 44,979.33		100%
FICA	15%	\$ 22,939.46	\$ 3,440.92	\$ -	\$ -	\$ 3,440.92		100%
GROUP INSURANCE	15%	\$ 25,501.20	\$ 3,825.18	\$ -	\$ -	\$ 3,825.18		100%
RETIREMENT	15%	\$ 36,283.33	\$ 5,442.50	\$ -	\$ -	\$ 5,442.50		100%
TRAVEL/TRAINING	15%	\$ 1,182.79	\$ 177.42	\$ -	\$ -	\$ 177.42		100%
M&R EQUIP	5%	\$ -	\$ -	\$ -	\$ -	\$ -		50%
M&R Software	5%	\$ -	\$ -	\$ -	\$ -	\$ -		50%
PROFESSIONAL SERVICES	5%	\$ 16,000.00	\$ 400.00	\$ 400.00	\$ -	\$ 800.00		50%
INSURANCE, BONDS	18.13%	\$ -	\$ -	\$ -	\$ -	\$ -		100%
CAP PROJECTS EQUIP	5%	\$ -	\$ -	\$ -	\$ -	\$ -		50%
ADMINISTRATION TOTALS		\$ 401,768.98	\$ 58,265.35	\$ 400.00	\$ -	\$ 58,665.35		
CAPITAL RECOVERY DEBT (w/beginning year)								
Notes Pymt- WWTP UPGRADE REVENUE BONDS 25 YR ('16)	100%	\$ 89,817.98	\$ 89,817.98	\$ -	\$ -	\$ 89,817.98	\$ 1,303,676	100%
Total Capital Recovery Debt		\$ 89,817.98	\$ -	\$ -	\$ -	\$ -	\$ -	

**WASTEWATER TREATMENT RATE DETERMINATION for KURE BEACH
FY 2023-2024 Rate Structure**

FLOW PERIOD 7/1/22 TO 6/30/23

TREATMENT OPERATIONS	FIXED COSTS	VARIBALE COSTS	TOTAL	FIXED %	VAR %
SALARIES	313,374.42	-	313,374.42	100.00%	0%
OVERTIME	10,303.35	-	10,303.35	100.00%	0%
FICA TAXES	23,932.91	-	23,932.91	100.00%	0%
GROUP INS	41,651.82	-	41,651.82	100.00%	0%
RETIREMENT	54,090.70	-	54,090.70	100.00%	0%
401K Match	9,609.71	-	9,609.71	100.00%	0%
UNIFORMS	1,623.68	-	1,623.68	100.00%	0%
WORKMANS COMP	6,254.00	-	6,254.00	100.00%	0%
UNEMPLOYMENT	-	-	-	100.00%	0%
PHONES/CELLPHONES/DATA	4,942.50	-	4,942.50	100.00%	0%
ELECTRIC	-	139,450.76	139,450.76	0%	100%
TRAVEL	1,325.00	-	1,325.00	100%	0%
M&R BUILDINGS	3,080.49	-	3,080.49	100%	0%
M&R EQUIPMENT	17,849.16	17,849.16	35,698.31	50%	50%
M&R GROUND	11,806.70	11,806.70	23,613.39	50%	50%
M&R COMPUTERS	643.20	643.20	1,286.40	50%	50%
MAINTENANCE FLEET/CAPITAL OUTLAY					
a). OPERATIONAL EXPENSE FOR WWTP (813)	4,081.69	4,081.69	8,163.37	50%	50%
b). CAPITAL OUTLAY (PROJECT FUND)	-	-	-	50%	50%
CHEMICALS & LAB FEES	-	178,325.18	178,325.18	0%	100%
SUPPLIES	1,993.19	1,993.19	3,986.38	50%	50%
SMALL TOOLS	667.96	667.96	1,335.92	50%	50%
CONTRACT SERVICES	-	339,606.73	339,606.73	0%	100%
PROFESSIONAL SERVICES	-	16,725.02	16,725.02	0%	100%
PLANT RENOVATION	67,276.11		67,276.11	100%	0%
RENTAL OF PROPERTY	7,000.00	-	7,000.00	100%	0%
LIABILITY INSURANCE	20,842.00	-	20,842.00	100%	0%
DUES & SUBSCRIPTIONS	99.99	-	99.99	100%	0%
PERMITS & FEES	20,050.00	-	20,050.00	100%	0%
PPE & SAFETY EQUIPMENT	4,313.44	-	4,313.44	100%	0%
CAPITAL PROJECTS EQUIP	-	-	-	50%	50%
TOTAL OPERATIONS COSTS (Page 2)	626,812.01	711,149.58	1,337,961.58		
TOTAL ADMINSTRATIVE COSTS (Page 1)	58,265.35	400.00	58,665.35		
TOTAL APPLIED COSTS	685,077.35	711,549.58	1,396,626.93		

**WASTEWATER TREATMENT RATE DETERMINATION for KURE BEACH
FY 2023-2024 Rate Structure**

Item 5.

FLOW PERIOD 7/1/22 TO 6/30/23

Rate Calculation and Summary

Monthly Fixed Cost

Actual Sewerage Flows:

Annual Flow from Carolina Beach	286,034,500
Annual Flow from Kure Beach	73,757,500
Total Flow at WWTP	359,792,000
(a) Average Annual Flow by Kure Beach	20.500%

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)	685,077.35
(d) Fixed Capital Recovery Debt Costs from (page 1)	89,817.98

	Annual	Monthly
Fixed Rate for Kure Beach Fixed Operations Costs (c x a)	\$ 140,441.12	\$ 11,703.43
Fixed Rate for Kure Beach Capital Recovery Debt Costs (d x b)	\$ 21,789.36	\$ 1,815.78
Total Fixed Rate for Kure Beach (1)	\$ 162,230.49	\$ 13,519.21

Gallonge Rate from Variable Costs

(e) Total Variable Costs from (page 2)	\$ 711,549.58
(f) Total Sewage Flow for the period	359,792,000
(g) Variable Costs per gallon (e ÷ f)	0.0019776693
(h) Total Sewage Flow from Kure Beach	73,757,500

	Annual	Monthly
Total Annual gallonge costs to Kure Beach based on actual flows for period (g x h) (2)	\$ 145,867.94	\$ 12,155.66
Variable Rate per 1000 gallons for Kure Beach	\$ 1.9777	

	Annual	Monthly
Estimated Treatment Costs for Kure Beach (1 + 2)	\$ 308,098.43	\$ 25,674.87

Wastewater Treated				
FLOW PERIOD 7/1/22 TO 6/30/23				
Month	Carolina Beach Flow	Kure Beach Flow	Total Flow	KB's Mthly % of Total Flow
Jul-22	40,054,500	10,328,500	50,383,000	20%
Aug-22	28,532,500	7,357,500	35,890,000	21%
Sep-22	24,849,300	6,407,700	31,257,000	21%
Oct-22	21,620,000	5,575,000	27,195,000	21%
Nov-22	18,090,200	4,664,800	22,755,000	21%
Dec-22	18,056,800	4,656,200	22,713,000	21%
Jan-23	18,874,100	4,866,900	23,741,000	20%
Feb-23	20,441,000	5,271,000	25,712,000	21%
Mar-23	21,320,300	5,497,700	26,818,000	21%
Apr-23	24,982,100	6,441,900	31,424,000	20%
May-23	22,594,700	5,826,300	28,421,000	20%
Jun-23	26,619,000	6,864,000	33,483,000	20%
	286,034,500	73,757,500	359,792,000	21%

PRIOR YEAR FLOW				
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%
Aug-21	49,362,300	15,206,700	64,569,000	24%
Sep-21	31,694,300	10,235,700	41,930,000	24%
Oct-21	25,635,200	8,227,800	33,863,000	24%
Nov-21	20,887,300	3,333,700	24,221,000	14%
Dec-21	19,995,900	2,344,100	22,340,000	10%
Jan-22	18,864,600	4,864,400	23,729,000	20%
Feb-22	14,520,700	3,744,300	18,265,000	20%
Mar-22	18,262,700	4,709,300	22,972,000	21%
Apr-22	22,950,900	5,918,100	28,869,000	20%
May-22	22,298,200	5,749,800	28,048,000	20%
Jun-22	21,982,500	5,668,500	27,651,000	21%
	301,528,400	82,483,600	384,012,000	21%

Variance between FY21/22 and FY22/23

(15,493,900)

(8,726,100)

(24,220,000)

Kure Beach Rates and Fees
July 2023-2024
Based On Audited Numbers

Month	Monthly Usage	Rate		Actual Rate	Difference In		Fixed Operation		Difference In		Capital Recovery		Difference In		Total Difference for Month
		Paid	1.2934395		Gallon Cost	Rates	Cost Paid	Actual Rate	Rates	Cost Paid	Actual Rate	Rates			
Jul-23	8,005,700	1.2934395	1.9777	1.9777	-0.684261	5,477.98	11,432.08	11,703.43	271.35	1,819.25	1,815.78	-3.47	5,745.87		
Aug-23	8,350,300	1.2934395	1.9777	1.9777	-0.684261	5,713.78	11,432.08	11,703.43	271.35	1,819.25	1,815.78	-3.47	5,981.66		
Sep-23	7,928,800	1.2934395	1.9777	1.9777	-0.684261	5,425.36	11,432.08	11,703.43	271.35	1,819.25	1,815.78	-3.47	5,693.25		
Oct-23	4,634,000	1.2934395	1.9777	1.9777	-0.684261	3,170.86	11,432.08	11,703.43	271.35	1,819.25	1,815.78	-3.47	3,438.74		
Nov-23	3,337,000	1.2934395	1.9777	1.9777	-0.684261	2,283.38	11,432.08	11,703.43	271.35	1,819.25	1,815.78	-3.47	2,551.26		
Dec-23	3,898,000	1.293439	1.9777	1.9777	-0.684261	2,667.25	11,432.08	11,703.43	271.35	1,819.25	1,815.78	-3.47	2,935.13		
Jan-24	3,248,000	1.293439	1.9777	1.9777	-0.684261	2,222.48	11,432.08	11,703.43	271.35	1,819.25	1,815.78	-3.47	2,490.36		
Feb-24					0	0			0			0	0		
Mar-24	0					0			0			0	0		
Apr-24					0	0			0			0	0		
May-24					0	0.00			0.00			0.00	0.00		
Jun-24					0	0.00			0.00			0.00	0.00		
Totals	39,401,800					26,961.10			1,899.44			-24.28	28,836.26		

Total Due from Kure Beach Jul 2023 Through Jan 2024 \$ 28,836.26

NC AQUARIUM at FORT FISHER RATE COMPARISON

Rate Type	Current Rate	New Rate	Monthly Increase/Decrease
Fixed Rate	443.35	475.56	32.21
Capital Recovery	62.47	62.35	(0.12)
Totals	505.82	537.91	32.09

Rate Type	New Rate	New Rate	Annual Increase/Decrease
Fixed Rate	5,320.21	5,706.69	386.48
Capital Recovery	749.61	748.18	(1.43)
Totals	6,069.82	6,454.88	385.06

**ADMINISTRATIVE COMPENSATION CHARGABLE TO W/S OPERATIONS
NC AQUARIUM AT FORT FISHER**

PERIOD 7/1/22 TO 6/30/23

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	98,317.06	98,317.06	7,521.26	7.65%	11,896.36	12.10%	8,053.01		125,787.69
Utility Billing Supervisor (1/3)	53,111.26	17,703.75	1,354.34		2,142.15		2,684.34		23,884.58
PW Admin for A/P (1/2)	54,414.50	27,207.25	2,081.35		3,292.08		4,026.51		36,607.19
Town Manager (1/3)	148,401.58	49,467.19	3,784.24		5,985.53		2,684.34		61,921.30
Finance Director (1/3)	122,983.94	40,994.65	3,136.09		4,960.35		2,684.34		51,775.43
HR Director (1/3)	99,448.84	33,149.61	2,535.95		4,011.10		2,684.34		42,381.00
Town Clerk (1/3)	99,068.08	33,022.69	2,526.24		3,995.75		2,684.34		42,229.01
		299,862.21	22,939.46		36,283.33		25,501.20		384,586.19

Applied Cost reported on page 1

Insurance Breakdown	Monthly	Annual
Medical	597.16	7,165.92
Insurance Broker Fee	16.50	198.00
Dental	33.22	398.64
STD	13.50	162.00
Life/AD&D (Avg Cost)	18.35	128.45
Total		8,053.01

Item 5.

**WASTEWATER TREATMENT RATE DETERMINATION for NC AQUARIUM
FY 2023-2024 Rate Structure**

FLOW PERIOD 7/1/22 TO 6/30/23

ADMINISTRATION TOTALS	TREAT %	APPLIED COSTS			FIXED COSTS	VARIABLE COSTS		TOTAL	DEPRECIATED CAPITAL	FIXED %
SALARIES	15%	\$ 299,862.21	\$	44,979.33	\$	-	\$	44,979.33		100%
FICA	15%	\$ 22,939.46	\$	3,440.92	\$	-	\$	3,440.92		100%
GROUP INSURANCE	15%	\$ 25,501.20	\$	3,825.18	\$	-	\$	3,825.18		100%
RETIREMENT	15%	\$ 36,283.33	\$	5,442.50	\$	-	\$	5,442.50		100%
TRAVEL/TRAINING	15%	\$ 1,182.79	\$	177.42	\$	-	\$	177.42		100%
M&R EQUIP	5%	\$ -	\$	-	\$	-	\$	-		50%
M&R Software	5%	\$ -	\$	-	\$	-	\$	-		50%
PROFESSIONAL SERVICES	5%	\$ 16,000.00	\$	400.00	\$	400.00	\$	800.00		50%
INSURANCE, BONDS	18.13%	\$ -	\$	-	\$	-	\$	-		100%
CAP PROJECTS EQUIP	5%	\$ -	\$	-	\$	-	\$	-		50%
ADMINISTRATION TOTALS		\$ 401,768.98	\$	58,265.35	\$	400.00	\$	58,665.35		
CAPITAL RECOVERY DEBT (w/beginning year)										
Notes Pymt- WWTP UPGRADE REVENUE BONDS 25 YR ('16)	100%	\$ 89,817.98	\$	89,817.98	\$	-	\$	89,817.98	\$	1,303,676
Total Capital Recovery Debt			\$	89,817.98	\$	-	\$	-		

**WASTEWATER TREATMENT RATE DETERMINATION for NC AQUARIUM
FY 2023-2024 Rate Structure**

FLOW PERIOD 7/1/22 TO 6/30/23

TREATMENT OPERATIONS	FIXED COSTS	VARIBALE COSTS	TOTAL	FIXED %	VAR %
SALARIES	313,374.42	-	313,374.42	100.00%	0%
OVERTIME	10,303.35	-	10,303.35	100.00%	0%
FICA TAXES	23,932.91	-	23,932.91	100.00%	0%
GROUP INS	41,651.82	-	41,651.82	100.00%	0%
RETIREMENT	54,090.70	-	54,090.70	100.00%	0%
401K Match	9,609.71	-	9,609.71	100.00%	0%
UNIFORMS	1,623.68	-	1,623.68	100.00%	0%
WORKMANS COMP	6,254.00	-	6,254.00	100.00%	0%
UNEMPLOYMENT	-	-	-	100.00%	0%
PHONES/CELLPHONES/DATA	4,942.50	-	4,942.50	100.00%	0%
ELECTRIC	-	139,450.76	139,450.76	0%	100%
TRAVEL	1,325.00	-	1,325.00	100%	0%
M&R BUILDINGS	3,080.49	-	3,080.49	100%	0%
M&R EQUIPMENT	17,849.16	17,849.16	35,698.31	50%	50%
M&R GROUND	11,806.70	11,806.70	23,613.39	50%	50%
M&R COMPUTERS	643.20	643.20	1,286.40	50%	50%
MAINTENANCE FLEET/CAPITAL OUTLAY					
a). OPERATIONAL EXPENSE FOR WWTP (813)	4,081.69	4,081.69	8,163.37	50%	50%
b). CAPITAL OUTLAY (PROJECT FUND)	-	-	-	50%	50%
CHEMICALS & LAB FEES	-	178,325.18	178,325.18	0%	100%
SUPPLIES	1,993.19	1,993.19	3,986.38	50%	50%
SMALL TOOLS	667.96	667.96	1,335.92	50%	50%
CONTRACT SERVICES	-	339,606.73	339,606.73	0%	100%
PROFESSIONAL SERVICES	-	16,725.02	16,725.02	0%	100%
PLANT RENOVATION	67,276.11	-	67,276.11	100%	0%
RENTAL OF PROPERTY	7,000.00	-	7,000.00	100%	0%
LIABILITY INSURANCE	20,842.00	-	20,842.00	100%	0%
DUES & SUBSCRIPTIONS	99.99	-	99.99	100%	0%
PERMITS & FEES	20,050.00	-	20,050.00	100%	0%
PPE & SAFETY EQUIPMENT	4,313.44	-	4,313.44	100%	0%
CAPITAL PROJECTS EQUIP	-	-	-	50%	50%
TOTAL OPERATIONS COSTS (Page 2)	626,812.01	711,149.58	1,337,961.58		
TOTAL ADMINSTRATIVE COSTS (Page 1)	58,265.35	400.00	58,665.35		
TOTAL APPLIED COSTS	685,077.35	711,549.58	1,396,626.93		

**WASTEWATER TREATMENT RATE DETERMINATION for NC AQUARIUM at FORT FISHER
FY 2023-2024 Rate Structure**

Item 5.

FLOW PERIOD 7/1/22 TO 6/30/23

PAGE 3

Rate Calculation and Summary

Monthly Fixed Cost

Actual Sewerage Flows:

Annual Flow from Carolina Beach	286,034,500	
Annual Flow from Kure Beach (1)	73,757,500	
Projected Annual Flow from NC Aquarium	7,300,000	(Based on 80% of allocated flow)
Total Flow at WWTP (2)	359,792,000	
Average Annual Flow by Kure Beach (1 ÷ 2)	20.500%	

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	685,077.35
Fixed Capital Recovery Costs from page 1	89,817.98

	Annual	Monthly
Fixed Operations Costs	\$ 685,077.35	
Fixed % Rate for Fixed Operations Costs	<u>0.8330%</u>	
Annual Fixed Rate for NC Aquarium Fixed Operations Cost	\$ 5,706.69	\$ 475.56
Fixed Capital Recovery Costs	\$ 89,817.98	
Fixed % Rate for Capital Recovery Costs	<u>0.8330%</u>	
Annual Fixed Rate for NC Aquarium Capital Recovery Costs	\$ 748.18	\$ 62.35
Total Annual Fixed Operations & Capital Recovery Costs for NC Aquarium	\$ <u>6,454.88</u>	\$ <u>537.91</u>

Gallongage Rate from Variable Costs - Not Applicable

	Annual	Monthly
Total Fixed Rate cost for NC Aquarium for Wastewater Treatment	\$ <u>6,454.88</u>	\$ <u>537.91</u>

Wastewater Treated				
FLOW PERIOD 7/1/22 TO 6/30/23				
Month	Carolina Beach Flow	Kure Beach Flow	Total Flow	KB's Mthly % of Total Flow
Jul-22	40,054,500	10,328,500	50,383,000	20%
Aug-22	28,532,500	7,357,500	35,890,000	21%
Sep-22	24,849,300	6,407,700	31,257,000	21%
Oct-22	21,620,000	5,575,000	27,195,000	21%
Nov-22	18,090,200	4,664,800	22,755,000	21%
Dec-22	18,056,800	4,656,200	22,713,000	21%
Jan-23	18,874,100	4,866,900	23,741,000	20%
Feb-23	20,441,000	5,271,000	25,712,000	21%
Mar-23	21,320,300	5,497,700	26,818,000	21%
Apr-23	24,982,100	6,441,900	31,424,000	20%
May-23	22,594,700	5,826,300	28,421,000	20%
Jun-23	26,619,000	6,864,000	33,483,000	20%
	286,034,500	73,757,500	359,792,000	21%

PRIOR YEAR FLOW				
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%
Aug-21	49,362,300	15,206,700	64,569,000	24%
Sep-21	31,694,300	10,235,700	41,930,000	24%
Oct-21	25,635,200	8,227,800	33,863,000	24%
Nov-21	20,887,300	3,333,700	24,221,000	14%
Dec-21	19,995,900	2,344,100	22,340,000	10%
Jan-22	18,864,600	4,864,400	23,729,000	20%
Feb-22	14,520,700	3,744,300	18,265,000	20%
Mar-22	18,262,700	4,709,300	22,972,000	21%
Apr-22	22,950,900	5,918,100	28,869,000	20%
May-22	22,298,200	5,749,800	28,048,000	20%
Jun-22	21,982,500	5,668,500	27,651,000	21%
	301,528,400	82,483,600	384,012,000	21%

Variance between FY21/22 and FY22/23 (15,493,900) (8,726,100) (24,220,000)

NC Aquarium
7/1/2023-6/30/2024
Based On Audited Numbers

<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	2023	No Data	505.82	537.91	32.09
August	2023	No Data	505.82	537.91	32.09
September	2023	No Data	505.82	537.91	32.09
October	2023	No Data	505.82	537.91	32.09
November	2023	No Data	505.82	537.91	32.09
December	2023	No Data	505.82	537.91	32.09
January	2024	No Data	505.82	537.91	32.09
February					0.00
March					0.00
April					0.00
May					0.00
June					0.00
Total Due for 2023/2024		0			224.64

Total Due from Aquarium

\$ 224.64



AGENDA ITEM COVERSHEET

PREPARED BY: Debbie Hall, Finance Director

DEPARTMENT: Finance

MEETING: Town Council – 3/14/24

SUBJECT: Approve Contract for Auditing Service for period ending 6/30/24

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, 2024:

- Audit Services -----\$ 29,000
- Writing Financial Statements -----\$ 7,000
- Each Single Audit Major Programs -----\$ 2,000

ACTION REQUESTD:

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

ATTACHMENTS:

Audit Engagement Letter FY24
Audit Contract FY24



February 22, 2024

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 ending June 30, 2024.

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 ending June 30, 2024. 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:

1501 Highwoods Blvd., Ste. 300 (27410)
P.O. Box 19608 | Greensboro, NC 27419
P: 336-294-4494 • F: 336-294-4495

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 GAAP, 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 objective also includes reporting on –

- Internal control over financial reporting and compliance with the 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*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

Auditor’s Responsibilities for the Audit of the Combined Financial Statements and Single Audit

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; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with Uniform Guidance, 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 or on major programs. 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. We will include such matters in the reports required for a Single Audit. 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*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

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, *Government Auditing Standards*, and the Uniform Guidance.

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*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of Town of Carolina Beach, North Carolina’s major programs. For federal programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on Town of Carolina Beach, North Carolina’s compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Other Services

We will also assist in preparing the financial statements, schedule of expenditures of federal awards, related notes, supplemental schedules, and perform a conversion from cash basis to accrual basis of accounting adjustments of Town of Carolina Beach, North Carolina in conformity with accounting principles generally accepted in the United States of America and the Uniform Guidance 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, schedule of expenditures of federal awards, related notes, supplemental schedules, and performance of cash basis to accrual basis accounting adjustments 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 Combined Financial Statements and Single Audit

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, including internal controls over federal awards, 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 the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying

information in conformity with accounting principles generally accepted in the United States of America; and for compliance with applicable laws and regulations (including federal statutes), rules, and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are also responsible for making drafts of financial statements, schedule of expenditures of federal awards, 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) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance; (3) additional information that we may request for the purpose of the audit; and (4) 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; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

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. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review at the start of the audit.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received, and COVID-19-related concepts, such as lost revenues, if applicable) in conformity with the Uniform Guidance. You agree to include our report on the schedule

of expenditures of federal awards in any document that contains, and indicates that we have reported on, the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards 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 schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (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 schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. 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 GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (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, schedule of expenditures of federal awards, supplemental schedules, related notes, 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, the schedule of expenditures of federal awards, and related notes and that you have reviewed and approved the financial statements, the schedule of expenditures of federal awards, 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.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditor's reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditor's reports or nine months after the end of the audit period.

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.

Our fees for these services will be at our standard hourly rate plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses will not exceed \$42,000 for the year ending June 30, 2024. However, for each major program that a single audit is required, there will be an additional \$2,000 per program. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of personnel assigned to your audit. Our invoices for these fees will be rendered throughout the engagement as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report(s). You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstance will not be encountered during the engagement. If significant additional time is necessary, we will keep you informed of any problems we encounter and our fees will be adjusted accordingly

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

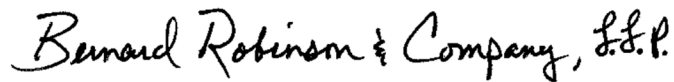
We will issue a written report upon completion of our Single Audit. Our report will be addressed to the Honorable Mayor and Members of the Town Council of Town of Carolina Beach, North Carolina. Circumstances may arise in which our report may differ from its expected form and content based on the results 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.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will state that (1) 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 entity's internal control or on compliance, and (2) the report is an integral part of an

audit performed in accordance with *Government Auditing Standards* in considering the entity’s internal control and compliance. The Uniform Guidance report on internal control over compliance will state that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

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: _____



Report on the Firm's System of Quality Control

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, 2023. 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 on 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 and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of 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 on in conformity with the requirements of applicable 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 and compliance with the firm's system of quality control 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 plans; and examinations of service organizations (SOC 2 engagements).

As 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, 2023, 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*.

Brown, Edwards & Company, L.L.P.

CERTIFIED PUBLIC ACCOUNTANTS

Roanoke, Virginia
November 30, 2023

The	Governing Board Town Council
of	Primary Government Unit 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 06/30/2024	Date Audit Will Be Submitted to LGC 10/31/2024
-----	----------------------------------	---

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 on or 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. If matters identified during the audit were required to be reported as described in AU-C §260.12-.14 and were communicated in a method other than an AU-C §260 letter, the written documentation must be submitted.

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.

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/submitting-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 Unit	Town of Carolina Beach
Audit Fee (financial and compliance if applicable)	\$ 29000
Fee per Major Program (if not included above)	\$ 2000
Additional Fees Not Included Above (if applicable):	
Financial Statement Preparation (incl. notes and RSI)	\$ 7000
All Other Non-Attest Services	\$ 0
TOTAL AMOUNT NOT TO EXCEED	\$ 42000

Discretely Presented Component Unit	N/A
Audit Fee (financial and compliance if applicable)	\$
Fee per Major Program (if not included above)	\$
Additional Fees Not Included Above (if applicable):	
Financial Statement Preparation (incl. notes and RSI)	\$
All Other Non-Attest Services	\$
TOTAL AMOUNT NOT TO EXCEED	\$

SIGNATURE PAGE

AUDIT FIRM

Audit Firm* Bernard Robinson & Company LLP	
Authorized Firm Representative (typed or printed)* Victor Blackburn	Signature* 
Date* 02/22/24	Email Address* vblackburn@brccpa.com

GOVERNMENTAL UNIT

Governmental Unit* Town of Carolina Beach	
Date Governing Board Approved Audit Contract* (Enter date in box to right)	
Mayor/Chairperson (typed or printed)*	Signature*
Date	Email Address*

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.

Sum Obligated by This Transaction:	\$ 42000
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* (Enter date in box to right)	
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.

Sum Obligated by this Transaction:	\$
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 – 3/12/2024

SUBJECT: Budget Amendments/Transfers

BACKGROUND:

I have received several budget amendments and/or transfer requests. 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 appropriations.

Appropriations:

Appropriate \$67,500 donation received from the Friends of Carolina Beach Parks and Greenways to account 10-620-074 Parks & Rec Capital Projects over \$10,000 for the skatepark project.

Appropriate \$2,986,668.84 to account 10-396-001 NCLWF Freeman Park Grant (revenue) and to account 10-409-015 GF Debt Service (expense) to pay off the Truist loan for Freeman Park.

Transfers:

Transfer \$17,810 from account 10-620-041 P&R Arts & Activities to account 10-620-074 P&R Capital Projects over \$10,000 for new LED lights for the skate park expansion project.

Transfer \$3,250 from account 10-420-006 Executive Medical Insurance to account 10-420-031 Executive Auto Allowance to cover new Council approved expense.

Transfer \$31,800 from account 10-420-090 Executive Contingency to account 10-420-046 Executive Professional Services to contract with Kimley Horn to engineer and design traffic signal modification for Harper Ave/NLPB, NLPB diagonal parking, Canal Dr temp one-way conversion plan, and Canal Dr/Carl Winner Dr pavement parking plan.

Transfer \$370.25 from account 10-550-039 Marina Misc to account 10-550-033 Marina Supplies to cover line-item shortage.

Transfer \$8,000 from account 10-550-046 Marina Professional services as follows: \$6,500 to account 10-550-033 Marina Supplies; \$1,000 to account 10-550-016 Marina M&O Equipment; \$100 to account 10-550-024 Marina Uniforms and \$400 to account 10-550-011 Marina Communications-Phone/Cell/Data to cover expenses for the remainder of the fiscal year.

Transfer \$6,700 from account 10-491-006 Planning Medical Insurance to account 10-550-006 Marina Medical Insurance and \$6,000 from account 10-491-007 Planning Retirement to account 10-550-007 Marina Retirement to cover cost of benefit.

Transfer \$3,500 from account 10-491-002 Planning Wages to account 10-550-003 Marina Overtime Pay to cover line-item shortage.

BUDGET IMPACT:

Budget will not be impacted by the amendments or transfers.

ACTION REQUESTED:

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

Lynn Barbee
Mayor

Joe Benson
Council Member

Jay Healy
Council Member



Deb LeC Item 7.
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: 2/28/24

Re: Budget Transfers

I am requesting the below budget transfers for the FY 23/24 Parks and Recreation Department budget. If you have any questions regarding the below transfers, please let me know.

Account	Amount	Transfer to Account	Reason
General Fund	\$67,500	10-620-074	The Friends of Carolina Beach Parks and Greenways donated funds for the skatepark project.
10-620-041	\$17,810	10-620-074	Installation of new led lights for skatepark expansion project.

Truist Bank
Governmental Finance
2713-B Forest Hill Road
Wilson, NC 27893

PAYOFF QUOTE

Date: 2/14/2024
Contract Number: 9933000645-00034
Client Name: Town of Carolina Beach
Quoted By: Cheveta Paschal

Quote For Payoff Date of: 2/23/2024

Principal Balance:		\$2,925,000.00
Accrued Interest:	+	\$58,305.00
Prepayment Premium:	+	\$0.00
Outstanding Payments:	+	\$0.00
Project Fund Balance:	-	\$0.00

Total Payoff: \$2,983,305.00

Per Diem: \$186.88

This payoff quote is subject to change and is governed by the original contract terms and conditions.



Memo

Town of Carolina Beach

To: Bruce Oakley
From: Debbie Hall
CC:
Date: 3/12/2024
Re: Budget Transfer

Comments: We need to transfer \$3,250 from account 10-420-006 Executive Medical Insurance to account 10-420-031 Executive Auto Allowance to cover new expense.

Debbie Hall

From: Sheila Nicholson
Sent: Tuesday, February 20, 2024 4:47 PM
To: Debbie Hall
Cc: Bruce Oakley; Ed Parvin
Subject: Budget transfer request-Kimley Horn 2024

Debbie,

We have contracted with Kimley Horn for professional transportation engineering services as follows:

- Harper Ave/NLPB traffic signal modification-\$12,000
- NLPB diagonal parking marking plans-\$7,800
- Canal Dr temp one-way conversion plan-\$5,200
- Canal Dr/Carl Winner Dr pavement parking plan-\$6,800

To cover the cost of the project, please transfer funds as follows:

\$31,800 from 10-420-090 to 10-420-046 (details below):

Please let me know if you have questions or need more details.

Thanks!

Sheila P. Nicholson

Executive Assistant to the Town Manager
Town of Carolina Beach
sheila.nicholson@carolinabeach.org
(910)458-2995

DISCLAIMER:

E-mail correspondence to and from this address may be confidential and/or subject to the North Carolina Public Records Law and may be disclosed to third parties.

Debbie Hall

From: Ed Parvin
Sent: Friday, February 23, 2024 3:37 PM
To: Debbie Hall
Cc: Jarrett Anderson; Larry Denning
Subject: 550 budget transfers

Debbie,

The marina has several line items that need transfers:

- 1. Transfer ~~\$425.72~~ ^{370.25 9/11} from 10-550-039 Miscellaneous to 10-550-033 Supplies
- 2. Transfer \$6,500 from 10-550-046 Professional Services to 10-550-033 Supplies
- 3. Transfer \$1,000 from 10-550-046 Professional Services to 10-550-016 Maintenance and Repair
- 4. Transfer \$100 from 10-550-046 Professional Services to 10-550-024 Uniforms
- 5. Transfer \$400 from 10-550-046 Professional Services to 10-550-011 Communications -Phone/Cell/Data

Please let me know if you have any concerns. Thank you!

V/R,

Ed H. Parvin
Deputy Manager

910 465 2766
ed.parvin@carolinabeach.org



1121 North Lake Park Blvd.
Carolina Beach, NC 28428

www.CarolinaBeach.org

Debbie Hall

From: Ed Parvin
Sent: Thursday, February 29, 2024 2:51 PM
To: Debbie Hall
Cc: Jeremy Hardison
Subject: marina / planning budget transfer

Debbie

I would like to request the following budget transfers to cover overages in the Marina budget. These costs are attributed to the addition of a full-time position in the marina budget (originally budgeted for 2 part-time positions). The additional funds in the 491 budget were a result of the open building inspector position.

- \$3,500 from 10-491-003 to 10-550-003
- \$6,700 from 10-491-006 to 10-550-006
- \$6,000 from 10-491-007 to 10-550-007

V/R,

Ed H. Parvin
Deputy Manager

910 465 2766
ed.parvin@carolinabeach.org



1121 North Lake Park Blvd.
Carolina Beach, NC 28428

www.CarolinaBeach.org



AGENDA ITEM COVERSHEET

PREPARED BY: Sheila Nicholson

DEPARTMENT: Executive

MEETING: Town Council 3/12/2024

SUBJECT: 2024 Steve Haydu Low Tide Run Raffle Donation Request

BACKGROUND:

The 501(c)(3) non-profit organization Steve Haydu St. Patrick’s Low Tide Fund, Inc. is requesting a donation of one (1) 2024 parking pass and one (1) 2024 Freeman Park annual permit from the Town of Carolina Beach. The donation will be used as raffle items to raise money for local New Hanover County residents struggling financially due to a cancer diagnosis.

ACTION REQUESTED:

Please approve or deny request.



Dear Potential Contributor,

My name is Christiana Stroud and I am working on gathering some donations and contributions for this year's run. All contributed items will be raffled off after the run on March 16th, 2024, at the after-party, Kindred Wedding & Events. Any donation or contribution is greatly appreciated as we are a 501 (c)(3) non-profit organization. All donations are tax-deductible.

You can reach me at my direct number, (910) 262-3911, call or text.

This year marks the 20th Annual Steve Haydu St. Patrick's Day Lo Tide Run in Carolina Beach. The event will be on Saturday, March 16th, 2024. All proceeds from registration fees, sponsors, and individual donors are distributed to cancer warriors in financial need. We hope to empower the community to come together to support and honor local cancer warriors through a fun and inspiring 5k and 10k race. Come decked out in your green St. Patrick's Day attire. Thank you for your consideration!

Sincerely,

Christiana Stroud

Parking Pass to Raffle PLEASE!





AGENDA ITEM COVERSHEET

PREPARED BY: Kim Ward, Town Clerk

DEPARTMENT: Clerk

MEETING: Town Council 3/12/2024

SUBJECT: Consider Retaining Legal Counsel for Any Potential Claims Regarding PFAS, should the Need Arise in the Future

BACKGROUND:

Current testing shows there is no PFAS in the waters of the Town. Should testing numbers change in the future, staff would like to have representation retained.

ACTION:

Consider entering into a retainer agreement with Milberg Coleman Bryson Phillips Grossman, LLC (Milberg) for potential claims for injuries and/or property damage arising out of the contamination of water supplies.



AGENDA ITEM COVERSHEET

PREPARED BY: Kim Ward, Town Clerk

DEPARTMENT: Clerk

MEETING: Town Council Meeting 3/12/2024

SUBJECT: Approval of Council Meeting Minutes

BACKGROUND:

Attached are the meeting minutes from February 13 and 27, 2024.

ACTION REQUESTED:

Review and consider approving under the consent agenda.

CAROLINA BEACH

Town Council Regular Meeting

Tuesday, February 13, 2024 - 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 Gayle Tabor of St. Paul’s United Methodist Church and Pledge of Allegiance.

PRESENT

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

ALSO PRESENT

Town Manager Bruce Oakley
Finance Director Debbie Hall
Town Clerk Kim Ward
Town Attorney Noel Fox

ADOPT THE AGENDA

Mayor Barbee said item 10 will be readvertised and back on the agenda at a future meeting due to attorney scheduling conflicts. He said item 3 on the consent agenda will be removed from tonight’s agenda and scheduled for the next Council meeting.

ACTION: Motion to adopt the agenda with the changes mentioned

Motion made by Mayor Barbee

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

Motion passed unanimously

CONSENT AGENDA

1. Set Public Hearing for March 12, 2024, to Hear from Non-Profits Regarding Funding Requests
2. Set a Public Hearing for March 12, 2024, to Consider a Text Amendment to Chapter 40, Article V Off-Street Parking and Loading Requirements; Parking to Amend Church Parking
Applicant: St. Paul’s United Methodist Church
3. ~~Set a Public Hearing for March 12, 2024, to Consider a Text Amendment to Chapter 40, Article III Zoning District Regulations, Article XIV Nonconforming Situations, and Article XVIII Definitions to Amend Maximum Height Standards and Maximum Lot Coverage for the Improvement of Non-Conforming Buildings~~

~~Applicant: North Pier Holdings LLC~~

4. Budget Amendments/Transfers
5. Approval of Council Meeting Minutes

Council Member Benson asked for a future update about the time frame and other details for the sidewalk from Sumter Avenue to Mike Chappell Park.

Mayor Pro Tem LeCompte said she was happy to see the Boardwalk restrooms among the appropriations.

ACTION: With the changes mentioned, motion to adopt the consent agenda

Motion made by Mayor Barbee

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

Motion passed unanimously

SPECIAL PRESENTATIONS

6. Events Update by Tim Murphy

Tim Murphy, Recreation Programs Superintendent/Community Events Coordinator, introduced Alannah Keeler of the Pleasure Island Chamber of Commerce. Ms. Keeler, who is also the President of the Steve Haydu St. Patrick's Lo Tide Run, said the event is celebrating its 20th anniversary this year and has partnered with Kindred and the Carolina Beach Bar Club to do additional fundraising. She said organizers are planning a route that will start and finish in front of Kindred, and they have an application pending with the N.C. Department of Transportation (DOT) to close the turn lane between Charlotte Avenue and Hamlet Avenue for about 45 minutes during the run. They are looking for support from Council.

Mr. Murphy said approval is anticipated, but if the request is denied there is a backup plan. He said the closure would affect the roadway in front of Kate's Pancake House and would not prevent traffic from going southbound.

ACTION: Motion to approve the request and support efforts with DOT to get the turn lane closed for Lo Tide

Motion made by Mayor Pro Tem LeCompte

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

Motion passed unanimously

Mr. Murphy introduced Luis Perez of The Silver Dollar to present information about an application for a special events permit for March 16. Mr. Perez said The Silver Dollar would like to use the space where the Ferris wheel previously stood to expand the Lo Tide Run festivities in a festival-type setting with a stage and music.

Mayor Barbee asked Mr. Perez if they have talked to representatives from Carolina Beach Land Holdings LLC. Mr. Murphy said part of the land is owned by the Town and the rest is owned by private stakeholders who have given written consent for the bar to use the land. He said the Events Committee has recommended that Council approve the special events permit.

Mayor Barbee asked if there will be alcohol. Mr. Murphy said yes, so the area will be roped off. Mr. Perez discussed plans for security.

Council Member Benson asked if there will be additional restroom facilities brought in for the event. Mr. Perez said they are open to ideas and willing to get a few portable toilets if necessary. Mr. Murphy said once there is a better idea of attendance, there will be recommendations about whether additional restroom facilities are needed.

Council Member Healy asked if the other business owners in the area are aware of these plans. Mr. Perez said not really because this proposal came together at the last minute and there aren't plans to sell food in the space. Mayor Pro Tem LeCompte said it would be a courtesy to let them know.

ACTION: Motion to approve the beer garden on the date of the Lo Tide Run as presented in Council Motion made by Mayor Barbee

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

Motion passed unanimously

Mr. Murphy reviewed upcoming events:

- Walk of Fame Induction – March 10 at Lake Park
- Nollie's Street Skate Competition – March 23 at Pelican Lane
- Carolina Beach Market – begins May 18 at Lake Park and continues every Saturday through September 28
- Movies at the Lake – begins May 26 and continues every Sunday through September 1
- Family Night – begins June 13 at Lake Park and continues every Tuesday through August 20
- Boardwalk Bingo – begins May 29 at the Gazebo and continues every Wednesday through August 28
- Fireworks/Music – begins Friday, May 24, and continues every Thursday through the season with the exception of July Fourth (Wednesday, July 3) and Labor Day (Friday, August 30) shows

Council Member Hoffer asked why Family Night is being moved from the Boardwalk Gazebo to Lake Park. Mr. Murphy said staff thought Lake Park might be a better fit, especially with the new playground opening this year. He said smaller acts sometimes found it difficult to compete with the noise of the rides in the Boardwalk area.

Council Member Healy praised the Carolina Beach Bar Club for its fundraising efforts that contribute 100 percent to charity.

Mr. Murphy said he anticipates some filming requests coming next month.

7. Recognize Nancy Busovne for Serving 23 Years with the Pleasure Island Sea Turtle Project

The Pleasure Island Sea Turtle Project volunteer group was formed in 2001. There were about a dozen volunteers at that time. Nancy Busovne is the last of the original members, and she has decided to retire after 23 years with the organization. Council recognized her service, and Mayor Barbee presented her with a key to the city.

8. Presentation and Update from the Parks and Recreation Committee and the Pleasure Island Volleyball Committee

The Town's Parks and Recreation Committee, along with the Pleasure Island Volleyball Committee, requested to give a brief presentation on building two sand volleyball courts in the Town.

Sarah Finn of 508 Raleigh Avenue, representing the Volleyball Committee, discussed the benefits of the sport and the role it has played in the community since the group became active 10 years ago, including attracting many young girls to participate.

Ms. Finn said leagues have previously operated at Lazy Pirate, which removed one volleyball court in 2022 and is currently in the process of closing the second and final one. She said the committee is proposing that the Town investigate building volleyball courts to fill a need in the community.

Ms. Finn proposed the following:

- Option A – two courts on property on Lake Park Boulevard adjacent to Town Hall
- Option B – two courts on property on Cape Fear Boulevard behind the Community Building

Ms. Finn said the budget for two courts is \$35,000, which is a high estimate. She said the committee has funds available with the capacity to raise the remainder through private donations, and the committee would facilitate leagues and maintain the courts and equipment.

Because there are currently no local courts available, Ms. Finn proposed a hybrid option that would allow one court to be constructed as soon as possible on Cape Fear Boulevard using sand available from Lazy Pirate while the Town investigates Option A, which is the ideal location for permanent courts. She said this will allow time for proper site planning.

Mayor Barbee asked what the normal volleyball season is. Ms. Finn said they run eight-week leagues throughout the year.

Council Member Benson asked if there is a recommended option. Ms. Finn said there is nowhere to play now and they don't want to lose players, so they prefer whatever will allow them to start playing as soon as possible.

Mayor Barbee asked how the Town should move forward. Mr. Oakley said the Technical Review Committee (TRC) will need a preliminary plan to consider at the next meeting, then the issue would come back before Council.

Council Member Hoffer said having volleyball on the island is important to him because his daughter has been involved in the past. He said he believes the courts should ultimately be on the Lake Park Boulevard property close to the Recreation Center, and the Cape Fear Boulevard spot is temporary at best because having courts there could disturb neighbors and the property is not big enough for two courts. He said he does not want to still be talking about this in two years because kids grow up fast and all of a sudden the opportunity is gone.

Council Member Healy said there is a time crunch, so he thinks it would be quicker to do something temporary on Cape Fear Boulevard. He said he agrees that the Lake Park Boulevard property is a better long-term solution, but it could take time.

Mayor Barbee recommended that the group start fundraising now. He asked if Council is OK with matching any funds that are raised, and there was consensus to do so. Mr. Oakley recommended putting a cap on the amount. Mayor Barbee said they can use the estimated \$35,000 budget as the target.

Ms. Finn said they appreciate the match offer but might not need it because of existing funds and anticipated private donations. She said they just need a spot more than anything.

Mayor Pro Tem LeCompte said she was happy to see so many young ladies in attendance to show their support, and she thanked them for coming.

9. Manager's Update

Mr. Oakley reviewed the calendar for the FY 24-25 budget:

- Public Hearing for Non-Profit Requests – March 12
- Community Input Public Hearing – April 9
- Budget Workshop – April 23
- Budget Workshop (if needed) – April 30
- Budget Open House – May 7
- Revenue and Expense Projections – May 14
- Budget Message and State of the Town Presentation – May 28
- Budget Adoption – June 11

Mr. Oakley gave an update on various projects:

- Marina: This is in the final stages, and completion is imminent.
- Brandy Myers Playground: Completion is expected in early March.
- Lake dredge and stabilization: Completion is expected in early March, and a combined ribbon cutting for this and the playground is planned for April.
- Pump/pump house: This is in the engineering and drawing phase, and the pump has been ordered.
- Ocean Boulevard sidewalk: Contracts with the construction company have been signed, and mobilization is expected in early March. The project should take about four months, which may spill into peak season but will hopefully be far enough along that it won't cause any disruptions.
- Boardwalk bathroom: The engineering design phase is expected to be completed in March, the project will go out for bid in May, and construction is expected to begin in September.

- Three-year paving plan: Staff has put \$150,000 in the budget this year for paving but may ask for a little more as a three-year paving plan is being developed.
- Tree City USA: The Town has been awarded this designation, and there will be a presentation with more information at a future workshop.

Mayor Barbee praised Mr. Oakley for receiving recognition from the International City/County Management Association for 25 years of significant contributions to local government. He said this is a fantastic achievement and thanked Mr. Oakley for all he's done for the Town and overall.

PUBLIC COMMENT

Jamie Myers of 418 Greenville Avenue said two stop signs were removed last May from the intersection of Greenville Avenue and Fifth Street, which was previously a four-way stop. He said he would like the Town to begin the process of returning the signs because since they were removed, speeding has become common and a speeding vehicle crashed into his family's van parked in their yard, causing a total loss. Mr. Myers said the area is heavily used by schoolchildren and their parents, so he would like to see caution and safety returned to the neighborhood.

Billy Brink of 1120 Carolina Beach Avenue North thanked Council for supporting volleyball. He urged Council to think about expansion and finding the most efficient ways to grow, keeping in mind that there may be a need for more than two volleyball courts in the future.

Matt Dunn of 907 Ocean Boulevard spoke about Pleasure Island Youth Baseball and how it has grown into the largest all-volunteer youth sports organization on the island. He said it makes the community better by bringing kids and families together.

PUBLIC HEARINGS

10. ~~Consider a Special Use Permit Modification for Additional Boat Storage Spaces Located at 401 Marina Street PID 313115.74.1321.000, 313115.64.9002, and 313115.64.8036 in the Marina Business MB-1 and R-1B District~~
Applicant: CBYC LLC

ITEMS OF BUSINESS

11. Consider Designating an Ex-Officio Position on the Marketing Committee to Be Held by the Pleasure Island Chamber of Commerce

The Town Marketing Committee is made up of seven regular voting members and one alternate member. All positions are members at large. Staff felt it would be beneficial to have a representative from the Pleasure Island Chamber of Commerce serve on the committee. If Council approves, an additional member would be added to the committee, for a total of nine members.

Mayor Barbee said the committee is active in planning the budget for room occupancy tax (ROT) funds. He said the new addition would be an ex-officio member who does not vote.

ACTION: Motion to approve adding an ex-officio member to the Marketing Committee to be held by the Director of the Chamber of Commerce or their designee

Motion made by Mayor Barbee

Voting Yea: Mayor Barbee, Mayor Pro Tem LeCompte, Council Member Healy, Council Member Benson, Council Member Hoffer *Motion passed unanimously*

12. Committee Appointments – Marketing Advisory Committee and Police Advocacy Committee

Two members of the Marketing Advisory Committee resigned; both unexpired terms end on June 30, 2025. One member of the Police Advocacy Committee resigned, leaving an unexpired term of June 30, 2025.

Council made the following committee appointments:

- Marketing Advisory Committee – Cole Hudson and Jeannette Mobley
- Police Advocacy Committee – Kitty McClellan

Mayor Barbee said anyone can come to meetings and participate in conversations.

Mayor Pro Tem LeCompte said the Police Advocacy Committee spot is open because Pete Green resigned to be President of the newly formed Carolina Beach Police Foundation 501(c)(3) organization. She said Council will be making appointments again in June, so those interested should keep their names in the hat.

COUNCIL COMMENTS

Council Member Benson mentioned the CodeRED notification system and whether it could be used in additional ways.

Council Member Hoffer said there has been discussion about potential changes to downtown parking layouts and traffic routes, and engineers should have something for Council to see soon. Mr. Oakley said there will be more information in a future workshop. Council Member Hoffer suggested having an open house to get public input.

Council Member Hoffer said he is troubled by arguments over the potential bulkhead on Florida Avenue, and he wants a copy of the engineering report.

Council Member Hoffer said it's exciting that the Lake is reaching a stage of completion, and there is a good plan for landscape enhancements along the eastern edge to buffer it from the road.

Council Member Benson said the Operations Advisory Committee is going to be requesting two more street accesses, and this will come back to Council during a future workshop.

Mayor Barbee said it's satisfying to see work that has been going on for four years finally take off. He said a lot of projects are being done soon or in time for the centennial celebration, and he thanked Mr. Oakley and other staff for their contributions.

ADJOURNMENT

Mayor Barbee adjourned the meeting at 7:20 PM.

CAROLINA BEACH

Town Council Workshop

Tuesday, February 27, 2024 - 9:00 AM

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



MINUTES

CALL TO ORDER

Mayor Barbee called the meeting to order at 9:00 AM.

PRESENT

Mayor Lynn Barbee

Mayor Pro Tem Deb LeCompte

Council Member Jay Healy

Council Member Joe Benson

Council Member Mike Hoffer

ALSO PRESENT

Town Manager Bruce Oakley

Assistant Town Manager Ed Parvin

Finance Director Debbie Hall

Town Clerk Kim Ward

DISCUSSION ITEMS

1. Employee Recognition

Parks & Recreation Director Eric Jelinski recognized Recreation Supervisor Erin Whitman for 15 years with the Parks & Recreation Department.

Public Works Director Brian Stanberry recognized General Maintenance Worker Rick Icenhower for 20 years with the Public Works Department. Mr. Stanberry also recognized new Public Works Manager Tony Millage.

Police Chief Vic Ward recognized Sgt. Colby Edens for 10 years with the Police Department.

2. Resolution from the North Carolina League of Municipalities Recognizing Kenny Lewis for His Years of Service in Municipal Government

Council recognized former longtime employee Kenny Lewis for receiving a resolution from the North Carolina League of Municipalities for his years in municipal government. He retired last year after more than 38 years with the Town.

3. Presentation by Post 129 Commander Tiffany Bryan Regarding a Sign for Veterans Island

American Legion Post 129 Commander Tiffany Bryan requested permission to install a sign made by a local veteran at Lake Park's Veterans Island. She said they would like to dedicate the sign on Memorial Day.

ACTION: Motion to approve the installation of the sign provided by Post 129 on Veterans Island at Lake Park

Motion made by Mayor Barbee

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

Motion passed unanimously

4. Presentation by the Carolina Beach Mural Project on the Boardwalk/Centennial Mural

Maureen Lewis, President of the Carolina Beach Mural Project, gave a presentation on plans for a Boardwalk/Centennial mural. They are requesting to add lights and paint a mural in an alley on the Boardwalk. The mural, Kite's Eye View, will be 125 feet long by 16 feet wide with expected completion by May 1. The artist will be Nico Amortegui of Charlotte.

ACTION: Motion to approve the Boardwalk mural as presented by Ms. Lewis

Motion made by Mayor Barbee

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

Motion passed unanimously

5. Beautification Committee Update

Cindy Dunn, Chairman of the Town's Beautification Committee, gave an update on the group's projects and goals. She also presented ideas for a welcome sign at the Town's entrance, including showing examples in various styles from communities including Ocean Isle Beach, Leland, Wrightsville Beach, Calabash, Atlantic Beach, Wilmington, North Myrtle Beach, SC, Georgetown, SC, St. Augustine, FL, and Port Lavaca, TX. Ms. Dunn said costs and styles vary dramatically, and room occupancy tax funds may be a possibility for funding.

Mayor Barbee said Mr. Oakley will need to determine how a welcome sign would fit into the budget.

Council Member Healy said first impressions are important, so he thinks the Town should have a nice gateway sign.

6. Recognition for Becoming a Tree City USA

Planning Fellow Josh Jensen gave a presentation on the Town being named a 2023 Tree City USA by the Arbor Day Foundation. He presented the sign and flag that were awarded to the Town.

7. Discussion of Events for Little Pink Houses of Hope

Council Member Benson recently attended the volunteers meeting for Little Pink Houses of Hope and gave an update on the schedule of activities and requests from the Town. The group's retreat week here is April 14-21 and will support 15 families. They are seeking 20 parking passes and permission to reserve the Recreation Center April 17 5:00-8:00 PM.

ACTION: Motion to approve the issuance of 20 weekly parking passes from April 14-21 to the 15 families and handful of volunteers as well as use of the Recreation Center on April 17 from 5:00 to 8:00 PM

Motion made by Council Member Benson

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

Motion passed unanimously

8. Mid-Year Financial Update

Ms. Hall gave a mid-year financial update. She reviewed figures for property tax collections, sales and use tax, room occupancy tax, general fund revenue collections, general fund debt service, and utility fund debt service.

The projected fund balance for the current fiscal year is 50%; the fund balance was 47% for the last fiscal year. Mayor Barbee thanked staff for the hard work in reaching this target.

COUNCIL COMMENTS

Council Member Hoffer said Mr. Oakley is waiting to receive changes from Kimley-Horn regarding the 2025 Lake Park Boulevard paving project.

Council Member Benson said there is a pre-construction meeting this week for the Ocean Boulevard project. He asked about progress on the marina project, and Mr. Oakley said completion is a few weeks away. Council Member Benson said the Operations Advisory Committee is checking the line of sight at each Town intersection and creating a list to either give to staff or report them on SeeClickFix.

Council Member Healy said he wants staff to start putting together a digital annual report that highlights projects, budget information, etc. He said this will help with the Town's public relations efforts.

Mayor Pro Tem LeCompte highlighted the following upcoming events:

- March 2 – Monthly pancake breakfast fundraiser at the Senior Center, which will feature Coffee with a Cop and a visit from The Cat in the Hat reading "Green Eggs and Ham"
- March 6 – The CB Trash Walkers group begins meeting again Wednesday mornings at HopLite or the Boardwalk
- March 13 – American Red Cross blood drive at the Recreation Center
- April 26 – Realtors Give Back Arbor Day plantings event using pollinators

Mayor Barbee said he will give a State of the Town address at the May 28 workshop. He also said recent reports of surrounding municipalities' struggles with the impacts of growth are a reminder that the Town is in good shape going into budget season, and he thanked staff for making this happen.

ADJOURNMENT

Mayor Barbee adjourned the meeting at 10:30 AM.



AGENDA ITEM COVERSHEET

PREPARED BY: Tim Murphy

DEPARTMENT: Parks and Rec

MEETING: Town Council Meeting 3/12/2024

SUBJECT: Events Update by Tim Murphy

BACKGROUND:

Tim Murphy will give an update on the upcoming events.

ACTION REQUESTED:



AGENDA ITEM COVERSHEET

PREPARED BY: Bruce Oakley, Town Manager

DEPARTMENT: Executive

MEETING: Town Council 3/12/2024

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

DEPARTMENT: Town Clerk

MEETING: Town Council – 3/12/2024

SUBJECT: Public Hearing Regarding Nonprofit General Fund Contributions

BACKGROUND:

Council receives funding requests from nonprofit organizations each budget year.

ACTION REQUESTED:

Open the public hearing for anyone that would like to speak about the non-profit funding requests.

Council will discuss the requests at an upcoming budget workshop.



AGENDA ITEM COVERSHEET

PREPARED BY: Gloria Abbotts, Sr Planner

DEPARTMENT: Planning &
Development

MEETING: Town Council – March 12th, 2024

SUBJECT: Text Amendment to Chapter 40 Art. V. Off-street Parking and Loading Requirements; Parking to amend Church parking.
Applicant: St. Paul’s United Methodist Church

BACKGROUND:

The applicant, St. Paul’s United Methodist Church has petitioned the town for a text amendment to establish a less restrictive parking requirement for churches. The existing ordinance language has auditoriums, stadiums, assembly halls, gymnasiums, theaters, churches, and convention centers in one category. The parking requirement is 1 per 200 square feet plus 1 per every 4 persons accommodated by the facility at maximum capacity. This parking requirement has required St. Paul’s, CB Presbyterian, and Seaside Chapel to provide a large number of parking on site for additions that have been built to the churches. This text amendment is similar to the parking requirement in neighboring municipalities.

Proposal:

The text amendment consists of removing churches from the existing category of uses and putting them in their own category and requiring 1 space per 300 square feet of indoor gross floor area. Auditoriums, stadiums, assembly halls, gymnasiums, churches, and convention centers will still have the existing parking requirement. This ordinance change creates both an easier interpretation for staff and does not overburden the church with a restrictive parking requirement. A less stringent parking requirement reduces the need for larger surface parking lots and therefore improves stormwater runoff. If adopted, all 5 churches in town would be in compliance.

Land Use Plan

The text amendment is in general conformity with the 2020 Land Use Plan.

ACTION REQUESTED:

Consider recommending approval or denial of the text amendment.

Staff recommends approval of the text amendment as proposed.

Planning and Zoning unanimously recommended approval of the amendment as proposed.

MOTION:

Approval – to amend Chapter 40 Art. V. Off-street Parking and Loading Requirements; Parking to amend Church parking.

Denial – to amend Chapter 40 Art. V. Off-street Parking and Loading Requirements; Parking to amend Church parking.

Amendment Number: 24T-01



PETITION FOR A TEXT AMENDMENT

Petitions shall be submitted for review to the Department of Planning and Development located at 1121 N. Lake Park Blvd., Carolina Beach, NC 28428. Only complete petitions will be processed.

PETITIONER

Petitioner's Full Name: St. Paul's United Methodist Church Phone #: (910)-458-5310
Street Address: 300 Harper Ave.
City: Carolina Beach State: NC Zip: 28428
Email: smilton@nscumc.org

REQUESTED TEXT AMENDMENT

Town Code Section(s) Requested to be Amended:
Article V -> Sec. 40-150

Please provide a general proposal for the amendment to the Town Code Section(s) stated above which you believe will result in improved regulations for all the residents of the Town of Carolina Beach
Establish less stringent parking requirement for churches.

This petition will be scheduled for the next possible meetings with the following boards: (1) Technical Review Committee, (2) Planning and Zoning Commission and (3) Town Council. The petitioner or a representative should be present at all meetings to answer any questions. Contact the Department of Planning and Development for a schedule of meeting times and submittal deadlines. All meetings are held at the Municipal Administration Building, 1121 N. Lake Park Boulevard, Carolina Beach, NC 28428. Petitioners will be informed of any changes in date, time, or location of meetings.

I understand that the \$350 fee for review is nonrefundable.

Signature of Petitioner: Mavis Goodwood Date: 12/27/23
ST PAULS UMC TRUSTEE CHAIR

Carolina Beach

Sec. 40-150. - Off-street parking standards.

Institutional Uses	
Auditoriums, stadiums, assembly halls, gymnasium, theater, church, convention	1 per 200 sq. ft. + 1 per every 4 persons accommodated by facility at maximum capacity

Kure Beach

15.36.220 Minimum Parking Requirements

Residential and related uses	Required parking
(8) Church.	One (1) parking space for each ten (10) feet of pew space.

Wrightsville Beach

Section 155.9.1 Off-Street Parking Requirements.

Uses	Required Off-Street Parking
Churches	One parking space for each four seats in the sanctuary.

Wilmington

Sec. 18-532. - Parking schedule.

Related Residential Uses	Maximum	Minimum
Religious Institutions	1 per 3 seats	1 per 4 seats

Topsail Beach

Table 16.4.4: Minimum Off-Street Parking Required

Parking ratios by use	
Churches, theaters, auditoriums, and similar uses involving the assembling of persons	One space per 100 square feet of seating area in the primary assembly room.

NHC

N/a found regarding Church parking requirements.

Pender County

N/a found regarding Church parking requirements.

Ordinance 24-1221

Town of Carolina Beach
Town Council



AN ORDINANCE TO AMEND OFF-STREET PARKING STANDARDS FOR CHURCHES

Sec. 40-150. Off-street parking standards.

(d) *Off-street parking space schedule.*

Types of Uses	Number of Required Parking Spaces
Institutional uses	
Auditoriums, stadiums, assembly halls, gymnasium, theater, church, convention	1 per 200 sq. ft. + 1 per every 4 persons accommodated by facility at maximum capacity
<u>Church</u>	<u>1 per 300 sq. ft. of indoor gross floor area</u>

Be it ordained by the Town Council of the Town of Carolina Beach. Adopted this 12th day of March, 2024.

TOWN OF CAROLINA BEACH

Albert L. Barbee, Mayor

ATTEST:

Kimberlee Ward, Town Clerk



AGENDA ITEM COVERSHEET

PREPARED BY: Gloria Abbotts, Sr Planner **DEPARTMENT:** Planning & Development

MEETING: Town Council March 12th, 2024

SUBJECT: Text Amendment to Chapter 34 – Streets, Sidewalks and Rights-of-Way, Article III. Obstructions to amend sidewalk café encroachment allowances.

Applicant: Silver Dollar

BACKGROUND:

The applicant, Silver Dollar, has petitioned the Town to amend the sidewalk café encroachment allowances. The Town amended the sidewalk café regulations in November 2023 with input from business owners. Upon the adoption of the current sidewalk café ordinance, Silver Dollar built a barrier without permits. The Silver Dollar was sent a violation letter on December 20, 2023. The barrier that was installed for the business' sidewalk café was in violation of the following.

1. The base shall be flat footed and squared, no more than ½" in height.
2. The barrier shall be detached from the building.
3. There shall be a minimum of 2 but no more than 3 horizontal rigid connections on each barrier.
4. The bar tops attached to the windows shall be removable, not a permanent encroachment.
5. The sidewalk measures 20'. The barrier shall not extend more than 5' from the building.

Proposal:

The applicant's proposal addresses the area of permitted encroachment. The applicant proposes that sidewalk café encroachments shall be allowed to encroach 1/3rd of the sidewalk width. The existing ordinance allows for 1/4th of the sidewalk width for encroachments.

This change would allow for a 6' encroachment on Pavilion N, Pavilion S, Carolina Beach Ave N, and Cape Fear Blvd. No changes are proposed for Lake Park Blvd and the oceanfront boardwalk. The expansion of the encroachment area includes all allowable encroachments, not just sidewalk cafes. The existing encroachment area has been in effect since 2007. The existing area has created a balance between business interests and pedestrian safety.

ACTION REQUESTED:

Consider recommending approval or denial of the text amendment.

Staff does not recommend approval of the text amendment as proposed. Based on TRC comments, the larger encroachment would reduce the walkable area in an already congested area of the boardwalk during the peak season. The 1/3rd encroachment would prevent the town from providing the 2' buffer in between the pedestrian walkway for trash cans, benches, plantings, and other amenities on either side of the right-of-way.

MOTION:

Approval – to amend Chapter 34, Article III. Obstructions.

Denial – to amend Chapter 34, Article III. Obstructions.

Amendment Number: _____



PETITION FOR A TEXT AMENDMENT

Petitions shall be submitted for review to the Department of Planning and Development located at 1121 N. Lake Park Blvd., Carolina Beach, NC 28428. Only complete petitions will be processed.

PETITIONER

Petitioner's Full Name: Silver Dollar/Angie Southerland Phone #: (919) 522-3477
Luis Perez (910) 538-6434

Street Address: 3 Cape Fear Blvd.

City: Carolina Beach State: North Carolina Zip: 28428

Email: silverdollarcb@gmail.com

REQUESTED TEXT AMENDMENT

Town Code Section(s) Requested to be Amended:
Ordinance 23-1217 Chapter 34 Article III

Please provide a general proposal for the amendment to the Town Code Section(s) stated above which you believe will result in improved regulations for all the residents of the Town of Carolina Beach
See attached

This petition will be scheduled for the next possible meetings with the following boards: (1) Technical Review Committee, (2) Planning and Zoning Commission and (3) Town Council. The petitioner or a representative should be present at all meetings to answer any questions. Contact the Department of Planning and Development for a schedule of meeting times and submittal deadlines. All meetings are held at the Municipal Administration Building, 1121 N. Lake Park Boulevard, Carolina Beach, NC 28428. Petitioners will be informed of any changes in date, time, or location of meetings.

I understand that the fee for review is nonrefundable.

Fee: to be submitted with application in accordance with the Town's annually adopted Rates and Fee Schedule

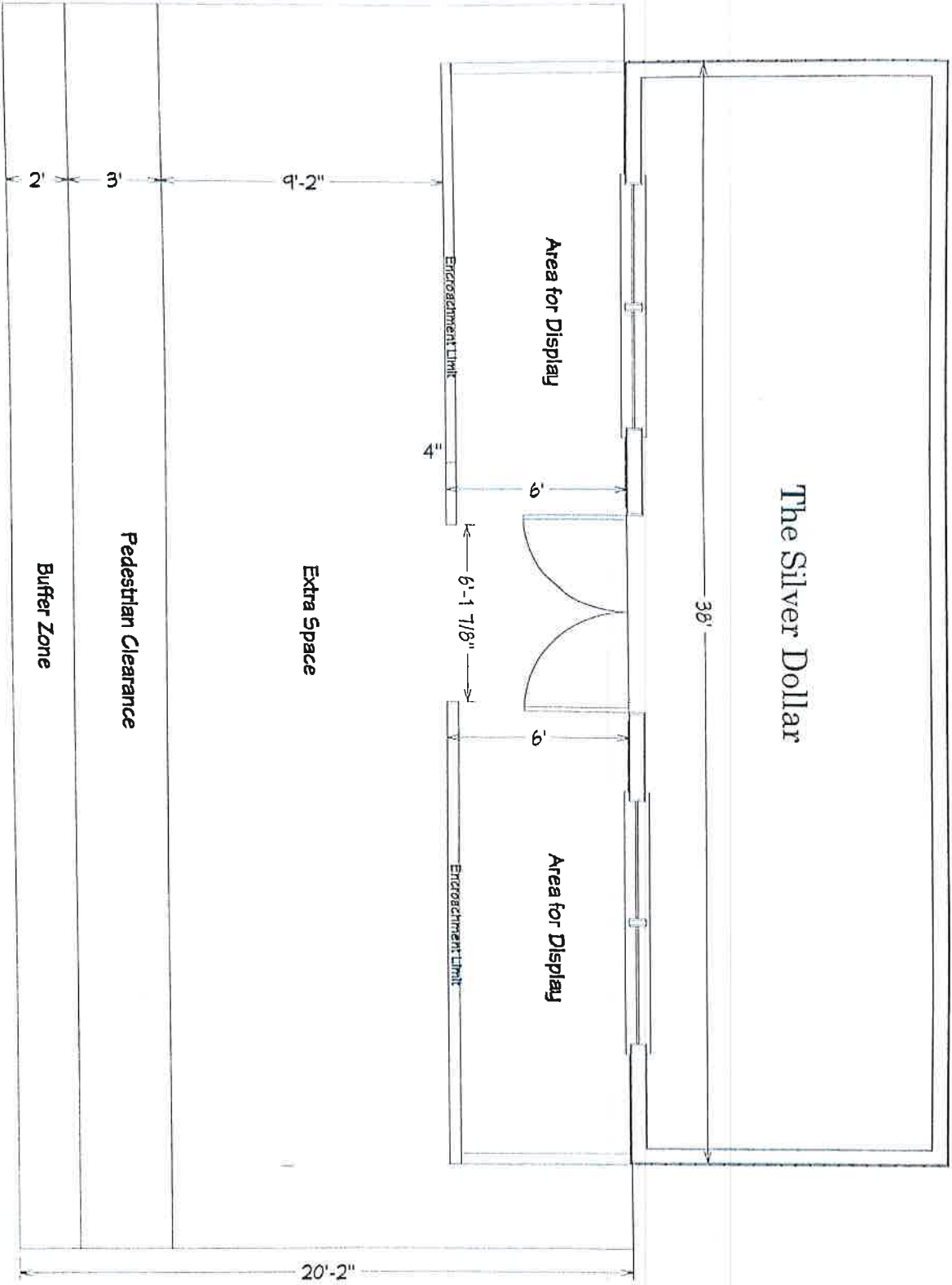
Signature of Petitioner: Angie R Southerland Date: 2-6-2024

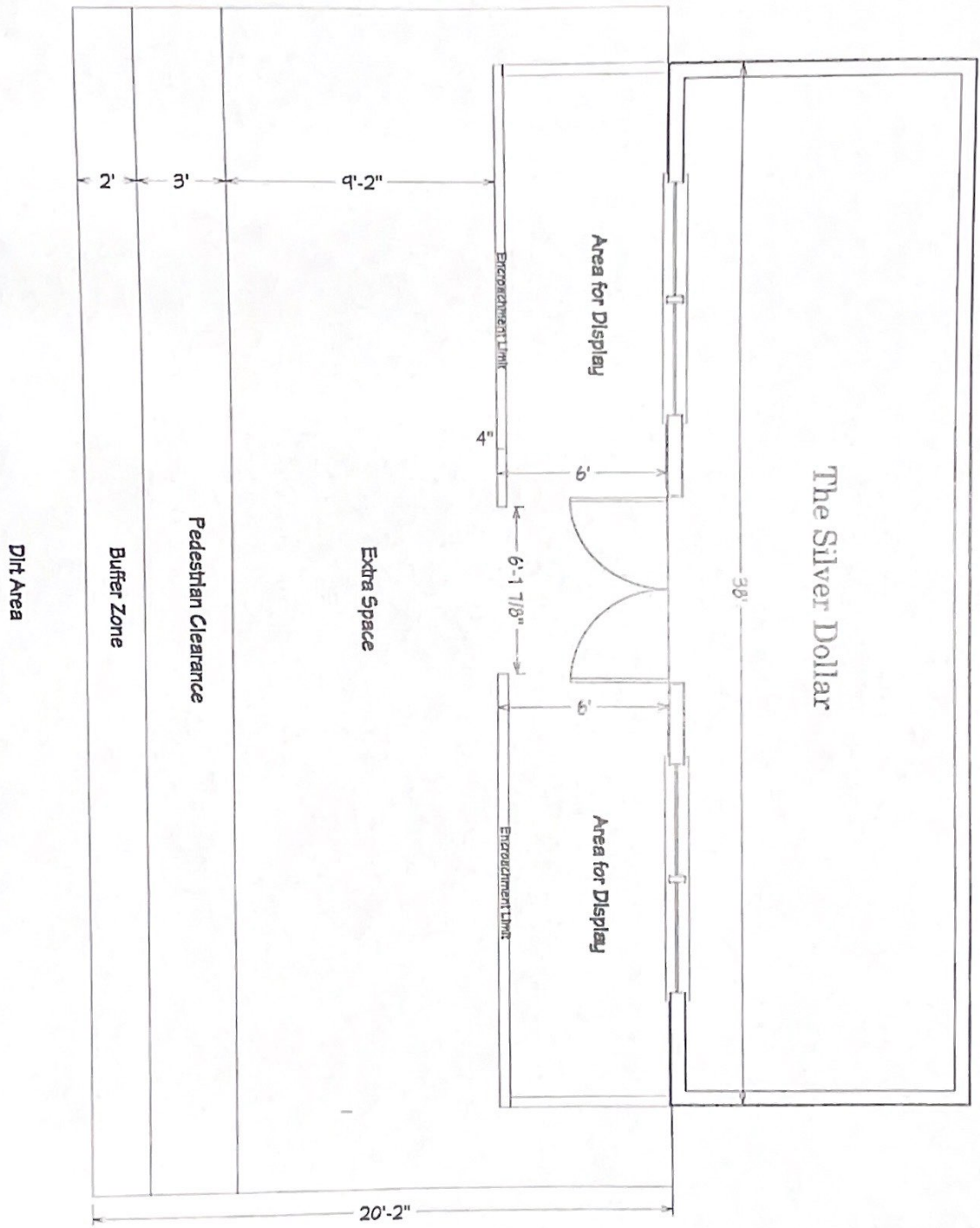
Petition-Text Amendment to Chapter 34 Article III

Reason: Equality of permit limits to include among **all** businesses by allowing granting extended encroachment lengths, while balancing the various “**competing interests**” of the town right of ways, pedestrian walkways, safety, aesthetics and other buildings or businesses across the area being considered for the Cafe permit. These encroachment lengths would be unfixed in order to balance all interests.

Implementing: Allow nonfixed extension length approvals (instead of the current hardline set widths $1/4^{\text{th}}$ of the clear space, or 5ft, or 6ft, or in the alterative allow the extensions granted to businesses.

Currently businesses facing the boardwalk and sand dunes, with smaller amounts of open space for pedestrians, are allowed 6ft, unlike those that are on the side extensions like Naughty Dog, Silver Dollar, and soon Island Beverage for example. Even though the side extensions have double the open space. This would allow exceptions and/or changes to the perceived current limit of 5 feet into the right of way out to 6ft+ into the right of way. Other factors such as the lack of Café's or structures across from the Café and additional open space should be considered too, thus always ensuring adequate clear space for public use. Competing businesses across the right of way would always have the right to submit an application for a Café Permit, which could in turn change the allowable encroachment(s) for other businesses across the ROW.





Ordinance 24-1220

Town of Carolina Beach
Town Council



AN ORDINANCE TO AMEND CHAPTER 34 ARTICLE III. OBSTRUCTIONS

ARTICLE III. OBSTRUCTIONS

Sec. 34-66. Operation.

- (c) Boardwalk encroachments. For businesses located on the boardwalk, permitted encroachments shall allow for a minimum of four feet, six inches of area for unobstructed pedestrian travel. In no instance shall an encroachment exceed more than ~~4~~ 1/3 the width of the boardwalk with the exception of the oceanfront boardwalk. The oceanfront boardwalk may encroach up to six feet from the façade of the building.

Be it ordained by the Town Council of the Town of Carolina Beach. Adopted this 12th day of March, 2024.

TOWN OF CAROLINA BEACH

Albert L. Barbee, Mayor

ATTEST:

Kimberlee Ward, Town Clerk

Sidewalk Café Text Amendment Applicant: Silver Dollar



Background

- Town amended sidewalk café ordinance in November 2023 at the direction of Council with input from business owners
- Upon adoption of the ordinance, the Silver Dollar built a barrier without permits.
- The barrier was in violation of the following:
 - Flat footed and square base no more than 1/2”
 - Detached from building
 - Minimum of 2 but no more than 3 horizontal connections
 - Bar tops shall be removable
 - Barrier extends greater than 5’ from the building.





Existing Language

- Boardwalk encroachments. For business located on the boardwalk, permitted encroachments shall allow for a minimum of four feet, six inches of area for unobstructed pedestrian travel. In no instance shall an encroachment exceed more than $\frac{1}{4}$ the width of the boardwalk with the exception of the oceanfront boardwalk. The oceanfront boardwalk may encroach up to six feet from the façade of the building.

Proposed Language

- Boardwalk encroachments. For business located on the boardwalk, permitted encroachments shall allow for a minimum of four feet, six inches of area for unobstructed pedestrian travel. In no instance shall an encroachment exceed more than ~~1/4~~ 1/3 the width of the boardwalk with the exception of the oceanfront boardwalk. The oceanfront boardwalk may encroach up to six feet from the façade of the building.

Motion

- Approval – to amend Chapter 34, Article III. Obstructions
- Denial – to amend Chapter 34, Article III. Obstructions



AGENDA ITEM COVERSHEET

PREPARED BY: Kim Ward

DEPARTMENT: Clerk

MEETING: Town Council 3/12/2024

SUBJECT: Committee Appointment – Bike/Ped Committee

BACKGROUND:

A member of the Bike/Ped Committee resigned leaving an unexpired term ending 6/30/2026.

ACTION REQUESTED:

Please review the applications and make your selection on the ballot. Mayor Barbee will receive the final tallies and announce the appointment.

Committee Appointment 3/12/2024

Bike/Ped Committee

Please select **ONE**:

- Crystal Lee
- David Marshall
- Jim Tollens
- John Marshall
- Laura Mandato
- Scott Pate
- Stefanie Young

Council Member Signature