

# CAROLINA BEACH

Town Council Regular Meeting

Tuesday, March 11, 2025 – 6:00 PM

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



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## AGENDA

### CALL TO ORDER

### INVOCATION AND PLEDGE OF ALLEGIANCE

### ADOPT THE AGENDA

### CONSENT AGENDA

1. Set a public hearing for \_\_\_\_\_ or soon after, to consider a Special Use Permit Modification at 401 Marina Street in the Marina Business District (MB-1) for additional boat slips.

Applicant: CBYC, LLC

2. Set Public Hearing for April 8, 2025 to Receive Public Input on the FY25/26 Budget

3. Budget Amendments/Transfers

4. Amend Capital Project Fund for Lake Pumphouse SERDRF Grant

5. Award the bid for the Carolina Beach Lake Pump House #1&2 Replacement Project

6. Approval of a Reimbursement Resolution for Revenue Bond Series 2025

7. Approve Contract for Auditing Service for period ending 6/30/25

8. Approval of Council Meeting Minutes

### SPECIAL PRESENTATIONS

9. Events Update by Tim Murphy

10. Bike/Ped Committee Presentation

11. 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**

- [12.](#) Public Hearing on Non-Profit Funding Requests

## **ITEMS OF BUSINESS**

- [13.](#) Consider adopting a traffic calming policy
- [14.](#) Official Naming of Centennial Park

## **COUNCIL COMMENTS**

## **ADJOURNMENT**



## AGENDA ITEM COVERSHEET

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**PREPARED BY:** Jeremy Hardison, Community Development Director

**DEPARTMENT:** Community Development

**MEETING:** Town Council March 11, 2025

**SUBJECT:** Set a public hearing for \_\_\_\_\_ or soon after, to consider a Special Use Permit Modification at 401 Marina Street in the Marina Business District (MB-1) for additional boat slips.

Applicant: CBYC, LLC

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**BACKGROUND:**

**ACTION REQUESTED:**

Adopt the consent agenda.

**RECOMMENDED MOTION:**



## AGENDA ITEM COVERSHEET

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**PREPARED BY:** Kim Ward, Town Clerk

**DEPARTMENT:** Clerk

**MEETING:** Town Council Meeting 3/11/2025

**SUBJECT:** Set Public Hearing for April 8, 2025 to Receive Public Input on the FY25/26 Budget

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**BACKGROUND:**

Set a public hearing for April 8, 2025, to receive input from the public on the upcoming budget.

**ACTION REQUESTED:**

Approve the consent agenda.

**RECOMMENDED MOTION:**

Approve the consent agenda.



# AGENDA ITEM COVERSHEET

**PREPARED BY:** Debbie Hall, Finance Director

**DEPARTMENT:** Finance

**MEETING:** Town Council – 3/11/25

**SUBJECT:** Budget Amendments/Transfers

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**BACKGROUND:**

I have received several budget amendment requests. Transfers require only your notification whereas amendments require your approval. Listed below you will find a description of the amendment. I have also attached a copy of the supporting documentation for the appropriation.

**Appropriations:**

Appropriate \$3,125 reimbursement from the NC Association of Chief’s of Police to account 10-510-045 Police Contract Service to reimburse the purchase of the Essential Personnel program.

**Transfers:**

Transfer \$30,000 from account 10-510-011 Police Communications to account 10-510-045 Police Contract Services to upfit one vehicle, wrap two vehicles and for additional costs of the perimeter fence.

Transfer \$5,000 from account 10-491-045 Community Development Contract Services to account 10-491-064 Community Development Board of Adjustments to cover the attorney fees for Planning/BOA meetings.

Transfer \$13,624.87 from account 10-620-015 P&R M&O Building Maintenance to account 10-620-075 P&R Capital Projects over \$10,000 to replace aging air conditioners at the Recreation Center.

Transfer \$27,382 from account 10-650-074 Boardwalk Capital over \$10,000 to account 38-650-046 Boardwalk Restroom Professional Services to cover the cost of removing the electrical services from the old restroom prior to demolition of the facility.

Transfer \$75,975 from account 10-420-002 Executive Wages to 10-420-046 Executive Professional Service to the cost of a Town Facility Plan.

Transfer \$25,000 from account 45-620-074 Lake Park Recreation Project Capital over \$10,000 to account 45-620-046 Lake Park Recreation Project Professional Services to cover design and construction administration for the restroom facility at Lake Park.

**BUDGET IMPACT:**

No budget impacts.

**ACTION REQUESTED:**

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



# CAROLINA BEACH POLICE DEPARTMENT

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



Item 3.

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

FROM: Chief C. V. Ward *C. V. Ward*

DATE: February 13, 2025

RE: Budget Transfer Requests

The Carolina Beach Police Department would like to request the following budget transfers:

- On 1/6/2025, a check for \$3,125 was deposited into 10-335-000. The check was for reimbursement for the purchase of Essential Personnel through a grant awarded by the North Carolina Association of Chiefs of Police. I request that funds be transferred to 10-510-045 to offset the cost of the program.
- I also request a transfer of \$30,000 from 10-510-011 to 10-510-045 to offset unexpected expenses for the upfit of one vehicle, wrap job for two vehicles, and additional costs for the perimeter fence.

**\$3,125.00**

From 10-335-000 Miscellaneous Revenue  
To 10-510-045 Contract Services

**\$30,000.00**

From 10-510-011 Communications  
To 10-510-045 Contract Services

Item 3.

CAROLINA BEACH POLICE DEPARTMENT  
1211 LAKE PARK BLVD N  
CAROLINA BEACH NC 28428



NORTH CAROLINA ASSOCIATION  
2 CANDOR DR  
FLETCHER NC 28732-9540



Account Name: NORTH CAROLINA

Account Number: CarolinaBeachPoliceDepartment  
Subscriber Name: NORTH CAROLINA ASSOCIATION  
Amount: 0000010602  
3125.00  
2 CANDOR DR  
FLETCHER, NC 28732-9540

Date 12/10/2024  
Total \$3125.00

Grant Reimbursement  
for Essential Personnel  
NCAsso of Chiefs of Police (NCACP)

Code: Misc = 10-335-000

THIS CHECK IS VOID WITHOUT THE SAFETY FEATURES LISTED ON THE BACK

Apply to account: CarolinaBeachPoliceDepartment - NORTH CAROLINA ASSOCIATION

101224325

NORTH CAROLINA ASSOCIATION  
2 CANDOR DR  
FLETCHER, NC 28732-9540

66-30  
531

DATE  
12/10/2024

0000010602

First Citizens Bank  
4300 Six Forks Road  
Raleigh NC 27609

PAY TO THE ORDER OF  
THREE THOUSAND ONE HUNDRED TWENTY-FIVE DOLLARS AND NO/100  
CAROLINA BEACH POLICE DEPARTMENT

AMOUNT

\*\*\$3125.00

First Citizens Bank

Signature on File -  
account holder has pre-approved this check

Void After 90 Days

0000010602 053100300 007991687035 39

8



## Town of Carolina Beach

### Interoffice

**TO:** Debbie Hall, Finance Director  
**FROM:** Jeremy Hardison, Director of Community Development  
**SUBJECT:** Budget Transfer  
**DATE:** February 13, 2025

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Respectfully request Budget Transfer for the following:

**\$5000.00 FROM:** 10-491-045 **TO:** 10-491-064

Moving the requested funds will cover the Attorney Fee's for Planning/BOA Mtgs 11/13/24 – 1/15/25.

Signature: \_\_\_\_\_



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

2/13/25

Thank You!  
Andrea Deopp-Norris

Lynn Barbee  
Mayor

Joe Benson  
Council Member

Jay Healy  
Council Member



Deb LeC... **Item 3.**  
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: 2/24/25

Re: Budget Request – Recreation Center Air Conditioning

The two 10-ton air conditioning units at the Recreation Center need to be replaced. Both units were put into operation in 1995, and the repairs are approximately half the cost of new units. These units cool the downstairs hallways, game room, cardio and weight rooms, plus the entire upstairs of the Recreation Center. We are requesting the budget transfer below to purchase the units and get them installed prior to the warmer weather.

Account	Amount	Transfer to Account	Reason
General Fund	\$13,624.87	10-620-074	Replace aging air conditioners at the Recreation Center

Transfer from  
10-620-015

**Debbie Hall**

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**From:** Brian Stanberry  
**Sent:** Friday, February 28, 2025 12:32 PM  
**To:** Debbie Hall  
**Cc:** Ed Parvin  
**Subject:** Budget Transfer

Debbie,

Can we please request a transfer of \$27,382 from account 10-650-074 Boardwalk Capital over \$10K to account 38-650-046 Boardwalk Restroom Professional Services to cover the cost of removing the electrical services from the old restroom prior to demolition of the facility.

Thank you.

*Brian Stanberry*  
Director of Public Works  
Town of Carolina Beach  
910-458-8291 office  
910-443-1537 mobile  
brian.stanberry@carolinabeach.org



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

**Debbie Hall**

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**From:** Ed Parvin  
**Sent:** Wednesday, March 5, 2025 9:27 AM  
**To:** Debbie Hall  
**Cc:** Kim Ward; Bruce Oakley; Paula Kempton  
**Subject:** line item budget transfer in Executive for Facility Plan  
**Attachments:** 2025-02-05 Carolina Beach CFS proposal.pdf

Debbie,

Respectfully request to transfer funds to cover the costs of the attached contract for the Facility Plan.

Transfer \$75,975 from 10-420-002 Wages to 10-420-046 Professional Services

V/R,

**Ed H. Parvin**  
**Deputy Manager**

910 465 2766  
[ed.parvin@carolinabeach.org](mailto:ed.parvin@carolinabeach.org)



1121 North Lake Park Blvd.  
Carolina Beach, NC 28428

[www.CarolinaBeach.org](http://www.CarolinaBeach.org)



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CHARLOTTE, NC 28208  
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F 704.376.5550  
W WWW.CREECH-DESIGN.COM

201 SIGMA DRIVE SUITE 200  
SUMMERVILLE, SC 29436  
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February 5, 2025

Ms. Paula Kempton  
Senior Project Manager  
Town of Carolina Beach, NC  
1121 N. Lake Park Blvd.  
Carolina Beach, NC 28428

**Re: Town of Carolina Beach Comprehensive Facility Study**

Ms. Kempton:

Creech & Associates, PLLC is pleased to present you with a proposal for design services to complete a comprehensive facility study, including a space needs analysis, facility condition assessments, and facility master planning for the prescribed user groups and facilities within the Town of Carolina Beach government. The following is a general understanding of the project scope:

- The intent is to analyze current utilization of existing facilities, determine current and future needs for space, and generate a master plan to address deficiencies of the user groups identified in Attachment A.
- The purpose of this analysis will be to coordinate capital planning with the facilities master plan.
- The process is estimated to encompass 9 months from the initial staff interview and is scheduled to commence in February 2025. The starting date is pending the completed contract approval by the town.

The fee is structured around the six (6) tasks identified in our proposal and listed below. The final deliverable will be an 11x17 formatted electronic document that provides a comprehensive summary of each task and the relative findings and conclusions. A breakdown of the deliverables by task and their associated fees are as follows:

**Task 1: Project Startup and Kickoff Meeting with Advisory Committee**

- A. Coordinate project scope and schedule with the Advisory Committee
- B. Receive from the town various data required and requested to initiate the study: organizational charts, CAD files, any facility condition studies, drawings of existing facilities, and other completed studies.
- C. Discuss pre-pandemic and post-pandemic adaptations to space standards.
- D. Initiate project ShareFile site for data transfer.
- E. Kickoff meeting with the Advisory Committee to identify goals. *(Meeting 1 - virtual)*

**SPACE NEEDS ASSESSMENT**

**Task 2: Profile Departments & Conduct Staff Interviews**

- A. Create and distribute survey documents.
- B. Organize and analyze survey results.

- C. Interview the department heads for the 18 user groups listed in Attachment A.
- D. Discuss staff operational models implemented during the pandemic that were successful and planned to continue that implicate the need for space.
- E. Field verify each facility associated with the user groups in Attachment A to calculate each department's footprint within the building.

**Task 3: Forecast Future Personnel**

- A. Analyze data from alternate sources including the town database that contain growth indicators applicable to staff growth benchmarking.
- B. Create tables that compare multiple growth metrics.
- C. Utilize the selected forecasting metric to illustrate growing space needs in five-year increments for the next twenty years.
- D. Apply the growth logic to support spaces and offices or expansion strategies.

**Task 4: Facilities Space and Infrastructure Needs**

- A. Compare the current space utilization with the current needs from the surveys and interviews.
- B. Analyze overage and shortage of areas within current facilities and opportunities for improved efficiency.
- C. Create a detailed building program for each user group listed in Attachment A that accounts for current staff and future projections including support spaces.
- D. Vet the initial programs with the Advisory Committee and approve direction. *(Meeting II)*

## FACILITIES MASTER PLAN

**Task 5: Facilities Master Planning**

- A. Prepare 2 study options of facility master plans in a narrative format for the 10 locations in Attachment B to address the assessed space needs defined in Task 4.
- B. Prepare a site master plan with proposed new facilities for a maximum of 2 properties to include the following:
  - 1) Two (2) sketch plan options of each existing or future site for review and selection
  - 2) Conceptual level design CAD site plan of the selected option illustrating parking, circulation, and landscaping.
  - 3) Diagrammatic 2-dimensional rendering of the approved plan
- C. Prepare an interior renovation master plan of existing facilities for a maximum of 3 buildings to include the following:
  - 1) Two (2) sketch plan options of floor plan diagrams at the department suite level
  - 2) Square footage and department summaries of each option
  - 3) Conceptual level design CAD floor plan diagram of the selected option at the department suite level
- D. Meet with the Advisory Committee to review and approve direction. *(Meeting III)*

**Task 6: Development of Deliverables and Final Report**

- A. Refine the selected master plan option as necessary to align with review comments.
- B. Document the final recommendations and direction for future development that address the components of Task 5.
- C. Compile an 11x17 format final report to document the study.
- D. Document the entire process from the kick-off meeting to the final recommendations.
- E. Provide a final draft to the town for review.

- F. Modify report based on town feedback and suggestions on final draft.
- G. Quality Control review of entire document.
- H. Present the final report to the Advisory Committee. *(Meeting IV)*
- I. Present the final report to the Town Council.
- J. Prepare and submit an electronic copy of the final report.

A breakdown of lump sum fees by each major category is as follows:

• Space Needs Analysis	\$41,865.00
• <u>Facilities Master Planning</u>	<u>\$34,110.00</u>
• <b>Total</b>	<b>\$75,975.00</b>

The Advisory Committee will be established by town leadership and will include key personnel to provide oversight and guide the study. There will be a total of four (4) meetings with the Advisory Committee included in this scope, in addition to the interview schedule. There will be a total of one (1) presentation to the Town Council for the final report. A recurring conference call or net meeting will be established twice monthly to maintain open communications throughout the study.

All reimbursable expenses are included in the base fee with the condition that all deliverables will be submitted in electronic format and no hard copies will be required beyond three copies of the final report. Any additions to the scope of work outlined in this proposal, including but not limited to site visits, presentations, deliverables, etc. will be considered an additional service and will be billed hourly per the rates in Attachment C. All additional services must be authorized in writing prior to commencing work.

Creech & Associates appreciates the opportunity to serve the Town of Carolina Beach. If you have any questions, please feel free to contact us.

Yours truly:  
***Creech and Associates, PLLC***



Brent J. Green, LEED AP  
 Principal

The foregoing contract with Creech & Associates, PLLC. is accepted:

\_\_\_\_\_  
 Print (Type) Individual Firm or Corporation Name

\_\_\_\_\_  
 Signature of Authorized Representative Date

\_\_\_\_\_  
 Print (Type) Name of Authorized Representative and Title

**ATTACHMENT A**

List of 18 user groups to be included in the Space Needs Assessment scope of work:

1. Administration
2. Community Development
3. Finance
4. Human Resources
5. Parks and Recreation
6. Public Works Operations
7. Public Utilities
8. Police Administration
9. Police Patrol
10. Police Investigations
11. Fire and Rescue
12. Harbor Master
13. Senior Center
14. Community Center
15. Water Plant Building
16. Recreation Center
17. History Museum
18. Help Center



**ATTACHMENT B**

List of 10 structures and/or properties to be included in the Facility Master Plan narrative scope of work. Specific locations for five (5) master plan site or building studies to be determined.

1. Fire Station
2. Elementary School
3. Senior Center
4. Community Center
5. City Hall / Police Station
6. History Museum
7. Operations Garage and Yard
8. Operations Building
9. Help Center
10. Town Marina and Restrooms

**ATTACHMENT C**

**2025 Hourly Rates**

CREECH & ASSOCIATES

Principal	\$225.00
Senior Associate	\$190.00
Project Manager	\$190.00
Associate	\$180.00
Lead Designer	\$180.00
Project Designer I	\$145.00
Project Designer II	\$155.00
Project Designer III	\$165.00
Architect I	\$160.00
Architect II	\$170.00
Architect III	\$180.00
BIM Designer I	\$130.00
BIM Designer II	\$140.00
BIM Designer III	\$150.00
Interior Designer I	\$140.00
Interior Designer II	\$150.00
Interior Designer III	\$160.00
Intern Architect	\$80.00
Administrative	\$75.00

**Debbie Hall**

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**From:** Sheila Nicholson  
**Sent:** Wednesday, March 5, 2025 10:55 AM  
**To:** Debbie Hall  
**Cc:** Ed Parvin; Bruce Oakley; Eric Jelinski  
**Subject:** Budget transfer request-\$25,000-Lake Park Restroom

To cover the cost of professional services that include detailed design and construction administration for the restroom facility at Carolina Beach Lake Park, please transfer \$25,000 from 45-620-074 to 45-620-046. Please let me know if you have any questions.

Thank you,

*Sheila P. Nicholson*

Administrative Services Officer  
Town of Carolina Beach  
[sheila.nicholson@carolinabeach.org](mailto:sheila.nicholson@carolinabeach.org)  
(910)458-2995

**DISCLAIMER:**

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# AGENDA ITEM COVERSHEET

**PREPARED BY:** Debbie Hall, Finance Director

**DEPARTMENT:** Finance

**MEETING:** Town Council – 3/11/2025

**SUBJECT:** Amend Capital Project Fund for Lake Pumphouse SERDRF Grant

**BACKGROUND:**

This ordinance will Amend the Lake Pumphouse Project within Fund 23. The balance left from the \$2,000,000 SERDRF Grant received from the State and some of the unused 2016 Revenue Bond funds were appropriated to the Lake Pumphouse Stormwater Project budget in August 2024. In October 2024, \$280,606 of the Revenue Bond funds were transferred from the Pumphouse project to perform emergency repairs to the Clarifier at the Wastewater Treatment Plant. The bid for the pumphouse came in higher than anticipated along with the requirement for special inspections resulting in an estimated project shortage. An additional \$222,039.86 is required to cover all anticipated expense associated with the project. Any unused funds will be returned to the Utility Fund fund balance at completion of the project.

Fund Source	Current Funds	Additional Funds	Total Budget
Intial tranfer from W&S fund	161,957.82	156,283.84	318,241.66
2016 Revenue Bond (Lake Dredge)	806,738.73		806,738.73
SERDRF grant	974,380.82		974,380.82
Insterest on SERDRF grant	161,386.02		161,386.02
2016 Revenue Bond (Phase C)		41,354.02	41,354.02
Transfer from Stormwater Captial		24,402.00	24,402.00
<b>Totals</b>	<b>2,104,463.39</b>	<b>222,039.86</b>	<b>2,326,503.25</b>

**BUDGET IMPACT:**

The appropriation from the W&S fund will affect the FY25 budget.

**ACTION REQUESTED:**

Approval of Ordinance No. 25-1252

**ORDINANCE NO. 25-1252**  
**AN ORDINANCE TO AMEND THE 2016 REVENUE BOND BUDGET FOR THE LAKE PUMPHOUSE PROJECT**

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

**SECTION ONE:**

That the Fiscal Year 2024-2025 Budget for the Town of Carolina Beach is hereby amended to include the expenditures associated with the Lake Pumphouse Project by modifying the following Utility Fund Capital Project Ordinance:

<u>Account Code</u>	<u>Description</u>	<u>Previous</u>	<u>Amended</u>	<u>Changed</u>
23-015-046	Lake Pumphouse Professional	\$ 531,669.31	\$ 753,709.17	+\$ 222,039.86
23-015-074	Lake Pumphouse Capital	\$1,572,794.08	\$ 1,572,794.08	
23-002-046	Phase C Professional Services	\$ 41,354.02	\$ .00	<u>-\$ 41,354.02</u>
<b>TOTAL</b>			<b><u>\$ 2,326,503.25</u></b>	

**SECTION TWO:**

That the Fiscal Year 2024-2025 Budget for the Town of Carolina Beach is hereby amended to include the revenues associated with the Lake Pumphouse Project by modifying the following Utility Fund Capital Project Ordinance:

<u>Account Code</u>	<u>Description</u>	<u>Previous</u>	<u>Amended</u>	<u>Changed</u>
23-329-100	Interest of SERDRF Grant	\$ 161,386.02	\$ 161,386.02	
23-350-000	Transfer from W&S Fund	\$ 161,957.82	\$ 318,241.66	+\$ 156,283.84
35-350-002	Transfer Phase C	\$ 41,354.02	\$ .00	<u>-\$ 41,354.02</u>
23-350-015	Revenue Bond Pumphouse	\$ 806,738.73	\$ 848,092.75	+\$ 41,354.02
23-352-015	SERDRF Grant Pumphouse	\$ 974,380.82	\$ 974,380.82	
30-397-004	Transfer to Project Fund	\$ 0.00	\$ 24,402.00	+\$ 24,402.00
<b>TOTAL:</b>			<b><u>\$ 2,326,503.25</u></b>	

**SECTION THREE:**

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

Duly adopted this 11th day of March 2025.

\_\_\_\_\_  
Albert L Barbee, Mayor

ATTEST:

\_\_\_\_\_  
Kimberlee Ward, Town Clerk

**Debbie Hall**

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**From:** Jeremy Hardison  
**Sent:** Tuesday, February 18, 2025 11:30 AM  
**To:** Debbie Hall  
**Cc:** Ed Parvin  
**Subject:** Transfer for March Council Meeting

Debbie,

My understanding is the accounts below will need a budget transfer to meet the engineer estimate cost. Let me know if we need to meet to discuss.

23-015046 Professional Services Lake Pumphouse  
23-015-074 Capital Projects over \$10,000

Engineer estimate = \$1,790,000  
Variance = \$1,567,960.14  
Transfer = \$222,039.86

Thanks,

Jeremy Hardison  
Director of Community Development  
Town of Carolina Beach  
1121 N. Lake Park Blvd.  
Carolina Beach, NC 28428  
Office: 910-458-2991  
[www.carolinabeach.org](http://www.carolinabeach.org)





## AGENDA ITEM COVERSHEET

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**PREPARED BY:** Jeremy Hardison, Community Development      **DEPARTMENT:** Community Development

**MEETING:** Town Council March 11, 2025

**SUBJECT:** Award the bid for the Carolina Beach Lake Pump House #1&2 Replacement Project

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**BACKGROUND:**

The first bid opening for the Carolina Beach Lake Pump House #1 & #2 Replacement Project was held on January 9, 2025. On that date, only one bid was received. The Project was re-advertised with a new opening date of January 23, 2025. However, due to inclement weather the bid date was moved (via Addenda 3) to January 30, 2025. One bid was received and opened as shown on the enclosed certified Bid Tabulation. IMEC Group LLC was the low bidder with a total bid amount of \$1,449,350.

After review, The Project Engineer determined that IMEC Group LLC was a responsible bidder, and that their bid was responsive. However, The Project Engineer identified an issue with the price provided for Add Alternate 3. Given the scope of work for “Add Alternate 3”, it was clear that a price of \$13,000 would not cover even a portion of the material cost. After discussions with the contractor, the Project Engineer determined that the scope was misunderstood, and the contractor did not include the additional material cost for Add Alternate 3. Following negotiations, the contractor provided a quote of \$75,922.11 for materials. As part of the negotiations, the contractor provided the material cost without markup. As a result, the total project cost—including the Base Bid, Add Alternates 1 and 2, and the negotiated Add Alternate 3—is \$1,525,272.11.

By copy of the attached recommendation letter signed by Jeffrey Ray, PE and Project Manager for Highfill Engineering, P.C., Recommended award of the contract project is to IMEC Group, LLC.

**ACTION REQUESTED:**

Award Bid for Carolina Beach Lake Pump House #1&2 Replacement

**RECOMMENDED MOTION:**

Award Carolina Beach Lake Pump House #1&2 Replacement to IMEC Group LLC for \$1,525,272.11 with further recommendation that the town retain a contingency of 15% in the project budget over the contract amount for any unforeseen conditions.

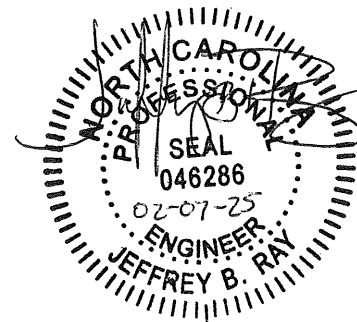
**BID TABULATION**  
**CAROLINA BEACH LAKE PUMP HOUSE #1 & #2 REPLACEMENT**  
**TOWN OF SURF CITY**  
**HIGHFILL PROJECT NO. TCB2301**  
**BID OPENING: January 30, 2025 @ 2:00 pm**

				<b>IMEC Group, LLC</b> <b>License # 72860</b> <b>6470 Dobbin Road, Suite B</b> <b>Columbia, MD 21045</b>	
Item No.	Description	Unit	Quantity	Unit Price	Extended Total
<b>BASE BID</b>					
1	Mobilization	LS	1	\$ 70,700.00	\$ 70,700.00
2	Lake Pump House Replacement	LS	1	\$ 1,089,450.00	\$ 1,089,450.00
3	Demolition	LS	1	\$ 62,500.00	\$ 62,500.00
4	Temporary Bypass Connections	LS	1	\$ 33,500.00	\$ 33,500.00
5	Undercut of Unsuitable Soils & Repalcement with Structural	CY	40	\$ 100.00	\$ 4,000.00
6	Erosion Control	LS	1	\$ 34,100.00	\$ 34,100.00
7	Contingency Allowance	LS	1	\$ 20,000.00	\$ 20,000.00
<b>Subtotal</b>					<b>\$ 1,314,250.00</b>
<b>ADD/DEDUCT</b>					
<b>Add Alternate 1 - Wooden Dock Replacement</b>					
A1	Remove and Replace Wooden Dock	LS	1	\$ 44,400.00	\$ 44,400.00
<b>Add Alternate 2 - Gantry Crane</b>					
A2	Stairs and Walkways	LS	1	\$ 77,700.00	\$ 77,700.00
<b>Add Alternate 3 - Alternative Force Main Layout</b>					
A3	Alternative Force Main Layout	LS	1	\$ 13,000.00	\$ 13,000.00
<b>TOTAL (Items 1 thru 7 +A1 + A2 + A3)</b>				<b>\$</b>	<b>1,449,350.00</b>

**Certification:**

The bids tabulated herein were opened and read aloud at 2:00 p.m., local time on Thursday January 30th, 2025 at 1121 N. Lake Park Blvd. Carolian Beach, NC. We hereby certify the above Bid Tabulation to be an accurate representation of the Bids submitted.

Jeffrey Ray, PE  
 Highfill Infrastructure Engineering, P.C.  
 2703 Jones Franklin Rd., Suite 201  
 Cary, NC 27518  
 919-481-4342  
 NC Firm License No. C-2586





# Resolution



Town of Carolina Beach  
Town Council

**RESOLUTION NO. 25-2325**

**Resolution Authorizing the Town of Carolina Beach Town Council hereby awards the Carolina Beach Lake Pump House #1&#2 Replacement Project to IMEC GROUP LLC,**

WHEREAS, on January 9, 2025 the Town received a formal construction bid for the Carolina Beach Lake Pump House #1&#2 Replacement Project, and

WHEREAS, IMEC GROUP LLC has been found by the Town to be the lowest responsible responsive bidder with a bid of \$1,525,272.11.

WHEREAS, the recommendation of award by Council represents a preliminary determination and no legally binding acceptance of the bid or offer occurs until the Town has executed a written agreement.

WHEREAS, the contract award is subject to IMEC GROUP LLC providing all bonds, insurance and other required documents and executing a contract in a form agreeable to the Town.

NOW, THEREFORE, BE IT RESOLVED THAT:

The Town of Carolina Beach Town Council is hereby authorized to execute the bid award with IMEC GROUP LLC in the amount of \$1,525,272.11.

**ADOPTED**, this 11<sup>th</sup> day of March, 2025.

TOWN OF CAROLINA BEACH

\_\_\_\_\_  
Albert L. Barbee, Mayor

ATTEST:

\_\_\_\_\_  
Kimberlee Ward, Town Clerk



## AGENDA ITEM COVERSHEET

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**PREPARED BY:** Debbie Hall, Finance Director

**DEPARTMENT:** Finance

**MEETING:** Town Council – 03/11/2025

**SUBJECT:** Approval of a Reimbursement Resolution for Revenue Bond Series 2025

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**BACKGROUND:**

The Town plans to pursue LGC approval for Revenue Bond Series 2025 next fiscal year for six utility fund projects. To obtain approval, the LGC requires 70% of the projects to be engineered, permitted, and bid out. Expenses for the engineering and permitting are being paid in the current fiscal year. These costs may be reimbursed out of the revenue bond proceeds at closing; however, a reimbursement resolution must be approved by Council to request the reimbursement.

**BUDGET IMPACT:**

The reimbursement of the expenses in FY25/26 will replenish the Utility Fund fund balance.

**ACTION REQUESTED:**

Approval of

- **Resolution #25-2324** Reimbursement Resolution for Revenue Bond Series 2025



**Resolution No. 25-2324**

**Reimbursement Resolution for Revenue Bond Series 2025**

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

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

1. The Town Hereby determines the Project to include a Force Main from CB Lake to Henniker’s Ditch, Spartanburg and Henniker’s Ditch Crossing, a Sweep Truck, Well 15H and piping to Alabama, Alabama Vessel and an AMI water metering system.
2. The Town intends to finance the costs of the Project with the proceeds of revenue bond issued by the Issuer (The “Borrowing”), the interest on which is to be excluded from gross income for Federal income tax purposes. The currently expected amount of bonds or other obligations to be issued or contracted for this project is \$10,500,000.
3. Funds have been advanced or may be advanced from the Utility Fund for the project. These costs are intended to be reimbursed from the financing proceeds.
4. The adoption of this resolution is intended as a declaration of this unit’s official intent to reimburse Project expenditures from financing proceeds.

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

Mayor: \_\_\_\_\_

Albert L Barbee, Mayor

Attest: \_\_\_\_\_

Kimberlee Ward, Town Clerk

**CAPITAL IMPROVEMENT PROGRAM**

**REVENUE BOND 2026**

DESCRIPTION					TOTAL	TIMELINE		
	CONSTRUCTION	ENGINEERING	28/29	29/30		ENGINEERING	PERMITTING	BID
<b>Stormwater</b>								
	BOND REFINANCING							
Force Main from CB Lake to Henniker's Ditch	\$ 2,500,000	\$ 245,000		\$ 0	\$ 2,745,000	1.5 months after survey received	30 days for erosion control	30 days
Spartanburg and Henniker's Ditch Crossing	\$ 200,000	\$ 38,000	\$ 0	\$ 0	\$ 238,000	1.5 months after survey received	30 days for erosion control	30 days
Sweeper Truck	\$ 650,000	\$ 0	\$ 0	\$ 0	\$ 650,000			
	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0			
<b>Water</b>								
15H and piping to Alabama	\$ 1,086,340	\$ 172,021	\$ 0	\$ 0	\$ 1,258,361	1-Jun-25	180 days/ 01Dec2025	30 days
Alabama Vessel	\$ 1,615,880	\$ 172,021		\$ 0	\$ 1,787,901	1-Jun-25	180 days/ 01Dec2025	30 days
AMI	\$ 3,500,000	\$ 0	\$ 0	\$ 0	\$ 3,500,000			
Water Tank	\$ 0	\$ 0	\$ 11,000,000	\$ 0				
<b>Sewer</b>								
Headworks	\$ 0	\$ 0	\$ 6,100,000	\$ 0				
	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0			
	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0			
<b>Total Infrastructure Project Costs</b>	\$ 9,552,220	\$ 627,042	\$ 17,100,000	\$ 0	\$ 10,179,262			



# AGENDA ITEM COVERSHEET

**PREPARED BY:** Debbie Hall, Finance Director

**DEPARTMENT:** Finance

**MEETING:** Town Council – 3/11/25

**SUBJECT:** Approve Contract for Auditing Service for period ending 6/30/25

**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, 2025:

- Audit Services -----\$ 30,000
- Writing Financial Statements -----\$ 8,000
- Each Single Audit Major Programs -----\$ 4,000

**ACTION REQUESTD:**

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

**ATTACHMENTS:**

Audit Engagement Letter FY25  
Audit Contract FY25



February 25, 2025

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

The following represents our understanding of the services we will provide Town of Carolina Beach, North Carolina.

You have requested that we audit the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Town of Carolina Beach, North Carolina as of June 30, 2025 and for the year then ended, and the related notes to the financial statements, which collectively comprise Town of Carolina Beach, North Carolina’s basic financial statements as listed in the table of contents. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter.

In addition, we will audit the entity’s compliance over major federal award programs for the period ended June 30, 2025. Our audits will be conducted with the objectives of our expressing an opinion on each opinion unit and an opinion on compliance regarding the entity’s major federal award programs. The objectives of our audit of the financial statements 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 to issue an auditor’s report that includes our opinion. 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 auditing standards generally accepted in the United States of America (GAAS) and in accordance with Government Auditing Standards, and/or any state or regulatory audit requirements 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 judgment made by a reasonable user based on the financial statements.

The objectives of our compliance audit are to obtain sufficient appropriate audit evidence to form an opinion and report at the level specified in the governmental audit requirement about whether the entity complied in all material respects with the applicable compliance requirements and identify audit and reporting requirements specified in the governmental audit requirement that are supplementary to GAAS and Government Auditing Standards, if any, and perform procedures to address those requirements.

1501 Highwoods Blvd., Ste. 300 (27410)  
P.O. Box 19608  
Greensboro, NC 27419

P: 336-294-4494 • F: 336-294-4495

Accounting principles generally accepted in the United States of America require that included supplementary information, such as management’s discussion and analysis and budgetary comparison information be presented to supplement the 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 the required supplementary information (RSI) in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist primarily of inquiries of management regarding their methods of measurement and presentation, and comparing the information for consistency with management’s responses to our inquiries. We will not express an opinion or provide any form of assurance on the RSI. The following RSI is required by accounting principles generally accepted in the United States of America. This RSI 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

Supplementary information other than RSI will accompany Town of Carolina Beach, North Carolina’s basic financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the basic financial statements and certain additional procedures, including comparing and reconciling the supplementary information to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and additional procedures in accordance with auditing standards generally accepted in the United States of America. We intend to provide an opinion on the following supplementary information in relation to the financial statements as a whole:

- Combining Balance Sheet – Nonmajor Governmental Funds
- Combining Statement of Revenues, Expenditures and Changes in Fund Balance – Nonmajor Governmental Funds
- Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual:
  - General Fund
  - Utility Fund
  - Boardwalk Restroom
  - Marina Project Fund
  - Lake Park Recreation Project Fund
  - Ocean Sidewalk Fund
  - American Rescue Plan Fund
  - Saint Joseph Bike Path Fund
  - AIA Wastewater Project
  - Second Street Paving Project
  - Water Project
  - 1810 Canal ADA Improvements
  - Second Street Utility Project
  - Spot Lane Paving Project
  - Spot Lane Utility Project

- Schedule of Ad Valorem Taxes Receivable
- Analysis of Current Year Levy

### **Schedule of Expenditures of Federal Awards**

We will subject the schedule of expenditures of federal awards to the auditing procedures applied in our audit of the basic financial statements and certain additional procedures, including comparing and reconciling the schedule to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and additional procedures in accordance with auditing standards generally accepted in the United States of America. We intend to provide an opinion on whether the schedule of expenditures of federal awards is presented fairly in all material respects in relation to the financial statements as a whole.

### **Data Collection Form**

Prior to the completion of our engagement, we will complete the sections of the Data Collection Form that are our responsibility. The form will summarize our audit findings, amounts and conclusions. It is management's responsibility to submit a reporting package including financial statements, schedule of expenditure of federal awards, summary schedule of prior audit findings and corrective action plan along with the Data Collection Form to the federal audit clearinghouse. The financial reporting package must be text searchable, unencrypted, and unlocked. Otherwise, the reporting package will not be accepted by the federal audit clearinghouse. We will assist you in the electronic submission and certification. You may request from us copies of our report for you to include with the reporting package submitted to pass-through entities.

The Data Collection Form is required to be submitted within the earlier of 30 days after receipt of our auditors' reports or nine months after the end of the audit period, unless specifically waived by a federal cognizant or oversight agency for audits. Data Collection Forms submitted untimely are one of the factors in assessing programs at a higher risk.

### **Auditor Responsibilities**

We will conduct our audits in accordance GAAS, the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States of America; the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) and in accordance with any state or regulatory audit requirements. As part of an audit of financial statements in accordance with GAAS and in accordance with Government Auditing Standards, and/or any state or regulatory audit requirements, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. 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, misrepresentations, or the



override of internal control. 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
  4. The estimate of the LEO separation allowance and OPEB healthcare benefits liabilities is not accurate
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.
  - Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
  - Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Town of Carolina Beach, North Carolina's ability to continue as a going concern for a reasonable period of time.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements or noncompliance may not be detected exists, even though the audit is properly planned and performed in accordance with GAAS and Government Auditing Standards of the Comptroller General of the United States of America and in accordance with any state or regulatory audit requirements. Please note that the determination of abuse is subjective and Government Auditing Standards does not require auditors to detect abuse.

Our responsibility as auditors is limited to the period covered by our audit and does not extend to any other periods.

### **Audit of Major Program Compliance**

Our audit of Town of Carolina Beach, North Carolina's major federal award program(s) compliance will be conducted in accordance with the requirements of the Single Audit Act, as amended; and the Uniform Guidance, and will include tests of accounting records, a determination of major programs in accordance with the Uniform Guidance and other procedures we consider necessary to enable us to express such an opinion on major federal award program compliance and to render the required reports. We cannot provide assurance that an unmodified opinion on compliance will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or withdraw from the engagement.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether material noncompliance with applicable laws and regulations, the provisions of contracts and grant agreements applicable to major federal award programs, and the applicable compliance requirements occurred, whether due to fraud or error, and express an opinion on the entity's compliance based on the audit. 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, Government Auditing Standards, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the entity's compliance with the requirements of the federal programs as a whole.

As part of a compliance audit in accordance with GAAS and in accordance with Government Auditing Standards, and/or any state or regulatory audit requirements, we exercise professional judgment and maintain professional skepticism throughout the audit. We also identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks.

Our procedures will consist of determining major federal programs and, performing the applicable procedures described in the U.S. Office of Management and Budget OMB Compliance Supplement for the types of compliance requirements that could have a direct and material effect on each of the entity's major programs, and performing such other procedures as we considers necessary in the circumstances. The purpose of those procedures will be to express an opinion on the entity's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Also, as required by the Uniform Guidance, we will obtain an understanding of the entity's internal control over compliance relevant to the audit in order to design and perform tests of controls 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 of the entity's major federal award programs. Our tests will be less in scope than would be necessary to render an opinion on these controls and, accordingly, no opinion will be expressed in our report. However, we will communicate to you, regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we have identified during the audit.

We will issue a report on compliance that will include an opinion or disclaimer of opinion regarding the entity's major federal award programs, and a report on internal controls over compliance that will report any significant deficiencies and material weaknesses identified; however, such report will not express an opinion on internal control.

### **Management's Responsibilities**

Our audit will be conducted on the basis that management and, when appropriate, those charged with governance acknowledge and understand that they have responsibility:

1. For the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America;
2. For the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error;
3. For identifying, in its accounts, all federal awards received and expended during the period and the federal programs under which they were received;
4. For maintaining records that adequately identify the source and application of funds for federally funded activities;
5. For preparing the schedule of expenditures of federal awards (including notes and noncash assistance received) in accordance with the Uniform Guidance;
6. For designing, implementing, and maintaining effective internal control over federal awards that provides reasonable assurance that the entity is managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal awards;
7. For identifying and ensuring that the entity complies with federal laws, statutes, regulations, rules, provisions of contracts or grant agreements, and the terms and conditions of federal award programs, and implementing systems designed to achieve compliance with applicable federal statutes, regulations, and the terms and conditions of federal award programs;
8. For disclosing accurately, currently, and completely the financial results of each federal award in accordance with the requirements of the award;
9. For identifying and providing report copies of previous audits, attestation engagements, or other studies that directly relate to the objectives of the audit, including whether related recommendations have been implemented;
10. For taking prompt action when instances of noncompliance are identified;
11. For addressing the findings and recommendations of auditors, for establishing and maintaining a process to track the status of such findings and recommendations and taking corrective action on reported audit findings from prior periods and preparing a summary schedule of prior audit findings;
12. For following up and taking corrective action on current year audit findings and preparing a corrective action plan for such findings;
13. For submitting the reporting package and data collection form to the appropriate parties;
14. For making the auditor aware of any significant contractor relationships where the contractor is responsible for program compliance;
15. To provide us with:
  - a. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements including the disclosures, and relevant to federal award programs, such as records, documentation, and other matters;
  - b. Additional information that we may request from management for the purpose of the audit;

- c. Unrestricted access to persons within the entity and others from whom we determine it necessary to obtain audit evidence;
16. For 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 current year period(s) under audit are immaterial, both individually and in the aggregate, to the financial statements as a whole;
17. For acceptance of nonattest services, including identifying the proper party to oversee nonattest work;
18. For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets;
19. For informing us of any known or suspected fraud affecting the entity involving management, employees with significant role in internal control and others where fraud could have a material effect on compliance;
20. For the accuracy and completeness of all information provided;
21. For taking reasonable measures to safeguard protected personally identifiable and other sensitive information; and
22. For confirming your understanding of your responsibilities as defined in this letter to us in your management representation letter.

If you intend to publish or otherwise reproduce the financial statements and make reference to our firm, you agree to provide us with printers' proofs or masters for our review and approval before printing. You also agree to provide us with a copy of the final reproduced material for our approval before it is distributed.

With regard to the schedule of expenditures of federal awards referred to above, you acknowledge and understand your responsibility (a) for the preparation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance, (b) to provide us with the appropriate written representations regarding the schedule of expenditures of federal awards, (c) to include our report on the schedule of expenditures of federal awards in any document that contains the schedule of expenditures of federal awards and that indicates that we have reported on such schedule, and (d) to present the schedule of expenditures of federal awards with the audited financial statements, or if the schedule will not be presented with the audited financial statements, to make the audited financial statements readily available to the intended users of the schedule of expenditures of federal awards no later than the date of issuance by you of the schedule and our report thereon.

As part of our audit process, we will request from management and, when appropriate, those charged with governance, written confirmation concerning representations made to us in connection with the audit.

### **Nonattest Services**

Based on discussions with management and those charged with governance, we will perform the following nonattest services:

- Preparation of the draft financial statements and related notes, and supplementary information
- Cash-to-accrual conversions

We will not assume management responsibilities on behalf of Town of Carolina Beach, North Carolina. However, we will provide advice and recommendations to assist management of Town of Carolina Beach, North Carolina in performing its responsibilities.

Town of Carolina Beach, North Carolina's management is responsible for (a) making all management decisions and performing all management functions; (b) assigning a competent individual to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) establishing and maintaining internal controls, including monitoring ongoing activities.

Our responsibilities and limitations of the nonattest services are as follows:

- We will perform the services in accordance with applicable professional standards.
- The nonattest services are limited to the services previously outlined above. Our firm, in its sole professional judgment, reserves the right to refuse to do any procedure or take any action that could be construed as making management decisions or assuming management responsibilities, including determining account coding and approving journal entries.

## **Reporting**

We will issue a written report upon completion of our audit of Town of Carolina Beach, North Carolina's basic financial statements. 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 an emphasis-of-matter or other-matter paragraph(s) to our auditor's report, or if necessary, withdraw from the engagement. If our opinions on the basic financial statements are 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 opinions, we may decline to express opinions or to issue a report as a result of this engagement.

In accordance with the requirements of Government Auditing Standards, we will also issue a written report describing the scope of our testing over internal control over financial reporting and over compliance with laws, regulations, and provisions of grants and contracts, including the results of that testing. However, providing an opinion on internal control and compliance over financial reporting will not be an objective of the audit and, therefore, no such opinion will be expressed.

## **Other**

We understand that your employees will prepare all confirmations we request and will locate any documents or invoices selected by us for testing. We will schedule the engagement based in part on deadlines, working conditions, and the availability of your key personnel. We will plan the engagement

based on the assumption that your personnel will cooperate and provide assistance by performing tasks such as preparing requested schedules, retrieving supporting documents, and preparing confirmations. If, for whatever reason, your personnel are unavailable to provide the necessary assistance in a timely manner, it may substantially increase the work we have to do to complete the engagement within the established deadlines, resulting in an increase in fees over our original fee estimate.

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.

Regarding the electronic dissemination of audited financial statements, including financial statements published electronically on your Internet website, you understand 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.

Professional standards prohibit us from being the sole host and/or the sole storage for your financial and non-financial data. As such, it is your responsibility to maintain your original data and records and we cannot be responsible to maintain such original information. By signing this engagement letter, you affirm that you have all the data and records required to make your books and records complete.

**Provisions of Engagement Administration, Timing and Fees**

During the course of the engagement, we may communicate with you or your personnel via fax or e-mail, and you should be aware that communication in those mediums contains a risk of misdirected or intercepted communications.

We expect to perform the audit and issue the audited financial statements during the period from May 2025 to October 2025. We will notify you regarding any circumstances we encounter that could significantly change the timing of the audit.

Victor Blackburn is the engagement partner for the audit services specified in this letter. Their responsibilities include supervising Bernard Robinson & Company, L.L.P.'s services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the audit report.

We estimate our fees to be \$38,000 for the audit engagement for the year ended June 30, 2025. Our fees will be based on the actual time spent at our standard hourly rates, plus travel and other out-of-pocket costs such as report production, word processing, postage, etc. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of personnel assigned. Our fees are based on anticipated cooperation from your personnel, timely completion of all requested items, and the assumption that unexpected circumstances will not be encountered during the engagement. For each major program that a single audit is performed, there will be an additional \$4,000 per program. Our invoices for these fees will be rendered throughout the engagement as work progresses and are payable on presentation. All costs relating to collection of these fees will also be the responsibility of Town of Carolina Beach, North Carolina including, but not limited to, attorney fees and collection agency fees. Invoiced fees outstanding past 60 days will be subject to a 1½%

monthly finance charge. If circumstances occur and additional time is necessary to complete the audit, we will discuss this with you promptly to arrive at a new estimate before we incur the additional costs. The time related to any additional services we are required to perform in order to complete the audit will be billed separately. These invoices are also payable upon presentation.

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.

During the course of the audit, we may observe opportunities for economy in, or improved controls over, your operations. We will bring such matters to the attention of the appropriate level of management, either orally or in writing.

You agree to inform us of facts that may affect the financial statements of which you may become aware during the period from the date of the auditor's report to the date the financial statements are issued.

We agree to retain our audit documentation or work papers for a period of at least five years from the date of our report.

At the conclusion of our audit engagement, we will communicate to the Honorable Mayor and Members of the Town Council the following significant findings from the audit:

- Our view about the qualitative aspects of the entity's significant accounting practices;
- Significant difficulties, if any, encountered during the audit;
- Uncorrected misstatements, other than those we believe are trivial, if any;
- Disagreements with management, if any;
- Other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance regarding their oversight of the financial reporting process;
- Material, corrected misstatements that were brought to the attention of management as a result of our audit procedures;
- Representations we requested from management;
- Management's consultations with other accountants, if any; and
- Significant issues, if any, arising from the audit that were discussed, or the subject of correspondence, with management.

The audit documentation for this engagement is the property of Bernard Robinson & Company, L.L.P. and constitutes confidential information. However, we may be requested to make certain audit documentation available to regulators and federal agencies and the U.S. Government Accountability Office pursuant to authority given to it by law or regulation, or to peer reviewers. If requested, access to such audit documentation will be provided under the supervision of Bernard Robinson & Company,

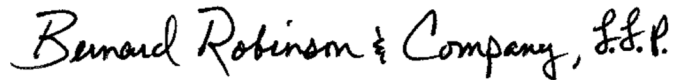
L.L.P.'s personnel. Furthermore, upon request, we may provide copies of selected audit documentation to these agencies and regulators. The regulators and agencies may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies. We agree to retain our audit documentation or work papers for a period of at least five years from the date of our report.

In accordance with the requirements of Government Auditing Standards, we have attached a copy of our latest external peer review report of our firm for your consideration and files.

Please sign and return the attached copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the financial statements compliance over major federal award programs including our respective responsibilities.

We appreciate the opportunity to be your financial statement auditors and look forward to working with you and your staff.

Very truly yours,



BERNARD ROBINSON & COMPANY, L.L.P.

RESPONSE:

This letter correctly sets forth our understanding.

Acknowledged and agreed on behalf of Town of Carolina Beach, North Carolina by:

Management Signature: \_\_\_\_\_

Title: \_\_\_\_\_

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





## 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](http://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 & Compay, LLP
	Auditor Address 1501 Highwoods Blvd., Suite 300, Greensboro, NC 27410

*Hereinafter referred to as Auditor*

for	Fiscal Year Ending 06/30/25	Date Audit Will Be Submitted to LGC 10/31/25
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*Must be within six 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. If the Governmental Unit expended \$100,000 or more in combined Federal and State financial assistance during the reporting period, the Auditor shall perform the audit in accordance with *Government Auditing Standards* (GAGAS). The Governmental Unit is subject to federal single audit requirements in accordance with Title 2 US Code of Federal Regulations Part 200 *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards*, Subpart F (*Uniform Guidance*) and the State Single Audit Implementation Act. Currently the threshold is \$750,000 for a federal single audit and \$500,000 for a State Single Audit. 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) the Auditor and Governmental Unit(s) should discuss, in advance of the execution of this contract, the responsibility for submission of the audit and the accompanying data collection form to the Federal Audit Clearinghouse as required under the Uniform Guidance (§200.512) to ensure proper submission.

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. 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 six 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). Preparing financial statements in their entirety 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:

<b>Name:</b>	<b>Title and Unit / Company:</b>	<b>Email Address:</b>
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).

<b>Primary Government Unit</b>	Town of Carolina Beach
Audit Fee (financial and compliance if applicable)	\$ 30,000
Fee per Major Program (if not included above)	\$ 4,000
<b>Additional Fees Not Included Above (if applicable):</b>	
Financial Statement Preparation (incl. notes and RSI)	\$ 8,000
All Other Non-Attest Services	\$ 0
<b>TOTAL AMOUNT NOT TO EXCEED</b>	<b>\$ 50000</b>

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

## SIGNATURE PAGE

## AUDIT FIRM

Audit Firm* Bernard Robinson & Compay, LLP	
Authorized Firm Representative (typed or printed)* Victor Blackburn	Signature* 
Date* 02/25/25	Email Address* vblackburn@brccpa.com

## GOVERNMENTAL UNIT

Governmental Unit* Town of Carolina Beach	
Date Governing Board Approved Audit Contract* <b>(Enter date in box to right)</b>	
Mayor/Chairperson (typed or printed)* Albert L. Barbee	Signature*
Date	Email Address* lynn.barbee@carolinabeach.org

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

## GOVERNMENTAL UNIT – PRE-AUDIT CERTIFICATE

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

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

Sum Obligated by This Transaction:	\$ 50000
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* <b>(Enter date in box to right)</b>	
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

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**PREPARED BY:** Kim Ward, Town Clerk

**DEPARTMENT:** Clerk

**MEETING:** Town Council Meeting 3/11/2025

**SUBJECT:** Approval of Council Meeting Minutes

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**BACKGROUND:**

Attached are the meeting minutes from the January and February Council meetings.

**ACTION REQUESTED:**

Review and consider approving under the consent agenda.

# CAROLINA BEACH

Town Council Workshop

Tuesday, January 28, 2025 - 9:00 AM

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



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## 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

Town Attorney Noel Fox

**ACTION:** Motion to amend the agenda to add a closed session

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*

### DISCUSSION ITEMS

1. Closed Session

**ACTION:** Motion to go into closed session to discuss an attorney/client matter in accordance with NCGS 143.318.11(a)(3); the matter being discussed is 23 CVS 3744 Carolina Beach Land Holdings, LLC, vs. Town of Carolina Beach

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*

Mayor Barbee called the meeting back to order.

**ACTION:** Motion to approve the mediated settlement agreement dated January 24, 2025, by and between Carolina Beach Land Holdings, LLC, and the Town, file #23 CVS 3744, which includes, in part, the following terms:

- 1) The Town will purchase 9 properties from Carolina Beach Land Holdings, LLC, that are located generally in the downtown Boardwalk area, more specifically identified on Exhibit A to the agreement.
- 2) The purchase price shall be \$15 million.
- 3) The purchase is conditioned on:
  - Local Government Commission approval of the purchase.
  - The properties appraising for \$15 million or more.
  - Title insurance equal to \$15 million being available.
  - Dismissal of 23 CVS 3744.

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*

Mayor Barbee read a statement, which included that this deal is set to close by the end of the year and is the largest single land acquisition in terms of dollars in the Town's history. He said the Town is issuing a call to action to residents and nonprofit groups as well as County, State, and Federal partners to help develop and expand the Town's center to be a gathering place for their kids and grandkids.

Council Member Healy said this deal will not influence the Town's infrastructure plan at all.

Council Member Benson said the acquisition will give the public direct input and assurance on the future of this land.

Council Member Hoffer said this was a bold and scary decision, but the Town has mechanisms to pay for it so it won't affect the current or next budget. He said this gives the Town options and control over its destiny.

Mayor Pro Tem LeCompte said it is important to invest in the future of the Town.

*(Background information: This lawsuit was filed against the Town on November 1, 2023, and involved the Plaintiff disputing the exact location of a Town easement, stating that the easement causes the property to be unmarketable.)*

## 2. Employee Recognition

Public Works Director Brian Stanberry recognized Building Services Coordinator Mark Dudenhaver for 10 years of service and Public Works Services Coordinator Eion Dockery for 5 years of service.

Mr. Parvin recognized Public Utilities Director Mark Meyer for 10 years of service.

Mr. Meyer recognized Utilities Systems Manager Mike Hare for 10 years of service.

### 3. Bike/Ped Committee Presentation

Bike/Ped Committee Chairman Rodney Kidd presented a request to implement a speed limit of 12 mph on the Greenway for the safety of users. Mr. Oakley suggested that the request go to the Technical Review Committee (TRC) before coming back to Council for approval, and Council gave consensus for this.

Police Sgt. Derrick McNeil gave a presentation on streetlights and road safety. Council asked staff to work with Sgt. McNeil to implement these safety measures.

Mr. Oakley said staff would like to review the presentation with TRC to get feedback from other departments.

Council Member Hoffer asked staff to work with Sgt. McNeil to expedite the process of lighting up crosswalks.

### 4. Follow-Up Discussion on Rainbow Bridge Project

Mayor Pro Tem LeCompte requested to discuss moving forward with the Rainbow Bridge pet memorial project at Lake Park. She said several volunteers are assisting with this, and the group will work with Mr. Stanberry on the location and other details.

### 5. Resolution of Support to Update the 2016 Beach and Inlet Management Plan

The North Carolina Beach, Inlet and Waterway Association requested support from coastal communities to petition the North Carolina General Assembly to update the 2016 Beach and Inlet Management Plan.

**ACTION:** Motion to approve Resolution 25-2322 supporting the request to the North Carolina General Assembly to update the 2016 Beach and Inlet Management Plan

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*

### 6. Transfer of Phase 3 Marina Funds to Phase 4 Centennial Park

There is \$142,533.67 remaining in Phase 3 of the Marina (Centennial Park) project that Town staff is requesting to move to a new project. There was \$190,710.64 in additional funding received from the Federal Emergency Management Agency (FEMA) for the bulkhead damaged after Hurricane Florence. These funds can also be added to Phase 4. The total Phase 4 funds will be \$333,244.31. Any unused funds will return to the Town's general fund balance.

Mr. Parvin presented the details.

**ACTION:** Motion to approve Budget Ordinance 25-1249 to amend the general fund budget creating a budget appropriation for Phase 4 at the Marina (Centennial 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*

Mayor Barbee said this area has not been officially named Centennial Park, but right now this is the unofficial name, so if anyone doesn't like it they should speak up.

## 7. Beautification Committee Appointment

There is a vacancy on the Beautification Committee with a term ending June 30, 2026. Council made the following committee appointment:

- Beautification Committee – Heather Hanning

### **COUNCIL COMMENTS**

Mayor Pro Tem LeCompte said bathroom project contractors are blocking areas at the Boardwalk. Mr. Oakley said they will need extra room for demolition of the existing structure, but the situation will improve during construction. He said once it gets closer to summer, the contractors should be working on the interior. Mayor Pro Tem LeCompte asked that staff stay in contact with business owners.

Council Member Healy asked if there would be upgraded portable restrooms available during the construction phase of the Boardwalk bathroom project. Mr. Oakley said yes.

Council Member Benson echoed comments about communicating with business owners about the Boardwalk bathroom project. He asked if there had been any discussion about the residential zoning request for the North End, and he would like staff to follow up on Vinny Doria's request to review beach vending permits. Council Member Benson also said he received a request for crosswalks at Dolphin Lane and Pelican Lane at both the Canal Drive and Carolina Beach Avenue North intersections.

Mayor Barbee also stressed the importance of communication with business owners during the Boardwalk bathroom construction project. He asked that staff and Council consider renaming Town parking lots because he thinks some of the names are confusing to new residents who are not aware of the Town's history (an example of this is the Town Hall Lot at 207 Canal Drive, which is the site where Town Hall stood many years ago, not the parking lot at the current Town Hall).

Mr. Oakley said the Centennial seal has been painted on the water tower and that it looks nice.

### **ADJOURNMENT**

Mayor Barbee adjourned the meeting at 11:00 AM.



# CAROLINA BEACH

Town Council Special Meeting

Tuesday, January 28, 2025 - 8:30 AM

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



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## MINUTES

### CALL TO ORDER

Mayor Barbee called the meeting to order at 8:30 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

Town Attorney Noel Fox

### ITEMS OF BUSINESS

1. Closed Session – Attorney/Client

**ACTION:** Motion to go into closed session to discuss an attorney/client matter in accordance with NCGS 143.318.11(a)(3); the matter being discussed is 23 CVS 3744 Carolina Beach Land Holdings, LLC, vs. Town of Carolina Beach

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*

Mayor Barbee called the meeting back to order and said Council took no action during closed session.

### ADJOURNMENT

Mayor Barbee adjourned the meeting at 9:00 AM.

# CAROLINA BEACH

Town Council Regular Meeting

Tuesday, February 11, 2025 - 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 Mayor Pro Tem LeCompte 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  
Assistant Town Manager Ed Parvin  
Finance Director Debbie Hall  
Town Clerk Kim Ward  
Town Attorney Noel Fox

### ADOPT THE AGENDA

**ACTION:** Motion to adopt the 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*

### CONSENT AGENDA

1. Set a Public Hearing for March 11, 2025, to Hear from Nonprofits Regarding Funding Requests
2. Set a Public Hearing for March 11, 2025, 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. Create a Capital Project Grant Fund for 1810 Canal Drive ADA Improvements
4. Budget Amendments/Transfers
5. Letter of Support for the Abandoned and Derelict Vessel Program in NC
6. Approval of Council Meeting Minutes

Mayor Barbee said item 2 has been removed and will come back at a later date.

**ACTION:** 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**

## 7. Events Update by Tim Murphy

Tim Murphy, Community Services Manager, said the Town received a request from Ocean Cure for permission to drive a 4-wheel-drive pickup truck on the beach for activities that are related to the nonprofit organization. He said the group is also asking for keys to the bollards so they may park vans inside the Gazebo area. Mr. Murphy said the request has gone through the Events Committee with input from Police and Fire, and the committee recommends approval.

Kevin Murphy of Ocean Cure gave details about how this would help the work of the organization.

Council Member Healy said the request is more than reasonable given the group's reputation and work in the community.

Mayor Pro Tem LeCompte said she has helped to carry paddleboards and surfboards from the parking lot to the beach for Ocean Cure, so she supports this request to make event setup easier.

**ACTION:** Motion to allow Ocean Cure to drive on the beach when they need to for activities for Ocean Cure

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 reviewed upcoming events:

- Centennial Celebration Kickoff – March 6 at the Marina (there will also be a gala party on March 8 at Kindred; check the Centennial Facebook page for more information about all the Centennial events)
- March 12 – Blood Drive at the Rec Center
- March 15 – Lo Tide Run (the route is changing this year so it will not cross Lake Park Boulevard)

## 8. Presentation by the Island Arts Council

Chris Higgins of Island Arts Council (IAC) gave a presentation asking Council for permission to use Town public sites for public arts projects. She said the 8 Venus flytrap statues are currently being painted, and they will be installed around the island. Ms. Higgins said while some of them will be displayed at local businesses and one at the elementary school, IAC would like Council to consider a few public sites in addition to the current Town Hall location, such as the Skate Park, the Boardwalk or Gazebo area,

and Lake Park. She also said they may add to the total of 8 statues and would be interested in displaying them at other public locations, perhaps the Marina and Rec Center.

Council Member Healy asked if the statues would be bolted down. Ms. Higgins said yes.

Council Member Healy asked if they will sell the statues after the Centennial celebration is over. Ms. Higgins said the plan is to sell the statues in September unless a sponsor chooses to purchase them earlier. She said if they are not sold, they will be auctioned off with the money going toward more public art projects.

Lauren Stumberg of IAC presented information about Afloat, the Buoy Project. She said this involves people painting buoys to symbolize how we keep each other afloat through neighborly acts of kindness. Ms. Stumberg said this will be a participatory art installation in which people will purchase a kit, paint their buoy either at home or during a workshop, and hang it at the Marina if Council approves the location.

Council Member Healy asked how much kits cost. Ms. Stumberg said they are \$25 plus a \$2 processing fee.

Ms. Higgins said IAC will help to maintain the buoys and keep them looking fresh and new as long as Council allows the buoys to remain.

Council Member Hoffer asked if the buoys will be different sizes and shapes. Ms. Stumberg said yes.

Mayor Barbee said these kinds of projects make the Town unique.

**ACTION:** Motion to approve the flytraps and the buoy project and give staff permission to work with Island Arts 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*

Council Member Hoffer said March 21 is NC Arbor Day, and there are more details to come about a beautification and tree project at the west entrance of Lake Park.

## 9. Manager's Update

Mr. Oakley reviewed the budget FY 2025-26 schedule:

- Council strategic planning sessions – February 20-21
- Public hearing for nonprofit requests – March 11
- Public hearing for community input – April 8
- Budget workshop – April 22
- Budget workshop (if necessary) – May 6
- Budget open house – May 6

- Budget message presented to Council – May 27
- Budget adoption – June 10

Mr. Oakley gave an update on various projects:

- The Ocean Boulevard sidewalk project concrete work is approximately 30% complete.
- The Dow Road/7th Street water tower has been painted with the new Centennial logo.
- Centennial Park is getting ready for the I Love CB structure and paving.
- The Town will be paving 1810 Canal Drive and Mike Chappell Park and resurfacing the Alabama Avenue lots.
- Street paving should start in March.
- The Lake Park pump house project only received 1 bid. Staff is negotiating with the contractor.
- The Boardwalk restroom facility has been demolished. Portable restrooms will be out soon. Signs and flyers will direct visitors on how to navigate the construction area. The goal is to have the major construction part of the project done by Memorial Day weekend.

Mayor Barbee asked about the removal of the public computer terminal at Town Hall. He asked if this was due to a vulnerability or a security breach, which are two dramatically different things. Mr. Oakley said there was no breach and no public information was vulnerable. He said the computer was removed because it was discovered internally that Town staff personnel files that are privileged under the law could possibly be accessed, although it is not believed that anyone actually did this. Mr. Oakley said the situation was remedied, and the computer terminal is back up today.

Community Development Director Jeremy Hardison reported the following recent developments:

- In the past few weeks, there were 51 permits issued for renovation/repair/additions, etc., 10 new residential construction, and 8 certificates of occupancy. There are two demolitions scheduled: the pool building at 1203 South Lake Park Boulevard (Golden Sands) and a single-family home at 1300 Carolina Beach Avenue North.
- The Planning and Zoning Commission will hear a request for a new subdivision at 1215 Saint Joseph Street. Due to recent changes in the Unified Development Ordinance (UDO), subdivision requests are handled at the Planning and Zoning approval level and do not go to Council.
- Duke Energy is demolishing and rebuilding a substation on Dow Road. They are moving it back on the property.
- The Technical Review Committee (TRC) has reviewed 2 minor Planned Unit Developments (PUDs) at 308 Lewis Road and 1109 Swordfish Lane. Plans call for 2 single-family homes on each lot.

Mayor Pro Tem LeCompte wants to get Duke Energy to clean up the sidewalks where they replaced poles on Cape Fear Boulevard and left piles of concrete debris.

Council Member Benson asked if a permitting decision has been made about the wetlands at 1215 Saint Joseph Street. Mr. Hardison said the developer has applied for a permit, but there has not been a decision on whether these wetlands can be disturbed. He said the first phase of the project, which is not located on wetlands, is moving forward, and the U.S. Army Corps of Engineers would determine if there can be any further development.

Council Member Hoffer asked about the Saint Joseph Street multi-use path. Mr. Oakley said a force main was found a little too close to the surface, so the project is switching from asphalt to concrete in certain sections. He said the Town plans to go out for bids by Memorial Day but cannot do this until engineering is complete, which should happen soon. Mr. Oakley said there was a request to push off the project by 6 months, but Town staff said this is not acceptable.

Mayor Barbee asked about paving of Lake Park Boulevard. Mr. Oakley said plans call for this to happen in the fall.

Council Member Hoffer asked if staff has seen drawings for the Lake Park Boulevard paving project. Mr. Oakley said not yet, but Mr. Hardison has put in a request to get them as soon as they are available.

### **PUBLIC COMMENT**

Gail Major told Council Members the community is watching them and said discussion about the proposed Embassy Suites project has made it to the social media platform X (formerly Twitter).

Matt Dunn of 907 Ocean Boulevard asked Council to be more transparent and include the public in their decisions.

Kristen Dunn of 907 Ocean Boulevard said Council and staff should communicate better with business owners and residents on projects, such as the Boardwalk restroom facility construction. She said she would like to see the signs put back on Ocean Boulevard that were taken down for the sidewalk project. Ms. Dunn also said Council needs to inform the public on how the Town plans to pay for the properties on the Boardwalk. She asked Council Members to let the public know how they are supposed to communicate with them since Mayor Barbee has stated that social media is not the appropriate place. Mayor Barbee said he prefers email and phone. Council Member Hoffer said at the entrance of Town Hall there are business cards with contact information for each Council Member.

Paul Levy of 1606 Mackerel Lane said he was in favor of the Town paving the Alabama Avenue parking lot until recent changes in parking rules. He said now he feels it should be paid for with room occupancy tax (ROT) funds. Mr. Levy also said he has been asking for traffic-calming devices in his neighborhood for 5 years and requested that the Town consider installing them on Mackerel Lane between Alabama Avenue and Ocean Boulevard.

Cindy Dunn of 915 Tidewater Lane asked if the Town could put decorative banners on construction fences during Centennial events. She said GFL trucks are dropping glass on the road when they compact trash. Ms. Dunn also asked for a future update on the Welcome to Carolina Beach sign, and she asked that any portable restroom facilities on the Boardwalk be kept clean.

### **PUBLIC HEARINGS**

10. Text Amendment to Amend Article 3, Sec. 3.49 Reconstruction, Maintenance, Full or Partial Demolition and Renovation of Nonconforming Situations  
Applicant: North Pier Holdings, LLC

Applicant North Pier Holdings, LLC, is applying for a text amendment to modify Article 3, Section 3.49 Reconstruction, Maintenance, Full or Partial Demolition and Renovation of Nonconforming Situations. The applicant is pursuing this text amendment because the proposed modification will assist residents in the repair, renovation, and reconstruction of existing nonconforming uses in a manner that aligns with the Town's existing Comprehensive Plan.

The applicant's proposed text amendment allows an exception to the nonconforming situation section of the ordinance. The amendment would allow a nonconforming structure to exceed the allowed zoning district lot coverage by 2% as long as certain conditions are met. These stipulations include:

- i. No additional nonconformities result from the added lot coverage.
- ii. Any additional lot coverage shall be associated with an on-site reduction in impervious area. The reduction shall be 2 times the size of the lot coverage area added (i.e. 100 square feet added lot coverage requires an additional 200 square feet of pervious area to be added).
- iii. Any pervious materials allowed by Town Code may be utilized for the reduction of impervious areas.
- iv. Additional lot coverage shall only be added to the principal building(s).
- v. Additional lot coverage shall not encroach any further toward a property line than the existing principal building(s).

Staff reorganized the impacted subsection to improve the readability of the ordinance and clarify the text due to the addition of the proposed text amendment.

The text amendment is in general conformity with the Coastal Area Management Act (CAMA) Land Use Plan. The proposed reduction in impervious surface reduces stormwater runoff, a strong focus of the CAMA Land Use Plan. Additionally, the amendment follows the Land Use Plan's sentiment to encourage the improvement and renovation of existing structures where a teardown/rebuild is not the best possible outcome.

The proposed text amendment has a few benefits and limitations. The amendment is intended to reduce and limit the impact of increased lot coverage on adjacent property owners. The reduction in impervious surface section of the amendment links the increase in lot coverage to a positive reduction in impervious surfaces, which reduces stormwater runoff. Allowing nonconforming structures the ability to increase their lot coverage by 2% adds flexibility for improvements and may reduce functional obsolescence. The text amendment adds specific restrictions that only allow this lot coverage exception to be implemented in very limited circumstances.

Due to the text amendment being in conformity with the CAMA Land Use Plan and its benefit of reducing stormwater runoff due to the reduction in total impervious surfaces, staff recommends approval of the proposed text amendment.

The Planning and Zoning Commission voted unanimously in support of the proposed text amendment. Commissioners had limited discussion about the amendment but were in agreement that the amendment provided a reduction in impervious surface and flexibility for aged buildings to perform needed upgrades.

Planner Haley Moccia presented the details.

Attorney Lieth Khatib, representing the applicant, said he had nothing further to present but was open for questions.

**ACTION:** Motion to open the public hearing

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*

Paul Levy of 1606 Mackerel Lane said he is generally in favor of this text amendment but had a thought he wanted to share. He said if an elevator like this was requested to be put on an already paved surface, he wondered why people building the elevator should be burdened with having to remove, in this case, 200 square feet of concrete at an extraordinary additional expense when if the elevator was covering dirt it would be a different story. Mr. Levy said it seems a bit much to ask people to take out another 200 square feet of concrete and then put in pavers.

No one else requested to speak.

**ACTION:** Motion to close the public hearing

Motion made by Mayor Barbee

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

*Motion passed unanimously*

Council Member Benson said it used to be that concrete areas, such as patios and driveways, did not count, but recent revisions to the UDO changed that with stormwater in mind. Ms. Moccia said lot coverage can consist of pervious or impervious materials, and the reduction in impervious surface was due to the fact that the proposal is allowing a structure that's already over the allowed lot coverage to increase more, so it's give and take.

Mayor Pro Tem LeCompte said this is in the spirit of what the committee had in mind when working on the Land Use Plan update, specifically when it comes to trying to save aging, nonconforming buildings.

Mayor Barbee said it's not unusual that a building around 40 or 50 years old might need an extra set of stairs, wider stairs, or an elevator to remain functional today, and this proposal would give flexibility.

Council Member Healy thanked the Planning and Zoning Commission for doing a lot of homework and asking the right questions about this issue and others.

Council Member Hoffer said he is concerned about the lack of a good definition for "footprint." He asked if staff is working on this. Mr. Parvin said the recent UDO update process is still undergoing some tweaks, so staff will get with Cape Fear Council of Governments about this.



Council Member Hoffer said the proposal makes sense to him because he owns a nonconforming structure and thinks allowing flexibility is important, particularly as people age. He said Mr. Levy's comment makes sense, but he doesn't want to alter the proposal because a lot of nonconforming structures are also nonconforming as far as impervious surfaces go, so any little bit that can be clawed back does not hurt.

**ACTION:** Motion that Council, whereas in accordance with the provisions of the NCGS, does hereby find and determine that the adoption of the following text amendment to Article 3, Section 3.49 Reconstruction, Maintenance, Full or Partial Demolition and Renovation of Nonconforming Situations is consistent with the goals and objectives of the adopted Land Use Plan and other long-range plans  
Motion made by Mayor Barbee

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

*Motion passed unanimously*

11. Public Hearing to Close 15 Feet by 188.24 Feet of the Alleyway at the Intersection of Glenn Avenue Between Lots 17-23, Block 3

The petition submitted by Chad Shingleton is to close 15 feet by 188.24 feet of the alleyway at the intersection of Glenn Avenue between Lots 17-23, Block 3. The area to be closed includes 4 lots that face Kenneth Avenue and 3 lots that face Glenn Avenue.

Typically, when a road closure occurs, the land is divided as equitably as possible, generally by way of a 50/50 split between the adjoining landowners on each side of the right-of-way. The applicant owns both sides of the closure area. In this instance, not all of the properties adjoining the alleyway are making the request. The alleyway was originally platted in 1949 as a 15-foot alley as part of the Ocean Heights subdivision plat. The alleyway remains unpaved, and no utilities are located within it.

There is a 6-step process for street/alleyway closures:

1. Petition or request for closing
2. Resolution of intent to close
3. Publication of resolution of intent to close and notification to adjoining property owners
4. Public hearing following 4 weeks of advertising
5. Record at Register of Deeds the resolution ordering closure
6. Ownership of the right-of-way after closure

**ACTION:** Motion to open the public hearing

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. Hardison presented the details. He said there is a proposal to have townhomes on the property, but the alleyway is the only item up for consideration now.

Mayor Pro Tem LeCompte asked where the driveway cut would be for Lot 17 fronting Dow Road. Mr. Hardison said there are no permit applications now, and the applicant is in discussion with the N.C. Department of Transportation (DOT) on the best way to access that property.

Mayor Barbee asked if the applicant owns all lots on both sides of the alleyway now. Mr. Hardison said yes.

Mayor Pro Tem LeCompte asked if a driveway cut on Dow Road was being considered. Mr. Hardison said there is not yet a proposal to review and nothing has been applied for through the Town, but the applicant may have an update on discussions with DOT.

Mayor Barbee said the driveway cut matter will come before the Town when the applicant applies for a permit to build something on the property. Mr. Hardison said the applicant would have to have DOT authorization as well as a Town permit.

Council Member Hoffer asked if Council should consider standing by on this until the driveway cut issue is worked out with DOT.

Mayor Barbee asked if the applicant wanted to speak.

Mr. Shingleton said he been in discussions with DOT about the driveway cut. He said DOT did not like the option of having the driveway cut on Glenn Avenue because it would be several feet inside the DOT easement of encroachment. Mr. Shingleton said DOT thought having the driveway cut on Dow Road is the best route, but DOT advised him to complete certain steps, which are in progress.

Mayor Barbee asked if anyone from the public wanted to speak.

Partrick Boykin of 712 Glenn Avenue said before moving forward with the alleyway closure, there needs to be visibility into a plan for what it's going to look like if the applicant develops the lots facing Dow Road. He said he wants to be part of any TRC meeting that involves this matter.

No one else requested to speak.

**ACTION:** Motion to close the public hearing

Motion made by Mayor Barbee

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

*Motion passed unanimously*

Mayor Barbee said concerns about the driveway cut are not part of what is before Council tonight, so it's premature to be discussing this because it will come with the site plan, building permit, and DOT approval. Mr. Oakley said the alleyway closure is the only matter before Council now.

Council Member Healy said he thinks the applicant has done his due diligence on the alley situation.

**ACTION:** Motion to approve the resolution ordering the closure of 15 feet by 188.24 feet of the alleyway at the intersection of Glenn Avenue between Lots 17-23, Block 3

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*

Mayor Barbee asked that Mr. Boykin be involved in any other Town matters concerning this property. Mr. Oakley said staff will contact him.

## 12. Public Hearing for Draft Town of Carolina Beach – Beach Management Plan

The Federal Storm Damage Reduction Project has served the Town well over the last 60 years, and continued nourishment of the project will continue to provide storm damage reduction to the Town's infrastructure and development. To retain its Static Vegetation Line Exception granted by the Coastal Resources Commission (CRC) on September 9, 2009, reauthorized on May 14, 2014, and once more during winter 2020, the Town must provide a progress report to the CRC every 5 years describing the condition of the project and an update of the requirements outlined in the Beach Management Plan rule.

**ACTION:** Motion to open the public hearing

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. Hardison presented the details, including a snapshot of the plan and its purpose. The plan covers where development is allowed on oceanfront properties. There must be a long-term maintenance plan that addresses anticipated events and identifies financial resources to continue a healthy shoreline. It also provides long-term nourishment activities and a baseline to measure oceanfront setbacks. The plan was also designed to protect nonconforming structures, allowing them to rebuild, and provides requirements for new development to be in line with adjacent structures. The plan is scheduled to go before the CRC on April 30.

Mayor Barbee said he read the plan and feels there are no substantial changes from the previous plan.

Mayor Barbee asked if anyone from the public wanted to speak. No one came forward.

**ACTION:** Motion to close the public hearing

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*

Council Member Healy said the Town is extremely fortunate to have the funding, which is a lot of money.

**ACTION:** Motion to approve the 2025 Carolina Beach – Beach Management Plan for the Coastal Resources Commission’s consideration on April 30

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*

### **COUNCIL COMMENTS**

Mayor Pro Tem LeCompte said she wanted to discuss parking availability for residents on Canal Drive and Carolina Beach Avenue North. She said she would like to look at making crossover streets one way so one side could be for parking and the other side for traffic. Mayor Pro Tem LeCompte also said she wants to explore the possibility of Canal Drive being one way between Cape Fear Boulevard and Harper Avenue to allow one lane for traffic and the other for delivery services. She asked staff to put these topics on the retreat agenda. Mayor Pro Tem LeCompte also said she received a quote for the Rainbow Bridge project of \$8,000 for the wood. She said there are a few fundraisers scheduled for this project through Friends of CB Parks & Greenways.

Council Member Healy said he thinks this Council has more public hearings and meetings than any other Council, and he does not understand the negative comments about transparency. He recommended that residents be selective about the social media sites they follow.

Council Member Hoffer said the Town has been a Tree City USA for 2 years. He said NC Arbor Day is in March, which is earlier than National Arbor Day because of our weather. Council Member Hoffer said planting projects will take place at the Lake Park entrance by the elementary school for Arbor Day. He said May 17 is the next Skate Park event, and money is being raised to add a new deck and observation area that will be handicap accessible.

Council Member Benson said the North End Flood Mitigation Alliance is organizing and laying out objectives, and he will let everyone know when the group’s first public meeting is scheduled. He said he agrees with the one-way traffic pattern idea for side streets on the North End, and he is also interested in following up with residents on traffic-calming devices.

Mayor Barbee said he also does not understand the comments about a lack of transparency. He said he puts out a weekly report via email and social media and invites anyone to call, text, email, or meet him in person to discuss any topic related to Town business. Mayor Barbee said Council was elected by the population to make decisions, and he feels social media doesn’t work because it presents rampant misinformation that clouds situations.

### **ADJOURNMENT**

Mayor Barbee adjourned the meeting at 7:51 PM.

# CAROLINA BEACH

Riverview Restaurant (Fort Fisher Air Force Base)

Thursday, February 20, 2025 8:30 AM

121 Riverfront Road Kure Beach, NC 28449




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## MINUTES

### CALL TO ORDER

Mayor Barbee called the meeting to order at 8:30 AM.

### PRESENT

Mayor Lynn Barbee

Council Member Jay Healy

Council Member Mike Hoffer

Mayor Pro Tem Deb LeCompte

Council Member Joe Benson

### ALSO PRESENT

Town Manager Bruce Oakley

Finance Director Debbie Hall

Town Attorney Noel Fox

Fire Chief Alan Griffin

Community Development Director Jeremy Hardison

Finance Director Debbie Hall

Executive Assistant Sheila Nicholson

Assistant Town Manager Ed Parvin

Town Clerk Kim Ward

Police Chief Vic Ward

Public Works Director Brian Stanberry

Public Utilities Director Mark Meyer

Parks and Rec Director Eric Jelinski

Human Resources Director Holly Brooks

This is a budget workshop. No action was taken. This is just a general account of topics that were discussed.

### Projects

Mr. Oakley gave an update on the current and future projects.

Centennial Park is moving along, and the paving of the parking lot should begin next week.

The new boardwalk trash receptacles with compactors will be out soon.

Council Member Healy asked if the topic of a municipal service district would be coming back to Council. Mr. Oakley said that it would have to be requested by Council.

The contractor for the boardwalk bathroom project is experiencing some delays beyond his control. He is going to put the project on hold until after Labor Day with plans to complete the project in March of 2026.

The Ocean Boulevard sidewalk is still moving forward. There will be a time when the water will have to be shut off and boil water advisories will have to go out.

The 1810 Canal Drive parking lot will be paved soon and will provide handicap access to the beach. Ms. Fox said that we are still waiting for the appraisal of the nine boardwalk properties that the Town made an offer on.

Council discussed having DOT look at options for the path that golf carts are making at 7<sup>th</sup> Street and Dow Road in order to cross over Dow. Staff mentioned creating a golf cart path directly across from 7<sup>th</sup> Street so carts are not traveling down the side of Dow Road.

Mr. Parvin mentioned that the Bike/Ped Plan will be presented on April 1 and will be voted on April 8.

Mr. Oakley said we are not proposing any new projects for the next budget year. He would like to focus on maintaining the projects that are currently in progress.

Mr. Hardison identified a couple of grants that they are looking into for FY25/26.

Mayor Barbee mentioned that sidewalks north of Cape Fear Boulevard are unusable and asked that staff evaluate them.

Ms. Hall gave a financial update. The tax revaluation numbers are out. The Town should receive numbers from the county next week so we can have an idea what revenue neutral will look like. The final numbers will come out in April after the appeal process is complete. She mentioned that she is unsure how sales tax is going to work at 7% if they do away with the penny. Room occupancy tax is down this year compared to last year. Mayor Barbe reminded everyone that it is still up from 2019.

Ms. Hall said that the Town is doing well on interest with investments.

Staff and Council briefly spoke about the possible effects of losing FEMA assistance if the federal government discontinues the department.

Mr. Parvin spoke about revenue bonds and the projects associated with them.

Mr. Meyer explained the AMI purchase and the history behind the current system. The new system is far more advanced than our current system and should eliminate the need for manual meter reading.

Chief Griffin reviewed the fire department capital project projections for the next 10 years.

Mr. Jelinski reviewed the parks and recreation future projects. He said that a lot of the projects on their wish list require land that the Town does not have. They have two A/C units in the back of the Rec Center that are from 1999 and need to be replaced. The two new units are working great.

Council agreed to slow down on new projects in order to catch up and maintain the current ones.

Mr. Parvin reviewed the residential zone expansion. Council felt it was a reasonable request to extend the zone. Mr. Parvin will bring this item back to Council as an ordinance amendment. Council asked to put a priority on making this happen soon.

Council discussed changing the names of parking lots so that they make sense to new residents and visitors.

Council would like to see how the sidewalk effects the traffic on Ocean Boulevard before discussing a speed limit reduction. If crosswalks are added, there may be need for a speed limit reduction.

Mr. Hardison presented a proposed traffic calming device policy. If someone requests a traffic calming device, they will need to go through the Town process. This will come back to Council in March.

Council Member Hoffer asked about painted stop bars as traffic control devices. He also asked about restricting left turns in specific areas that tend to back up.

Mr. Parvin reviewed traffic options for one-way streets. Council asked staff to bring back some ideas for the cross streets and a future vision of the north end. Council was not in favor of paying a high price for a study that may not be implemented. They suggested starting with the WMPO.

Mr. Hardison reviewed some ideas for the downtown area.

Ms. Fox spoke about nonprofits. She reiterated that Town staff and Council should not be participating in nonprofit organizations that benefit the Town. She specifically spoke about the Bike Rodeo. Town Council and staff should not be fund raising for these events and should not be providing paid staff for these events.

Mr. Oakley reviewed communication policies. He asked that Council and staff follow the chain of command. He also suggested starting quarterly Town Halls to communicate with the public.

Mr. Oakley spoke about committees and asked Council if committees were serving the purpose that was established. Council agreed that committees should be ad-hoc and serve a specific purpose. It was suggested that current committees merge with the established non-profits such as Friends of Parks and Greenways, Police Foundation, etc. Council said they would like to notify their committee members that this was the wish of Council and they will discuss it at their April workshop.

Ms. Fox provided the history and an update on Freeman Park. She reviewed some of the options that are allowable for the property and some of the items that are prohibited. She mentioned that the Town should form a Freeman Park ad hoc committee to develop a management plan for Freeman Park Preservation. Mr. Hoffer said that he feels there should be a primitive trail established as soon as possible. There was concern that there needed to be signage. Mayor Barbee wanted to get the committee's recommendation before moving forward. Mr. Hoffer asked about the pinch point. The majority of Council was against opening up the pinch point even if it became passible. Council agreed that the Freeman Park Committee members do not have to be Carolina Beach residents. They would like certain positions to be identified. Mr. Oakley said that staff would work

with the attorney and draft a committee recommendation. Council would like for it to be a 7 person committee. There would be a staff liaison and a Council liaison that would not be voting members.

Staff asked Council for their priorities and legislative initiatives.  
Council Member Benson asked staff to follow up on bulkheads.

Mayor Barbee asked staff to follow up with the County on the directional drill, to see if they are willing to provide assistance.

Council Member Hoffer mentioned the road striping/sidewalk project and would like to show Council a plan.

Council Member Benson asked about resident only parking spaces. Mr. Parvin said that you must be a permanent resident, and the house must have been built prior to 1980 with no access to a driveway.

Mr. Parvin suggested possibly giving the residents a parking pass. He said that he would bring an amendment back to Council.

Meeting adjourned at 3:37pm.



# CAROLINA BEACH

Riverview Restaurant (Fort Fisher Air Force Base)

Friday, February 21, 2025 8:30 AM

121 Riverfront Road Kure Beach, NC 28449



## MEETING

### CALL TO ORDER

Mayor Barbee called the meeting to order at 8:30 AM.

### PRESENT

Mayor Lynn Barbee  
Council Member Jay Healy  
Council Member Mike Hoffer

Mayor Pro Tem Deb LeCompte  
Council Member Joe Benson

### ALSO PRESENT

Town Manager Bruce Oakley  
Finance Director Debbie Hall  
Fire Chief Alan Griffin  
Community Development Director Jeremy Hardison  
Finance Director Debbie Hall  
Executive Assistant Sheila Nicholson

Assistant Town Manager Ed Parvin  
Town Clerk Kim Ward  
Public Works Director Brian Stanberry  
Public Utilities Director Mark Meyer  
Parks and Rec Director Eric Jelinski

### Guests include:

Chance Lambeth, Representative Rouzer’s Office  
Representative Charlie Miller  
Bailey Hartsell, Senator Ted Budd’s Office

Chairman Bill Rivenbark, NHC Commissioner  
Grayson Overholt, Thom Tillis’ Office  
Senator Michael Lee

Mayor Barbee opened the meeting at 8:30 a.m.

This is a budget workshop. No action was taken. This is a general account of the topics discussed.

Mr. Parvin reviewed Pivot Parking’s proposal for a barrier arm at the Freeman Park entrance. The price quoted was \$77,000. Council discussed the idea of closing the park at night.

Mayor Barbee asked Mr. Lambeth about the future of FEMA. He said this decision could potentially have an impact on Carolina Beach and future storm events.

Mr. Lambeth asked the Mayor to provide him with some talking points that he can take back to Mr. Rouzer.

Mayor Barbee said that he would like to include his questions on how the Army controls parking and policy on resident discounts.

Council Member Benson mentioned the bottleneck in the Army's process at the MOTSU level, possibly the real estate office in Atlanta, specifically with the water storage tank.

Mr. Lambeth suggested that Council send their questions to Mr. Parvin and he can draft the talking points for him to follow up on.

Representative Miller said that he enjoyed seeing all the bills getting filed. He said that he currently does not have any information on the budget right now.

Senator Lee said that he enjoys working with Carolina Beach. He said that when a requests comes from the Town, he knows it is a need and not a want. He also said he does not have any information on the upcoming budget.

Chairman Rivenbark said that it is going to be a tough budget this year. On a positive note, there will be a lot of jobs coming to New Hanover County in 2025. Amazon will open their distribution center on 421 North and a new pharmaceutical refrigeration company located near the airport will be hiring over 100 employees. He complimented the Town on the response and recovery efforts regarding Potential Tropical Storm 8.

Ms. Hartsell also noted how well the storm recovery went. She mentioned that her office does not receive any information from Washington in advance. They are notified after changes have been made.

Mr. Overholt said that Senator Tillis was in a security conference, in Ukraine. He added that the FBI Director Kash Patel does not agree with pausing all fed funding, but wants to take a close look at it.

Mayor Barbee said that the things that affect Carolina Beach are beach nourishment, the National Flood Insurance Program, FEMA, and getting businesses back to normal as soon as possible after an event.

Senator Lee asked if the Town had considered joining the Cape Fear Public Utility Authority. Council said that the residents would not be in favor but felt Council should consider looking into it for redundancy. He said that he would like to discuss a long-term redundancy plan with the Lower Cape Fear Water and Sewer Authority.

Mayor Barbee mentioned the need for legislation for e-bikes.

Mr. Oakley said that all of our budget needs are infrastructure related. Directional drill to get more water out of the lake, and a new water tank. He said that he would send the representatives a list.

Chairman Rivenbark asked for a dollar amount needed for the directional drill project. Mr. Stanberry answered that it would be a \$3million project.

Representative Miller mentioned that he has received complaints about the boardwalk bathroom construction project. Staff informed him that they have been working with the contractor on delaying the project until after Labor Day.

Council Member Hoffer asked about the bulkhead ordinance. Representative Miller said there were some legal issues over property rights. Mr. Hoffer said he feels that most of the flooding issues on Canal Drive are a result of leaky bulkheads and lack of bulkheads.

Council Member Hoffer said that he feels the ROT formula for dispersing funds is not appropriate. Chairman Rivenbark agreed and tried to fight that and hit a brick wall in Raleigh. Representative Miller said that he hears this from other communities.

Chairman Rivenbark mentioned that the County is finishing off the City's Greenway Trail and extending to Monkey Junction.

Council Member Healy asked about shallow inlet dredging and having our own dredge. He feels it would pay for itself. MPT LeCompte added that they are down to one dredge and also feels this would be beneficial.

Representative Miller said he has asked about acquiring a dredge. He feels there will be conversations on that in the future.

Mr. Hardison gave an update on the UDO amendments.

MPT LeCompte asked staff to put the Bike/Ped Committee on the March Council agenda. She also mentioned considering bike racks count as one parking space.

MPT LeCompte asked staff to consider having the budget retreat at the fire station next year.

Mayor Barbee adjourned the meeting at 12:30 p.m.



## AGENDA ITEM COVERSHEET

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**PREPARED BY:** Tim Murphy

**DEPARTMENT:** Parks and Rec

**MEETING:** Town Council Meeting 3/11/2025

**SUBJECT:** Events Update by Tim Murphy

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**BACKGROUND:**

Tim Murphy will give an update on the upcoming events.

**ACTION REQUESTED:**

No action needed.



## AGENDA ITEM COVERSHEET

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**PREPARED BY:** Kim Ward, Town Clerk

**DEPARTMENT:** Clerk

**MEETING:** Town Council 3/11/2025

**SUBJECT:** Bike/Ped Committee Presentation

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**BACKGROUND:**

The Bike/Ped Committee Chair Rodney Kidd will give a presentation.

**ACTION:**

Provide staff with direction if any.



## AGENDA ITEM COVERSHEET

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**PREPARED BY:** Bruce Oakley, Town Manager

**DEPARTMENT:** Executive

**MEETING:** Town Council 3/11/2025

**SUBJECT:** Manager's Update

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**BACKGROUND:**

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



## AGENDA ITEM COVERSHEET

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**PREPARED BY:** Kim Ward, Town Clerk

**DEPARTMENT:** Clerk

**MEETING:** Town Council Meeting 3/11/2025

**SUBJECT:** Public Hearing on Non-Profit Funding Requests

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**BACKGROUND:**

Non-profit representatives will present their request for funding for the 2025/2026 fiscal year.

**ACTION REQUESTED:**

Motion to open the public hearing to hear from non-profit organizations and the public on funding requests for the upcoming budget year.

Motion to close the public hearing.

**RECOMMENDED MOTION:**

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

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

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

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

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

The parameters for our mission are as follows:

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

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

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

We rely solely on donations, and spend as much money as we have available on spay/neuter, medical and food for feral cats that have gone through our program. Our budget varies based on donations, and our average spay/neuter cost per cat is \$55, which includes spay/neuter, rabies vaccine, distemper vaccine and ear tip.



Pleasure Island PAWS Mission Statement since 2011 has been:

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

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

Our major sources of funding have been through donations.

Financial Statement enclosed.

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

**Pleasure Island PAWS  
Profit & Loss  
January through December 2024**

Beginning Balance	6,016.06
Individual, Business Donations	1,000.00
Veterinarian bills	1,551.17
Animal Supplies	3,425.70
Bank Service Fees	48.00
Ending Balance	1,991.19

**Mailing address:**

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

**910-395-0838**

**President - Loretta Gunter  
Secretary/Treasurer - Connie Jo Evans**

Federal Point Historic Preservation Society, Inc.

Post Office Box 623

1121-A North Lake Park Boulevard

Carolina Beach, North Carolina 28428

Town of Carolina Beach

1121 North Lake Park Boulevard

Carolina Beach, North Carolina 28428

Re: Budget Request for Fiscal Year 2025-2026

January 28, 2025

Dear Mayor Lynn Barbee, Mayor Pro Tem Deb LeCompte, and Council Members Jay Healy, Joe Benson, and Mike Hoffer,

On behalf of the Federal Point Historic Preservation Society, Inc., (FPHPS), I would like to request funding for this nonprofit organization from the Town of Carolina Beach for the Fiscal Year 2025-2026. Carolina Beach has provided funding for FPHPS for years and it is our intent to continue our mission with the assistance of this municipality. The Town of Carolina Beach does graciously provide the society with a facility which provides a launching pad for our mission. FPHPS is asking for the sum of nine thousand (\$ 9,000.00) dollars for the upcoming FY. This represents the same amount which the Town provided for FY 2024-2025.

FPHPS fulfills a very unique role in Carolina Beach as this organization promotes Pleasure Island as the history of its past is collected and archived for the use of the public at large. Additionally the changes which are and will be a part of the historical record of this island are noted and recorded in order that the story will continue to be told and heard. If history is lost due to oversight or neglect, there is no second chance to recapture what has been lost.

The society has monthly meetings open to the public which offer programs related to our area in most instances. Recently Mr. Jim Steele of the Fort Fisher Museum presented information regarding the new facility which opened in late October on the south end of Pleasure Island. In November, Dr. Chris Fonvielle, retired history professor and author of numerous Civil War books, presented images of this latest book on the art images of Fort Fisher. Also the society

offers walking tours of the Carolina Beach Boardwalk during the summer season which shows participants images of former buildings and businesses.

FPHPS also participated in the unveiling and dedication of the North Carolina highway marker for the Seabreeze community in May 2024. This event was the culmination of a lengthy application process with the North Carolina Department of Transportation. FPHPS participated in the 160<sup>th</sup> anniversary of the fall of Ft. Fisher on January 18 which attracts many visitors to this most popular New Hanover site.

FPHPS is an active participant in both the Walk of Fame and the installation of historic plaques on historic and significant structures. The ongoing mission is the telling and remembering of our collective pasts. FPHPS also offers a home where authors and their books have a venue to be exposed to the public related to our history and the local area.

As you read through our budget, this society is very similar to all of the other requests which you will consider. FPHPS has operating expenses related to two paid staff persons, computer, printers, utilities, office supplies, etc. This operation is quite lean in its operation and strives to stretch each dollar. There are and have been expected increases in costs related to insurance, utilities, and supplies. Through the efforts of our volunteers, FPHPS continues forward and hopes to maintain its position in Carolina Beach as a group which cares about Carolina Beach and its ongoing story.

Thank you for your consideration in this matter.

Respectfully submitted,



Charles 'Skip' Henson

Treasurer: FPHPS

[Skiphensonpaint@aol.com](mailto:Skiphensonpaint@aol.com)

910-520-3606

enclosures

Federal Point Historic Preservation Society, Inc.  
Proposed Budget FY 2024-2025

Income

4001 Individual New	\$ 400.00	
4002 Individual Renew	\$ 2800.00	
4004 Business New	\$ 150.00	
4005 Business Renew	\$ 1400.00	
Total		\$ 4750.00

Donations

4025 Boardwalk Tour	\$ 200.00	
4026 Historic Plaques	\$ 300.00	
4011 Carolina Beach	\$ 9000.00	
4012 Kure Beach	\$ 5000.00	
4013 Donation Box	\$ 325.00	
4016 Misc Donations	\$ 600.00	
Total		\$ 15425.00

4030 Gift Shop	\$ 1400.00	
Total		\$ 1400.00

4999 Money Market Interest		\$ 1200.00
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Total Income		\$ 22775.00
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Reserves from Money Market		\$ 1975.00
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Total		\$ 24750.00
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## Expenses

5001 Dues and Subscriptions		\$ 75.00
5015 Office Supplies		
Computer supplies and operation	\$ 950.00	
Copy Paper	\$ 300.00	
Office Supplies	\$ 100.00	
Postage	\$ 1000.00	
Total		\$ 2850.00
5020 Newsletter		
Paper	\$ 650.00	
Constant Contact	\$ 420.00	
Total		\$ 1070.00
5040 Social Events		\$ 150.00
5050 History Center Operation		
5052 Copier Lease and Usage	\$ 1550.00	
5055 Gift Shop Costs	\$ 450.00	
Total		\$ 2000.00
Gift Shop Costs		
5056 Credit card fees	\$ 50.00	
5057 Sales Tax	\$ 125.00	
5058 Insurance	\$ 975.00	
5060 Lease	\$ 10.00	
Maintenance/Cleaning	\$ 1050.00	
5063 Staff	\$ 14500.00	

5065 Security	\$ 240.00	
Total		\$ 17650.00
5070 Utilities		
5071 Electric	\$ 1300	
5072 Telephone	\$ 475	
Total		\$ 1775.00
5080 Website		\$ 380.00
Total		\$ 24750.00



Federal Point Historic Preservation Society, Inc.

Post Office Box 623

Carolina Beach, North Carolina 28428

January 28, 2025

Town of Carolina Beach: Budget Request Information

#### Addendum to 2024 Budget

##### 1. Programs

FPHPS is engaged in the collection of historical information (documents, artifacts, etc.) and involved in the dissemination of this information to the public. This group also seeks to cultivate an awareness of our past history to engender interest in its preservation. The archives and documents which the society has collected are available for the public to view and use for research purposes. FPHPS conducts monthly meetings on the third Monday of each month at 7:00 PM at which programs are presented on subjects pertinent to the area. Additionally the society has offered tours of the Carolina Beach Boardwalk which shows the participants actual images of previous businesses and building which were there.

##### 2. Revenue Sources

As visible in the budget, there are very limited means for this organization to raise revenue. The three primary sources of funding are the members' dues and funding from the two municipalities on Pleasure Island.

##### Donor Sources:

- a. Town of Carolina Beach: \$ 9,000.00
- b. Town of Kure Beach: \$ 5,000.00
- c. Island Women: \$ 750.00
- d. Members' dues: \$ 4500.00

### 3. Reserves

FPHPS currently has a money market account with a balance of \$ 33,541.33 at the end of January 2025. These funds are present for any unexpected needs and ongoing maintenance of the facility. The exterior of the building was painted in May 2024. Currently FPHPS is pursuing efforts to preserve the archives in our facility. The society has had window tint applied to the windows and entry door to reduce the effects of UV and also maintain the interior temperature constantly. Additionally there are plans to change the lighting in the library and store the archives using acid free material.

## FPHPS Officers and Directors 2024-2025

<p>President: Gene Costa 1418 Big Cypress Loop, Wilmington, NC 28409</p>	<p><a href="mailto:ecsotaedd@comcast.net">ecsotaedd@comcast.net</a> 908-295-1324</p>
<p>Vice-President: Don Anthony 310 Davis Road, Kure Beach, NC 28449</p>	<p><a href="mailto:don.anthony269@gmail.com">don.anthony269@gmail.com</a> 410-991-4757</p>
<p>Secretary: Jane Costa 1418 Big Cypress Loop Wilmington, NC 28409</p>	<p><a href="mailto:jcostaedd@comcast.net">jcostaedd@comcast.net</a> 908-303-6734</p>
<p>Treasurer: Skip Henson 210 Colonial Dr. Wilmington, NC 28403</p>	<p><a href="mailto:skiphensonpaint@aol.com">skiphensonpaint@aol.com</a> 910-520-3606</p>
<p>Board of Directors:</p>	
<p>-Chairman: Jim Dugan 829 Cutter Ct., Kure Beach, NC 28449</p>	<p><a href="mailto:jimdugan829@gmail.com">jimdugan829@gmail.com</a> 910-443-1624</p>
<p>-Juanita Winner P. O. Box 231 Carolina Beach, NC 28428</p>	<p><a href="mailto:dulcinea122142@aol.com">dulcinea122142@aol.com</a> 910-458-5723</p>
<p>-Byron F. Hovey 104 Island Palms Drive, Carolina Beach, NC 28428</p>	<p><a href="mailto:pvthoveycsa@gmail.com">pvthoveycsa@gmail.com</a> 910-636-3102</p>
<p>-Jay Winner 610 Tarboro Ave., Carolina Beach, NC 28428</p>	<p>910-458-5704 No email</p>
<p>-John Moseley</p>	<p><a href="mailto:john.moseley@ncdcr.gov">john.moseley@ncdcr.gov</a></p>
<p>-Suzanna Bear</p>	<p><a href="mailto:suzannabear1@gmail.com">suzannabear1@gmail.com</a></p>

1326 Burnett Road Wilmington, NC 28409	440-773-3237
-Cheri McNeill	<a href="mailto:beachcheri51@gmail.com">beachcheri51@gmail.com</a>
512 Spartanburg Ave Carolina Beach, NC 28428	910-617-4952
-Shelley Wiltshire	no email
9206 Long Putt Ct Wilmington, NC 28412	

	<u>Jul '23 - Jun 24</u>
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
4000 · Membership Dues	
4001 · Individual - New	825.00
4002 · Individual - Renewals	3,346.45
4004 · Business - New	225.00
4005 · Business - Renewal	1,575.00
	<hr/>
<b>Total 4000 · Membership Dues</b>	5,971.45
4008 · Fundraising	
4008-5 Raffles	379.00
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<b>Total 4008 · Fundraising</b>	379.00
4010 · Donations	
4025 Historic Boardwalk Tour	378.00
4026 Historic Plaques	750.00
4028 Seabreeze Marker	9,500.00
4011 · Town of Carolina Beach	9,000.00
4012 · Town of Kure Beach	5,000.00
4013 · Donation box	521.46
4014 · Memorial donations	50.00
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4016 · Miscellaneous donations	1,007.00
4010 · Donations - Other	75.00
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<b>Total 4010 · Donations</b>	26,281.46
4030 · Gift Shop	
4031 · Taxed	1,678.93
	<hr/>
<b>Total 4030 · Gift Shop</b>	1,678.93
4040 · Walk of Fame	2,075.00
4050 · Refunds	
4051 · Sales tax from State	79.27
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<b>Total 4050 · Refunds</b>	79.27
4999 · Interest earned in Money Market	1,363.89
	<hr/>
<b>Total Income</b>	37,829.00
<b>Cost of Goods Sold</b>	
50000 · Cost of Goods Sold	255.38
	<hr/>
<b>Total COGS</b>	255.38
	<hr/>
<b>Gross Profit</b>	37,573.62

	<u>Jul '23 - Jun 24</u>
<b>Expense</b>	
5006 Seabreeze Marker	7,672.86
5054 Returned Checks	40.00
5000 · General Operating	
5001 · Dues and subscriptions	25.00
5005 · Historical sites committees	
Historic sites inventory,plaque	888.00
<b>Total 5005 · Historical sites commit...</b>	<b>888.00</b>
5015 · Office supplies	
Computer supplies & operation	947.23
Copy paper & stationery	681.93
Office supplies	212.94
Postage	819.51
<b>Total 5015 · Office supplies</b>	<b>2,661.61</b>
5020 · Newsletter	
Postage	600.06
5020 · Newsletter - Other	280.00
<b>Total 5020 · Newsletter</b>	<b>880.06</b>
5035 · Programs (tapes, film, suppli...	139.08
5040 · Social events	165.35
5045 · Walk of Fame	661.41
<b>Total 5000 · General Operating</b>	<b>5,420.51</b>
5050 · History Center Operation	
5051 · Bank Fees	54.00
5052 · Copier lease & maintenance	1,350.75
5053 · Exhibits	296.46
5055 · Gift shop costs	
Purchases	813.90
Shipping and Handling	20.16
<b>Total 5055 · Gift shop costs</b>	<b>834.06</b>
5056 · Credit Card Fees	58.16
5057 · Gift shop sales tax pd	109.49
5058 · Insurance	975.00
5060 · Lease	10.00
5062 · Maintenance & cleaning	1,590.59

	<u>Jul '23 - Jun 24</u>
<b>5063 · Paid Contractor</b>	
McNeill, Cheri	14,367.50
Steve Sikorski	660.00
Taylor, Rebecca	198.00
	<hr/>
<b>Total 5063 · Paid Contractor</b>	15,225.50
<b>5065 · Security</b>	240.00
<b>5070 · Utilities</b>	
5071 · Electric	1,331.87
5072 · Telephone	492.30
	<hr/>
<b>Total 5070 · Utilities</b>	1,824.17
<b>5080 · Website</b>	248.04
<b>5050 · History Center Operation - Ot...</b>	34.49
	<hr/>
<b>Total 5050 · History Center Operation</b>	22,850.71
<b>66900 · Reconciliation Discrepancies</b>	-12.76
	<hr/>
<b>Total Expense</b>	35,971.32
	<hr/>
<b>Net Ordinary Income</b>	1,602.30
	<hr/>
<b>Net Income</b>	<b>1,602.30</b>
	<hr/> <hr/>



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

February 1, 2025

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

Friends of Felines was formed in 1996 as a 501 c 3 Non-Profit Rescue group in New Hanover County. We are requesting \$2,000.00 in funding to trap/neuter/vaccinate/return feral and free roaming cats in Carolina Beach. This will neuter and vaccinate approximately 50 cats. Historically, Carolina Beach has been a dumping ground for unwanted cats from the Wilmington area. Sadly, these unaltered cats have become feral and reproduced causing an overpopulation of cats on the island.

Over the last 29 years the feral cat population has reduced greatly due to the TNVR program, however there is still much more to be done. We have already begun the process of identifying households that feed free roaming cats. The caregivers we have contacted are very positive in their response to any offer of assistance with their free-roaming cat colonies.

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

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

Protocols:

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



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



Cats will be transported to one of our participating Veterinarian hospitals where they will be seen by a licensed vet. Once under anesthesia, they will be given a physical and oral exam. The cats will then be spayed/neutered and vaccinated for rabies and distemper. They are placed in a carrier with a towel on the bottom where they will be observed during the recovery period. Volunteers/Caregivers will take the cats home for post-surgery observation (1 to 5 days), then taken back to the area in which they were trapped and released.

Targeted TNVR will provide spay/neuter and vaccine services to approximately 50 cats and kittens in Carolina Beach. All of the Project's spay/neuter surgeries will be funded with this money. In addition, residents will be educated about feral cat care and the need for TNVR.

#### 1. Target Identification:

We are working with New Hanover County Animal Services & Carolina Beach residents to determine the area of greatest need within the community. We appreciate any and all input on areas that need help. We are currently working off Spartanburg, we took three kittens to be adopted and fixed the mom and dad who were returned. We believe there may be one or two more. We caught one female on Harper & 8<sup>th</sup> and are currently trapping for more. We caught 5 kittens to be adopted on Ocean Blvd and are currently trapping for mom & dad.

#### 2. Project effectiveness and impact:

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

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

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

We reduce the number of animals turned into Animal Services which costs the county approximately \$125 for one cat to be housed and fed prior to being euthanized.

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

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

## 2025 Budget

Current year budget – we rely solely on charitable contributions. We spend as much money as we have available on spay/neuter, medical and food for feral cats & kittens that have gone through our program. Our budget varies based on donations. Our average spay/neuter cost per cat is \$40. This includes spay/neuter, rabies vaccine, distemper vaccine and ear tip.

We have no paid employees. We are a volunteer based only group.

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

Financial Statement enclosed

Please see additional information on our program.

Thank you once again for your time and consideration.

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

**Friends of Felines**  
**Profit & Loss**  
 January through December 2024

	Jan - Dec 24
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
Adoption	12,974.00
Contributions	
CB Award	1,000.00
Contributions - Other	69,160.39
<b>Total Contributions</b>	70,160.39
<b>Fundraising</b>	17,422.34
<b>Total Income</b>	100,556.73
<b>Expense</b>	
<b>Advertising</b>	
PawPrints Magazine	360.00
<b>Total Advertising</b>	360.00
Animal Control Bailout	30.00
Bank Service Charges	77.98
Cat Food	5,549.35
Cremation Services	670.00
Donation	750.00
Equipment	119.48
<b>Medical Expense</b>	
Foster Expense	11,681.09
Prescription Medication	19,742.94
Spay/Neuter Expense	45,387.59
Vaccines/Medical Supplies	6,285.64
Medical Expense - Other	18,098.43
<b>Total Medical Expense</b>	101,195.69
NC State Fees	52.00
Office Expenses (incl gifts)	1,183.02
Professional Services	90.00
Supplies	1,989.62
Telephone	65.75
<b>Vehicle Expenses</b>	
Gas	975.49
Vehicle Insurance	534.59
Vehicle Expenses - Other	251.51
<b>Total Vehicle Expenses</b>	1,761.59
<b>Website</b>	155.88
<b>Total Expense</b>	114,050.36
<b>Net Ordinary Income</b>	-13,493.63
<b>Other Income/Expense</b>	
<b>Other Income</b>	
Interest Income	4,182.56
<b>Total Other Income</b>	4,182.56
<b>Net Other Income</b>	4,182.56
<b>Net Income</b>	<b>-9,311.07</b>

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

February 12, 2025

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

From: Nancy Hetzel  
Island of Lights, President

Re: Funding Request

The Island of Lights is a non-profit organization. For the last 35 years we have provided numerous events to promote tourism on Carolina Beach and Kure Beach from November to January. We respectfully request a donation from the Town of Carolina Beach in the amount of \$3000 for the up-coming fiscal year (July 1, 2025 – June 30, 2026). We will be using the money to help fund our events, (Light Up Night at the Lake, Flotilla, Tour of Homes, and New Year's Eve Countdown Celebration). Several of these events are free to the public and they bring tourists to our island.

These events entertain the residents of Carolina Beach and also bring people from out of town who spend money at our local businesses.

If you have any questions, please contact me at 910-707-1346 or [nancysuehetzel@gmail.com](mailto:nancysuehetzel@gmail.com)

Thank you for your support and generous donations over the past 34 years.

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

**Island of Lights  
2025 Budget**

	Debits	Credits
Fashion Show	3500	
Light-up Lake	300	
Tour of Homes	500	
Flotilla	3500	
New Years Eve	9000	
Christmas Cards/Ornaments	4000	
Storage unit	1200	
Misc	1000	
Misc Printing	400	
Insurance	2000	
Postage and PO Box	300	
Town of Carolina Beach		3000 (based on 2024 contribution)
Town of Kure Beach		1200 (based on 2024 contribution)
<b>TOTAL BUDGET</b>	<b>\$25,700.00</b>	<b>\$4,200.00</b>

Judy MacGregor  
Treasurer  
2-Feb-25



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

February 6, 2025

Town of Carolina Beach  
1121 N. Lake Blvd.  
Carolina Beach, NC 28428

RE: Request of \$15,000 for 2024-2025 funding for Katie B. Hines Senior Center

TO: Mayor and Town Council

Thank you Town of Carolina Beach for continued support of the Center.

Again we would like to request support of \$15,000 for the required insurance and increasing utilities costs.

After extensive needed repairs and renovation the Center is open to support and provide weekly activities including card games, mahjongg, bingo and bridge. Exercise is five days a week, along with painting classes.

Funding comes from the monthly Pancake Breakfast Fundraiser, a \$1 donation for activities provided, \$10 membership fees, rental of the Center, personal donations in addition to Town of Kure Beach \$5,000 donation income and your donation.

Thank you for your consideration.

Sincerely,



Katherine Lofgren  
Treasurer

<b>Budget 2025</b>	
<b>Income</b>	
140 INTEREST INCOME	500.00
700 NC SALES TAX REFUND	800.00
DONATION	0.00
161 High Tea	200.00
162 CRAFTS	200.00
166 PAINT CLASS	150.00
175 DONATION	2,500.00
176 GAME DAY	650.00
178 EXERCISE CLASS	1,600.00
185-A RENTALS	1,500.00
186 MEMBERSHIP FEE'S	800.00
900 TOWN OF C.B. DONATION	15,000.00
905 Town of Kure Beach	5,000.00
<b>Total for DONATION</b>	<b>\$ 28,900.00</b>
<b>FUND RAISERS</b>	
410 YARD SALES	350.00
420 PANCAKE BREAKFAST	12,500.00
450 Bake Sale	200.00
<b>Total for FUND RAISERS</b>	<b>\$13,050.00</b>
500 INSURANCE REIMBURSEMENTS	0.00
<b>Total for Income</b>	<b>\$41,950.00</b>
<b>Expenses</b>	
1120 BUILDING MAINT/REPAIRS	2,000.00
1145 Advertising	0.00
1170 INSURANCE EXPENSES	15,000.00
1180 JANITORIAL/CLEANING SERV	2,500.00
2000 OFFICE SUPPLIES	400.00
2010 OTHER MISC.	300.00
3000 TELEPHONE AT & T	1,700.00
3010 DUKE ENERGY	2,800.00
1160 FIRE INSPECTION	0.00
6999 UNCATEGORIZED EXPENSES	0.00
<b>Total for EXPENSE</b>	<b>\$24,700.00</b>



Dear Mayor Barbee and Council Members,

This is a request for funding assistance in the amount of \$3,500 for the cost of erecting a Civil War Trails® interpretative sign at Carolina Beach State Park. The Cape Fear Civil War Round Table is a volunteer, nonpartisan association of people with a common interest in the history of the American Civil War and Reconstruction. Our membership consists, primarily, of individuals residing in the Lower Cape Fear region. We are now in our 30th year of operation and we are dedicated to broadening the knowledge, understanding, and interpretation of the Civil War era. We are pursuing this project in direct support of our mission.

Civil War Trails® has been working with communities since 1994 to share their stories and connect visitors with small towns and big stories across a network that now spans six states. With more than 1,500 sites, Civil War Trails® is the world's largest "open air museum." Travelers look to Trails to put them in the footsteps of the generals, soldiers, citizens, and the enslaved who found themselves in the midst of this Civil War.

The funds we request would be used to place a Civil War Trails® sign in Carolina Beach State Park that interprets the significance of the "Sugar Loaf Line." An extensive line of Confederate fortifications that stretched from the Sugar Loaf dune on the banks of the Cape Fear River to Myrtle Grove Sound near the Atlantic Ocean in the modern town of Carolina Beach.

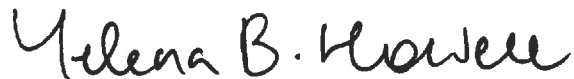
A Union force of about 8,000 men, including two brigades of 3,300 U.S. Colored Troops, faced Confederate Gen. Robert F. Hokes' Division of 4,500 soldiers. On February 11, 1865 Union troops attacked the Sugar Loaf lines. Col. John W. Ames brigade of U.S. Colored Troops alone lost two officers and fourteen enlisted men killed, and seven officers and sixty-nine soldiers wounded in the Battle of Sugar Loaf. This was the most significant loss of life in any engagement between the fall of Fort Fisher and the fall of the city of Wilmington.

Studies in Virginia, Tennessee and Maryland show that history-related tourism generates millions of dollars in spending and, now, with the dramatic improvements at the Fort Fisher State Historic Site and the nationwide interest in the Boundless statue and memorial park at the Forks Road site on the grounds of the Cameron Art Museum, the addition of

highly professional interpretative signage related to the Sugar Loaf Line can be expected to materially increase interest in Carolina Beach as an historic destination. No longer will Carolina Beach be merely a place to pass through between Fort Fisher and Forks Road, it will be an illuminating stop that tells the story of the dramatic events between the fall of Fort Fisher on January 15, 1865, and the fall of Wilmington on February 22, 1865.

Please contact me if you have questions or if I can provide additional information. Thank you for your consideration.

Respectfully,



Yelena Bulatova Howell  
President  
Cape Fear Civil War Round Table

02/26/2025

Cape Fear Civil War  
Round Table  
2 of 2

Year End 2024 Financials

TRUIST BANK Accounts- as of 1/1 2025

Operating account \$2,023.80  
Money Market acct \$5,708.19 (incl. 118.54 int. in 2024)

Revenue	Month	\$\$\$
Member renewals	X	1695
New Members dues	X	680
Sponsors	X	432 * Businesses buy ads in newsletter
Donats.- WAA & mbrs	X	469 ** Mbrs buy wreaths, RT earns \$5 each
Tours & Events	X	386
Hats & shirts	X	165
Book sales, WJ raffle	X	739
Web book auction	X	60
<b>TOTAL</b>		<b>\$4,626</b>

Expenses	Month	\$\$\$
Speakers and Hotels	X	2255
Rent (\$75/month)	X	825
Audio / Visual	May. Sep	453
Web host (2 yrs)		142
Tours/Events	Apr	244
Anniv meeting-	Oct	244
Dec Meeting (food)	Dec	75
Prints / frames	X	195
Other	X	150
<b>TOTAL</b>		<b>\$4,583</b>

Cape Fear Civil War  
Round Table

1 of 2

Year End 2024 Financials

TRUIST BANK Accounts- as of 1/1 2025

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Other	X	150
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TRUIST

212-14-01-00 63514 2 C 001 26 S 66 002  
 CAPE FEAR CIVIL WAR ROUND TABLE NFP  
 8387 E HIGHCROFT DR NE  
 LELAND NC 28451-4521

## Your consolidated statement

For 12/31/2024

## Contact us



Truist.com



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

## Summary of your accounts

ACCOUNT NAME	ACCOUNT NUMBER	BALANCE(\$)	DETAILS ON
TRUIST COMMUNITY CHECKING	<del>XXXXXXXXXXXX</del>	2,023.80	page 1
TRUIST BUSINESS MONEY MARKET	<del>XXXXXXXXXXXX</del>	5,708.19	page 2
Total checking and money market savings accounts		\$7,731.99	



## Checking and money market savings accounts

### ■ TRUIST COMMUNITY CHECKING 1340026044277

#### Account summary

Your previous balance as of 11/29/2024	\$1,855.96
Checks	- 131.92
Other withdrawals, debits and service charges	- 0.00
Deposits, credits and interest	+ 299.76
Your new balance as of 12/31/2024	= \$2,023.80

#### Checks

DATE	CHECK #	AMOUNT(\$)
12/13	1034	74.92
12/30	1035	57.00
Total checks		= \$ 131.92

#### Deposits, credits and interest

DATE	DESCRIPTION	AMOUNT(\$)
12/06	TRANSFER PAYPAL 5626 CAPE FEAR CIVIL WAR RO	47.76
12/13	DEPOSIT	82.00
12/17	DEPOSIT	170.00
Total deposits, credits and interest		= \$299.76

■ TRUIST BUSINESS MONEY MARKET ~~XXXXXXXXXXXX~~

**Account summary**

Your previous balance as of 11/30/2024	\$5,701.04
Checks	- 0.00
Other withdrawals, debits and service charges	- 0.00
Deposits, credits and interest	+ 7.15
Your new balance as of 12/31/2024	= \$5,708.19

**Interest summary**

Interest paid this statement period	\$7.15
2024 interest paid year-to-date	\$118.54
Interest rate	1.48%
Annual percentage yield (APY) earned	1.49%

**Deposits, credits and interest**

DATE	DESCRIPTION	AMOUNT(\$)
12/31	INTEREST PAYMENT	7.15
Total deposits, credits and interest		= \$7.15

As of November 18, 2024, the Withdrawal Limit Fee has been reduced from \$15 to \$5 per withdrawal for both the Truist Simple Business Savings and Truist Business Money Market accounts. The Withdrawal Limit Fee is assessed per each withdrawal over six (6) per monthly statement cycle, with a maximum of six (6) Withdrawal Limit Fees per monthly statement cycle. The current version of the Business Deposit Accounts Fee Schedule can be obtained at any Truist branch or online at [www.truist.com/business-fee-schedule](http://www.truist.com/business-fee-schedule). If you have any questions about this change, please contact your local Truist branch, your relationship manager, or call 844-4TRUIST (844-487-8478).

*Important: Fee Changes. Truist has completed an annual review of wholesale payment services pricing. As of January 1, 2025, fees will change for some treasury and payment services, including changes to depository, payment and select digital services. Visit [www.truist.com/pricingchanges](http://www.truist.com/pricingchanges) for a full list of impacted services.*



## Questions, comments or errors?

For general questions/comments or to report errors about your statement or account, please call us at 1-844-4TRUIST (1-844-487-8478) 24 hours a day, 7 days a week. Truist Contact Center teammates are available to assist you from 8am 8pm EST Monday-Friday and 8am 5pm EST on Saturday. You may also contact your local Truist branch. To locate a Truist branch in your area, please visit [Truist.com](http://Truist.com).

### Electronic fund transfers (For Consumer Accounts Only. Commercial Accounts refer to the Commercial Bank Services Agreement.)

Services such as Bill Payments and Zelle® are subject to the terms and conditions governing those services, which may not provide an error resolution process in all cases. Please refer to the terms and conditions for those services.

In case of errors or questions about your electronic fund transfers, if you think your statement or receipt is wrong or if you need more information about a transfer on the statement or receipt, IMMEDIATELY call 1-844-487-8478 or write to:

Fraud Management  
P.O. Box 1014  
Charlotte, NC 28201

Tell us as soon as you can, if you think your statement or receipt is wrong, or if you need more information about a transfer listed on the statement or receipt. We must hear from you no later than sixty (60) days after we sent the FIRST statement on which the problem or error appeared.

- Tell us your name and deposit account number (if any)
- Describe the error or transfer you are unsure of, and explain as clearly as you can why you believe it is an error or why you need more information
- Tell us the dollar amount of the suspected error

If you tell us orally, we may require that you also send us your complaint or question in writing within ten (10) business days. We will tell you the results of our investigation within ten (10) business days after we hear from you, and we will correct any error promptly. If we need more time, however, we may take up to forty-five (45) days to investigate your complaint or questions for ATM transactions made within the United States and up to ninety (90) days for new accounts, foreign initiated transactions and point-of-sale transactions. If we decide to do this, we will re-credit your account within ten (10) business days for the amount you think is in error, minus a maximum of \$50. If we ask you to put your complaint in writing, and we do not receive it within ten (10) business days, we may not re-credit your account and you will not have use of the money during the time it takes us to complete our investigation.

Tell us AT ONCE if you believe your access device has been lost or stolen, or someone may have electronically transferred money from your account without your permission, or someone has used information from a check to conduct an unauthorized electronic fund transfer. If you tell us within two (2) business days after you learn of the loss or theft of your access device or the unauthorized transaction, you can lose no more than \$50 if someone makes electronic transfers without your permission.

If you do NOT tell us within two (2) business days after you learn of the loss or theft of your access device or the unauthorized transaction, and we can prove we could

have stopped someone from making electronic transfers without your permission if you had told us, you could lose as much as \$500. Also, if your periodic statement shows transfers you did not make, tell us at once. If you do not tell us within sixty (60) days after the statement was mailed to you, you may not get back any money you lost after sixty (60) days if we can prove we could have stopped someone from taking the money if you had told us in time.

### Important information about your Truist Ready Now Credit Line Account

Once advances are made from your Truist Ready Now Credit Line Account, an INTEREST CHARGE will automatically be imposed on the account's outstanding "Average daily balance." The INTEREST CHARGE is calculated by applying the "Daily periodic rate" to the "Average daily balance" of your account (including current transactions) and multiplying this figure by the number of days in the billing cycle. To get the "Average daily balance," we take the beginning account balance each day, add any new advances or debits, and subtract any payments or credits and the last unpaid INTEREST CHARGE. This gives us the daily balance. Then we add all of the daily balances for the billing cycle and divide the total by the number of days in the billing cycle. This gives us the "Average daily balance."

### Billing Rights Summary

#### In case of errors or questions about your Truist Ready Now Credit Line statement

If you think your statement is incorrect, or if you need more information about a Truist Ready Now Credit Line transaction on your statement, please call 1-844-4TRUIST or visit your local Truist branch. To dispute a payment, please write to us on a separate sheet of paper at the following address:

Card and Direct to Consumer Lending  
PO Box 200  
Wilson NC 27894-0200

We must hear from you no later than sixty (60) days after we sent you the FIRST statement on which the error or problem appeared. You may telephone us, but doing so will not preserve your rights. In your letter, please provide the following information:

- Your name and account number
- Describe the error or transfer you are unsure about, and explain in detail why you believe this is an error or why you need more information
- The dollar amount of the suspected error

During our investigation process, you are not responsible for paying any amount in question; you are, however, obligated to pay the items on your statement that are not in question. While we investigate your question, we cannot report you as delinquent or take any action to collect the amount in question.

### Mail-in deposits

If you wish to mail a deposit, please send a deposit ticket and check to your local Truist branch. Visit [Truist.com](http://Truist.com) to locate the Truist branch closest to you. Please do not send cash.

### Change of address

If you need to change your address, please visit your local Truist branch or call Truist Contact Center at 1-844-4TRUIST (1-844-487-8478).

How to Reconcile Your Account		Outstanding Checks and Other Debits (Section A)			
		Date/Check #	Amount	Date/Check #	Amount
1.	List the new balance of your account from your latest statement here:				
2.	Record any outstanding debits (checks, check card purchases, ATM withdrawals, electronic transactions, etc.) in section A. Record the transaction date, the check number or type of debit and the debit amount. Add up all of the debits, and enter the sum here:				
3.	Subtract the amount in Line 2 above from the amount in Line 1 above and enter the total here:				
4.	Record any outstanding credits in section B. Record the transaction date, credit type and the credit amount. Add up all of the credits and enter the sum here:				
		Outstanding Deposits and Other Credits (Section B)			
		Date/Type	Amount	Date/Type	Amount
5.	Add the amount in Line 4 to the amount in Line 3 to find your balance. Enter the sum here. This amount should match the balance in your register.				

For more information, please contact your local Truist branch, visit [Truist.com](http://Truist.com) or contact us at 1-844-4TRUIST (1-844-487-8478). MEMBER FDIC



## **Mayor Barbee, Mayor Pro-Tem LeCompte, Councilmen, Benson, Hoffer, & Healy,**

The Pleasure Island Chamber of Commerce is requesting your continued funding for the landscape of events and community programming that we provide to support businesses and the growth and vitality of tourism in Carolina Beach. In 2025 we will be hosting the **39th Annual Carolina Beach Music Festival, the 5th Annual Pets in the Park, 19th Annual Cape Fear Kite Festival (including 'Light Up the Night' on Carolina Beach), Second Saturdays, Spring & Fall Restaurant Weeks, Pop & Shop and the 2nd Annual WAVE Awards.**

Residents and fans look forward to our signature events each year, many of which would not be possible without your support. We continue to develop creative and engaging programming that is inclusive and well-executed. We have a diverse and growing audience of 33,000+ engaged consumers on social media. Our website, which offers tourism information, promotes community events and hosts dynamic landing pages for our events, has increased by 35% to 30,000 pageviews each year.

In the third quarter of 2024 the Chamber added a full-time position to the staff, a marketing director with advanced marketing, fundraising, community relations and event experience. This has allowed us to market and execute our events on a higher level, develop deeper engagement with community groups and to create new programs that embrace technology to attract new visitors and partners to benefit our local businesses.

### **LARGE EVENTS**

**Carolina Beach MusicFest** - Hosted on the first weekend in June, this event attracts a passionate beach music fanbase of over 2,000 attendees, many are local, but the festival draws Carolina Beach music fans from all parts of North Carolina, Virginia, South Carolina, Florida, Texas and even Canada. They visit the Carolina Beach boardwalk and local businesses before and after a day of music on the beach. In 2025, the festival will add a second day of music of a different genre to encourage extended hotel stays and weekend commerce in CB and *new* visitors. We are estimating an additional 2,500+ guests. Funds for this event offset costs for talent, sound production, police, event insurance and operation costs for clean-up during the event and afterwards.

**Cape Fear Kite Festival** – A three-day event that takes place the first weekend in November supporting tourism in the shoulder season. This is one of Pleasure Island's largest attended events. Fort Fisher State Park reports upwards of 20,000 people over the course of two days. This will be our 4th year of hosting Friday evening at the Carolina Beach Boardwalk which provides a much-needed boost to commerce for CB downtown businesses. The event attracts visitors from all over the country to enjoy our beautiful communities. The requested funding will allow for additional security including officers, paramedics, transportation, as well as securing sport and big kite fliers. It is our hope this year to create an even more exciting and less wind-dependent show on Friday night.





## COMMUNITY ENGAGEMENT EVENTS

**Pets in the Park** - The event takes place in early October and showcases pet-related businesses. Each year over 400 attendees visit Carolina Beach Lake from all over New Hanover, Brunswick and Pender Counties to celebrate pets. We have the opportunity to promote Pleasure Island as a pet-friendly destination and attract pet owners to spend time in town and get to know our area businesses. The Pleasure Island Chamber of Commerce will once again give back \$1 from every ticket sold to local animal non-profit organizations. Funds for Pets in the Park will allow the committee to hire CB police officers (security), live music, and ABC permits.

**Restaurant Week (Spring / Fall)** - Promoted as an event that showcases the hottest dishes and coolest spots island-wide. This week is designed to kick-start visitor's food exploration pre-season(spring) and off-season(fall). The 2024 fall restaurant week featured 22 venues in Carolina Beach (29 total). The landing page is in the top 3 in traffic of the year on our website.

**Second Saturday** - The Chamber is using its powerful audience to launch both Restaurant Week(s) and to encourage visitors to visit Carolina Beach monthly by promoting art shows, restaurant features, pop-up events and more each month. The Chamber is developing a plan to host 1-2 structured events downtown to anchor the program.

**Pop & Shop** – A 'Shop Local' event held in November encourages shoppers to visit and discover new retail offerings in Carolina Beach. Hosted with the support of the retail community, the one-day event features a digital shopping bingo card contest with a "Carolina Beach Top Shopper Prize Package" valued at over \$500. Launched in 2024, the event gained immediate popularity and produced "best sales day ever" results for several retailers.

**The Wave Awards** - A festive award ceremony is a celebration of businesses, partnerships and people creating a wave of positive impact on our community. Valor, Volunteer of the Year, Rookie Business, Non-Profit, Leadership and Duke Energy Community Service awards are a "hug to the community". This year we have added the *Pat Efird* Centennial Service Award and anticipate growing the guest list.



## SUMMARY

The support of our local towns and our many volunteers are critical for the Chamber to continue to hold these cherished events in Carolina Beach and on Pleasure Island and to grow them. The success of these events helps us to fund many of our initiatives including business and economic development programming, ribbon cuttings, Women's Empowerment Network programming, and more. The Pleasure Island Chamber of Commerce is grateful for your continued partnership. We are requesting \$35,000 to allow for our continued success in offering many different activities and events to the residents and visitors of Carolina Beach.

Sincerely and respectfully,

The *Pleasure Island Chamber of Commerce*

# PLEASURE ISLAND CHAMBER OF COMMERCE, LTD

Item 12.

## Profit and Loss January - December 2024

	TOTAL	
	JAN - DEC 2024	DEC 31, 2022 - DEC 31, 2023 (PP)
<b>Income</b>		
4001 Dues Income	46,130.00	43,590.00
Beach Music Festival Income	96,568.18	124,114.34
Business After Hours	191.00	284.19
Donation	50,000.00	3,000.00
General Merchandise	176.79	
KITE FESTIVAL INCOME	14,363.36	48,480.06
Kure Beach Street Festival		75.06
Pets in the Park	10,235.80	13,772.09
Reimbursed Expenses		50.00
Restaurant Week	1,200.00	
Sales	1,550.00	
Social Media	177.69	
Summer Concert Series	15,000.00	14,000.00
Unapplied Cash Payment Income		480.00
Wave Awards 2024	4,320.92	
Women's Empowerment Network	1,260.58	
<b>Total Income</b>	<b>\$241,174.32</b>	<b>\$247,845.74</b>
<b>GROSS PROFIT</b>	<b>\$241,174.32</b>	<b>\$247,845.74</b>
<b>Expenses</b>		
6560 Payroll Expenses	139,613.92	100,035.73
Ambassador Meeting Expense	175.71	
Annual Dinner	41.46	1,257.34
Bank/Merchant Fees	4,172.19	10,824.56
BEACH MUSIC FESTIVAL	29,582.29	34,051.49
Business After Hours Expenses	125.89	209.54
Centennial	70.61	
Coastal Entrepreneurial Awards		240.00
Donation / Contributions	1,988.36	1,911.40
Dues, Subscriptions & Licensing	1,384.19	651.64
Education Series		
Insurance	10,840.23	5,308.12
Interest Expense	2,520.00	940.00
KITE FESTIVAL	28,779.50	43,453.89
MARKETING	5,475.62	3,837.17
Office Operations	18,673.38	18,579.00
Operating Committees	1,898.54	731.61
Pets in the Parks	3,275.58	3,407.01
Professional Fees	7,759.50	5,307.00
Property Taxes	11.86	11.17
Reimbursements		140.77
Restaurant Week Expenses	312.93	
Second Saturday	228.55	

# PLEASURE ISLAND CHAMBER OF COMMERCE, LTD

Item 12.

## Profit and Loss January - December 2024

	TOTAL	
	JAN - DEC 2024	DEC 31, 2022 - DEC 31, 2023 (PP)
Storage	2,200.00	2,400.00
Summer Concerts	9,700.00	12,428.40
Travel & Entertainment	39.13	162.80
Wave Awards	6,773.00	
<b>Total Expenses</b>	<b>\$275,642.44</b>	<b>\$246,188.64</b>
NET OPERATING INCOME	<b>\$ -34,468.12</b>	<b>\$1,657.10</b>
Other Income	<b>\$108.71</b>	<b>\$140.54</b>
NET OTHER INCOME	<b>\$108.71</b>	<b>\$140.54</b>
NET INCOME	<b>\$ -34,359.41</b>	<b>\$1,797.64</b>



ENHANCING THE NATIONAL  
TREASURE FORT FISHER  
STATE HISTORIC SITE

Item 12.

February 18, 2025

Honorable Lynn Barbee, Mayor and  
Members of Carolina Beach Town Council  
1121 N. Lake Park Boulevard  
Carolina Beach, NC 28428

Re: FY 2025-2026 non-profit request for funding of \$5,000

Dear Mayor Barbee and Town Council Members:

Thank you and the Town of Carolina Beach for your past support to the Friends of Fort Fisher, Inc. and our efforts to insure programming for over one million annual visitors who visited Fort Fisher. Because of your support we are proud of Fort Fisher's role in helping make Pleasure Island a special destination for locals and tourist alike. Many visit from out of state.

The Friends of Fort Fisher, Inc. is the official non-profit support organization for Fort Fisher State Historic Site. While state appropriations provide for basis site support, it does not provide for educational programs, part-time or seasonal staffing or to provide for new or rotating exhibits. These services are key to attracting new and repeat visitors to the region. The Fort depends on the Friends to help provide the resources to make these services possible. Our support comes from annual memberships, gifts, and grants such as yours. With the completion of our new visitors center and reconstructed earth mounds we anticipate even more visitor to make the trip to Fort Fisher and surrounding attractions. Our request for \$5,000 is to assist us in providing operational support. A copy of our current operational budget and Profit and Loss Statement are attached.

During the past four years the Friends have been tasked with conducting two parallel fund raising efforts. One is our annual operations support of which we are asking the Town of Carolina Beach to continuing. Our second fund raising effort has been to secure state and private support to construct a much needed new 24,295 sq.ft. visitors center and to rebuild three of the original earth mounds destroyed by the US Government in support of World War II training needs. On October 29, 2024 we officially opened and dedicated both our new, expanded exhibits and our reconstructed underground bunkers which made Fort Fisher the largest earth fort in the nation This multi-year effort was successful in securing almost \$30,000,000 in state funds for a new, enlarged visitors center and an additional \$3.8M for construction of three new earth mounds with underground access. As part of this effort The Friends of Fort Fisher raised \$1,298,718 in private gifts that provided \$300,000 towards the

visitors center construction, \$100,000 for required archaeological surveys, \$270,000 to purchase cannons/carriages and \$450,000 towards the new mounds construction. Although we have met our initial goal the campaign effort will continue during this year.

The Friends were able to focus on this capital campaign because of additional support for our annual operations. Last year your grant was an important part of this effort. Your support is even more critical this year because last year's construction activities required the Fort to be closed to visitors until October for the completion and move into our new center. The demolition and removal of the old center plus construction of three new earth mounds and the mounting of cannons and carriages significantly impacted visitor experiences and the normal gifts that come from this foot traffic. This was anticipated.

We expect a record number of visitors to return to tour our facilities and to enjoy other popular venues of Pleasure Island. Your support will help us welcome and educate the anticipated million annual visitors to the area.

Cordially yours,



M. Tyrone Rowell, Chairman  
Friends of Fort Fisher

Attachments:

2024-2025 Annual Budget  
Profit and Loss Statement

**Friends of Fort Fisher**  
**Profit & Loss**  
 July through December 2024

	Jul - Dec 24
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
40110 · Donations	
4016 · Donations-Members/Matching Gift	8,805.00
4011 · Donations-General Donations/Box	212.38
<b>Total 40110 · Donations</b>	<b>9,017.38</b>
4100 · Capital Campaign Income	
4100.2 · Capital Campaign-Donations	87,750.00
<b>Total 4100 · Capital Campaign Income</b>	<b>87,750.00</b>
4060 · Local Government Funding	8,335.00
4015 · VENDING MACHINES	
40152 · Vending Machine - Drink Machine	684.80
<b>Total 4015 · VENDING MACHINES</b>	<b>684.80</b>
4000 · GIFT SHOP	
4031 · Miscellaneous	-21.13
4050 · Sales Returns	-35.28
4030 · Sales Discounts	-631.05
4000 · GIFT SHOP - Other	32,682.88
<b>Total 4000 · GIFT SHOP</b>	<b>31,995.42</b>
<b>Total Income</b>	<b>137,782.60</b>
<b>Cost of Goods Sold</b>	
5500 · Campaign Expenses	
5536 · Recognition/Celebration	4,362.92
5535 · Gift Shop Set Up	4,168.23
5525 · Cannons/Carriages	37,372.75
<b>Total 5500 · Campaign Expenses</b>	<b>45,903.90</b>
5015 · CC Merchant Fees	4,072.85
5010 · Gift Shop Merchandise	33,958.13
<b>Total COGS</b>	<b>83,934.88</b>
<b>Gross Profit</b>	<b>53,847.72</b>
<b>Expense</b>	
6680 · Gift Shop Compensation	
6683 · Bookstore Mgr. Pay	24,260.00
6682 · Taxes - Company Paid	1,855.91
<b>Total 6680 · Gift Shop Compensation</b>	<b>26,115.91</b>
<b>FOFF OPERATIONS</b>	
<b>PAYROLL EXPENSES</b>	
6619 · Payroll Service	323.32
<b>Total PAYROLL EXPENSES</b>	<b>323.32</b>
<b>OPERATIONAL EXPENSES</b>	
6650 · Audit/Professional Fees	1,700.00
6655 · Bookkeeper	851.01
6060 · Banking Fees	400.25
6618 · Office Supplies	567.76
<b>Total OPERATIONAL EXPENSES</b>	<b>3,519.02</b>
<b>Total FOFF OPERATIONS</b>	<b>3,842.34</b>

**Friends of Fort Fisher**  
**Profit & Loss**  
 July through December 2024

	Jul - Dec 24
<b>GIFT SHOP/CONCESSIONS</b>	
6611 · Internet Service	414.46
6626 · Bookstore Software (Clover)	622.41
6617 · GS Supplies/Updates	18.16
<b>Total GIFT SHOP/CONCESSIONS</b>	1,055.03
<b>FORT SUPPORT</b>	
6770 · C. W. Trail Signs Ins	200.00
6719 · Maintenance/Repairs	2,138.65
6760 · Site Manager (Discretionary)	256.28
6610 · Postage and Delivery	10.00
6620 · Printing and Reproduction	1,097.74
6670 · Professional Membership/Dues	
6224 · Giftworks On-Line Donations	2,983.33
6221 · Domains/Emails	20.00
6220 · Powder Magazine	361.16
<b>Total 6670 · Professional Membership/Dues</b>	3,364.49
6520 · Temporary Salaries	3,148.76
7000 · Volunteers	298.12
<b>Programs &amp; Special Events</b>	
6750 · Public Programs/Special Events	92.00
6752 · Site Promotion	168.32
<b>Total Programs &amp; Special Events</b>	260.32
<b>Total FORT SUPPORT</b>	10,774.36
<b>OTHER ALLOCATIONS</b>	
6380 · Insurance	877.00
<b>Total OTHER ALLOCATIONS</b>	877.00
<b>Total Expense</b>	42,664.64
<b>Net Ordinary Income</b>	11,183.08
<b>Other Income/Expense</b>	
Other Expense	
8011 · Loss/Gain on Vanguard Acct.	-15,413.23
<b>Total Other Expense</b>	-15,413.23
<b>Net Other Income</b>	15,413.23
<b>Net Income</b>	26,596.31



**FRIENDS OF FORT FISHER**  
**BUDGET (July 1-June 30)**  
**2024-2025**  
**Fiscal Year**

Item 12.

GL #	INCOME:	Actual YTD 2023-2024	Proposed Budget 2024-2025	12/31/24 YTD YTD	-Budget Unused
28625	Paver Sales		500		500
40111	Raffle	2,105			
4011	Donation Box	2,452	10,000	212	9,788
4016	Contributions	9,580	10,000	8,805	1,195
4060	Local Government Support	5,000	8,300	8,335	
40151	Penny Press	649	1,500		1,500
40152	Vending	806	1,000	685	315
7030	Points Redeemed (Credit Card Purchases)				0
	Museum Store Transfers	-29,192	-12,890	-34,065	
	<b>Gross Income</b>	<b>-8,601</b>	<b>18,410</b>	<b>-16,028</b>	<b>34,438</b>
					0
	Operating Expenses	7,217	10,350	6,845	3,505
	Fort Support	9,400	13,800	7,790	6,010
	<b>Total Expenses</b>	<b>16,617</b>	<b>24,150</b>	<b>14,635</b>	<b>9,515</b>
	<b>Net Income</b>	<b>-25,218</b>	<b>-5,740</b>	<b>-30,663</b>	

GL #	Bookstore	2023-2024	2024-2025	12/31/24 YTD YTD	-Budget Unused
4000	Income	49,577	75,000	31,995	43,005
5010	Cost of Merchandise	20,666	30,000	33,958	-3,958
5015	Credit Card Merchant Fees	7,487	5,000	4,073	927
	<b>Gross Income</b>	<b>21,424</b>	<b>40,000</b>	<b>-6,036</b>	
	Expenses				
6680	Payroll-Bookstore Manager	46,140	46,140	24,260	21,880
6683	Payroll-Bookstore Asst.		0		
6682	Payroll Taxes	3,371	3,500	1,856	1,644
6619	Payroll Service	771	800	323	477
6611	Internet Service	296	850	414	436
6610	Postage	15	100		100
6820	Shipping		0		
6617	Supplies	23	500	18	482
6825	Bookstore Softw(QuickBooks)		0	535	-535
6626	Bookstore Software (Clover)		1,000	623	
6835	Escrow Equipment Update				
	<b>Total Exp</b>	<b>50,616</b>	<b>52,890</b>	<b>28,029</b>	
	<b>Transfer to FOFF</b>	<b>-29,192</b>	<b>-12,890</b>	<b>-34,065</b>	

**FRIENDS OF FORT FISHER**

**BUDGET (July 1-June 30)**

**2024-2025**

**Fiscal Year**

Item 12.

GL #	Operating Expenses	12/31/24		
		2023-2024	2024-2025	YTD
6655	Bookkeeper			
		1,448	2,000	851
6665	Accountant/Annual Renewal Fee			1,149
		1,550	1,600	1,700
6616	Insurance-Directors & Officers			
		854	900	877
6930	Meetings/Travel			23
			500	500
6618	Office Supplies/Equipment			
		996	1,000	33
6580	Administrative Officer-Payroll			967
			0	
6583	Administrative Officer-Payroll Tax			
			0	
6880	Clerical Support			
		250	250	250
6502	Donor Cultivation/Renewals			
		173	500	500
6060	Bank Fees (Bank, Sollicitation)			
		346	500	400
6761	Campaign Events			100
			500	500
6665	Gift Software			
		1,600	1,600	2,983
6675	Computer			
			1,000	

<b>Total FOFF Operation Expenses</b>	<b>7,217</b>	<b>10,350</b>	<b>6,845</b>
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GL #	Fort SUPPORT	12/31/24		
		2023-2024	2024-2025	YTD
6752	Site Promotion			
		169	500	332
6770	Civil War Trail Membership			
		200	200	0
6781	Exhibits			
		170	250	250
6719	Maintenance/Repairs			
		1,300	1,500	-639
6620	Printing			
		49	250	-848
6520	Halloway Interperter			
		5,254	6,300	3,151
7000	Volunteer Recognition			
			500	202
6750	Programs/Activities			
		988	1,000	908
18625	Paver Costs			
		231	500	500
6760	Site Manager (Discretionary)			
		482	1,000	734
6220	Powder Magazine			
		509	800	439
18670	Raffle Expenses			
		48	0	
6228	Website Cost			
			500	480
6780	Site Improvements			
			500	500

<b>Total FOFF Site Support Expenses</b>	<b>9,400</b>	<b>13,800</b>	<b>7,790</b>
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**Bank Balances:** 12/31/24  
 Bank of America 73,306.45  
 Truist Bank 150,945.90

**Investment Balance:** 12/31/24  
 Vanguard Investments 268,050.11



## AGENDA ITEM COVERSHEET

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**PREPARED BY:** Jeremy Hardison, Community  
Development Director

**DEPARTMENT:** Community  
Development

**MEETING:** Town Council – 11 March 2025

**SUBJECT:** Consider adopting a traffic calming policy

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**BACKGROUND:**

The intent of adopting a traffic calming policy is to outline the process by which the Town of Carolina Beach will address citizen concerns regarding traffic speeds on local streets. This process is designed to use verified data and community support to install effective traffic calming measures that align with town codes, long range plans and health, safety, and general welfare. Recommendations for traffic calming devices shall meet the [MUTCD](#) and NCDOT policies. Yield or stop signs shall not be used as traffic calming devices. Any proposed yield or stop sign shall go through the text amendment process for review.

**ACTION REQUESTED:**

Adopt policy for traffic calming request

**RECOMMENDED MOTION:**

To approve the implementation of a traffic calming procedure as outlined in the attached Traffic Calming Policy,

## Traffic Calming Standard Procedure

### Town of Carolina Beach

#### PURPOSE

To outline the process by which the Town of Carolina Beach will address citizen concerns regarding traffic speeds on local streets. This process is designed to use verified data and community support to install effective traffic calming measures that align with town codes, long range plans and health, safety, and general welfare. Recommendations for traffic calming devices shall meet the [MUTCD](#) and NCDOT policies. Yield or stop signs shall not be used as traffic calming devices. Any proposed yield or stop sign shall go through the text amendment process for review.

#### PROCEDURE

Traffic calming measures are applicable in residential neighborhoods where speeding vehicles and pedestrian traffic are the primary concerns, and traditional police enforcement is found to be unfeasible and/or ineffective. Streets must typically be residential in nature for consideration under this policy. The following policy and procedure are intended to promote traffic calming measures that are appropriately implemented and supported by the community. In addition to citizen requests, traffic calming projects can also be identified by Town Staff and/or Town Council.

The following procedure will be used to identify, evaluate and implement traffic calming projects in Carolina Beach.

1. A citizen interested in requesting a traffic calming measure (the "Requesting Citizen") must complete a Request for Traffic Calming Measures form that will be provided by the Town of Carolina Beach. In order for the Town to consider the request for a traffic calming measure, 80% of the Interested Property Owners and/or Residents Property Owners with a property line adjacent to the subject right-of-way must sign the petition.
  - Only one signature per household or business (unit) will be allowed. It is the responsibility of the Requesting Citizen to obtain the signatures on the Petition form and return the completed form to Town Hall.
  - No responsive property owners are considered as "No" votes
  
2. Upon receipt of a valid and complete Request for Traffic Calming Measures form and Petition form, representatives from the Technical Review Committee (WMPO) will review site data to include traffic volumes, speeds and accident history. A project plan will be developed using the following procedures:
  - Assess problems and needs

- Evaluate alternatives
  - Propose a plan (may include recommendations or measures other than physical or constructed devices)
3. The Public Works Department will prepare a cost estimate for the proposed traffic calming project.
  4. Traffic calming projects will be presented to the Town Council regarding proposed traffic projects to include Information gathered and submitted outlining the project evaluation from TRC.
  5. If Council decides to approve the project and include the cost in the budget the Requesting Citizen will be notified regarding the funding of their request. To accelerate the process residents/owners may choose to fund the proposed project.
  6. Town staff or an approved contractor will construct the necessary traffic calming structure. Town staff will monitor the performance of the traffic management project and report back to the Town Council on the effectiveness of the project. If the project is deemed ineffective the Town Council may recommend having the structure removed or moved to another location.
  7. Citizens' requests to have the traffic calming device removed will follow the same process that is used to request a traffic calming measure (i.e. 80% of the signatures).

**Approved by Town Council**

**EXEMPTIONS**

Traffic calming solutions shall not be installed on any primary emergency or truck route.

Date: 3.12.25



## AGENDA ITEM COVERSHEET

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**PREPARED BY:** Kim Ward, Town Clerk

**DEPARTMENT:** Clerk

**MEETING:** Town Council Meeting 3/11/2025

**SUBJECT:** Official Naming of Centennial Park

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**BACKGROUND:**

The open area on the south side of the marina has been referred to as Centennial Park. Council would like to discuss officially naming the park.

**ACTION:**

Motion to approve the naming of Centennial Park.