



MOUNT PLEASANT

EST. 1859

NORTH CAROLINA

**Regular Board Meeting
Monday, May 13, 2024
6:00 PM- Town Hall Commissioners Room**

Call to Order- Mayor Tony Lapis

Invocation- Pastor Nile Sandeen of Lutheran Church of the Holy Trinity

Pledge of Allegiance- Mayor Tony Lapis

1. Public Forum

(Please state name, address and limit comments to 3 minutes or less)

2. Conflict of Interest

The Mayor and Commissioners are asked at this time to reveal if they have a Conflict of Interest with any item on the Agenda in order to be recused for that item.

(No member shall be excused from voting except upon matters involving the consideration of the member's own financial interest or official conduct or on matters on which the member is prohibited from voting under G.S. 14-234 or 160D-109(a). NC State Statute 160A-75 and no public official shall knowingly participate in making or administering a contract, including the award of money in the form of a grant, loan, or other appropriation, with any nonprofit with which that public official is associated. NC State Statute 14-234.3)

3. Approve Agenda (Pages 1-2)

4. Consent Agenda (Pages 3-24)

- A. Minutes April 8, 2024 (pages 3- 7)
- B. Contract for FY23/24 audit by Tony Brewer, CPA, PC (pages 8-23)
- C. Resolution of Governing Body of Recipient for AIA Grant Project No. AIA-W-ARP-0156 (page 24)

5. Staff Reports (Pages 25-52)

- A. Town Manager-Randy Holloway (page 25)
- B. Town Asst. Manager- Planning & Economic Development Director - Erin Burris (pages 26-29)
- C. Town Clerk/Finance Officer - Amy Schueneman (pages 30-35)
- D. Events- Crystal Smith (page 36)
- E. Code Enforcement/Grant Writer- Jim Sells (pages 37-44)
- F. Public Works- Daniel Crowell (page 45)
- G. Cabarrus County Sheriff's Department (pages 46-51)
- H. Fire Department-Dustin Sneed (page 52)

6. Public Hearing (Separate attachments)

- A. REZ 2024-01 & SUB 2024-01 Adams Creek Subdivision
- B. SUB 2024-01 Adams Creek Subdivision Wastewater Allocation Request (if REZ 2024-01 is approved)

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7. Old Business (Pages 53-57)

A. Discuss Mount Pleasant ABC Board previous request to reduce Board from five (5) members to three (3) members and set term limits, as well as appointments beginning July 1, 2024. (pages 53-57)

8. New Business (Pages 58-64 and Waste Pro contract attachment)

A. Consider approving new contract with Waste Pro for garbage collection the next five (5) years. (page 58 and Waste Pro contract attachment)

B. Consider allowing the Town Clerk to advertise on social media and website to receive applications for a Planning & Zoning Board member for expiring term. (page 59)

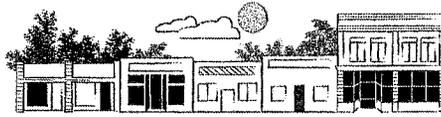
C. Fiscal Year 2024/2025 Budget Presentation by Town Manager Randy Holloway(pages 60-64)

9. Closed Session 143-318.11.(a)(#3) Public Nuisances *To consult with an attorney employed or retained by the public body in order to preserve the attorney-client privilege between the attorney and the public body, which privilege is hereby acknowledged. General policy matters may not be discussed in a closed session and nothing herein shall be construed to permit a public body to close a meeting that otherwise would be open merely because an attorney employed or retained by the public body is a participant. The public body may consider and give instructions to an attorney concerning the handling or settlement of a claim, judicial action, mediation, arbitration, or administrative procedure. If the public body has approved or considered a settlement, other than a malpractice settlement by or on behalf of a hospital, in closed session, the terms of that settlement shall be reported to the public body and entered into its minutes as soon as possible within a reasonable time after the settlement is concluded.*

(#6) Personnel Issue *To consider the qualifications, competence, performance, character, fitness, conditions of appointment, or conditions of initial employment of an individual public officer or employee or prospective public officer or employee; or to hear or investigate a complaint, charge, or grievance by or against an individual public officer or employee. General personnel policy issues may not be considered in a closed session. A public body may not consider the qualifications, competence, performance, character, fitness, appointment, or removal of a member of the public body or another body and may not consider or fill a vacancy among its own membership except in an open meeting. Final action making an appointment or discharge or removal by a public body having final authority for the appointment or discharge or removal shall be taken in an open meeting.*

10. Adjournment

*All agenda items and attachments are considered public records.
If you would like to obtain or view copies of the attachments or minutes from the Board's meetings, please contact Town Hall Monday-Friday 8:00am-4:30pm.
Hard copies are \$.10 per page.
Closed Session minutes are unavailable until released by the Board and/or the Town Attorney.*



MOUNT PLEASANT

EST. 1859

NORTH CAROLINA

**Board of Commissioners
Town Board Meeting Minutes
Monday, April 8, 2024 at 6:00 P.M.**

Attendance: Mayor Tony Lapis
Mayor Pro-Tem/Commissioner Lori Furr
Commissioner Chris Carter (absent, excused)
Commissioner Steven Dixon
Commissioner William Meadows
Commissioner Justin Simpson
Town Administrator Randy Holloway
Town Attorney John Scarbrough
Town Clerk Amy Schueneman

Also Present: Erin Burris, Crystal Smith, Ally Schueneman, Rodney Schueneman, Deputy C Camille, Associate Pastor Tim Smith of Propel Church, ABC Board Members (Lee Kluttz, Steve L McAllister, Gene Sneed, Eric G. Boulware, Amy Underwood, and Graciela Martinez), Terrie Reece, and Captain Kluttz from Cabarrus County Sheriff's Dept.

CALL TO ORDER

Mayor Tony Lapis called the meeting to order.

INVOCATION

Associate Pastor Tim Smith of Propel Church led the Board in prayer.

PLEDGE OF ALLEGIANCE

Mayor Lapis led the Pledge of Allegiance.

1. Public Forum

No one spoke.

Mayor Lapis asked for a motion to excuse Commissioner Carter from the meeting. A motion was made by Commissioner Furr with a second from Commissioner Meadows. All in favor. (4-0, Commissioner Carter excused)

2. Conflict of Interest

The Mayor and Commissioners are asked at this time to reveal if they have a Conflict of Interest with any item on the Agenda in order to be recused for that item.

(No member shall be excused from voting except upon matters involving the consideration of the member's own financial interest or official conduct or on matters on which the member is prohibited from voting under G.S. 14-234 or 160D-109(a). NC State Statute 160A-75 and no public official shall knowingly participate in making or administering a contract, including the award of money in the form of a grant, loan, or other appropriation, with any nonprofit with which that public official is associated. NC State Statute 14-234.3)

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Commissioner Dixon felt he had a conflict of interest concerning the Resolutions adding project checking accounts since his wife works at the bank.

3. Approve Agenda

A motion to approve the Agenda as presented was made by Commissioner Simpson with a second by Commissioner Meadows. All Board Members were in favor. (4-0, Commissioner Carter excused)

4. Consent Agenda

- A. Minutes March 11, 2024
- B. Minutes Budget Workshop March 18, 2024

Commissioner Furr made a motion to approve the Consent Agenda as submitted with a second by Commissioner Simpson. All Board Members were in favor. (4-0, Commissioner Carter excused)

5. Staff Reports

- A. Town Manager-Randy Holloway
- B. Town Asst. Manager-Crystal Smith
- C. Town Clerk/Finance Officer - Amy Schueneman
- D. Planning & Economic Development Director - Erin Burris
- E. Code Enforcement/Grant Writer- Jim Sells
- F. Public Works- Daniel Crowell
- G. Cabarrus Co. Sheriff's Dept. Report
- H. Fire Department-Dustin Sneed

6. Presentation to Crystal Smith for her retirement.

Mayor Lapish and the Board presented Crystal Smith with a plaque for her retirement to thank her for her many years of service to the Town.

7. Old Business

A. Resolution to adopt the Water Shortage Response Plan which received final approval by NC DEQ.

Randy Holloway reminded the Board that they reviewed and approved the Water Shortage Response Plan on February 12, 2024 and it was sent to North Carolina Department of Environmental Quality for final approval. NC DEQ signed off on the Plan and has returned it to the Town.

Jim Sells created a Resolution to Approve the Water Shortage Response Plan for the Town Board to approve.

A motion to approve Resolution to Approve the Water Shortage Response Plan was made by Commissioner Simpson with a second by Commissioner Meadows. All Board Members were in favor. (4-0, Commissioner Carter excused)

8. New Business

A. Consider hiring McAdams Engineering to provide a Schematic Design for the future new Town parking lot connected to the Buddy's Restaurant and Theater property along with Budget Amendment #19 and Resolution to open new checking account.

Randy Holloway asked Erin Burris to come to the podium to discuss the item and also

introduced her as the new Assistant Town Manager.

Ms. Burris requested to hire McAdams Engineering for a Schematic Design for the future new Town parking lot connected to Buddy's Restaurant and the Theater property. This property is what will be received by the Town in exchange with Town Square Properties for the gravel parking lot on South Main Street. It is a catalyst project for the Comprehensive Plan. This will help the Town apply for funding with grants to help the Theater property and economic development. Because McAdams Engineering was selected in the procurement process and they did the Downtown Stormwater Study, they are the best choice for the project since the stormwater is intertwined with the parking lot.

Commissioner Simpson asked when the exchange will take place. Ms. Burris replied that the Town is waiting on their attorney to draw up the deed. Surveys have been completed on both properties. Hopefully, the exchange will be within the next couple of weeks. The property must be in our ownership to apply for the grant.

A motion to approve the Resolution to Open a New Checking Account, Budget Amendment #19 McAdams Schematic Design for new Town Parking Lot and allow Town Manager to sign all related contracts was made by Commissioner Furr with a second by Commissioner Simpson. All Board Members were in favor. (3-0, Commissioner Carter excused, Commissioner Dixon had a Conflict of Interest)

B. Consider declaring 625 Jackson Street surplus property.

Mr. Holloway said the property was previously used by the Public Works Department. They have cleaned up the area, seeded the lot, and it is now ready to surplus if the Board agrees. Staff research the best way to dispose of the property is by sealed bid. It involves the least amount of time involved in selling the property.

Erin Burris stated there are many ways to sell the property by State Statutes: sealed bids, upset bids, and auction. The sealed bid process involves less advertising and more condensed process. Staff feel that the Town can still get what is wanted for the property this way. The property would have a minimum bid of \$110,000. It is approximately 1 acre and is zoned RM which is Residential Medium density. It could be divided into two properties. There are a set of water/sewer taps located there. It would be the responsibility of the new owner to pay for any additional taps needed if divided. All of this information would be included in the notice of sale which would be published in the newspaper. It will also be published on the Town website and social media pages of the Town. The bids would be opened on a date at least 30 days after the advertisement. Once the survey is completed, the Town will be able to do a proper property description and put it up for sale. Whoever bids on it will need to put down 5% the day of the bid opening. Then once the bids are opened, the highest bid will be brought to the Town Board for approval. The closing would take place within 30 days after that.

The current tax value is \$104,000 with a water/sewer tap on it valued at \$7,700. A couple other lots that were ½ an acre with no taps recently sold for \$85,000 each, so Staff feel that an acceptable bid will be made.

A motion to adopt the Resolution Authorizing Sale of Property in Accordance with North Carolina G.S. 160A-268 and the sealed bid process to sale 625 Jackson St. was made by Commissioner Simpson with a second by Commissioner Meadows. All Board Members were in favor. (4-0, Commissioner Carter excused)

C. Engineering for Downtown Storm Drainage Improvements Project

Erin Burris reminded the Board a couple of month's ago the Board adopted the Downtown Stormwater Study that was prepared by LKC Engineering and McAdams Engineering as subcontractors. It set forth a Capital Improvement Plan. The reason Staff is pushing this project now is that it would be better to go ahead and replace the stormwater while the streets will be torn up for the waterline project. It would be better than to do the waterline, pave, then come back in a year and rip it up again and have to repave. NC DOT has verbally told the Town that they would help by providing materials for the stormwater project that fell into the NC DOT right-of-way which would also cut down on the overall cost of the project to the Town.

Mr. Holloway hopes to have the engineering done by the time the Town opens the bids for the waterline projects. When the Town awards the bids, the Town will approach the low bidder to see if they would be willing to do labor only for the stormwater project and NC DOT will provide materials. The engineering needs to be done to discuss it with the lowest most responsible bidder.

The estimate by McAdams is a combination of "lump sum" and "not to exceed." Portions that are "not to exceed" could be lower than the maximum amount of \$169,537.50 given. It is a worst-case scenario since a lot of the surveying has been done.

The Town Engineer reviewed the draft proposal from McAdams Engineering for the Downtown Storm Drainage Improvements Project and responded with a list of questions. McAdams responded back with favorable responses to his questions. Staff is requesting Board approval of the contract with a not to exceed amount of \$169,537.50. Staff will review the responses with the Town Engineer on Wednesday, April 10th.

A motion to approve the McAdams Engineering contract not to exceed \$169,537.50, allow the Town Manager to execute all documents, Resolution to open new Checking Account, and Budget Amendment #20 Downtown Storm Drainage Imp- McAdams Engineering was made by Commissioner Simpson with a second by Commissioner Furr. All Board Members were in favor. (3-0, Commissioner Carter excused, Commissioner Dixon had a Conflict of Interest)

9. Mini Budget Session

Amy Schueneman reviewed the slides (*copies are included in the Minute Book*) showing how the property taxes were figured for FY23/24 and how Staff reached the \$.36 revenue neutral tax rate after the reevaluation on Real Property for FY24/25. She also showed the Board how water/sewer rates would be adjusted for FY24/25 including the tiered rate for sewer usage over 2,000 gallons. Examples of different situations were given showing the total impact of the proposed \$.39/\$100 property tax rate with the water/sewer increases for a senior citizen in an older home, 4-member household using 5,000 gallons of water a month in a \$400,000 home, and Mount Pleasant High School as a higher water user.

Randy Holloway wanted to judge the comfort level of these figures with the Board prior to working on the line-by-line budget items to make sure everyone was in agreement. The Board consensus was to move forward with a \$.39/\$100 property tax rate and the proposed water/sewer rate increases.

No motion was made.

A motion to go into Closed Session was made by Commissioner Simpson with a second by Commissioner Furr. All were in favor. (4-0, Commissioner Carter excused)

10. Closed Session 143-318.11.(a)(#6) Personnel Issue *To consider the qualifications, competence, performance, character, fitness, conditions of appointment, or conditions of initial employment of an individual public officer or employee or prospective public officer or employee; or to hear or investigate a complaint, charge, or grievance by or against an individual public officer or employee. General personnel policy issues may not be considered in a closed session.*

POSTPONED until May 13th meeting-Closed Session 143-318.11.(a)(#3) *To consult with an attorney employed or retained by the public body in order to preserve the attorney-client privilege between the attorney and the public body, which privilege is hereby acknowledged. General policy matters may not be discussed in a closed session and nothing herein shall be construed to permit a public body to close a meeting that otherwise would be open merely because an attorney employed or retained by the public body is a participant. The public body may consider and give instructions to an attorney concerning the handling or settlement of a claim, judicial action, mediation, arbitration, or administrative procedure. If the public body has approved or considered a settlement, other than a malpractice settlement by or on behalf of a hospital, in closed session, the terms of that settlement shall be reported to the public body and entered into its minutes as soon as possible within a reasonable time after the settlement is concluded.*

A motion to come out of Closed Session 143-318.11.(a)(#6) was made by Commissioner Meadows with a second by Commissioner Furr. All were in favor. (4-0, Commissioner Carter excused)

A motion to approve adding a new position of Office Manager and to ask Mr. Holloway to fill the position as quickly as possible was made by Commissioner Simpson with a second by Commissioner Meadows. All Board Members were in favor. (4-0, Commissioner Carter excused)

11. Adjournment

With nothing else to come before the Board, Commissioner Furr made a motion to adjourn. Commissioner Meadows seconded the motion. All Board Members were in favor. (5-0)

By our signatures, the following minutes were approved as submitted on Monday, May 13, 2024 in the Regular Meeting.

Town Clerk Amy Schueneman

Mayor Tony Lapish

TONY BREWER, CPA, PC

Certified Public Accountant

April 1, 2024

Dear Municipal Client,

Enclosed are three important documents pertaining to your June 30, 2024 audit – the audit engagement letter, the non-attest services engagement letter, and audit contract. The Local Government Commission (LGC) is requiring me to submit both the audit engagement letter and the audit contract simultaneously for their review and approval.

The following are instructions to ensure acceptance by the LGC.

1. Engagement Letter – Tony Brewer, CPA, PC

- Please read and sign by appropriate official- i.e., Mayor or Finance Officer **plus** Board member.

2. Audit Contract

- Mayor or Chairperson must type or print name and title, e-mail address, sign and date contract in the **“Governmental Unit”** section on page 8. **Also**, enter the **“Date Primary Government Unit Governing Board Approved Audit Contract.”**
- Finance Officer must type or print name, sign, date and enter e-mail address in the **“Pre-Audit Certificate”** section on page 8.

*** NOTE*** page 5, note 28.

Starting with audit year June 30, 2021, “the auditor shall present the audited financial statements including any compliance reports to the governments unit’s governing body or audit committee in an official meeting in open session as soon as the audited statements are available but not later than 45 days after the submission of the audit report to the Secretary.”

After all of the above instructions are complete, please return **all** documents to me for submission to the LGC.

Please don’t hesitate to call me with any questions you may have.

Thank you,



Tony Brewer CPA, PC

TONY BREWER, CPA, PC

Certified Public Accountant

April 1, 2024

To the Honorable Mayor and Town Council
Town of Mount Pleasant
Mount Pleasant, North Carolina

We are pleased to confirm our understanding of the services we are to provide for Town of Mount Pleasant for the year ended June 30, 2024.

Audit Scope and Objectives

We will audit, where applicable, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information, including the disclosures, which collectively comprise the basic financial statements, of Town of Mount Pleasant as of and for the year ended 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 Mount Pleasant'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 Mount Pleasant's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate 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) Other Post-Employment Benefits Schedules (if applicable).

We have also been engaged to report on supplementary information other than RSI that accompanies Town of Mount Pleasant'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 auditor's report on the financial statements.

- 1) Individual fund statements and schedules
- 2) Schedule of expenditures of federal awards (if applicable).
- 3) Law Enforcement Officers' Separation Allowance Report (if applicable).

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 otherwise 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) N/A

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

that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

The objectives also include reporting on (if applicable):

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

Auditor's Responsibilities for the Audit of the Financial Statements and Single Audit (if applicable)

We will conduct our audit in accordance with GAAS; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major programs in accordance with Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

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

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

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the 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 (if applicable), and direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We have identified the following significant risks of material misstatement as part of our audit planning:

- Cash
- Support, receivables, and receipts
- Program service fees, revenue, and receivables
- Expenses for program and supporting services, and accounts payable and other liabilities
- Inventories (if applicable)
- Property and equipment

Debt and other liabilities
Net assets

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

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

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

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 Mount Pleasant's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

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

Other Services

For audits subject to Yellow Book, we will not provide any nonattest services.

For audit not subject to Yellow Book, we will also assist in preparing the financial statements and related notes of Town of Mount Pleasant in conformity with accounting principles generally accepted in the United States of America based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements and related notes services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for the financial statements and related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter

our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Responsibilities of Management for the Financial Statements and Single Audit (if applicable)

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with accounting principles generally accepted in the United States of America; and for compliance with applicable laws and regulations (including federal statutes), rules, and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are also responsible for making drafts of financial statements, schedule of expenditures of federal awards, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance; (3) additional information that we may request for the purpose of the audit; and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

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

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the 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, regulations, contracts, agreements, and grants. You are also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report. Additionally, as required by the Uniform Guidance (if applicable), it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review on the first of audit field work.

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

expenditures of federal awards in any document that contains, and indicates that we have reported on, the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon no later than the date the schedule of expenditures of federal awards is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

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

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

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

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

The audit documentation for this engagement is the property of Tony Brewer CPA, PC 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 oversight agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Tony Brewer CPA, PC personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the oversight agency. If we are aware that a federal awarding

agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party contesting the audit finding for guidance prior to destroying the audit documentation.

Tony Brewer is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit after July 1, 2024.

Our fee for these services will be at our agreed upon fee per our LGC contract less any amounts paid directly to Tony Brewer CPA, PC for financial statement preparation and other non-attest services. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 90 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report(s). You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, we will keep you informed of any problems we encounter and our fees will be adjusted accordingly.

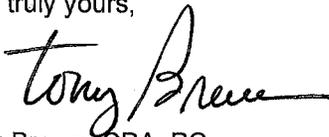
Reporting

We will issue written reports upon completion of our Single Audit (if applicable). Our reports will be addressed to the Council of the Town of Mount Pleasant. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our 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.

The *Government Auditing Standards* report (if applicable) on internal control over financial reporting and on compliance and other matters will state that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report (if applicable) on internal control over compliance will state that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports (if applicable) will state that the report is not suitable for any other purpose.

We appreciate the opportunity to be of service to the Town of Mount Pleasant 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 the attached copy and return it to us.

Very truly yours,



Tony Brewer CPA, PC

RESPONSE: This letter correctly sets forth the understanding of Town of Mount Pleasant.

Management signature: _____

Title: _____

Date: _____

Governance signature: _____

Title: _____

Date: _____

The	Governing Board Town Board of Commissioners
of	Primary Government Unit Town of Mount Pleasant
and	Discretely Presented Component Unit (DPCU) (if applicable) N/A

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

and	Auditor Name Tony Brewer, CPA, PC
	Auditor Address 151 Young Drive, Lexington, NC 27292

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:

- 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.
- 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.

FEES 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 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:
<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>

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 Mount Pleasant
Audit Fee (financial and compliance if applicable)	\$ 10,500
Fee per Major Program (if not included above)	\$ 2,000
Additional Fees Not Included Above (if applicable):	
Financial Statement Preparation (incl. notes and RSI)	\$
All Other Non-Attest Services	\$
TOTAL AMOUNT NOT TO EXCEED	\$ 12,500

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

SIGNATURE PAGE

AUDIT FIRM

Audit Firm* Tony Brewer, CPA, PC	
Authorized Firm Representative (typed or printed)* Tony Brewer	Signature*
Date*	Email Address* tony@tonybrewercpa.com

GOVERNMENTAL UNIT

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

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:	\$ [REDACTED]
Primary Governmental Unit Finance Officer* (typed or printed) [REDACTED]	Signature* [REDACTED]
Date of Pre-Audit Certificate* [REDACTED]	Email Address* [REDACTED]

SIGNATURE PAGE – DPCU
(complete only if applicable)

DISCRETELY PRESENTED COMPONENT UNIT

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

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

DPCU – PRE-AUDIT CERTIFICATE

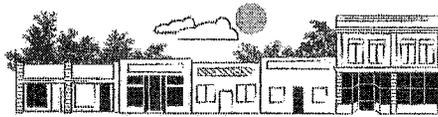
Required by G.S. 159-28(a1) or G.S. 115C-441(a1). Not applicable to hospital contracts.

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

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

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

PRINT



MOUNT PLEASANT

EST. 1859

NORTH CAROLINA

Resolution By Governing Body of Recipient

Project No. AIA-W-ARP-0156

Whereas, the American Rescue Plan (ARP) funded from the State Fiscal Recovery Fund was established in S.L. 2021-180 to assist eligible units of government with meeting their water/wastewater infrastructure needs, and

Whereas, the North Carolina Department of Environmental Quality has offered American Rescue Plan (ARP) funding in the amount of \$150,000 to perform an Asset Inventory and Assessment study detailed in the submitted application, and

Whereas, the Town of Mount Pleasant intends to perform said project in accordance with the agreed scope of work.

Now, therefore, be it resolved by the Board of Commissioners of the Town of Mount Pleasant:

That the Town of Mount Pleasant does hereby accept the American Rescue Plan (ARP) offer of \$150,000.

That the Town of Mount Pleasant does hereby give assurance to the North Carolina Department of Environmental Quality that any Conditions or Assurances contained in the Award Offer will be adhered to.

That Terry R Holloway, Town Manager, and successors so titled, is hereby authorized and directed to furnish such information as the appropriate State agency may request in connection with such application or the project; to make the assurances as contained above; and to execute such other documents as may be required by the Division of Water Infrastructure.

Adopted this the 13th day of May 2024 at Mount Pleasant, North Carolina.

Tony Lapish, Mayor

SEAL

Amy Schueneman, Town Clerk

TOWN OF MOUNT PLEASANT

An equal opportunity provider, employer, and lender.

8590 Park Drive | PO Box 787 | Mount Pleasant, NC 28124 | 704.436.9800 | mtpleasantnc.org

MEMORANDUM

To: Mayor and Town Board
From: Randy Holloway, Town Manager
Date: May 13, 2024
RE: Manager's report for April 2024

Please find listed below an update / overview for the month of April 2024

- Continued working with Staff and Garver Engineering on the water treatment issues. I have also reached out to Utility Services which is the company that maintains our elevated water tanks. They are going to give us an estimate to help with the water quality issues. We received a proposal from Graver for engineering services that I felt was well beyond what we had requested. We have Wooten Engineering evaluating the issues and preparing a recommendation and proposal to attempt to deal with the issues within the available funding.
 - Continued working with Staff on the fiscal year 24/25 budget.
 - Continued working on the recent pay study and the impact / implementation on the FY 24/25 budget.
 - Hired April Coble as the Town's new Office Manager.
 - Worked with Staff for the RFP for solid waste services for the Town.
 - Attended the quarterly Cabarrus County summit.
 - Worked with Staff to keep the comprehensive planning update moving forward.
 - Attended the WSACC Board of Directors meeting.
 - Worked with Staff to keep the State funded sidewalk project and the North Washington Drive projects moving forward.
 - Worked with Staff to evaluate the contract from McAdams Engineering for the storm water improvement project.
 - Attended the State Legislative breakfast at the Cabarrus Arena.
-



**Planning, Economic Development, & Infrastructure Projects
May 13, 2024**

Planning & Zoning Cases

SITE 2024-01 Uwharrie Bank

Description: Construction of new bank/mixed use building (size TBD)

Location: 8320 W. Franklin St.

Cabarrus County Parcel Number(s): 5670-13-6357

Current Zoning: CC Center City

Area: 3.707 acres (approximately 1 acre portion of site to be used)

Estimated Sewer Capacity Usage: existing tap with same land use

Current Status: Zoning approval for demolition of existing building issued. Awaiting formal submittal of site plan and building elevations.

REZ 2024-01 and SUB 2024-01 Adams Creek Subdivision

Description: Rezoning and Major Subdivision Preliminary Plat request for 60-lot single-family residential development

Location: 929 Walker Road

Cabarrus County Parcel Number(s): 5650-95-6345, 5660-05-0225, 5650-95-8958

Current Zoning: RL Residential Low Density

Proposed Zoning: CZ RM Residential Medium Density

Area: approx. 30 acres

Density: 2.0 dwelling units per acre (DUA)

Estimated Sewer Capacity Usage: 13,500 gpd (Town Board approval required)

Current Status: Planning & Zoning Board voted 3-2 to recommend approval at the March 25 meeting. The Town Board will hold a public hearing on May 13 regarding this request.

SITE 2022-04 Highway 49 Mini-Storage

Description: Site Plan for 10 acres of mini storage (site area 11.27 acres), including 20 storage buildings totaling 98,100 square feet

Location: 8830 NC Highway 49 N

Cabarrus County Parcel Number(s): 5670-47-4622

Current Zoning: I-1 Light Industrial

Area: 11.27 acres

Estimated Sewer Capacity Usage: 0gpd

Current Status: Awaiting final submittal. Working through comments from Fire Marshal and NCDOT. Zoning permit approval pending.

SITE 2023-01 Propel Church

Description: Site plan for religious institution and Alternative Design Proposal for building design

Location: 7801 NC Highway 73 E

Cabarrus County Parcel Number(s): 5660-96-0201

Zoning: OI Office & Institutional

Area: approx. 6.8 acres

Estimated Sewer Capacity Usage: 1,520gpd (5gal per seat) (allocated administratively – under 5,000gpd)

Current Status: Working on final sewer plan. Grading only permit issued. Zoning permit approval pending.

SITE 2023-02 Parking Lot (corner of E. Franklin St. and Eastover Dr.)

Description: Site plan for commercial parking lot

Location: 8860 E. Franklin Street

Cabarrus County Parcel Number(s): 5670-42-6218

Zoning: C-1 Light Commercial

Area: approx. 0.5 acres

Estimated Sewer Capacity Usage: 0gpd

Current Status: Under construction. Code enforcement action initiated due to site conditions and delays.

SITE 2022-07 Virginia Foil Park/Library/Senior Center

Description: Site plan for athletic complex/library/senior center

Location: 1111 N. Washington St.

Cabarrus County Parcel Number(s): 5670-44-0187

Zoning: OI Office & Institutional

Area: approx. 29.11 acres

Estimated Sewer Capacity Usage: 19,400 gpd (allocated by Town Board)

Current Status: Under construction

SUB 2020-03 Brighton Park

Description: 178-lot single-family subdivision with community clubhouse and pool. Plans for development of this property were originally initiated in 2008.

Applicant: Niblock Homes

Location: Southwest corner of NC Highway 73 and NC Highway 49

Cabarrus County Parcel Number: 5660-56-4096, 6785, 8647, & 9681

Zoning: RM Residential Medium Density

Area: approx. 86.77 acres

Density: 2.05 dwelling units per acre

Estimated Sewer Capacity Usage: 28,560gpd for first three phases and 14,160gpd for last two phases (42,720gpd total) (allocated in development agreement 6/17/2022)

Current Status: Phase 1 improvement installation underway. Construction progress inspection performed by Town Engineer in April.

SUB 2017-01 Green Acres

Description: 37-lot single-family subdivision. Plans for development of this property were originally initiated in 2008.

Location: NC Highway 73 at Sloop Arthur Drive and Green Acres Circle

Cabarrus County Parcel Number(s): 5651-70-6355

Zoning: RM CZ Conditional Residential Medium Density

Area: approx. 14.92 acres

Density: 2.28 dwelling units per acre

Estimated Sewer Capacity Usage: 8,880gpd (allocated in development agreement 7/12/2022)

Current Status: Installation of improvements underway. Construction progress inspection performed by Town Engineer in April

Code of Ordinances

In 2024, staff will work on updates to Part 2 Government & Administration, Part 4 Public Works, & Part 6 Licensing and Regulation to complete the updates and codification of the Town's Code of Ordinances that has been underway the past several years.

Infrastructure

- The WSACC Wastewater Capacity Distribution #10 Memo dated February 20, 2024 shows that Mount Pleasant has a total of 112,089 gpd of allocation with 42,994 gpd remaining to be allocated through the 30MGD expansion.
- Work is progressing on Empire Drive Sewer Pump Station utilizing a USDA loan. Water line projects and Lower Adams Creek Sewer Interceptor, funded by state budget allocations, are scheduled to go to bid in May.
- The Town of Mount Pleasant received the following allocations in the recently adopted state budget:
 - \$100,00 for capital improvements or equipment
 - \$2.7 million for sidewalk construction (Bicycle & Pedestrian Project Acceleration Plan)
 - \$1 million for water line replacement for S. Skyland Drive, Seneca Drive, and Allman Rd. Ext. service area. The Town has requested that this funding be redirected to for water filtration improvements to improve water quality for the whole Town to comply with state and federal requirements. The Town will seek a replacement funding source to complete the water line replacement at a later date.

Staff has provided a scope of work on these projects to the Office of State Budget and Management in order. To assist with infrastructure projects, an RFQ for General Engineering Services was distributed. Nine engineering firms submitted and four firms were selected to assist with engineering for infrastructure projects.

- Volkert Engineering has begun surveying and engineering work for the N. Washington Street Sidewalk/Curb & Gutter project.
- Staff has submitted Congestion Mitigation and Air Quality Grant (CMAQ) applications for the sidewalk projects in the Bicycle & Pedestrian Project Acceleration Plan for the March quarterly deadline and is requesting that the previous funding allocated to N. Washington Street be redirected to W. Franklin Street.
- The Town was selected to move forward in the FEMA Building Resilient Infrastructure and Communities (BRIC) grant process. The application includes Downtown utility duct bank installation and conversion and stormwater mitigation as recommended in the downtown stormwater study currently underway. The grant request is for approximately \$4.5 million. The grant match is 12%. Staff has provided additional information requested by FEMA regarding the benefit-cost analysis (BCA).
- HMW Preservation has completed of the National Register District architectural survey draft to submit to the State Historic Preservation Office.
- LKC and subcontractor McAdams Engineering have completed a report with recommendations and cost estimates for the Downtown Stormwater Study. The Town Board adopted the study and CIP at its January meeting to assist with grant applications. The Town has contracted with McAdams to produce construction documents for the stormwater improvements to run concurrently with water line and sidewalk improvements within the downtown.
- McAdams Engineering is working on a conceptual plan for parking and streetscape improvements in the southwest quadrant of downtown. This will facilitate coordination with adjacent property owners and businesses and provide the information needed to apply for grant funding.

Comprehensive Plan Update

- The Comprehensive Plan Update is underway. Background information was presented to the Steering Committee at its March 25 meeting. A public input survey has been available online since the end of April and will be open until May 31. **The public workshop is scheduled for May 21.** The survey and workshop have been publicized on the Town's website, social media, and in the water bills.

Permits

April permits attached.

April 2024 Zoning Permits

Permit #	Date	Cab. Co. #	Add. #	Street Name	Type	Permit Description	Applicant	Notes
Z-2024-24	4/4/2024	5670-32-8239	1525	Pinto Place	Temp. Use	Promotional Events	Studios @ the Mill	
Z-2024-25	4/8/2024	5670-17-7936	400	N. Main St.	Sign	CCMP Ground Sign	Casco Signs	
Z-2024-26	4/10/2024	5675-15-1611	9035	J. Ruth St.	Accessory	Storage Building	Gregory Blair	
Z-2024-27	4/11/2024	5670-14-8449	1150	N. College St.	Accessory	Detached Garage	Corey St. John	
Z-2024-28	4/11/2024	5670-20-2961	1881	S. Main St.	Addition	Addition to home	Quicksilver Custom	
Z-2024-29	4/15/2024	5579-38-6337	8848	Oldenburg Dr.	Accessory	Carport	Craig Greeson	
Z-2024-30	4/12/2024	5670-38-6314	8690	Crestwood Dr.	New	Single-family home	Del Eudy	
Z-2024-31	4/25/2024	5670-32-6525	8750	E. Franklin St. (Suite A5)	CoC	Scout & Willow	Natalie Smith	CoC
Z-2024-32	4/26/2024	5670-32-8239	1525	Pinto Place	Sign	TTH Ground Sign	Pinto Holdings	
Z-2024-33	4/29/2024	5670-42-4324	8830	E. Franklin St.	Temp. Use	Food/Beverage vendor	Sweet Sippers	90 calendar days
Z-2024-34	4/29/2024	5670-28-3262	379	N. Main St.	Accessory	Storage Building	Brad Stokes	

11 Zoning Permits

Financial Report as of April, 2024

	<u>Bank Acct Name</u>	<u>Balance</u>
<u>General Fund Accts</u>	General Checking	\$125,075.35
	General Fund MM at First Bank	\$396,019.56
	General Fund MM (NCCMT)	\$1,450,179.62
	General Fund 42% MM at First Bank	\$13,353.82
	General Fund 42% MM (NCCMT)	\$1,029,428.95
	Façade Grant	\$11,122.39
	Park Development (Uwharrie)	\$1,109.19
	Payroll Checking	\$62,855.02
	Powell Bill	\$32,293.10
	Retiree Insurance	\$27,574.49
	Sidewalk Escrow Hwy 49	\$6,307.06
	USDA- Payment Reserve at First Bank	\$20,362.81
USDA- Payment Reserve (NCCMT)	\$246,653.28	
Water/Sewer accts	WS Checking	\$215,507.27
	WS Money Market	\$540,094.95
	WS Money Market (NCCMT)	\$536,023.70
	Debt Setoff (NCCMT)	\$1,053.06
	Dredging Fund (Uwharrie)	\$31,081.98
Capital Reserve Accts	Infrastructure & Streets	\$14,961.61
	Police Vehicles	\$56,682.86
Capital Projects	CMAQ Capital Project	\$127,561.21
	Municipal Complex & Park Imp	\$24,969.22
	SCIF funds	\$8,898.84
	USDA Capital Project	\$121,416.77
	State Funded-Sewer Project	\$100,270.00
	State Funded Water Projects	\$137,883.60
	USDA (Uwharrie-Loan funds-savings)	\$5,399,545.04
	State Grant-Skyland Dr Waterlines	\$2,500.21
	State Grant- \$100,000 capital/equipment	\$102,000.99
State Grant- \$2.7M for Sidewalks	\$2,702,457.23	
Fire Dept.	Fire & Rescue Relief Fund	\$40,955.03
	FD-Radio Reserves	\$10,970.23
	FD Capital Project	\$65,143.30
	FD Capital Reserve -Vehicles	\$2,493.46
TOTAL		\$13,664,805.20

	FY2023-2024		General Fund			
	APPROVED		MONTH TO DATE (Encumbered)	YEAR TO DATE	REMAINING	PERCENT
	2023-2024					
Revenues		\$3,017,614.00		\$2,859,726.79	\$157,887.21	95%
Expenditures		\$3,017,614.00	\$120,634.16	\$2,002,589.03	\$894,390.81	70%
			Water Sewer Fund			
			MONTH TO DATE (Encumbered)	YEAR TO DATE	REMAINING	PERCENT
Revenues		\$1,534,530.00		\$1,242,938.28	\$291,591.72	81%
Expenditures		\$1,534,530.00	\$19,887.61	\$1,286,727.02	\$227,915.37	85%

**TOWN OF MOUNT PLEASANT
COMPARISON BUDGET VS ACTUAL -April 2024**

	<u>CURRENT BUDGET</u>	<u>YTD ACTUAL</u>	<u>DIFFERENCE</u>
GENERAL GOVERNMENT			
Town Hall	93,000.00	71,830.43	21,169.57
Governing Body	40,650.00	27,132.71	13,517.29
Admin	355,828.00	215,937.91	139,890.09
Planning & Zoning	216,390.00	113,804.09	102,585.91
	705,868.00	428,705.14	277,162.86
PUBLIC SAFETY			
Law Enforcement	162,993.00	115,975.16	47,017.84
Fire Department	884,687.00	633,991.51	250,695.49
	1,047,680.00	749,966.67	297,713.33
PUBLIC WORKS			
Operations Center	66,134.00	50,847.97	15,286.03
Streets	293,250.00	253,204.36	40,045.64
Sanitation	156,900.00	87,842.89	69,057.11
Buildings & Grounds	95,764.00	78,056.07	17,707.93
	612,048.00	469,951.29	142,096.71
CULTURE/REC	78,400.00	45,554.92	32,845.08
DEBT SERVICE			
Debt Service Principal	225,725.00	173,495.26	52,229.74
Debt Service Interest	124,898.00	99,569.06	25,328.94
	350,623.00	273,064.32	77,558.68
TOTAL	2,794,619.00	1,967,242.34	827,376.66
WATER/SEWER			
Admin	360,700.00	214,742.56	145,957.44
Operations Center	57,444.00	42,418.60	15,025.40
Water	179,500.00	206,958.63	(27,458.63)
Sewer	400,036.00	300,151.44	99,884.56
Water Treatment Plant	347,056.00	347,589.83	(533.83)
	1,344,736.00	1,111,861.06	232,874.94
DEBT SERVICE			
Debt Service Principal	167,284.00	164,020.81	3,263.19
Debt Service Interest	22,510.00	8,345.15	14,164.85
	189,794.00	172,365.96	17,428.04
TOTAL	1,534,530.00	1,456,592.98	77,937.02
COMBINED	4,329,149.00	3,423,835.32	905,313.68

USDA Cost Run Sheet

<u>Date</u>	<u>To/From</u>	<u>check #</u>	<u>Amount</u>	<u>Reason</u>	<u>Running Balance</u>
9/19/2023	STARTING Balance				\$131,496.04
9/19/2023	Uwharrie Bank	Deposit	\$6,048,000.00	Loan for Interium Financing	\$6,179,496.04
9/19/2023	USDA	ACH	-\$7,500.00	Bank fees for Loan Closing from proceeds	\$6,171,996.04
9/20/2023	Sanford Holshouser	1026	-\$10,000.00	Bond Counsel for Interium loan	\$6,161,996.04
9/30/2023	Interest		\$1,296.31	First Bank & Uwharrie qtrly	\$6,163,292.35
10/31/2023	Interest		\$5.16	First Bank only	\$6,163,297.51
11/30/2023	Interest		\$4.99	First Bank only	\$6,163,302.50
12/31/2023	Interest		\$9,911.79	First Bank & Uwharrie qtrly	\$6,173,214.29
1/31/2024	Interest		\$5.15	First Bank only	\$6,173,219.44
2/2/2024	DEMLR Stormwater	1028	-\$120.00		\$6,173,099.44
2/29/2024	Interest		\$4.81	First Bank only	\$6,173,104.25
3/31/2024	Interest		\$9,820.07	First Bank & Uwharrie qtrly	\$6,182,924.32
4/3/2024	LKC Engineering	51484	-\$12,735.00	for Wetlands Delineation	\$6,170,189.32
4/3/2024	BRS Inc	51485	-\$434,672.49	1st draw	\$5,735,516.83
4/3/2024	Town of Mount Pleasant	51483	-\$214,560.00	Reimbursement to W/S fund	\$5,520,956.83
Current Balance					\$5,520,956.83

Municipal Complex & Park Improvement Project

<u>Date</u>	<u>To/From</u>	<u>check #</u>	<u>Amount</u>	<u>Reason</u>	<u>Balance</u>
8/26/2022	Loan from General Fund		\$100.00	To open Project Checking Acct	\$100.00
9/9/2022	Loan Proceeds from First Bank		\$1,200,000.00		\$1,200,100.00
9/9/2022	McGill Associates	1001	-\$5,800.00	Electrical services	\$1,194,300.00
9/9/2022	Bank Fee		-\$18.00	ACH fee for loan proceeds	\$1,194,282.00
9/19/2022	American Legion	1002	-\$3,500.00	Paid for HVAC unit they installed	\$1,190,782.00
9/19/2022	Homer Clay Electric	1003	-\$2,585.00	Electrical for Sr Center pump station	\$1,188,197.00
10/18/2022	McGill Associates	1004	-\$1,827.92	Construction Phase-Engineering cost	\$1,186,369.08
11/4/2022	Shiel Sexton Company	1005	-\$91,309.25	1st draw	\$1,095,059.83
11/4/2022	Repay General Fund for opening acct		-\$100.00	Repay General Fund loan	\$1,094,959.83
11/22/2022	McGill Associates	1006	-\$1,822.08	Inv. 21.01701-16566	\$1,093,137.75
11/23/2022	To Pay back General Fund for Engin-		-\$71,650.00	Per Rick Driscoll	\$1,021,487.75
12/12/2022	Shiel Sexton Company	1007	-\$117,459.87	Inv. 22095-02	\$904,027.88
12/19/2022	McGill Associates	1008	-\$1,752.00	Inv #21.0170	\$902,275.88
1/17/2023	Duke Energy	1010	-\$7,635.46	Inv N4775893301-light post for walkway area	\$894,640.42
1/24/2023	McGill Associates	1011	-\$2,993.00	Inv. 21.01701-17043	\$891,647.42
1/31/2023	Shiel Sexton Company	1012	-\$88,151.50	Inv. 22095-03	\$803,495.92
2/16/2023	McGill Associates	1013	-\$365.00	Inv. 21.01701-17307	\$803,130.92
2/17/2023	Shiel Sexton Company	1014	-\$220,112.51	Inv. 22095-04	\$583,018.41
3/8/2023	Shiel Sexton Company	1015	-\$142,710.85	Inv. 22095-05	\$440,307.56
3/21/2023	McGill Associates	1016	-\$1,460.00	Inv. 21.01701-17556	\$438,847.56
4/12/2023	TL Services	1017	-\$10,000.00	Inv. 23.5019 materials for 1364 Washington St Reno	\$428,847.56
4/12/2023	Shiel Sexton Company	1018	-\$93,207.62	Inv. 22095-06	\$335,639.94
4/19/2023	McGill Associates	1019	-\$1,460.00	Inv 21.01701-17931	\$334,179.94
5/5/2023	Shiel Sexton Company	1020	-\$120,020.26	Inv. 22095-07	\$214,159.68
5/11/2023	TL Services	1021	-\$10,000.00	Inv. 23.5020	\$204,159.68
5/11/2023	Legacy Concrete Coatings	1022	-\$7,773.98	Deposits for Quotes 722 & 729	\$196,385.70
5/15/2023	McGill Associates	1023	-\$730.00	Inv 21.01701-18296	\$195,655.70
5/18/2023	DW Castleberry	1025	-\$14,900.00	parking lot at American Legion bldg	\$180,755.70
5/30/2023	TL Services	1026	-\$2,910.00	gutters & exterior painting 1364 Washington	\$177,845.70
5/30/2023	Homer Clay Electric	1027	-\$9,740.00	electrical 1364 Washington St	\$168,105.70
6/2/2023	CPSL	1028	\$1,460.57	American Legion renovation	\$169,566.27
6/2/2023	TL Services	1029	-\$5,880.00	windows American Legion Renovaton	\$163,686.27
6/5/2023	VOID	1030		VOID	\$163,686.27
6/6/2023	Shiel Sexton Company	1031	-\$53,650.84	Inv. 22095-08	\$110,035.43
6/6/2023	Sneed Pressure Washing	1032	-\$200.00	American Legion renovation	\$109,835.43
6/6/2023	TL Services	1033	-\$9,953.86	American Legion renovation	\$99,881.57
6/7/2023	McDonald Plumbing Co.	1034	-\$3,210.00	American Legion renovation	\$96,671.57
6/8/2023	Lowes Credit Card		-\$1,379.67	appliances American Legion renovation	\$95,291.90
6/12/2023	Legacy Concrete Coatings	1035	-\$13,550.97	Inv 271 & 272	\$81,740.93
6/15/2023	TL Services	1036	-\$3,475.00	American Legion renovation FINAL	\$78,265.93
7/17/2023	Shiel Sexton Company	1037	-\$51,905.06	Final payment	\$26,360.87
8/1/2023	McGill Associates	1038	-\$2,190.00	Inv 21.01701-18746	\$24,170.87
8/24/2023	Wolf Creek Metal Works	1039	-\$9,886.80	rails for bleachers	\$14,284.07
9/12/2023	Wolf Creek Metal Works	1040	-\$5,328.00	Inv 2357 rails	\$8,956.07
9/25/2023	CPSL	1041	-\$13,586.40	Inv 22683 90% of bill	-\$4,630.33
9/25/2023	Transfer from General Fund		\$25,000.00		\$18,527.60
10/25/2023	Homer Clay Electric	1042	-\$2,406.06	installed controller switch	\$16,121.54
10/25/2023	CPSL	1043	-\$498.06	relay switch for ballfield lights	\$15,623.48
12/13/2023	Carolina Outdoor Maintenance	1044	-\$1,424.82	Inv 2283 Landscaping around concession stand	\$14,198.66
12/13/2023	Daco Group PLLC	1045	-\$500.00	Inv 2023-077-2 engineering for dugout	\$13,698.66
1/10/2024	CPSL	1046	-\$1,509.59	Inv for remainder of FOB system	\$12,189.07
1/22/2024	TL Services	1047	-\$485.00	Invoice 24.5001 wall for storage room	\$11,704.07
2/6/2024	First Bank for CC	1048	-\$1,219.80	McDonald Plumbing-replace faucets in concession re	\$10,484.27
3/18/2024	Sales Tax Refund		\$16,065.24	FY22/23 sales tax refund	\$26,549.51
4/11/2024	McDonald Plumbing Co.	1049	-\$1,230.50	Inv 1711 fix grease trap	\$25,319.01
4/16/2024	Fire Control Systems	1050	-\$349.79	extinguishers & inspection	\$24,969.22
4/24/2024	CPSL	1051	-\$223.10	Inv 23205 check ballfield light relay switch	\$24,746.12

Amount Remaining \$24,746.12

Fire Dept. Capital Project

<u>Date</u>	<u>To/From</u>	<u>check #</u>	<u>Amount</u>	<u>Reason</u>	<u>Balance</u>
10/31/2022	Start with Funds in acct		\$175,088.81	start of project balance	\$175,088.81
10/31/2022	Loan Proceeds	Loan	\$2,500,000.00		\$2,675,088.81
10/31/2022	Interest		\$10.92		\$2,675,099.73
11/30/2022	Interest		\$109.94		\$2,675,209.67
12/19/2022	GW Liles Const. Co, Inc.	1022	-\$198,947.53	first draw	\$2,476,262.14
12/31/2022	Interest		\$110.88		\$2,476,373.02
1/31/2023	Interest		\$105.16		\$2,476,478.18
2/16/2023	GW Liles Const. Co, Inc.	1023	-\$216,187.65	second draw	\$2,260,290.53
2/28/2023	Interest		\$92.92		\$2,260,383.45
3/31/2023	Interest		\$95.99		\$2,260,479.44
4/26/2023	GW Liles Const. Co, Inc.	1024	-\$306,148.72	third draw	\$1,954,330.72
4/30/2023	Interest		\$92.90		\$1,954,423.62
5/31/2023	Interest		\$83.42		\$1,954,507.04
6/27/2023	GW Liles Const. Co, Inc.	1025	-\$176,768.34	fourth draw	\$1,777,738.70
6/28/2023	Bill Milligan Architecture	1026	-\$11,600.00		\$1,766,138.70
6/30/2023	Interest		\$80.32		\$1,766,219.02
7/13/2023	GW Liles Const. Co, Inc.	1027	-\$400,419.78	fifth draw	\$1,365,799.24
7/31/2023	Interest		\$68.36		\$1,365,867.60
8/7/2023	First Bank	1028	-\$2,311.00	ceiling fans for bay area	\$1,363,556.60
8/7/2023	GW Liles Const. Co, Inc.	1029	-\$575,012.29	sixth draw	\$788,544.31
8/7/2023	Bill Milligan Architecture	1030	-\$11,600.00	Final check	\$776,944.31
8/26/2023	Freedom Fitness Equipmen	1031	-\$8,103.81	gym equipment	\$768,840.50
8/31/2023	Interest		\$40.23		\$768,880.73
9/12/2023	GW Liles Const. Co, Inc.	1032	-\$228,808.56	seventh draw	\$540,072.17
9/30/2023	Interest		\$27.95		\$540,100.12
10/12/2023	CPSL	1033	-\$16,167.70		\$523,932.42
10/31/2023	Interest		\$22.65		\$523,955.07
11/2/2023	Rite Lite Signs	1034	-3284.37		\$520,670.70
11/7/2023	Working Fire Furniture & Me	1035	-16955.77		\$503,714.93
11/30/2023	Interest		21.05		\$503,735.98
12/7/2023	Carolina Outdoor Maint	1036	-6857.54		\$496,878.44
12/31/2023	Interest		21.39		\$496,899.83
1/16/2024	CPSL	1037	-8908.96		\$487,990.87
1/24/2024	GW Liles Const. Co, Inc.	1038	-433566.71		\$54,424.16
1/31/2024	Interest		17.49		\$54,441.65
2/29/2024	Interest		2.16		\$54,443.81
3/18/2024	Sales Tax Refund		12151.58	FY22/23 Sales Tax Refund	\$66,595.39
3/20/2024	Carolina Outdoor Maint	1039	-1457.14	plants on buffer strip	\$65,138.25
31-Mar	Interest		2.38		\$65,140.63

Obligated

Liles Construction \$50,000.00 Contract for Renovation

\$50,000.00

Amount Remaining

\$15,140.63

SCIF Projects \$300,000 State Funds

<u>Date</u>	<u>To/From</u>	<u>check #</u>	<u>Amount</u>	<u>Reason</u>	<u>Balance</u>
6/20/2022	SCIF Funds from State	ACH	\$300,000.00	Grant	\$300,000.00
6/20/2022	Wisconsin Lighting	1001	-\$8,853.19	1 set of ballfield lights	\$291,146.81
6/30/2022	Interest		\$10.59	May & June Interest	\$291,157.40
7/22/2022	Duke Energy	1002	-\$19,665.71	pole relocation	\$271,491.69
7/31/2022	Interest		\$7.32		\$271,499.01
8/3/2022	Homer Lee Clay Electric	1003	-\$585.00	install 1 set ballfield lights	\$270,914.01
8/4/2022	Danny Hatley	1004	-\$4,700.00	install 1 set ballfield lights and lift	\$266,214.01
8/4/2022	Windstream	1005	-\$2,531.10	move lines for project	\$263,682.91
8/4/2022	Wisconsin Lighting	1006	-\$39,839.31	5 sets of ballfield lights	\$223,843.60
8/12/2022	TL Services	1007	-\$2,000.00	deposit for dugout materials/demolision	\$221,843.60
8/15/2022	Paul Goodman	1008	-\$2,500.00	tree& stump removal for new concession stand	\$219,343.60
8/31/2022	Interest		\$5.98		\$219,349.58
9/20/2022	TL Services	1009	-\$4,750.00	porcelain tile for restrooms	\$214,599.58
10/5/2022	Richard Suggs Const. Inc	1010	-\$52,526.60	sewer line & pump	\$162,072.98
9/30/2022	Interest		\$5.37		\$162,078.35
10/14/2022	Hatley Service, Inc	1011	-\$6,000.00	installation of 5 sets of ballfield lights	\$156,078.35
10/19/2022	Homer Lee Clay Electric	1012	-\$2,844.00	electrical line and repair circuits for ballfield lights	\$153,234.35
10/26/2022	Trident Mechanical Services, Inc	1013	-\$17,592.58	2 Rheem HVAC units	\$135,641.77
10/27/2022	Sales Tax Refund		\$579.19	Sales Tax Refund	\$136,220.96
10/31/2022	Interest		\$4.12		\$136,225.08
10/31/2022	TL Services	1014	-\$15,000.00	Labor & Materials for restroom remodel	\$121,225.08
11/30/2022	Interest		\$2.99		\$121,228.07
12/21/2022	TL Services	1015	-\$5,000.00	Labor & Materials for restroom remodel	\$116,228.07
12/31/2022	Interest		\$3.09		\$116,231.16
1/23/2023	TL Services	1016	-\$26,110.00	FINAL bill labor & Materials for restroom remodel	\$90,121.16
1/27/2023	Paul Goodman	1017	-\$400.00	cut limb at job site-storage building	\$89,721.16
1/31/2023	Interest		\$2.78		\$89,723.94
2/28/2023	Interest		\$2.06		\$89,726.00
3/31/2023	Interest		\$2.29		\$89,728.29
4/31/2023	Interest		\$2.21		\$89,730.50
5/31/2023	Interest		\$2.29		\$89,732.79
6/29/2023	BSN Sports	1018	-\$6,983.84	netting and batting cages	\$82,748.95
6/30/2023	Interest		\$2.21		\$82,751.16
7/12/2023	TL Services	1019	-\$3,855.00	upgrades to electrical building/roof	\$78,896.16
7/31/2023	Interest		\$2.07		\$78,898.23
8/7/2023	Larry Ellington Services	1020	-\$4,875.00	Inv 1012 install bleachers	\$74,023.23
8/8/2023	Kay Park Recreation	1021	-\$26,898.74	Inv 199597 & 199598	\$47,124.49
8/11/2023	Danny Hatley	101	-\$2,775.00	Inv 823063 to adjust ballfield lights & lift rental	\$44,349.49
	VOID	102		Void	
8/25/2023	TL Services	103	-\$5,000.00	Inv 23-5032 materials for dugout	\$39,349.49
8/31/2023	Interest		\$1.49		\$39,350.98
9/20/2023	TL Services	104	-\$8,994.00	Inv 23-5022 dugouts labor	\$30,356.98
9/20/2023	Danny Hatley	105	-\$650.00	Inv 0923080 hung netting behind home plate	\$29,706.98
9/22/2023	DACO Group LLC	106	-\$1,000.00	engineering for dugout	\$28,706.98
9/30/2023	Danny Hatley	107	-\$550.00	Inv 0923085 install netting for batting cages	\$28,156.98
9/30/2023	Interest		\$0.89		\$28,157.87
10/31/2023	Interest		\$0.72		\$28,158.59
11/6/2023	TL Services	108	-\$4,500.00	Inv 23.5036 dugout modification materials	\$23,658.59
11/30/2023	Interest		\$0.60		\$23,659.19
12/13/2023	TL Services	109	-\$6,637.31	Inv 23.5039 FINAL dugout modifications	\$17,021.88
12/31/2023	Interest		\$0.50		\$17,022.38
1/16/2024	DACO Group LLC	110	-\$500.00	Inv 2023.095	\$16,522.38
1/11/2024	Trident Mechanical Services, Inc	111	-\$10,648.00	Inv 2413 HVAC system for TH Conference Room	\$5,874.38
1/31/2024	Interest		\$0.43		\$5,874.81
2/29/2024	Interest		\$0.18		\$5,874.99
3/18/2024	refund Sales Tax		\$4,649.74	FY22/23 Sales Tax Refund	\$10,524.73
3/31/2024	Interest		\$0.17		\$10,524.90
4/11/2024	Homer Lee Clay Electric	112	-\$1,626.30	Inv 1007 &1008 timers for ball and park lights	\$8,898.60

Obligated

DW Castleberry	repave entire parking lot, drive, Food Ministry	\$	94,165.00
		\$	94,165.00

Amount Remaining - \$85,266.40 short



**Event Coordinator Monthly Report
May 2024**

Worked with Granite Sky ordering Event volunteer t shirts, new polo shirts for elected officials, and button-down shirts (long and short sleeve).

Worked with Granite Sky on business cards for elected officials and staff. We were holding off ordering until the new phone system was in place.

Continued working with Granite Sky on new website.

2024 EVENTS

Independence Celebration – Saturday, June 22, 2024

Parade 5 pm; DJ 6 pm; Too Much Sylvia 7-10pm; Fireworks 10 pm

Fall Festival – Saturday, October 5, 10 am – 3:30 pm

Parade/Tree Lighting – Saturday, December 7

Parade 3:30 pm / Tree Lighting 6 pm

Decorating Contest – December 13 & December 14, 6pm-9pm nightly

Respectfully submitted,

Crystal Smith
Event Coordinator

CODE ENFORCEMENT

Monthly report
The following case load was managed by Code Enforcement/Emergency Planning
for the month of:

April 2024

Case Status

New Cases	13
Cases Cleared	15
Referred	4

New Cases

Case #	Location	Reference	Status
024-021-C	Aaesta MP LLC	Meeting regarding properties	CLOSED
024-022-C	7498 Highway 73-E	Vacant structure	CLOSED
024-023-C	8929 East Franklin Street	Vehicles	CLOSED
024-024-C	2351 Mt Pleasant Road, S.	Dumpsters	CLOSED
024-025-C	NC 73 at Green Acres	Erosion	REFERRED
024-026-C	Run-off MP Road, N	Storm water	REFERRED
024-027-C	1874 Rhineland Court	Improper Driveway Pile	CLOSED
024-028-C	9013 Reid Street	Grass/Weeds	CLOSED
024-029-C	9015 Reid Street	Grass/Weeds	CLOSED
024-030-C	Illegal parking	Multiple sites	REFERRED
024-031-C	8320 W. Franklin Street	Grass/Weeds	CLOSED
024-032-C	Parking on Crestwood	Illegal parking on Crestwood and stolen street signs.	REFERRED
024-033-C	North College Street	Illegal burning (unfounded)	CLOSED

Route Card Summary

Action	Number
Code Enforcement	42
Emergency Management	1
Golf Cart Inspection	1
Grants	0
Investigation	0
Meeting	3
Other	5
Recheck	22
Sign Sweep (52 signs)	1
Training	0
Hazardous Condition	0
TOTAL	75

Route Card

Day	Activity	Code	Notes
04	024-017-C	C	Complaint regarding ruts beside roadway on Washington Street, North at the St. James Cemetery.
04	8338 West Franklin Street	R	Spoke with the occupant regarding the current situation. The tires had been removed as they were just picked up. Discussed options and will provide occupant code references.
04	8010 Eagle Street	R	Grass has been mowed, though the vehicle remains.
04	8118 New Street	R	The RV remains in the same location and evidence of work on the unit to make it road worthy is visible. Occupant calls periodically with updates. Currently states 2 weeks out.
04	7049 Highway 73-E	R	Found a white van and second vehicle parked in driveway. Knocked on door multiple times without a response. Posted property on porch post.
04	8507 Circle Drive	R	Recheck of property and only 4 vehicles found parked in the drive. Closing case, will monitor periodically.
04	1073 North College Street	R	Vehicles have not been moved.
04	243 Pine Street	R	The owner has obtained Zoning approval for the building. Will continue to monitor progress.
04	1073 North College Street	C	Contacted by Ms. Gittens regarding the stored vehicles.
05	Kee Tire Recyclers	C	Contacted regarding Honeycutt's Tires.
05	8338 West Franklin Street	O	Researched compliance history
05	8338 West Franklin Street	C	Dropped off letter regarding previous compliance and requesting to meet with occupant to discuss options.
05	7049 Hwy 73-E	R	Drove by the property, the posted sign had been removed.
05	8675 East Franklin Street	O	Mr. Cochran called reference to discuss the case.
05	1073 North College Street	O	Attempted to contact occupants.
07	Updated current case status	O	
07	Phone conversation	C	Spoke with Eagle Street owner regarding the situation. The grass was mowed and they asked assistance with time to deal with the vehicle. Allowed 30 days.
07	Posted vehicles	C	Posted vehicles at the 1073 North Skyland Drive with information regarding junk/abandoned and information to contact Town Hall.
07	Washington Street	C	Additional and heavier ruts are now along side of the roadway. Forwarded information to Richard.
07	Filing	O	Completed adding the historical files I could find to the file cabinet and labeling.
11	Code compliance update	M	Met with Erin regarding several issues in the town.
11	7940 Hwy 73	C	Received a call from the property owner regarding the situation. Allowed +30 to remove the vehicles to which he agreed.

Day	Activity	Code	Notes
11	Cantina 73	C	Requested to check the site by the end of the week and initiate a compliance for the paving of the parking lot.
11	Hillside Drive area	C	Received a complaint regarding load noise from vehicles. Complainant states a garage appears to be being operated somewhere in the area.
11	Summer Street	C	Complaint of vehicles speeding through the neighborhood, juveniles riding ATV's and dirt bikes w/o helmets, and cut through. Will forward to Town Manager for CCSD follow-up and status of posting of speed limit.
11	Washington Street	R	Richard emailed the contractor regarding the ruts in the graveyard. Received a reply from the contractor stating this would be remediated. CLOSED
11	NCDEQ	EM	Follow-up with water shortage plan. Having issues with NCID and could not verify receipt of plan. Will email when NCID is working.
12	1542 Barringer Street	C	Debris beside of the roadway.
12	1542 Barringer Street	C	Started a case file 024-020-C and mailed a LOI to the owner. A similar situation occurred at this site in 2023.
12	Eastover	C	Excavation for a pipe or washout has resulted in a hole immediately adjacent to the pavement of Eastover Drive at East Franklin. Reported to Public Works to evaluate. Based on evaluation will send a notification to the owner to correct.
12	NCDEQ	EM	NCDEQ called and had not received the email containing our Water Shortage Plan sent in February 2024. A second copy was forwarded as requested.
12	New Street	O	Update. Spoke with the owner of the RV who wanted to update me on the progress. He is waiting on the solar panels to arrive. Stated the end of March would be nice to clear the project. He stated he would tray and also trying to find land outside of the Town to park it.
12	Skyland Drive	C	Due to the owner stating he had not received any notification of situations at other property he owns, the LOI was readdressed and re-sent. Information on County Records did not match Town information.
13	Mitigation Plan	M	Regional Mitigation Plan initial meeting in Monroe
18	NC Department of Commerce Grant	G	Researched Grant
18	GCI-2024-02	GCI	Golf cart inspection
18	1074 College Street – debris	R	CLOSED
18	8625 Hwy 49, N – RV	R	CLOSED
18	243 Pine Street – Open	R	Owner has obtained permit, building not moved at present. CLOSED

Day	Activity	Code	Notes
18	7049 Hwy 73-E Vehicles Debris	R	Open
18	1073 College Street - cars	R	One vehicle moved two remain. Open
18	8118 New Street - bldg	R	RV is still located there, owner states will be moved next week. Open
18	8667 E. Franklin Street - cars	R	Working with owner. Open
18	8338 West Franklin – Tire	R	Open
18	8507 Circle Drive – cars	R	Closed
18	8010 Eagle Street – Cars/Grass	R	Closed
18	867 N. Skyland Drive	R	Open
18	024-017-C Washington Street – Dam. ROW	R	Closed
18	1542 Barringer Street – Debris	R	Closed
18	024-018-C Summer Street	R	Closed
18	Eastover/E. Franklin – Excavation	R	Open
18	East Franklin – Debris	C	Open
18	024-004-C 1090 Wade Street – Camper	R	Closed
26	Mitigation Plan (cont)	EM	Continued development of the mitigation plan update.
26	024-03-GCI	GCI	2024 inspection
26	1542 Barringer Street	C	Additional debris Closed
26	Tree down on Park Drive	EM	Tree fell from unknown cause on Park drive no damage to Fire Station.
26	Complaint	C	Received a call regarding the situation with properties on Skyland Drive. Discussed the status of the case and need to follow due process.
26	Water Shortage Response Plan	EM	Received confirmation from NCDEQ regarding the plan and drafted a resolution for signing. Upon completion this will be forwarded back to the State for completion.
26	Mitigation Plan	EM	Begin review of the Town’s Flood Plain Management Program and relationship to progress on goals submitted in the previous plan.

Note: The file was corrupted and information for 03/19 – 03/25 was lost.

Code Enforcement Daily Work Log

MONTH

April 2024

Day	Activity	Code	Notes
01	IN 0700		
01	Complaint parking on sidewalks, speeding, illegal u-turns, etc...	C	Forwarded to deputies for enforcement. Will investigate the complaint regarding the secretary parking at the Lutheran Church.
01	Complaint open burning in back yard.	C	A video was received of what appeared to be a small cooking fire in the back yard. Will monitor the situation.
01	Monthly Report	O	
01	North College Street	C	Rechecked and talked with the property owner about the next steps the Town will take if situation is not corrected by April 12, 2024.
01	North College Street	C	Checked complaint of an illegal burning. Unable to view rear yard to privacy fencing. Will document for future reference.
01	Skyland Drive	C	Noticed someone on the subject property at Skyland Drive. Spoke with the individual and requested that they have the property owner contact me to discuss remediation.
01	Hwy 73-E	C	Vehicles are still on the property and have not been moved. Owner had requested to end of the month.
01	Research	O	Began research into declaration of a public nuisance.
01	Other	O	Checked access to crawl space of Town hall and found all locks missing.
01	OUT 1500		
02	IN 0700		
02	Updated event plan for Independence Day Parade	EM	
02	Sign Sweep	C	52 Signs
02	024-022-C 7498 NC 73-E	C	Check vacant house. Sent a LOI to owners.
02	024-021-C 8060 NC Hwy 49-N	C	Check non-compliant sign. Sent a LOI to Aaesta MP, LLC regarding meeting.
02	End of B Street	C	Check complaint of horse on 1/3 acre. Could not access due to distance off roadway.
02	OUT 1500		
04	IN 0700		
04	024-012-C 8338 East Franklin Street	R	Photographed site and drafted a NOV for the 2 property owners and business owner.

04	024-007-C 1073 North College Street	R	Another vehicle has been removed. Only one remains, the white car.
04	024-023-C 8929 East Franklin Street	C	Documented site. Multiple vehicles on site, one is heavily damaged or being disassembled.
04	8630 East Franklin Street	C	Checked site being monitored. The debris pile has been removed.
04	024-024-C 2001 Mount Pleasant Road, South	C	Dumpsters being staged on site. Previous reference 023-047-C, August 2023.
04	7973 Hwy 73-E	C	Spoke with the property owner. The vehicles are to be gone this week. Discussed the other property on Skyland Drive and he is to meet with us on 04/08/24 to develop a plan.
04	Request to TM regarding speeding.	O	
04	OUT 1400		
08	IN 0700		
08	LOI for 8929 East Franklin Street	C	Mailed LOI for vehicles on property
08	024-027-C Checked construction in Oldenburg	C	Checked driveway in Oldenburg being installed without a permit.
08	024-024-C	C	Spoke with Mr. Moose regarding the dumpsters at 2351 MP Road, South
08	024-026-C	C	Run-off on MP Road North
08	OUT 1000		
15	IN 0700		
15	024-028-C 9013 Reid Street	C	High grass site visit
15	024-029-C 0915 Reid Street	C	High grass site visit
15	024-028-C 9013 Reid Street	C	Mailed LOI
15	024-029-C 9015 Reid Street	C	Mailed LOI
15	Verified sign installations	O	
15	Skyland Drive properties	C	Spoke with owner regarding meeting
15	024-025-C Complaint of run-off	C	Green Acres Development
15	024-024-C 2351 MP Road, S	C	Dumpsters
15	Out 1430		
16	IN 0900		
16	024-031-C	C	High grass complaint behind 5/3. Site visit and documentation.
16	024-030-C	C	Illegal parking in lot beside Nonna's.
16	024-024-C	R	Revisited site.
16	024-030-C	C	Site visit. Documented current conditions. Spoke with complainant and issue was with the ramp vs parking spots. Will revisit.
16	024-031-C	C	Mailed LOI.
16	024-025-C	C	Site visit and spoke with complainant.
16	What-A-Burger	C	Checked new pipe at What-A-Burger construction site.
16	024-027-C 1874 Rhineland Drive	C	Checked site and documented installation of concrete pipe.
16	OUT 1600		
18	IN 0700		

18	Meeting	C	Met with Skyland Drive property owner reference clean-up.
18	N. Skyland	C	Drafted Remediation Agreement.
18	Eastover	C	Incorporated site into case file as a NOV.
18	Eastover	C	Placed cones on Eastover at the excavation.
18	OUT 1300		
19	Eastover	R	Checked site progress
22	IN 0700		
22	024-004-GCI 101 Pine Street	GCI	
22	024-020-C Eastover	R	Sent notification to Manager, Engineer, and ATM regarding site. Work started but not complete.
22	Richard McClellan	M	Discussed Eastover and electrical conduit at Cook and Main.
22	OUT 1300		
23	IN 0630		
23	PSA on mowing grass	C	PSA regarding mowing grass for insert into monthly bill.
23	024-032-C 8819 Crestwood	C	Missing street sign and illegal parking. Determined that the signs had been stolen and reported to CCSD. New signs installed. Checked the site multiple times. Vehicle still parked at sign. Reported issues with buses getting around cars, large vehicle parked overnight and multiple vehicle parking.
23	What-A-Burger	C	Checked excavation behind the business. Contractor was opening ditch from new drive to drainage ditch.
23	024-020-C	R	Rechecked the site. Plywood has been placed over the open junction boxes. Street issue still remains.
23	024-031-C CLOSED	R	Grass has been mowed.
23	024-021-C – Meeting	C	Emailed occupant to request a meeting due to no response from certified and regular mail.
23	OUT 1630		
25	IN 1500		
25	Meeting	M	Meeting with business owner to discuss various projects and situations.
25	OUT 1600		
29	IN 0700		
29	Check high grass reports	C	Various addresses
29	Meeting	M	Met with residence adjacent to Green Acres Development regarding water issue.
29	1075 N. College Street - CLOSED	R	Cars have been removed.
29	8118 New Street – CLOSED	R	RV has been removed.
29	8673 East Franklin Street – CLOSED	R	Vehicles removed
29	8667 East Franklin Street – CLOSED	R	Debris cleaned up/removed.

29	Eastover at E. Franklin – OPEN	R	Work has progressed, though evacuation remains adjacent to Eastover pavement. Cones left in place. Plywood is still over the junction boxes.
29	8929 East Franklin CLOSED	R	Vehicles have been removed.'
29	OUT 1400		
30	IN 0700		
30	7498 Hwy 73-E - CLOSED	C	Checked a vacant structure which had evidence of exterior fires with owners. Site also had evidence of fires inside and had been ramsacked. Advised owners to secure the building and post NO TRESPASSING signs.
30	Old Fisher Earnhardt building. CLOSED	R	A food truck is still using the property in violation of the original permit. A flag sign is also at the location. Owner is applying for new application at a different location.
30	2351 Mt. Road, South CLOSED	R	Dumpsters have been removed.
30	1874 East Franklin Street CLOSED	R	Checked driveway pipe installation. Original corrugated plastic pipe has been removed and replaced with concrete pipe.
30	Mount Pleasant Road North REFERRED	R	Checked complaint regarding runoff. Referred to NCDOT.
30	9013 Reid Street CLOSED	R	Grass has been mowed.
30	9015 Reid Street CLOSED	R	Grass has been mowed.
30	Parking in Downtown parking lot – handicapped.	R	No vehicles were found parked illegally.
30	8320 W. Franklin Street, CLOSED	R	Grass has been mowed.
30	Crestwood Drive - REFERRED	R	Illegal parking
30	OUT 1400		

MEMORANDUM

To: Mayor and Town Board

From: Daniel Crowell, Public Works

Date: May 13, 2024

RE: Please find listed below an update / overview for the month of April 2023

New:

- Completed monthly meter reads
- Water Cut-Offs
- Responded to 2 pump station alarm calls
- Responded to 3 after hour customer calls
- Picked up 11 dump truck loads of brush which equals 132 cubic yards of brush
- Completed 28 work orders for various issues
- Repaired raw water main on Meadowood Rd.
- Repaired aerators at the lagoon
- Started installing street signs
- Daniel attended Backflow / Cross Connection ORC school

Ongoing:

- Public works mows and maintains approximately 18 acres each week to biweekly depending on conditions as well as ground maintenance at all 8 of our sewer pump stations
- 8 pump stations are checked once a week which included a visit to each station checking dialer status and recording run times. Alarm floats are pulled and checked and stations cleaned monthly in accordance to NC DWQ standards
- Weekly Chlorine monitoring is done on Mondays or Fridays depending on schedule of work and consists of pulling samples from 5 different sites which change every other week
- Due to the volume of brush/yard debris collection typically takes 1 to 1.5 days of the week especially during leaf season

Cabarrus County Sheriff's Office

253 / Mt. Pleasant

Law Calls for Service

02/01/2024 - 04/30/2024

		Feb-2024	Mar-2024	Apr-2024
DISPATCHED	Total	58	69	60
	911 HANGUP	0	0	1
	ALL ANIMAL CONTROL CALLS	0	1	0
	ASSAULT	2	0	0
	ASSAULT VICTIM	2	0	0
	ASSIST EMS	1	2	2
	ATTEMPT TO LOCATE	0	1	1
	BARKING DOG	1	0	0
	BREAKING AND ENTERING IN PROG	0	1	1
	BREAKING AND ENTERING OF BUSN	0	1	0
	BREAKING ENTER OF VEHICLE	0	1	0
	BURGLAR ALARM	4	4	12
	CAC BITE	0	1	0
	CAC WELFARE CHECK	0	0	1
	CARELESS RECKLESS DRIVING	0	2	4
	COMMITMENT PAPERS	1	1	1
	COMMUNICATING THREATS	3	0	0
	DEATH INVESTIGATION LEO	0	1	0
	DISCHARGE FIREARMS	1	2	0
	DISPUTE (ANYONE)	6	7	3
	DOMESTIC DISTURBANCE	2	2	0
	DRUG INVESTIGATION	0	0	1
	ESCORT	0	3	0
	FOLLOW UP	1	1	1
	IDENTITY THEFT	1	0	0
	IMPROPERLY PARKED VEH	0	2	0
	INFORMATION	0	1	0
	LARCENY	2	1	0
	LOUD (ANYTHING DESC IN NARR)	0	1	0
	PROPERTY DAMAGE	3	1	1
	RECOVERED PROPERTY	0	1	1
	REPOSESSION	0	1	0
	SECURITY CHECK	0	1	0
	SERVICE CALL LAW	6	6	9

		Feb-2024	Mar-2024	Apr-2024
DISPATCHED	SRO PARENT MEETING	1	0	0
	STRANDED MOTORIST	0	1	0
	STRUCTURE FIRE	1	0	0
	SUSPICIOUS SUBJECT	5	2	3
	SUSPICIOUS VEHICLE	3	4	5
	THREATENING SUICIDE	1	1	0
	TRAFFIC ACC PROPERTY DAMAGE	8	4	4
	TRESPASSING	0	0	1
	VEHICLE FIRE	0	0	1
	WARRANT	0	1	0
	WELFARE CHECK (PERSON)	3	10	7
	OFFICER-INITIATED	Total	1071	883
	50 B OR C	1	0	1
	ALL ANIMAL CONTROL CALLS	2	0	0
	ANIMAL CONTROL FOLLOW UP	1	3	1
	ASSAULT	0	0	1
	ASSIST EMS	0	0	1
	CAC BITE	0	1	0
	CIVIL PROCESS	9	17	3
	COMMUNICATING THREATS	0	1	0
	COMMUNITY CONTACT	2	8	1
	EVICTION	1	2	0
	FOLLOW UP	4	3	5
	INVESTIGATION	3	1	0
	LARCENY	0	0	1
	PROPERTY DAMAGE	1	0	0
	ROAD HAZARD	0	0	1
	SCHOOL INVEST	1	0	0
	SECURITY CHECK	657	582	560
	SERVICE CALL LAW	2	0	0
	SEX OFFENDER CHECK	0	1	1
	SPECIAL EVENT	8	5	11
	SRO ASSIST ADMIN	90	60	110
	SRO FIGHT/ASSAULT	0	0	1
	SRO INVESTIGATION	7	0	4
	SRO MENTOR/COUNSEL	50	48	66
	SRO PARENT MEETING	0	0	4
	SRO SAFETY CHECK	211	133	215
	STRANDED MOTORIST	4	0	1

		Feb-2024	Mar-2024	Apr-2024
OFFICER-INITIATED	SUSPICIOUS SUBJECT	0	1	0
	SUSPICIOUS VEHICLE	4	5	2
	TRAFFIC STOP	12	10	14
	WARRANT	1	2	0

Event #	Date Time	Street	Case #	callsource
911 HANGUP 1				
24072538	Apr 17 14:23	WALKER RD		PHONE
ASSIST EMS 2				
24069888	Apr 13 19:14	LEE ST		PHONE
24076169	Apr 22 20:23	ERBACH LN		PHONE
ATTEMPT TO LOCATE 1				
24077956	Apr 25 0:50	E FRANKLIN ST		PHONE
BREAKING AND ENTERING IN PROG 1				
24063738	Apr 4 22:23	NORTH DR		PHONE
BURGLAR ALARM 12				
24060882	Apr 1 9:14	ALISH TR		PHONE
24062852	Apr 3 16:34	S MAIN ST		PHONE
24069500	Apr 12 21:51	NC HWY 49 N		PHONE
24072141	Apr 17 3:30	E FRANKLIN ST		PHONE
24073067	Apr 18 8:40	W FRANKLIN ST		PHONE
24073912	Apr 19 8:52	W FRANKLIN ST		PHONE
24074305	Apr 19 17:03	NC HWY 49 N		PHONE
24077384	Apr 24 10:53	W FRANKLIN ST		PHONE
24077907	Apr 24 22:14	NC HWY 49 N		PHONE
24079291	Apr 26 16:45	NC HWY 49 N		PHONE
24081006	Apr 29 13:18	W FRANKLIN ST		PHONE
24081569	Apr 30 8:37	OLDENBURG DR		PHONE
CAC WELFARE CHECK 1				
24064345	Apr 5 16:54	E FRANKLIN ST		PHONE
CARELESS RECKLESS DRIVING 4				
24061066	Apr 1 12:57	E FRANKLIN ST		PHONE
24061228	Apr 1 17:11	B ST		PHONE
24074499	Apr 20 0:31	CRESTWOOD DR		PHONE
24076987	Apr 23 19:07	W FRANKLIN ST		PHONE

COMMITMENT PAPERS 1

24063599	Apr 4 16:25	ROSS CIR	PHONE
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DISPUTE (ANYONE) 3

24076906	Apr 23 16:56	WADE ST	PHONE
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24077846	Apr 24 19:47	N MAIN ST	PHONE
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24080358	Apr 28 17:07	EAGLE ST	PHONE
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DRUG INVESTIGATION 1

24068634	Apr 11 18:26	NC HWY 49 N	PHONE
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FOLLOW UP 1

24076954	Apr 23 18:10	PAGE ST	PHONE
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PROPERTY DAMAGE 1

24076749	Apr 23 14:40	W FRANKLIN ST	2404230013 PHONE
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RECOVERED PROPERTY 1

24070834	Apr 15 13:53	N MAIN ST	2404150014 PHONE
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SERVICE CALL LAW 9

24061533	Apr 2 8:31	NC HWY 49 N	PHONE
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24062170	Apr 2 20:31	NC HWY 49 N	PHONE
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24069261	Apr 12 14:54	E FRANKLIN ST	PHONE
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24070301	Apr 14 17:12	E FRANKLIN ST	PHONE
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24076889	Apr 23 16:39	WALKER RD	PHONE
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24079304	Apr 26 17:10	E FRANKLIN ST	PHONE
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24080016	Apr 28 0:01	DUTCH RD	PHONE
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24081557	Apr 30 8:31	NC HWY 49 N	PHONE
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24082152	Apr 30 20:00	NC HWY 49 N	PHONE
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SUSPICIOUS SUBJECT 3

24072213	Apr 17 7:48	W FRANKLIN ST	PHONE
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24079836	Apr 27 16:34	W FRANKLIN ST	PHONE
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24080268	Apr 28 12:50	NC HWY 49 N	2404280004 PHONE
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SUSPICIOUS VEHICLE 5

24061319	Apr 1 20:39	E FRANKLIN ST	PHONE
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24070807	Apr 15 13:02	PARK DR	PHONE
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24075478	Apr 22 1:51	NC HWY 49 N	PHONE
24077742	Apr 24 16:13	WALKER RD	PHONE
24082045	Apr 30 17:07	NC HWY 49 N	PHONE

TRAFFIC ACC PROPERTY DAMAGE 4

24069094	Apr 12 11:50	W FRANKLIN ST	2404120010	PHONE
24073097	Apr 18 9:26	LEE ST		PHONE
24073506	Apr 18 16:21	W FRANKLIN ST	2404180012	PHONE
24078567	Apr 25 16:13	S MAIN ST	2404250016	PHONE

TRESPASSING 1

24074943	Apr 20 23:07	E FRANKLIN ST		PHONE
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VEHICLE FIRE 1

24061193	Apr 1 15:54	NC HWY 49 N		PHONE
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WELFARE CHECK (PERSON) 7

24062281	Apr 3 1:01	ROSS CIR		PHONE
24066488	Apr 9 6:09	NC HWY 49 N		PHONE
24067887	Apr 10 20:15	ROSS CIR		PHONE
24068959	Apr 12 8:52	ROSS CIR		PHONE
24074813	Apr 20 18:01	ROSS CIR		PHONE
24075531	Apr 22 7:24	W FRANKLIN ST		PHONE
24077693	Apr 24 15:24	LEE ST		PHONE

Total Disp. CFS: 60

Mayor and Commissioner's

-We responded to 81 calls in April and 3 were overlapping calls. Other volunteers assisted with these.

-We had another junior firefighter join.

-One of our new volunteers started recruit school through RCCC to acquire his ff1&2 certification.

-We will be starting hydrant maintenance this month.

-There have been no major truck issues to report.

-We proposed the .03 cent tax increase above revenue neutral, to the Cabarrus County Board of Commissioners last month. This is to add a fourth person to daily staffing and help us comply with the OSHA 2 in 2 out rule, to assist with a pay increase so that we can retain members and be competitive with neighboring departments. And to also help with all of the other drastically increasing operation costs.

-Everything with the remodel is complete.

-I am going to create a ride along policy in the near future. So that interested future members, family, board members can ride along and see how we operate on a daily basis. Most departments have these.

-I have sent in the state funding request for the regional training center on Walker Rd. From what I have heard things look good with that. When I hear more, I will keep you updated.

As always thank you for your continued support and if you have any questions don't hesitate to reach out!

Dustin Sneed

Fire Chief



Agenda Item:

Discuss Mount Pleasant ABC Board previous request to reduce Board from five (5) members to three (3) members and set term limits, as well as appointments beginning July 1, 2024.

Narrative:

History of previous ABC Board discussions:

- **January 14, 2019 Town Board Meeting**-Due to some discrepancies within the Mount Pleasant ABC Store based on the investigation by the State ABC Board Office, the Town Board increased the ABC Board from three (3) to five (5) members. The reason behind the decision was because of, "increased sales due to 73 & Main, the new Mexican restaurant getting ready to open, and possible relocation in the future. It is good to increase the Board prior to more activity in the store. Buddy Watts, Chairman, is in favor of increasing the size of the Board." This allowed more members to divide duties with the decision to relocate the store.
- **May 13, 2019 Town Board Meeting** - The Town Board appointed two extra ABC Board members.
- **November 2023** - General Manager Amy Underwood called Town Hall to speak to Town Clerk Amy Schueneman and stated that the ABC Board would like to go from five (5) members to three (3) and set term limits to a max of two (2) consecutive three (3) year terms with a year off before being eligible to be appointed again to the ABC Board. Ms. Underwood explained that she talked to the State ABC office, and they agreed since the City of Concord has eight (8) stores and is building another with only three (3) members on their ABC Board. She further explained that the cost of stipends would be reduced because of going from a five(5) members to three (3) members on the ABC Board and the savings could be used for relocating the store. As far as the term limits are concerned, Ms. Underwood said it would help bring in new ideas for the store. Town Staff contacted the State ABC office to see guidelines for making these changes to the ABC Board. Town Staff requested something in writing stating the wishes of the local ABC Board to present to the Town Board at the January 8, 2024 meeting. This was provided ahead of the January 8th meeting by Amy Underwood (attached).
- **January 8, 2024 Town Board Meeting** - Mr. Holloway stated that the Town received a request from the ABC Board to reduce the members of the ABC

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Board from five (5) members to three (3) (attached). This was not something initiated by the Town, but the ABC Board. The Town did initiate the movement to increase the ABC Board size from three (3) members to five (5) in January 2019 because restaurants were opening and a lot of demand on the ABC Store.

Attorney John Scarbrough stated that the Town Board is the appointing authority for the ABC Board. They have the power to appoint members, increase the size of the Board like in 2019, and to decrease the size of the Board. If the Board decided to reduce the size from five (5) to three (3), the State Statute states that, "If a local board has five (5) members and the appointing authority determines a three (3) member board is preferable, the appointing authority shall not reduce the size of the board except upon the expiration of a member's term and only with the approval of the Commission." It is his opinion that the Board is not at either of those places since two (2) terms are not expiring. Mr. Scarbrough does not recommend the Board do anything at this meeting.

Amy Schueneman made the Board aware that another issue needs to be addressed. A current ABC Board member does not live in the Town Limits or Cabarrus County at this time. The Town Board has historically only appointed Town residents to the ABC Board and advertised that only Town residents should apply.

Attorney Scarbrough said the removal is governed by another section of the Statute and does require a procedure and probably a hearing. He will have to do more research on it.

A motion to table the matter until the February meeting was made.

- **February 12, 2024 Town Board Meeting** - Amy Schueneman reported that both the Town Attorney John Scarbrough and herself reached out to the State ABC Board for clarification on the request presented at the January meeting. They found out that a Board members term could not be cut short without cause. The person that will be appointed/reappointed in June 2024 would need to be told it will only be for a one-year term. Then in June 2025 when that person and two (2) other members' terms are ending, the Town Board could make the decision to reduce the ABC Board from five (5) members to (3) and decide about the term limits. John Scarbrough agreed it was based on State Statute. Concord has eight (8) stores with only a three (3) member Board and the State agreed that a three (3) member Board is all the Mount Pleasant ABC Board needs. It would also reduce the stipends they pay to save money for moving to the White Owl. The Town Board thought it would be good to put another liaison from the Town Board onto the ABC Board in an advisory capacity. Commissioner Carter stated that he would like to do it and was appointed by the Town Board.

- **May 13, 2024-There are four (4) issues that need to be discussed:**
 1. **Does the Town Board want to reduce the ABC Board from five (5) to three (3) members?** Based on conversations held with staff and Town Board members, members of the ABC Board felt that they had no choice but to sign the form agreeing to reduce the number of members and the starting of term limits, because they were under the impression that it was requested by the Town Board. The Town Board nor the Town Staff requested reducing the number of members or starting term limits. This came from the General Manager of the ABC Store to the Town Staff as what the ABC Board was requesting. The process to reduce the number of members was explained at the February 12th meeting.
 2. **Does the Town Board want to set term limits for the ABC Board when there are no term limits on the Planning & Zoning Board or the Town Board?**
 3. **Who can serve on the ABC Board?** Historically, the Town Board has placed members on the ABC Board that were residents inside the Town Limits. If no one residing in the Town Limits applied for the position, then someone from the ETJ (Extra-Territorial Jurisdiction-one mile boundary around the Town Limits) could be appointed. This has been the practice by the Town Board since the ABC Store is inside Town Limits and previous Town Boards felt town residents should be the ones to make decisions for the Mount Pleasant ABC store. On April 29th, Amy Schueneman reached out to the Legal Department of the NC ABC office and found out, "They are not aware of any residency requirements for ABC Board members in the statutes. It would be up to the Town Board to set and follow its own policy on residency requirements." This comes into play since one of the current ABC Board members owns property in the Town Limits but does not reside in Cabarrus County.
 4. **Does the Board want the Town Clerk to put the application out on social media and website like previous years?** June is the month the Town Board appoints members to fill expired terms for the new year beginning July 1st. The term of Eric Boulware expires on June 30th. Mr. Boulware owns property in the Town but is not a Town resident.

Recommendations:

Open

Mt. pleasant ABC Board

8840 E. Franklin St.

Mt. Pleasant, N. C. 28124

11/29/2023

The Mt. Pleasant ABC Board members are appointed by the Mt. Pleasant Mayor and Town Council. Terms began with the date of appointment and are three-year terms. The Mt. Pleasant ABC Board would like to request a reduction in members from five to three due to cost, participation and term limits.

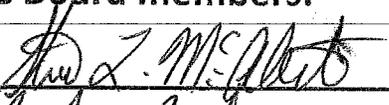
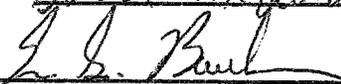
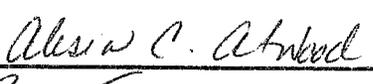
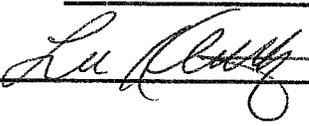
If approved by the Mayor and Town Council the Mt. Pleasant ABC Board will be reduced to three members with one member a three-year term, one member with a two-year term and one member with a one-year term. A member may not serve more than two consecutive terms. After three years off the board an individual once again can be elected to the board.

Vacancies shall be filled by the Mayor and Town Council for the unexpired term.

18B 700A If a local board has five members and the appointing authority determines a three member board is preferable, the appointing authority shall not reduce the size of the board except upon the expiration of a member's term and only with the approval of the ABC Commission.

18B 700F A member of a local board may be removed for cause at anytime by the appointing authority. Local board members are subject to the removal provisions of GS 18B 202

This the 13th day of December 2023 the Mt. Pleasant ABC Board is in agreeance with this request.

Mt. Pleasant ABC Board members:	TERMS:	FIRST APPOINTED
Steve McAllister <u></u>	2023-2026	2019
Eric Boulware <u></u>	2021-2024	2021
Gene Sneed <u></u>	2023-2026	2023
Alesia Atwood <u></u>	2022-2025	2018
Lee Kluttz <u></u>	2022-2025	2002

Town Commissioners approval on ____ day of January 2024

Signature: _____



MOUNT PLEASANT

EST. 1859

NORTH CAROLINA

Agenda Item:

Consider approving new contract with Waste Pro for garbage collection the next five (5) years.

Narrative:

The Town recently sent out an RFP for Waste Collection Services to Republic Services, R&F Waste in Rockwell, and Waste Pro. After talking to all three companies, staff feel the best and most economical decision is to stay with Waste Pro. It will lock in the rate increases to only the CPI recommended increase after the first year for the remaining life of the contract.

Several weeks ago, there was an issue with a Waste Pro driver dumping trash and recycling in the same truck. Even with this occasionally occurring due to a shortage of drivers, the overall service is good. Staff have contacts at Waste Pro that are reliable when needed to help our residents.

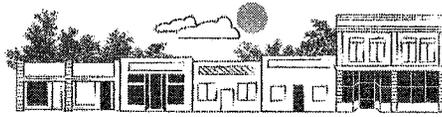
Recommendations:

Motion to approve the new contract with Waste Pro for garbage collection the next five (5) years.

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MOUNT PLEASANT

EST. 1859

NORTH CAROLINA

Agenda item:

Consider allowing the Town Clerk to advertise on social media and website to receive applications for a Planning & Zoning Board member for expiring term.

Narrative:

A Planning & Zoning Board member, Rick Burleson, has his term expiring on June 30th. Town Clerk would like to know if the Town Board would like to request applications by putting on social media and website. The term is for three years and would expire on June 30, 2027.

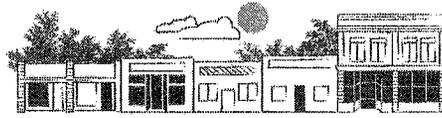
Recommendation:

Open

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MOUNT PLEASANT

EST. 1859

NORTH CAROLINA

Agenda item:

Consider the Town Manager's budget message, Fees & Charges Schedule, and proposed budget for Fiscal Year 2024/2025.

Narrative:

The Town Manager and Town Staff have prepared a recommended budget for Fiscal Year 2024/2025 in the amount of \$4,509,522.97.

A copy of the budget will be available at the Board meeting, if anyone would like to look at it. The Fees & Charges Schedule will be finalized for the June 10th meeting.

Recommendation:

Motion to set the Public Hearing for the Fiscal Year 2024/2025 budget for the June 10, 2024 Town Board meeting.

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MOUNT PLEASANT

EST. 1859

NORTH CAROLINA

May 13, 2024

Honorable Mayor Tony Lapish and Town Board of Commissioners
8590 Park Drive
Mount Pleasant, NC 28124

In accordance with the North Carolina Budget and Fiscal Control Act, I respectfully present for your review the proposed budget for the Town of Mount Pleasant for Fiscal Year **2024-2025**.

The overall financial status of the Town is healthy. The proposed General Fund and Water/Sewer Fund budgets for Fiscal Year 2024-2025 total **\$4,509,523**. In comparison, the adopted budget for Fiscal Year 2023-2024 budget was **\$3,841,129** for an increase of **\$668,394** (including \$241,000 from the Rural Fire District). Ad Valorem Tax and Local Option Sales Tax (General Fund) provide additional revenue to offset increases in operating expenses and Capital Project loan payments. Due to growth in tax base, a **significant tax rate reduction from \$0.505 per 100 dollars of valuation to \$0.39 per 100 dollars of valuation is proposed**. Because of pass-through increases from the Water and Sewer Authority of Cabarrus County (WSACC), the **sewer rate is proposed to be increased by \$3** to sewer base rates for customers and flat-rate sewer customers with the **introduction of a tiered system for sewer rates**. The **water rate is proposed to increase by \$0.50 on base rate and \$0.25 per tier level**.

GENERAL FUND

General Fund Balance

Entering Fiscal Year 2024-2025, the Town is estimated to have an unreserved General Fund balance of **\$1,846,199** in addition to the **42% (\$1,042,782) set aside per Town policy**. There is a recommended one-time General Fund balance transfer of **\$85,512.36** for the remaining portion of the Comprehensive Plan update (**\$58,512.36**), purchase of a cutterhead (**\$20,000-1/2 of cost**), and a landscaping trailer with toolbox (**\$7,000**), which will result in an estimated **\$1,760,686** remaining in the undesignated fund balance.

General Fund Revenues

At the end of 2023, the **Cabarrus County Tax Assessor's office conducted a property revaluation** to reflect current fair market value of property within Cabarrus County. Property revaluation is a task that is typically completed every four (4) years by North Carolina counties and by state law must be completed at least once every eight (8) years. This new valuation is in effect for Fiscal Year 2024-25. Due to the increase in valuation of property, a **significant reduction in the municipal tax rate from \$0.505 per 100 dollars of valuation to \$0.39 per 100 dollars of valuation is proposed**. A revenue neutral tax rate for the Town of Mount Pleasant would be **\$0.36 per 100 dollars of valuation**. A reduction in tax rate for the Rural Fire District from **\$0.118 to \$0.11 per 100 dollars of revaluation** has also been requested at **\$0.03 above revenue neutral** in order to pay for the bulk of the additional fire fighter position and a pay increase for firefighters, generating an additional **\$243,000** in revenue. The Rural Fire District tax rate is pending approval by the Cabarrus County Board of Commissioners.

Three cents above revenue neutral for both the municipal and rural fire district rates is necessary due to a increased costs from the Cabarrus County Sheriff's office for the enhanced law enforcement contract, increases

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in electric costs, implementation of the recent pay study for all employee positions, and the addition of a required new 24-hour fire fighter position. It is anticipated that an increase in tax base from new development currently under construction will allow the Town to keep the tax rate low while still completing necessary capital improvements on aging infrastructure.

Estimated Cabarrus County total tax value (property and vehicle) for the Town in Fiscal Year 2024-2025 is **\$298,772,000**. The total General Fund revenues for Fiscal Year 2024-2025 are projected to be **\$2,928,220** which includes a one-time use of **\$85,512.36** of unreserved General Fund balance. Each penny on the tax rate generates an estimated **\$27,214**. Projections for Fiscal Year 2024-2025 indicate a **\$157,594 increase** in Ad Valorem tax revenue totaling **\$1,146,906** at a **98%** collection rate. The Town has historically maintained a good collection rate ranging between 98-99%. Estimated State collected local sales tax revenues will be trending higher, increasing revenue by approximately **\$37,000**. The combined total additional revenue from Ad Valorem and Sales tax is estimated at **\$194,594**.

We continue to be cautious in our projected collection rates (98%) and the anticipated Ad Valorem (personal property taxes). A collection rate higher than 98% will assist in building the Town's available fund balance.

General Fund Expenditures

In addition to the **\$21,459** increase from the Cabarrus County Sheriff's office for the enhanced law enforcement contract, a **23.8%** increase in electric costs, increase in solid waste collection costs, the other significant impacts to general fund expenditures are personnel related.

In order to meet current **Occupational Safety & Health Administration (OSHA) regulations, an additional fire fighter position has been requested** for Fiscal Year 2024-2025. This has an impact of an additional approximately **\$200,000** in the budget. An additional **\$18,000** annually is requested to place in a new Capital Fund Reserve for future firefighter personnel benefits in order to transition to a Fire Department with full-time positions.

The proposed budget also includes the **implementation of the Pay Study** completed by an independent third party comparing similar jurisdictions that provide similar services. The last pay study was completed in 2010, but never implemented. A pay study was necessary to provide market rate pay for employees in all positions in order to improve employee attraction and retention and ensure full and efficient operation of Town services. Implementation of the Pay Study will add **\$111,801** (of which the Fire Department comprises **\$55,251**) to the budget to bring salaries and benefits up to market rate within a restructured pay plan. **All employee salary adjustments recommended by the Pay Study would be effective October 1, 2024, for the October 14, 2024, payroll date.**

In Fiscal Year 2024-2025, the Town's required employer contribution to the Local Government Employee Retirement System will increase from **12.85%** to **13.6%** of salary.

State Health Plan Blue Cross Blue Shield will be replaced by Aetna effective January 1, 2025 and continues to be a significant expense. Rates have not increased in the past four years, and we are not budgeting for an increase currently. However, the final percentage of increase, if any, will not be known until after the budget is adopted. We are usually notified in the month of August with any increase with an effective date January 1, 2025. Currently, Municipal Trust provides our dental and vision coverage and will be replaced by Vimly on January 1, 2025, and the rates are not expected to change.

We are recommending to continue contracting the Town's solid waste services along with recycling services with Waste Pro. Waste Pro is passing along a rate increase for Fiscal Year 2023-2024 in recycling fees and contract

services. This amount is still significantly less than rates from other solid waste providers. Town staff is recommending an **increase in Waste Disposal Fees (formerly called Recycling Fees) from \$3.00 to \$3.25 per month.**

The Town will continue to set aside **\$30,000 in Fiscal Year 2024-25 for the Infrastructure & Sidewalk Capital Reserve Fund.** In Fiscal Year 2023-24, the Town was able to pave eight (8) priority street segments with accrued reserve funds and Powell Bill Funds. With the anticipated increase in tax base from new development currently under construction, the Town's goal for the future is to match annual Powell Bill Funds with an equal contribution to the Infrastructure and Sidewalk Capital Reserve Fund in order to continue and accelerate the resurfacing of older streets in Town.

Now that the **Fire Department Renovation/Addition and McAllister Park projects** are complete, the Town will be making **capital reserve annual payments of \$194,776 and \$93,492** respectively. These amounts are reflected in the proposed budget. Also, the new park concession stand/restroom building has been well-utilized in its first year, and an additional **\$7,200** annually is proposed for cleaning the facility two times each week to ensure that the investment is well-maintained.

WATER & SEWER FUND

Water & Sewer Fund Balance

The Water & Sewer Fund Balance is currently **\$1,076,118.** There is a recommended one-time fund balance transfer of **\$49,702.50** (\$28,600 for small equipment purchases for the Water Treatment Plant, \$20,000 for half the cost of the cutterhead for the Public Works Department, and \$1,102.50 to balance budget.)

It is anticipated that additional fund balance appropriations may be necessary during Fiscal Year 2024-2025 for water treatment system improvements to comply with current NCDEQ regulations. Improvements are currently being engineered and final costs are not yet known.

Water & Sewer Fund Revenues & Expenditures

The Town has been notified by the Water and Sewer Authority of Cabarrus County (WSACC) there will be a wholesale sewer rate increase which will result in a **\$3 increase** in the sewer base rate, including flat-rate sewer customers, as well as a **new tiered system that increases at \$0.10 per tier level.** This is a pass-through increase that primarily will go towards the WSACC facility expansion at the Rocky River Regional Wastewater Treatment Plant (RRRWTP).

Water rates are proposed to increase by **\$0.50 on the base rate and \$0.25 per tier level** to pay for increased operating costs.

A new fee schedule reflecting these changes will be presented at the June Town Board Meeting.

SUMMARY OF RECOMMENDATIONS

General Fund Recommendations

1. Reduce the ad valorem property tax rate from **\$0.505** per \$100 value to **\$0.39** per \$100 using an estimated collection rate of 98%.
2. Continue to contract for solid waste services with Waste Pro, the lowest bid, reflecting the **5.2%** increase in cost.
3. Include a one-time use of General Fund Balance of **\$85,512.36** (Completion of the Comprehensive Plan Update-\$58,512.36, half the cost of the cutterhead-\$20,000, and mower trailer with toolbox-\$7,000).
4. Continue budgeting **\$30,000 for the Infrastructure & Sidewalk Capital Reserve fund** to make priority street and sidewalk improvements above state Powell Bill funding. Make it a goal for future fiscal years to match Powell Bill funding.
5. Fund a fourth firefighter position in the amount of **\$200,000** to ensure adequate 24-hour coverage and comply with OSHA regulations.
6. Create a new Capital Reserve for Fire Department Personnel in the amount of **\$18,000** to prepare for future full-time Firefighter benefits.
7. Implement the Pay Study for all employees **effective October 1, 2024, for the October 14, 2024, payroll date, totaling \$111,801 (including \$55,251 for the Fire Department)**.
8. Comply with Local Government Employee Retirement System requirements to contribute will **13.6%** of employees' salaries.
9. Budget an additional **\$7,200** for cleaning the Concession Stand/Restrooms at McAllister Park two times each week.

Water & Sewer Fund Recommendations

1. Increase the water rate by **\$0.50** on base rate and **\$0.25** per tier level.
2. Increase sewer base rates by **\$3** for customers and flat-rate sewer customers with a **new tiered system that increases at \$0.10 per tier level.**
3. Appropriate **\$49,702.50** of Water/Sewer Fund balance (\$28,600 to purchase small equipment for the Water Treatment Plant, \$20,000 for half of the cost for the cutterhead, and \$1,102.50 to balance budget).
4. Switch to a new credit card processing company, PSN, to reduce the fees the Town pays for credit card payments by passing 75% of current fees to the customer who will pay 3.25% per transaction. The new system will allow customers to see payment history, copies of bills, and ability to set up on-going payments through a portal that is similar to an Amazon account. Other payment options remain available to avoid this fee.

The total proposed budget for the Town of Mount Pleasant for Fiscal Year 2024-2025 is balanced with revenues and expenditures of **\$4,509,523** with a recommended **municipal tax rate of \$0.39** per 100 dollars of valuation and a **rural fire district tax rate of \$0.11** per 100 dollars of valuation, a **\$0.50** water base rate increase and **\$0.25** per tier level for water usage over 2,000 gallons per month, a **\$3** increase to sewer base rate customers and flat-rate sewer customers with the addition of a **tiered system to sewer usage over 2,000 gallons**, and is hereby submitted for your review and consideration.

Respectfully,

Terry R. Holloway
Town Manager