TOWN OF FLETCHER

PRESTON BLAKELY
MAYOR

MARK E. BIBERDORF
TOWN MANAGER

COUNCIL MEMBERS:
JIM PLAYER
TREVOR C. LANCE
KEITH REED
AMBER MCKINNEY

Town Council Agenda Review Meeting
April 7, 2025 at 6:00 PM

Call the meeting to order at: 6:00 PM

Moment of Silence:

Pledge of Allegiance:

Public Comments:

"We will strive to uphold each citizen's First Amendment right to free speech. We will ensure a level of civility and decorum. We ask that all speakers be respectful and adhere to the three-minute time limit. Council is not expected to debate/discuss issues during public comment."

Approval of minutes - corrections, additions or deletions

1) Agenda Review Meeting 3-3-25
2) Regular Meeting 3-10-25
3) Pre -Budget Workshop Meeting 3-18-25

Council Updates

Consent Agenda

4) Approval of year end audit contact for FY 24/25

Discussion Items

5) Presentation on having the summer concerts at the Auction House - Josh Queen, Parks & Recreation Director.
6) Request from Duke Energy for easement for Landing at Meadowview - Morgan Patton, Duke Energy
7) Presentation of FY 2025-2026 match request for Apple Country Transportation - Janna Bianculli, Henderson County

8) Discussion and possible re-appointment of Louis Linn to another term on the ABC board.

9) Request to state legislative delegation to change filing period for municipal elections - Mark Biberdorf, Town Manager

10) Consideration of realignment of ABC board member terms - Mark Biberdorf, Town Manager

Town Manager Report

Department Reports

11) March Reports

Adjourn

Upcoming Events

Regular Meeting April 14, 2025, at 6:00 pm
LGCCA April 15, 2025, at 3:00 pm (Fletcher Hosting)
Easter Egg Hunt Saturday, April 12, 2025
Spring Shred Pill drop event Saturday, April 12, 2025, 9:00 to 12:00 pm
Agenda Review Meeting May 5, 2025, at 6:00 pm
Budget Workshop Meeting May 8, 2025, at 9:00 am
Regular Meeting May 12, 2025, at 6:00 pm

"This Institution is an equal opportunity provider."

Town of Fletcher
Town Council Agenda Review Meeting
Minutes
March 3, 2025

Call the meeting to order at: 6:00 PM

Those who were in attendance are as follows:

Mayor Preston Blakely
Councilmember Jim Player
Councilmember Amber McKinney
Town Manager Mark Biberdorf
Planning & Zoning Director Eric Rufa

Mayor Pro-Tem Trevor Lance did not attend this meeting.
Councilmember Keith Reed did not attend this meeting.

Moment of Silence:

Pledge of Allegiance:

Public Comments:

Approval of minutes - corrections, additions or deletions

Agenda Review Meeting February 3, 2025

Regular Meeting February 10, 2025

Special Call Meeting February 21, 2025

No comments were made at this time.

Council Updates

No comments were made at this time.

Consent Agenda

Approval of Resolution # R-25-03 to donate surplus property to the Town of Marshall.

Approval of Proclamation # P-25-01 in honor of Spring Litter Sweep which runs from April 12, through April 26, 2025.

Tax refunds/releases

Budget Amendment # 3 for FY 24/25 (Powell Bill)

Mayor Blakley asked if there were any comments on the consent agenda.

There were no comments at this time from the council.

Discussion Items

Presentation from STAND T.A.L.L

Mayor Blakley stated that next week we will have a presentation from STAND T.A.L.L.

Brief overview of initial planning board discussions regarding potential amendments to the Town's Floodplain Damage Prevention Ordinance.

Planning & Zoning Director Eric Rufa went over the most recent discussion that the Planning Board had on the floodplain damage prevention ordinance.

Discussion Followed:

After the Planning Board meeting in April, this will be brought up at a future council (work session) meeting for a more detailed discussion.

Update on plans for a farmers market in Fletcher - Mark Biberdorf, Town Manager

Town Manager Mark Biberdorf stated that after our discussion last month about the farmer's market and the potential location, staff is recommending that we start the market near the open area at the Parks & Recreation Maintenance building. Our biggest challenge will be restricting access to through traffic. It has been decided to have the market on Tuesdays from 3:00 pm to 6:00 pm.

Discussion Followed:

Discussion of lease agreement and approval of resolution for concession stand operations.

Town Manager Mark Bbierdorf stated that Roy Dickerson of Baabals Ice Cream has been leasing the concession stand at Bill Moore Community Park for the past several years now and would like to do this again this year. The rate would be 450.00 a month, and it would run from April 15 through August 15.

The council agrees to this and this item will move to the consent agenda for next week.

Update on Tropical Storm Helene recovery efforts - Mark Biberdorf, Town Manager

Town Manager Mark Biberdorf stated that staff has been working with FEMA to properly set up all the components so that we can get reimbursement.

We recently had a special call meeting for the second bidding that we did for the majority of the work at the park. This was for repairs to the baseball fields, multi-use courts and the dog park. Patton Construction was the lowest responsible bidder, and we are working on getting a contract executed.

We are also working with an engineering firm to develop cost estimates and bid specification documents for the remaining projects, which would be for repairs ot the bridge, the streambank and two areas of the greenway trails.

Debris removal is continuing to provide debris removal services which is available to Town of Fletcher businesses and residents. This is ongoing and will more than likely take over a year to complete.

In order to be of assistance to residents, the town resumed brush collection earlier this month. Public Works is currently depositing brush piles next to their facility and the county is hauling it away.

The town received it's first FEMA reimbursement in the amount of $36,057 for completed work at the park.

Discussion Followed:

Town Manager Report

The analysis work that McGill is doing on our town center property in which they have submitted their updated wetlands delineation to the Army Core of Engineers. It has just come back, and I am forwarding it to McGill. Once we have final information, I will show it to you. McGill is looking at permitting options and to see what wetlands are impacted.

Retail Strategies is getting the word out for us and two groups have reached out to me. One is Kimley-Horn and the other is LDG. One thing I have told them both is that this must be a mixed-use development (Commercial) and not primarily a residential development.

Something that we are probably going to add on in a future meeting is parking enforcement in town. I know that you all received an email from a resident of Stafford Crossing. They are asking the town to help with parking enforcement in the subdivision. The way we are set up right now, we do not have a parking enforcement division. Ultimately, it will end up with the police department and, the way we are set up at the moment, they can not just issue a parking ticket. The chief sent a memo responding to this.

Discussion Followed:

The shred event & pill drop is scheduled for April 12th from 9:00 to noon.

Department Reports

February Reports

Adjourn
Mayor Blakely asked for a motion to adjourn

Councilmember Jim Player motioned to adjourn, and it was seconded by Councilmember Amber McKinney.

Motion all in favor.

Adjourned at: 7:32 pm

Upcoming Events

Regular Meeting March 10, 2025, at 6:00 pm
Budget Retreat Meeting March 18, 2025, at 8:30 am
Agenda Review Meeting April 7, 2025, at 6:00 pm
Regular Meeting April 14, 2025, at 6:00 pm
Easter Egg Hunt Saturday, April 12, 2025
Spring Shred event Saturday, April 12, 2025, 9:00 to 12:00 pm

Approved.

Date ______________________ Signed ______________________

Town of Fletcher
Town Council Regular Meeting
Minutes
March 10, 2025

Call the meeting to order at: 6:00 PM

Those who were in attendance are as follows:

Mayor Preston Blakely
Mayor Pro-Tem Trevor Lance
Councilmember Jim Player
Councilmember Keith Reed
Councilmember Amber McKinney
Town Manager Mark Biberdorf.

Moment of Silence:

Mayor Blakely led the group in a moment of silence.

Pledge of Allegiance:

Mayor Blakely led the group in the Pledge of Allegiance.

Public Comments:

Mazie Goldstein of 142 Brickton Village Circle commented on all the traffic on Old Hendersonville/Brickyard Road (NCDOT roads) and the dump trucks going to the recycling center. She talked about the litter that falls out of the back of the trucks. She also commented on the trucks coming into their neighborhood to turn around and asked what could be done.

Mayor Blakely asked Town Manager Mark Biberdorf if he would look into this.

Approval of minutes - corrections, additions or deletions

Agenda Review Meeting February 3, 2025

Regular Meeting February 10, 2025

Special Call Meeting February 21, 2025

Mayor Blakely asked for a motion to approve the minutes as presented.

Councilmember Jim Player motioned to approve the minutes as presented and it was seconded by Mayor Pro-Tem Trevor Lance.

Motion all in favor.

Council Updates

No comments were made at this time.

Consent Agenda

Approval of Resolution # R-25-03 to donate surplus property to the Town of Marshall.

Approval of Proclamation # P-25-01 in honor of Spring Litter Sweep which runs from April 12, through April 26, 2025.

Tax refunds/releases

Budget Amendment # 3 for FY 24/25 (Powell Bill)

Approval of Resolution R-25-04 to lease the concession stand in Bill Moore Community park to Baabals ice cream.

Mayor Blakely asked for a motion to approve the consent agenda as presented.

Mayor Pro-Tem Trevor Lance motioned to approve the consent agenda, and it was seconded by Councilmember Keith Reed.

Motion all in favor.

Discussion Items

Presentation from STAND T.A.L.L

Chief Terry introduced Ron Kaufman and Barb Molten from STAND T.A.L.L. (thank a local lawman), who both spoke about what their non-profit organization has done for local law enforcement agencies in the area. 95% of donations come from private citizens.

STAND T.A.L.L. has donated the following to the Fletcher Police Department:

AED Defibraltors
State-of-the-art radio "statewide communication abilities"
Forsenics Lab capabilities
Fingerprint machine
Dedicated Laptop computer
Nikon camera with several different lenses
Tripods

Discussion Followed:

Update on plans for a farmers market in Fletcher - Mark Biberdorf, Town Manager

Town Manager Mark Biberdorf stated that he provided an overview from the staff report on this. We narrowed down the day for the market, which would be a Tuesday from 3:00 to 6:00. The only other thing we were working on was the location. Initially, I talked to you about leaning towards the park and the other area was near public works and near the green maintenance building. There was some cost involved if we did it in the park to extend the backfield (auxiliary parking area), which would be about $18,000 for gravel.

It is recommended that we start with the area here between the south parking lot and by the green maintenance building in May. We have a draft packet that is ready to go out to vendors that we may make some changes to. If you are comfortable with this, we will start here and, once it takes off, maybe make some changes to it. We will see how it goes.

Council agrees to the area next to the green building.

Discussion Followed:

Update on Tropical Storm Helene recovery efforts - Mark Biberdorf, Town Manager

Town Manager Mark Biberdorf stated that last week I talked to you about three different things. The activity in the park (repairs), debris collection, and we received our first reimbursement from FEMA.

Patton Construction was the low bid to do the ballfields, multi-use courts and the dog park (fencing). They have already started on it. The goal is to try and get the backstop at the ballfields completed first, with baseball season starting soon. The contractor that is doing the dirt/laser grading for the ballfields has already started. The other thing is the electrical panels. The only place we have electricity in the park is the concession stand. The bid package just went out today for that. Repair of the pedestrian bridge and the stream banks along the greenway trails is being bid out as well. McGill is working on the bid packet.

Debris removal - The county has contracted for debris removal countywide and within the municipalities. We appreciate what they are doing. It's a long process, and we know that there have been challenges, and we have been trying to expedite it in Fletcher. Public Works have been helping with the vegetative debris removal, and they have been staging it by the green building and the county has been picking it up from there. The next thing is CD (construction debris) removal and this is more complicated, and this is a long process and trying to communicate this with the public as to when it will actually get picked up. The county is also doing debris removal in streams. They have started in Mud Creek, not sure when they will get to Cane Creek.

Discussion Followed:

We did receive our first reimbursement from FEMA, which was just over $36,000.

Town Manager Report

Last week I mentioned to you an update on the wetlands determination and permitting analysis. McGill has been working on our town center property on wetlands' delineation (updated). We have to go through the Army Core of Engineers for them to sign off on what we have a contractor to determine what wetlands we have. With that updated delineation, McGilll needs to update some models that we have been looking at. I would like to have McGill come to a meeting in the future to discuss the updated map. Maybe at the April meeting.

On Retail Strategies, our consultant is looking at potential retail opportunities, and they are continuing to identify potential retailers for our properties. They are also reaching out to developer contacts that I have given them.

Last week I mentioned parking enforcement and the complaint we had from Stafford Crossing. The chief did check this out and I shared with you a memo that he completed. Essentially, we have a soft mechanism to help with traffic enforcement, but we do not have anything to help people with low-level parking violations. Sooner or later we may need to look at a more concrete process for issuing parking citations.

Chief Terry answered some questions the council had concerning parking violations.

Discussion Followed:

The shred event & pill drop is on Saturday April 12 from 9:00 to noon.

The Budget retreat meeting is next week on Tuesday, March 18 and starts at 8:30 am. If you are interested in breakfast, please be here at 8:00 am.

Department Reports

February Reports

Adjourn
Mayor Blakely asked for a motion to adjourn

Councilmember Jim Player motioned to adjourn, and it was seconded by Councilmember Keith Reed.

Motion all in favor.

Adjourned at: 6:55 pm

Upcoming Events

Budget Retreat Meeting March 18, 2025, at 8:30 am
Agenda Review Meeting April 7, 2025, at 6:00 pm
Regular Meeting April 14, 2025, at 6:00 pm

LGCCA April 15, 2025 at 3:00 pm (Fletcher Hosting)
Easter Egg Hunt Saturday, April 12, 2025
Spring Shred Pill drop event Saturday, April 12, 2025, 9:00 to 12:00 pm

Approved.

Date	Signed

Town of Fletcher
Town Council Pre-Budget Meeting
Minutes
March 18, 2025

Call the meeting to order at: 8:30 am

Those who were in attendance are as follows:

Mayor Preston Blakely
Mayor Pro-Tem Trevor Lance
Councilmember Keith Reed
Councilmember Jim Player
Councilmember Amber McKinney
Town Manager Mark Biberdorf
Assistant Town Manager Heather Taylor
Public Works Director Jabbo Pressley
IT Matthew Horton
Police Chief Dan Terry
Planning & Zoining Director Eric Rufa
Town Clerk Christine Thompson
Fire Chief Robert Griffin of Fletcher Fire & Rescue

Discussion Items
IT Director Matthew Horton gave an overview of the budget for the upcoming FY 25/26.

The total increase in the budget at this time is $30,600.
No decreases at this time
Total Budget Requested: $284,100.
FY 24/25 Budget is $253,500.

Town Manager Mark Bibedorf gave an overview of the Parks & Recreation budget for the upcoming FY 25/26.
(salaries & wages have not been determined at this time)

The total increase in the budget at this time is $22,600.
The total decrease in the budget at this time is $200.
Total Budget Requested: $800,778
FY 24/25 Budget is $778,178

Discussion Followed:

Public Works Director Jabbo Pressley gave an overview of the Public Works budget for the upcoming FY 25/26.
(salaries & wages have not been determined at this time)

The total increase in the budget at this time is $141,144.

No decrease at this time
Total Budget Requested $1,910,587
FY 24/25 Budget is $1,769,443

Discussion Followed:

Assistant Town Manager Heather Taylor went over Administration, Professional Services & Town Facilities budget(s) for the upcoming 25/26 FY.
(salaries & wages have not been determined at this time)

Administration
No increases at this time.
The total decrease in the budget at this time is $200.
Total Budget Requested: $767,500
FY 24/25 Budget is: $767,700

Professional Services
The total increase in the budget at this time is $22,151.
The total decrease in the budget at this time is $45,000.
Total Budget Requested: $243,646
FY 24/25 Budget is: $266,495

Town Facilites
The total increase in the budget at this time is $1,200.
The total decrease in the budget at this time is $2,400.
Total Budget Requested: $154,894
FY 24/25 Budget is: $156,094

Mayor Blakely asked for a motion to recess

Councilmember Jim Player motioned to recess, and it was seconded by Councilmember Amber McKinney.

Motion all in favor.

Recess at: 9:46 am

Back at: 9:53 am

Planning & Zoning Director Eric Rufa gave an overview of the Planning & Zoning Budget for the upcoming FY 25/26.
(salaries & wages have not been determined at this time)

The total increase in the budget at this time is: $21,851
No decreases in the budget at this time

Total Budget Requested: $227,091
FY 24/25 Budget is: $205,240

Town Clerk Christine Thompson gave an overview of the Governing Board Budget for the upcoming FY 25/26.

The total increase in the budget at this time is: $1,671
The total decrease in the budget at this time is: $30.
Total Budget Requested: $54,555
FY 24/25 Budget is: $56,914

Town Manager Mark Biberdorf went over the estimated revenues. CIP and the financial commitments for the upcoming FY 24/26.

FY 24/25 Budgeted values: $1,852,381
FY 24/25 Billed values: $1,884,280
FY 25/26 Projected values: $1,875,422

These values will be adjusted before the final budget is completed as it is too early at this time.

Discussion Followed:

Fire Chief Robert Griffen went over the requested Budget for Fletcher Fire & Rescue for FY 25/26.

Discussion Followed:

Police Chief Dan Terry gave an overview of the Police Department budget for the upcoming FY 25/26.
(salaries & wages have not been determined at this time)

The total increase in the budget at this time is: $21,000.
The total decrease in the budget at this time is $5,600.
Total Budget Requested: $2,266,814
FY 24/25 Budget is: $2,251,414

Discussion Followed:

Adjourn

Mayor Blakely asked for a motion to adjourn

Councilmember Jim Player motioned to adjourn, and it was seconded by Councilmember Amber McKinney.

Motion all in favor.

Adjourned at: 11:22

Approved.

Date	Signed

Memorandum

To: Mayor & Town Council

CC: Mark Biberdorf, Town Manager

From: Heather N. Taylor, Assistant Town Manager

Date: 03/28/2025

Re: Agenda Item for Consent: Audit Contract with Lowdermilk Church & Co. FY 24/25

Attached is the audit contract and engagement letter with Lowdermilk Church & Co. for our audit of FY 24/25.

Town Council is required to yearly approve the audit contract, and the amount for the FY 24/25 audit is $18,550 per the terms of this contract. This audit contract will also include any single audit requirements to cover the FEMA reimbursements.

I request that you approve this audit contract with Lowdermilk Church and Co. for the FY 24/25 audit.

Lowdermilk Church & Co., L.L.P.
Certified Public Accountants

121 North Sterling Street
Morganton, North Carolina 28655
Phone: (828) 433-1226
Fax: (828) 433-1230

To Honorable Mayor and Members of
the Town Council of the
Town of Fletcher
Fletcher, North Carolina

March 17, 2025

We are pleased to confirm our understanding of the services we are to provide for the Town of Fletcher, North Carolina for the year ended June 30, 2025.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, including the disclosures, which collectively comprise the basic financial statements, of the Town of Fletcher, North Carolina as of and for the year ended June 30, 2025. 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 the Town of Fletcher, North Carolina's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the Town of Fletcher, North Carolina's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient 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) Budgetary Comparison Information.
3) Law Enforcement Officers' Special Separation Allowance Schedules of Changes in Total Pension Liability and Total Pension Liability as a Percentage of Covered Payroll.
4) Local Government Employees' Retirement System Schedule of the Proportionate Share of Net Pension Liability (Asset) and Schedule of Contributions.
5) Schedule of Changes in Total OPEB Liability and Related Ratios.

We have also been engaged to report on supplementary information other than RSI that accompanies the Town of Fletcher, North Carolina's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and 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) Schedule of expenditures of Federal and State awards.
2) Combining and Individual Fund Financial Statements.
3) Budgetary Schedules.
4) Other Schedules.

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:

- 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).

Auditors' Responsibilities for the Audit of the Financial Statements and Single Audit

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

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

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

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

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

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, 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, and they may bill you for responding to this inquiry.

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

Improper revenue recognition.
Management override of controls.

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

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

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

Audit Procedures—Compliance

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

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

Responsibilities of Management for the Financial Statements and Single Audit

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of Federal and State 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 and State 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); and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for the 12 months after the financial statements date or shortly thereafter (for example, within an additional three months if currently known). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) 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 and State 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, 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.

You are responsible for identifying all federal and State awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of Federal and State awards (including notes and noncash assistance received, and COVID-19-related concepts, such as lost revenues, if applicable) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of Federal and State awards in any document that contains, and indicates that we have reported on, the schedule of expenditures of Federal and State awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of Federal and State awards that includes our report thereon OR make the audited financial statements readily available to intended users of the schedule of Federal and State award no later than the date the schedule of Federal and State 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 and State awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of Federal and State 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 and State 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 OR make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the 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.

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

Other Services

We will also assist in preparing the financial statements, schedule of expenditures of Federal and State awards, and related notes of The Town of Fletcher, North Carolina in conformity with accounting principles generally accepted in the United States of America and the Uniform Guidance based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards.* We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, schedule of expenditures of Federal and State awards, 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, schedule of expenditures of Federal and State awards, 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, the schedule of expenditures of Federal and State awards, and related notes and that you have reviewed and approved the financial statements, the schedule of expenditures of Federal and State awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees, and Other

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

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of Federal and State 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 Town; 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 Lowdermilk Church & Co., L.L.P. and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the Local Government

Commission 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 Lowdermilk Church & Co., L.L.P. personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

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

Phillip E. Church is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

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

Our audit ends on delivery of our audit report. Any follow-up services that might be required will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific engagement letter for that service.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, confirmation service provider fees, etc.) except that we agree that our gross fee, including expenses, will not exceed $18,550. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. 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 30 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. We are required to inform you that we charge interest at a rate of 18% per annum on all invoices over 30 days old.

Reporting

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

If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming an opinion on the financial statements, we retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue reports, or withdrawing from the engagement.

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

You have requested that we provide you with a copy of our most recent external peer review report and any subsequent reports received during the contract period. Accordingly, our 2024 peer review report accompanies this letter.

We appreciate the opportunity to be of service to the Town of Fletcher, North Carolina 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,

Phillip E. Church

Phillip E. Church
Partner

RESPONSE:

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

Management signature: ____________________________

Title: ____________________________

Date: ____________________________

Governance signature: ____________________________

Title: ____________________________

Date: ____________________________

CONTRACT TO AUDIT ACCOUNTS

The	Governing Board Town Council
of	Primary Government Unit Town of Fletcher, North Carolina
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 Lowdermilk Church & Co., L.L.P.
	Auditor Address 121 North Sterling Street, Morganton, NC 28655

Hereinafter referred to as Auditor

	Fiscal Year Ending	Date Audit Will Be Submitted to LGC
for	06/30/25	12/31/25

Must be within six months of FYE

hereby agree as follows:

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

2. At a minimum, the Auditor shall conduct the audit and render the report in accordance with GAAS. If the Governmental Unit expended $100,000 or more in combined Federal and State financial assistance during the reporting period, the Auditor shall perform the audit in accordance with *Government Auditing Standards* (GAGAS). The Governmental Unit is subject to federal single audit requirements in accordance with Title 2 US Code of Federal Regulations Part 200 *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards*, Subpart F (*Uniform Guidance*) and the State Single Audit Implementation Act. Currently the threshold is $750,000 for a federal single audit and $500,000 for a State Single Audit. This audit and all associated audit documentation may be subject to review by Federal and State agencies in accordance with Federal and State laws, including the staffs of the Office of State Auditor (OSA) and the Local Government Commission (LGC). If the audit requires a federal single audit in accordance with the Uniform Guidance (§200.501) the Auditor and Governmental Unit(s) should discuss, in advance of the execution of this contract, the responsibility for submission of the audit and the accompanying data collection form to the Federal Audit Clearinghouse as required under the Uniform Guidance (§200.512) to ensure proper submission.

Effective for audits of fiscal years beginning on or after June 30, 2023, the LGC will allow auditors to consider whether a unit qualifies as a State low-risk auditee. Please refer to "Discussion of Single Audits in North Carolina" on the LGC's website for more information.

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

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

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

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

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

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

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

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

8. All local government and public authority contracts for audit or audit-related work require the approval of the Secretary of the LGC. This includes annual or special audits, agreed upon procedures related to internal controls, bookkeeping or other assistance necessary to prepare the Governmental Unit's records for audit, financial statement preparation, any finance-related investigations, or any other audit- related work in the State of North Carolina. Approval is also required for the Alternative Compliance Examination Engagement for auditing the Coronavirus State and Local Fiscal Recovery Funds expenditures as allowed by US Treasury. Approval is not required on audit contracts and invoices for system improvements and similar services of a non-auditing nature.

9. Invoices for services rendered under these contracts shall not be paid by the Governmental Unit(s) until the invoice has been approved by the Secretary of the LGC. This also includes any progress billings [G.S. 159-34 and 115C-447]. All invoices for audit work shall be submitted in PDF format to the Secretary of the LGC for approval. the invoice marked 'approved' with approval date shall be returned to the Auditor to present to the Governmental Unit(s) for payment. This paragraph is not applicable to contracts for audits of hospitals.

10. In consideration of the satisfactory performance of the provisions of this contract, the Governmental Unit(s) shall pay to the Auditor, upon approval by the Secretary of the LGC if required, the fee, which includes any costs the Auditor may incur from work paper or peer reviews or any other quality assurance program required by third parties (federal and state grantor and oversight agencies or other organizations) as required under the Federal and State Single Audit Acts. This does not include fees for any pre-issuance reviews that may be required by the NC Association of CPAs (NCACPA) Peer Review Committee or NC State Board of CPA Examiners (see Item 13).

11. If the Governmental Unit(s) has/have outstanding revenue bonds, the Auditor shall submit to LGC Staff, either in the notes to the audited financial statements or as a separate report, a calculation demonstrating compliance with the revenue bond rate covenant. Additionally, the Auditor shall submit to LGC Staff simultaneously with the Governmental Unit's (Units') audited financial statements any other bond compliance statements or additional reports required by the authorizing bond documents, unless otherwise specified in the bond documents.

12. After completing the audit, the Auditor shall submit to the Governing Board a written report of audit. This report shall include, but not be limited to, the following information: (a) Management's Discussion and Analysis, (b) the financial statements and notes of the Governmental Unit(s) and all of its component units prepared in accordance with GAAP, (c) supplementary information requested by the Governmental Unit(s) or required for full disclosure under the law, and (d) the Auditor's opinion on the material presented. The Auditor shall furnish the required number of copies of the report of audit to the Governing Board upon completion.

13. If the audit firm is required by the NC State Board, the NCACPA Peer Review Committee, or the Secretary of the LGC to have a pre-issuance review of its audit work, there shall be a statement in the engagement letter indicating the pre-issuance review requirement. There also shall be a statement that the Governmental Unit(s) shall not be billed for the pre-issuance review. The pre-issuance review shall be performed prior to the completed audit being submitted to LGC Staff. The pre-issuance review report shall accompany the audit report upon submission to LGC Staff.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

a) the description of each finding, including all material weaknesses and significant deficiencies, as found by the auditor, and any other issues related to the internal controls or fiscal health of the government unit as disclosed in the management letter, the Single Audit or Yellow Book reports, or any other communications from the auditor regarding internal controls as required by current auditing standards set by the Accounting Standards Board or its successor;

b) the status of the prior year audit findings;

c) the values of Financial Performance Indicators based on information presented in the audited financial statements; and

d) notification to the governing body that the governing body shall develop a "Response to the Auditor's Findings, Recommendations, and Fiscal Matters," if required under 20 NCAC 03 .0508.

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

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

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

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

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

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 be not be approved.

Financial statements were prepared by: ☐Auditor ☑Governmental Unit ☐Third Party

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

Name:	***Title and Unit / Company:***	***Email Address:***
Heather Taylor	Finance Officer/Assist Town Mgr	htaylor@fletchernc.org

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

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

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

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

Primary Government Unit	Town of Fletcher, North Carolina
Audit Fee (financial and compliance if applicable)	$ 18,550
Fee per Major Program (if not included above)	$ 0
Additional Fees Not Included Above (if applicable):	
Financial Statement Preparation (incl. notes and RSI)	$ 0
All Other Non-Attest Services	$ 0
TOTAL AMOUNT NOT TO EXCEED	$ 18,550

Discretely Presented Component Unit	n/a
Audit Fee (financial and compliance if applicable)	$ 0
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	$ 0

SIGNATURE PAGE

AUDIT FIRM

Audit Firm* Lowdermilk Church & Co., L.L.P.	
Authorized Firm Representative (typed or printed)* Phillip E. Church	Signature* Phillip E. Church
Date* 03/17/25	Email Address* phil.church@lowdermilkchurchcpa.com

GOVERNMENTAL UNIT

Governmental Unit* Town of Fletcher, North Carolina	
Date Governing Board Approved Audit Contract* **(Enter date in box to right)**	
Mayor/Chairperson (typed or printed)* Preston Blakely	Signature*
Date	Email Address* p.blakely@fletchernc.org

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

GOVERNMENTAL UNIT – PRE-AUDIT CERTIFICATE

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

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

Sum Obligated by This Transaction:	$ 18,550
Primary Governmental Unit Finance Officer* (typed or printed) Heather Taylor	Signature*
Date of Pre-Audit Certificate*	Email Address* htaylor@fletchernc.org

SIGNATURE PAGE – DPCU
(complete only if applicable)

DISCRETELY PRESENTED COMPONENT UNIT

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

Chair of Audit Committee (typed or printed, or "NA") n/a	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:	$ 0
DPCU Finance Officer (typed or printed)*	Signature*
Date of Pre-Audit Certificate*	Email Address*

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

PRINT

Summer Concert Series 2025

We would like to enhance our Summer Concert Series this year by collaborating with Auction House Food Hall. They have graciously offered us the opportunity to use their location, which would provide a fantastic setup with a stage, ample seating, a dedicated kids area, and three great food options.

Our First Concert will take place on **June 7th,** kicking off with an **End-of-School Celebration.** This will be a family-friendly event running from **4:00p - 8:00p**, featuring a bounce house, face painting, and more. The concert will begin at **6:00p.**

We are looking forward to a great summer of music and fun! More details to follow.

MEMORANDUM

TO: Mayor & Council

FROM:

COPY TO: Heather Taylor, Assistant Town Manager

DATE: 4/2/2025

SUBJECT: Request from Duke Energy for easement for Landing at Meadowview - Morgan Patton, Duke Energy

Background:

Duke Energy is requesting an easement on town-owned property located behind Town Hall. This would be along the property lines between the Town parcel and the property owned by BSC Holdings. This would be in support of BSC's residential development called the Landing at Meadowview.

Recommendation:

It is recommended that Council approve this request for an easement.

Attachments:

1. Duke Energy Easement Request for Landing at Meadowview
2. MEADOWVIEW ROW MAP
3. TOWN OF FLETCHER POLE REROUTE
4. MEADOWVIEW REROUTE

MEMORANDUM

TO: Mayor and Town Council

FROM: Mark E. Biberdorf, Town Manager MEB

COPY TO: Heather Taylor, Assistant Town Manager

DATE: April 2, 2025

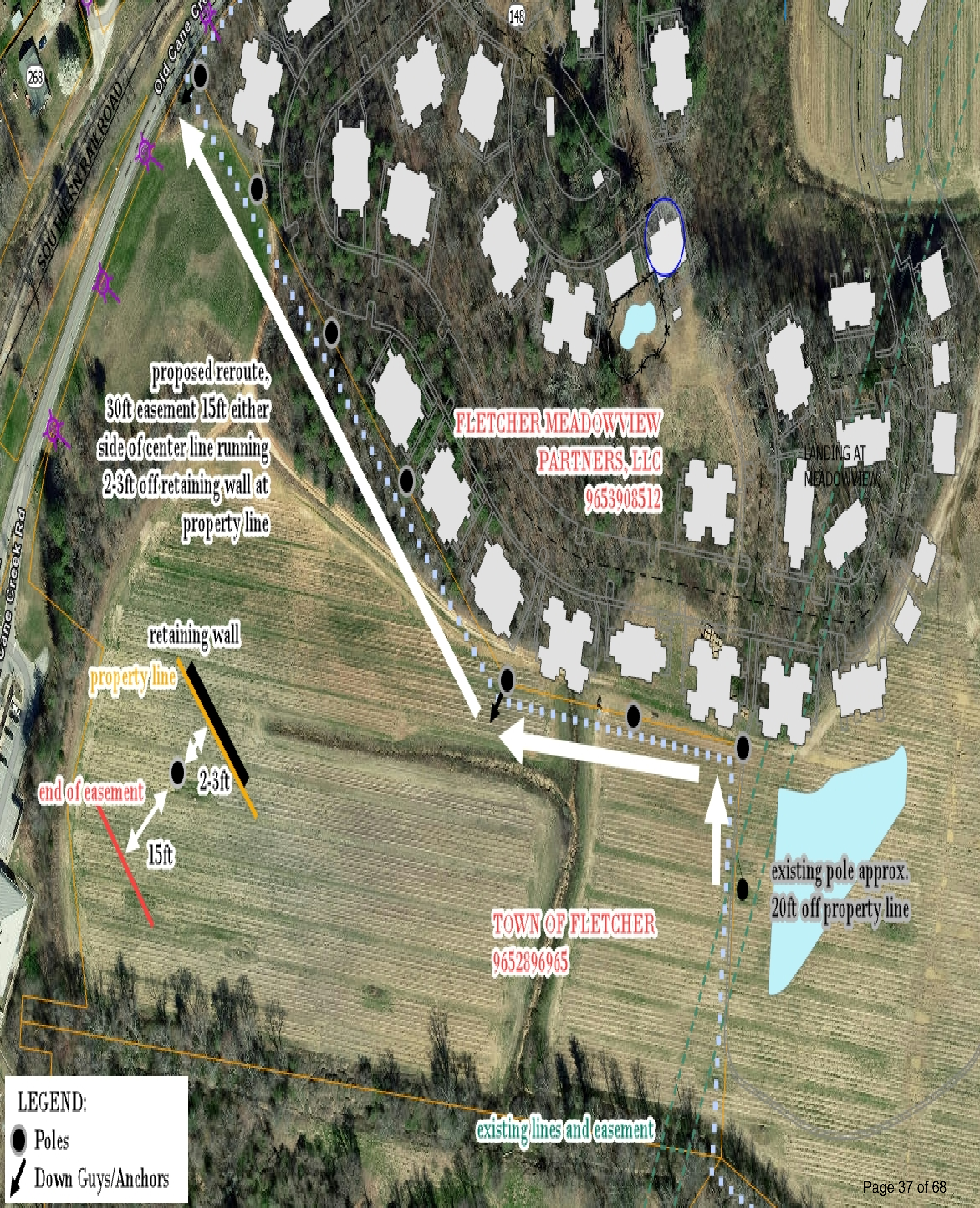
SUBJECT: Request from Duke Energy for Easement on Town Property for Landing at Meadowview Project

Duke Energy has approached the Town regarding a request for an easement for above ground power lines for the Landing at Meadowview project. Attached are two maps presenting this request. The 'Meadowview ROW map' shows all the work they would do to relocate the lines along the retaining wall for the new development. The 'Town of Fletcher' map shows what additional work they could perform in order to provide easier access to the property for future development. What they are asking for is the Meadowview map to be signed off on, and then the Fletcher map is extra/potentially beneficial for the town to consider but not necessary for the work Duke would like to perform.

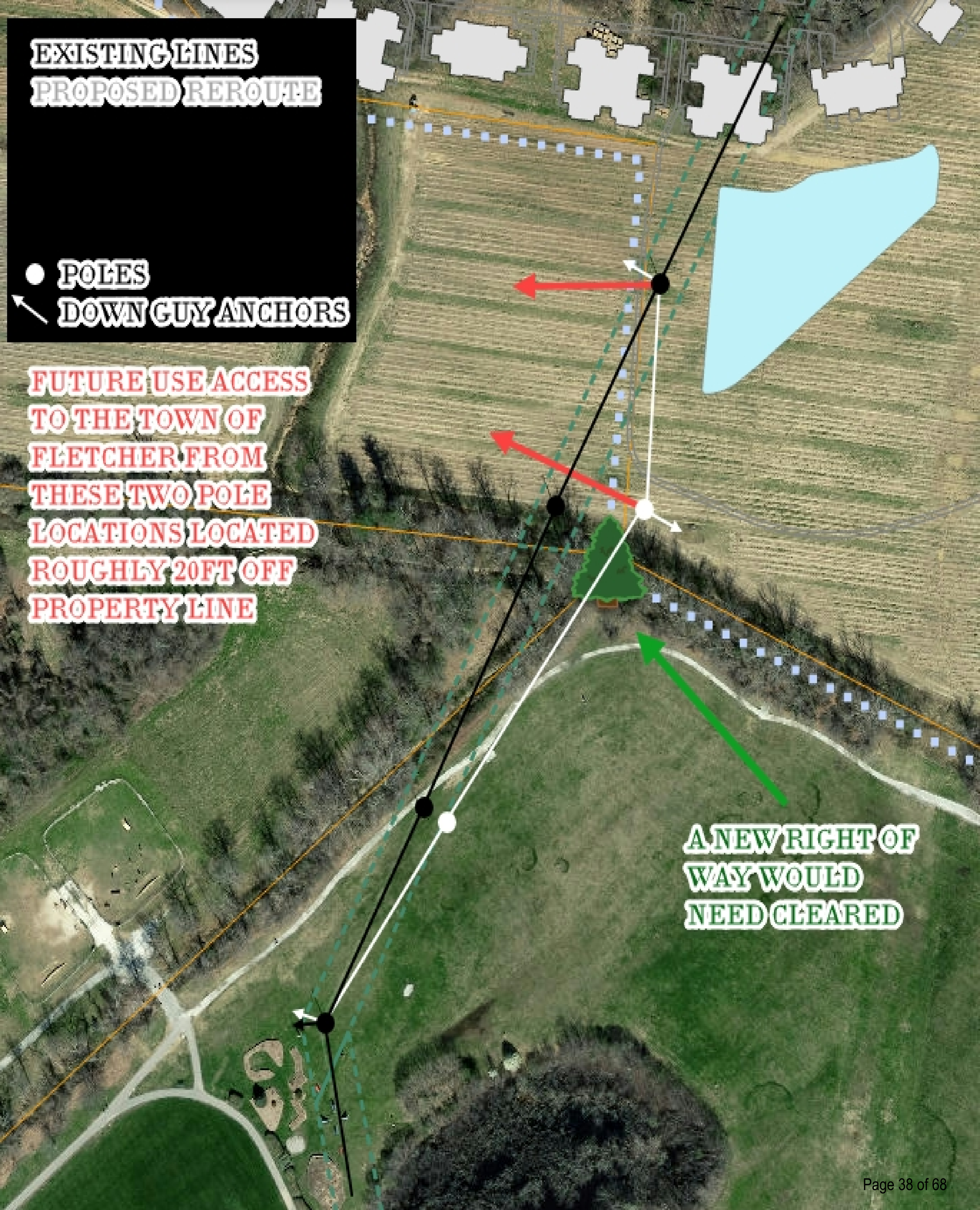
To provide further explanation on why they cannot reroute the lines across the Meadowview property, see 'Meadowview Reroute.' The red lines indicate existing and the green as proposed relocation. The peach color shows where an existing UG gas line runs. They are not permitted to encroach on gas easements with overhead or underground lines, rendering any route that direction impossible. The reasoning behind not setting a pole above the retaining pond at "pole 1" is that they do not have bucket truck access to that area of the site, and these poles would be a integral part of the grid requiring 24/7 available maintenance when necessary. Along with those reasons, they also do not have ample space to dig in their lines into the complex from those areas as well. Their underground clearance would be 9ft, since they would have to run two cables 3 ft apart the whole length of the way. The spacing in between buildings along with water, sewer, and storm water would not allow clearance. All of that combines to give them a complex site to work with.

If Council should have any questions on this item prior to the Agenda Review meeting, please let me know.

MEB/meb



Old Cane Cr
148
268
SOUTHERN RAILROAD
Cane Creek Rd
proposed reroute, 30ft easement 15ft either side of center line running 2-3ft off retaining wall at property line
FLETCHER MEADOWVIEW PARTNERS, LLC
9653908512
LANDING AT MEADOWVIEW
retaining wall
property line
end of easement
2-3ft
15ft
existing pole approx. 20ft off property line
TOWN OF FLETCHER
9652896965
existing lines and easement
LEGEND:
Poles
Down Guys/Anchors


EXISTING LINES
PROPOSED REROUTE
POLES
DOWN GUY ANCHORS
FUTURE USE ACCESS TO THE TOWN OF FLETCHER FROM THESE TWO POLE LOCATIONS LOCATED ROUGHLY 20FT OFF PROPERTY LINE
A NEW RIGHT OF WAY WOULD NEED CLEARED

Existing poles and overhead primary

Proposed poles and overhead primary

Floodway

Gas easement

MEMORANDUM

TO: Mayor & Council

FROM: Janna Bianculli

COPY TO: Heather Taylor, Assistant Town Manager

DATE: 4/2/2025

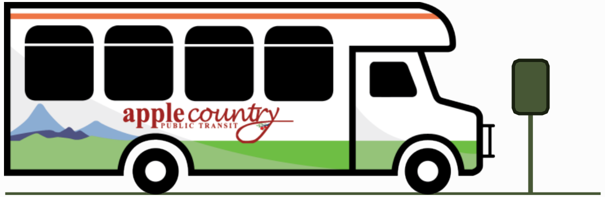
SUBJECT: Presentation of FY 2025-2026 match request for Apple Country Transportation - Janna Bianculli, Henderson County

Background:
Janna Bianculli with the Henderson County Planning Department will be presenting on the budget request for Apple Country Transportation for FY 2025-2026. A copy of her PowerPoint presentation is in your packet.

Recommendation:
This is an informational item only at this time.

Attachments:
1. PPT for Fletcher Meeting 04.07.25

Apple Country Public Transit



Janna Bianculli, Senior Planner
Henderson County Planning Department

Agenda

01
System Overview

02
System Funding

03
Town of Fletcher Contribution

01

System Overview

System History

2007

Henderson County takes ownership of the transit system from WCCA

2013

The County builds a CNG station and deploys six dedicated CNG buses

2023 - 2024

Henderson County conducts a feasibility study and adopts the study in December ‘24

December 2024

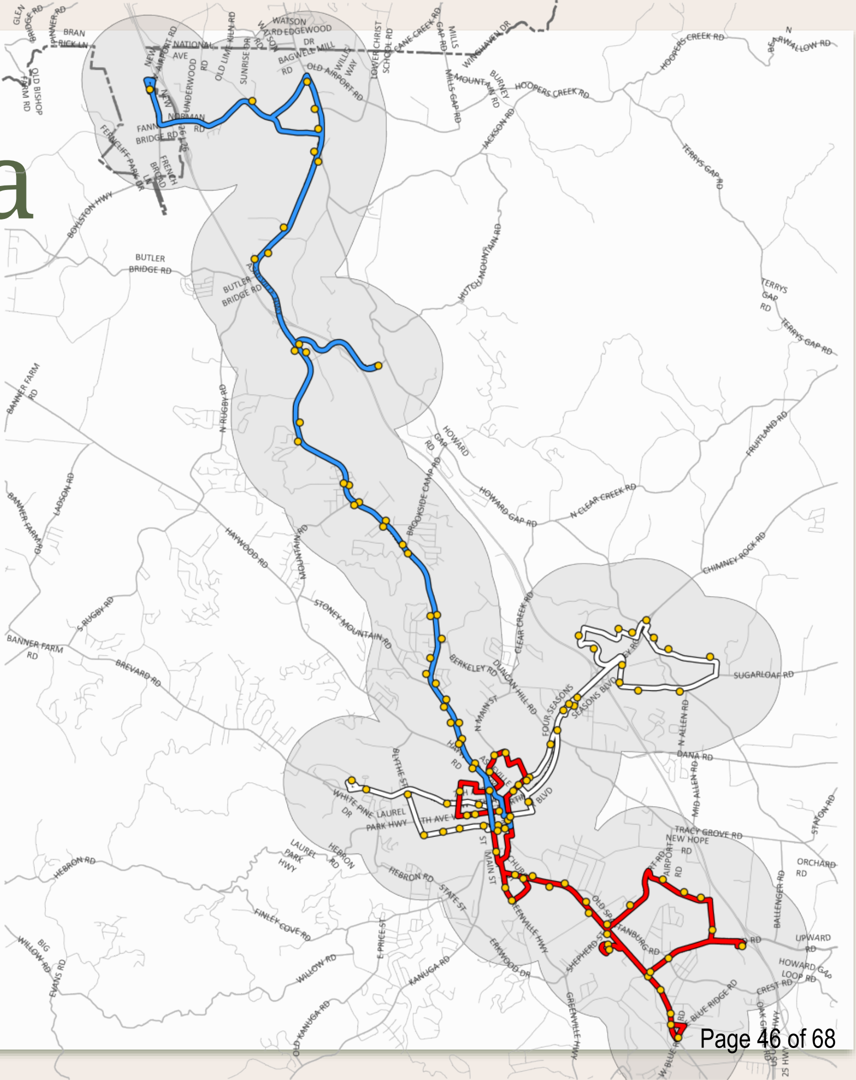
Henderson County eliminates fares and extends service on all routes through the end of fiscal year 2025

Apple Country Public Transit

- Henderson County is responsible for the funding and implementation of the urban transit services
    - The County contracts out the operation to WNCSource (AKA WCCA), which has held the contract since 2007
    - The contract is rebid every six years
- ACPT operates Monday – Friday, 6:30 AM to 7:30 PM
- It is free to ride
- There were 73,486 riders in FY24, which is 2.3% greater than pre-COVID ridership
- There are 113 stops along 3 fixed-routes
- The system covers 57 miles of the county every hour

ACPT Service Area

- System is made up of three fixed routes and an on-demand paratransit service
- Fixed-route transit serves three municipalities
- Paratransit service is a door-to-door service for individuals who cannot navigate the fixed-route system due to physical or cognitive disabilities
  - This service is required via the Americans with Disabilities Act (ADA)
  - ACPT offers the option within a ¾ mile buffer around the existing fixed-route service area
- Henderson County cannot operate ACPT outside the urbanized area
- Transportation is available through WNCSource Transportation to people who live outside the urbanized area



02

System Funding

ACPT Funding

- Henderson County is eligible for Section 5307 funds from the Federal Transit Administration for the operation of ACPT. These are provided through the French Broad River MPO and are administered by the City of Asheville.
- Different system costs are funded at various federal rates:
  - Contracted service (WNCSource) - FTA only allows 40% of the total contract cost to be reimbursed at an 80/20 match.
  - Rolling stock is eligible for an 80/20 match on total cost.
  - Bus shelters, signs, etc., are eligible for a 50/50 match on the total cost.

03 Town of Fletcher – Requested Contribution

FY 2026 Service Costs

- Fletcher is requested to pay their portion of the FY26 service costs, totaling $31,545.63
- Costs are based on the percentage of stops and the number of paratransit trips located within the town and its ETJ (averaged from the previous six months)
- Fletcher may want to consider an interlocal agreement for transit costs similar to what the City of Hendersonville has with the County
- This would allow the Town to know the exact costs for the length of the County’s service contract with WNCSource (currently set to expire at the end of FY28)

Thanks!

Do you have any questions?

Janna Bianculli
Senior Planner
jbianculli@hendersoncountync.gov

MEMORANDUM

TO:

FROM:

COPY TO:

DATE:

SUBJECT: Discussion and possible re-appointment of Louis Linn to another term on the ABC board.

Background:

Recommendation:

Attachments:

1. ABC board applicant Louis Linn

RECEIVED 3-17-25

Application for Appointed Boards/Commissions/Committees
Fletcher Town Council

The Town of Fletcher Town Council believes that all citizens should have the opportunity to participate in governmental decisions. One way of participating is by serving as a citizen member of one of the Town's various boards. If you wish to be considered for an appointment to a board, please complete the information below and return it to the Town Clerk at 300 Old Cane Creek Road, NC 28732. For more information you may contact Town Hall at (828) 687-3985.

Name: Louis K. Linn

Home Address: 12 Hickory Dr. Fletcher, NC 28732

My residence is located with the Town of Fletcher city limits: Yes No (circle one)

How long have you lived in Fletcher: 46 Years

E-mail Address: lklinn@bellsouth.net

Home Phone: 828-215-7711 Work Phone: 828-686-5434

Occupation: President East-West, Inc Years in Position: 30 Years

It is the Town Council's goal to maintain a balance of membership on its Boards/Commissions or Committees based on race, gender and voting district residency.

Voting District 2 Male ✓ Female____

Race: White ✓ Black____ Hispanic____ Native American____

Other____

Board/Commission/Committee to which I may be appointed. This form will remain on file in the Office of the Town Clerk and requests for updates will be sought prior in any consideration for re-appointment (or future appointment) to any Board/Commission/Committee.

Signature:___________________________ **Date:** 3/14/2025

Office Use Only:

Date Received:__________________

Date Forwarded to Council:________________

MEMORANDUM

TO: Mayor & Council

FROM: Mark Biberdorf, Town Manager

COPY TO: Heather Taylor, Assistant Town Manager

DATE: 4/1/2025

SUBJECT: Request to state legislative delegation to change filing period for municipal elections - Mark Biberdorf, Town Manager

Background:
The Town was recently made aware of a bill that has been filed by Senator Moffitt that would change the City of Hendersonville's filing period for municipal elections from December to July. Being added to this bill or filing a separate bill may be of interest to the Town of Fletcher. The benefit of doing this is having the filing period be closer to the actual election. The Town is currently under the plurality method of electing its Mayor and Council Members. We were formerly under the primary method.

Recommendation:
It is recommended that the Town of Fletcher consider being added to the referenced bill that would change the Town's filing period to July.

Attachments:
1. Senat Bill 130 - Revise Filing Period

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2025

S **1**

SENATE BILL 130

Short Title:	Revise Filing Period/Elections/Hendersonville.	(Local)
Sponsors:	Senator Moffitt (Primary Sponsor).	
Referred to:	Rules and Operations of the Senate	

February 24, 2025

A BILL TO BE ENTITLED

AN ACT TO REVISE THE FILING PERIOD FOR MUNICIPAL ELECTIONS IN THE CITY OF HENDERSONVILLE.

The General Assembly of North Carolina enacts:

SECTION 1. Section 4.2 of the Charter of the City of Hendersonville, being Chapter 874 of the 1971 Session Laws, as amended by S.L. 2016-15, S.L. 2023-44, and S.L. 2023-143, reads as rewritten:

"Sec. 4.2. Method of Municipal Elections. The Mayor and Council Members shall be elected on a nonpartisan basis and results determined by the plurality method as provided in G.S. 163-292.~~ The filing period shall be the same as for county officers elected on a partisan basis.~~"

SECTION 2. This act is effective when it becomes law and applies to elections held on or after that date.

S130-V-1

MEMORANDUM

TO: Mayor & Council

FROM: Mark Biberdorf, Town Manager

COPY TO: Heather Taylor, Assistant Town Manager

DATE: 4/2/2025

SUBJECT: Consideration of realignment of ABC board member terms - Mark Biberdorf, Town Manager

Background:
The Audit & Budget Manager for the North Carolina ABC Commission has reached out to the Town about realigning the terms of our ABC board members. This would be to staggered terms that are one year apart. A memo explaining this is attached for Council's consideration.

Recommendation:
Council consider realigning the Fletcher ABC board member terms.

Attachments:
1. Realignment of ABC Board Member Terms

MEMORANDUM

TO: Mayor and Town Council

FROM: Mark E. Biberdorf, Town Manager MEB

COPY TO: Heather Taylor, Assistant Town Manager

DATE: April 2, 2025

SUBJECT: Realignment of ABC Board Member Terms

Quinn Woolard with the North Carolina ABC Commission reached out to the Town last month regarding a recommendation to realign the terms of the Fletcher ABC Board. The recommendation is to move them to staggered terms that would each expire one year apart. The best practice guidance that they are suggesting is for an appointment or reappointment to be in the same month, different year for a three-member ABC board such as ours.

The current board members and terms for the Fletcher ABC Board are the following:

Samantha Todd, Chair	3 Year Term	December 2025
Louis Linn	3 Year Term	April 2025
John Brandon Olsen	3 Year Term	June 2026

The recommendation from State ABC Board is to stagger the terms of our board as follows:

Samantha Todd, Chair	3 Year Term	June 2027
Louis Linn	3 Year Term	June 2028
John Brandon Olsen	3 Year Term	June 2026

You could consider other configurations for staggering terms. The above suggestion allows you to do it with only having to adjust two of the present board members' terms instead of all three. This can be discussed in further depth at the Agenda Review meeting.

If Council should have any questions on this item prior to the Agenda Review meeting, please let me know.

MEB/meb

Public Works Department
Monthly Report
March 2025

Brush Pick Up

At this time, Public Works has resumed brush collection. Public Works is currently hauling the brush to our facility where contractors for FEMA are collecting it. For the month of March, Public Works collected 292 brush orders which produced 456 Cyds of brush.

Vehicles

Maintenance was performed on 13 police cars, 6 Public Works Vehicles and 2 P&R vehicles/

Sanitation

Public Works collected 164.21 tons of garbage for a daily average of 7.82 tons. Public Works collected 12 white goods.

Bill Moore Community Park

Public Works has completed the access to the outer greenway trail through the Copart property the first of March.

Monthly Update— March, 2025
Planning & Zoning

Planning Board/ZBA – The ZBA met on March 18. A variance was granted for a new freestanding sign for Cummins (formerly Meritor). The odd parcel around the plant was zoned C-1 back when the new deal involving Meritor annexation was made despite it being more like an M-1 property. Variances were granted for height and base requirements so that a sign more in keeping with M-1 standards can be installed. The planning board will meet April 15 and likely resume discussions on potential amendments to the Town's floodplain development standards.

- Continued day to day issuance of permits, fielded inquiries about potential new developments, and responded to miscellaneous complaints (various complaints involving zoning, solid waste, and/or junked vehicles.

- Continued work on implementation of various minimum measures related to the Town's MS4 Stormwater Permit. Continued discussions and work with Mary Roderick from LOS and Chris Brown from McGill on various aspects of the program.

- Attended the March meeting of TCC (advisory board to the FBRMPO)

- Have been continuing work with owners of properties affected by Helene. Met virtually with reps from FEMA on 3/12 who were checking in on our "substantial damage" process. I have had dealings with all of the owners or tenants of affected structures at this point. We have seen several manu homes replaced and built to current elevation requirements. I am working with several owners who are awaiting assistance and/or insurance. As best as possible, I am trying to steer folks toward various agencies to inquire about assistance. I have had one instance where illegal repairs have been made to a manu home, and am working with the owner to bring about compliance regarding elevation/anchoring.

- Have been working with Nicole Samu from LOS on updates to the Town's zoning map.

Administration Monthly Report
Heather Taylor, Assistant Town Manager
March 2025

Assistant Town Manager:

- **Hurricane Helene/FEMA Park Recovery:**
  - The Town received our second reimbursement from FEMA/NCEM for the Category B expenses which included the time/labor/equipment used for the debris removal within the park and greenway trails, replacement of traffic cones and garbage/recycling cans, and generator usage.
  - I coordinated and participated in another site visit with our site inspector on the remaining projects outstanding in Bill Moore Community Park on March 24.
  - The bid package was prepared and advertised to repair all the electricity at Bill Moore Community Park. Bids were due on March 31, and the lowest responsible bidder was A-American Electric.
  - The contract with Patton Construction was signed by the Town in March for fencing/multi-court repair, and now the contractor is waiting on supplies/materials.
  - Turfplaner finished the in-field repair of all five ballfields.
  - Assisted with the purchasing of additional equipment for the park (trash cans, concession equipment, signage).
- **Website/Facebook:**
  - Continuing to update the Town's website with current Town information as well as trying to post to the Town's Facebook account a couple times a week.
- **ARPA Funding-**
  - Preparing to tackle our fourth Project & Expenditure Report due by the end of April to the Department of Treasury.

Finance:

- **Taxes for 2024-** collected approximately 99.47% of taxes levied for 2024 as of the end of March. The tax advertisement listing all the delinquent tax bills was printed in the Hendersonville Lightning on March 19.
- **Business Registration Revenue-** continued collection on our outstanding business registration receivables, and as of the end of March we are down to two.
- **Budgets for 25/26-** We held our first budget session on March 18 at Town Hall. Everyone was available to provide Council with their initial requests for their respective departments. During the month of April, we will be finalizing our requests as the Town Manager develops the revenue side.
- **NCCMT Account-** Due to continued higher interest rates, Heather moved General Fund savings during March to the North Carolina Capital Management Trust to generate higher interest rate returns.

Human Resource:

- **Employment-**

  - Part-Time/Seasonal: Posted and advertised the following seasonal positions:
    - P/T Summer Day Camp Counselors
    - Summer Internship

- **Wellness-**
  - Employee Gym- Over 70 hours of exercise by employees occurred during March in the employee wellness gym.

Parks and Recreation Department
Monthly Report
March 2025

Programs

Spring Yoga Class

Our 8-week Spring Yoga Class is FULL and will begin on April 10 and run through May 29.

Easter Egg Hunt

Our Easter Egg Hunt will be held on April 12 from 12:00 PM to 2:00 PM. We will have photos with the Easter Bunny, DJ Ish providing Easter tunes, the Island Grill and Chill food truck, Cosmic Cotton Candy, face painting, and fairy hair. Additionally, Boys and Girls Club leadership kids and Fletcher Lutheran Church volunteers will assist with the event. This event is sponsored by FABA, A-American Electric Inc., Tabatha Hamlin State Farm, The Prescott Auto Reserve, and Marthaler Jeweler.

All groups are full except for the 10-11 years old age group:

- **Ages 3 & Under** – FULL
- **Ages 4-5** – FULL
- **Ages 6-7** – FULL
- **Ages 8-9** – FULL
- **Ages 10-11** – 20 spots available

Summer Day Camp and Middle School Adventure Camp

Both Summer Day Camp and Middle School Adventure Camp filled up on the same day that registration opened. All weeks are currently on a waitlist.

We are in the process of interviewing staff for Summer Day Camp.

Bill Moore Community Park

Our maintenance crew has been diligently working and getting ready for our Spring season. The following projects were completed in March:

- Replaced dirt and old pots around the field, ordered and planted new plants
- Planted raised garden beds in the field area and applied mulch
- Replaced the shelter fountain and removed the concession fountain

- Dragged and scraped the lacrosse field
- Received new appliances for concessions
- Applied fertilizer and pre-emergent herbicide on Field 5 and lacrosse sections
- Removed infield lip material left behind by Turfplaners
- Cleaned dugouts
- Dumped mulch in the garden area
- Removed old trash cans and replaced them with new ones
- Installed a dog water station
- Hydroseeded the lacrosse field and other areas
- Painted columns at Steelcase and Kates Shelters
- Re-marked base lines
- Began mowing
- Installed a new American flag and rope
- Dragged fields
- Pressure-washed Parks and Rec equipment weekly
- Cleared debris from fence lines
- Aerated all bare areas
- Reinstalled the men's bathroom door
- Conducted a playground safety check
- Sprayed herbicide (Round-up) on all beds and fence lines
- Put up birdhouses
- Installed a new sign for dog park rules
- Replaced all base stobs, home plates, and pitcher's rectangles; added new base stob distances to Field 5

Ballfield Repairs

Turfplaner of Carolina completed the ballfield repairs on March 26, 2025.

Fence/Multi-Court Repairs

The fence project has been delayed due to materials not being delivered. We are following up with the contractor to determine the cause of the delay.

Concession Repairs

The concession stand has been professionally cleaned, and cabinets have been installed and stained. We are currently awaiting the installation of roll doors.

Employment

Fully Staffed! We are happy to report that we are now fully staffed!

FLETCHER POLICE DEPARTMENT

TEAMWORK - PROFESSIONALISM - DEDICATION

DANIEL D. TERRY
CHIEF

MEMORANDUM

To: Mark Biberdorf, Town Manager

From: Chief D. Terry

Date: April 2, 2025

Re: March 2025 Monthly Report

Training & Professional Development:

- Six members of the department attended a 3-day Active Shooter course. This class was a free course offered by the North Carolina Department of Public Safety who provided the instructor and materials. The police department provided the location and used Veritas Christian Academy as the training location. Discussions are underway to have the class again so the remainder of the department can receive said training.
- The department began its annual spring in-service training. The topics for this spring is Reasonable De-escalation, Taser recertification, Blood borne Pathogens, and an update on Amber Alerts from the North Carolina Center for Missing Persons.
- Sergeant Diaz and Detective Beauchamp attended the monthly Crisis Negotiators Team training at the Henderson County Sheriff's Office.
- Sergeant Beddingfield and Officer Interlicchia attended the week-long Officer Safety and Readiness course.
- Chief Terry, Captain Fulmer, and Captain Gutierrez attended the 40-hour Personnel Development, Assessment, and Liability Course through the Southern Police Institute. This was the final of four week-long classes hosted at the police department as part of SPI's Organizational Management Certificate Program.

We had a total of 526 calls for service for the month of March. This does not include 1299 extra security checks. Fifty-five incident reports were filed. Fifteen of these incidents required some type of investigative follow-up to be conducted. Forty citations were issued for a total of 54 charges. Sixteen auto accidents were reported and 18 arrests made.

300 OLD CANE CREEK ROAD, FLETCHER NC 28732
PHONE (828) 687-7922 – FAX (828) 654-8046
Email: d.terry@fletchernc.org

Activities of interest for the month of March include:

- The department, with approval from council donated one of their older patrol vehicles to the Town of Marshall Police Department. Marshall lost several vehicles and their office building during Hurricane Helene. In lieu of putting the vehicle up for public sale via auction the decision to donate it was made.
- The department continues to monitor the activities at the Super 8 Hotel. During this month there was a suspected fentanyl overdose death at the hotel. There was also a call for a disturbance. A female found her boyfriend in a hotel room with another girl who ended up being a juvenile. The offender was charged with Indecent Liberties with a Child and Possession of Cocaine.
- An investigation into Delmar Perez Montejo began in December 2024 when he was found at home with a female juvenile in his bedroom. He was arrested on preliminary charges in December before being released on bond. As the investigation continued Montejo jumped bail and left the area. This month, Montejo was located in Dallas Texas and returned to Henderson County where he is being held at the detention center on a $2, 075,000 bond. Montejo has been charged with Indecent Liberties with a Minor, Third Degree Sexual Exploitation of a Minor, Statutory Rape of a Child, Statutory Sexual Offense with a Child, and First-Degree Sexual Exploitation of a Minor.
- After receiving information in February from a local bank reference an attempt by a man to transfer money from his father's account, an investigation was initiated for financial exploitation of the elderly. A search warrant of the man's home was obtained for the purpose of finding evidence to support the offense. The man was arrested and charged with Felony Conspiracy and Exploitation of a Disabled Elderly Person. Additionally, subsequent to the search warrant, images of child pornography were found and he was later charged with Third Degree Sexual Exploitation of a Minor.
- Community engagement activities for the month of March consisted of attendance at the Henderson County Sheriff's Prayer Breakfast, the North Carolina Association of Chiefs of Police Region 1 luncheon, Adult Recovery Court, and detectives attending the bi-weekly Henderson County Investigators meeting and the Human Trafficking Task Force meeting. Captain Gutierrez participated as an assessor for an Assessment Center at the Waynesville PD and meetings were held with the Adult recovery Court Coordinator and the CEO of Dominion Defense in Fletcher. The department met with Girl Scout Troop 10349 at the United Methodist Church.

Respectfully Submitted,

Chief Dan Terry

300 OLD CANE CREEK ROAD, FLETCHER NC 28732
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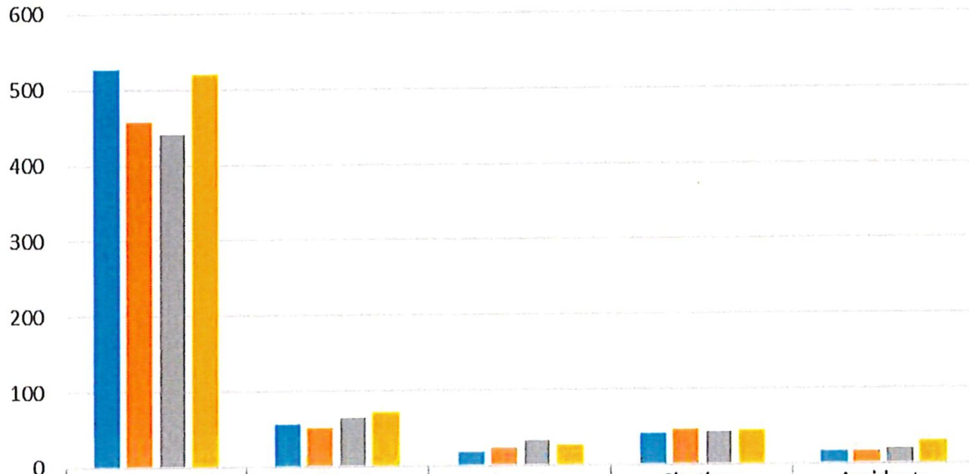
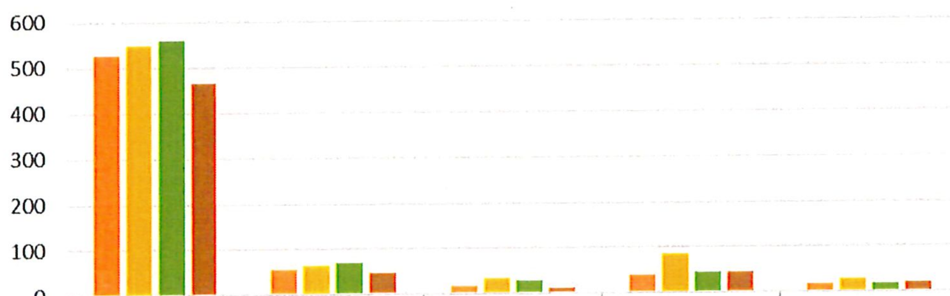
Fletcher Police Department - March - 2025 Monthly Comparison



	Calls For Service	Incidents	Arrests	Citations	Accidents
Mar-25	526	55	18	40	16
Feb-25	457	50	23	45	16
Jan-25	440	63	32	42	19
Dec-24	519	71	26	44	29

Fletcher Police Department - March. 2025



	Calls For Service	Incidents	Arrests	Citations	Accidents
Mar-25	526	55	18	40	16
Mar-24	547	64	33	84	27
Mar-23	559	70	29	45	17
Mar-22	465	47	12	44	20

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FLETCHER POLICE DEPARTMENT
CRIMINAL INV DIVISION
MARCH 2025 STATISTICS

	MONTHLY ACTIVITY 2025						CUMULATIVE 2025			
OFFENSE	ASSIGNED	CLEARED w/ ARREST	EXCEPTIONALLY CLEARED	ADMINISTRATIVELY CLEARED	UNFOUNDED	OPEN PENDING	CLEARED BY ARREST	EXCEPTIONALLY CLEARED	ADMINISTRATIVELY CLOSED	UNFOUNDED
ARSON										
ASSAULT/BATTERY							1			
B&E (COMMERCIAL)										
B&E (RESIDENTIAL)						2				
B&E (TO MOTOR VEHICLE)						2				
CHILD ABUSE (PHYSICAL/NEGLECT)				1					1	
CRIMINAL DAMAGE										
CRIMINAL TRESPASS										
DEATH INVESTIGATIONS	1					2				
DOMESTIC VIOLENCE										
DRUG INVESTIGATIONS							2			
ELDER ABUSE-FINANCIAL	1	1					2			
ELDER ABUSE-PHYSICAL						1			1	
FINANCIAL CRIMES/ID THEFT						2			1	
HARASSMENT/INTIMIDATION										
HOMICIDE										
LARCENY										
MISSING PERSON (ADULT)										
MISSING PERSON (JUVENILE)										
MOTOR VEHICLE THEFT/UUMV						2				
ROBBERY										
SEX OFFENSE	1	1					2			
SUICIDE/ATTEMPTED										
OTHER										
TOTAL	3	2	0	1	0	11	7	0	3	0
LAST MONTH	4	2	0	1	0					
YEAR-TO-DATE										

Department of Social Services		2025 YTD
TOTAL CASES REVIEWED	1	6
TOTAL CASES ASSIGNED	0	3

CITIZEN ASSIGNMENT LETTERS SENT 6 19

66 % Clearance rate for March 2025

70% Year-To-Date Clearance