



**Town Board Meeting**  
April 1, 2025 – 6:30 PM  
502 Southtown Circle, Rolesville, NC 27571

## **Agenda**

1. Call to Order
2. Invocation led by Pastor Tyler Williams of The Village Church Rolesville
3. Pledge of Allegiance
4. Proclamations:
  - 4.a. National Prayer Day in May
  - 4.b. Arbor Day
  - 4.d. Autism Awareness
5. Consider Approval of the Agenda
6. Public Invited to be Heard
7. Consider Approval of the Consent Agenda
  - 7.a. Minutes of February 4, 2025, and March 4, 2025
  - 7.b. Annual Audit Contract FY24-25
  - 7.c. Budget Amendment FY24-25
8. Town Board Liaison Reports
9. Communication from Town Staff
  - 9.a. Planning Department – Mike Elabarger & Tanner Hayslette, Planning Department
  - 9.b. Pay Study – Eric Marsh, Town Manager
  - 9.c. Economic Development – Mical McFarland, Economic Development Director
10. Communications from Partners
  - 10.a. Rolesville Downtown Development Association Update – Sheilah Sutton, Director
  - 10.b. Rolesville Chamber of Commerce – Phillip Carter, Director
11. Old Business – NONE
12. New Business

11.a. Legislative Hearing TA-25-03 Text Amendment Government Facilities – Meredith Gruber,  
Planning Director

13. Communications

12.a. Town Attorney

12.b. Town Manager

14. Adjourn

The Town of Rolesville will make reasonable accommodations for access to Town services, programs, and activities and will make special communication arrangements for persons with disabilities. Please call (919) 556-3506 by noon on the Thursday prior to the meeting to make arrangements.



## Proclamation of the Town of Rolesville

### National Day of Prayer

**WHEREAS**, Each of us is an author in our collective American story, and in participating in our national discourse to address some of our Nation's greatest challenges, we are reminded of the blessing we must live in a land where we are able to freely express the beliefs we hold in our hearts. As a Nation free to practice our faith as we choose, we must remember those around the world who are not afforded this freedom, and we must recommit to building a society where all can enjoy this liberty and live their lives in peace and dignity; and

**WHEREAS**, From our Nation's humble beginnings, prayer has guided our leaders and played a vital role in the life and history of the United States. Americans of many different faiths share the profound conviction that God listens to the voice of His children and pours His grace upon those who seek Him in prayer; and

**WHEREAS**, America trusts in the abiding power of prayer and asks for the wisdom to discern God's will in times of joy and of trial. As we observe this National Day of Prayer, we recognize our dependence on the Almighty, we thank Him for the many blessings He has bestowed upon us; and

**WHEREAS**, Through prayer, we often gain the insight to learn from our mistakes, the motivation to always be better, and the courage to stand up for what is right, even when it is not popular; and

**WHEREAS**, On this National Day of Prayer, we ask God's continued blessings on our Town and Country.

**NOW THEREFORE**, the Rolesville Board of Commissioners, do hereby proclaim May 1, 2025, as a National Day of Prayer, and ask our citizens to give thanks, each according to his or her own faith, for the freedoms and blessings we have received and for God's continued guidance, comfort, and protection.

Adopted this 1st day of April 2025.

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Ronnie I. Currin, Mayor

ATTEST:

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Christina Ynclan, Town Clerk



## Proclamation of the Town of Rolesville

### In Recognition of Arbor Day

**WHEREAS**, the environment is important to all citizens of Rolesville; and

**WHEREAS**, the first Arbor Day was observed in 1872, and Arbor Day is now observed throughout our nation and the world; and

**WHEREAS**, trees are an important part of the character of Rolesville and provide many benefits to residents, such as improving air quality, cutting heating and cooling costs, moderating the temperature, stabilizing soils, providing watershed protection, and providing wildlife cover and food; and

**WHEREAS**, trees in our town increase property values, enhance the economic vitality of business areas, and beautify our community; and wherever they are planted, are a source of joy and renewal; and

**WHEREAS**, Rolesville has been recognized as a Tree City, USA for a total of nine years and continues to educate students and citizens about tree care; and

**WHEREAS**, Rolesville promotes the preservation of our existing tree canopy and the maintenance and improvement of our urban forest by the planting of additional trees to enhance our community;

**NOW THEREFORE**, the Rolesville Board of Commissioners hereby proclaim April 5, 2025, as ARBOR DAY in the Town of Rolesville, and urge all citizens to support efforts to protect our trees and woodlands; and further urge all citizens to plant trees to promote the well-being of future generations.

Adopted this 1st day of April 2025.

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Ronnie I. Currin, Mayor

ATTEST:

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Christina Ynclan, Town Clerk



## Proclamation of the Town of Rolesville

### Autism Awareness Month

**WHEREAS**, Autism Spectrum Disorder (ASD) is a developmental disability that can cause significant social, communication and behavioral challenges with signs that begin during childhood and typically continue through a person's life; and,

**WHEREAS**, many people with ASD also have different ways of learning, processing information, or interacting with or reacting to things; and,

**WHEREAS**, Autism varies greatly from person to person with no two people being alike; and,

**WHEREAS**, Autism Awareness Month emphasizes the need for public awareness to promote acceptance, celebrate the differences, and prioritize the inclusion of autistic individuals and their families; and,

**WHEREAS**, in 2021, the Center for Disease Control (CDC) reported that approximately 1 in 54 children in the U.S. is diagnosed with an Autism Spectrum Disorder (ASD), according to 2018 data, 1 in 27 boys identified with Autism and 1 in 116 girls identified with Autism. Boys are four times more likely to be diagnosed with Autism than girls; and,

**WHEREAS**, there is no cure for Autism, but a holistic system of therapies and support can meet the needs of individuals and their families; and,

**WHEREAS**, numerous member-led organizations throughout North Carolina provide support and services to autistic individuals and their families, and advocate tirelessly at all levels of government for their full inclusion and opportunity in our communities;

**NOW THEREFORE**, the Rolesville Board of Commissioners hereby proclaim April 2025, as **AUTISM AWARENESS MONTH** in our Community, and we call this observance to the attention of all our citizens.

Adopted this 1st day of April 2025.

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Ronnie I. Currin, Mayor

ATTEST:

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Christina Ynclan, Town Clerk



## Meeting Minutes

Present: Mayor Ronnie Currin  
Commissioner Dan Alston  
Commissioner Michal Paul  
Town Manager Eric Marsh  
Town Attorney Dave Neill  
~~Town Clerk Christina Yncian~~

Mayor Pro Tem April Sneed  
Commissioner Lenwood Long  
Commissioner Paul Vilga  
Economics Development Director Mical McFarland  
Police Chief David Simmons

1. [Call to Order 6:30 pm](#)
2. [Pledge of Allegiance led by Mayor Currin](#)
3. [Invocation: Lighthouse Baptist Church led by Pastor Jason Byler](#)
4. [Consideration of Agenda](#)

**Motion: Commissioner Vilga made a motion to approve the consideration of the agenda as presented, seconded by Mayor Pro Tem Sneed and carried a unanimous vote.**

5. [Proclamation](#)

5.a. Proclamation recognizing Black History Month

Mayor Currin mentioned that New Bethel Baptist Church will be a guest on The Mayor's Show and residents from the Jonesville Community will also be joining "The Mayor Show" during the month of February.

6. [Public Comment](#)

*Individuals wishing to speak during the Public Invited to be Heard proceedings are encouraged to be prepared and individuals will be limited to three (3) minutes. Written comments are welcome and should be given to the Town Clerk prior to the start of the meeting.*

Steve Rao, Town of Morrisville Commissioner.

- Mr. Steve Rao, who was invited by Commissioner Long, is advocating for North Carolina's transformation into a "Smart State" through technology-driven innovation. In his article, Making NC a Smart State, Rao highlights the role of data, IT sensors, and smart infrastructure in enhancing residents' quality of life.
- The Town of Morrisville has implemented a comprehensive smart city plan, conducting an assessment across all departments and establishing a Smart City Advisory Committee.

- Key initiatives include deploying sensors in parks to automate gate closures during inclement weather and notify citizens of program cancellations, as well as facility usage monitoring for improved public services.
- Beyond infrastructure, Rao emphasizes the economic impact of technology, fostering entrepreneurship and job creation. By supporting small businesses and enabling 5% growth in emerging enterprises, this initiative could generate 25,000 jobs across North Carolina.
- Currently, Commissioner Rao is conducting a Smart City Tour, engaging with municipalities to promote the benefits of smart technology and its role in building a more vibrant, tech-driven economy.

## 7. Consideration of the Consent Agenda

- 7.a. Minutes of January 7, 2024, Regular Meeting
- 7.b. Wake County Fire Inspections Agreement
- 7.c. Resolution Accepting Community Project Funding Grant
- 7.d. Consideration of the Rolesville Fire Consolidation Agreement
- 7.e. FY 24-25 Budget Amendment-ORD-2025-03

**Motion: Commissioner Alston made a motion to approve the consent agenda, seconded by Commissioner Vilga, and carried a unanimous vote.**

## 8. Town Board Liaison Reports

### Commissioner Alston – Veterans

- The Department of Veterans Affairs will be hosting an employment webinar series hosted by Vocational Readiness And Employment (VRNE) for veterans on February 12, 2025.
- The federal benefits for the veterans' dependents, survivors and caregivers 2025 edition is available on the town website, courtesy of Kandice Scarberry, Rolesville Communication Specialist.
- The Joel Fund is organizing two upcoming events.
- Veterans Coffee Connection on February 26, 2025.
- The Navy National Defense Cadet Corp set up is going well for Rolesville High School. The start date is set for July 1<sup>st</sup>.
- For more information on veterans' resources visit <https://www.rolesvillenc.gov/community-resources/veterans-resources>

### Commissioner Long – Public Safety

- The Fire Department Unification is progressing well.
- Just a reminder to the citizens, if you see a crime report it.

### Commissioner Paul – Senior Citizens

- Senior Network has purchased a 14-passenger bus that is equipped with a wheelchair lift. There will be an unveiling of the bus event on March 26, 2025, from 12-2pm by the Senior Network group. This event will take place at the Rolesville Community Center. Light

refreshments will be provided. Local media will be present.

- The Senior Advisory Committee was postponed until February 12<sup>th</sup>, a guest speaker will present his proposal for a Senior Center.
- The Affordable Housing Project is awaiting the next steps in moving forward in the coming weeks.
- There are 10 events scheduled for February, along with additional events organized by Parks & Recreation.
- For more information visit <https://www.rolesvillenc.gov/parks-recreation/cultural-programs/senior>

Commissioner Sneed – Planning Board

- Nothing to report during this month.

Commissioner Vilga – Parks & Recreation Advisory Board (PARAB)

- The PARAB meeting has been canceled due to the weather.
- The Bicentennial of Lafayette’s March 1, 1825, visit will take place on March 1, 2025, at the Little House Museum in Rolesville.

## 9. [Communication from Town Staff](#)

Chief David Simmons - Police Department

NC Law Enforcement Accreditation:

- The department is in step two of the NCLEA accreditation process. A mock assessment will take 24 months, currently in month four. If awarded, the accreditation is valid for 36 months before further steps are required.

Crime & Public Safety Trends:

- Calls for service have increased by 4,600, averaging 92 per day.
- Arrests are up, with Part II crimes tracked by arrests and others by reports.
- Fraud cases targeting seniors are rising, with scammers impersonating law enforcement.
- Vandalism and weapons violations have increased, often discovered during traffic stops.
- Rolesville High School disorderly conduct recorded its lowest first-quarter stats in three years.

Traffic & Safety Initiatives:

- Collisions have increased, particularly at Louisburg and Young Street due to traffic patterns.
- Chief Simmons plans to engage with driver’s education courses to promote safety.
- Poor lighting on Highway 9 bypass remains a concern; DOT has stated additional lighting is unavailable.
- No repeat DWI offenders locally, though some are identified from outside areas.

- Officer T. Kenion’s photo was featured in the NC Governor’s Highway Safety Program calendar, and the department has applied for a grant through the program.

Community Engagement & Programs:

- August 2, 2025 – Supporting Parks & Recreation’s Autism awareness event.



- August 5, 2025 – Recreation Day, featuring a handprint activity on a police vehicle.
- \$29,000 ABC Grant to continue Camp K.I.D.D.S., focusing on middle school students. Seeking counselors (ages 15+) and volunteers. Features M.A.D.D. and S.A.D.D. guest speakers on alcohol awareness.

Department Updates:

- Narcan training is ongoing under Lieutenant Patricia Myers.
- Chief Simmons continues efforts to enhance public safety.

Commissioner Long inquired about the increase in collisions, particularly at Louisburg and Young Street, due to changing traffic patterns. In response, Chief Simmons plans to attend training on driver's education courses to discuss road safety.

- Additionally, poor lighting on the Highway 96 Bypass remains a concern. Chief Simmons stated that he has reached out to DOT regarding additional lighting.
- While the department does not have repeat DWI offenders locally, it continues to identify and apprehend repeat offenders from other areas.

## 10. Old Business

### Affordable Housing Development RFP – 4950 Burlington Mills Road

- Mical McFarland, Economic Development Director provided an overview on The Affordable Housing Development RFP for 4950 Burlington Mills Road through a comprehensive and structured evaluation process. Following the Board's request in September 2024, the RFP was issued and subsequently closed in October, receiving a total of seven proposals. The proposals included various types of housing, such as townhomes and duplexes.
- A review committee consisting of 11 members—including town staff, commissioners, and residents—was assembled to assess the submissions. The evaluation process encompassed six key areas of review, with three finalist proposals selected for further consideration. Finalists were asked to provide additional information in response to specific questions from the committee.
- Habitat for Humanity of Wake County emerged as the leading candidate, proposing the development of 16-20 town homes. Their proposal included conceptual designs for the neighborhood's overall aesthetic and layout, demonstrating a commitment to thoughtful community integration. Additionally, Habitat for Humanity has expressed openness to community feedback and design input to ensure alignment with local needs. A key component of their program requires future homeowners to contribute a set number of work hours toward the construction of their homes, fostering long-term investment and engagement in the neighborhood.
- The Board is invited to provide any additional questions or concerns regarding the selection. If necessary, members of the review committee with relevant expertise are available to provide further insights. A discussion on the project's next steps, including anticipated timelines and implementation phases, may be warranted.

- True Homes emerged as an additional candidate, proposing the development of 34-38 town homes.
- During the discussion, Commissioner Vilga suggested that incorporating a diverse architectural design for the homes could be beneficial. Mayor Currin inquired about the voting results and the margin of decision-making. It was noted that True Homes offers a broader variety of home designs compared to other proposals.
- The Board directed staff to proceed with Habitat for Humanity, which has the right of first refusal and has expressed flexibility in its criteria. While other developers proposed building 80-120 units, Habitat's proposal was favored because it ensures homeownership rather than rental properties. The Board also requested a comparison sheet to evaluate the different proposers' side by side.
- Key Discussion Points: Cost & Ownership Model: Habitat for Humanity homes will be priced at approximately \$300,000. However, Habitat retains ownership of the land through a land lease model, allowing homeowners to build equity while maintaining affordability for future buyers.
- Target Demographics: Commissioner Paul questioned whether the focus should be on affordable workforce housing or senior housing, noting that there are already thousands of apartment rentals available for the workforce.
- Project Scale & Design Considerations: The Board requested additional evaluation of the top three high-density, multi-story proposals. Several developers expressed willingness to incorporate both workforce and senior housing elements into the development.
- Concerns: The primary concerns raised were rental vs. ownership models and building height restrictions.
- Next Steps: Evaluation & Workshop: The updated evaluations will be reviewed at the next Board workshop, where Commissioners will have the opportunity to ask questions and provide feedback.
- Committee Involvement: The Board emphasized the importance of including the review committee in the workshop, recognizing the significant effort they have put into the process. Commissioner Vilga advised against disbanding the committee prematurely.
- Program Longevity: Eric Marsh, Town Manager encouraged members to focus on the long-term sustainability of Habitat's homeownership program rather than shifting away from the initial goals.
- Summary Packet: Mical McFarland prepared a summary packet months ago, which remains largely unchanged, except for the inclusion of additional committee insights and recommendations.
- In the closing discussion, Commissioner Long expressed appreciation to Mical McFarland and the committee for their dedicated efforts throughout this process. Mical McFarland has worked on this project closely with Mark Pearlman of Wake County Housing Affordability & Community Revitalization and Aaron Finley of TRMS Consulting

## 11. New Business

NONE

## 12. Communications

### 12.a. Dave Neill, Town Attorney

- Requested a Closed Session to consult with the Town Attorney and preserve the attorney-client privilege pursuant to Chapter 143, Section 318.11(a)(3) of the North Carolina General Statutes.

### 12.b. Eric Marsh, Town Manager

The Town Manager provided updates on the following key topics.

Upcoming Budget Workshop & Strategic Planning:

- The next Board workshop will be dedicated to budget planning as part of the annual budget season. Efforts are currently underway to collaborate with department heads to gain a clearer understanding of departmental needs and priorities.

Key Budget & Strategic Initiatives:

- Strategic Planning & Grant Applications: The town is actively working on a strategic plan and pursuing various grant opportunities to support key initiatives.
- Cybersecurity Funding: A \$35,000 grant application has been submitted to enhance cybersecurity measures.
- Additional Grant Applications: The Parks & Recreation (P&R), Police Department (PD), and Human Resources (HR) departments are also applying for health-related grants to support community and workforce well-being.

Upcoming Travel & Engagement:

- Representatives will be traveling to Winston-Salem tonight and will remain there until Friday morning for official business.
- Budget season:
- Eric Marsh will be working with department heads to get a better idea of what is needed. In the process of implementing a strategic plan and applying for different grants, one example is a \$35K for cyber security. The Town Manager is attending the Managers Conference in Winston Salem for the week and will return on Friday.

### 12.c. Board Comments

**Commissioner Long made a motion that the Board go to Closed Session to consult with the Town Attorney and preserve the attorney-client privilege pursuant to Chapter 143, Section 318.11(a)(3) of the North Carolina General Statutes. The motion was seconded by Commissioner Paul, carried unanimously at 7:50 p.m.**

**Without limiting the foregoing, the Board expects to receive information regarding Town of Rolesville v Granite Acres MHC, LLC.**

**A motion was made to open session, adopted by a unanimous vote.**

### 13. [Adjourn](#)

**Commissioner Alston made a motion to adjourn the meeting, seconded by Commissioner Paul, carried by a unanimous vote at 9:29 p.m.**

The Town of Rolesville will make reasonable accommodations for access to Town services, programs, and activities and will make special communication arrangements for persons with disabilities. Please call (919) 556-3506 by noon on Thursday prior to the meeting to make arrangements.



**Board of Commissioners**  
**Regular Meeting**  
March 4, 2025 – 6:30 PM  
502 Southtown Circle, Rolesville, NC 27571

## Meeting Minutes

Present: Mayor Ronnie Currin  
Commissioner Dan Alston  
Commissioner Michael Paul  
Town Manager Eric Marsh  
Town Attorney Dave Neill  
Police Chief David Simmons

Mayor Pro Tem April Sneed  
Commissioner Lenwood Long  
Commissioner Paul Vilga  
Town Clerk Christina Ynclan  
Human Resource Director Lisa Alston  
Planning Director Meredith Gruber

1. [Mayor Currin called the meeting to order at 6:30 p.m.](#)
2. [Invocation was led by Deacon Allen Wilson of Rolesville Baptist Church](#)
3. [Pledge of Allegiance was led by Mayor Currin](#)
4. [Proclamation](#)

4.a. Proclamation Recognizing Wake Forest-Rolesville (NC) Alumni Chapter of Kappa Alpha Psi Fraternity, Inc. Read by Commissioner Long.

4.b. Proclamation Recognizing Women's History Month. Read by Mayor Pro Tem Sneed.

5. [Consideration of the Agenda](#)

**Motion: Commissioner Vilga made the motion to approve the agenda, seconded by Commissioner Paul. Motion to approve carried out by unanimous vote.**

6. [Public Invited to be Heard](#)

*Individuals wishing to speak during the Public Invited to be Heard proceedings are encouraged to be prepared and individuals will be limited to three (3) minutes. Written comments are welcome and should be given to the Town Clerk prior to the start of the meeting*

Malcolm Mason, President of Wake Forest-Rolesville (NC) Alumni Chapter of Kappa Alpha Psi Fraternity, Inc. Mr. Mason, spoke on behalf of the Chapter and their on-going community outreach programs that they provide. Mr. Mason also thanked the Mayor and Board of Commissioners for their recognition.

7. [Consider Approval of the Consent Agenda](#)

7.a. Minutes of January 28, 2025, Special Meeting

7.b. Resolution to Amend the Personnel Policy 2025-R-03

**Motion: Commissioner Alston made a motion to approve the consent agenda, seconded by Commissioner Long. Motion to approve carried out by unanimous vote.**

## 8. Town Board Liaison Reports

### 8.a. Commissioner Alston – Veterans

- The VA Hospitals in Durham and Fayetteville have recently undergone a total of 1,400 federal government employee terminations. Veterans receiving care at these facilities should be aware of potential impacts on services and are encouraged to stay informed through official VA channels.
- Additionally, the Disabled American Veterans (DAV) Wake County, Chapter One will be closed for 90 days at its Knightdale location due to renovations. During this period, a temporary location will be available for Veterans at: 202 Milburnie Road, Knightdale, NC 27545

### 8.b. Commissioner Long – Public Safety

- “Picnic with the Police” event is tentatively scheduled for Wednesday, April 2<sup>nd</sup> at 12 pm located at Rolesville Main Street Park, 200 S. Main Street. Come enjoy a free lunch (while supplies last) and get to know some of your local law enforcement.
- Bicycle Rodeo is scheduled for May 17, 2025. This is a free event to help kids learn about bike safety in a fun way! While designed for ages 4-14, all are welcome. Our officers will accompany participants through an obstacle course, share bicycle safety tips, and help with helmet fittings. Participants will earn a certificate of completion and have a chance to win cool prizes like a brand-new bike! Bring your bicycle or tricycle from home and join us for a morning of free fun.
- Camp K.I.D.D.S. registration will open during the month of April. Camp K.I.D.D.S. (Kindness, Integrity, Decisions, Duty, Service) is a FREE week-long summer camp for middle school students. This camp teaches participants about substance abuse prevention, anti-bullying, decision-making, and more through a mix of fun and educational activities and speakers. Camp K.I.D.D.S. is coordinated and staffed by Rolesville police officers, giving students an opportunity to interact with local law enforcement in a positive environment.
- The Fire Department Unification is moving forward, and Commissioner Long is looking forward to the transition scheduled for July 1<sup>st</sup>.

### 8.c. Commissioner Paul – Senior Citizens

- The Senior Network has acquired a new bus, funded by over 30 local businesses, golfers, volunteers, and supporters. The bus, accommodating 14 passengers and includes a wheelchair lift, will soon be used to transport seniors to various appointments. An unveiling event will take place on March 26th at the Rolesville Community Center, from 12 - 2 PM, with refreshments and local media coverage.
- Seniors are encouraged to visit the Senior Community Page on the Town website and the Senior Network website, [www.theseniornetwork.org](http://www.theseniornetwork.org) , for more information.
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#### 8.d. Mayor Pro Tem Sneed – Planning Board

- Mayor Pro Tem Sneed skipped last month's liaison report, but the Planning Department Director Meredith Gruber will be presenting the Planning Board items during new business on tonight's agenda.
- The Government Facility text amendment was discussed during February's Work Session, and there are continued discussions on the topic for next month.

#### 8.e. Commissioner Vilga – Parks & Recreation Advisory Board

- Commissioner Vilga wanted to welcome a new PARAB member, Joanie Lanterman and a newly elected vice-chair, Clay Campbell.
- Commissioner Vilga provided updates on various sports and events throughout town as well as reviewing a Wait Avenue Development for a parkland request.
- Town of Rolesville was awarded the Tree City USA for the ninth year as of 2025.
- The Rolesville Historic Society held an event that commemorates the 200<sup>th</sup> anniversary of Lafayette traveling through the Rolesville area.
- Commissioner Vilga wanted to take a moment to thank the sponsors that supported the event: Rolesville Historic Society, Town of Rolesville, Wake County Historic Society, Rolesville Masonic Lodge, Preservation of Zebulon, Rolesville Chamber of Commerce, Rolesville Baptist Church and Little House Museum. This was a once-in-a-lifetime event. The event takes place every 100 years.

### 9. [Communication from Town Staff](#)

#### 9.a. Human Resources – Lisa Alston, Human Resources Director

- Human Resources Director Lisa Alston provided a presentation covering the topic "Together We RISE" (Rolesville, Inspiring, Stellar, Employees). The Human Resources Director went into detail of the core values to include collaboration, consistency, and commitment. New team members hired were introduced: Jamie Anderson, Gabriella Cannizzaro and Renaldo Delgado.
- The organization reports a 100% acceptance rate and a 5% turnover rate, demonstrating strong recruitment and retention strategies. Currently, there are four active job postings, including three part-time positions in Parks & Recreation (Camp Counselor, Facility Supervisor, and Recreation Assistant) and one full-time Police Officer position there have been zero workers' compensation claims, highlighting a commitment to maintaining a safe and secure work environment.
- The recently conducted Pay and Classification Study  
This study has provided valuable insights into the organization's compensation structure and the final report will become available in the next few days. The findings highlight necessary adjustments to ensure competitive and equitable pay across all departments. Recommendations will be made in the next upcoming weeks.
- Revised Personnel Policy  
A comprehensive review of the Personnel Policy is being conducted. The last one was done in 2018, resulting in key revisions aimed at improving clarity, compliance, and employee experience. The modifications will include language that aligns with the unification of the Fire



Department. These changes ensure that the organization remains aligned with best practices while fostering a positive and productive work environment. Employees will receive detailed information on these updates when completed and approved.

- **New Health Insurance Carrier**  
The Town was recently informed by the North Carolina League of Municipalities (NCLM), they are disbanding the pool for health insurance of which Rolesville is a member. Rolesville is now looking for new health insurance, dental, vision, short term disability, and life insurance to become effective July 1<sup>st</sup>. The Human Resources Department will be posting an RFP on March 5<sup>th</sup>. Details regarding plan benefits will be communicated to employees in the coming weeks, with information available to address any questions.

## 10. New Business

Legislative Hearing started at 7:01 pm

### 10.a. TA-25-01 Residential Medium Development Standards – Planning Director Meredith Gruber

- During the legislative hearing, Planning Director Meredith Gruber provided a staff introduction and an overview of the TA-25-01 application. Staff recommended approval of TA-25-01, which aims to introduce greater variety in lot sizes within the Residential Medium Cluster Development zoning district.

The 2017 Rolesville Comprehensive Plan outlines several key housing objectives that align with TA-25-01:

- Encouraging a diverse range of housing while maintaining quality and limiting multifamily unit locations.
- Addressing the growing need for expanded transportation options, increased park and recreation choices, and varied housing types to accommodate different life stages.
- Tackling the challenge of providing more affordable and middle-income housing options.
- By permitting varied lot sizes within the Residential Medium zoning district, this amendment supports housing diversity and may help facilitate affordable homeownership opportunities for middle-income buyers. TA-25-01 is consistent with the Comprehensive Plan and is therefore considered a reasonable and strategic adjustment to development standards.
- The Board of Commissioners held a discussion after the staff introduction and overview. During the legislative hearing, the Board of Commissioners raised questions regarding lot sizes and cluster development within TA-25-01. Additionally, Mayor Currin inquired about the maximum of five lots in the Land Development Ordinance (LDO), seeking clarity on its application.

**The Mayor emphasized the importance of a clear and decisive process, ensuring that the Board can make an informed decision on the hearing. Mayor Currin requested from the Board if they are now ready to move forward with this hearing.**

**Motion: Commissioner Alston made a motion to approve Residential Medium Development Standards, TA-25-01, seconded by Mayor Pro Tem Sneed, carried by a unanimous vote.**



**Motion: Commissioner Alston moved to adopt a statement of consistency and reasonableness because TA-25-01 is consistent with Rolesville's Comprehensive Plan and is therefore reasonable, seconded by Commissioner Long, carried by a unanimous vote.**

10.b. TA-25-02 Tree Ordinance Purpose and Intent – Meredith Gruber, Planning Director  
During the legislative hearing, Planning Director Meredith Gruber provided a staff introduction and an overview of the TA-25-02 application. Staff recommends approval of TA-25-02 to clarify applicability of the Tree Ordinance  
Rolesville's 2017 Comprehensive Plan includes the following information applicable to TA-25-02:

- The Parks, Recreation, and Open Space chapter describes the vision for the Town's parks, open space, and greenways. This vision is further defined in other volumes of the Comprehensive Plan:
  - Rolesville Parks and Recreation Master Plan (2019)
  - Rolesville Bikes (2022)
  - Rolesville Greenways (2022)
- The Parks, Bike, and Greenway plans demonstrate Rolesville's commitment to quality parks, open space, greenways, and more. Trees are an important component found in Rolesville's parks, open space, and along greenways. TA-25-02, Tree Ordinance Purpose and Intent, aligns with the Comprehensive Plan and is therefore reasonable.
- Mayor Currin and the Board of Commissioners discussed the town properties and rights of way. The Mayor sought clarification on who has control over private property, landscaping and whether property owners and or developers must follow site plans indefinitely. Attorney Dave Neill responded explaining that the town's concept plan and ordinance require that a development permit plan remains compliant with the LDO-Land Development Ordinance. Provisions. Particularly regarding landscaping and street trees. However, Attorney Neill was unsure whether the town has an ordinance regulating landscaping requirements for individual homeowners. In general, the LDO will be enforced under the Code of Ordinances.

**Motion: Commissioner Vilga moved to approve ordinance TA-25-02, LDO Text Amendment to Tree Ordinance Purpose and Intent, seconded by Commissioner Paul, carried by a unanimous vote.**

**Motion: Commissioner Vilga made a motion to adopt a statement of consistency and reasonableness because TA-25-02 is consistent with Rolesville's Comprehensive Plan and is therefore reasonable, seconded by Mayor Pro Tem Sneed, carried by a unanimous vote.**

**End of Hearings at 7:20 p.m.**

## 11. Communications

11.a. Town Attorney requested a Closed Session Pursuant to NCGS 143-318.11(a)(3).

11.b. Eric Marsh, Town Manager

- The Town Manager attended the Town of Wendell Budget Retreat on Saturday March 1<sup>st</sup> and has been networking with other municipalities such as Knightdale. Zebulon and Wendell discuss regional issues around sales tax, pay study, property values and the rising cost of health care, et cetera.
- Mayor Gray of Wendell sent her regards to the Board of Commissioners.
- There will be an RFP sent out with regards to new health insurance coverage.
- The Town Manager will e-mail the Board regarding Wake County Fire Services and GIS Departments regarding some property addresses in the Cobblestone development that should be formatted to make it more efficient for first responders during an emergency. The Main Street project will resume the water line work on Wednesday, March 5, 2025, and additional material will be delivered soon.
- There is a threat of severe storms that could impact the ability to move forward on the start-start-up date.
- The Town will be posting more information on social media with up-to-date weather alerts and safety information for the community.
- The town will send out a Spring Business Advertisement in the mail to residents to promote the local businesses located within the Main and Young St. Intersection including the North side of Main Street businesses.

11.c. Christina Ynclan, Town Clerk

- The Town is now accepting applications for the Military Banner Program during the month of March. This is a special opportunity to honor a service member with immediate ties to you and/or Rolesville. Important dates: Application Deadline: March 31, 2025.
- The Banner Fee: \$200, payable by check or cash at Rolesville Town Hall
- A limited number of banners are still available for display along Granite Falls Blvd. For more details, visit the town website [www.rolesvillenc.gov](http://www.rolesvillenc.gov)
- The Community Group Funding Application is currently being updated These improvements will ensure the program aligns with best practices and maximizes its positive impact. New application and review dates will be announced once the updates are finalized. We appreciate your patience as we work to make this process even more effective and impactful!
- A reminder to the Board regarding the next scheduled Eastern Wake Local Government Assoc. Meeting is being held on March 26<sup>th</sup> at 6pm and is hosted by the Town of Wendell.

11.d. Town Board

- The Mayor Show will take place on March 13<sup>th</sup>, offering an exclusive look at Rolesville's newest businesses such as Pixels Bar + Arcade.
- Hosted by Mayor Currin, the show will include interviews with business owners, providing insight into their vision and the unique offerings they bring to Rolesville. This is a fantastic opportunity to learn more about these emerging businesses and their contributions to the local economy. Stay tuned for more details.

12. Closed Session Pursuant to NCGS 143-318.11(a)(3).

**Motion: Pro Tem Sneed made a motion to go into closed session to consult with the Town Attorney and preserve the Attorney - Client Privilege pursuant to NCGS 143.3. 18.11(a)(3), without limiting the foregoing, the Board expects to receive information regarding;**

- 1. Rolesville v. Eddins Family, LLC.**
- 2. Rolesville v. Granite Acres MHC, LLC**
- 3. Rolesville v. Khalil**
- 4. Rolesville v. Wood**
- 5. Jane Doe v. Zappia.**

**Seconded by Commissioner Long. Carried by unanimous vote.**

**Motion to return to open session made by Commissioner Alston, seconded by Commissioner Long and carried by unanimous vote.**

13. Adjourned

**Mayor Currin adjourned without any opposition by the board at 8:43 p.m.**

The Town of Rolesville will make reasonable accommodations for access to Town services, programs, and activities and will make special communication arrangements for persons with disabilities. Please call (919) 556-3506 by noon on Thursday prior to the meeting to make arrangements.

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Ronnie I. Currin, Mayor

ATTEST:

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Christina Ynclan, Town Clerk



# Memorandum

**To:** Mayor and Town Board  
**From:** Amy Stevens, Finance Director  
**Date:** March 14, 2025  
**Re:** Audit Contract for FY 2024-25, Agenda Item #\_\_\_

## Background

North Carolina General Statutes 159-34 require an annual audit of accounts by each unit of local government. Rolesville has used the firm of Cherry Bekaert LLP for the past several years. Government auditing is dealing with strong market pressures as CPA firms face staffing turnover and many firms are no longer doing governmental audits. Finance Department staff have found that this firm's extensive familiarity with governmental accounting is a significant asset.

The current Engagement Director, April Adams, is leaving the firm and a new Engagement Director, Lee Ann Watters, has been assigned. Other Cherry Bekaert staff working with the Town will remain the same.

The audit contract proposal for FY24-25 is \$50,500; this amount includes the basic financial statements as well as a required federal audit for the LAPP grant program. If other separate program audits are identified, they will be invoiced for an additional \$6,500 each.

Town staff recommend that the governing board continue to retain Cherry Bekaert LLP for audit services for FY24-25. If approved by the Town Board, this contract will be sent to the Local Government Commission for their review and approval, in accordance with their policies.

## Board Options

Approve the attached contract or seek services elsewhere.

## Recommended Action

Make a motion to approve the audit contract with Cherry Bekaert LLP for the fiscal year ending June 30, 2025.

### Attachments:

- LGC audit contract with Cherry Bekaert LLP
- Engagement letter

The	Governing Board
of	Primary Government Unit
and	Discretely Presented Component Unit (DPCU) (if applicable)

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

and	Auditor Name
	Auditor Address

*Hereinafter referred to as Auditor*

for	Fiscal Year Ending	Date Audit Will Be Submitted to LGC
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*Must be within six months of FYE*

hereby agree as follows:

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

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

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

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

3. If an entity is determined to be a component of another government as defined by the group audit standards, the entity's auditor shall make a good faith effort to comply in a timely manner with the requests of the group auditor in accordance with AU-6 §600.41 - §600.42.
4. This contract contemplates an unmodified opinion being rendered. If during the process of conducting the audit, the Auditor determines that it will not be possible to render an unmodified opinion on the financial statements of the unit, the Auditor shall contact the LGC Staff to discuss the circumstances leading to that conclusion as soon as is practical and before the final report is issued. The audit shall include such tests of the accounting records and such other auditing procedures as are considered by the Auditor to be necessary in the circumstances. Any limitations or restrictions in scope which would lead to a qualification should be fully explained in an attachment to this contract.
5. If this audit engagement is subject to the standards for audit as defined in *Government Auditing Standards*, 2018 revision, issued by the Comptroller General of the United States, then by accepting this engagement, the Auditor warrants that he/she has met the requirements for a peer review and continuing education as specified in *Government Auditing Standards*. The Auditor agrees to provide a copy of the most recent peer review report to the Governmental Unit(s) and the Secretary of the LGC prior to the execution of an audit contract. Subsequent submissions of the report are required only upon report expiration or upon auditor's receipt of an updated peer review report. If the audit firm received a peer review rating other than pass, the Auditor shall not contract with the Governmental Unit(s) without first contacting the Secretary of the LGC for a peer review analysis that may result in additional contractual requirements.

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

6. It is agreed that time is of the essence in this contract. All audits are to be performed and the report of audit submitted to LGC Staff within six months of fiscal year end. If it becomes necessary to amend the audit fee or the date that the audit report will be submitted to the LGC, an amended contract along with a written explanation of the change shall be submitted to the Secretary of the LGC for approval.
7. It is agreed that GAAS include a review of the Governmental Unit's (Units') systems of internal control and accounting as same relate to accountability of funds and adherence to budget and law requirements applicable thereto; that the Auditor shall make a written report, which may or may not be a part of the written report of audit, to the Governing Board setting forth his/her findings, together with his recommendations for improvement. That written report shall include all matters defined as "significant deficiencies and material weaknesses" in AU-C 265 of the *AICPA Professional Standards (Clarified)*. The Auditor shall file a copy of that report with the Secretary of the LGC.

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

**FEEES FOR AUDIT SERVICES**

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

Financial statements were prepared by:  Auditor  Governmental Unit  Third Party

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

**Name:** **Title and Unit / Company:** **Email Address:**

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

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

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

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

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

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

**SIGNATURE PAGE**

**AUDIT FIRM**

Audit Firm*	
Authorized Firm Representative (typed or printed)*	Signature* 
Date*	Email Address*

**GOVERNMENTAL UNIT**

Governmental Unit*	
Date Governing Board Approved Audit Contract* <b>(Enter date in box to right)</b>	
Mayor/Chairperson (typed or printed)*	Signature*
Date	Email Address*

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

**GOVERNMENTAL UNIT – PRE-AUDIT CERTIFICATE**

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

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

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

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

**DISCRETELY PRESENTED COMPONENT UNIT**

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

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

**DPCU – PRE-AUDIT CERTIFICATE**

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

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

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

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

March 5, 2025

**VIA EMAIL:**

amy.stevens@rolesville.nc.gov

Ms. Amy Stevens, Finance Director  
Town of Rolesville  
502 Southtown Circle  
Rolesville, North Carolina 27571

Dear Ms. Stevens:

This engagement letter between Town of Rolesville (hereafter referred to as the "Town" or "you" or "your" or "management") and Cherry Bekaert LLP (the "Firm" or "Cherry Bekaert" or "we" or "us" or "our") sets forth the nature and scope of the services we will provide, the Town's required involvement and assistance in support of our services, the related fee arrangements, and other Terms and Conditions, which are attached hereto and incorporated by reference, designed to facilitate the performance of our professional services and to achieve the mutually agreed-upon objectives of the Town.

## **Summary of services**

We will provide the following services to the Town as of and for the year ended June 30, 2025:

### **Audit and attestation services**

1. We will audit the financial statements of the Town as of and for the year ended June 30, 2025 including the governmental activities, each major fund, and the aggregate remaining fund information, including the disclosures.
2. We will audit the schedule of expenditures of federal and state awards. As part of our engagement we will apply certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America.
3. We will audit the combining and individual fund statements, budgetary schedules, and other schedules. As part of our engagement, we will apply certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America.
4. We will apply limited procedures to the required supplementary information (RSI), such as the Town's management discussion and analysis (MD&A), the Law Enforcement Officers' Special Separation Allowance, the Local Government Employees' Retirement System, and the Other Post-Employment Benefits, which will consist of inquiries of Town's management about 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 financial statements.

## **Nonattest accounting and other services**

We will provide the following additional services:

1. Assist in the preparation of the financial statements and disclosures.
2. Complete the appropriate sections of and sign the Data Collection Form.
3. Limited assistance with the implementation of a new accounting standard.

## **Your expectations**

Our services plan, which includes our audit plan, is designed to provide a foundation for an effective, efficient, and quality-focused approach to accomplish the engagement objectives and meet or exceed the Town's expectations. Our services plan will be reviewed with you periodically and will serve as a benchmark against which you will be able to measure our performance. Any additional services that you may request, and that we agree to provide, will be the subject of separate written arrangements.

The Town recognizes that our professional standards require that we be independent from the Town in our audit of the Town's financial statements and our accompanying report in order to ensure that our objectivity and professional skepticism have not been compromised. As a result, we cannot enter into a fiduciary relationship with the Town and the Town should not expect that we will act only with due regard to the Town's interest in the performance of this audit, and the Town should not impose on us special confidence that we will conduct this audit with only the Town's interest in mind. Because of our obligation to be independent of the Town, no fiduciary relationship will be created by this engagement or audit of the Town's financial statements.

The engagement will be led by Lee Ann Watters, who will be responsible for assuring the overall quality, value, and timeliness of the services provided to you.

## **Audit and attestation services**

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America; and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the provisions of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards ("Uniform Guidance"); the Single Audit Act Amendments of 1996; State Single Audit Implementation Act. The objective of our audit is to obtain reasonable assurance about whether the Town's 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 opinion(s) about whether the Town's financial statements are presented fairly, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the additional information referred to in the Summary of Services section when considered in relation to the financial statements taken 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 in conformity with the basis of accounting noted above. The objective also includes reporting on:



- Internal control over financial reporting and compliance with the provisions of applicable laws, regulations, contracts, and grant 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 laws, regulations and the provisions of contracts or grant agreements that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and the Uniform Guidance and the State Single Audit Implementation Act.

### **Auditor's responsibilities for the audit of the financial statements**

We will conduct our audit in accordance with GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and will include tests of accounting records, a determination of major programs in accordance with Uniform Guidance and the State Single Audit Implementation Act, and other procedures as deemed necessary to enable us to express such opinions about whether the financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America ("GAAP"). We will also:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Obtain an understanding of the Town and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion(s). 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.
- 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 whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstance, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.
- Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town's ability to continue as a going concern for a reasonable period of time.



## **Nonattest accounting and other services**

In connection with any of the audit, accounting, or other services noted below, we will provide a copy of all schedules or other support for you to maintain as part of your books and records supporting your financial statements. You agree to take responsibility for all documents provided by Cherry Bekaert and will retain copies based on your needs and document retention policies. By providing these documents to you, you confirm that Cherry Bekaert is not responsible for hosting your records or maintaining custody of your records or data and that Cherry Bekaert is not providing business continuity or disaster recovery services. You confirm you are responsible for maintaining internal controls over your books and records including business continuity and disaster recovery alternatives. In addition, any documents provided to Cherry Bekaert by the Town in connection with these services will be considered to be copies and will not be retained by Cherry Bekaert after completion of the accounting and other services. You are expected to retain anything you upload to a Cherry Bekaert portal and are responsible for downloading and retaining anything we upload in a timely manner. Portals are only meant as a method of transferring data, are not intended for the storage of client information, and may be deleted at any time. You are expected to maintain control over your accounting systems to include the licensing of applications and the hosting of said applications and data. We do not provide electronic security or back-up services for any of your data or records. Giving us access to your accounting system does not make us hosts of information contained within.

The accounting and other services described in this section are nonaudit services, which do not constitute audit services 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. 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 Town's management responsibilities.

In conjunction with providing these accounting and other services, we may use third party software or templates created by Cherry Bekaert for use on third party software. Management expressly agrees that the Town has obtained no rights to use such software or templates and that Cherry Bekaert's use of the Town's data in those applications is not deemed to be hosting, maintaining custody, providing business continuity, or disaster recovery services.

## **Accounting services**

We will advise Town's management about the application of appropriate accounting principles, and may propose adjusting journal entries to the Town's financial statements. The Town's management is responsible for reviewing the entries and understanding the nature of any proposed entries and the impact they have on the Town's financial statements. If, while reviewing the journal entries, the Town's management determines that a journal entry is inappropriate, it will be the Town's management's responsibility to contact us to correct it.

## **Financial statement preparation**

We will assist in the preparation of the Town's financial statements and disclosures, based on information provided by the Town. However, the responsibility for the Town's financial statements and disclosures remains with the Town's management. This responsibility includes establishing and maintaining adequate records and effective internal controls over financial reporting, the selection and application of accounting principles, the safeguarding of

assets, and adjusting the financial statements for any material misstatements as well as reviewing and approving for publication the draft financial statements prepared with our assistance.

### **Data collection form**

We will complete the appropriate sections of and sign the Data Collection Form that summarizes our audit findings. We will provide copies of our reports to the Town; however, it is the Town's management's responsibility to submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditors' reports, and corrective action plan) along with the Data Collection Form to the designated federal audit clearinghouse and, if appropriate, to pass-through entities. The Data Collection Form and the reporting package must be submitted within the earlier of 30 days after receipt of the auditors' reports or nine months after the end of the audit period.

### **Town's management responsibilities related to accounting and other services**

For all nonattest services we perform in connection with the engagement, you are responsible for designating a competent employee to oversee the services, make any management decisions, perform any management functions related to the services, evaluate the adequacy of the services, retain relevant copies supporting your books and records, and accept overall responsibility for the results of the services.

Prior to the release of the report, the Town's management will need to sign a representation letter acknowledging its responsibility for the results of these services, and acknowledging receipt of all appropriate copies.

### **Town's management responsibilities related to the audit**

The Town's management is responsible for (1) designing, implementing, and maintaining internal controls, including internal controls over federal and state awards, and for evaluating and monitoring ongoing activities, relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and 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 the Town's management and financial information is reliable and properly reported. The Town's 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 U.S. generally accepted accounting principles; and for compliance with applicable laws and regulations (including federal and state statutes) and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationship in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

The Town's management is responsible for making all financial records and related information available to us, including additional information that is requested for purposes of



**Town of Rolesville**  
**March 5, 2025**  
**Page 6**

the audit (including information from outside of the general and subsidiary ledgers), and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which it is 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 and the State Single Audit Implementation Act, (3) additional information that we may request for the purpose of the audit and (4) unrestricted access to persons within the Town from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written 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 taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the Town involving (1) the Town's management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the Town received in communications from employees, former employees, grantors, regulators, or other. In addition, you are responsible for identifying and ensuring that the Town complies with applicable laws, regulations contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, or grant agreements that we report. Additionally, as required by the Uniform Guidance and the State Single Audit Implementation Act, it is the Town's management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan.

The Town's management is 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 and the State Single Audit Implementation Act. You agree to include our report on the schedule of expenditures of federal awards in any document that contains and indicates that we have reported on the schedule of expenditures of federal 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 expenditures of federal awards no later than the date the schedule of expenditures 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 and the State Single Audit Implementation Act, (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 and the State Single Audit Implementation Act, (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) the Town has 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 responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon 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.

The Town's management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. The Town's 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 and attestation services* 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 other studies. You are also responsible for providing Town's management 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.

The Town's management agrees to assume all management responsibilities relating to the financial statements, schedule of expenditures of federal awards and disclosures, 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, schedule of expenditures of federal awards and disclosures, and that you have reviewed and approved the financial statements, schedule of expenditures of federal awards and disclosures 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.

## **Reporting**

Our report will be addressed to those charged with governance of the Town. Circumstances may arise in which our report may differ from its expected form and content based on the result of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs to our auditor's report, or if necessary, withdraw from this engagement. If our opinion is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express opinions or issue reports, or may withdraw from this engagement.

We will also issue written reports upon completion of our Single Audit. The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will include a paragraph that states that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the Town'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 and the State Single Audit Implementation Act report on internal control over compliance will include a paragraph that states 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 and the State Single Audit Implementation Act. Both reports will state that the report is not suitable for any other purpose.

## **Management Representations**

The Firm will rely on the Town's management providing the above noted representations to us, both in the planning and performance of the audit, and in considering any increase in the fees as provided in the Contract.

## **Fees**

The estimated fees contemplate only the services described in the Summary of Services section of this letter. You may request that we perform additional services not addressed in this engagement letter. If this occurs, we will communicate with you concerning the scope of the additional services and the estimated fees which will be at our standard billing rates noted in the table below. We also may issue a separate engagement letter covering the additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter.

## **Standard Bill Rates**

<b>Skill Level</b>	<b>Bill Rate</b>
Partner	\$580
Director	\$510
Senior Manager	\$495
Manager	\$375
Senior Accountant	\$325
Staff Accountant	\$240

The following summarizes the estimated fees for the services described above:



Description of services	Estimated fee
<b>Audit services</b>	
Audit of the financial statements (includes one major program)	\$50,500
Audit of each additional single audit major program at \$6,500 per program	TBD
<b>Nonattest services</b>	
Preparation of financial statements	Included above
Completion of Data Collection Form	Included above
<b>Total</b>	<b>\$50,500</b>

The fees will be billed periodically. Invoices are due on presentation. A service charge will be added to past due accounts equal to 1½% per month (18% annually) on the previous month's balance less payments received during the month, with a minimum charge of \$2.00 per month. Not included in the above fee quote are any direct out-of-pocket expenses we may incur on your behalf. Such amounts will be billed separately and in addition to the fees for services.

If the foregoing is in accordance with your understanding, please sign a copy of this letter in the space provided and return it to us. No change, modification, addition, or amendment to this letter shall be valid unless in writing and signed by all parties. The parties agree that this letter may be electronically signed and that the electronic signatures will be deemed to have the same force and effect as handwritten signatures.

If you have any questions, please email Lee Ann Watters at [leeann.watters@cbh.com](mailto:leeann.watters@cbh.com).

Sincerely,

**CHERRY BEKAERT LLP**

*Cherry Bekaert LLP*

Town of Rolesville

ACCEPTED BY: \_\_\_\_\_

TITLE: \_\_\_\_\_ DATE: \_\_\_\_\_

**Cherry Bekaert LLP**  
**Engagement Letter Terms and Conditions**

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The following terms and conditions are an integral part of the attached engagement letter and should be read in their entirety in conjunction with your review of the letter.

**Limitations of the audit report**

Should the Town wish to include or incorporate by reference the financial statements and our report thereon into *any* other document at some future date, we will consider granting permission to include our report into another such document at the time of the request. However, we may be required by generally accepted auditing standards ("GAAS") to perform certain procedures before we can give our permission to include our report in another document such as an annual report, private placement, regulator filing, official statement, offering of debt securities, etc. You agree that the Town will not include or incorporate by reference the financial statements and our report thereon, or our report into any other document without our prior written permission. In addition, to avoid unnecessary delay or misunderstandings, it is important to provide us with timely notice of your intention to issue any such document.

**Limitations of the audit process**

In conducting the audit, we will perform tests of the accounting records and such other procedures as we consider necessary in the circumstances to provide a reasonable basis for our opinion on the financial statements. We also will assess the accounting principles used and significant estimates made by the Town's management, as well as evaluate the overall financial statement presentation.

Our audit will include procedures designed to obtain reasonable assurance of detecting misstatements due to errors or fraud that are material to the financial statements. Absolute assurance is not attainable because of the nature of audit evidence and the characteristics of fraud. For example, audits performed in accordance with GAAS are based on the concept of selective testing of the data being examined and are, therefore, subject to the limitation that material misstatements due to errors or fraud, if they exist, may not be detected. Also, an audit is not designed to detect matters that are immaterial to the financial statements. In addition, an audit conducted in accordance with GAAS does not include procedures specifically designed to detect illegal acts having an indirect effect (e.g., violations of fraud and abuse statutes that result in fines or penalties being imposed on the Town) on the financial statements.

Similarly, in performing our audit we will be aware of the possibility that illegal acts may have occurred. However, it should be recognized that our audit provides no assurance that illegal acts generally will be detected, and only reasonable assurance that illegal acts having a direct and material effect on the determination of financial statement amounts will be detected. We will inform you with respect to errors and fraud, or illegal acts that come to our attention during the course of our audit unless clearly inconsequential. In the event that we have to consult with the Town's counsel or counsel of our choosing regarding any illegal acts we identify, additional fees incurred may be billed to the Town. You agree that the Town will cooperate fully with any procedures we deem necessary to perform with respect to these matters.

We will issue a written report upon completion of our audit of the Town's financial statements. If, for any reason, we are unable to complete the audit, or are unable to form, or have not formed an opinion on the financial statements, we may decline to express an opinion or



decline to issue a report as a result of the engagement. We will notify the appropriate party within your organization of our decision and discuss the reasons supporting our position.

### **Audit procedures – general**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve professional judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by the Town's management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute 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 Town or to acts by the Town's management or employees acting on behalf of the Town. 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 and abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards 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. However, we will inform the appropriate level of the Town's management of any material errors, 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. Our responsibility as auditor 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.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, funding sources, creditors and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; schedule of expenditures of federal awards; federal and state award programs; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

### **Audit procedures – internal controls**

Our audit will include obtaining an understanding of the Town and its environment, including internal controls relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinion(s). 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, including cybersecurity, 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 and the State Single Audit Act , 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 and 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 and the State Single Audit Act.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to the Town's management and those charged with governance internal control related matters that are required to be communicated under American Institute of Certified Public Accountants ("AICPA") professional standards, *Government Auditing Standards*, and the Uniform Guidance and the State Single Audit Implementation Act.

### **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's compliance with provisions of applicable laws and 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 and the State Single Audit Implementation Act requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal and state statutes, regulations, and the terms and conditions of federal and state 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's major programs. For federal and state 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's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance and the State Single Audit Implementation Act.

### **Nonattest services (if applicable)**

All nonattest services to be provided in the attached engagement letter (if applicable) shall be provided pursuant to the AICPA Code of Professional Conduct. The AICPA Code of

Professional Conduct requires that we establish objectives of the engagement and the services to be performed, which are described under nonattest services in the attached letter.

You agree that the Town's designated individual will assume all the Town's management responsibilities for the nonattest services we provide; oversee the services by designating an individual, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them. In order to ensure we provide such services in compliance with all professional standards, the designated individual is responsible for:

- Making all financial records and related information available to us
- Ensuring that all material information is disclosed to us
- Granting unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence
- Identifying and ensuring that such nonattest complies with the laws and regulations

The accuracy and appropriateness of such nonattest services shall be limited by the accuracy and sufficiency of the information provided by the Town's designated individual. In the course of providing such nonattest services, we may provide professional advice and guidance based on knowledge of accounting, tax and other compliance, and of the facts and circumstances as provided by the Town's designated individual. Such advice and guidance shall be limited as permitted under the AICPA Code of Professional Conduct.

## **Communications**

At the conclusion of the audit engagement, we may provide the Town's management and those charged with governance a letter stating any significant deficiencies or material weaknesses which may have been identified by us during the audit and our recommendations designed to help the Town make improvements in its internal control structure and operations related to the identified matters discovered in the financial statement audit. As part of this engagement, we will ensure that certain additional matters are communicated to the appropriate members of the Town. Such matters include (1) our responsibilities under GAAS, (2) the initial selection of and changes in significant accounting policies and their application, (3) our independence with respect to the Town, (4) the process used by Town's management in formulating particularly sensitive accounting estimates and the basis for our conclusion regarding the reasonableness of those estimates, (5) audit adjustments, if any, that could, in our judgment, either individually or in the aggregate be significant to the financial statements or our report, (6) any disagreements with the Town's management concerning a financial accounting, reporting, or auditing matter that could be significant to the financial statements, (7) our views about matters that were the subject of the Town's management's consultation with other accountants about auditing and accounting matters, (8) major issues that were discussed with the Town's management in connection with the retention of our services, including, among other matters, any discussions regarding the application of accounting principles and auditing standards, and (9) serious difficulties that we encountered in dealing with the Town's management related to the performance of the audit.

## **Other matters**

### **Access to working papers**

The working papers and related documentation for the engagement are the property of the Firm and constitute confidential information. We have a responsibility to retain the



documentation for a period of time to satisfy legal or regulatory requirements for records retention. It is our policy to retain all workpapers and client information for seven years from the date of issuance of the report. It is our policy to retain emails and attachments to emails for a period of 12 months, except as required by any governmental regulation. Except as discussed below, any requests for access to our working papers will be discussed with you prior to making them available to requesting parties. Any parties seeking voluntary access to our working papers must agree to sign our standard access letter.

We may be requested to make certain documentation available to regulators, governmental agencies (e.g., SEC, PCAOB, HUD, RD, DOL, etc.), or their representatives ("Regulators") pursuant to law or regulations. If requested, access to the documentation will be provided to the Regulators. The Regulators may intend to distribute to others, including other governmental agencies, our working papers and related documentation without our knowledge or express permission. You hereby acknowledge and authorize us to allow Regulators access to and copies of documentation as requested. In addition, our Firm, as well as all other major accounting firms, participates in a "peer review" program covering our audit and accounting practices as required by the AICPA. This program requires that once every three years we subject our quality assurance practices to an examination by another accounting firm. As part of the process, the other firm will review a sample of our work. It is possible that the work we perform for the Town may be selected by the other firm for their review. If it is, they are bound by professional standards to keep all information confidential. If you object to having the work we do for you reviewed by our peer reviewer, please notify us in writing.

### **Electronic transmittals**

During the course of our engagement, we may need to electronically transmit confidential information to each other, within the Firm, and to other entities engaged by either party. Although email is an efficient way to communicate, it is not always a secure means of communication and thus, confidentiality may be compromised. As an alternative, we recommend using our Client Portal ("Portal") to transmit documents. Portal allows the Town, us, and other involved entities to upload and download documents in a secure location. You agree to the use of email, Portal, and other electronic methods to transmit and receive information, including confidential information, between the Firm, the Town, and other third party providers utilized by either party in connection with the engagement.

### **Use of third party providers and alternative practice structure**

Cherry Bekaert LLP and Cherry Bekaert Advisory LLC (an associated, but not affiliated entity) are parties to an administrative services agreement ("ASA"). Cherry Bekaert LLP and Cherry Bekaert Advisory LLC are operating in an arrangement commonly described as an "alternative practice structure". Pursuant to the ASA, Cherry Bekaert LLP leases professional and administrative staff, both of which are employed by Cherry Bekaert Advisory LLC, to support Cherry Bekaert LLP's performance under this engagement letter. As a result, Cherry Bekaert LLP will share your confidential information with Cherry Bekaert Advisory LLC so that the leased employees are able to support Cherry Bekaert LLP's performance under this engagement letter. These leased employees are under the direct control and supervision of Cherry Bekaert LLP, which is solely responsible for the professional performance of the services under this engagement letter. The leased employees are subject to the standards governing the accounting profession, including the requirement to maintain the confidentiality of client information, and Cherry Bekaert LLP and Cherry Bekaert Advisory LLC have contractual agreements requiring confidential treatment of all client information.

To the extent Cherry Bekaert Advisory LLC will provide tax, advisory, and/or consulting services to you, Cherry Bekaert LLP will provide Cherry Bekaert Advisory LLC with access to your accounting, financial, and other records that Cherry Bekaert LLP maintains to enable Cherry Bekaert Advisory LLC to provide those services to you.

In addition to the structure noted above, in the normal course of business, we may on occasion use the services of an independent contractor or a temporary or loaned employee, all of whom may be considered a third party service provider. On these occasions, we remain responsible for the adequate oversight of all services performed by the third party service provider and for ensuring that all services are performed with professional competence and due professional care. We will adequately plan and supervise the services provided by the third party service provider; obtain sufficient relevant data to support the work product; and review compliance with technical standards applicable to the professional services rendered. We will enter into a contractual agreement with the third party service provider to maintain the confidentiality of information and be reasonably assured that the third party service provider has appropriate procedures in place to prevent the unauthorized release of confidential information to others.

### **Subpoenas**

In the event we are requested or authorized by the Town, or required by government regulation, subpoena, or other legal process to produce our working papers or our personnel as witnesses with respect to our engagement for the Town, the Town will, so long as we are not a party to the proceeding in which the information is sought, reimburse us for our professional time and expense, as well as the fees and expenses of our counsel, incurred in responding to such a request at standard billing rates.

### **Dispute resolution provision**

This Dispute Resolution Provision sets forth the dispute resolution process and procedures applicable to any dispute or claim arising out of or relating to this engagement letter or the services provided hereunder, or any other audit or attest services provided by or on behalf of the Firm or any of its subcontractors or agents to the Town or at its request ("Disputes"), and shall apply to the fullest extent of the law, whether in contract, statute, tort (such as negligence), or otherwise.

### **Mediation**

All Disputes shall be first submitted to nonbinding confidential mediation by written notice to the parties, and shall be treated as compromise and settlement negotiations under the standards set forth in the Federal Rules of Evidence and all applicable state counterparts, together with any applicable statutes protecting the confidentiality of mediations or settlement discussions. If the parties cannot agree on a mediator, the International Institute for Conflict Prevention and Resolution ("CPR"), at the written request of a party, shall designate a mediator.

### **Arbitration procedures**

If a Dispute has not been resolved within 90 days after the effective date of the written notice beginning the mediation process (or such longer period, if the parties so agree in writing), the mediation shall terminate and the Dispute shall be settled by binding arbitration to be held at a mutually agreeable location. The arbitration shall be conducted in accordance with the CPR



Rules for Non-Administered Arbitration that are in effect at the time of the commencement of the arbitration, except to the extent modified by this Dispute Resolution Provision (the "Rules"). The arbitration shall be conducted before a panel of three arbitrators. Each of the Town and the Firm shall designate one arbitrator in accordance with the "screened" appointment procedure provided in the Rules, and the two party-designated arbitrators shall jointly select the third in accordance with the Rules. No arbitrator may serve on the panel unless he or she has agreed in writing to enforce the terms of the engagement letter and to abide by the terms of the Rules. Except with respect to the interpretation and enforcement of these arbitration procedures (which shall be governed by the Federal Arbitration Act), the arbitrators shall apply the laws of the Commonwealth of Virginia (without giving effect to its choice of law principles) in connection with the Dispute. The arbitrators may render a summary disposition relative to all or some of the issues, provided that the responding party has had an adequate opportunity to respond to any such application for such disposition. Any discovery shall be conducted in accordance with the Rules. The result of the arbitration shall be binding on the parties, and judgment on the arbitration award may be entered in any court having jurisdiction.

### **Costs**

Each party shall bear its own costs in both the mediation and the arbitration; however, the parties shall share the fees and expenses of both the mediators and the arbitrators equally.

### **Waiver of trial by jury**

**In the event the parties are unable to successfully arbitrate any dispute, controversy, or claim, the parties agree to WAIVE TRIAL BY JURY and agree that the court will hear any matter without a jury.**

### **Independent contractor**

Each party is an independent contractor with respect to the other and shall not be construed as having a trustee, joint venture, agency, or fiduciary relationship.

### **No third party beneficiaries**

The parties do not intend to benefit any third party by entering into this agreement, and nothing contained in this agreement confers any right or benefit upon any person or entity who or which is not a signatory of this agreement.

### **Terms and conditions supporting fees**

The estimated fees set forth in the attached engagement letter are based on anticipated full cooperation from the Town's personnel, timely delivery of requested audit schedules and supporting information, timely communication of all significant accounting and financial reporting matters, the assumption that unexpected circumstances will not be encountered during the audit, as well as working space and clerical assistance as mutually agreed upon and as is normal and reasonable in the circumstances. We strive to ensure that we have the right professionals scheduled on each engagement. As a result, sudden Town requested scheduling changes or scheduling changes necessitated by the agreed information not being ready on the agreed-upon dates can result in expensive downtime for our professionals. Any last minute schedule changes that result in downtime for our professionals could result in

additional fees. Our estimated fees do not include assistance in bookkeeping or other accounting services not previously described. If, for any reason, the Town is unable to provide such schedules, information, and assistance, the Firm and the Town will mutually revise the fee to reflect additional services, if any, required of us to achieve these objectives.

The estimated fees contemplate that the Town will provide adequate documentation of its systems and controls related to significant transaction cycles and audit areas.

In providing our services, we will consult with the Town with respect to matters of accounting, financial reporting, or other significant business issues as permitted by professional standards. Accordingly, time necessary to affect a reasonable amount of such consultation is reflected in our fees. However, should a matter require research, consultation, or audit work beyond that amount, the Firm and the Town will agree to an appropriate revision in our fee.

The estimated fees are based on auditing and accounting standards effective as of the date of this engagement letter and known to apply to the Town at this time. Unless otherwise indicated, estimated fees do not include any time related to the application of new auditing or accounting standards that impact the Town for the first time. If new auditing or accounting standards are issued subsequent to the date of this letter and are effective for the period under audit, we will estimate the impact of any such standard on the nature, timing, and extent of our planned audit procedures and will communicate with the Town concerning the scope of the additional procedures and the estimated fees.

The Town agrees to pay all costs of collection (including reasonable attorneys' fees) that the Firm may incur in connection with the collection of unpaid invoices. In the event of nonpayment of any invoice rendered by us, we retain the right to (a) suspend the performance of our services, (b) change the payment conditions under this engagement letter, or (c) terminate our services. If we elect to suspend our services, such services will not be resumed until your account is paid. If we elect to terminate our services for nonpayment, the Town will be obligated to compensate us for all time expended and reimburse us for all expenses through the date of termination.

This engagement letter sets forth the entire understanding between the Town and the Firm regarding the services described herein and supersedes any previous proposals, correspondence, and understandings whether written or oral. Any subsequent changes to the terms of this letter, other than additional billings, will be rendered in writing and shall be executed by both parties. Should any portion of this engagement letter be ruled invalid, it is agreed that such invalidity will not affect any of the remaining portions.



## Report on the Firm's System of Quality Control

November 29, 2022

To the Partners of Cherry Bekaert LLP and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Cherry Bekaert LLP (the firm) applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended April 30, 2022. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a system review as described in the Standards may be found at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported on in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

### Firm's Responsibility

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

### Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the firm's system of quality control based on our review.

### Required Selections and Considerations

Engagements selected for review included engagements performed under Government Auditing Standards, including compliance audits under the Single Audit Act; audits of employee benefit plans; an audit performed under FDICIA; and an examination of service organizations (SOC 2 engagement).

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.



## Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Cherry Bekaert LLP applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended April 30, 2022, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of pass, pass with deficiency(ies), or fail. Cherry Bekaert LLP has received a peer review rating of pass.

*EisnerAmper LLP*

EisnerAmper LLP  
Iselin, New Jersey







# Memorandum

**To:** Mayor and Town Board  
**Date:** March 27, 2025  
**Re:** Budget Amendment for FY 2024-25, Agenda Item #7.c

Town staff have submitted several requests for FY24-25 budget amendments for Town Board consideration.

1. **ABC Grant** (from Police)

The department applied for \$29,600 in fall of 2024 and was awarded that amount from the Wake County ABC Board in January 2025 for Camp KIDDS and a new golf cart. The funds in this amendment will be used to purchase a new golf cart, replacing our current one that has increasing maintenance costs and decreased reliability. This amendment recognizes the grant revenue and appropriates funds to purchase the golf cart.

2. **Main Street Design & Town Campus** (Capital Projects)

Additional funds are needed associated with the acquisition of real property and easements on several ongoing capital projects. The original funding for these projects was from unrestricted revenues, so fund balance from the General Fund is recommended. This appropriation is not for ongoing operating expenditures, so the use of fund balance meets best practices. This appropriation was accounted for the recent update to the 5-year CIP.

## **Recommended Action**

Make a motion to approve the Ordinance to Amend the 2024-2025 Fiscal Year Budget Ordinance dated April 1, 2025 and the Capital Projects Ordinance dated April 1, 2025

**AN ORDINANCE TO AMEND THE  
2024-2025 FISCAL YEAR BUDGET ORDINANCE**

**BE IT ORDAINED**, by the Board of Commissioners of the Town of Rolesville, North Carolina that the following amendment be made to the annual budget ordinance for the fiscal year ending June 30, 2025:

1. *To appropriate funds associated with ABC grant to purchase golf cart.*

		<u>Amount</u>
<u>Revenue</u>		
100-000-4330-0000	Grants – Local and Other	\$17,000
<u>Expenditure</u>		
100-310-5290-1004	Community.ABC Grants	\$17,000

This will result in a net increase of \$17,000 in both revenues and expenditures of the General Fund.

Adopted this 1<sup>st</sup> day of April 2025

\_\_\_\_\_  
Ronnie I. Currin  
Town of Rolesville Mayor

Attest: \_\_\_\_\_  
Christina Ynclan  
Town Clerk

## CAPITAL PROJECTS ORDINANCE FOR THE TOWN OF ROLESVILLE

**BE IT ORDAINED** by the Board of Commissioners of the Town of Rolesville, North Carolina that, pursuant to Section 13.2 of Chapter 159 of the General Statutes of North Carolina, the following capital projects are hereby authorized:

**Section 1.** Description of Projects:

***MAIN STREET DESIGN** The project authorized is the design of pedestrian/street improvements along South Main Street and realignment of Burlington Mills Road. This update adds funding associated with right-of-way acquisition. Amends previous capital project ordinance of October 8, 2024.*

	<u>FY18-19</u>	<u>FY19-20</u>	<u>FY20-21</u>	<u>FY21-22</u>	<u>FY22-23</u>	<u>FY24-25</u>	<u>ADDIT'L FY24-25</u>	<u>TOTAL</u>
<b>Appropriations</b>								
Design – Corridor	\$200,000	\$175,000	\$228,000	\$721,500	\$166,000	\$200,000	<b>\$350,000</b>	\$2,040,500
Design – BM Road	<u>200,000</u>	<u>397,256</u>		<u>285,000</u>		<u>(\$48,762)</u>		<u>833,494</u>
	\$400,000	\$572,256		\$1,006,500		\$151,238		\$2,873,994
<b>Revenues</b>								
General Fund transfer	\$200,000	\$175,000	\$228,000	\$721,500	\$166,000	\$200,000	<b>\$350,000</b>	\$2,040,500
Reimbursements		87,256		200,000		(\$48,762)		238,494
Street fees	<u>200,000</u>	<u>310,000</u>		<u>85,000</u>		<u>.</u>		<u>595,000</u>
	\$400,000	\$572,256		\$1,006,500		\$151,238		\$2,873,994

**Section 2.** The officers of this unit are hereby directed to proceed with the capital projects within the terms of the budget contained herein.

**Section 3.** The Finance Officer is hereby directed to maintain within the Capital Project Fund sufficient specific detailed accounting records. The Finance Officer is directed to include an analysis of past and future costs and revenues on this capital project in the annual budget submission made to the Board.

**Section 4.** Copies of this capital project ordinance shall be furnished to the Town Clerk, the Budget Officer, and the Finance Officer for direction in carrying out this project.

Adopted this 1<sup>st</sup> day of April 2025

\_\_\_\_\_  
Ronnie I. Currin  
Town of Rolesville Mayor

Attest: \_\_\_\_\_  
Christina Ynclan  
Town Clerk

# Memo

**To:** Mayor Currin and Town Board of Commissioners  
**From:** Meredith Gruber, Planning Director  
**Date:** March 19, 2025  
**Re:** TA-25-03 Land Development Ordinance (LDO) Text Amendments to Government Facilities Use, Use Standards, and Definition

## Background

Planning staff identified duplicate government facility related uses in chapter 5 of the Land Development Ordinance (LDO) including Government Office, Public Facilities, and Public Safety Facility. Text amendment TA-25-03 includes proposed text to consolidate and clarify these three listed uses. In addition, at the Joint Work Session on November 19, 2024, the Town Board of Commissioners and Planning Board members voiced support for Government Facilities being allowed in all zoning districts.

## Proposed Text Amendment

TA-25-03 consolidates and clarifies the principal use, Government Facilities, in the LDO. The proposed new text is shown in blue and underlined and deletions are shown in ~~red strikethrough~~.

### 4.2.3. Permitted and Special Uses in Watershed Overlay

A. **Watershed Overlay:** Only the following uses are allowed in the Watershed Overlay:

16. ~~Public~~Government Facilities

**Table 5.1. Principal Uses**

	RL	RM	RH	MH	GC	CH	OP	GI	BT	TC	AC	NC	
<b>CIVIC USES</b>													
Government <del>Office</del> <u>Facility</u>	<del>P</del>	<del>P</del>	<del>P</del>	<del>P</del>	P	P	P	P	P	P	P	P	5.1.3.G.
<del>Public</del> <del>Facilities</del>	=	=	=	=	P	P	P	P	P	=	=	=	=
<del>Public Safety</del> <del>Facility</del>	-	-	S	-	P	P	P	P	P	P	P	P	<del>5.1.3.K.</del>

### 5.1.3. Civic Principal Uses

#### G. Government Office Facility.

1. Characteristics. A building, or portion of a building, wherein government activities are performed involving ~~predominantly~~ administrative, record keeping, professional, ~~and/or~~ clerical, and public safety operations and where professional services are rendered.
2. Accessory Uses. Accessory uses may include cafeterias or cooking facilities, day care facilities, health facilities, parking, holding cells within a police station, outdoor storage yards, or other amenities ~~primarily for the use of employees in the firm or building.~~
3. Examples. Examples include government offices, court houses, public work facilities, public safety facilities, municipal government buildings, libraries.
4. Use Standard. Buildings must be set back at least one hundred feet (100') from adjacent residentially zoned property.
5. Use Standard. When Government Facilities are located on residentially zoned property and adjacent to other residentially zoned property, a minimum twenty-five foot (25') landscape buffer providing at least seventy percent (75%) opacity is required.

#### ~~K. Public Safety Facility~~

- ~~1. Characteristics. Facilities operated by a public safety agency for the purpose of providing safety related services to the public.~~
- ~~2. Accessory Uses. Accessory uses may include parking, cooking facilities, or holding cells within a police station.~~
- ~~3. Examples. Public safety facilities including fire stations, police stations, and emergency communication broadcast facilities.~~

### 11.7. Definitions

~~Public Facilities: A facility housing government offices, shops, maintenance and repair centers, equipment, and outdoor storage yards.~~

#### Planning Board Recommendation

At the meeting on February 24, 2025, Planning Board members confirmed agreement with the proposed special setbacks for a Government Facility in a residential zoning district adjacent to another residential zoning district. The board unanimously recommended approval of TA-25-03.

#### Staff Recommendation

Staff recommends approval of TA-25-03 to consolidate and clarify Government Facilities in the LDO.

#### Consistency and Reasonableness

While the Comprehensive Plan does not directly address all government facilities, without these facilities, the other goals and action items in the Comprehensive Plan could not be completed.

## Proposed Motions

- Motion to (*approve or deny*) TA-25-03, Government Facilities Use, Use Standards, and Definition

*If TA-25-02 is approved:*

- Motion to adopt a statement of consistency and reasonableness because TA-25-03 is consistent with Rolesville's Comprehensive Plan and is therefore reasonable

*Or*

- Motion to continue TA-25-03, Government Facilities Use, Use Standards, and Definition, to a future Town Board meeting (provide date certain)

## Attachment

Ordinance 2025-O-06

**PROPOSAL TO AMEND  
THE LAND DEVELOPMENT ORDINANCE,  
TOWN OF ROLESVILLE, NORTH CAROLINA  
Case Number TA-25-03 Government Facilities Use, Use Standards, and Definition  
Ordinance # 2025-O-06**

WHEREAS, the Town of Rolesville seeks to amend the Land Development Ordinance Sections 4.2.3. Permitted and Special Uses in Watershed Overlay, Table 5.1. Principal Uses, 5.1.3. Civic Principal Uses, and 11.7. Definitions to consolidate and clarify Government Facilities Uses.

WHEREAS, North Carolina General Statute Section NC Chapter § 160D-702. (Effective January 1, 2025) Grant of power; (a) A local government may adopt zoning regulations. Except as provided in subsections (b) and (c) of this section, a zoning regulation may regulate and restrict the height, number of stories, and size of buildings and other structures; the percentage of lots that may be occupied; the size of yards, courts, and other open spaces; the density of population; the location and use of buildings, structures, and land.

WHEREAS, the Town of Rolesville Board of Commissioners firmly believes that it is in the public interest to amend the Town's Land Development Ordinance as described below.

**NOW, THEREFORE, BE IT ORDAINED BY THE TOWN BOARD OF  
COMMISSIONERS OF THE TOWN OF ROLESVILLE, NORTH CAROLINA:**

**SECTION 1. That Sections 4.2.3. Permitted and Special Uses in Watershed Overlay, Table 5.1. Principal Uses, 5.1.3. Civic Principal Uses, and 11.7. Definitions be amended to read as follows:**

- ✓ Addition (additions are **underlined**)
- Deletion (deletions are ~~struck through~~)
- Alteration (additions are **underlined** and deletions are ~~struck through~~)

**4.2.3. Permitted and Special Uses in Watershed Overlay**

A. **Watershed Overlay:** Only the following uses are allowed in the Watershed Overlay:

16. ~~Public~~**Government** Facilities

Table 5.1. Principal Uses

	RL	RM	RH	MH	GC	CH	OP	GI	BT	TC	AC	NC	
<b>CIVIC USES</b>													
Government <del>Office</del> <u>Facility</u>	-P	-P	-P	-P	P	P	P	P	P	P	P	P	5.1.3.G.
Public Facilities	-	-	-	-	P	P	P	P	P	-	-	-	-
Public Safety Facility	-	-	S	-	P	P	P	P	P	P	P	P	<del>5.1.3.K.</del>

5.1.3. Civic Principal Uses

**G. Government ~~Office~~ Facility.**

1. Characteristics. A building, or portion of a building, wherein government activities are performed involving **predominantly** administrative, record keeping, professional, ~~and/or~~ clerical, **and public safety** operations and where professional services are rendered.
2. Accessory Uses. Accessory uses may include cafeterias or cooking facilities, day care facilities, health facilities, parking, **holding cells within a police station, outdoor storage yards,** or other amenities ~~primarily for the use of employees in the firm or building.~~
3. Examples. Examples include government offices, court houses, public work facilities, **public safety facilities,** municipal government buildings, **libraries.**
4. **Use Standard. Buildings must be set back at least one hundred feet (100') from adjacent residentially zoned property.**
5. **Use Standard. When Government Facilities are located on residentially zoned property and adjacent to other residentially zoned property, a minimum twenty-five foot (25') landscape buffer providing at least seventy percent (75%) opacity is required.**

**~~K. Public Safety Facility~~**

- ~~1. Characteristics. Facilities operated by a public safety agency for the purpose of providing safety related services to the public.~~
- ~~2. Accessory Uses. Accessory uses may include parking, cooking facilities, or holding cells within a police station.~~



~~3. Examples. Public safety facilities including fire stations, police stations, and emergency communication broadcast facilities.~~

### **11.7. Definitions**

~~*Public Facilities:* A facility housing government offices, shops, maintenance and repair centers, equipment, and outdoor storage yards.~~

**SECTION 2.** That all laws and clauses of law in conflict herewith are hereby repealed to the extent of said conflict.

**SECTION 3.** That if this ordinance or application thereof to any person or circumstance is held invalid, such invalidity shall not affect other provisions of this ordinance which can be given separate effect and to the end the provisions of this ordinance are declared to be severable.

**SECTION 4.** That this ordinance has been adopted following a duly advertised legislative hearing of the Town Council and following review and recommendation by the Planning Board.

**SECTION 5.** That this ordinance shall be enforced as provided in the Town of Rolesville's Land Development Ordinance.

**SECTION 6.** Effective Date. This ordinance shall become effective on the date of its adoption by the Board of Commissioners.

Adopted this 1st day of April 2025 by the Town of Rolesville Board of Commissioners.

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Ronnie I. Currin  
Town of Rolesville Mayor

**CERTIFICATION**

I, \_\_\_\_\_, Town Clerk for the Town of Rolesville, North Carolina, do hereby certify the foregoing to be a true copy of an ordinance duly adopted at the meeting of the Town Board of Commissioners held on this \_\_\_ day of \_\_\_\_\_, 2025.

In witness whereof, I have hereunto set my hand and caused the seal of the Town of Rolesville to be affixed this \_\_\_ day of \_\_\_\_\_, 2025.

(seal)

\_\_\_\_\_  
Christina Ynclan  
Town Clerk