

Town of Montreat
Board of Commissioners Meeting – Public Forum
August 8, 2024 – 5:30 p.m.
Town Hall

I. Call to Order

- Welcome
- Moment of Silence

II. Agenda Adoption

III. Public Comments

IV. Adjournment

**Town of Montreat
Board of Commissioners
Town Council Meeting
August 8, 2024 – 6:00 p.m.
Town Hall**

I. Call to Order

- Pledge of Allegiance
- Moment of Silence

II. Agenda Adoption

III. Mayor’s Communications

IV. Consent Agenda

A. Meeting Minutes Adoption

- June 18th Special Meeting Minutes
- July 11th Public Forum Meeting Minutes
- July 11th Town Council Meeting Minutes

All items on the Consent Agenda are considered routine, to be enacted by one motion with the adoption of the agenda and without discussion. If a member of the governing body requests discussion of an item, it will be removed from the Consent Agenda and considered separately.

V. Town Manager’s Communications

- Consent Agenda Review
- Other Items

VI. Administrative Reports

- Administration
- Planning and Zoning
- Police
- Public Works and Water
- Sanitation
- Streets
- Finance – June
- Finance – July
- July Building Permit Information

VII. Public Comment

Public comments will be heard during this period for any and all items.

VIII. Old Business

A. Civil Design Concepts Proposal for Texas Road Pedestrian Bridge Project

- **Presenter: Savannah Parrish**
- **See Agenda Materials on pages 27-33**
- **Suggested Motion: Move to approve Civil Design Concepts Proposal for Texas Road Pedestrian Bridge Project**

B. Montreat Tomorrow Comprehensive Plan Implementation Tracker Update

- **For Informational Purposes Only**
- **See Agenda Materials on pages 34-36**

IX. New Business

A. Ratify Resolution for Streambank Stabilization at 515 SC Terrace

- **Presenter: Savannah Parrish**
- **See Agenda Materials on page 37**
- **Suggested Motion: Move to ratify resolution for Streambank Stabilization at 515 SC Terrace**

B. Contract to Audit Accounts

- **Presenter: Savannah Parrish**
- **See Agenda Materials on pages 38-54**
- **Suggested Motion: Move to approve Contract to Audit Accounts with Carter, P.C. in the amount of \$28,400**

C. Pet Waste Ordinance

- **Presenter: Savannah Parrish**
- **See Agenda Materials on page 55**
- **For Discussion Purposes Only**

D. Internal Control Policy

- **Presenter: Mayor Pro Tem Mason Blake and/or Savannah Parrish**
- **See Agenda Materials on pages 56-68**

- **Suggested Motion: Move to deny/approve/amend Internal Control Policy**

E. Order of Collection

- **Presenter: Savannah Parrish**
- **See Agenda Materials on page 67-79**
- **Suggested Motion: Move to approve/deny Order of Collection and authorize the Mayor's signature**

F. Landcare Update on Flat Creek Crossing/Submission of the Phase II County Tourism Development Fund Grant Proposal

- **Presenter: Landcare Representative**
- **See Agenda Materials on page 80-91**
- **Suggested Motion: Move to deny/approve submission of the Phase II County Tourism Development Fund Grant Proposal**

X. Public Comment

Public comments will be heard during this period for any and all items.

XI. Commissioner Communications

XII. Dates to Remember

- **Hillside Development Ordinance Subcommittee, Wednesday August 14th at 9:00 a.m. in Town Hall**
- **Tree Board, Tuesday August 27th at 9:30 a.m. in Town Hall with Zoom options**
- **Town Offices Closed in Observance of Labor Day, Monday, September 2nd. Sanitation Services will resume on Tuesday, September 3rd**
- **Landcare, Wednesday September 4th at 9:00 a.m. in Town Hall with Zoom options**
- **September Town Council Meeting, Thursday September 12th at 6:00 p.m. in Town Hall with Zoom options. Public Forum to begin at 5:30 a.m.**
- **Special Planning & Zoning Commission Meeting (Tentative), Thursday September 19th at 10:30 a.m. in Town Hall with Zoom options**
- **PZC Sign Subcommittee Meeting, Thursday September 19th at 1:00 p.m. in Town Hall**
- **Tree Board, Tuesday September 24th at 9:30 a.m. in Town Hall with Zoom options**
- **Hillside Development Ordinance Subcommittee, Wednesday September 25th at 9:00 a.m. in Town Hall**

- **Board of Adjustment (Tentative), Thursday September 26th at 5:00 p.m.
in Town Hall with Zoom options**

XIII. Adjournment

Board of Commissioners
Special Meeting Minutes – Stream Bank Restoration
June 18, 2024

Board members present: Mayor Tim Helms
Mayor Pro Tem Mason Blake
Commissioner Kitty Fouche
Commissioner Tom Widmer

Board members absent: Commissioner Grant Dasher
Commissioner Jane Alexander

Town staff present: Savannah Parrish, Town Manager
Angie Murphy, Town Clerk
Brandon Freeman, Town Attorney (via Zoom)

There was no one from the Public in attendance.

Agenda Adoption

Commissioner Kitty Fouche moved to adopt the agenda as presented. Commissioner Tom Widmer seconded, and the motion carried 3/0.

Stream Bank Restoration Grant Discussion

A recording of this meeting is available at the following link: [Special Meeting Town Council 6/18/24 \(youtube.com\)](https://www.youtube.com/watch?v=Special Meeting Town Council 6/18/24)

Town Manager Savannah Parrish read from a memo that briefly described the project. Quibble & Associates submitted applications and a plan for approval to stabilize a portion of the stream bank of Flat Creek in the hatched green area of the Greenspace Agreement to the north of the James L Webb Trustee property located at 515 South Carolina Terrace (PIN# 0720089821). The stream bank within the project area is “actively failing”. This failure is threatening the existing residential structure located at 515 South Carolina Terrace, owned by the Webb family, and the water quality of Flat Creek due to sedimentation of the river. The streambank failure is also preventing stormwater from being properly mitigated on the Webb property. The area of stream bank is upstream of the confluence of Flat Creek with Big Piney Branch across from Monkey Bottom. The onus of correcting the stream bank is on the Town, as the stream bank is located within the hatched green area of the Greenspace Agreement. Should the stream bank continue to deteriorate, any liability associated with the failure of the stream bank will likely be attributable to the Town. Given that there is an existing residence on the property that is actively under threat from the failure, the likelihood of the Town facing liability for impacts from the failure is high. Joel Lenk, of Quibble & Associates, has proposed to appl for a NCDWR Small and Local Project grant on behalf of the Town

Board of Commissioners
Special Meeting Minutes – Stream Bank Restoration
June 18, 2024

of Montreat that will provide 50% of the cost of the improvements. Mr. Lenk is also proposing to manage the implementation of the project and the grant conditions for the Town with funds requested under the grant application. The Webbs are voluntarily committing to providing the other half of the project cost. The Town will have to submit payments to be reimbursed throughout the life of the project, the cost to the Town at grant closure is \$0. Town Staff time devoted to this project will be minimal. The opportunity to fund this project now at no cost to the Town is highly unlikely to present itself again.

Ms. Parrish advised the Board that the Town Attorney was available via Zoom if they had any questions as was a representative from Quibble & Associates, Warren Eadus.

Mayor Pro Tem Blake asked who would be doing the work. Mr. Eadus explained that the Webb's would need to hire a qualified contractor. The project was out for bid and there was one response from TAG Contracting in the amount of \$299,748. Mr. Eadus advised that Quibble & Associates would handle all the grant administration of this project. Mr. Eadus advised that the Town of Montreat will be the Project Sponsor of the grant. Mr. Eadus felt as if there was a good narrative involved for the state to award the grant to Montreat. The project would not just benefit the Webbs but would also benefit Flat Creek by removing sediment from the actively failing slope and the health of the Hellbender salamander which is native to Flat Creek.

Commissioner Tom Widmer moved that the Town Manager be authorized to execute an agreement consistent with the proposal outlined in her memorandum dated May 5, 2024 concerning the stabilization of a portion of the stream bank of Flat Creek in the hatched green area to the north of 515 South Carolina Terrace subject to approval by Town Council and further that the Town Manager be empowered to execute instruments, documents and/or papers necessary to carry out the proposal outlined in said memorandum. Commissioner Kitty Fouche seconded, and the motion carried 3/0.

Commissioner Kitty Fouche moved to adjourn the meeting. Mayor Pro Tem Mason Blake seconded, and the motion carried 3/0. The meeting was adjourned at 3:50 p.m.

Tim Helms , Mayor

Angie Murphy, Town Clerk

**Town of Montreat
Board of Commissioners
Public Forum Meeting Minutes
July 11, 2024 – 5:30 p.m.
Town Hall**

Board members present: Mayor Tim Helms
Commissioner Jane Alexander
Mayor Pro Tem Mason Blake
Commissioner Kitty Fouche
Commissioner Grant Dasher
Commissioner Tom Widmer

Board members absent: None

Town staff present: Savannah Parrish, Town Manager

Approximately eight members of the public were present. Mayor Tim Helms called the meeting to order at 6:30 p.m. and led the group in a moment of silence.

Agenda Approval

Commissioner Kitty Fouche moved to adopt the agenda as presented. Commissioner Tom Widmer seconded, and the motion carried 5/0.

Public Forum

There were no Public Comments at this time.

Adjournment

Commissioner Kitty Fouche moved to adjourn the meeting. Mayor Pro Tem Mason Blake seconded, and the motion carried 5/0. The meeting was adjourned at 6:34 p.m.

Tim Helms, Mayor

Angie Murphy, Town Clerk

**Town of Montreat
Board of Commissioners
Meeting Minutes
July 11, 2024 – 6:00 p.m.
Town Hall**

Board members present: Mayor Tim Helms
Mayor Pro Tem Mason Blake
Commissioner Kitty Fouche
Commissioner Jane Alexander
Commissioner Grant Dasher
Commissioner Tom Widmer

Board members absent: None

Town staff present: Savannah Parrish, Town Manager
Rachel Eddings, Finance Officer
Barry Creasman, Public Works Director

Approximately twelve members of the public were present at Town Hall and several more were watching via Zoom. Mayor Tim Helms called the meeting to order at 7:00 p.m. and led the group in the pledge of allegiance and a moment of silence. Mayor Helms asked for prayers for Town Clerk Angie Murphy and her family on the loss of her mother.

Agenda Adoption

Commissioner Jane Alexander moved to adopt the agenda as presented. Commissioner Kitty Fouche seconded, and the motion carried 5/0.

Mayor’s Communications

Mayor Tim Helms thanked Town Staff, the MRA Staff, and volunteers for their work in preparing for the Gate Race, the 4th of July Parade, and all the other 4th of July activities.

Meeting Minutes Adoption

- May 24th Special Meeting Minutes Budget Workshop
- June 13th Public Forum Meeting Minutes
- June 13th Town Council Meeting Minutes

Town Manager’s Communications

Town Manager Savannah Parrish thanked both the Montreat Police Department and the Public Works Department for all their hard work over the 4th of July. Ms. Parrish also provided some data on trash collection over the week of the 4th of July. The Public Works Department picked up over

144 cubic yards of trash, 107 cubic yards of Bulk Goods, and 54 cubic yards of trash generated at the Convenience Center! Ms. Parrish also advised that interviews are scheduled to begin the following week for the Police Chief position. Ms. Parrish thanked Commissioner Kitty Fouche for agreeing to sit in on the Interview Panel. Ms. Parrish also took a moment to thank Interim Police Chief Tim Bradley for all he has been doing for the Town. Interim Chief Bradley will be with the Town until a new Chief is hired. Mayor Pro Tem Mason Blake provided some corrections in writing to the May 24th Special Meeting Minutes Budget Workshop.

Administrative Reports

- Administration – This report was given in written format.
- Finance – Pending till next month.
- Planning & Zoning – This report was given in written format.
- Police – This report was given in written format.
- Public Works and Water – This report was given in written format.
- Sanitation – This report was given in written format.
- Streets – This report was given in written format.
- June Building Permits – This report was given in written format.

The Commissioners suggested that the Administrative Reports be updated to reflect current departmental operations and statistics.

Public Comment

Tanner Pickett, of 102 Walker Street in Black Mountain, spoke on behalf of the MRA and thanked Town Staff for all their work around the 4th of July activities.

Letta Jean Taylor, of 386 Oklahoma Road, reminded everyone that there are three open seats on Town Council in the upcoming November election. Mrs. Taylor suggested including an announcement in the Montreat Minute to make sure everyone is aware.

Old Business

- A. **Civil Design Concepts Proposal for Texas Road Pedestrian Bridge Project:** Ms. Parrish advised that Jess Gardner of Civil Design Concepts was in attendance to answer any questions from the Commission about the proposal for the Texas Road Pedestrian Bridge Project. Mayor Pro Tem Mason Blake shared some changes with Mr. Gardner that he would like to see updated in the proposal. Commissioner Widmer discussed updating other elements of the proposal with Mr. Gardner. Mr. Gardner explained that he would be happy to work with the Commission to bring the proposal up to date. Mayor Pro Tem Mason Blake did not feel the Commission should approve the proposal without the information needed to pre-audit the contract. Ms. Parrish

suggested that instead of waiting for the next scheduled August meeting that changes could be made to the proposal and a special meeting could be called for approval.

- B. First Bank Loan: Ms. Parrish stated that this item was on the June agenda and Commissioner Widmer had indicated that Staff should inquire about a better interest rate. Ms. Parrish reached out to First Bank and they do want to lock in the interest rate at 6.18%. Ms. Parrish advised that the Town has a good working relationship with First Bank and she does not feel that a significantly better rate could be found at a different financial institution. Ms. Parrish advised that she does want to finalize the contract with Civil Design Concepts before moving forward with the bank paperwork. Mayor Pro Tem Mason Blake suggested asking the bank for a commitment letter for the bridge project. Ms. Parrish stated she would reach out to the bank and ask about an option for a commitment letter. Mayor Pro Tem Mason Blake moved to authorize the Town Manager to negotiate a commitment letter with First Bank between \$100,000 and \$200,000 to cover the bridge project with a final amount to be determined when the documents are received and signed. Commissioner Tom Widmer seconded, and the motion carried 5/0.

New Business

- A. Discussion of New Section 12 to Article I of Chapter D of Montreat General Ordinance: Mayor Pro Tem Mason Blake stated that he was representing the Tree Board with this discussion item. Mayor Pro Tem Blake stated that several people had come before the Commission with regards to closing rights-of-way. The Tree Board feels that there is not enough attention directed towards trees in the decision-making process to close the rights-of-way. The Tree Board has suggested adding a new Section 12 which says when considering applications to close rights-of-way that consideration needs to be placed on trees, tree canopies and other environmental factors. Mayor Pro Tem Blake also suggested that prior to any formal action that Ms. Parrish should have the Town's legal counsel review proposed wording for legalities. Commissioner Tom Widmer stated in his opinion that the Commission takes right-of-way abandonment very seriously and numerous factors are considered before making a final decision. Commissioner Widmer feels that adding another layer to the ordinance is overregulation. Commissioner Dasher expressed his agreement with Commissioner Widmer. Mayor Pro Tem Blake advised that it did not seem feasible to take this discussion any further.

Public Comment

There was no Public Comment at this time.

Commissioner Communications

Mayor Pro Tem Mason Blake also thanked Town Staff for their hard work over the week of the 4th of July. Mayor Pro Tem Blake also suggested some additional planning around sanitation issues during high-traffic holidays. Mayor Pro Tem Blake mentioned that he has received numerous complaints about uncollected dog waste. Ms. Parrish suggested that she research some ideas for a pet waste ordinance and report back to Town Council.

Commissioner Kitty Fouche asked if house numbers were required in Montreat. Ms. Parrish advised that house numbers are required for security and life safety issues.

Commissioner Tom Widmer asked Ms. Parrish if the Police Department and the Public Works Department could pull illegal signs out of Town rights-of-way.

Dates to Remember

- Planning & Zoning Commission, Thursday July 18th at 10:30 a.m. in Town Hall with Zoom options
- Tree Board, Tuesday July 23rd at 9:30 a.m. in Town Hall with Zoom options
- Board of Adjustment, No July Regular Meeting
- Landcare, Wednesday August 7th at 9:00 a.m. in Town Hall with Zoom options
- August Town Council Meeting, Thursday August 8th at 6:00 p.m. in Town Hall with Zoom options. Public Forum to begin at 5:30 p.m.
- Hillside Development Ordinance Subcommittee, August 14th at 9:00 a.m. in Town Hall
- Tree Board, Tuesday August 27th at 9:30 a.m. in Town Hall with Zoom options

Adjournment

Commissioner Kitty Fouche moved to adjourn the meeting. Commissioner Jane Alexander seconded, and the motion carried 5/0. The meeting was adjourned at 6:52 p.m.

Tim Helms, Mayor

Angie Murphy, Town Clerk



TOWN OF MONTREAT

P. O. Box 423, Montreat, NC 28757
Tel: (828) 669-8002 | Fax: (828) 669-3810
www.townofmontreat.org

**ADMINISTRATIVE REPORTS:
ADMINISTRATION**

Town Administration report for the month of July 2024

Monthly Statistics	2023	2024
Public Meetings	11	4
Public Records Requests Processed	4	4
Water Bills Processed & Mailed	680	659
Water Bills Processed & Emailed	NA	39
Leak Adjustments	4	1
Sunshine List Messages	10	9
Website Posts	10	9
Social Media Posts	3	9

Upcoming Events and Schedule Changes
0

Comments
N/A

Staff Communications
0



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**ADMINISTRATIVE REPORTS:
 BUILDINGS AND INSPECTIONS**

Buildings and Inspections report for the month of July 2024

Monthly Statistics	2023	2024
Building Permits Issued	10	9
Pending Building Permits	0	0
Building Inspections Performed	30	33
Stop Work Order Issued	0	0
Defective Building Posted	0	0
Denied Building Permits	0	0
Fire Inspections Performed	0	0
Fire Re-Inspections Performed	0	0
Fire Permits Issued	0	0

Comments

0

Staff Communications

0



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**ADMINISTRATIVE REPORTS:
STREETS**

Streets Department report for the month of July 2024

Monthly Statistics	2023	2024
Public Trees Removed	0	3
Sand Applied to Roads (tons)	0	0
Ice Melt Applied to Roads (pounds)	0	0
Road Closures	0	3

Comments

0

Staff Communitactions:

0



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**ADMINISTRATIVE REPORTS:
 POLICE DEPARTMENT**

Police Department report for the month of July 2024

Monthly Statistics	2023	2024
Motor Vehicle Accident Unk	0	1
Abandoned Vehicle	0	1
Assist EOC	0	1
Assist Motorist	0	1
Business Alarm	0	1
Check Business	0	1
Civil Disturbance	0	1
Contact Public by Phone	0	11
Fireworks (BCSD)	0	1
Follow Up Investigation	0	3
Foot Patrol	0	4
Hunters (BCSD)	0	1
Improper Parking	0	2
Investigate BCSD	0	2
Larceny Report	0	2
Loud Music	0	1
Missing Juvenile	0	1
Security Check BCSD	0	4
Suspicious Person	0	5
Suspicious Vehicle	0	3
Traffic Stop	0	18
Wildlife	0	4
Animal Bite	0	1
Vandalism Report	0	1

Comments

A reminder, our non-emergency number has changed. You can reach the MPD Officer on duty through Buncombe County Dispatch. 828-250-6670. The new data above will be a more accurate reflection of the month as it is coming directly from Buncombe County Dispatch Reports.



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**ADMINISTRATIVE REPORTS:
 WATER AND PUBLIC WORKS**

Water and Public Works report for the month of July 2024

Monthly Statistics	2023	2024
Calls for Service	86	72
Water Leaks Repaired	0	0
New Water Lines Installed	0	0
Water Meter Replacements	0	0
Gallons of Water Produced	4,968,756	5,225,851
Hours Pumped (11 wells combined)	3,003	3,043
Water Samples Taken	0	Coming Soon!

Comments

0



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**ADMINISTRATIVE REPORTS:
 SANITATION**

Sanitation Department report for the month of July 2024

Monthly Statistics	2023	2024
Tons of Curbside Trash Collected	55.5	33.37
Tons of Curbside Recycling Collected	8.26	3,55
Unique Curbside Sanitation Stops	2205	2350
Special Pickup Stops	0	7
Bagged Leaf Pickup	265	204
Brush Pickup (cubic yards)	5 Loads	5 Loads
Hauling Fees	5167.02	6026.1
Tipping Fees	1476.72	2013.61
Dumpster Rental Fees	472.82	217.63
Convenience Center Usage-Trash	0	6.9
Convenience Center Usage-Recycle	0	5.83

Comments:

We had eleven trash related calls this month with four citations issued.



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**ADMINISTRATIVE REPORTS:
ZONING ADMINISTRATION**

Zoning Administration report for the month of July 2024

Monthly Statistics	2023	2024
Approved Zoning Permits	1	3
Denied Zoning Permits	0	0
Pending Zoning Permits	2	3
Variance/Interpretation Granted	0	0
Special Use Permits Granted	0	0
Permit Extensions Granted	0	0
Notice of Violations	0	0

Comments

0



June 2024 - MONTH 12 OF FISCAL YEAR 2023-2024

REVENUES

Fund	Fund #	Budget	YTD Projected		YTD Actual	Difference
			YTD Budget	Percentage		
GENERAL FUND	10	2,030,592.00	2,030,592.00	100.00%	2,058,623.42	28,031.42
WATER FUND	30	399,844.00	399,844.00	100.00%	400,990.79	1,146.79
TOTAL REVENUES GENERAL & WATER FUNDS		2,430,436.00	2,430,436.00	100.00%	2,459,614.21	29,178.21

EXPENSES

Dept Name	Fund #	Budget	YTD Projected		YTD Actual	Difference
			YTD Budget	Percentage		
GOVERNING BODY	10	50,903.00	50,903.00	100.00%	40,031.49	10,871.51
ADMINISTRATION	10	533,616.00	528,616.00	99.06%	487,596.68	41,019.32
PUBLIC BUILDINGS	10	120,116.00	120,116.00	100.00%	117,476.38	2,639.62
POLICE	10	494,744.00	494,744.00	100.00%	494,699.51	44.49
BUILDING AND ZONING	10	91,400.00	91,400.00	100.00%	88,773.29	2,626.71
PUBLIC WORKS	10	133,205.00	133,205.00	100.00%	130,987.84	2,217.16
STREET	10	391,358.00	386,358.00	98.72%	273,990.36	112,367.64
SANITATION	10	192,200.00	202,200.00	105.20%	199,534.79	2,665.21
ENVIRON,CONS,REC	10	23,050.00	23,050.00	100.00%	20,569.48	2,480.52
TOTAL EXPENSES GENERAL FUND		2,030,592.00	2,030,592.00	100.00%	1,853,659.82	176,932.18

Dept Name	Fund #	Budget	YTD Projected		YTD Actual	Difference
			YTD Budget	Percentage		
WATER	30	399,844.00	399,844.00	100.00%	379,135.27	20,708.73
TOTAL EXPENSES WATER FUND		399,844.00	399,844.00	100.00%	379,135.27	20,708.73

TOTAL EXPENSES GENERAL & WATER FUNDS **\$2,430,436.00** **\$2,430,436.00** **100.00%** **\$2,232,795.09** **91.87%** **\$197,640.91**

GENERAL FUND INCOME/LOSS - YTD **\$204,963.60**
WATER FUND INCOME/LOSS - YTD **\$21,855.52**
NET INCOME - YTD 2024 **\$226,819.12**

SPECIAL PROJECTS							
Project	Fund #	Budget	This Month Actual	Amount Spent To Date	Balance Remaining		% Spent
FEMA-MISC	25	220,590.00	0.00	176,878.50	43,711.50		19.82%
LANDCARE	26	109,224.43	0.00	9,001.28	100,223.15		91.76%
AMERICAN RESCUE PLAN ACT	28	277,266.78	0.00	277,266.78	0.00		100.00%
TOTAL SPECIAL PROJECTS		\$ 607,081.21	\$ -	\$ 463,146.56	\$ 143,934.65		23.71%

Debt Service Ratio - General Fund 5.33% LGC Benchmark 12% or below
 Debt Service Ratio - Water Fund 10.10% LGC Benchmark 12% or below

Town of Montreat
 FY2023-2024
 Tax Analysis

	AR	AR	AL	AR	AL	AL	AR	AR	AL	AR	AR	AL	AR
Date of Deposit	Mar-23	Mar-24	% +/-	Apr-23	Apr-24	% +/-	May-23	May-24	% +/-	Jun-23	Jun-24	% +/-	
AdVal/RMV	14,835.76	35,133.24	57.77%	9,217.58	5,918.07	-55.75%	4,834.43	4,391.81	-10.08%	1,909.33	2,885.56	33.83%	
Sales	57,843.99	58,003.45	0.27%	46,241.48	44,235.91	-4.53%	38,777.19	41,291.08	6.09%	51,961.97	52,655.76	1.32%	
Solid Waste (Quarterly)							189.52	192.28	1.44%				
Utility Fran (Quarterly)	23,145.95	26,038.43	11.11%							28,939.34	32,702.13	11.51%	
Wine/Beer (Annual-May)							4,476.67	4,912.00	8.86%				
AdVal Tax is	received the month after the tax is collected												

July 2024 - MONTH 1 OF FISCAL YEAR 2024-2025

REVENUES

Fund	Fund #	Budget	YTD Projected		YTD Collected	YTD Actual Percentage	Difference
			YTD Budget	Percentage			
GENERAL FUND	10	2,232,905.00	186,075.42	8.33%	21,678.07	0.97%	(164,397.35)
WATER FUND	30	423,744.00	35,312.00	8.33%	76,717.73	18.10%	41,405.73
TOTAL REVENUES GENERAL & WATER FUNDS		2,656,649.00	221,387.42	8.33%	98,395.80	3.70%	(122,991.62)

EXPENSES

Dept Name	Fund #	Budget	YTD Projected		YTD Exp	YTD Actual Percentage	Difference
			YTD Budget	Percentage			
GOVERNING BODY	10	54,791.00	4,565.92	8.33%	7,181.88	13.11%	(2,615.96)
ADMINISTRATION	10	513,430.00	42,785.83	8.33%	44,385.70	8.64%	(1,599.87)
PUBLIC BUILDINGS	10	128,353.00	10,696.08	8.33%	33,681.12	26.24%	(22,985.04)
POLICE	10	475,950.00	39,662.50	8.33%	25,898.51	5.44%	13,763.99
BUILDING AND ZONING	10	101,900.00	8,491.67	8.33%	3,475.00	3.41%	5,016.67
PUBLIC WORKS	10	159,083.00	13,256.92	8.33%	14,689.99	9.23%	(1,433.07)
STREET	10	555,202.00	46,266.83	8.33%	18,856.47	3.40%	27,410.36
SANITATION	10	220,146.00	18,345.50	8.33%	16,016.49	7.28%	2,329.01
ENVIRON,CONS,REC	10	24,050.00	2,004.17	8.33%	5,000.00	20.79%	(2,995.83)
TOTAL EXPENSES GENERAL FUND		2,232,905.00	186,075.42	8.33%	169,185.16	7.58%	16,890.26

Dept Name	Fund #	Budget	YTD Projected		YTD Exp	YTD Actual Percentage	Difference
			YTD Budget	Percentage			
WATER	30	423,744.00	35,312.00	8.33%	14,254.64	3.36%	21,057.36
TOTAL EXPENSES WATER FUND		423,744.00	35,312.00	8.33%	14,254.64	3.36%	21,057.36
TOTAL EXPENSES GENERAL & WATER FUNDS		\$2,656,649.00	\$221,387.42	8.33%	\$183,439.80	6.90%	\$37,947.62

GENERAL FUND INCOME/LOSS - YTD **(\$147,507.09)**
WATER FUND INCOME/LOSS - YTD **\$62,463.09**
NET INCOME - YTD 2024 **(\$85,044.00)**

SPECIAL PROJECTS							
Project	Fund #	Budget	This Month Actual	Amount Spent To Date	Balance Remaining		% Spent
FEMA-MISC	25	220,590.00	0.00	176,878.50	43,711.50		80.18%
LANDCARE	26	109,224.43	0.00	9,001.28	100,223.15		8.24%
AMERICAN RESCUE PLAN ACT	28	277,266.78	0.00	277,266.78	0.00		100.00%
TOTAL SPECIAL PROJECTS		\$ 607,081.21	\$ -	\$ 463,146.56	\$ 143,934.65		76.29%

Debt Service Ratio - General Fund 5.33% LGC Benchmark 12% or below
 Debt Service Ratio - Water Fund 10.10% LGC Benchmark 12% or below

July Building Permit Information

Permit Number	Date	Name	Property Address	Permit Type	Project	Zoning Approval	Cost	PIN	CONTRACTORS	Fee Amount
6023	7/1/2024	William Fisher	93 Kanawha Drive	mech/elect	shutoffs-hook up dishwasher	no			All About Plumbing	\$ 100
6024	7/5/2024	Karna Candler	184 Mississippi Dr	building	bathroom remodel	no	\$ 26,436		Black Mountain Handyman	\$ 359
6025	7/9/2024	William Neville	720 Foreman Siding Rd	building	new single fam res	yes	\$ 405,000		Brown Haven Homes	\$ 2,606
6026	7/11/2024	Elizabeth Cook	435 Kentucky Rd	mech/elect	hvac c/o	no			Bullman Heating and Cooling	\$ 100
6027	7/15/2024	David Livingston	139 Eastminster Ter	building	residential addition	yes	\$ 20,000		Hazy Mtn Building Co	\$ 320
6028	7/19/2024	Dan Moore	318 Chapman Rd	mech/gas	pipng to 3 appliances	no			Blossman Gas	\$ 100
6029	7/23/2024	Jim Chapman	433 WV Terrace	building	residential repairs	no	\$ 12,662		Black Mountain Handyman	\$ 76
6030	7/23/2024	Everette Culpepper	202 Harmony Ln	mech/elect	mini-split	no			Gentry Service	\$ 100
6031	7/25/2024	Chris & Linda Stroupe	105 Kanawha Dr	plumbing	sewer line replacement	no			Mr. Rooter Plumbing	\$100.00



August 7, 2024

PROPOSAL FOR SERVICES – EXHIBIT A

SUBMITTED TO: Barry Creasman
Town of Montreat
P.O. Box 423 Montreat, NC 28757

SUBMITTED FOR: Civil Design Services for Texas Rd. Pedestrian Bridge
Asheville, North Carolina Project # TBD

I SCOPE OF SERVICES:

Thank you for allowing us to provide you this proposal with anticipated services and projected fees for the Texas Rd. Pedestrian Bridge project. The following is an anticipated Scope of Services detailing services anticipated by Civil Design Concepts, P.A., and its consultants.

Information provided in this Scope of Services is based on our experience with past projects and our understanding of this project based on the information we have been provided to date.

A. Preliminary Feasibility / Analysis:

1. Attend project kick-off meeting with Owner and Design Team.
2. Coordinate available information and determine needs for additional information necessary to obtain approvals for the project.
3. Identify any improvements that may be necessary to accommodate future bridge.
4. Develop Base Maps from Boundary and Topographic Survey provided in digital AutoCAD format from as-built survey information provided by registered surveyor hired by owner.
5. Develop conceptual layout of existing and proposed road configurations, and proposed pedestrian bridge.
6. Develop quantity take off and preliminary cost estimate for site work.
7. Attend meeting with client. Develop timeline and strategy for proceeding to the next stage of construction documents.

B. Construction Documents: (This section indicates each of the permits that will be applied for and final plans to be issued).

1. Site / Staking Plan

Refine existing site plan to incorporate changes requested by owner and comments received from any applicable TRC or planning staff review.

2. **Grading / Erosion Control / Storm Drainage Design**

- a. Design grading plan to accommodate requirements of the authority having jurisdiction (AHJ). Plan will include erosion control and storm drainage layout.
- b. Submittal of Grading, Erosion Control and Storm Water Management Plan with supporting design calculations to the AHJ to secure Grading/ Erosion Control Permit and Storm Water Discharge Permit.
- c. Storm Water Collection System Plan/Design to accommodate approved site plan in accordance with the AHJ's Storm Water Management Standards (assumes a connection point is available directly at the site and that no off-site improvement or pump system is necessary).
- d. Design of Storm Water Detention System including underground piping storage system with an appropriately sized outlet control structure. Design shall include details and necessary calculations to be submitted to the AHJ for approval and issuance of a Storm Water Discharge Permit.

3. **Corps of Engineers Permit**

- a. Make submittal to US Army Corps of Engineers for the appropriate Nationwide Permit for proposed stream and wetland impacts. Civil Design Concepts permitting will be limited to those impacts and must remain within the boundaries of what is allowed under nationwide permitting. Impacts in excess of this or any individual permitting is outside of this scope.

4. **Foundation Design**

- a. Through a qualified structural sub-consultant, prepare a suitable foundation design for the chosen pre-fabricated pedestrian bridge.

C. **Contract Administration Services:**

1. **Bidding/Contract Execution**

- a. Submit bid documents to the Owner for approval prior to bidding the project and incorporate any identified revisions accordingly.
- b. Prepare a final engineer's construction cost estimate.
- c. Prepare Bid Documents and Contract Documents necessary to complete the bidding process.
- d. Coordinate contract review and approval by Owner's attorney, as required, and coordinate bid advertisement.
- e. Coordinate and conduct Pre-bid meeting.
- f. Address questions from bidders and issue any required addenda to plan holders during bidding process.
- g. Conduct bid opening at the time & location specified.
- h. Review bids for accuracy, prepare certified bid tabulation, confirm bidders' qualifications and licensing, and make recommendation of award to the Owner.
- i. Assist in assuring contract documents are completed and executed completely including

bonding and insurance requirements.

j. Assist in execution of Contract and issuance of Notice to Proceed.

2. **Administering Contract through Project Completion.**

- a. Review Applications for payment for concurrence with approved schedule of values and make recommendation to approve or deny.
- b. If change order requests are made, review for legitimacy and accuracy and make recommendation to owner to deny or approve.
- c. Upon Project completion assist owner in finalizing contract (Once all punch list items are completed) and releasing retainage along with securing final lien waivers.

D. Construction Observation:

The following is a list of construction observation services, which will be provided as required and on an as needed basis.

1. Attend construction meetings as requested including required pre-construction, monthly and other meetings. Estimated number of meetings: one (1)
2. Review shop drawings and other submittals for compliance with approved plans.
3. Periodic Inspections to determine general compliance of the work with the plans and specifications, which inspection and/or approval shall not constitute a guarantee that the work complies with the plans and specifications and will not relieve the contractor of its primary obligation to adhere to the plans and specifications. Engineer shall have no obligation as to Contractor's means or methods or compliance with OSHA or other health and safety regulations. Estimated number of visits: six (6).
4. Attendance at one final inspection for each utility (water, sewer, and storm water detention) to determine that the items have been installed in general conformance with the plans and specifications to prepare for final agency inspection. Estimated number of visits: one (1).

E. Topographic, Location and Boundary Survey: (sub-consultant)

1. Prepare a property boundary and location / topographic survey of the proposed development area (approximately .5 acres) suitable for site design purposes.
2. Elevation certificates, ALTA surveys, subdivisions and as-builts are not included in this scope of services but can be provided at an additional cost upon request.

F. Geotechnical Exploration / Analysis / Soil Borings & Phase 1 ESA:

1. Through a qualified sub-consultant, provide subsurface exploration consisting of four (4) super sonic soils borings to variable depths across the subject site, along with a Phase I Environmental Site Assessment for the subject parcel. The geotechnical report shall include insight to the existing soil parameters of the area along with preliminary foundation recommendations, grading considerations and other geotechnical guidance to be considered during the design of the proposed site improvements.

II CLIENT RESPONSIBILITIES:

The Client shall provide Civil Design Concepts, P.A., with base site information in AutoCAD format, building plans, program descriptions, budget or other information as may be required to complete the work, or shall agree to reimburse Civil Design Concepts, P.A. for the cost of obtaining the information required. The Client shall hold harmless and indemnify Civil Design Concepts, P.A. against injury loss or damage arising out of the negligent acts, errors or omissions arising from information supplied by others.

The Client will indemnify and hold harmless Civil Design Concepts, P.A. against loss or damage arising out of errors or omissions in information provided by the Client pursuant to the immediately preceding sentence (whether the information was prepared by the Client or by third parties at the request of the Client). However, the Client shall not be obligated to indemnify and hold harmless Civil Engineering Design Concepts, P.A. against loss or damage arising out of errors or omissions in information supplied by third parties at the instance or request of Civil Design Concepts, P.A.

III ADDITIONAL SERVICES

All additional work requested by the Owner will be billed on an hourly basis or a negotiated lump sum fee. Extra work will include but not be limited to the following except to the extent the following described work or services are expressly or impliedly provided for in the Scope of Services described in section I hereinabove:

1. Multiple phases of construction. (This proposal assumes single-phase construction.)
2. Design of off-site utility extensions necessary to serve the project other than described.
3. Change in scope of services as defined within this proposal.
4. Changes required due to contractor error.
5. Design modifications requested by Owner after submittals.
6. Flood study/ Permitting Services.
7. Coordination and/or design documentation for any exterior lighting.
8. Site retaining wall permitting or any other retaining wall designs.
9. Traffic Studies, Traffic Impact Analyses, or any required off-site roadway improvements
10. Construction Materials Testing during construction.
11. Dry Utility Coordination for power, phone, cable, gas or other related items
12. Construction layout survey services
13. Easement acquisition assistance for any off-site easements that may be required.
14. Private utility location or coordination for any utilities that are not publicly owned.

IV SCHEDULE

Upon acceptance of this proposal Civil Design Concepts, P.A. will work with client to establish a project schedule.

V COST FOR SERVICES

Fees for the above scope of services are as follows:

A. Preliminary Feasibility/Analysis:	\$ 4,500
B. Construction Documents:	\$ 34,500
C. Contract Administration: (Hourly NTE)	\$ 5,000
D. Construction Observation: (Hourly NTE)	\$ 10,000
E. Topographic, Location and Boundary Survey:	\$ 7,500
F. Geotechnical Exploration / Analysis / Soil Borings & Phase 1 ESA:	\$ 9,500

Actual costs at hourly rates of Civil Design Concepts, P.A. personnel assigned to project as follows:

Principal Engineer	\$240/hour
Project Manager	\$175/hour
Senior Project Engineer	\$140/hour
Associate project Engineer	\$110/hour
Construction Administrator	\$100/hour
Senior Civil Engineer Technician	\$100/hour
Civil Engineer Technician	\$ 90/hour
Construction Inspector	\$ 85/hour
Office Administrator	\$ 60/hour

Any work in addition to that outlined in the Scope of Services listed above will be billed on an hourly basis according to the rate schedule shown or a negotiated lump sum fee. Additional Services will only be performed under written authorization from the client. These rates are valid through December 31, 2024, at which time the client will be notified in writing of any rate changes.

Reimbursable expenses are not included in the cost of services. Reimbursable expenses shall include the following: postage and travel at the current IRS rate for business, meals, and other incidental expenses shall be a direct charge per receipt.

Printing and reproduction of plans and specifications will be billed at a 1.1 multiplier of cost.

Payment for services rendered shall be made monthly, due within ten days of the receipt of invoice, for all work completed through the last pay period in the preceding month or according to a schedule provided by the Client. Any invoice outstanding for more than 30 days after receipt will be subject to an interest charge of 1-1/2% per month.

The estimated total of all costs for services hereunder (including without limitation all “actual costs at hourly rates” to be incurred by Owner pursuant to this Agreement) shall be \$71,000. In addition to the foregoing estimate, Civil Design Concepts, P.A. guarantees that the maximum total of all costs for services hereunder (including without limitation all “actual costs at hourly rates” to be incurred by Owner pursuant to this Agreement) shall not under any circumstances exceed \$71,000.

VI PROPOSAL DURATION

This proposal shall be valid for thirty- (30) days. Upon acceptance, it shall become an agreement between the Client and Civil Design Concepts, P.A.



VII ADDITIONAL TERMS AND CONDITIONS

Included is a copy of our Consulting Services Agreement and this Proposal for Services. If the terms of the Agreement and the Proposal are acceptable, please execute the agreement and return to our office.

When executed this Agreement may be terminated for convenience within 30 days of written notice by Civil Design Concepts, P.A. or Town of Montreat, or if either party fails substantially to perform through no fault of the other and does not commence correction of such non-performance within 15 days of written notice and diligently complete the correction thereafter. In the event of termination, Civil Design Concepts, P.A. shall be paid for all authorized services performed and reimbursable expenses incurred to the date of notification. Any expenses incurred by Civil Design Concepts, P.A. due to termination of project by Client shall be paid by Client.

CONSULTING SERVICES AGREEMENT

This contract entered into August 7, 2024 by & between Town of Montreat, hereinafter called the Client, & Civil Design Concepts, P.A.; Witnesseth that:

Whereas the Client desires to engage Civil Design Concepts (sometimes referred to as "CDC") to provide consulting services; and,

Whereas the Client finds that the attached Scope of Services and terms of this agreement are acceptable; and,

Whereas Civil Design Concepts desires to provide said services and agrees to do so for the compensation and upon the terms and conditions as hereinafter set forth,

Now, therefore, the parties hereto do mutually agree as follows:

1. Scope of Services: Civil Design Concepts shall provide the services attached hereto in the Exhibit A "Proposal for Services", dated August 7, 2024 to this Agreement, hereinafter called services. Additional services will be invoiced in accordance with the attached rate and fee schedule.

2. Standard of Care: Civil Design Concepts will perform its services using that degree of skill and diligence normally employed by professional engineers or consultants performing the same services at the time these services are rendered. CDC shall have the right to rely on any and all information furnished by Client without any requirement to verify same.

3. Authorization to Proceed: Execution of this Consulting Services Agreement will be considered authorization for Civil Design Concepts to proceed unless otherwise provided for in this Agreement or as otherwise modified by the attached project schedule.

4. Changes in Scope: The Client may request changes in the Scope of Services provided in this Agreement. If such changes affect Civil Design Concepts cost of or time required for performance of the services, an equitable adjustment will be made through an amendment to this Agreement. Any additional services resulting from a change in scope of services will be pre-approved by the client.

5. Compensation: The Client shall pay the compensation to Civil Design Concepts set forth in the Exhibit "A", Section V, "Cost for Services", as described in the proposal attached hereto. Unless otherwise provided in the Cost for Services, Civil Design Concepts shall submit invoices to the Client monthly (by the 15th day of the month) for work accomplished under this agreement and the Client agrees to make payment to Civil Design Concepts within thirty (30) days of receipt of the invoices. Client further agrees to pay interest on all accounts invoiced and not paid or objected to for a valid cause in writing within said time period at a rate of 1-1/2 percent per month (18 percent per annum), until paid. Client agrees to pay Civil Design Concepts' cost of collection of the amounts due and unpaid after sixty (60) days, including but not limited to, court costs and attorney's fees. Civil Design Concepts shall not be bound by any provision such as contained in a purchase order or wherein Civil Design Concepts waives any rights to a mechanic's lien or any provision conditioning Civil Design Concepts' right to receive payment for its work upon payment to the Client by any third party. These general conditions are notice, where required, that Civil Design Concepts shall file a lien whenever necessary to collect past due amounts. The Client agrees that failure to make payment in full within thirty (30) days or raise any specific objection to the services rendered or charge therefore shall constitute a waiver of any such objection or claim as to any issue Client may have and the failure to make payment or raise any objection as herein required shall bar any claim against CDC in tort or contract. It is also mutually agreed that should the Client fail to make prompt payments as described herein, Civil Design Concepts reserves the right to immediately stop all work under this agreement until all accounts are brought current or terminate this agreement, in the sole discretion of CDC.

6. Personnel: Civil Design Concepts represents that it has, or will secure at their own expense, all personnel required to perform the services under this agreement and that such personnel will be fully qualified and adequately supervised to perform such services. It is mutually understood that should the scope of services require outside subcontracted services; Civil Design Concepts may employ those services at their discretion.

7. Opinions or Estimates of Cost: Any costs estimates provided by Civil Design Concepts shall be considered opinions of probable costs. These along with project economic evaluations provided by Civil Design Concepts will be on a basis of experience and judgment, but, since Civil Design Concepts has no control over market conditions or bidding procedures, Civil Design Concepts cannot warrant that bids, ultimate construction cost, or project economics will not vary from these opinions. Based thereon, Client waives any and all claims against CDC which arise out of any opinion of probable construction cost provided.

8. Termination: This Agreement may be terminated for convenience by either the Client or Civil Design Concepts with 15 days written notice or if either party fails substantially to perform through no fault of the other and does not commence correction of such nonperformance within 5 days of written notice and diligently complete the correction thereafter. On termination, Civil Design Concepts will be paid for all authorized work performed up to the termination date plus reasonable project closeout costs.

9. Limitation of Liability: Civil Design Concepts liability for Client's damages will, in aggregate, not exceed \$1,000,000 for the Scope of Services referenced herein. This provision takes precedence over any conflicting provision of this Agreement, or any documents incorporated into it or referenced by it. This limitation of liability will apply whether Civil Design Concepts liability arises under breach of contract or warranty; tort, including negligence; strict liability; statutory liability; or any other cause of action, and shall include Civil

Design Concepts' directors, officers, employees, and subcontractors. Limits of liability may be increased upon request by Client for additional fees paid.

10. Assignability: This agreement shall not be assigned or otherwise transferred by either Civil Design Concepts or the Client without the prior written consent of the other. Assignability of this contract will not unreasonably be withheld.

11. Severability: The provisions of this Consulting Services Agreement shall be deemed severable, and the invalidity or enforceability of any provision shall not affect the validity or enforceability of the other provisions hereof. If any provision of this consulting services agreement is deemed unenforceable for any reason whatsoever, such provision shall be appropriately limited, and given effect to the extent that it may be enforceable.

12. Ownership of Documents: CDC shall retain all ownership and common law property rights in all documents, calculations, drawings, maps (together the "Documents"). Upon full and final payment to CDC pursuant to this contract, CDC will grant a one-time, nonexclusive license in the Documents for Client's use on this Project/ Client agrees that the deliverables are intended for the exclusive use and benefit of and may be relied upon for this project only by the Client and will not be used otherwise. In the event Client fails to pay all sums when due, CDC reserves the right to withdraw its Documents from any governmental agency to which same have been submitted for the purpose of obtaining approvals or permits and Client acknowledges that it shall have no right to make any use of the Documents whatsoever unless payments are made to CDC in accordance with this Agreement. Client agrees that CDC shall have the right to obtain an injunction to restrain such use if at any time Client fails to make payments to CDC.

13. Excusable Delay: If performance of service is affected by causes beyond Civil Design Concepts control, project schedule and compensation shall be equitably adjusted.

14. Indemnification: Client agrees to indemnify, defend and hold Civil Design Concepts, its agents, employees, officers, directors and subcontractors harmless from any and all claims, and costs brought against Civil Design Concepts which arise in whole or in part out of the failure by the Client to promptly and completely perform its obligations under this agreement, and as assigned in the Exhibit A, or from the inaccuracy or incompleteness of information supplied by the Client and reasonably relied upon by Civil Design Concepts in performing its duties or for unauthorized use of the deliverables generated by Civil Design Concepts.

15. Choice of Law: This Agreement shall be governed by the internal laws of the State of North Carolina.

16. Entire Agreement: This Agreement contains all of the agreements, representations and understandings of the parties hereto and supersedes any previous understandings, commitments, proposals, or agreements, whether oral or written, and may only be modified or amended as herein provided; and as mutually agreed.

17. Attachments to this document: Exhibit A, "Proposal for Services"

Client: Town of Montreat

Client Authorized Signature: _____

Print Name: Barry Creasman

Address: P.O. Box 423 Montreat, NC 28757

Signature: _____

Name: Jesse Gardner, P.E.

Civil Design Concepts, P.A.
168 Patton Avenue 52 Walnut Street – Suite 9
Asheville, NC 28801 Waynesville, NC 28786

VISION STATEMENT: ENVIRONMENT

Montreat will value and protect its tree canopy, streams, land, and natural beauty.

#	OBJECTIVE	TIME FRAME	PRIORITY	ENTITY	IMPLEMENTATION
3	grading permits and requirements for projects that currently are not covered by Buncombe County's Erosion and Sediment Control Ordinances.	Short-Term	High	PZ	10/18/23 Assigned to Zoning Ordinance Subcommittee for review; 01/18/24 No action; 04/25/24 No action; 07/18/24 No action
4	Explore the adoption of additional stream protection ordinances.	Long-Term	Medium	PZ	10/18/23 Assigned to full Planning and Zoning Commission for review; 01/18/24 No action; 04/25/24 No action; 07/18/24 No action
6	Explore conservation easements as an avenue for land protection.	Short-Term	Medium	PZ & OSC	10/18/23 Assigned to full Planning and Zoning Commission for review; 01/18/24 Assigned to Bill Tucker to pursue with staff assistance; 04/25/24 ZA & BT provided update to full PZC. Will present information at July meeting; 07/18/24 ZA & BT presented on objective at PZC meeting. PZC assigned two members to attend Montreat Landcare Committee meetings and report back to PZC at each meeting. PZC directed ZA, BT, & Liz Johnson to meet and work on developing purpose of objective and identifying mechanisms for implementation. ZA, BT, & LJ to meet before next PZC & return with this item
7	Implement the stormwater management plan as required and approved by Small MS4 NPDES Permit.	Long-Term	Medium	Town-wide	10/18/23 Revisit and assign once stormwater management plan is approved by state; 01/18/24 No action; 04/25/24 No action; 07/18/24 No action
9	Create a voluntary stormwater control measure and flood risk mitigation program with established goals that includes educational opportunities and outreach efforts.	Long-Term	Medium	PZ	10/18/23 Revisit and assign stormwater portion of objective once stormwater management plan is approved by state. Flood risk mitigation portion of objective assigned to full Planning and Zoning Commission for review; 01/18/24 No action; 04/25/24 No action; 07/18/24 No action
10	Investigate implementing viewshed protection regulations in Montreat.	Short-Term	Medium	PZ	10/18/23 Assigned to full Planning and Zoning Commission for review; 01/18/24 Assigned to Julie Schell to pursue with staff assistance, ZA gave presentation on viewsheds, full PZC voted to not make a recommendation on pursuing objective to the BOC at this time and to revisit this objective in January 2025; 01/18/24 No action; 04/25/24 No action; 07/18/24 No action
11	ensure that it is enforceable, practical, and sufficient for its purpose, with consideration to the responsibility placed on those building on property in Montreat.	Short-Term	High	PZ	10/18/23 Assigned to Hillside Development Ordinance Subcommittee for review; 02/07/24 HDO met (see minutes); 03/07/24 HDO met (see minutes); 04/24/24 HDO met (see minutes); 06/05/24 HDO met (see minutes); 07/11/24 HDO met (see minutes)
12	Support and implement the goals and recommendations for the Town of Montreat in the Buncombe and Madison County Regional Hazard Mitigation Plan.	Short-Term	Medium	Town-wide	10/18/23 Assigned to full Planning and Zoning Commission for review; 01/18/24 Assigned to Sally Stansill to pursue with staff assistance; 04/25/24 ZA & SS shared current tracker status with PZC. PZC voted to pursue the implementation strategies as proposed by ZA & SS; 07/18/24 Julie Schell assigned to take over SS duties. ZA & JS to meet & continue work before next PZC & return with this item

PZ = Planning & Zoning | OSC = Open Space Committee

VISION STATEMENT: DEVELOPMENT

Montreat will be a community that respects buildings with historic value, encourages new development to consider the surrounding architecture, and strives for resilience in the face of a changing climate.

#	OBJECTIVE	TIME FRAME	PRIORITY	ENTITY	IMPLEMENTATION
2	Investigate implementing a maximum lot coverage standard in the Montreat Zoning Ordinance to cap the percentage of a lot that can be developed	Short-Term	High	PZ	10/18/23 Assigned to full Planning and Zoning Commission for review; 01/18/24 Revised to assign to Zoning Ordinance Subcommittee for review; 04/25/24 No action; 07/18/24 No action
3	In cooperation with the Town, Montreat College, the Mountain Retreat Association, and local organizations, work to update and implement a wayfinding plan including educational signage.	Long-Term	High	PZ	10/18/23 Assigned to Sign Ordinance Subcommittee for review; 02/08/24 SSC met (see minutes); 03/06/24 SSC met (see minutes); 04/11/24 SSC met (see minutes); 04/25/24 SSC met (see minutes); 07/18/24 SSC reconvened to address outstanding revisions.
4	Preserve, protect, and enhance the character of Montreat by evaluating and improving existing allowable uses, densities, and dimensional regulations in each Zoning District	Short-Term	High	PZ	10/18/23 Assigned to Zoning Ordinance Subcommittee for review; 01/18/24 No action; 04/25/24 No action; 07/18/24 No action
5	Investigate development regulations per Zoning District for short-term rentals with consideration for existing short-term rentals and potential funding sources.	Short-Term	High	PZ	10/18/23 Assigned to full Planning and Zoning Commission for review; 01/18/24 Assigned to Bill Scheu to pursue with staff assistance; 04/25/24 PZC decided not to proceed with STR regulations at this time per conversations with BOC members. Will revisit if there is an update from state legislature; 07/18/24 No action
6	Support current and new activities with local, regional, and state partners to educate the public about the value of historic properties and landmarks.	Long-Term	Medium	PZ	10/18/23 No action by Planning and Zoning Commission needed at this time. PZC will serve as a resource as needed for entities (like PHC) who work with historic preservation; 01/18/24 No action; 04/25/24 No action; 07/18/24 No action
7	In the spirit of the long-term success of the Town of Montreat, and guided by the above vision statements and objectives, work collaboratively with citizens and the institutions of the Town, including, but not limited to, Montreat College and the Mountain Retreat Association, on any future development plans to support the vitality and future of the institutions and the Town.	Long-Term	High	PZ	10/18/23 No action by Planning and Zoning Commission needed at this time. PZC will discuss more details of how to proceed with this objective at the next regular meeting. Current strategy is to invite MRA & Montreat College representatives to present plans to PZC; 01/18/24 No action; 04/25/24 No action; 07/18/24 No action

PZ = Planning & Zoning | OSC = Open Space Committee

VISION STATEMENT: TRANSPORTATION

Montreat will be accessible for people as they age, safe for children and families, and calm for those driving, biking, and walking.

#	OBJECTIVE	TIME FRAME	PRIORITY	ENTITY	IMPLEMENTATION
1	Calm traffic and lower speeds by partnering with regional transportation agencies to conduct a study of feasible options. This may include, but is not limited to, investigating posting advanced warning signs near the Montreat Gate, seasonal speed tables, or additional stop signs.	Short-Term	Medium	Town-wide	10/18/23 No action by Planning and Zoning Commission needed at this time. PZC will serve as a resource as needed work conducted under this objective; 01/18/24 Staff prepare a memo to BOC requesting action on this objective, Sally Stansill to assist, draft memo for regular April PZC meeting; 04/25/24 Full PZC reviewed memo and voted to have the memo placed on May BOC agenda; 05/09/24 BOC directed ZA (w/ SS & Commissioner Widmer) to begin working with MRA&MC on possible partnership for a traffic study; 07/18/24 Due to SS resignation, no action at 07/18 PZC meeting. New PZC member will be assigned at October PZC meeting
2	Periodically examine the availability and demand for parking in the Town of Montreat. Develop strategies as needed to address parking issues. Special consideration to seasonal parking needs should be included.	Long-Term	High	Town-wide	10/18/23 No action by Planning and Zoning Commission needed at this time. PZC will serve as a resource as needed work conducted under this objective; 01/18/24 No action; 04/25/24 No action; 07/18/24 No action
3	Investigate developing a freight plan in partnership with local and regional partners. This plan may include, but is not limited to, designated truck routes, drop/off/delivery zones, and a permit system for overweight vehicles to be charged a fee.	Long-Term	Medium	Town-wide	10/18/23 No action by Planning and Zoning Commission needed at this time. PZC will serve as a resource as needed work conducted under this objective; 01/18/24 No action; 04/25/24 No action; 07/18/24 No action
4	Update and implement the Town's Bicycle, Pedestrian, and Greenways Master Plan.	Long-Term	Medium	Town-wide	10/18/23 No action by Planning and Zoning Commission needed at this time. PZC will serve as a resource as needed work conducted under this objective; 01/18/24 No action; 04/25/24 No action; 07/18/24 No action

PZ = Planning & Zoning | OSC = Open Space Committee



WHEREAS, the The Town of Montreat Board of Commissioners desires to sponsor the Streambank Stabilization and Restoration Project – 515 South Carolina Terrace.

NOW, THEREFORE, BE IT RESOLVED THAT:

- 1) The Council/Board requests the State of North Carolina to provide financial assistance to The Town of Montreat for sponsor the Streambank Stabilization and Restoration Project – 515 South Carolina Terrace in the amount of \$ \$200,000 or 50% percent of the nonfederal project costs, whichever is the lesser amount;
- 2) The Board assumes full obligation for payment of the balance of project costs;
- 3) The Board will obtain all necessary State and Federal permits;
- 4) The Board will comply with all applicable laws governing the award of contracts and the expenditure of public funds by local governments.
- 5) The Board will supervise construction of the project to assure compliance with permit conditions and to assure safe and proper construction according to approved plans and specifications;
- 6) The Board will obtain suitable soil disposal areas as needed and all other easements or rights-of-way that may be necessary for the construction and operation of the project without cost or obligation to the State;
- 7) The Board will assure that the project is open for use by the public on an equal basis with no restrictions;
- 8) The Board will hold the State harmless from any damages that may result from the construction, operation and maintenance of the project;
- 9) The Board accepts responsibility for the operation and maintenance of the completed project.

Adopted by the Town of Montreat Board of Commissioners this 30th day of

July 2024.

Angie Murphy
Clerk to the Board (Print Name)

Angie Murphy
Clerk to the Board (Signature)

Timothy R. Helms
Mayor of Council/Board (Print Name)

Timothy R. Helms
Mayor of Council/Board (Signature)

The of and	Governing Board The Honorable Mayor and Members of the Board of Commissioners
	Primary Government Unit Town of Montreat, North Carolina
	Discretely Presented Component Unit (DPCU) (if applicable) NA

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

and	Auditor Name Carter, P.C.
	Auditor Address 301 College St., Suite 320 Asheville, NC 28801

Hereinafter referred to as Auditor

for	Fiscal Year Ending 06/30/24	Date Audit Will Be Submitted to LGC 10/31/24
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Must be within four months of FYE

hereby agree as follows:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

23. This contract may be terminated at any time by mutual consent and agreement of the Governmental Unit(s) and the Auditor, provided that (a) the consent to terminate is in writing and signed by both parties, (b) the parties have agreed on the fee amount which shall be paid to the Auditor (if applicable), and (c) no termination shall be effective until approved in writing by the Secretary of the LGC.
24. The Governmental Unit's (Units') failure or forbearance to enforce, or waiver of, any right or an event of breach or default on one occasion or instance shall not constitute the waiver of such right, breach or default on any subsequent occasion or instance.
25. There are no other agreements between the parties hereto and no other agreements relative hereto that shall be enforceable unless entered into in accordance with the procedure set out herein and approved by the Secretary of the LGC.
26. E-Verify. Auditor shall comply with the requirements of NCGS Chapter 64 Article 2. Further, if Auditor utilizes any subcontractor(s), Auditor shall require such subcontractor(s) to comply with the requirements of NCGS Chapter 64, Article 2.
27. **Applicable to audits with fiscal year ends of June 30, 2020 and later.** For all non-attest services, the Auditor shall adhere to the independence rules of the AICPA Professional Code of Conduct and *Government Auditing Standards, 2018 Revision* (as applicable). Financial statement preparation assistance shall be deemed a "significant threat" requiring the Auditor to apply safeguards sufficient to reduce the threat to an acceptable level. If the Auditor cannot reduce the threats to an acceptable level, the Auditor cannot complete the audit. If the Auditor is able to reduce the threats to an acceptable level, the documentation of this determination, including the safeguards applied, must be included in the audit workpapers.
- All non-attest service(s) being performed by the Auditor that are necessary to perform the audit must be identified and included in this contract. The Governmental Unit shall designate an individual with the suitable skills, knowledge, and/or experience (SKE) necessary to oversee the services and accept responsibility for the results of the services performed. If the Auditor is able to identify an individual with the appropriate SKE, s/he must document and include in the audit workpapers how he/she reached that conclusion. If the Auditor determines that an individual with the appropriate SKE cannot be identified, the Auditor cannot perform both the non-attest service(s) and the audit. See "Fees for Audit Services" page of this contract to disclose the person identified as having the appropriate SKE for the Governmental Unit.
28. **Applicable to audits with fiscal year ends of June 30, 2021 and later.** The auditor shall present the audited financial statements including any compliance reports to the government unit's governing body or audit committee in an official meeting in open session as soon as the audited financial statements are available but not later than 45 days after the submission of the audit report to the Secretary. The auditor's presentation to the government unit's governing body or audit committee shall include:
- a) the description of each finding, including all material weaknesses and significant deficiencies, as found by the auditor, and any other issues related to the internal controls or fiscal health of the government unit as disclosed in the management letter, the Single Audit or Yellow Book reports, or any other communications from the auditor regarding internal controls as required by current auditing standards set by the Accounting Standards Board or its successor;
 - b) the status of the prior year audit findings;
 - c) the values of Financial Performance Indicators based on information presented in the audited financial statements; and
 - d) notification to the governing body that the governing body shall develop a "Response to the Auditor's Findings, Recommendations, and Fiscal Matters," if required under 20 NCAC 03 .0508.
29. Information based on the audited financial statements shall be submitted to the Secretary for the purpose of identifying Financial Performance Indicators and Financial Performance Indicators of Concern. See 20 NCAC 03 .0502(c)(6).

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

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

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

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

FEEES FOR AUDIT SERVICES

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

Financial statements were prepared by: Auditor Governmental Unit Third Party

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

Name:	Title and Unit / Company:	Email Address:
Rachel Eddings	Finance Officer	reddings@townofmontreat.org

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

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

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

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

Primary Government Unit	Town of Montreat, North Carolina
Audit Fee (financial and compliance if applicable)	\$ 21,300
Fee per Major Program (if not included above)	\$
Additional Fees Not Included Above (if applicable):	
Financial Statement Preparation (incl. notes and RSI)	\$ 7,100
All Other Non-Attest Services	\$
TOTAL AMOUNT NOT TO EXCEED	\$ 28,400

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

SIGNATURE PAGE

AUDIT FIRM

Audit Firm* Carter, P.C.	
Authorized Firm Representative (typed or printed)* Levonía Reese	Signature* 
Date* 06/04/24	Email Address* levonia.reese@carter.cpa

GOVERNMENTAL UNIT

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

Chair of Audit Committee (typed or printed, or "NA")	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:	\$ 28,400
Primary Governmental Unit Finance Officer* (typed or printed)	Signature*
Date of Pre-Audit Certificate*	Email Address*

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

DISCRETELY PRESENTED COMPONENT UNIT

DPCU*	
NA	
Date DPCU Governing Board Approved Audit Contract* (Enter date in box to right)	
DPCU Chairperson (typed or printed)*	Signature*
Date*	Email Address*

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

DPCU – PRE-AUDIT CERTIFICATE

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

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

Sum Obligated by this Transaction:	\$
DPCU Finance Officer (typed or printed)*	Signature*
Date of Pre-Audit Certificate*	Email Address*

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

PRINT

June 3, 2024

To the Honorable Mayor and Members of the Board of Commissioners
Town of Montreat, North Carolina
Montreat, North Carolina

We are pleased to confirm our understanding of the services we are to provide Town of Montreat, North Carolina (the Town) for the year ending June 30, 2024.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, the business-type activities, each major fund, and the disclosures, which collectively comprise the basic financial statements of the Town as of and for the year ending June 30, 2024. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Town of Montreat's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Town of Montreat's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquires of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide on any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis
2. Schedule of the Proportionate Share of the Net Pension Liability - Local Government Employees' Retirement System
3. Schedule of Contributions - Local Government Employees' Retirement System
4. Schedule of Changes in Total Pension Liability - Law Enforcement Officers' Special Separation Allowance
5. Schedule of Total Pension Liability as a Percentage of Covered Payroll - Law Enforcement Officers' Special Separation Allowance

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

1. General Fund - Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
2. Combining Balance Sheet for Non-major Governmental Funds
3. Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Non-major Governmental Funds
4. Landcare Special Revenue Fund - Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
5. Miscellaneous Projects Special Revenue Fund - Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
6. ARPA Special Revenue Fund - Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
7. Enterprise Fund - Water and Sewer Fund: Schedule of Revenues and Expenditures - Budget and Actual
8. Schedule of Ad Valorem Taxes Receivable
9. Analysis of Current Tax Levy

In connection with our audit of the basic financial statements, we will read the following other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report:

1. Introductory Section
2. Statistical Section

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

Auditors' Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS, we exercise professional judgement and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government.

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

In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

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

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement and they may bill you for responding to this inquiry.

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

Our audit of the financial statements does not relieve you of your responsibilities.

Audit Procedures - Internal Control

We will obtain an understanding of the government and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

According to GAAS, significant risks include management override of controls, and GAAS presumes that revenue recognition is a significant risk. Accordingly, we have considered these as significant risks. We identified the following additional significant risks of material misstatement as part of our audit planning:

- Improper grant expenditures
- Proper recording of transactions due to multiple funds and closing of funds

Planning for the current year engagement has not concluded and additional risks could be identified.

Audit Procedures – Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Town of Montreat's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America with the oversight of those charged with governance.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us; for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers); and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for the 12 months after the financial statements date or shortly thereafter (for example, within an additional three months if currently known). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

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

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

You are responsible for the preparation of the supplementary information in conformity with accounting principles generally accepted in the United States of America (GAAP). You agree to include our report on the supplementary information and any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the Audited financial statements with any presentation of the supplementary information that includes our report thereon OR make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon.

Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

With regard to publishing the financial statements on your website, you understand that websites are a means of distributing information and, therefore, we are not required to read the information contained in those sites or to consider the consistency of other information on the website with the original document.

Other Services

We will assist in Annual Comprehensive Financial Report (ACFR), which includes the financial statements and related notes of Town of Montreat in conformity with accounting principles generally accepted in the United States of America based on information provided by you. In addition, we will maintain your property and equipment listing, based on information provided by you.

We will perform the services in accordance with applicable professional standards. The other services are limited to the ACFR and maintenance of your property and equipment listing services previously defined. We, in our sole professional judgement, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for the preparation of the ACFR services, maintenance of your property and equipment listing, and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

Engagement Administration, Fees, and Other

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.

The audit documentation for this engagement is the property of Carter, P.C. and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the North Carolina Local Government or its designee. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Carter, P.C. personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

Levonía B. Reese, CPA is the audit managing director and is responsible for supervising the engagement and signing the reports. We expect to begin our audit in August 2024 and to issue our reports no later than October 31, 2024.

To ensure that Carter, P.C.'s independence is not impaired under the AICPA *Code of Professional Conduct*, you agree to inform the engagement director before entering into any substantive employment discussions with any of our personnel.

We estimate our fees for the audit and other services will approximate \$28,400. You will also be billed for travel and other out-of-pocket costs such as mileage, report production, postage, travel, copies, etc. Out-of-pocket expenses will not exceed \$400. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will keep you informed of any problems we encounter and our fees will be adjusted accordingly. Our invoices for these fees will be rendered as work progresses and are payable on presentation.

In accordance with our firm policies, work may be suspended if your account becomes 45 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination.

You may request that we perform additional services not addressed in this engagement letter. If this occurs, we will communicate with you concerning 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.

Liscio, our client portal system, is used solely to transmit data and exchange information and is not intended to store the Town's information. Upon completion of the engagement, Carter, P.C. will provide Town of Montreat with a copy of deliverables and data related to the engagement. Information and data in Liscio will only be stored for 60 days after issuance of the report.

To the Honorable Mayor and Members of the Board of Commissioners
Town of Montreat, North Carolina
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Reporting

We will issue a written report upon completion of our audit of Town of Montreat’s financial statements. Our report will be addressed to the Honorable Mayor and Members of the Board of Commissioners of Town of Montreat. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of matter or other-matter paragraph to our auditors’ report, or if necessary, withdraw from this engagement. If our opinions 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 issue reports, or we may withdraw from this engagement.

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

Very truly yours,



Levonía B. Reese, CPA
Vice President & Executive Director

This letter correctly sets forth the understanding of the Town of Montreat.

Management signature _____

Title _____

Governance signature _____

Title _____

CHAPTER G - HEALTH PROTECTION AND DISEASE PREVENTION ARTICLE I: GENERAL REGULATIONS

Sec. 10 Dogs at large; Defecation on streets and private property.

- (a) It shall be unlawful for the owner of any dog to allow such animal to be at large in the Town or on any Town property.
- (b) It shall be unlawful for any person owning, harboring, keeping, or in charge of any dog to fail to remove feces deposited by the dog on any street, sidewalk, park or other publicly owned area.
- (c) It shall be unlawful for any person owning, harboring, keeping, or in charge of any dog to fail to remove feces deposited by the dog on any private property unless the owner of the property has given permission to allow such use of the property.
- (d) Violation of this section is a misdemeanor and may also be enforced through issuance of a civil penalty

Owner's Offense	Penalty
First	\$50.00 fine
Second	\$75.00 fine
Third	\$150.00 fine
Fourth	\$250.00 fine



INTERNAL CONTROLS AND PROCEDURES POLICY: REVENUE RECEIPTS,
COLLECTION AND DEPOSITS; BANK ACCOUNTS; INVESTMENTS AND
CASH FLOW MANAGEMENT; DISBURSEMENTS; BANKING RELATIONS

Internal Control and Procedures Policy: Revenue Receipts, Collection and Deposits; Bank
Accounts; Investments and Cash Flow Management; Disbursements; Banking Relations
July 2024 Version

1. Receipts

1.1. Collection of Revenue

1.1.1. Property Taxes

The Town of Montreat shall contract with the Buncombe County Tax Department for the administration of property tax collections on its behalf.

1.1.2. Intergovernmental Revenues

All required application forms, reports, and other documents required for the collection of revenues to which the Town of Montreat is legally entitled from Federal, State, or other local units of government shall be filed on a timely and accurate basis.

1.1.3. Permits & Fees

Charges for Building or Zoning Permits, Water Taps, etc. shall be assessed and collected upon application and prior to performance of any related service.

1.1.4. Charges for Services & Fines

All charges for water, sanitation, trash and refuse collection, public safety, or other services and all fines will be assessed in accordance with an adopted rate schedule or negotiated contract. All charges for services will be calculated and billed on a monthly basis. All fines shall be assessed when a citation is issued for a violation of law. See the Town of Montreat Utility Billing Policy and Procedures for additional policies and information regarding water and sanitary sewer utilities charges for service, fines and related matters.

1.1.5. Past Due Balances



INTERNAL CONTROLS AND PROCEDURES POLICY: REVENUE RECEIPTS, COLLECTION AND DEPOSITS; BANK ACCOUNTS; INVESTMENTS AND CASH FLOW MANAGEMENT; DISBURSEMENTS; BANKING RELATIONS

Charges for services and fines that ~~are more than 30 days~~ become past due shall, on the next business day following the due date, be assessed a past due fee equal to five percent (5%) of the balance due (which past due fee shall be reassessed on each successive billing cycle- until the past due amount is paid). See the Town of Montreat Utility Billing Policy and Procedures for additional policies and information regarding collection of past due balances for water and sanitary sewer utilities charges for services, fines and other charges.

1.1.5.1. Settlement Plans

The Town Manager or Finance Officer is hereby authorized to negotiate a reasonable payment plan with any customer with a past-due account.

1.1.5.2. Service Discontinuation & Collection for Past-Due Accounts

The Town Manager and Finance Director are each hereby authorized to proceed with discontinuation of water or other service for any customer whose account is more than forty-five (45) days past due. Resumption of service shall not occur until said customer has paid their past due balance in full, plus any reconnection fees, fines or other charges assessed per the adopted fee schedule. The Town Manager and Finance Officer are each also hereby authorized to utilize any legal recourse available to collect said past due balances.

1.1.5.3. Billing Disputes and Adjustments

A dispute between the Town and a customer may sometimes occur as to whether or not a billed service was or was not fully delivered as billed, ~~e.g. sanitation pick-ups. (e.g., the quantity of water in a water utility billing)~~. In the event a customer's bill is abnormally high and feels that the amount of consumption billed may be erroneous, the customer shall call the Utility Billing Specialist to request an inquiry. The Town's Senior Water Operator shall investigate the functionality of the meter and perform a manual meter reading. See the Town of Montreat's Utility Billing Policy for additional policies and information for water and sanitary sewer billing disputes and adjustments.



INTERNAL CONTROLS AND PROCEDURES POLICY: REVENUE RECEIPTS, COLLECTION AND DEPOSITS; BANK ACCOUNTS; INVESTMENTS AND CASH FLOW MANAGEMENT; DISBURSEMENTS; BANKING RELATIONS

1.1.5.3.1. Water & Sewer Leak Adjustments

See the Town of Montreat's Utility Billing Policy for policies and information for water and sanitary sewer billing disputes and adjustments, including without limitations adjustments for leaks.

1.1.5.3.2. Appeal

Should the customer dispute the Town's findings, the customer shall have the right to appeal their dispute to the Board of Commissioners.

1.1.6. Sale of Assets

Except for the disposition of fixed assets deemed to be valued at \$5,000 or less by the Town Manager as permitted by Resolution #08-04-0002 and in accordance with any applicable North Carolina statutes, no real property or fixed assets owned by the Town of Montreat shall be disposed of without the prior authorization of the Board of Commissioners. No property duly authorized for disposal shall be released from the Town's possession prior to the receipt of payment in full of the acquiring person or entity.

1.2. Methods of Collection

1.2.1. Cash

While payment in cash is not the preferred method for discharging obligations due to the Town of Montreat, as legal tender such must be accepted.

1.2.2. Check or Money Order

Payment of obligations to the Town of Montreat by personal check, cashier's check, or money order will normally be acceptable. Should a personal check be returned for insufficient funds, the Town of Montreat will assess a charge on the payee's account the amount indicated on the current approved fee schedule. The Finance Officer is hereby authorized to disallow payment by personal check from any person whose personal checks are repeatedly returned for insufficient funds.



INTERNAL CONTROLS AND PROCEDURES POLICY: REVENUE RECEIPTS, COLLECTION AND DEPOSITS; BANK ACCOUNTS; INVESTMENTS AND CASH FLOW MANAGEMENT; DISBURSEMENTS; BANKING RELATIONS

1.2.3. Electronic Drafts

Payment of water bills by electronic draft shall be allowed and encouraged. Written and signed authorization from the customer must be received to set the customer up for electronic bank draft payment. One-time Credit Card payments or monthly credit card drafts can be set up on the Town of Montreat's Municipal Online Payments site (see Town of Montreat's website). The Town Manager and Finance Officer are each hereby authorized to suspend a customer's participation in the electronic draft program if problems are encountered in processing the customer's payments.

1.3. Handling Cash and Check Receipts

1.3.1. Daily Collection & Opening of Mail

The Town Clerk shall be responsible for collecting and opening all incoming mail from the post office.

1.3.2. Collection and Receipt of Other Cash and Check Payments

The Town Clerk shall be responsible to collect and receive all other cash and check payments including payments placed in the Town Hall drive-by utility payment box and payments delivered to the front desk of the Town Hall. The Town Clerk shall collect all payments deposited in the drive-by utility payment box at the same time as mail is collected from the post office.

1.3.3. Endorsement of Checks; Preparation of Daily Collection Report by Town Clerk; Delivery of Daily Collection Report and Receipts to Utility Billing Specialist;

The Town Clerk shall endorse all checks when they are received. A standard endorsement stamp shall be maintained at the Town Offices for this purpose. The Town Clerk shall then prepare a "Daily Collection Report" (created using Excel or a similar program) for all cash and checks received. The Daily Collection Report shall list the name of each payer, the date, amount and form of payment, and the account numbers to which the



INTERNAL CONTROLS AND PROCEDURES POLICY: REVENUE RECEIPTS, COLLECTION AND DEPOSITS; BANK ACCOUNTS; INVESTMENTS AND CASH FLOW MANAGEMENT; DISBURSEMENTS; BANKING RELATIONS

payment should be allocated. The Town Clerk shall deliver the completed Daily Collection Report and all cash and checks received to the Utility Billing Specialist on a daily basis.

1.3.4. Recording of Payments in Cashiering Module of Financial Software

Upon receipt of the Daily Collection Report, the Utility Billing Specialist shall enter each cash or check payment in the cashiering module of the Town's financial software. The Utility Billing Specialist shall then generate a "Daily Software Posting Report".

1.3.5. Preparation Bank Deposit Slips; Review of Deposit Slips and Related Documentation

The Utility Billing Specialist shall prepare daily bank deposit slips for all cash and check payments received. The Utility Billing Specialist shall then deliver the cash and checks to the Town Clerk accompanied by the bank deposit slips, Daily Collection Report and Daily Software Posting Report. The Town Clerk shall review the bank deposit slips and ensure the entries and totals on the bank deposit slips, Daily Collection Report and Daily Software Posting Report all match.

1.3.6. Daily Deposits

After reviewing and approving the bank deposit slip, Daily Collection Report and Daily Software Posting Report received from the Utility Billing Specialist, the Town Clerk shall deposit all cash and checks in the Town's bank. Checks may be deposited electronically. The Town Clerk shall personally deliver all cash deposits to the Town's bank.

Deposits of received cash and checks shall normally be made on a daily basis. Should the amount of cash and checks collected be less than two hundred fifty dollars (\$250), the Town Clerk may at his/her discretion defer the deposit until the next business day, provided that no moneys received shall remain un-deposited for more than three business days. Furthermore, all received cash and checks must be deposited on the last day of the month, regardless of amount. Every reasonable effort should be



INTERNAL CONTROLS AND PROCEDURES POLICY: REVENUE RECEIPTS, COLLECTION AND DEPOSITS; BANK ACCOUNTS; INVESTMENTS AND CASH FLOW MANAGEMENT; DISBURSEMENTS; BANKING RELATIONS

made to complete the preparation of the daily deposit and to deliver it to the Town's bank prior to that bank's daily deposit deadline.

1.3.7. End of Day Journal Register and Report

After the daily deposit has been made, the Town Clerk shall deliver the bank deposit slips and accompanying Daily Collection Report and Daily Software Posting Report to the Financial Officer. The Financial Officer shall ~~then~~ create and process an "End of Day Journal Register Report" utilizing the Town's financial software. The Financial Officer shall reconcile the End of Day Journal Register Report with the entries and information on the bank deposit slips, Daily Collection Report and Daily Software Posting Report. The Financial Officer shall then deliver the End of Day Journal Register Report, with copies of the bank deposit slips, Daily Collection Report and Daily Software Posting Report attached thereto, to the Town Manager for review. The Town Manager shall review the End of Day Journal Register Report and attached documentation and initial the same to acknowledge review and approval.

1.3.8. Filing of Daily Payment and Deposit Documentation

The Town Manager shall return the initialed End of Day Journal Register Report and attached documentation to the Finance Officer, who shall file it in a monthly payments and deposits file. A copy of the bank statement for the month shall also be filed in the monthly payments and deposits file.

1.3.9. Storage of Un-Deposited Checks and Cash

Checks or cash received prior to the processing of the next daily deposit, and deposits deferred until the next business day as permitted herein, shall be stored in a secure, locked fire safe.

2. Bank Accounts

2.1. Central Depository Account

The Town of Montreat shall operate with a single depository account, which shall serve as the central depository for all moneys received, and serving all accounting funds maintained by the Town. The central depository account shall be an



INTERNAL CONTROLS AND PROCEDURES POLICY: REVENUE RECEIPTS, COLLECTION AND DEPOSITS; BANK ACCOUNTS; INVESTMENTS AND CASH FLOW MANAGEMENT; DISBURSEMENTS; BANKING RELATIONS

interest-bearing money market account. No checks shall be printed or issued against the central depository account, and the bank shall be instructed to reject any and all withdrawals and transfers from the central depository account other than authorized transfers to other accounts held by the Town at the same bank.

2.2. Allocation of Interest Earned

Interest earned on balances held in the central depository account shall be credited to each accounting fund proportionate to the amounts due to each fund, per G.S. 159-30(e).

2.3. Disbursement Account(s)

The Town shall maintain a general disbursement account at the same bank at which the central depository account is maintained. The Town may, at the discretion of both the Town Manager and Finance Officer, maintain separate disbursement accounts for payroll and for non-payroll disbursements. Said disbursement account(s) shall be operated on an imprest basis, maintaining no balance in excess of that required to cover outstanding checks and electronic disbursements that have been issued against said account(s). Procedures shall be maintained to assure that sufficient funds are transferred into the disbursement account(s) to cover disbursements as they are presented for payment.

2.3.1. Positive Pay

The Town Clerk shall implement a so-called "Positive Pay" system, and in connection therewith shall provide the Town's bank with an electronic record of all authorized disbursements. The Town Clerk shall instruct the bank to only honor those disbursements presented for payment that have been so pre-authorized.

2.4. Collateralization

All bank accounts must be properly collateralized in accordance with G.S. 159-31(b).

2.5. Reconciliation

All bank accounts shall be reconciled monthly by the Finance Officer following the receipt of the bank statement. Reconciliation statements shall be given to



INTERNAL CONTROLS AND PROCEDURES POLICY: REVENUE RECEIPTS, COLLECTION AND DEPOSITS; BANK ACCOUNTS; INVESTMENTS AND CASH FLOW MANAGEMENT; DISBURSEMENTS; BANKING RELATIONS

the Town Manager for examination and review. The Town Manager will verify receipt and approve each reconciliation by her or his signature. All bank account reconciliations shall be made available for review by the Mayor and members of the Board of Commissioners upon request.

3. Investment & Cash Flow Management

3.3. Cash Flow Forecasting

The Town shall maintain a forecast of anticipated revenues, disbursements, and cash balances for the next twelve months, updated monthly. Care should be taken to assure that adequate balances are maintained in the central ~~depository~~disbursement account to cover all of the Town's upcoming obligations. The Finance Officer shall promptly notify the Board of Commissioners should exceptional circumstances threaten the Town's ability to retain sufficient central ~~depository~~disbursement account balances to cover upcoming obligations.

3.4. Investment of Surplus or Idle Funds

Cash in excess of the amounts forecasted to be needed to cover upcoming obligations may and should be invested to earn applicable market rates or better rates of interest income for the Town.

3.5. Investment Instruments

All investment instruments utilized by the Town must comply with relevant North Carolina Statutes, including collateralization requirements. The investment of surplus funds in savings accounts, certificates of deposit or money market deposit accounts with the same bank with which the central depository account is maintained is hereby authorized if such practice will enable the Town to secure more favorable terms of service from said bank. Investment of surplus funds in the North Carolina Capital Management Trust or in obligations of the U.S. Government or its sponsored institutions is hereby authorized. Investments in other instruments permitted by North Carolina Statute not expressly authorized by the two immediately preceding sentences shall not be made without the prior approval of the Board of Commissioners.

3.6. Segregation of Invested Cash by Fund



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With the exception of the central depository account, cash from different accounting funds shall not be co-mingled; separate investment accounts shall be used for the investment of surplus cash from each fund.

3.7. Designated, Reserved or Restricted Accounts

The Board of Commissioners may, at its discretion, authorize the further segregation of surplus cash into investment accounts that have been designated or reserved in behalf of specific purposes. However, the Board of Commissioners shall retain the right to revise or revoke said designations or reservations and render the invested cash available for other purposes. On the other hand, unspent cash received from external funding sources and subject to restrictions as to use shall be maintained in segregated investment accounts and may not be reallocated without the express approval of the external funding source.

3.8. Maturity of Investments

Investment instruments utilized by the Town shall not exceed a maturity term of one year without the prior authorization of the Board of Commissioners.

3.9. Reconciliation of Investment Accounts

Each investment account shall be reconciled monthly by the Finance Officer. Said reconciliations shall be made available for examination by the Town Manager, the Mayor and the Board of Commissioners.

4. Disbursements

4.1. Justification of Disbursement

No disbursement shall be made absent documentary justification (e.g., invoices, statements of account, etc.) establishing the legality and appropriateness of the disbursement. Payment shall be only from original invoices or other justifying documents, not from photocopies. Said justification documents shall be presented with checks for signature.

4.1.1. Documentary Justification – Payroll

The Town Manager shall maintain a personnel file for each person on the Town's payroll, documenting that person's authorization for hiring, salary history, hours authorized to work, tax withholding forms, payroll



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deduction authorizations, etc. A time sheet shall be submitted and approved by signature for each employee for each time period.

4.2. Budgetary Appropriation Covering Each Disbursement Authorization

In compliance with G.S. 159-28, no disbursement shall be made unless a sufficient budgetary appropriation exists to cover the disbursement. No disbursement authorization or purchase order shall be approved unless and until the Finance Officer has given pre-audit approval for the disbursement.

4.3. Authorization of Disbursement

No disbursement shall be made except by written authorization by the Town Manager, or by the Mayor in the Town Manager's absence. All expenditures authorized for disbursement shall be included in the applicable annual budget approved by the Board of Commissioners, as evidenced by the pre-audit approval of the Finance Officer required hereunder for each disbursement authorization. An approved disbursement authorization shall be presented with all checks for signature. In the case of payroll, a time sheet with a signed approval shall constitute authorization for payment.

4.4. Timeliness of Disbursement

The Town shall endeavor to discharge its obligations prior to their due date if at all possible, to avoid the incurring of past due charges.

4.5. Method of Disbursement

The Town will normally pay by check. Electronic direct deposit of payroll is hereby authorized. Payment of obligations by wire transfer may only be done with the prior approval of the Board of Commissioners or a designated member of the Board of Commissioners.

4.5.1. Processing Invoices and Checks

The Town Clerk is responsible for entering invoices, pre-audited in every case where required, into the Town's financial software and computer system, which then generates a purchase requisition for each invoice. Purchase requisitions are automatically sent through the Town's financial software and computer system to the Town Manager for approval. Upon



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receipt of the Town Manager’s approval, the Town Clerk shall (i) process a check for each invoice utilizing the financial software, (ii) print the check for each invoice and attach thereto the original invoice and other appropriate documentation, and (iii) deliver each check with attachments to the Mayor and Town Manager for signature.

4.5.1.4.5.2. Purchasing Cards

The Town Clerk is hereby authorized to obtain purchasing cards to be used for small purchases. Purchasing cards shall be issued only to authorized employees. All purchase receipts shall be turned into the Town Clerk promptly, and all purchase card statements shall be promptly reconciled by the Town Clerk against purchase receipts.

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4.6. Securing Checks

All checks shall be pre-printed on bank safety paper with sequential numbers. The supply of unused checks shall be controlled and safeguarded by the Town Clerk in a locked cabinet. Voided checks shall not be thrown away; voided checks shall be stamped "VOID" and filed in a separate file with all other processed check copies. Blank checks shall be destroyed only in the case of unused checks being rendered unusable due to a change in bank account number; under such circumstance, the unusable blank checks shall be destroyed securely by shredder. The use of preprinted and pre-numbered check blanks as stubs for direct deposit transactions is hereby authorized.

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4.7. Signature of Checks

All checks shall be signed by two people, one of which will normally be the Mayor or another designated member of the Board of Commissioners, and the other of which will normally be the Town Manager. Other employees (with the exception of the Finance Officer) may be authorized to sign checks under exceptional or emergency circumstances. Signature authorization cards shall be renewed with bank at which the central depository bank at disbursement account is maintained at least annually. Under no circumstances is a signature stamp to be used to sign checks; the procurement or possession of a signature stamp by any authorized signee is hereby prohibited. Under no circumstances shall a blank check be signed

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INTERNAL CONTROLS AND PROCEDURES POLICY: REVENUE RECEIPTS, COLLECTION AND DEPOSITS; BANK ACCOUNTS; INVESTMENTS AND CASH FLOW MANAGEMENT; DISBURSEMENTS; BANKING RELATIONS

in advance, nor shall any check be made out to "CASH" and signed except for reimbursement of the Petty Cash fund.

4.8. Review and Approval of Direct Deposit

The Town Manager shall review and approve a direct deposit detail report for each direct deposit prior to transmission to the Town's bank.

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4.9. Mailing or Distribution of Signed Checks

Checks that have been signed shall ~~not~~ be returned to the Town Clerk, who shall seal and mail the checks. Checks are not to be delivered to the Finance Officer after signing, but shall be sealed and mailed by a signee or their designee.

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4.10. Filing of Supporting Documentation

Once a check has been issued, signed, and distributed, all supporting and justifying documentation shall be filed in alphabetical order based upon the name of the payee.

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4.11. Petty Cash

The Town shall maintain a petty cash fund for urgent and incidental purchases not to exceed \$250. All petty cash disbursements must be documented by a petty cash voucher and supporting documentation, and be approved by the Town Manager ~~Administrator~~ or the Town Clerk. The Petty Cash Fund shall be reconciled and replenished on at least a quarterly basis. The Petty Cash fund shall be kept in a locked file cabinet.

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5. Banking Relations

5.1. Competitive Procurement of Banking Services

The Town shall procure its banking services and establish its banking relationship through a competitive Request for Proposals procurement process. Requests for Proposals for banking services shall be solicited from all banks with branches within a three mile radius of the Town Offices that are also capable of collateralizing deposits per the list of approved institutions maintained by the N.C. Treasurer's office. Said RFP process shall be repeated at least every five years.

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INTERNAL CONTROLS AND PROCEDURES POLICY: REVENUE RECEIPTS,
COLLECTION AND DEPOSITS; BANK ACCOUNTS; INVESTMENTS AND
CASH FLOW MANAGEMENT; DISBURSEMENTS; BANKING RELATIONS



Coates' Canons NC Local Government Law

County Tax Collectors and City Taxes

Published: 04/13/23

Author Name: Chris McLaughlin

It's increasingly common for county tax collectors to collect taxes for municipalities in their counties.

Five years ago I discussed [in this blog post](#) how interlocal agreements can authorize these arrangements. Below, I dive a bit more deeply into the details on how such agreements should be crafted. Many thanks to the collectors who responded to my query on the Ptax listserv (to which you should subscribe if you are not already—[click here](#)).

Appointment as Municipal Tax Collector

[G.S. 105-349](#) requires every local government that levies property taxes to appoint a tax collector. It makes no exceptions for governments that contract with other governments for tax collection services. If a local government fails to appoint a tax collector, then technically no one has the authority to use the collection remedies available under the Machinery Act (attachment, levy, foreclosure) for that local government's property taxes.

My informal survey via Ptax suggests that this requirement is being ignored by many (most?) municipalities that rely on their counties for property tax collection. About 90% of the county tax collectors who responded to my query reported that they have not been appointed municipal tax collector despite being contractually obligated to collect municipal taxes.

However, a handful of county tax collectors said that the interlocal agreements between their counties and the towns specifically appointed them as municipal tax collectors through a provision like this:

The Tax Collector of the County is, by this Agreement, appointed as the Tax Collector for the Town, for same term under which they serve as County Tax Collector. This Agreement and appointment as Town Tax Collector shall apply to any subsequently appointed County Tax Collector. All duties of the Town

Tax Collector for the collection of the taxes, fees and assessments to be collected by the County, pursuant to N.C.G.S. §105-349 through 378, are transferred to the County Tax Collector, including Settlements as provided in N.C.G.S. §105-373.

Note the language referring to term of the municipal tax collector, which was not included in the sample agreements shared with me by county tax collectors. I think the appointment as municipal tax collector must reference a term for that appointment, given that the Machinery Act requires that all local government tax collectors be appointed for specific terms during which they can be removed from office only for “good cause.”

If your interlocal agreements do not contain a similar appointment provision, I recommend you add one. Alternatively, the county could ask the municipal board to adopt a resolution to the same effect. Either way, the county tax collector should also take the oath required for the municipal tax collector position. G.S. 105-349(g). That oath could be done separately for each municipality for which the collector is responsible, or it could be done once with an oath that lists the county and all of those municipalities.

Remember the Limitation on Holding Multiple Offices

The state constitution (Art. VI, Sect. 9) generally prohibits one individual from holding more than one appointed or elected office. However, the appoint provision for tax collectors (G.S. 105-349(e)) permits an appointed tax collector to hold one additional appointed or elected office. As a result, it is permissible for the county tax collector to also be appointed tax collector by a single municipality. But if the county tax collector also serves as the county assessor (usually under the title “tax administrator”), then appointing that person as tax collector for a municipality would violate the two-office limitation created by G.S. 105-349(e). That limitation would also be violated if a county tax collector were appointed as municipal tax collector by more than one municipality. The best solution in

those situations is probably for the municipality to appoint one its own employees as tax collector and then have the board order that individual to delegate all of their collection responsibilities to the county tax collector.

Bonding

If a county tax collector is also responsible for municipal taxes, their bond must cover both county and municipal taxes. G.S. 105-349(c). The interlocal agreement should require the tax collector to obtain a separate bond to cover municipal taxes or modify the collector's existing bond to do so. It's probably best for the town to cover the cost of that new or modified bond, although that issue can be negotiated between the parties.

While the Machinery Act leaves the specific amount of the bond up to the governing board, it does state that no tax collector shall be permitted to collect any taxes not covered by their bond. I think this means that a tax collector's bond must be large enough to cover the full tax levy for which they are responsible, including the county tax levy plus the levies for all of the municipalities for which they are responsible. That's big money for larger counties and could make for an expensive bond. One tax collector told me that his bond covers only the amount of cash that is reasonably expected to be handled by his office in a given day. I'd be interested in hearing more about the bond amounts for tax collectors; please email me (mclaughlin@sog.unc.edu) if you are willing to share the details of your bond.

Annual Order of Collection

Technically a tax collector has no authority to use enforced collections for a given tax levy unless and until they are ordered to collect those taxes under G.S. 105-321(b). This order must happen annually for each new tax levy. If you are collecting a municipality's taxes, you should ask that governing board to issue an order of collection to you each spring or summer just as your board of commissioners does for county taxes.

Municipality to Mirror County Tax Resolutions

The county tax collector's life will be much less complicated if municipal taxes are governed by the same optional collection procedures the county applies to its own taxes. Accordingly, the interlocal agreement should obligate the municipality to adopt resolutions that mirror county resolutions

concerning discounts under G.S. 105-360(c), the lack of an obligation to collect minimal taxes (\$5 and less) under G.S. 105-321(f), and the authority to apply overpayments of up to \$15 to the following year's taxes under G.S. 105-321(g).

Refunds & Releases

I don't think the municipality may delegate to the county the authority to rule on requests for refunds or releases of municipal taxes. As a result, the county tax collector must obtain from the municipality's governing board approval of any municipal property tax refund or release under G.S. 105-381 just as the collector gets approval from the board of commissioners for refunds or releases of county taxes.

Remember that a governing board may delegate authority to approve small refunds and releases (<\$100) to that government's unit's attorney, finance officer, or manager. But that authority cannot be delegated to officials from another unit of government.

Many tax collectors obtain after-the-fact approval for routine refunds and releases (overpayments, double listings, etc.) from their boards via the consent calendar at the next board meeting. This approach seems low risk, but tax collectors should always get clear instructions from their boards (both county and municipal) on when and how they want to review and act on refunds and releases.

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Pursuant to NCGS § 105-321, ORDER OF COLLECTION

State of North Carolina
Town of Montreat

To the Tax Collector of Town of Montreat and by delegated authority, the Tax Collector for Buncombe County:

You are hereby authorized, empowered, and commanded to collect the taxes set forth in the tax records filed in the office of the Buncombe County Tax Department and the Information Technology Office and in the tax receipts herewith delivered to you, in the amounts and from the taxpayers likewise therein set forth. Such taxes are hereby declared to be a first lien upon all real property of the respective taxpayers in the Town of Montreat, and this order shall be a full and sufficient authority to direct, require, and enable you to levy on and sell any real or personal property of such taxpayers, for and on account thereof, in accordance with law. Tax records for the Town of Montreat are delivered to you for collection. You are further authorized to call upon the Sheriff to levy upon and sell personal property under execution for the payment of taxes.

Witness my hand and official seal, this ____ day of _____, 2024

_____(Seal)
Timothy Helms, Mayor
Town of Montreat

Attest:

Angie Murphy, Clerk
Town of Montreat



Buncombe County Tax Collections

Jennifer Pike
Tax Collector

Annual Settlement and Order of Collection for Approval by the Buncombe County Commissioners

Pursuant to the provisions of North Carolina General Statute § 105-373, this memorandum is the Tax Collector's report of settlement to the Buncombe County Board of Commissioners for fiscal year 2024.

At the beginning of each fiscal year, the Tax Collector must provide to the Board of Commissioners an annual settlement of property tax collected in the previous fiscal year for approval, prior to being charged to collect taxes for the current fiscal year.

Included in this settlement are three primary requirements:

- Sworn settlement of all taxes collected in the prior fiscal year
- List of unpaid taxes for the prior fiscal year
- List of taxpayers who have been found to be insolvent with unpaid personal property taxes

I certify the information contained in the fiscal year 2024 annual settlement has been reviewed and to my knowledge is true and accurate.

Jennifer Pike
Tax Collector

Following approval of the Tax Collector's Annual Settlement of the preceding year, pursuant to NCGS § 105-321, an order of collection to the Tax Collector must be adopted for the 2024 tax year authorizing the collection of the current fiscal year property taxes.

NCGS § 105-373. Settlements.

(a) Annual Settlement of Tax Collector. -

- (1) Preliminary Report. - After July 1 and before he is charged with taxes for the current fiscal year, the tax collector shall make a sworn report to the governing body of the taxing unit showing:
 - a. A list of the persons owning real property whose taxes for the preceding fiscal year remain unpaid and the principal amount owed by each person; and
 - b. A list of the persons not owning real property whose personal property taxes for the preceding fiscal year remain unpaid and the principal amount owed by each person. (To this list the tax collector shall append his statement under oath that he has made diligent efforts to collect the taxes due from the persons listed out of their personal property and by other means available to him for collection, and he shall report such other information concerning these taxpayers as may be of interest to or required by the governing body, including a report of his efforts to make collection outside the taxing unit under the provisions of G.S. 105-364.) The governing body of the taxing unit may publish this list in any newspaper in the taxing unit. The cost of publishing this list shall be paid by the taxing unit.
- (2) Insolvents. - Upon receiving the report required by subdivision (a)(1), above the governing body of the taxing unit shall enter upon its minutes the names of persons owing taxes (but who listed no real property) whom it finds to be insolvent, and it shall by resolution designate the list entered in its minutes as the insolvent list to be credited to the tax collector in his settlement.
- (3) Settlement for Current Taxes. - After July 1 and before he is charged with taxes for the current fiscal year, the tax collector shall make full settlement with the governing body of the taxing unit for all taxes in his hands for collection for the preceding fiscal year.

NCGS § 105-321. Disposition of tax records and receipts; order of collection.

(b) Before delivering the tax receipts to the tax collector in any year, the board of county commissioners or municipal governing body shall adopt and enter in its minutes an order directing the tax collector to collect the taxes charged in the tax records and receipts. A copy of this order shall be delivered to the tax collector at the time the tax receipts are delivered to him, but the failure to do so shall not affect the tax collector's rights and duties to employ the means of collecting taxes provided by this Subchapter. The order of collection shall have the force and effect of a judgment and execution against the taxpayers' real and personal property and shall be drawn in substantially the following form:

State of North Carolina

County (or City or Town) of _____

To the Tax Collector of the County (or City or Town) of _____

_____:

You are hereby authorized, empowered, and commanded to collect the taxes set forth in the tax records filed in the office of _____ and in the tax receipts herewith delivered to you, in the amounts and from the taxpayers likewise therein set forth. Such taxes are hereby declared to be a first lien upon all real property of the respective taxpayers in the County (or City or Town) of _____, and this order shall be a full and sufficient authority to direct, require, and enable you to levy on and sell any real or personal property of such taxpayers, for and on account thereof, in accordance with law.

Witness my hand and official seal, this ____ day of _____, _____ (Seal)

Chairman, Board of Commissioners of

_____ County

(Mayor, City (or Town) of

_____)

Attest:

Clerk of Board of Commissioners of _____ County

(Clerk of the City (or Town) of _____)

Montreat

Fiscal Year 2024 Property Tax

Net Levy	Collected	Uncollected	Percent Collected
\$1,257,524.62	\$1,256,303.16	\$1,221.46	99.90%

Regular Levy Prior Year Collections in Fiscal Year 2023

Tax Year	Levy Due	Collected	Uncollected
2022	480.29	139.32	340.97
2021	292.78	140.62	152.16
2020	171.04	-	171.04
2019	97.78	-	97.78
2018	98.07	-	98.07
2017	98.40	-	98.40
2016	-	-	-
2015	-	-	-
2014	-	-	-
2013	-	-	-

Regular Levy 2024 Prepaid Amount Collected: \$ 0

Write Off Total (As of 07/10/2024)

2013 Regular Levy \$ -

Write off total includes accrued interest.

**Fire Protection &
Ambulance and Rescue Service Districts
Fiscal Year 2024**

Fire Protection & Service District		Net Levy	Collected	Uncollected	Percent Collected
Asheville Special	FAS	\$ 113,433.37	\$ 113,268.01	\$ 165.36	99.85%
Asheville Suburban	FSB	\$ 241,825.62	\$ 241,813.52	\$ 12.10	99.99%
Barnardsville	FBA	\$ 1,018,155.63	\$ 1,010,163.46	\$ 7,992.17	99.22%
Broad River	FBR	\$ 362,031.83	\$ 360,782.39	\$ 1,249.44	99.65%
East Buncombe	FEB	\$ 1,042,583.12	\$ 1,040,754.97	\$ 1,828.15	99.82%
Enka-Candler	FEC	\$ 3,989,397.10	\$ 3,971,801.66	\$ 17,595.44	99.56%
Fairview	FFA	\$ 3,129,024.34	\$ 3,122,417.82	\$ 6,606.52	99.79%
French Broad	FFB	\$ 825,724.62	\$ 821,321.06	\$ 4,403.56	99.47%
Garren Creek	FGC	\$ 277,896.28	\$ 277,384.32	\$ 511.96	99.82%
Jupiter	FJU	\$ 1,059,222.37	\$ 1,055,938.66	\$ 3,283.71	99.69%
Leicester	FLE	\$ 1,521,435.97	\$ 1,512,533.32	\$ 8,902.65	99.41%
North Buncombe	FNB	\$ 1,328,129.74	\$ 1,325,112.68	\$ 3,017.06	99.77%
Reems Creek/Beaverdam	FRC	\$ 1,653,416.28	\$ 1,651,951.16	\$ 1,465.12	99.91%
Reynolds	FRE	\$ 1,036,749.01	\$ 1,035,293.24	\$ 1,455.77	99.86%
Riceville	FRI	\$ 1,572,766.92	\$ 1,570,458.66	\$ 2,308.26	99.85%
Skyland	FSK	\$ 6,167,380.37	\$ 6,160,939.79	\$ 6,440.58	99.90%
Swannanoa	FSW	\$ 1,751,650.09	\$ 1,746,137.28	\$ 5,512.81	99.69%
Upper Hominy	FUH	\$ 1,020,845.67	\$ 1,011,678.16	\$ 9,167.51	99.10%
West Buncombe	FWB	\$ 2,409,592.23	\$ 2,396,706.68	\$ 12,885.55	99.47%
Woodfin	FWO	\$ 1,075,339.44	\$ 1,072,368.32	\$ 2,971.12	99.72%
TOTAL		\$ 31,596,600.00	\$ 31,498,825.16	\$ 97,774.84	99.69%



Registered Motor Vehicle Collections by the NC Department of Motor Vehicles - Fiscal Year Ending June 30, 2024

North Carolina Vehicle Tax System

County Finance Report

Run Unpaid 579,435.61

Table with columns: Jurisdiction, Motor Vehicle, Renewal/LIP, Renewal/Issue, Renewal/Issue (Vehicles), LIP Law, LIP Law (Vehicles), Gross Lavy, Gross Lavy (Vehicles), Renewal/Issue Collections, LIP Collections, Net Collections, Billing, Credit/Debit Card, Total Collection by Credit Card, Total Collection by Debit Card, Total Collection by Public Card, Interest, Total Net Collection, LIP Uncollected, and Pmt 2nd Refund.

Formstack Submission For: [2024 TPDF Phase I Application](#)

Submitted at 05/15/24 3:42 PM

Eligibility	
Is the applicant a federally recognized non-profit organization or government entity?:	Yes
Is the project a festival, cultural event, or other event?:	No
Is the grant application for operational expenses?:	No
Is the project located in Buncombe County?:	Yes
At the time of application, does the applicant organization have legal control of the property through recorded deed or long-term lease agreement?:	Yes
Will the project solely benefit a single lodging owner, lodging property, or be situated on a lodging property?:	No
Is the project a major tourism capital project? :	Yes
Will the project increase patronage of lodging facilities in Buncombe County by attracting tourists, business travelers, or both, AND further economic development in Buncombe County?:	Yes

Will requested grant funds be used for one of the following: (1) Construction of a new location or relocation, or (2) Expansion of an existing location?:

Yes

Applicant Organization Information

Organization Name:

Town of Montreat

Organization Type:

Government Entity

Organization Phone:

(828) 669-8002

Organization Physical Address:

1210 Montreat Road
(PO Box 423, Montreat NC 28757)
Black Mountain, NC 28711

Primary Contact Information

Name:

Jean Norris

Title:

Secretary-Treasurer, Montreat Landcare
Committee, an advisory board to the Town of
Montreat

Email:

jeannorris45@gmail.com

Phone:

(510) 332-7550

Project Details

Name of Project:

Flat Creek Crossing

Physical Address of Project:

102 Assembly Drive
Montreat NC 28757
Montreat, NC 28757

Is your project an expansion of or improvement to an existing facility?:

No

At the time of application, does the applicant organization have legal control of the property through a recorded deed or long-term lease agreement? If property is owned by a municipal partner, such as the City or County, a non-profit organization may provide a letter of support or other agreement with the municipal partner. :

Yes, the applicant organization has legal control of the property through a letter of support or other agreement with a municipal partner.

Briefly describe your project. :

Flat Creek Crossing will be the first accessible park in Montreat. Built with universal design, it will provide barrier-free access along the bank of Flat Creek on land owned by the Town of Montreat. All eight accessible features of the park are new, giving maximum access where there was none. The park will include: 1. designated parking and crosswalk access route, 2. covered welcome center with resting benches and grab bars, 3. links to online resources to prepare for and enhance the park experience, 4. nature education stations, 5. wide paved path all the way to the water of Flat Creek, 6. continuous safety handrails and curbs, 7. interactive, sensory native plants garden, and 8. fully accessible picnic area. The park site requires significant construction. Work is planned in phases to be minimally disruptive. This includes removing debris and invasive plants, reshaping the slopes above and below the path, extending the riparian buffer, installing storm water control features, and constructing the welcome center. The paved path will have old concrete

and asphalt removed, be leveled and graded, and be designed to allow emergency vehicle access.

The design of Flat Creek Crossing goes beyond the physical construction elements. Online resources will prepare families and companions of neurodiverse individuals with information and a purpose for visiting the park. Maps, visual schedules (illustrated instructions), social stories, things to see and do, and games to play will be available for a range of ages and abilities. Links will include listings of rental agencies for adaptive equipment, fishing license locations, the nearest always-open public restrooms and other nearby accessible trails. At the welcome center, a park map, QR code links and signs, also in braille, will offer opportunities to learn about the flora and fauna of the region, including native trout and many kinds of salamanders. Expectations and rules will be posted including keeping dogs on leashes, how to engage, or not, with others who may experience the park differently, and cleaning up to "leave no trace". The interactive native plant garden will allow closeup looking, touching, and smelling plants, mosses and lichens. The plan for this new park was designed intentionally to make it possible for all persons to participate in waterplay, fishing, wildlife observation and nature education.

The park site is exceptionally beautiful, sheltered from street noise, providing immersion in the natural soundscape of Flat Creek. The site location allows for future expansion across the creek.

The project has been divided into Phases to enable partial funding in stages, if necessary. Timing of construction will take into account life cycles of wildlife and avoid the busiest summer months when Montreat conference attendance and youth programs are their peak. Other potential reasons for delay could include weather and supply chain issues. Completion of each construction Phase will leave the site better protected from erosion and ready for the next Phase.

Flat Creek Crossing is a project of Montreat Landcare Committee, an advisory board to the Town of Montreat. See more about the project on the website montreatlandcare.org.

Flat Creek Crossing (FCC) – Project Overview & Timeline

The site requires cleaning up and restoring to its natural state the areas adjacent to the new trail route. Erosion and stormwater controls are necessary. After that, the ADA-compliant trail, parking area, welcome zone with educational signage and accessible picnic area will be developed.

Provide an detailed description of the project scope of work. For each task/deliverable, include description, cost, and timeline of completion. :

Phase 1 – Research and Design (complete)
\$6,900
Research, Community Input, Committee and Partnership development, Site selection, Design, Town Council Approval, Special Use Permit granted

Phase 2 – Stabilization of north hillside above trail -- Sep 2024 – Mar 2025 \$26,807
Obtain necessary permits; Use heavy equipment to install boulder outcrops; Install erosion control measures, such as steppers for secondary access to future picnic area; Install native plants on hillside and among boulders

Phase 3 – Repair and stabilization of south creek bank below trail -- Sep 2024 – Mar 2025 \$19,050

Remove berm of added debris from creek side to re-establish original grade; Eliminate invasives and poison ivy; Secure toe of bank along the creek edge; Create, extend, and install native riparian buffer plantings

Phase 4 - Trail construction -- late Spring 2026 \$135,532

Remove impervious material from abandoned roadbed on site; Install stormwater management infrastructure; Construct trail; Develop picnic area with flood worthy, accessible amenities

Phase 5 – Welcome Zone Construction (pending additional funding) Spring 2026, earlier if funded) \$109,384

Install a dedicated accessible parking area and crosswalk, Build a covered bench welcome zone; Create and install signs with maps and trail info

Phase 6 – Community Outreach (concurrent and after completion, perhaps private donations only) \$31,170

Stormwater management education; Collaboration with community groups (i.e. autism society, nursing homes, schools, area colleges); Special events, guided hikes; Supplemental educational materials and website links; Ongoing maintenance of website and resource materials

Phase 7 -- Long Term Maintenance \$5,000
Ongoing maintenance of the trail, physical features and signs

With receipt of the Pigeon River Fund grant, we have committed to completing Phases 2 and 3, using almost all of our private donations funds.

We have applied for an Accessible Parks Grant (APG) from NC Dept, of Parks and Recreation, which, if we receive it in full, would allow us to complete the physical project.

If we do not receive APG funds, the requested funding from Buncombe County Tourism Development Fund would allow us to complete Phase 4, the construction of the trail and picnic area. We would then be seeking additional funding to complete Phase 5, the Welcome Center and its associated parking and crosswalk.

If we received both APG and BCTDF funds, we would use them as matches to complete the physical project, freeing our hard won private donations to pay for the development and deployment of the educational and web resources, which make this project unique and important to neurodiverse individuals and their families.

What is the projected break ground date?:

August 01, 2024

What is the projected completion date?:

June 30, 2026

When is the projected opening date?:

July 01, 2026

If applicable, list any other important project milestones. (Include date and milestone description):

Without Accessible Parks Grant:
- Welcome center, parking, crosswalk - Phase 5, when funded, beyond Spring of 2026
- Web resources, educational signs - Phase 6, when funded, beyond Spring of 2026

With Accessible Parks Grant:
- Web resources, educational signs - Phase 6, beginning concurrent with physical construction, late Spring to Summer 2026

Project Financial Information

What type of funding are you requesting?:	Grant
What is the total budget for your project?:	357526
What is your requested funding amount?:	135532
Source #1:	Private donations, funds on hand
Amount:	42000
Status:	In-hand
Add Another Source - 1:	Add another funding source
Source #2:	Pigeon River Fund grant
Amount:	34065
Status:	In-hand
Add Another Source - 2:	Add another funding source
Source #3:	Additional fund raising, private sources
Amount:	25000
Status:	Pending
Add Another Source - 3:	Add another funding source
Source #4:	Design costs already expended
Amount:	6900

Status:	Committed
Add Another Source - 4:	Add another funding source
Source #5:	NC Accessible Parks Grant
Amount:	272000
Status:	Pending
Total Amount of non-TPDF funding (Calculation):	379965
If the amount of non-TPDF funding sources listed above is less than the requested TPDF funding amount. Please describe your plan to raise the remaining amount to meet the 1-to-1 funding match requirement. If the total amount of non-TPDF funding sources is the same or more than the requested grant amount, please input "N/A".:	N/A
If any of the above funding sources are contingent on receiving funding through the Tourism Product Development Fund, please explain below. If not, please input "N/A".:	N/A
If any of the above funding sources are grants, please provide the purpose and eligible expenses for each grant awarded. If not applicable, please input "N/A".:	<p>The Pigeon River Fund grant will cover approximately half the cost of bank stabilization above and below the proposed paved path to the water.</p> <p>The Accessible Parks grant, if we receive it in full, would cover 83% of the remaining costs of construction for the rest of the physical project.</p>

Have you received TPDF funding in the past for this specific project?:	No
Project Impact	
Will the project be able to track the number of visitors to the project through ticket sales, registration, surveys, or other similar methods? :	Yes
If applicable, how many visitors does your current operation serve annually? :	0
Please describe how the above number was determined.:	N/A
Year 1 :	600
Year 2:	900
Year 3:	1200
What are your submitted estimates based on? (Example: existing customer data, ticket sales, research, etc.):	<p>We have no comparable site data from North Carolina. We know that families who have members living with disabilities consult online resources to find disability-friendly facilities. We also know that the groups we have consulted about design are eager for this facility to be built. "If we build it, they will come." In fact, we are already considering how we could expand the park across the creek in future development.</p> <p>Approximately 600 Road Scholars (of 1,080 per year) take a nature walk in Montreat and tour a rain garden. Flat Creek Crossing, when built, will become part of that itinerary. Montreat Conference Center currently has only about 6 ADA-accessible rooms to schedule, but Black Mountain hotels and motels have space.</p> <p>We are collecting Survey Monkey data</p>

locally on awareness of the project, the value of its features, intended use, and age and residence of respondents, including full-time residents, part-year residents (30%), and local visitors who use Montreat facilities (6%). The number of respondents is respectable (68). More than 50% of respondents say they are very familiar with FCC plans, more than 80% regard FCC as very or extremely important and needed, and 63% say they would use it. We can estimate about 2 persons per car, and 15 to 20 cars daily in the existing adjacent parking area, in all seasons, most likely hiking either the Rainbow or Gate trail. Limited spaces in the small park will ultimately constrain the number of users.

How many days would a typical visitor patronize your project during one visit to Buncombe County?:

2

What is your estimated percentage of visitors to this project who will stay overnight in Buncombe County in paid lodging?:

5

Please describe your current or expected audience.:

Flat Creek Crossing is designed to provide barrier-free access for individuals living with disabilities to experience nature. Situated creekside with specially designed amenities and safety features, it will be one of only a few fully accessible trails in this county. The design includes accessible parking, a ten-foot wide, paved path with curb and handrails, a sensory garden and braille signage and a beautiful, accessible picnic area with Flat Creek in full view. The welcome zone will include maps, activities and links to online resources that will aid families as they plan their excursions. Flat Creek Crossing connects with Black Mountain and with the extensive trail system of the Montreat

Conference Center so visitors also have options for able bodied companions. Summer visitors and holiday travelers will enjoy the proximity of Flat Creek Crossing to Asheville, and may extend their stay to include time at FCC. Attendees at Montreat Conference Center, which draws 30,000 visitors yearly, as well as Ridgecrest and Blue Ridge Assembly will enjoy offering Flat Creek Crossing as an option for outdoor recreation for their guests who otherwise might be limited because of accessibility issues. Flat Creek Crossing is designed not only to address mobility challenges but also with the needs of the neuro-diverse in mind. Guided hikes, hands-on activities and resources tailored for a range of abilities will make Flat Creek Crossing a desirable destination, truly an all persons trail and park. We believe this accessible park concept will be a model worthy of replication that will draw representatives of interested groups to Montreat to visit this site.

Terms of Agreement

I have read and agree to the above statement. - Copy:

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