

AGENDA
SPECIAL BOARD OF COMMISSIONERS MEETING
JORDAN ROOM, MATTHEWS TOWN HALL
MARCH 28, 2016 – 5:30 PM

The Board of Commissioners will meet at 5:30 pm to review the Matthews Station Street/Lat Purser development and to hear predevelopment conferences regarding property at 10252 Monroe Road and the 200 block of Matthews Township Parkway.

AGENDA
BOARD OF COMMISSIONERS MEETING
HOOD ROOM, MATTHEWS TOWN HALL
MARCH 28, 2016 - 7:00 PM

1. Regular Meeting Called to Order
2. Invocation
3. Pledge of Allegiance
4. Items to be Added to the Agenda
5. Presentation on Employee of the Year – Karen Green
6. Public Comment (Please sign in to speak at this time. Limited to 4 minutes.)
7. Consent Agenda
 - A. Approve Minutes of the March 14, 2016 Board of Commissioners Special Meeting
 - B. Approve Closed Session Minutes of the February 22, 2016 Board of Commissioners Meeting
 - C. Approve Making Martin Luther King, Jr. Day a Town Holiday
 - D. Approve Audit Contract
 - E. Approve Mileage Reimbursement for Planning Conference to Commissioner Higdon in the Amount of \$216.00
 - F. Approve Technology Reimbursement to Commissioner Melton in the Amount of \$281.44
 - G. Approve Police Department Request to Solicit Donations on Behalf of the Special Olympics of North Carolina on Saturday, May 21, 2016
 - H. Approve Tax Refunds
 - I. Approve Budget Amendments to:
 - 1) Recognize Donations to the Police Department's Citizen Volunteer Program in Honor of John Singer in the Amount of \$635.00
 - 2) Amend Budgets for Tourism & CIP Funds

8. New Business
 - A. Consider Temporary Street Closure Request from Matthews Help Center
 - B. Receive Monthly Budget Report
 - C. Approve Changes to Parks, Recreation and Cultural Resources Job Descriptions
 - D. Consider Cost-Sharing with Charlotte-Mecklenburg Historic Landmarks Commission to Develop Options for Phillips House and Property
9. Mayor's Report
10. Attorney's Report
11. Town Manager's Report
12. Adjournment

MINUTES
BOARD OF COMMISSIONERS SPECIAL MEETING
JORDAN ROOM, MATTHEWS TOWN HALL
MARCH 14, 2016 – 6:30 PM

PRESENT: Mayor James Taylor; Commissioners John Higdon, Chris Melton, Jeff Miller, John Ross, John Urban and Larry Whitley; Town Manager Hazen Blodgett, Communications Director Jen Thompson; Town Clerk Lori Canapinno

The Board met with staff to receive an overview of the new town website.

MINUTES
BOARD OF COMMISSIONERS MEETING
HOOD ROOM, MATTHEWS TOWN HALL
MARCH 14, 2016 - 7:00 PM

PRESENT: Mayor James Taylor; Commissioners John Higdon, Chris Melton, Jeff Miller, John Ross, John Urban and Larry Whitley; Town Attorney Charles Buckley; Town Manager Hazen Blodgett; Town Clerk Lori Canapinno

ALSO PRESENT: Assistant Town Manager Becky Hawke; Communications Director Jen Thompson; Police Chief Rob Hunter; Planning and Development Director Kathi Ingrish; Senior Planner Jay Camp; Zoning Administrator Mary Jo Gollnitz; Planning Board Chair Steve Lee, Vice Chair Barbara Dement and members David Weiser, Kress Query, Kerry Lamson and Gregory Lee

REGULAR MEETING CALLED TO ORDER

Mayor Taylor called the meeting to order at 7:00 pm.

INVOCATION

Town Attorney Charles Buckley rendered an invocation.

PLEDGE OF ALLEGIANCE

Mayor Taylor led the audience in the pledge.

ITEMS TO BE ADDED TO THE AGENDA

None

PRESENTATION ON FRIENDS OF SCOUTING

Jonathan Russell of the Boy Scouts of America discussed the 2016 Friends of Scouting campaign. There will be a joint Matthews/Mint Hill community breakfast on April 8 at 7:15 am at Jimmie's Restaurant in Mint Hill. The Board and all members of the community are invited to attend and help support Scouting in the community. Mayor Taylor encouraged everyone to attend the breakfast and help out with the fundraising efforts.

RECESS REGULAR MEETING FOR PUBLIC HEARINGS ON APPLICATIONS TO AMEND THE UNIFIED DEVELOPMENT ORDINANCE OF THE TOWN OF MATTHEWS

Motion by Mr. Melton to recess the regular meeting for public hearings. The motion was seconded by Mr. Ross and unanimously approved.

Planning and Development Director Kathi Ingrish introduced members of the Planning Board in attendance: Chair Steve Lee, Vice Chair Barbara Dement, members David Weiser, Kress Query, Kerry Lamson and Greg Lee.

Motion 2016-A: to amend the Composite Bicycle and Pedestrian Plan to include bicycle and pedestrian connectivity adjacent to the Weddington Road/I-485 interchange.

Ms. Ingrish discussed the plan, which shows all the bicycle and pedestrian improvements the town would like to have over time. Since the interchange is now being pushed into the managed lanes project coming next year it's a good time to add these new provisions so they can be included into the DOT's review process.

Mr. Urban asked if the current lack of connectivity within the road system an impedance to bike connectivity. Ms. Ingrish explained that the Town has been focused on sidewalks and is only now starting to look at the bicycle network. Staff looks at multiuse paths that can accommodate both bikes and pedestrians. Mr. Higdon asked about financial impact and Ms. Ingrish explained that the text changes under discussion have no cost but there would be future implementation costs. It would depend on what the improvement is and whether or not something is already there. NCDOT tends to pay for bike paths more than sidewalks. Mr. Melton asked about developer activity such as at the Weddington Road interchange area and Ms. Ingrish confirmed that developers could come in and build the missing piece.

Mayor Taylor opened the floor to public comment. No one spoke in favor of or opposition to this application. The application will be heard by the Planning Board on March 22 and will come back to the Board of Commissioners for a decision on April 11.

Motion 2016-1: to amend the text of the existing UDO including, but not limited to, changes to Definitions under Chapter 1; changes to Chapter 4 including Town Board voting, protest petition deletion, process for amending the zoning map, centralized box units, change the language of survey and accuracy certificates on final plats, changes to the chart for subdivision plats; changes to Chapter 5 including C-MF District location requirements, tables of allowed uses; cultural community centers in residential districts, communication towers location and spacing; changes to Chapter 6 including landscaping, parking and signs; changes to Chapter 7 including subdivision bonding changes and acceptance of dedicated streets.

Ms. Ingrish explained this is one of the groups of text amendments done to correct small issues after the adoption of the Unified Development Ordinance (UDO). It also includes some items as a result of state law changes.

Mayor Taylor asked about the removal of the protest petition and Ms. Ingrish explained it is a result of the North Carolina General Assembly, which took that ability away from citizens. Mayor Taylor noted that the Town took a position against that decision but was unsuccessful. Ms. Ingrish noted that citizens wishing to express their

opinions on zoning actions can still attend public hearings, submit written comments and contact the Board to express their opinions verbally. This legislation change did remove the supermajority vote aspect of the protest petition regulations.

Mr. Urban commented on the bike rack requirements. Representatives for the proposed charter school have been saying that their location – with narrow roads and lacking paved shoulders – means that there should be fewer bicycle spots needed, but he believes that they will be a catalyst for further development in that area and children may be able to ride their bikes to school in the future. He thinks 10 bike racks per classroom may be excessive but he's not willing to change that too much. He agrees more with similar concerns raised by representatives of CPCC since that area is not likely to be further developed in the near future. Mr. Higdon asked about the trunk public safety towers in the B-H district. Ms. Ingrish explained those changes came as a result of the state's notification to the town regarding a future communications tower. Since then the state has exempted itself out of any land use regulations so this particular text change is no longer strictly necessary. Mr. Higdon asked for that section to be removed from the text amendment and Ms. Ingrish agreed to do so.

Mayor Taylor opened the floor to public comment. Suzanne Todd, 1065 E. Morehead Street, Charlotte and Catalina Ramirez, Director of CPCC Levine Campus, 1800 Campus Ridge Road, Matthews addressed the Board. They spoke on behalf of Central Piedmont Community College and discussed the issue of bike spaces. They proposed an amendment for a further reduction of bike spaces, given that the campus is geographically challenged to access via bicycle. They encouraged the Board of Commissioners and Planning Board to consider allowing a further reduction.

The application will be heard by the Planning Board on March 22 and will come back to the Board of Commissioners for a decision on April 11.

Application 2016-642/CPCC: to change the zoning from R-20 and R-1 to B-3(CD) on that certain 14± acre lot located at the intersection of CPCC Lane and I-485 being property owned by the Trustees of Central Piedmont Community College and being designated as Tax Parcel 215-061-15.

Senior Planner Jay Camp described the request by Central Piedmont Community College to construct an approximately 360 space parking lot in conjunction with their imminent plans to construct a third classroom building. Staff believes that surface parking is not a bad use at this time but supports structured parking in the future. Staff initially discussed B-3 as an appropriate zoning category to accommodate the height of any future building. Currently the list of proposed uses contains only the parking lot, which staff thinks is overly restrictive since it would require CPCC to come back to the Board to add other uses.

Mr. Urban discussed the potential of adding collector areas for pedestrian safety.

Suzanne Todd, 1065 E. Morehead Street, Charlotte represented the applicant and addressed the Board. The parking lot is important because it will allow for the construction of the new building, which will be a three story, 90,000 square foot building with labs, classrooms, a library and more. The new parking lot would serve the new structure as well as existing needs.

Mayor Taylor opened the floor to public comment. No one spoke in favor of or opposition to this application. The application will be heard by the Planning Board on March 22 and will come back to the Board of Commissioners for a decision on April 11.

Application 2016-643/Primrose School: to change the zoning from I-1 to O(CD) on that certain property designated as 720 Park Center Drive and further designated as Tax Parcel 193-243-07 for a proposed development of a child daycare facility.

Applicant representative John Carmichael explained that a clerical error by the Town regarding the calendar resulted in the need to continue this public hearing to April.

Motion by Mr. Whitley to continue the public hearing to April 11, 2016. The motion was seconded by Mr. Miller and unanimously approved.

RECONVENE REGULAR MEETING

Motion by Mr. Ross to reconvene the regular meeting. The motion was seconded by Mr. Whitley and unanimously approved.

PLANNING AND DEVELOPMENT BUSINESS

REPORT FROM PLANNING BOARD

Chairman Steve Lee reviewed the Planning Board report of the February 23, 2016 meeting. (Exhibit #1 hereby referenced and made a part of these minutes).

PLANNING AND ZONING RELATED ACTIONS

Motion 2015-3: Consider the Downtown Streetscape Improvement Plan

Mr. Camp noted that there is request to defer this for a month but first gave an update. There had been some discussion at the Planning Conference about the mandatory versus suggested items. This document is meant to be a design resource for developers and also a tool for staff. There is a lot of detail in it, with certain mandatory items and some items which are the Town's responsibility. Most of the "should" requirements have been changed to recommendations.

Motion by Mr. Melton to defer this to April 11, 2016. The motion was seconded by Mr. Ross and unanimously approved. .

Administrative Amendment: Fullwood Station

Mayor Taylor noted that this property had been developable by right. The developer asked for some changes to the underlying zoning, which were granted by the Board. The project has started and the developer is now asking for more changes.

Zoning Administrator Mary Jo Gollnitz explained that Administrative Amendments are normally decided upon by the Planning Board, but due to the extensive changes requested here the Planning Board voted to refer this to the Board of Commissioners.

The applicant has requested the following amendments prior to the February 23rd Planning Board meeting:

- to remove the sidewalk connection between Lots 4 and 5 from a new internal street to South Trade Street
- to change conditional notes to allow removal of all the existing trees along S Trade Street and installation of a 5' berm with new landscaping materials

- to change conditional notes in order to terminate mulch walking trail internal to the subdivision due to being unable to come to agreement with an adjacent property owner on continuing the trail out to Woody Creek Road
- to replace previous house elevation illustrations due to a change in home builder

Since the Planning Board meeting, the application has revised the request to include the following:

- added the sidewalk connection back into the plans at different location, now between Lots 5 and 6
- to eliminate the conditional note requiring 10% of the homes to have side-load garages
- to eliminate the conditional note requiring all homes have a front porch
- to change the location of the pedestrian bridge along the internal walking trail
- to change conditional notes to allow removal of all the existing trees along South Trade Street and installation of a five-foot berm with new landscaping materials
- to change conditional notes to terminate the mulch walking trail internal to the subdivision with a turnaround due to the inability to come to an agreement with an adjacent property owner on continuing the trail out to Woody Creek Road
- to replace previous house elevation illustrations due to a change in home builder

Ms. Gollnitz reviewed the issue of trees. Some area that was supposed to be saved has instead been cleared. The applicant is asking to be allowed to remove all the trees along South Trade Street. The Town's arborist reviewed the site last week and determined that the single stray tree along the road likely won't last long. He also determined that the patch of small trees near the Boy Scout hut could be removed. There are other good trees on site that should be saved. Currently the tree canopy – after the removal of the trees along S. Trade – is at 12%. That doesn't include the buffer area between the Glenshannon Road properties and the subject site.

The new home builder is David Weekly Homes and they do not yet have elevations set for this subdivision. The developer has asked for staff to approve the elevations as they come in. Ms. Gollnitz recommends that the Board retain that review and approval process rather than giving that process to staff.

Mr. Miller noted that requiring 10% of the homes to have side-loaded garages results in only four homes. He thinks it's possible to place side-loaded garages on four sites. He also asked if it was common for the Town to take over long-range maintenance of retention ponds. Mr. Blodgett explained that is a fairly new part of Mecklenburg County's post construction ordinance.

Applicant representative Tom Waters of Provident Land Services, 1633 Shadow Forest Drive, Matthews addressed the Board. Kristen Villard of Provident Land Services and Mark Kind with Land Design also addressed the Board. The conceptual plans and reality of the site conditions found as development began are quite different. He noted that the difference in tree save plans came after grading begun. The existing pines are what Duke Power calls *danger trees* - they could fall over power lines during wind storms or ice events.

He suggested instead enhancing the area along Trade Street with a 4-5 foot tall berm to help with the impact of traffic along that street. There are 10 or 11 homes planned to back up to Trade Street. He proposed planting back well-landscaped, irrigated berms with about 600 different shrubs and about 100 different trees. In time it would grow into a very nice visual and would be a much more pleasing corridor coming into Matthews than the existing pine trees. When Trade Street was expanded part of the project captured the water that was in the curb line of Trade Street. The water ponds and remains for a few days until it finally dissipates. The berm would also act as a sound and visual deterrent from the lights and activities of the MARA ball field across the street and the traffic on Trade Street. The entrance monument would visually blend into the berm and the berm would be landscaped weekly through the HOA. The berm would wrap around the corner to the Boy Scout property and there would be a new pedestrian connection up to Trade Street through the berm. The other end of the berm would help take up that captured water mentioned earlier.

The redesigned common open space area will now have a covered pavilion, patio area, and porch swings and very nice landscaping with a passive trail system. The new builder is David Weekly Homes and will bring in a quality product to the community. There are 42 home sites and each is about 64 feet wide with 6 and 8 foot side yards. There's not a great opportunity for side load garages. If they were offered on the corners it wouldn't allow for the 20 foot separation desired between the public street and cars parked on the driveway.

Mayor Taylor said he is disappointed. A lot of the things being requested are things that should have been known early on. The issue of narrow lots was known from the beginning so side-load garages shouldn't be an issue now. He said there is some potential for the berm idea but it seems like that may have been the idea from the get-go. He is frustrated that this discussion is happening now after the fact – asking for forgiveness rather than permission.

Mr. Melton said he too is disappointed and is seeing what is convenient for the developer rather than what's good for Matthews. He commented on the issues of side-load garages and usable rocking chair front porches. He said he's fine with the removal of the sweetgum trees near the Boy Scout property but the pine trees add something to the community next door.

Mr. Higdon said he's incredulous that Mr. Waters was unaware of the topography at the time of the earlier rezoning. The issues with this development have highlighted to Mr. Higdon the need to improve the Town's tree ordinance. The Town needs to start saving trees in the interior of developments rather than just on the periphery where it's convenient for the developer. The types of trees are important too. Mr. Higdon shared in the disappointment with all of these changes requested by Mr. Waters.

Mr. Waters noted that they have always had the right to install berming along Trade Street through the zoning notes. They identified areas of potential tree save but the site dictates the grading and trees that can be saved as well as what will live and what will not. They had to raise the grade with 20-22 feet of fill in the site of the corner. Trees would be deep down in a well and wouldn't be savable. There are no topography issues on the other side of the property with the pine trees – rather they think a berm with hardwood trees would be a superior permanent berm than the 60 foot loblolly trees that have just a bit of green at the top. The berm would cost about twice as much due to the amount of landscaping that would be added.

Mr. Waters continued. He said they can figure out a way to do a few side load garages. All of the homes will have front porches but some will not be usable. Some would have rocking-chair capability but some would have front porches that could accommodate only a bench instead of a couple of chairs. David Weekly hasn't finalized their plans yet.

The list of requests was reviewed. Regarding the change of sidewalk connection location as depicted on the site plan: by consensus there were no concerns with that item.

Regarding the elimination of the conditional note requiring 10% of the homes to have side load garages: that would equal only four homes. By consensus the Board agreed to keep that note and require the side load garages on 10% of the homes.

Regarding the elimination of the conditional note requiring all homes to have a front porch: discussion ensued. Mr. Waters estimated the width of porches as about 16-20 feet and stoops as about 7-8 feet. Mr. Melton suggested retaining functional front porches on at least 50% of the homes. Mr. Whitley suggested 75%. Mr. Miller was comfortable with 50% of the homes having a usable front porch. Mr. Urban explained that the depth of a porch needs to be at least 6 feet to accommodate a rocking chair. He said he'd like to see all of the houses with a raised foundation arrangement rather than a slab on grade. Mr. Waters said he couldn't pinpoint the builder to specifics at this time. Mr. Ross noted basement lots listed in the original application and Mr. Waters confirmed there would be six basement lots due to the condition of the site.

Discussion ensued regarding the quality of homes proposed, changes between the original application and the current request and quality of the overall development.

Regarding the change of location of the pedestrian bridge along the internal walking trail: by consensus there were no concerns with that item.

Regarding the change in elevations: by consensus the Board asked for more clarity and details on the elevation drawings.

Regarding the request to change the conditional note to terminate the mulch walking trail internal to the subdivision with a turnaround due to the inability to come to an agreement with an adjacent property owner on continuing the trail out to Woody Creek Road: discussion ensued. Mr. Waters explained that the adjacent property owner wasn't agreeable to that connection. There are opportunities for the trail to instead meander and then end inside the development. The Board discussed its desire for connectivity and connections to the greenway.

Mayor Taylor suggested planning now for the possibility that this connection could be made at some point in the future when the adjoining private property changes ownership. He suggested entering into a fees in lieu agreement with the developer, if agreeable to them as well, to set funds aside now for a potential future trail connection. The Town would build the connection once agreement was obtained from the private property owner. Mr. Waters agreed to that. He noted that the specific property owner as well as other neighbors were concerned about security breaches into the community. He did say they could add a bench or two on the trail for respite.

Mr. Whitley said he didn't have a problem with the berm, since it sounds like the trees aren't in great condition. Mayor Taylor said he would prefer to get more information from Town Arborist Ralph Ramsaur before making that decision. Discussion ensued regarding berm options and trees.

By consensus the Board agreed that the outstanding issues required more time to address. Motion by Mr. Miller to defer this decision to April 11, 2016 and direct staff to continue working with the applicant to resolve these issues. The motion was seconded by Mr. Melton and unanimously approved.

PUBLIC COMMENT

Marty Kelso, 1212 Home Place, Matthews commented on street lights on Home Place that had recently been removed by Duke Energy. He understands that the lights were located on privately-owned property but asked what could be done to add lighting to the public portion of the street. Mayor Taylor explained that Mr. Blodgett would address that later in the agenda under the Manager's Report.

CONSENT AGENDA

- A. Approve Minutes of the February 22, 2016 Meeting**
- B. Approve Appointments to Board of Adjustment**
- C. Approve Mileage Reimbursement for Planning Conference to Commissioner Urban in the Amount of \$217.08**
- D. Approve Budget Ordinance Amendments to Recognize:**
 - 1) Loan Proceeds and Corresponding Expenditures for Community Center Roof Repairs in the amount of \$700,000.00**
 - 2) Loan Proceeds for Purchase of Levine Senior Center in the amount of \$740,981.75**
 - 3) Shared Proceeds Received through US Secret Service in the amount of \$3,996.00**
 - 4) Court-Ordered Restitution in the amount of \$52.00**

Motion by Mr. Melton to approve consent agenda items A through D4. The motion was seconded by Mr. Higdon and unanimously approved.

NEW BUSINESS

CONSIDER RESOLUTION CONCERNING STUDENT ASSIGNMENTS AND NEIGHBORHOOD SCHOOLS

Mayor Taylor read the resolution (Exhibit #2 hereby referenced and made a part of these minutes).

Motion by Mr. Melton to adopt the resolution. The motion was seconded by Mr. Ross and unanimously approved.

ADOPT LEGISLATIVE PRIORITIES

Motion by Mr. Higdon to adopt the legislative priorities listed in Mr. Blodgett's March 8 memo. The motion was seconded by Mr. Whitley and unanimously approved.

CONSIDER TEMPORARY STREET CLOSURE REQUEST FROM MATTHEWS HISTORICAL FOUNDATION

Mayor Taylor noted this is for the Historical Foundation's second annual Victorian Lawn Party on April 9. A portion of Freemont Street would be closed from noon to 4:00 pm.

Motion by Mr. Melton to approve the temporary street closure. The motion was seconded by Mr. Ross and unanimously approved.

MAYOR'S REPORT

Mayor Taylor reported on the great turnout for the Red Brick Partnership's Saint Patrick's Day crawl in downtown Matthews and noted that Food Truck Fridays are off to a great start. He also thanked staff for their work on the recent Planning Conference.

ATTORNEY'S REPORT

Mr. Buckley reported that he will be in attendance at the Municipal Attorney's Conference in Chapel Hill at the end of the week.

TOWN MANAGER'S REPORT

Mr. Blodgett reported on the issue of street lights on Home Place. Two lights were on Ms. Wright's property and Duke Power removed the lights after receiving permission from the Wrights to access their property to do so. A third light was on a pole one or two feet off her property line but the mast arm hangs over her property. Mr. Blodgett thinks that light should be adjusted or removed as well so there will be no interference with the Wright's property.

The street, which contains a sharp turn, is fairly dark after the removal of these lights sources. He would like the Board to consider asking Duke Energy to hang lights in other areas. There are two other existing poles that lights could be added to. The light that is currently on the pole just off the Wright property could be hung to the side so the mast arm doesn't hang over the Wright's property line. The intent would be to ensure all lights could be maintained from public property.

Mr. Miller questioned the description of Home Place as a public road. Mr. Buckley reviewed the court case and explained that the 1985 resolution declaring Home Place to be public still stands. Mr. Ross asked about adding a new pole away from the Wright property and Mr. Blodgett said Duke Energy stated they could do that at no cost to the Town. Staff will have to confirm that with Duke Energy to be certain.

By consensus it was determined that the Manager should move forward to reestablish the street lighting on Home Place to the previous level, and to request a new pole be added away from the Wright's property.

ADJOURNMENT

Motion by Mr. Melton to adjourn. The motion was seconded by Mr. Ross and unanimously approved. The meeting adjourned at 10:05 pm.

Respectfully submitted,

Lori Canapinno
Town Clerk

MEMORANDUM

To: Mayor and Board of Commissioners
Cc: Hazen Blodgett, Town Manager
From: Becky Hawke, Assistant Town Manager/HR Director
Date: 3/28/2016
RE: Making Martin Luther King, Jr. Day a paid holiday for full-time Town employees

Background/Issue:

Signed into effect as a federal holiday in 1983 and first celebrated three years later, Martin Luther King, Jr. Day marks the birthday of the civil rights leader. The holiday falls on the third Monday of January each year.

An evaluation of 12 neighboring municipalities was completed to determine which holidays each celebrates as a paid holiday, as well as how many total paid holidays are offered to employees annually. All 12 municipalities celebrate Martin Luther King, Jr. Day and each locality offers between 10 and 13 paid holiday days annually. Additionally, of the 203 localities reporting information to the North Carolina League of Municipalities, the Town of Matthews is one of only 18 communities across the state, as well as the only community with a population larger than 25,000, that does not currently recognize Martin Luther King, Jr. Day as a paid holiday.

The Town of Matthews currently offers 11 paid holidays throughout the year, including two floating days. The two floating days are offered in lieu of employees being off for their birthday (as had historically been offered) and for Martin Luther King, Jr. Day. The floating days allow Town employees the flexibility to either take Martin Luther King, Jr. Day off or use the day(s) for another purpose, whichever best suits them.

Proposed Solution:

In the interest of consistency with other localities and to pay our respects to Dr. King, the Town can adjust its paid holiday policy to offer one (1) floating day and 10 set paid holidays annually, to now include Martin Luther King, Jr. Day.

Making the following text amendments to Section 3 and Section 6 of the Town of Matthews Personnel Policy will allow the personnel policy to accurately reflect these changes:

Town of Matthews, NC Personnel Policy

Section 3. Holidays

The following days, and other such days as the Town Board of Commissioners may designate, are holidays with full pay for full-time employees:

New Year's Day	Independence Day
Martin Luther King, Jr. Day	Labor Day
Good Friday	Thanksgiving Thursday and Friday
Memorial Day	Christmas (see schedule below)

When any recognized holiday falls on Saturday, the holiday is observed on the Friday before the holiday. When the recognized holiday falls on Sunday, the holiday is observed on the Monday following the holiday. When Christmas Day falls on the day of the week indicated below, the days set forth will be observed as holidays:

Sunday	Monday and Tuesday
Monday	Monday and Tuesday
Tuesday	Monday and Tuesday
Wednesday	Tuesday and Wednesday
Thursday	Thursday and Friday
Friday	Thursday and Friday
Saturday	Friday and Monday

Section 6. Floating Day (Day Leave With Pay)

The Town Board of Commissioners has provided one floating day (based on shift schedule) for full-time employees of the Town. The floating day cannot be taken until an employee has completed his/her probationary period. The number of hours shall be pro-rated based on hire date. The floating day is earned July 1 of each year based on shift schedule on July 1 and must be used by the last pay period of the fiscal year (June).

Fiscal Impact:

None.

Related Town Goals and Strategies:

Operational Performance and the desire to be an inclusive employer of choice.

Staff Recommendation:

Staff recommends the Board of Commissioners approve Martin Luther King, Jr. Day as a paid holiday for full-time employees and correspondingly reduce the number of floating holidays granted from two (2) days to one (1) day annually, as well as approve the recommended text amendments to the Town of Matthews Personnel Policy.

DATE: March 24, 2016
FROM: Christopher Tucker, Finance Director
RE: Consideration of Approval for annual Audit Contract

Background/Issue:

State law requires that each unit of local government shall have its accounts audited after the close of its fiscal year by a certified public accountant or firm.

Proposal/Solution:

The Town has worked in the recent past with Martin Starnes and Associates out of Hickory NC. The firm is a leading provider of governmental auditing services in the state. Our relationship with them has allowed us to continue our excellence in financial reporting as evidenced by our obtaining of the GFOA award.

Financial Impact:

The contract for services for the Fiscal Year Ending June 30, 2016 is a proposed max of \$34,000. This is certainly a fair price and has been consistent with the previous three years.

Related Town Goal and Strategy:

Goal: Financial Performance - "To provide financial resources in a prudent and responsible manner through traditional and alternative sources of revenue, effective budgeting, and cost control with a focus on maintaining a healthy fund balance."

Strategy: #38 – Implement the Financial Management Plan

Recommended Action:

Consider approval of the audit contract as presented.

CONTRACT TO AUDIT ACCOUNTS

Of Town of Matthews, NC
Primary Governmental Unit
N/A

Discretely Presented Component Unit (DPCU) if applicable

On this 19th day of February, 2016,

Auditor: Martin Starnes & Associates, CPAs, P.A. Auditor Mailing Address: _____

730 13th Avenue Drive SE, Hickory, NC 28602 Hereinafter referred to as The Auditor

and Town Council (Governing Board(s)) of Town of Matthews, NC
(Primary Government)

and N/A: hereinafter referred to as the Governmental Unit(s), agree as follows:
(Discretely Presented Component Unit)

1. The Auditor shall audit all statements and disclosures required by generally accepted accounting principles (GAAP) and additional required legal statements and disclosures of all funds and/or divisions of the Governmental Unit (s) for the period beginning July 1, 2015, and ending June 30, 2016. 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 will 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).
2. At a minimum, the Auditor shall conduct his/her audit and render his/her report in accordance with generally accepted auditing standards. The Auditor shall perform the audit in accordance with *Government Auditing Standards* if required by the State Single Audit Implementation Act, as codified in G.S. 159-34. If required by OMB Circular A-133 Audits of States, Local Governments, and Non-Profit Organizations and the State Single Audit Implementation Act, the Auditor shall perform a Single Audit. This audit and all associated workpapers 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 and/or workpapers 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 CPA Board).

County and Multi-County Health Departments: The Office of State Auditor will designate certain programs that have eligibility requirements to be considered major programs in accordance with OMB Circular A-133 for the State of North Carolina. The LGC will notify the auditor and the County and Multi-Health Department of these programs. A County or a Multi-County Health Department may be selected to audit any of these programs as major.
3. If an entity is determined to be a component of another government as defined by the group audit standards - the entity's auditor will 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 unqualified opinion being rendered. 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*, 2011 revisions, issued by the Comptroller General of the United States, then by accepting this engagement, the Auditor warrants that he has met the requirements for a peer review and continuing education as specified in *Government*

Governmental Unit

N/A

Discretely Presented Component Units (DPCU) if applicable

Auditing Standards. The Auditor agrees to provide a copy of their most recent peer review report regardless of the date of the prior peer review report to the Governmental Unit and the Secretary of the LGC prior to the execution of the audit contract (See Item 22). **If the audit firm received a peer review rating other than pass**, the Auditor shall not contract with the Governmental Unit 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 Accounting Standards or if financial statements are not prepared in accordance with GAAP and fail to include all disclosures required by GAAP, the Auditor shall provide an explanation as to why in an attachment.

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 the State and Local Government Finance Division (SLGFD) within four months of fiscal year end. Audit report is due on: October 31, 2016. If it becomes necessary to amend this due date or the audit fee, an amended contract along with a written explanation of the delay must be submitted to the secretary of the LGC for approval.
7. It is agreed that generally accepted auditing standards include a review of the Governmental Unit's 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 will 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 findings, together with his recommendations for improvement. That written report must 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.
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. **Invoices for services rendered under these contracts shall not be paid by the Governmental Unit 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 must be submitted by email in PDF format to the Secretary of the LGC for approval. The invoices must be sent via upload through the current portal address: <http://nctreasurer.slgfd.leapfile.net> Subject line should read "Invoice – [Unit Name]. The PDF invoice marked 'approved' with approval date will be returned by email to the Auditor to present to the Governmental Unit for payment. Approval is not required on contracts and invoices for system improvements and similar services of a non-auditing nature.
9. In consideration of the satisfactory performance of the provisions of this contract, the Primary Governmental Unit shall pay to the Auditor, upon approval by the Secretary of the LGC, the fee, which includes any cost 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. (Note: **Fees listed on signature pages.**)
10. If the Governmental Unit has outstanding revenue bonds, the Auditor shall include documentation either in the notes to the audited financial statements or as a separate report submitted to the SLGFD along with the audit report, a calculation demonstrating compliance with the revenue bond rate covenant. Additionally, the Auditor should be aware that any other bond compliance statements or additional reports required in the authorizing bond documents need to be submitted to the SLGFD simultaneously with the Governmental Unit's audited financial statements unless otherwise specified in the bond documents.

Governmental Unit

N/A

Discretely Presented Component Units (DPCU) if applicable

11. 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 and all of its component units prepared in accordance with GAAP, (c) supplementary information requested by the client 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 as soon as practical after the close of the accounting period.
12. If the audit firm is required by the NC CPA Board or the Secretary of the LGC to have a pre-issuance review of their audit work, there must be a statement added to the engagement letter specifying the pre-issuance review including a statement that the Governmental Unit will not be billed for the pre-issuance review. The pre-issuance review must be performed **prior** to the completed audit being submitted to the LGC. The pre-issuance report must accompany the audit report upon submission to the LGC.
13. The Auditor shall electronically submit the report of audit to the LGC as a text-based PDF file when (or prior to) submitting the 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 SLGFD by any interested parties. Any subsequent revisions to these reports must 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 other lawful purposes of the Governmental Unit without subsequent consent of the Auditor. If it is determined by the LGC that corrections need to be made to the Governmental Unit's financial statements, they should be provided within three days of notification unless another time frame is agreed to by the LGC.

If the OSA designates certain programs to be audited as major programs, as discussed in item #2, agreed-upon procedures report, a turnaround document and a representation letter addressed to the OSA shall be submitted to the LGC.

The LGC's process for submitting contracts, audit reports and invoices is subject to change. Auditors should use the submission process in effect at the time of submission. The most current instructions will be found on our website: <https://www.nctreasurer.com/slg/Pages/Audit-Forms-and-Resources.aspx>

14. 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 varied or changed to include the increased time and/or compensation as may be agreed upon by the Governing Board and the Auditor
15. If an approved contract needs to be varied or changed for any reason, the change must be made in writing, on the Amended LGC-205 contract form and pre-audited if the change includes a change in audit fee. This amended contract needs to be completed in full, including a written explanation of the change, signed and dated by all original parties to the contract, and then must be submitted through the audit contract portal to the Secretary of the LGC for approval. The portal address to upload your amended contract is <http://nctreasurer.slgfd.leapfile.net>. No change shall be effective unless approved by the Secretary of the LGC, the Governing Board, and the Auditor.
16. Whenever the Auditor uses an engagement letter with the Governmental Unit, Item #17 is to be completed by referencing the engagement letter and attaching a copy of the engagement letter to the contract to incorporate the engagement letter into the contract. In case of conflict between the terms of the engagement letter and the terms of

Discretely Presented Component Units (DPCU) if applicable

this contract, the terms of this contract will control. Engagement letter terms are deemed to be void unless the conflicting terms of this contract are specifically deleted in Item #22 of this contract. Engagement letters containing indemnification clauses will not be approved by the LGC.

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

See attached engagement letter.

18. 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 must be named along with the parent government on this audit contract. Signatures from the DPCU Board chairman and finance officer also must be included on this contract.
19. The contract must be executed, pre-audited, physically signed by all parties including Governmental Unit and Auditor signatures and submitted in PDF format to the Secretary of the LGC. The current portal address to upload your contractual documents is <http://nctreasurer.slgfd.leapfile.net> Electronic signatures are not accepted at this time. Included with this contract are instructions to submit contracts and invoices for approval as of October 2015. These instructions are subject to change. Please check the NC Treasurer's web site at www.nctreasurer.com for the most recent instructions.
20. The contract is not valid until it is approved by the LGC Secretary. 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.**
21. 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.
22. **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.
23. All of the above paragraphs are understood and shall apply to this contract, except the following numbered paragraphs shall be deleted: (See Item 16 for clarification).

SIGNATURE PAGES FOLLOW

Contract to Audit Accounts (cont.) Town of Matthews, NC
Governmental Unit N/A
Discretely Presented Component Units (DPCU) if applicable

Town of Matthews, NC - FEES
Year-end bookkeeping assistance – [For audits subject to Government Auditing Standards, this is limited to bookkeeping services permitted by revised Independence Standards]

Audit \$26,075 + \$1,500 for Single Audit procedures

Preparation of the annual financial Statements \$6,425

Prior to submission of the completed audited financial report, applicable compliance reports and amended contract (if required) the Auditor may submit invoices for approval for services rendered, not to exceed 75% of the total of the stated fees above. If the current contracted fee is not fixed in total, invoices for services rendered may be approved for up to 75% of the prior year audit fee.

The 75% cap for interim invoice approval for this audit contract is \$ 25,500
** NA if there is to be no interim billing

Communication regarding audit contract requests for modification or official approvals will be sent to the email addresses provided in the spaces below.

Audit Firm Signature:
Martin Starnes & Associates, CPAs, P.A.
Name of Audit Firm

By Amber Y. McGhinnis, Senior Audit Manager
Authorized Audit firm representative name: Type or print
Amber Y. McGhinnis
Signature of authorized audit firm representative
Date February 19, 2016
amcghinnis@martinstarnes.com
Email Address of Audit Firm

Governmental Unit Signatures:
Town of Matthews, NC
Name of Primary Government
By James P. Taylor, Mayor
Mayor / Chairperson: Type or print name and title
Signature of Mayor/Chairperson of governing board
Date _____

By N/A
Chair of Audit Committee - Type or print name
N/A **
Signature of Audit Committee Chairperson
Date N/A
** If Governmental Unit has no audit committee, mark this section "N/A"

Town of Matthews, NC
PRE-AUDIT CERTIFICATE: Required by G.S. 159-28

(a)
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. Additionally, the following date is the date this audit contract was approved by the governing body.

By Chrisotopher Tucker, Finance Director
Primary Governmental Unit Finance Officer:
Type or print name

Primary Government Finance Officer Signature
Date _____
(Pre-audit Certificate must be dated.)
ctucker@matthewsnc.gov
Email Address of Finance Officer

Date Primary Government Governing Body Approved Audit Contract - G.S. 159-34(a)

Contract to Audit Accounts (cont.)

Town of Matthews, NC

Governmental Unit

N/A

Discretely Presented Component Units (DPCU) if applicable

**** This page to only be completed by Discretely Presented Component Units ****

N/A

FEES

Year-end bookkeeping assistance – [For audits subject to Government Auditing Standards, this is limited to bookkeeping services permitted by revised Independence Standards]

Audit N/A

Preparation of the annual financial Statements N/A

Prior to submission of the completed audited financial report, applicable compliance reports and amended contract (if required) the Auditor may submit invoices for approval for services rendered, not to exceed 75% of the total of the stated fees above. If the current contracted fee is not fixed in total, invoices for services rendered may be approved for up to 75% of the prior year audit fee.

The 75% cap for interim invoice approval for this audit contract is \$ N/A

**** NA if there is to be no interim billing**

Communication regarding audit contract requests for modification or official approvals will be sent to the email addresses provided in the spaces below.

DPCU Governmental Unit Signatures:

N/A

Name of Discretely Presented Component Unit

By N/A

DPCU Board Chairperson: Type or print name and title

Signature of Chairperson of DPCU governing board

Date N/A

By N/A

Chair of Audit Committee - Type or print name

N/A

**

Signature of Audit Committee Chairperson

Date N/A

** If Governmental Unit has no audit committee, mark this section "N/A"

N/A

PRE-AUDIT CERTIFICATE: Required by G.S. 159-28

(a)

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. Additionally, the following date is the date this audit contract was approved by the governing body.

By N/A

DPCU Finance Officer:

Type or print name

N/A

DPCU Finance Officer Signature

Date N/A

(Pre-audit Certificate must be dated.)

N/A

Email Address of Finance Officer

Date DPCU Governing Body Approved Audit Contract - G.S. 159-34(a)

N/A

Governmental Unit

N/A

Discretely Presented Component Units (DPCU) if applicable

Steps to Completing the Audit Contract

1. Complete the Header Information – **NEW: If a DPCU is subject to the audit requirements as 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 issued for the DPCU and is to be included in the Primary Government’s audit, the DPCU must be named with the parent government on this Audit contract. The Board chairman of the DPCU also must sign the Audit contract.**
2. Item No. 1 – Complete the period covered by the audit
3. Item No. 6 – Fill in the audit due date. For Governmental Unit (s), the contract due date can be no later than 4 months after the end of the fiscal year, even though amended contracts may not be required until a later date.
4. Item No. 8 – If the process for invoice approval instructions changed, the Auditor should make sure he and his administrative staff are familiar with the current process. Instructions for each process can be found at the following link. <https://www.nctreasurer.com/slg/Pages/Audit-Forms-and-Resources.aspx>
5. Item No. 9 – **NEW: Please note that the fee section has been moved to the signature pages, Pages 5 & 6.**
6. Item No. 16 – If there is a reference to an engagement letter or other document (ex: Addendum), has the engagement letter or other document been acknowledged by the Governmental Unit and attached to the contract submitted to the SLGFD?
 - a. Do the terms and fees specified in the engagement letter agree with the Audit contract? *“In case of conflict between the terms of the engagement letter and the terms of this contract, the terms of this contract will control.”*
 - b. Does the engagement letter contain an indemnification clause? **The audit contract will not be approved if there is an indemnification clause – refer to LGC Memo # 986.**
7. Complete the fee section for BOTH the Primary Government and the DPCU (if applicable) on the signature pages, please note:
 - The cap on interim payments is 75% of the current audit fee for services rendered if the contracted fee amount is a fixed amount. If any part of the fee is variable, interim payments are limited to 75% of the prior year’s total audit fee. If the contract fee is partially variable, we will compare the authorized interim payment on the contract to 75% of last year’s actual approved total audit fee amount according to our records. There is a report of audit fees paid by each governmental unit on our web site: <https://www.nctreasurer.com/slg/Pages/Non-Audit-Services-and-Audit-Fees.aspx> - Auditors and Audit Fees.
Please call or email Steven Holmberg of our office at 919-807-2394 steven.holmberg@nctreasurer.com if you have any questions about the fees on this list.
 - For variable fees for services, are the hourly rates or other rates clearly stated in detail? If issued separately in an addendum, has the separate page been acknowledged in writing by the Governmental Unit?

Governmental Unit

N/A

Discretely Presented Component Units (DPCU) if applicable

- For fees for services that are a combination of fixed and variable fees, are the services to be provided for the fixed portion of the fee clearly stated? Are the hourly rates or other rates clearly stated for the variable portion of the fee? (Note: See previous bullet point regarding variable fees.)
 - If there is to be no interim billing, please indicate N/A instead of leaving the line blank.
8. Signature Area – There are now 2 Signature Pages: one for the Primary Government and one for the DPCU. Send the page(s) that are applicable to your Unit of Government. Make sure all signatures have been obtained, and properly dated. **The contract must be approved by Governing Boards pursuant to G.S. 159-34(a). NEW - If this contract includes auditing a DPCU that is a Public Authority under the Local Government Budget and Fiscal Control Act it must be named in this Audit contract and the Board chairperson of the DPCU must also sign the Audit contract in the area indicated. If the DPCU has a separate Audit, a separate Audit contract is required for the DPCU.**
9. Please place the date the Unit’s Governing Board and the DPCU’s governing Board (if applicable) approved the audit contract in the space provided.
- a. Please make sure that you provide email addresses for the audit firm and finance officer as these will be used to communicate official approval of the contract.
 - b. Has the pre-audit certificate for the Primary Government (and the DPCU if applicable) been signed and dated by the appropriate party?
 - c. Has the name and title of the Mayor or Chairperson of the Unit’s Governing Board and the DPCU’s Chairperson (if applicable) been typed or printed on the contract and has he/she signed in the correct area directly under the Auditor’s signature?
10. If the Auditor is performing an audit under the yellow book or single audit rules, has year-end bookkeeping assistance been limited to those areas permitted under the revised GAO Independence Standards? Although not required, we encourage Governmental Units and Auditors to disclose the nature of these services in the contract or an engagement letter. Fees for these services should be shown in the space indicated on the applicable signature page(s) of the contract.
11. Has the most recently issued peer review report for the audit firm been included with the contract? This is required if the audit firm has received a new peer review report that has not yet been forwarded to us. The audit firm is only required to send the most current Peer Review report to us once – not multiple times.
12. After all the signatures have been obtained and the contract is complete, please convert the contract and all other supporting documentation to be submitted for approval into a PDF file. Peer Review Reports should be submitted in a separate PDF file. These documents should be submitted using the most current submission process which can be obtained at the NC Treasurer’s web site – <https://www.nctreasurer.com/slg/Pages/Audit-Forms-and-Resources.aspx>.
13. NEW: If an audit is unable to be completed by the due date, an Amended Contract should be completed and signed by the unit and auditor, using the new “Amended LGC-205” form (Rev. 2015). The written explanation for the delay is now included on the contract itself to complete, and must be signed by the original parties to the contract.



SYSTEM REVIEW REPORT

To the Partners of Martin Starnes & Associates, CPAs, P.A.
and the Peer Review Committee of the North Carolina Association
of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Martin Starnes & Associates, CPAs, P.A. (the firm) in effect for the year ended December 31, 2014. 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. As a part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at www.aicpa.org/prsummary.

As required by the standards, engagements selected for review included engagements performed under *Government Auditing Standards* and audits of employee benefit plans.

In our opinion, the system of quality control for the accounting and auditing practice of Martin Starnes & Associates, CPAs, P.A. in effect for the year ended December 31, 2014, 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*. Martin Starnes & Associates, CPAs, P.A. has received a peer review rating of *pass*.

Koonce, Wooten & Haywood, LLP

Koonce, Wooten & Haywood, LLP

May 21, 2015

Raleigh
4060 Barrett Drive
Post Office Box 17806
Raleigh, North Carolina 27619
919 782 9265
919 783 8937 FAX

Durham
3511 Shannon Road
Suite 100
Durham, North Carolina 27707
919 354 2584
919 489 8183 FAX

Pittsboro
10 Sanford Road
Post Office Box 1399
Pittsboro, North Carolina 27312
919 542 6000
919 542 5764 FAX

Expense Report

Employee Name: JOHN F. HIGDON

Date: 2/26/15 - 2/28/16 (PLANNING CONFERENCE)

DAILY EXPENSES FOR WEEK OF:

ITEM	SUN 28	MON	TUE	WED	THU	FRI 26	SAT 27	TOTAL
Breakfast								
Lunch								
Dinner								
Lodging								
Telephone								
Car rental, taxi, bus								
Parking or towing								
Tips								
Airfare								
MILEAGE	200					200		
Daily Total	200					200		

TOTAL: 400 @ .54
\$216

ENTERTAINMENT

DATE	WHO	PLACE	BUSINESS	AMOUNT

TOTAL:

OTHER EXPENSES

DATE	DESCRIPTION	AMOUNT

TOTAL:

TOTALS

TOTAL FROM ABOVE \$216
MINUS ADVANCE —
TOTAL DUE EMPLOYEE \$216

John F. Higdon 3/14/16
Employee Signature

Approved By

	(704) 641-2320	(704) 635-0618	
December, '15	\$ 60.22	\$ 10.08	
January, '16	\$ 60.30	\$ 10.08	
February, '16	\$ 60.30	\$ 10.08	
March, '16	\$ 60.30	\$ 10.08	
Total	\$ 241.12	\$ 40.32	\$ 281.44



PO BOX 4001
ACWORTH, GA 30101

Manage Your Account www.vzw.com	Account Number [REDACTED]	Date Due 01/04/16
Change your address at vzw.com/changeaddress	Invoice Number [REDACTED]	

KEYLINE



CHRIS MELTON
1206 RIDGEBURY TER
MATTHEWS, NC 28105-8800

Quick Bill Summary

Nov 10 – Dec 09

Previous Balance <i>(see back for details)</i>	\$763.26
Payment -- Thank You	-\$763.26
Balance Forward	\$0.00
Monthly Charges	\$262.98
Verizon Wireless' Surcharges and Other Charges & Credits	\$8.43
Taxes, Governmental Surcharges & Fees	\$11.72
Total Current Charges	\$283.13

Total Charges Due by January 04, 2016 \$283.13

Verizon Wireless News

Gifts For Everyone On Your List
This year win at gifting. Find the best holiday deals at go.vzw.com/holiday.

Pay from phone #PMT (#768)	Pay on the Web My Verizon at www.vzw.com	Questions: 1.800.922.0204 or *611 from your phone
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CHRIS MELTON
1206 RIDGEBURY TER
MATTHEWS, NC 28105-8800

Bill Date: December 09, 2015
Account Number: [REDACTED]
Invoice Number: [REDACTED]

VE



Please Recycle

Total Amount Due by January 04, 2016

Make check payable to Verizon Wireless.
Please return this remit slip with payment.

\$283.13

\$.

PO BOX 660108
DALLAS, TX 75266-0108



Check here and fill out the back of this slip if your billing address has changed or you are adding or changing your email address.



Get Minutes Used	Get Data Used	Get Balance
#MIN + SEND	#DATA + SEND	#BAL + SEND

Payments

Previous Balance	\$763.26
Payment – Thank You	
Payment Received 11/12/15	-763.26
Total Payments	-\$763.26
Balance Forward	\$0.00

Account Charges and Credits

Account Monthly Charges			
MORE EVERY UNL Tik TXT 15GB	12/10 – 01/09	100.00	
20% Access Discount	12/10 – 01/09	-20.00	
Subtotal		\$80.00	
Total Account Charges and Credits		\$80.00	

Correspondence Address: Verizon Wireless Attn: Correspondence Team PO Box 5029 Wallingford, CT 06492

Automatic Payment Enrollment for Account: [REDACTED] CHRIS MELTON

By signing below, you authorize Verizon Wireless to electronically debit your bank account each month for the total balance due on your account. The check you send will be used to setup Automatic Payment. You will be notified each month of the date and amount of the debit 10 days in advance of the payment. I understand and accept these terms. This agreement does not alter the terms of your existing Customer Agreement. I agree that Verizon Wireless is not liable for erroneous bill statements or incorrect debits to my account. To withdraw your authorization you must call Verizon Wireless. Check with your bank for any charges.

1. Check this box.
2. Sign name in box below, as shown on the bill and date.
3. Return this slip with your payment. Do not send a voided check.

Changing your billing address for Account: [REDACTED] CHRIS MELTON

Use this space or sign in to My Verizon at vzw.com/changeaddress to change the mailing address where we send your bill. If we do not have your most recent email address, provide it below and we'll use it to tell you important information about your Verizon Wireless service. Allow 2 billing cycles for the address change to take effect.

New Address _____

City _____

State/Zip _____

Work Phone _____ Home Phone _____

Email _____

Confirming or changing your service address

For each of your mobile numbers, in order to bill taxes and surcharges correctly we need a service address - which is a street address (not a PO Box) that is the home or primary business address of the person who uses that number. To confirm or change the service address for any of your mobile numbers, sign in to My Verizon at vzw.com/serviceaddress.



Overview of Lines

Your Account's Plan

MORE EVERY UNL TIK TXT 15GB

\$100.00 monthly charge
15 monthly GB allowance
\$15.00 per GB after allowance
Beginning on 03/05/15:
20% Access Discount

Breakdown of Charges

Account Charges & Credits	pg 2	\$80.00
[REDACTED]	[REDACTED]	[REDACTED]
704-635-0618 Chris Melton	pg 14	\$10.08
704-641-2320 Chris Melton	pg 15	\$60.22
[REDACTED]	[REDACTED]	[REDACTED]
Total Current Charges		\$283.13

Breakdown of Shared Usage

	Minutes Used	Messaging Used	Data GB Used
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
704-635-0618	pg 14		.642
704-641-2320	pg 15	550	6.225
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
Total Used	1,190	1,754	10.173
Shared Allowance	unlimited	unlimited	15.000
Usage Over Allowance	0	0	0
Total Shared Usage Charges	\$.00	\$.00	\$.00



PO BOX 4001
ACWORTH, GA 30101

Manage Your Account www.vzw.com	Account Number [REDACTED]	Date Due Past Due
Change your address at vzw.com/changeaddress	Invoice Number [REDACTED]	

KEYLINE



CHRIS MELTON
1206 RIDGEBURY TER
MATTHEWS, NC 28105-8800

Quick Bill Summary

Dec 10 – Jan 09

Previous Balance <i>(see back for details)</i>	\$283.13
No Payment Received	\$0.00
Balance Forward Due Immediately	\$283.13
Account Charges and Credits	
Includes Late Fee of \$4.25	\$4.25
Monthly Charges	\$262.98
Verizon Wireless' Surcharges and Other Charges & Credits	\$8.70
Taxes, Governmental Surcharges & Fees	\$11.76
Total Current Charges Due by February 04, 2016	\$287.69

Total Amount Due \$570.82

Verizon Wireless News

See Where You Use Data The Most

We know it's important to have tools to help monitor your usage. That's why we've created the new Data Utilization tool in My Verizon. Now you can easily view your data usage by category. Visit vzw.com/datautilization.

Our records indicate your account is past due. Please send payment now to avoid service disruption.

Pay from phone #PMT (#768)	Pay on the Web My Verizon at www.vzw.com	Questions: 1.800.922.0204 or *611 from your phone
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CHRIS MELTON
1206 RIDGEBURY TER
MATTHEWS, NC 28105-8800

Bill Date January 09, 2016
Account Number [REDACTED]
Invoice Number [REDACTED]

VE



Please Recycle

Total Amount Due

Make check payable to Verizon Wireless.
Please return this remit slip with payment.

\$570.82

\$.

PO BOX 660108
DALLAS, TX 75266-0108



Check here and fill out the back of this slip if your billing address has changed or you are adding or changing your email address.



Get Minutes Used	Get Data Used	Get Balance
#MIN + SEND	#DATA + SEND	#BAL + SEND

Payments

Previous Balance	\$283.13
No Payment Received	
Total Payments	\$0.00
Balance Forward Due Immediately	\$283.13

Account Charges and Credits

Late Fee	4.25
Subtotal	\$4.25
Account Monthly Charges	
MORE EVERY UNL Tik TXT 15GB	01/10 - 02/09 100.00
20% Access Discount	01/10 - 02/09 -20.00
Subtotal	\$80.00
Total Account Charges and Credits	\$84.25

Correspondence Address: Verizon Wireless Attn: Correspondence Team PO Box 5029 Wallingford, CT 06492

Automatic Payment Enrollment for Account: CHRIS MELTON

By signing below, you authorize Verizon Wireless to electronically debit your bank account each month for the total balance due on your account. The check you send will be used to setup Automatic Payment. You will be notified each month of the date and amount of the debit 10 days in advance of the payment. I understand and accept these terms. This agreement does not alter the terms of your existing Customer Agreement. I agree that Verizon Wireless is not liable for erroneous bill statements or incorrect debits to my account. To withdraw your authorization you must call Verizon Wireless. Check with your bank for any charges.

1. Check this box.
2. Sign name in box below, as shown on the bill and date.
3. Return this slip with your payment. Do not send a voided check.

Changing your billing address for Account: CHRIS MELTON

Use this space or sign in to My Verizon at vzw.com/changeaddress to change the mailing address where we send your bill. If we do not have your most recent email address, provide it below and we'll use it to tell you important information about your Verizon Wireless service. Allow 2 billing cycles for the address change to take effect.

New Address _____

City _____

State/Zip _____

Work Phone _____ Home Phone _____

Email _____

Confirming or changing your service address

For each of your mobile numbers, in order to bill taxes and surcharges correctly we need a service address - which is a street address (not a PO Box) that is the home or primary business address of the person who uses that number. To confirm or change the service address for any of your mobile numbers, sign in to My Verizon at vzw.com/serviceaddress.



Overview of Lines

Your Account's Plan

MORE EVERY UNL TIK TXT 15GB

\$100.00 monthly charge
15 monthly GB allowance
\$15.00 per GB after allowance

Beginning on 03/05/15:

20% Access Discount

Breakdown of Charges

Account Charges & Credits	pg 2	\$84.25
[REDACTED]	[REDACTED]	[REDACTED]
704-635-0618 Chris Melton	pg 13	\$10.08
704-641-2320 Chris Melton	pg 14	\$60.30
[REDACTED]	[REDACTED]	[REDACTED]
Total Current Charges		\$287.69

Breakdown of Shared Usage

	Minutes Used	Messaging Used	Data GB Used
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
704-635-0618	pg 13		1.440
704-641-2320	pg 14	478	5.526
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
Total Used	1,147	1,823	10.007
Shared Allowance	unlimited	unlimited	15.000
Usage Over Allowance	0	0	0
Total Shared Usage Charges	\$.00	\$.00	\$.00



PO BOX 4001
ACWORTH, GA 30101

KEYLINE



CHRIS MELTON
1206 RIDGEBURY TER
MATTHEWS, NC 28105-8800

Manage Your Account www.vzw.com	Account Number [REDACTED]	Date Due Past Due
Change your address at vzw.com/changeaddress	Invoice Number [REDACTED]	

Quick Bill Summary

Jan 10 – Feb 09

Previous Balance <i>(see back for details)</i>	\$570.82
Payment – Thank You	–\$283.13
Balance Forward Due Immediately	\$287.69
Account Charges and Credits	
Includes Late Fee of \$4.25	\$4.25
Monthly Charges	\$262.98
Verizon Wireless' Surcharges and Other Charges & Credits	\$8.70
Taxes, Governmental Surcharges & Fees	\$11.76
Total Current Charges Due by March 04, 2016	\$287.69

Total Amount Due \$575.38

Verizon Wireless News

**See Where You Use Data
The Most**

We know it's important to have tools to help monitor your usage. That's why we've created the new Data Utilization tool in My Verizon. Now you can easily view your data usage by category. Visit vzw.com/datautilization.

Our records indicate your account is past due. Please send payment now to avoid service disruption.

Pay from phone #PMT (#768)	Pay on the Web My Verizon at www.vzw.com	Questions: 1.800.922.0204 or *611 from your phone
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CHRIS MELTON
1206 RIDGEBURY TER
MATTHEWS, NC 28105-8800

Bill Date February 09, 2016
Account Number [REDACTED]
Invoice Number [REDACTED]

Total Amount Due

Make check payable to Verizon Wireless.
Please return this remit slip with payment.

\$575.38

\$.

PO BOX 660108
DALLAS, TX 75266-0108





Get Minutes Used	Get Data Used	Get Balance
#MIN + SEND	#DATA + SEND	#BAL + SEND

Payments

Previous Balance	\$570.82
Payment – Thank You	
Payment Received 01/14/16	–283.13
Total Payments	–\$283.13
Balance Forward Due Immediately	\$287.69

Account Charges and Credits

Late Fee	4.25
Subtotal	\$4.25
Account Monthly Charges	
MORE EVERY UNL TIK TXT 15GB	02/10 – 03/09 100.00
20% Access Discount	02/10 – 03/09 –20.00
Subtotal	\$80.00
Total Account Charges and Credits	\$84.25

Written notations included with or on your payment will not be reviewed or honored. Please send correspondence to:
Verizon Wireless Attn: Correspondence Team P.O. Box 5029 Wallingford, CT 06492

Automatic Payment Enrollment for Account: [Redacted] CHRIS MELTON

By signing below, you authorize Verizon Wireless to electronically debit your bank account each month for the total balance due on your account. The check you send will be used to setup Automatic Payment. You will be notified each month of the date and amount of the debit 10 days in advance of the payment. I understand and accept these terms. This agreement does not alter the terms of your existing Customer Agreement. I agree that Verizon Wireless is not liable for erroneous bill statements or incorrect debits to my account. To withdraw your authorization you must call Verizon Wireless. Check with your bank for any charges.

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Overview of Lines

Your Account's Plan

MORE EVERY UNL TIK TXT 15GB

- \$100.00 monthly charge
- 15 monthly GB allowance
- \$15.00 per GB after allowance
- Beginning on 03/05/15:**
- 20% Access Discount

Have more questions about your charges?
Get details at www.vzw.com. Sign into My Verizon.

Breakdown of Charges

Account Charges & Credits	pg 2	\$84.25
[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]
704-635-0618 Chris Melton	pg 11	\$10.08
704-641-2320 Chris Melton	pg 12	\$60.30
[REDACTED]	[REDACTED]	[REDACTED]
Total Current Charges		\$287.69

Breakdown of Shared Usage

	Minutes Used	Messaging Used	Data GB Used
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
704-635-0618 pg 11			.215
704-641-2320 pg 12	474	552	7.031
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
Total Used	1,015	1,641	10.307
Shared Allowance	unlimited	unlimited	15.000
Usage Over Allowance	0	0	0
Total Shared Usage Charges	\$.00	\$.00	\$.00



PO BOX 4001
ACWORTH, GA 30101

KEYLINE



CHRIS MELTON
1206 RIDGEBURY TER
MATTHEWS, NC 28105-8800

Manage Your Account www.vzw.com	Account Number [REDACTED]	Date Due Past Due
Change your address at vzw.com/changeaddress	Invoice Number [REDACTED]	

Quick Bill Summary

Feb 10 – Mar 09

Previous Balance <i>(see back for details)</i>	\$575.38
Payment – Thank You	–\$287.69
Balance Forward Due Immediately	\$287.69
Account Charges and Credits	
Includes Late Fee of \$4.25	\$4.25
Monthly Charges	\$262.98
Verizon Wireless' Surcharges and Other Charges & Credits	\$8.70
Taxes, Governmental Surcharges & Fees	\$11.76
Total Current Charges Due by April 04, 2016	\$287.69

Total Amount Due \$575.38

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Our records indicate your account is past due. Please send payment now to avoid service disruption.

Pay from phone #PMT (#768)	Pay on the Web My Verizon at www.vzw.com	Questions: 1.800.922.0204 or *611 from your phone
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CHRIS MELTON
1206 RIDGEBURY TER
MATTHEWS, NC 28105-8800

Bill Date March 09, 2016
Account Number [REDACTED]
Invoice Number [REDACTED]

Total Amount Due

Make check payable to Verizon Wireless.
Please return this remit slip with payment.

\$575.38

\$.

PO BOX 660108
DALLAS, TX 75266-0108





██████████ ██████████ Past Due 2 of 28

Get Minutes Used	Get Data Used	Get Balance
#MIN + SEND	#DATA + SEND	#BAL + SEND

Payments

Previous Balance	\$575.38
Payment – Thank You	
Payment Received 02/10/16	-287.69
Total Payments	-\$287.69
Balance Forward Due Immediately	\$287.69

Account Charges and Credits

Late Fee	4.25
Subtotal	\$4.25

Account Monthly Charges

MORE EVERY UNL Tik TXT 15GB	03/10 – 04/09	100.00
20% Access Discount	03/10 – 04/09	-20.00
Subtotal		\$80.00

Total Account Charges and Credits \$84.25

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\$15.00 per GB after allowance

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Breakdown of Charges

Account Charges & Credits	pg 2	\$84.25
[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]
704-635-0618 Chris Melton	pg 12	\$10.08
704-641-2320 Chris Melton	pg 13	\$60.30
[REDACTED]	[REDACTED]	[REDACTED]
Total Current Charges		\$287.69

Breakdown of Shared Usage

		Minutes Used	Messaging Used	Data GB Used
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
704-635-0618	pg 12			.321
704-641-2320	pg 13	542	433	8.870
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
Total Used		1,195	1,409	12.724
Shared Allowance		unlimited	unlimited	15.000
Usage Over Allowance		0	0	0
Total Shared Usage Charges		\$0.00	\$0.00	\$0.00

Agenda Item: Approve Police Department's Special Olympics Activities

Date: March 22, 2016

Re: Consideration of Solicitation of Donations

From: Chief Rob Hunter

Background / Issue:

Members of the Police Department have been active proponents of the *Special Olympics of North Carolina* for several years. In the past five years alone, through activities coordinated by members of the department, more than \$28,000 has been raised for this organization.

Our department's activities also serve to strengthen the relationship among our citizens and the employees of the town. Much of the funds raised are through direct contributions of local businesses which have come to learn our commitment to service.

Proposal / Solution:

In addition to other activities we have planned throughout the year, we are planning a special day of activities on Saturday, May 21, 2016. Through our partnership with Chic-Fil-A of Matthews, we will have police officers in their parking lot throughout the day providing demonstrations (i.e. K-9, police vehicles) and soliciting donations from patrons. In addition, officers wish to stand in the intersection of Independence Blvd. and Windsor Square Drive to solicit donations from passing motorists.

We will have signs explaining the activities to approaching motorists, police vehicles visible to approaching traffic, and our officers will be wearing their reflective safety vests.

Financial Impact:

There will be no financial impact upon the town.

Related Town Goals:

Small Town Feeling & Identity and Healthy Financial Footing

Recommended Motion: Approve the request to allow police officers to stand in the intersection of Independence Bv. and Windsor Square Dr. between the hours of 8:00 am and 5:00 pm of Saturday, May 21, 2016, for the solicitation of donations to the *Special Olympics of North Carolina*.

The employees of the Matthews Police Department strive to promote a safe community by preventing crimes and reducing the fear of crime, while treating all individuals fairly and with respect.

Our members will demonstrate honesty, professionalism and integrity, while building the partnerships necessary to enhance the safety of our community.

MEMORANDUM

To: Mayor and Board of Commissioners
From: Shana Robertson, Finance Department
CC: Hazen Blodgett, Town Manager
Date: March 28, 2016
Re: Tax Refunds

The Interlocal Agreement between Mecklenburg County and the Town of Matthews states they bill and collect the Ad Valorem taxes for Matthews. Upon collection, the County remits those to the Town. Matthews is responsible for issuing the refund if an adjustment occurs on the tax bill after the payment has been received. Refunds are issued for various reasons.

Mecklenburg County Tax Office has submitted the attached list of taxpayers for refunds. The list reflects the tax year, taxpayer, location, adjustment made and reason for adjustment, along with the refund amount. G.S. 105 requires that tax refunds or releases shall be approved by the governing body.

These reports reflect tax appeals, settlements, and adjustments made, as received from the Mecklenburg County Tax Office.

Total returns: \$10,335.99

Recommendation: The Mayor and Board of Commissioners approve the tax refunds.

Tax Year	Bill Number	Parcel #	Source Type	Adjustment #	Adjustment Reason	Date of Adjustment	Refund Recipient Name	Address Line 1	Address Line 2	City	State	Zip Code	Payment Date for Interest Calculation	Total Refund (\$)	Total Interest if paid by 4/7/2016 (\$)
2011	0002046708-2011-2011-0000-00	22702445	REI	518842	BER SL362 Decision	12/17/2015	GRIER, WILLIAM A JR	2221 THORNRIIDGE RD		CHARLOTTE	NC	28226	1/6/2012	206.61	43.95
2012	0002046708-2012-2012-0000-00	22702445	REI	518843	BER SL362 Decision	12/17/2015	GRIER, WILLIAM A JR	2221 THORNRIIDGE RD		CHARLOTTE	NC	28226	1/8/2013	206.42	33.51
2013	0002046708-2013-2013-0000-00	22702445	REI	517671	BER SL362 Decision	12/27/2015	GRIER, WILLIAM A JR	2221 THORNRIIDGE RD		CHARLOTTE	NC	28226	2/4/2014	219.25	23.71
2014	0002046708-2014-2014-0000-00	22702445	REI	517667	BER SL362 Decision	12/27/2015	GRIER, WILLIAM A JR	2221 THORNRIIDGE RD		CHARLOTTE	NC	28226	1/6/2015	212.41	13.30
2011	0002047608-2011-2011-0000-00	22706129	REI	516944	BER SL362 Decision	12/17/2015	WATERS CUTCHIN L.	7620 BALTUSROL LN		CHARLOTTE	NC	28210	1/6/2012	55.66	11.84
2012	0002047608-2012-2012-0000-00	22706129	REI	516945	BER SL362 Decision	12/17/2015	WATERS CUTCHIN L.	7620 BALTUSROL LN		CHARLOTTE	NC	28210	1/8/2013	55.66	3.04
2013	0002047608-2013-2013-0000-00	22706129	REI	516946	BER SL362 Decision	12/17/2015	WATERS CUTCHIN L.	7620 BALTUSROL LN		CHARLOTTE	NC	28210	1/7/2014	58.42	6.57
2014	0002047608-2014-2014-0000-00	22706129	REI	516947	BER SL362 Decision	12/17/2015	WATERS CUTCHIN L.	7620 BALTUSROL LN		CHARLOTTE	NC	28210	1/6/2015	58.42	3.66
2015	0002047673-2015-2015-0000-00	22706165	REI	516963	BER SL362 Decision	12/17/2015	FOSTER, SETH	6880 ROTHCHILD DR		CHARLOTTE	NC	28270	1/6/2016	251.26	3.17
2011	0002047678-2011-2011-0000-00	22706169	REI	514509	BER SL362 Decision	11/16/2015	WATERS CHARLES J.	7620 BALTUSROL LN		CHARLOTTE	NC	28210	1/6/2012	139.45	29.67
2012	0002047678-2012-2012-0000-00	22706169	REI	514510	BER SL362 Decision	11/16/2015	WATERS CHARLES J.	7620 BALTUSROL LN		CHARLOTTE	NC	28210	1/8/2013	139.45	22.64
2013	0002047678-2013-2013-0000-00	22706169	REI	514511	BER SL362 Decision	11/16/2015	WATERS CHARLES J.	7620 BALTUSROL LN		CHARLOTTE	NC	28210	1/7/2014	146.36	16.46
2014	0002047678-2014-2014-0000-00	22706169	REI	514512	BER SL362 Decision	11/16/2015	WATERS CHARLES J.	7620 BALTUSROL LN		CHARLOTTE	NC	28210	1/6/2015	146.36	9.16
2011	0002056323-2011-2011-0000-00	22760113	REI	510769	BER SL362 Decision	12/27/2015	PLEASANT RIDGE LLC	18636 STARCREEK DR SUITE G		CORNELIUS	NC	28031	1/6/2012	24.20	5.15
2012	0002056323-2012-2012-0000-00	22760113	REI	510768	BER SL362 Decision	12/27/2015	PLEASANT RIDGE LLC	18636 STARCREEK DR SUITE G		CORNELIUS	NC	28031	6/11/2013	25.60	3.62
2013	0002056323-2013-2013-0000-00	22760113	REI	510780	BER SL362 Decision	12/27/2015	PLEASANT RIDGE LLC	18636 STARCREEK DR SUITE G		CORNELIUS	NC	28031	1/25/2014	27.05	2.30
2014	0002056323-2014-2014-0000-00	22760113	REI	518894	BER SL362 Decision	12/18/2015	PLEASANT RIDGE LLC	18636 STARCREEK DR SUITE G		CORNELIUS	NC	28031	1/6/2015	25.40	1.59
2011	0002056324-2011-2011-0000-00	22760114	REI	510781	BER SL362 Decision	12/27/2015	PLEASANT RIDGE LLC	18636 STARCREEK DR SUITE G		CORNELIUS	NC	28031	1/6/2012	24.20	5.15
2012	0002056324-2012-2012-0000-00	22760114	REI	510782	BER SL362 Decision	12/27/2015	PLEASANT RIDGE LLC	18636 STARCREEK DR SUITE G		CORNELIUS	NC	28031	1/11/2013	25.26	4.09
2013	0002056324-2013-2013-0000-00	22760114	REI	510783	BER SL362 Decision	12/27/2015	PLEASANT RIDGE LLC	18636 STARCREEK DR SUITE G		CORNELIUS	NC	28031	1/7/2014	25.40	2.86
2014	0002056324-2014-2014-0000-00	22760114	REI	510784	BER SL362 Decision	12/27/2015	TYRRELL, CHRISTINA CREAHAN	1711 KINGS MANOR CT		MATTHEWS	NC	28105	1/6/2015	111.45	6.98
2011	0002056327-2011-2011-0000-00	22760117	REI	510786	BER SL362 Decision	12/27/2015	PLEASANT RIDGE LLC	18636 STARCREEK DR SUITE G		CORNELIUS	NC	28031	1/6/2012	12.10	2.57
2012	0002056327-2012-2012-0000-00	22760117	REI	510786	BER SL362 Decision	12/27/2015	PLEASANT RIDGE LLC	18636 STARCREEK DR SUITE G		CORNELIUS	NC	28031	1/11/2013	12.34	2.00
2013	0002056327-2013-2013-0000-01	22760117	REI	510788	BER SL362 Decision	12/27/2015	TYRRELL, CHRISTINA C	1711 KINGS MANOR CT		MATTHEWS	NC	28105	1/7/2014	13.04	1.47
2014	0002056327-2014-2014-0000-00	22760117	REI	510789	BER SL362 Decision	12/27/2015	REID, DAWN E	2435 HAULET CT		MATTHEWS	NC	28105	1/6/2015	188.92	11.83
2011	0002056328-2011-2011-0000-00	22760118	REI	510821	BER SL362 Decision	12/27/2015	PLEASANT RIDGE LLC	18636 STARCREEK DR SUITE G		CORNELIUS	NC	28031	1/6/2012	36.30	7.72
2012	0002056328-2012-2012-0000-00	22760118	REI	518889	BER SL362 Decision	12/18/2015	LENNAR CAROLINAS LLC	14120 BALLANTYNE CORP PL STE 400		CHARLOTTE	NC	28277	1/8/2013	36.30	5.89
2013	0002056328-2013-2013-0000-00	22760118	REI	518887	BER SL362 Decision	12/18/2015	ROBINSON CHRISTOPHER MYLES	2507 HAULET CT		MATTHEWS	NC	28105	1/7/2014	144.78	16.28
2014	0002056328-2014-2014-0000-00	22760118	REI	510696	BER SL362 Decision	12/27/2015	ROBINSON CHRISTOPHER MYLES	2507 HAULET CT		MATTHEWS	NC	28105	1/13/2015	162.58	10.02
2011	0002056329-2011-2011-0000-00	22760119	REI	510697	BER SL362 Decision	12/27/2015	NISHCHAL SHASHWAT	2515 HAULET CT		MATTHEWS	NC	28105	1/7/2014	216.54	24.35
2012	0002056329-2012-2012-0000-00	22760119	REI	510698	BER SL362 Decision	12/27/2015	NISHCHAL SHASHWAT	2515 HAULET CT		MATTHEWS	NC	28105	1/6/2015	216.54	13.56
2013	0002056330-2013-2013-0000-00	22760120	REI	510728	BER SL362 Decision	12/17/2015	MOLINARI, KEVIN GERALD	2523 HAULET CT		MATTHEWS	NC	28105	1/7/2014	122.87	13.82
2014	0002056330-2014-2014-0000-00	22760120	REI	510729	BER SL362 Decision	12/17/2015	MOLINARI, KEVIN GERALD	2523 HAULET CT		MATTHEWS	NC	28105	1/6/2015	122.87	7.69
2012	0002056336-2012-2012-0000-00	22760126	REI	510673	BER SL362 Decision	12/17/2015	JUSTICE, STEVEN MICHAEL	1924 KINGS MANOR CT		MATTHEWS	NC	28105	1/8/2013	50.52	8.20
2013	0002056336-2013-2013-0000-00	22760126	REI	510671	BER SL362 Decision	12/3/2015	JUSTICE, STEVEN MICHAEL	1924 KINGS MANOR CT		MATTHEWS	NC	28105	1/7/2014	113.98	12.82
2014	0002056336-2014-2014-0000-00	22760126	REI	510672	BER SL362 Decision	12/3/2015	JUSTICE, STEVEN MICHAEL	1924 KINGS MANOR CT		MATTHEWS	NC	28105	1/6/2015	113.98	7.14
2011	0002056337-2011-2011-0000-00	22760127	REI	510829	BER SL362 Decision	12/27/2015	SEMEL, ADAM	1916 KINGS MANOR CT		MATTHEWS	NC	28105	1/6/2012	24.50	5.21
2012	0002056337-2012-2012-0000-00	22760127	REI	510830	BER SL362 Decision	12/27/2015	SEMEL, ADAM	1916 KINGS MANOR CT		MATTHEWS	NC	28105	1/8/2013	24.50	3.98
2013	0002056337-2013-2013-0000-00	22760127	REI	510831	BER SL362 Decision	12/27/2015	SEMEL, ADAM	1916 KINGS MANOR CT		MATTHEWS	NC	28105	1/7/2014	25.72	2.89
2014	0002056337-2014-2014-0000-00	22760127	REI	510832	BER SL362 Decision	12/27/2015	SEMEL, ADAM	1916 KINGS MANOR CT		MATTHEWS	NC	28105	1/6/2015	25.72	1.61
2011	0002056342-2011-2011-0000-00	22760132	REI	510559	BER SL362 Decision	12/3/2015	HARRIS, CATHY R	1818 KINGS MANOR CR		MATTHEWS	NC	28105	1/6/2012	115.25	24.52
2012	0002056342-2012-2012-0000-00	22760132	REI	510560	BER SL362 Decision	12/3/2015	HARRIS, CATHY R	1818 KINGS MANOR CR		MATTHEWS	NC	28105	1/8/2013	117.07	19.00
2013	0002056342-2013-2013-0000-00	22760132	REI	510562	BER SL362 Decision	12/3/2015	HARRIS, CATHY R	1818 KINGS MANOR CR		MATTHEWS	NC	28105	1/7/2014	110.18	12.39
2014	0002056342-2014-2014-0000-00	22760132	REI	510565	BER SL362 Decision	12/3/2015	HARRIS, CATHLEEN R	1818 KINGS MANOR CR		MATTHEWS	NC	28105	1/6/2015	114.40	0.72
2012	0002056347-2012-2012-0000-00	22760137	REI	510617	BER SL362 Decision	11/25/2015	LENNAR CAROLINAS LLC	14120 BALLANTYNE CORPORATE PLAZA		CHARLOTTE	NC	28277	1/8/2013	222.94	38.19
2013	0002056347-2013-2013-0000-00	22760137	REI	510619	BER SL362 Decision	12/3/2015	YOUNGS, JENNIFER A	3625 PICKWICK LN		CHARLOTTE	NC	28211	1/7/2014	233.99	26.32
2014	0002056347-2014-2014-0000-00	22760137	REI	510621	BER SL362 Decision	12/3/2015	HENDRIX DEBORAH HARRELL	1712 KINGS MANOR CT		MATTHEWS	NC	28105	1/6/2015	123.50	7.73
2011	0002056348-2011-2011-0000-00	22760138	REI	510688	BER SL362 Decision	12/3/2015	KOPASZ DAVID A JR	4649 PERRY CT		LEWISTON	NY	14092	1/6/2012	110.71	23.55
2012	0002056348-2012-2012-0000-00	22760138	REI	510687	BER SL362 Decision	12/3/2015	KOPASZ DAVID A JR	4649 PERRY CT		LEWISTON	NY	14092	1/8/2013	110.71	17.97
2013	0002056348-2013-2013-0000-00	22760138	REI	510688	BER SL362 Decision	12/3/2015	KOPASZ DAVID A JR	4649 PERRY CT		LEWISTON	NY	14092	1/7/2014	116.20	13.07
2014	0002056348-2014-2014-0000-00	22760138	REI	510689	BER SL362 Decision	12/3/2015	KOPASZ DAVID A JR	4649 PERRY CT		LEWISTON	NY	14092	1/6/2015	116.20	7.27
2011	0002056349-2011-2011-0000-00	22760139	REI	508077	BER SL362 Decision	12/17/2015	CRONE JOSEPH H III	1835 KINGS MANOR CT.		MATTHEWS	NC	28105	1/7/2014	219.40	24.67
2012	0002056349-2012-2012-0000-00	22760139	REI	508078	BER SL362 Decision	11/25/2015	CRONE JOSEPH H III	1835 KINGS MANOR CT		MATTHEWS	NC	28105	1/6/2015	115.89	7.26
2011	0002056353-2011-2011-0000-00	22760143	REI	510667	BER SL362 Decision	12/27/2015	JOYNER WILLIAM CARTER JR	1929 KINGS MANOR CT		MATTHEWS	NC	28105	1/6/2012	55.05	11.71
2012	0002056353-2012-2012-0000-00	22760143	REI	510668	BER SL362 Decision	12/3/2015	JOYNER WILLIAM CARTER JR	1929 KINGS MANOR CT		MATTHEWS	NC	28105	1/8/2013	55.05	8.94
2013	0002056353-2013-2013-0000-00	22760143	REI	510669	BER SL362 Decision	12/3/2015	JOYNER WILLIAM CARTER JR	1929 KINGS MANOR CT		MATTHEWS	NC	28105	1/7/2014	57.78	6.50
2014	0002056353-2014-2014-0000-00	22760143	REI	510670	BER SL362 Decision	12/3/2015	JOYNER WILLIAM CARTER JR	1929 KINGS MANOR CT		MATTHEWS	NC	28105	1/6/2015	57.78	3.62
2011	0002056354-2011-2011-0000-00	22760144	REI	513814	BER SL362 Decision	12/27/2015	HURT, MICHELLE R	2510 HAULET CT		MATTHEWS	NC	28105	1/6/2012	42.96	9.14
2012	0002056354-2012-2012-0000-00	22760144	REI	513815	BER SL362 Decision	12/27/2015	HURT, MICHELLE R	2510 HAULET CT		MATTHEWS	NC	28105	1/8/2013	42.96	6.97
2013	0002056354-2013-2013-0000-00	22760144	REI	513816	BER SL362 Decision	12/27/2015	HURT, MICHELLE R	2510 HAULET CT		MATTHEWS	NC	28105	1/7/2014	45.09	5.07
2014	0002056357-2014-2014-0000-00	22760147	REI	510661	BER SL362 Decision	12/17/2015	JAIN, SUMIT K	2412 HAULET CT.		MATTHEWS	NC	28105	1/7/2014	274.32	30.85
2014	0002056357-2014-2014-0000-00	22760147	REI	510662	BER SL362 Decision	12/3/2015	JAIN SUMIT K	2412 HAULET CT		MATTHEWS	NC	28105	1/6/2015	160.65	10.06
														6,362.50	730.97

250.56
239.93
241.96
225.71
67.50
64.70
64.99
62.08
254.43
169.12
162.09
162.82
155.52
29.35
29.22
29.35
26.99
29.35
29.35
28.26
118.43
14.67
14.34
14.51
200.75
44.02
42.19
161.06
172.60
240.89
230.10
136.69
13

Tax Year	Bill Number	Parcel #	Source Type	Adjustment #	Adjustment Reason	Date of Adj.	Refund Recipient Name	Address Line 1	Address Line 2	City	State	Zip Code	Refund Amount (\$)
2014	0001933034-2014-2009-0000-00	19324112	REI	517664	Adjustment	12/7/2015	BENSON, STEPHEN E	5301 HARDISON RD		CHARLOTTE	NC	28226	720.11
2014	0001933034-2014-2010-0000-00	19324112	REI	517673	Adjustment	12/7/2015	BENSON, STEPHEN E	5301 HARDISON RD		CHARLOTTE	NC	28226	608.86
2015	0002049635-2015-2015-0000-00	22721105	REI	519125	Adjustment	12/23/2015	BROOKECHASE PROPERTIES LLC.	PO BOX 578		MATTHEWS	NC	28106	147.56
2014	0007933909-2014-2014-0000-00		BUS	514713	Situs error	11/19/2015	SNAP ON CREDIT LLC	8440 ALLISON POINTE BLVD STE #300		INDIANAPOLIS	IN	46250	1,765.99
													3,242.52

ORDINANCE NO. _____

BUDGET ORDINANCE AMENDMENT

ORDINANCE AMENDING THE BUDGET FOR THE TOWN OF MATTHEWS, NORTH CAROLINA FOR FISCAL YEAR 2015-2016

BE IT ORDAINED by the Board of Commissioners of the Town of Matthews, North Carolina that the following amendments are made to the Budget Ordinance for the fiscal year ending June 30, 2016.

SECTION 1: To amend the General Fund, the Revenues are to be changed as follows:

		<u>INCREASE</u>	<u>DECREASE</u>
10000001-4820	POLICE DONATIONS	\$250.00	
10000001-4820	POLICE DONATIONS	\$ 50.00	
10000001-4820	POLICE DONATIONS	\$100.00	
10000001-4820	POLICE DONATIONS	\$ 15.00	
10000001-4820	POLICE DONATIONS	\$ 20.00	
10000001-4820	POLICE DONATIONS	\$ 50.00	
10000001-4820	POLICE DONATIONS	\$150.00	

SECTION 2: To amend the General Fund, the Expenditures are to be changed as follows:

		<u>INCREASE</u>	<u>DECREASE</u>
10431400-5233	COMMUNITY POLICING	\$635.00	

SECTION 3: The purpose of this amendment is to recognize donations to the Citizens Volunteer program in honor of recently passed member John Singer.

SECTION 4: Copies of the budget amendment shall be delivered to the Budget Officer and the Finance Officer for their direction.

Adopted this the 28th day of March 2016

James P. Taylor, Mayor

Lori Canapinno, Town Clerk

DATE: March 24, 2016
FROM: Christopher Tucker, Finance Director
RE: Budget Amendments for Tourism Fund and CIP Fund

Background/Issue:

The Tourism Fund is in need of shifting of its appropriations to align with its current pressures. The biggest need is a transfer to the CIP fund, to appropriate for the professional services of the Community Center Roof Repair project which was not fully funded once the project contract exceeded original estimates.

Proposal/Solution:

This amendment will adjust revenues to more closely align with their current paces, and to shift expenditure appropriations to allow for a \$75,000 transfer to the project budget in the CIP fund. The biggest source of available budget is coming from \$55,000 originally appropriated for the Outen Pottery, which will not happen in this current fiscal year.

A second amendment follows that receives the transfer and increases the Comm. Center Roof Repair project budget in the CIP Fund.

Financial Impact:

The revenue budget for the Tourism Fund will increase by \$6,400. The expenditure budget will also increase by \$6,400 but several budgets will increase and decrease to allow for other appropriations, the most significant being an increase of \$75,000 to the CIP Fund for the Roof Repair Project.

Related Town Goal and Strategy:

Goal: Financial Performance - "To provide financial resources in a prudent and responsible manner through traditional and alternative sources of revenue, effective budgeting, and cost control with a focus on maintaining a healthy fund balance."

Strategy: #40 – Continue Cost Control Measures

Recommended Action:

Consider approval of the budget amendments as presented.

ORDINANCE NO. _____

BUDGET ORDINANCE AMENDMENT

ORDINANCE AMENDING THE BUDGET FOR THE TOWN OF MATTHEWS, NORTH CAROLINA FOR FISCAL YEAR 2015-2016

BE IT ORDAINED by the Board of Commissioners of the Town of Matthews, North Carolina that the following amendments are made to the Budget Ordinance for the fiscal year ending June 30, 2016.

SECTION 1: To amend the Tourism Fund, the Revenues are to be changed as follows:

		<u>INCREASE</u>	<u>DECREASE</u>
12000004-4220	Occupancy Tax	\$86,400	
12000004-4221	Prepared Food and Bev Tax		\$40,000
12000004-4222	Rental Car Tax		\$40,000

SECTION 2: To amend the Tourism Fund, the Expenditures are to be changed as follows:

		<u>INCREASE</u>	<u>DECREASE</u>
12613404-537001	Marketing		\$3,000
12613404-5704	Landscaping		\$5,000
12613404-5705	Tourism Projects	\$10,000	
12613404-5712	Outen Pottery		\$55,000
12613404-5730	Tourism Grants	\$3,000	
12613404-573010	Other Town Events		\$18,600
12613404-579501	Transfer to CIP	\$75,000	

SECTION 3: The purpose of this amendment is to amend the expected revenues and expected expenditures of the Tourism Fund

SECTION 4: Copies of the budget amendment shall be delivered to the Budget Officer and the Finance Officer for their direction.

Adopted this the 28th day of March 2016.

James P. Taylor, Mayor

Lori Canapinno, Town Clerk

ORDINANCE NO. _____

BUDGET ORDINANCE AMENDMENT

ORDINANCE AMENDING THE BUDGET FOR THE TOWN OF MATTHEWS, NORTH CAROLINA FOR FISCAL YEAR 2015-2016

BE IT ORDAINED by the Board of Commissioners of the Town of Matthews, North Carolina that the following amendments are made to the Budget Ordinance for the fiscal year ending June 30, 2016.

SECTION 1: To amend the CIP Fund, the Revenues are to be changed as follows:

		<u>INCREASE</u>	<u>DECREASE</u>
46000001-4950	Transfer From Tourism (PR516)	\$75,000	

SECTION 2: To amend the CIP Fund, the Expenditures are to be changed as follows:

		<u>INCREASE</u>	<u>DECREASE</u>
46613100-653805	Roof Repairs Professional Services	\$75,000	

SECTION 3: The purpose of this amendment is to amend the expected revenues and expected expenditures for Project PR516 in the CIP Fund

SECTION 4: Copies of the budget amendment shall be delivered to the Budget Officer and the Finance Officer for their direction.

Adopted this the 28th day of March 2016.

James P. Taylor, Mayor

Lori Canapinno, Town Clerk



*The mission of
Matthews HELP Center
is to help our neighbors and those
in surrounding communities survive
financial crisis by providing
short-term assistance.*

Board of Directors Officers

Kim Gossage, *Chair*
Chris Melton, *Vice Chair*
Maryann Herskowitz, *Secretary*

Executive Director

Kaye McHan

Administrative Staff

Sandra Conway
Human Resource Manager
Callie Rawlins
Development Coordinator

Social Work Staff

Kelly Trott, *Manager*
Daniel De La Cruz, *Social Worker*
Erica Bermudez, *Social Worker*
Beverly Leak, *Social Work
Assistant*

Backporch Treasures

Tracy Doyle, *Manager*
Lynn Garrett, *Supervisor*
Lindsay Visentine, *Supervisor*

March 9, 2016

Board of Commissioners
Matthews, NC

Dear Board,

Matthews Help Center is requesting permission for a temporary road closure during a fundraising event. Please consider closing a small portion of Charles Street, between 300 W. Charles Street and 409 W. Charles Street at Renfrow Farms, on April 30, 2016 from 3pm – 10pm.

It is a great honor for MHC to serve this community. We hope you will grant permission for the closure and join us for the Carolina Festival to generate funds to assist our neighbors in financial crisis.

Thank you for your consideration,

Kaye McHan
Executive Director

Matthews Help Center is a 501(c)(3) charitable organization. See Guidestar.org for our most recent federal tax filing. North Carolina Solicitation License Number: SL002251.

409 W. Charles
Handicap Parking

W. Charles Street

300

Exit

Entrance

Exit

Handicap + VIP
Parking

Band
Dance Floor

119

Ames Street

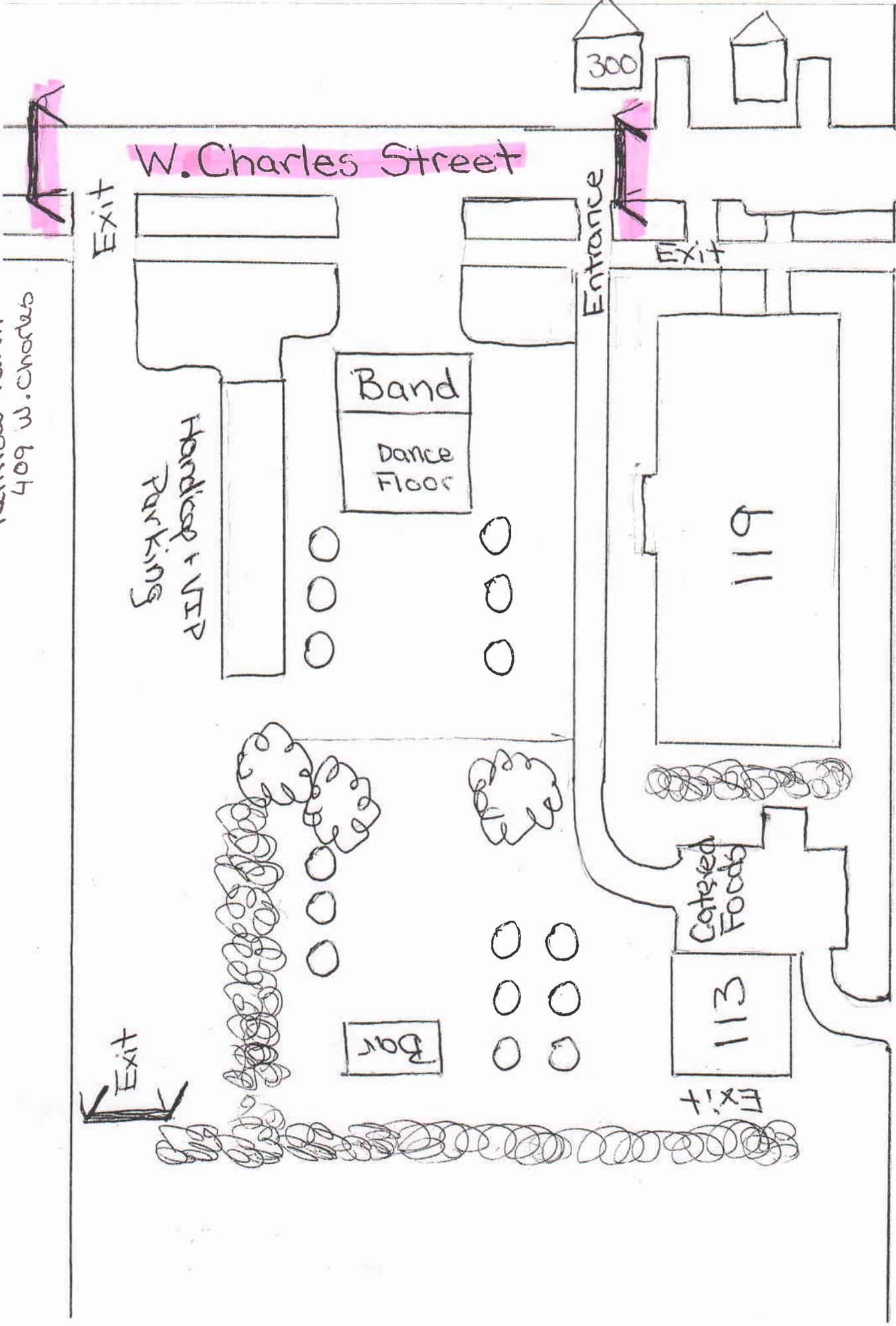
Exit

Bar

Catered
Food

113

Exit



March 24, 2016

To: Honorable Mayor and Board of Commissioners

From: Christopher Tucker, Finance Director

CC: Hazen Blodgett, Town Manager
Becky Hawke, Assistant Town Manager
Lori Canapinno, Town Clerk

RE: Monthly Financial Report

Please find attached for your review the Monthly Financial Summary for Fiscal Year Ending 2016 through February 2016.

Staff will be on hand at the Monday meeting to address any questions or concerns.

Items of Note:

- 1) Added to the Projections area of the report are Variance columns. These columns show the variance between the projection and the budget and the corresponding variance percentage.
- 2) The expenditure pace shifted considerably from the seventh month pace. The eight month pace now presents a better operating position for the fiscal year.
- 3) The revenue shortfall in Ad Valorem Taxes is attributed to Reval Refunds. The budget was built on the valuation estimates with any refunds coming from fund balance. The variance from the budget accomplishes this methodology. I will also comment that significant reval refunds in the prior year occurred in the last quarter, which explains the higher percentage to date shown in the historical data.
- 4) The revenue shortfall in Public Safety grants is attributed to a SAFER grant. This grant is a multi-year grant. We budgeted the full remaining amount of the grant. We will not expend the full remaining amount of the grant in the CY, so there is a corresponding expenditure gap.
- 5) The budget amendments from last meeting and the ones presented in this meeting will show in the March report as they are posted upon approval.



FYE16 FINANCE REPORT - 2016 March 28

HISTORICAL DATA FOR LAST THREE FISCAL YEARS

GENERAL FUND	fye 2016 BUDGET (ORIGINAL)	fye 2016 BUDGET (AMENDED)	fye 2016 ACTUAL Period 8 / 12	% of BUDGET	fye 2016 PROJECTED	VARIANCE (\$) FROM BUDGET	VARIANCE (%) FROM BUDGET	fye 2015 % of BUDGET	fye2014 % of BUDGET	fye 2013 % of BUDGET
REVENUES										
Ad Valorem Taxes	\$ 12,058,000	\$ 12,058,000	\$ 10,833,450	89.84%	\$ 11,717,000	\$ (341,000)	-2.91%	95.11%	97.60%	95.05%
Local Option Sales Taxes	\$ 2,781,078	\$ 2,781,078	\$ 1,383,037	49.73%	\$ 2,872,268	\$ 91,190	3.17%	54.40%	52.00%	45.45%
Unrestricted Intergovernmental	\$ 2,132,615	\$ 2,132,615	\$ 734,765	34.45%	\$ 2,391,114	\$ 258,499	10.81%	34.14%	30.01%	28.86%
Powell Bill	\$ 760,000	\$ 760,000	\$ 772,343	101.62%	\$ 772,343	\$ 12,343	1.60%	99.93%	100.00%	99.54%
Other Restricted Intergovernmental	\$ 447,000	\$ 447,000	\$ 38,531	8.62%	\$ 467,000	\$ 20,000	4.28%	4.87%	5.98%	7.71%
Restricted / Committed to Public Safety	\$ 584,523	\$ 653,869	\$ 401,519	61.41%	\$ 582,500	\$ (71,369)	-12.25%	70.04%	81.17%	68.14%
Stormwater Fees / Penalties	\$ 600,000	\$ 600,000	\$ 344,937	57.49%	\$ 575,000	\$ (25,000)	-4.35%	57.05%	56.98%	60.46%
Recreation Revenues	\$ 330,000	\$ 330,000	\$ 222,449	67.41%	\$ 333,674	\$ 3,674	1.10%	74.97%	73.04%	65.98%
Permits and Fees	\$ 57,000	\$ 57,000	\$ 38,768	68.01%	\$ 58,700	\$ 1,700	2.90%	21.23%	13.56%	15.91%
Investment Earnings	\$ -	\$ -	\$ 14,055		\$ 15,000	\$ 15,000	100.00%	54.67%	19.18%	38.81%
Misc. Revenues	\$ 86,500	\$ 86,608	\$ 58,082	67.06%	\$ 92,650	\$ 6,042	6.52%	74.76%	100.76%	42.83%
Transfers from Other Funds	\$ 685,000	\$ 685,000	\$ -	0.00%	\$ 675,000	\$ (10,000)	-1.48%	58.40%	3.75%	100.00%
Other Financing Sources	\$ 10,000	\$ 14,130	\$ 32,390	229.22%	\$ 38,500	\$ 24,370	63.30%	163.11%	157.35%	304.09%
Fund Balance Appropriated	\$ 115,000	\$ 1,063,554	\$ -	0.00%	\$ -	\$ (1,063,554)	*	0.00%	0.00%	-62.95%
	\$ 20,646,716	\$ 21,668,854	\$ 14,874,328	68.64%	\$ 20,590,749	\$ (1,078,105)	-5.24%	74.78%	73.51%	70.69%

MEMORANDUM

To: Mayor and Board of Commissioners
Cc: Hazen Blodgett, Town Manager
From: Becky Hawke, Assistant Town Manager/HR Director
Date: 3/28/2016
RE: Approval of Parks, Recreation & Cultural Resource Job Descriptions

Background/Issue:

The Town pay plan that went into effect on July 1, 2015, included a part-time temporary position for "Athletic Recreation Leader" at Grade 3 and part-time regular position for "Athletic Programmer" at Grade 4.

Both positions are presently assigned to Crews Recreation Center, with the Athletic Recreation Leader typically performing attendant/monitoring-type duties and the Athletic Programmer designing, implementing, and marketing programs offered at the facility.

The current job titles and job descriptions restrict the assignment of personnel to Crews Recreation Center, preventing greater flexibility within the department related to assignment of work tasks and locations.

Proposed Solution:

The proposed job titles and job descriptions have been amended from Athletic Recreation Leader to "Recreation Leader" and from Athletic Programmer to "Recreation Programmer."

Under the new job descriptions, employees with the title Recreation Leader may be assigned to Crews as an attendant/monitor or to assist with the maintenance of buildings and grounds, as the needs of the department dictate. The Recreation Programmer may be assigned to develop, implement and market programming for Crews or for special events that are held at other locations throughout town.

The respective pay grades and classification for each position will remain unchanged.

Fiscal Impact:

One employee currently classified as part-time temporary (work schedule limited to 19 hours/week) will be promoted to part-time regular status (work schedule limited to less than 30 hours/week and is eligible for limited town benefits). The corresponding increase in pay and benefits will cost an additional \$5,000 annually.

No other fiscal impacts would be seen, as these changes otherwise only relate to work assignments.

Related Town Goals and Strategies:

Operational Performance

Staff Recommendation:

Staff recommends the Board of Commissioners approve the amendments to the job descriptions as presented.

RECREATION LEADER

GENERAL DEFINITION OF WORK:

Performs responsible work involving a variety of activities related to the recreation programs, maintenance of recreation facilities (includes parks and buildings) and grounds; performs related work as required. Work is performed under the general supervision of the assigned Division Manager within the Parks, Recreation & Cultural Resource Department.

ESSENTIAL FUNCTIONS/TYPICAL TASKS:

(These are intended only as illustrations of the various types of work performed. The omission of specific duties does not exclude them from the position if the work is similar, related, or a logical assignment to the position.)

- Provide excellent customer service ~~and settles disputes~~
- Organize a variety of games / activities associated with programs and special events
- Assist with delivery of recreation programs/events
- Monitor participants and activities in recreation facilities
- Administer evening and weekend program/event schedule set by supervisor
- Provide a safe environment for all participants
- Perform various maintenance duties as needed
- Open and close recreation facilities as needed
- Enforce ~~center departmental~~ rules and regulations
- Ensure safety and proper working condition of equipment
- Perform a variety of clerical duties including preparation and maintenance of files and reports
- Perform related tasks as required

KNOWLEDGE, SKILLS AND ABILITIES:

General knowledge of the philosophy and objectives of ~~municipal~~public recreation; ability to provide leadership for recreation participants; ability to prepare reports; ability to use instruments, tools or other equipment used in recreation programs/events; ability to operate a personal computer, including a knowledge of applicable software packages; ability to establish and maintain effective working relationships with associates, participants and the general public.

EDUCATION AND EXPERIENCE:

Prefer any combination of education equivalent to some coursework in high school and experience in recreational programming.

PHYSICAL REQUIREMENTS:

This is medium work requiring the exertion of 75 pounds of force occasionally, up to 50 pounds of force frequently, and up to 20 pounds of force constantly to move objects; work requires climbing, stooping, kneeling, crouching, standing, walking, pulling, grasping, and repetitive motions; vocal communication is required for expressing or exchanging ideas by means of the spoken word; hearing is required to perceive information at normal spoken word levels, and to receive detailed information through oral communications and/or to make fine distinctions in sound; visual acuity is required for depth percept, color perception, peripheral vision, preparing and analyzing written or computer data, visual inspection involving small defects and/or small parts, operation of machines, determining the accuracy and thoroughness of work, and observing general surroundings and activities; the worker is subject to inside environmental conditions; the worker may be exposed to blood borne pathogens, cleaning products, chemicals and may be required to wear specialized personal protective equipment.

SPECIAL REQUIREMENTS:

First Aid/CPR Certification; possession of an appropriate driver's license valid in the State of North Carolina. Requires flexible work schedule, including weekend and evening hours.

Reasonable accommodations may be made to enable individuals with disabilities to perform the essential tasks.

ATHLETIC RECREATION PROGRAMMER—Special Events

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GENERAL DEFINITION OF WORK:

Performs responsible professional work involving planning, organizing and promoting ~~the athletic program~~ programs and special events sponsored by the Town of Matthews; does related work as required involving a variety of activities related to the supervision of ~~recreation centers~~ special events, programs and maintenance of department facilities (includes parks and buildings) ~~recreation center building~~ and grounds as needed. Work is performed under the general supervision of ~~the Athletic Program Coordinator~~ Special Events Manager the assigned Division Manager within the Parks, Recreation & Cultural Resource Department.

ESSENTIAL FUNCTIONS/TYPICAL TASKS:

(These are intended only as illustrations of the various types of work performed. The omission of specific duties does not exclude them from the position if the work is similar, related, or a logical assignment to the position.)

- Provide excellent customer service and settles disputes
- Coordinate, schedule, implement, and lead ~~town-sponsored youth and adult recreation activities and operations~~ programs and special events
- ~~Prepare marketing materials and promote~~ programs/events via social media through multiple outlets ~~Promotes special activities and prepares marketing materials.~~
- Assist with oversight of program/event Special Event Team staff and ~~event~~ volunteers
- Enforce ~~center departmental~~ rules and regulations
- Monitor activities and operations inside and outside of recreation ~~center~~ facilities
- Provide a safe environment for all participants
- Open and close ~~gymnasium facility~~ recreation facilities as needed
- ~~Makes periodic inspection of competitive activities and e~~ evaluate programs/programs/events (attendee surveys, etc.); assist with data reporting
- Maintain an inventory of ~~player event~~ equipment; ensure proper maintenance and storage
- Perform a variety of clerical duties including preparing and maintaining files and reports
- Perform related tasks as required

KNOWLEDGE, SKILLS AND ABILITIES:

Some knowledge of the philosophy and objectives of municipal/public recreation, ~~and athletic programs~~ special events and the social trends and ~~behavioral characteristics~~ preferences of program event participants; general knowledge of modern principles and practices of recreation programming and ~~physical education~~ event management; ability to establish and maintain effective working relationships with town and community officials, employees, volunteer groups and the general public; ability to communicate effectively via written and oral mediums; ability to prepare and maintain records; proficient in operation of commonly used computer software skills including Microsoft Suite.

EDUCATION AND EXPERIENCE:

Any combination of education and experience equivalent to a High School degree, ~~and some~~ undergraduate coursework from an accredited college or university ~~of recognized standing~~, in recreation, special event management, physical education or related field, ~~and some e~~ Previous work experience in ~~community or group recreation athletic activities~~ recreation/event planning desired event planning.

PHYSICAL REQUIREMENTS:

This is medium work requiring the exertion of 75 pounds of force occasionally, up to 50 pounds of force frequently, and up to 20 pounds of force constantly to move objects; work requires climbing, stooping, kneeling, crouching, standing, walking, pulling, grasping, and repetitive motions; vocal communication is required for expressing or exchanging ideas by means of the spoken word; hearing is required to perceive information at normal spoken word levels, and to receive detailed information through oral communications and/or to make fine distinctions in sound; visual acuity is required for depth percept, color perception, peripheral vision, preparing and analyzing written or computer data, visual inspection involving small defects and/or small parts, operation of machines, determining the accuracy and thoroughness of work, and observing general surroundings and activities; the worker is subject to inside environmental conditions; the worker may be exposed to blood borne pathogens, cleaning products, and chemicals, and may be required to wear specialized personal protective equipment.

SPECIAL REQUIREMENTS:

First Aid/CPR Certification; possession of an appropriate driver's license valid in the State of North Carolina.
Work flexible hours including required weekend work.

- | Reasonable accommodations may be made to enable individuals with disabilities to perform the essential tasks.

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Cost-Sharing with Charlotte-Mecklenburg Historic Landmarks Commission to Develop Options for Phillips House and Property

TO: Mayor and Board of Commissioners
DATE: March 23, 2016
FROM: Hazen Blodgett, Town Manager

Background/Issue:

The Charlotte-Mecklenburg Historic Landmarks Commission (CMHLC) acquired the Phillips house, the historic barn and the vacant property several months ago. The CMHLC is interested in hiring a design group to work with the stakeholders to determine what meets everyone's interest for use of the house, property and barn. It's important to note that this property is adjacent to the Reid House - almost a full block is available to think about what type of use would best serve the community now and into the future.

The CMHLC has proposed hiring the Adams Group to help facilitate this process. Attached is the proposed services contract and scope of services.

Fiscal Impact:

The cost for the Adams Group is \$12,500. The cost of any additional printing and project summary reports would be passed on as a direct cost without markup. As proposed, the Town would be responsible for 25% or \$3,125.00. The Planning Department has \$3,700 budgeted and unspent for professional services. The intention of that \$3,700 is to pay for a portion or the entirety of historical surveys that we perform from time to time for historic properties.

Related Town Goals:

Quality of Life: to maintain our small town identity by providing a vibrant downtown, pedestrian friendly community, extensive greenspace system, and recreation and cultural activities.

Recommended Motion/Action:

Staff recommends that the Town participate in this project by contributing 25% of the cost. Our share would be \$3,125.00 plus any additional printing/project summary reports.

ARCHITECTURAL SPECIAL SERVICES PROPOSAL

DATE: 3-21-2016

SUBMITTED TO:

Dr. Dan Morrill, CMHLC Director
Charlotte Mecklenburg Historic Landmarks Commission
2100 Randolph Road
Charlotte, NC 28207

We hereby submit our proposal to furnish professional Basic Services as follows:

ARCHITECTURAL SPECIAL SERVICES FOR PROVIDING A PARTICIPATORY PLANNING PROCESS AND EXECUTIVE RECOMMENDATIONS SUMMARY FOR THE PHILLIPS HOUSE LOCATED AT 131 W CHARLES STREET, MATTHEWS NC.

These services shall be paid for at the following fees.

The FEE for the above mentioned Basic Services will be:

12,500 FIXED FEE for PROJECT SCOPE SERVICES

Invoices will be submitted on the 20th of each month for work completed to date and will be payable by the 20th of the following month. A finance charge of 1.5% per month will be applied to all amounts past due.

If the Architect is terminated prior to study completion, fees will be payable for work completed to date of termination at the Adams Group Architects PA Standard Hourly Rates.

The Client understands that the Architectural Basic Services include the services described in the Project Scope.

Reimbursable expenses such as travel, etc. are included in the Basic Services Fee. Additional printing, project summary reports etc. will be provided at their direct cost without markup.

The Client will be responsible for any project storm water detention/water quality engineering study including on or off site engineering services. These services are specifically not being provided by Adams Group Architects PA.

The Client understands that if the project area or scope increases, the Architectural Basic Services Fee will be increased.

The Client understands that the following Terms and Conditions apply to this contract.

Graham Adams, AIA, President
Adams Group Architects PA

ACCEPTANCE OF PROPOSAL

The above proposal is satisfactory and is hereby accepted. You are authorized to proceed with the work outlined above. Payment will be made as outlined above.

Date accepted

Signature

TERMS AND CONDITIONS

These terms and conditions for Adams Group Architects PA professional services are made a part of this agreement as follows. This agreement or portions of this agreement may be amended in writing providing both parties agree to and sign-off on any such amendments.

COMPENSATION FOR SERVICES: The basis for compensation will be as identified in this agreement.

The “**Lump Sum**” payment method is utilized and it shall include the labor and material project expenses related to the scope of work.

“**Reimbursable Expenses**” are the actual expenses incurred directly or indirectly that are relative to the work performed for the Client including but not limited to printing, copies, etc.

PROJECT SCOPE: The essential Project Scope and associated Principal time commitments, deliverables, fees and meetings are as follows:

Part 1: Reconnaissance

Scope: Review previous reports, deed restrictions and site visits

Time: 8 Hours

Deliverable: One page executive summary of initial observations and findings including initial visions and expectations

Meetings: 1 Client interaction meeting

Fee: \$1,200 fixed fee

Part 2: Interviews

Scope: Conduct a series of 8 meetings in Matthews to meet with interested local community groups regarding the reuse of the Phillips House. The meetings will occur in one location most probably the Town Hall and on one day. The meeting times will start at 10:00 am and run to lunch break, the afternoon to dinner break and into the evening concluding by 8:00 pm. This schedule will allow for up to 8 meeting times at 1 hour per meeting maximum.

Time: 8 Hours

Deliverable: One page executive summary of initial observations and findings including initial visions and expectations

Meetings: 1 Interview day and 1 Client interaction meeting

Fee: \$1,800 fixed fee

Part 3: Design Day Workshop

Scope: Our team has a 30 year history of conducting planning and design workshops for the express purpose of identifying visions and ideas with local users and community groups for a project of special interest. We envision a 2 hour workshop in the evening from 6:30 to 8:30.

During this meeting, we will have invited many people to participate and will be prepared to conduct a workshop for perhaps 100 participants. The workshop will focus on discussion ideas, generated by participants, for the use and revitalization of the Phillips House. We will follow this meeting with preparing an executive summary that will include the ideas, themes and “scenarios” that were identified during the meeting.

Time: 2 Hours

Deliverable: Workshop materials preparation, conducting the workshop and summarizing the results of the workshop in an electronic format.

Meetings: 1 Workshop, 1 Client interaction meeting

Fee: \$3,500 fixed fee

Part 4: Recommendations

Scope: Develop an executive summary report of development scenarios useful for integrating into an RFP.

Time: 4 Hours

Deliverable: Executive summary of findings in no more than 8 pages including recommendations including written, tabular and graphic data delivered in electronic format.

Meetings: Meeting with the Client 2 times for discussion and summary reviews

Fee: \$6,000 fixed fee

Total Fee: \$12,500.00

Total Meeting Times with the Client – 5 meetings

Total Community Meetings – 8 meetings with local groups, 1 workshop meeting

PAYMENTS FOR SERVICES: Adams Group Architects will send invoices at the appropriate time(s) per the agreement and may also send monthly statements for services and expenses. Unless otherwise stated in the agreement, payments for services will be due and payable within 30 calendar days from the Invoice date. A service charge of 1½% monthly will be added to all balances that are 30 days past due. Payments will be billed by phase or as the Project Scope progresses.

AUTHORITY/RESPONSIBILITY/LIMITATION OF LIABILITY: Adams Group Architects shall not guarantee the work of any Contractor, Subcontractor, or any other party associated with the project, regardless of whom the party reports to or is contracted by. The Client agrees that Adams Group Architects and its employees/agents will not be responsible for or be held liable for safety in, on, or about the project site or have any control or authority concerning safety or adequacy of equipment, buildings, structures, or any other items, work aids, or concerns and shall have no duties, responsibilities, or liabilities pertaining to any regulatory or non-regulatory requirements whatsoever. The Client also agrees to limit Adams Group Architects' liability to no more than the Basic Services total fee for services rendered for the project if Adams Group Architects is found to be negligent in its duties.

TERMINATION: This agreement may be terminated by either party in writing. Any termination shall only be for good and just cause such as for legal matters, unavailability of funds, major changes in the scope of the project, etc. Any and all work performed by Adams Group Architects up to the date of a Client requested termination of agreement will be billed and will be due and payable by the Client within 30 days of the billing notice. A termination of the agreement by either party does not dismiss or forgive the charges due for work performed and billable expenses prior to the termination date.

REUSE OF DOCUMENTS: All documents including but not limited to drawings, specifications, plats, reports, etc. produced, furnished, or created by any means by any agent of Adams Group Architects are to be jointly owned by Adams Group Architects and the Client; and can be reused by the Client or any other party in connection with this project in the present or future. Any reuse shall be at the Client's own risk with zero liability on the part of Adams Group Architects and its employees/agents.

ESTIMATE OF COST: The employees/agents of Adams Group Architects will always use their best judgment, knowledge and experience to provide estimates of Project and/or Construction Costs with as much accuracy as possible. Adams Group Architects cannot and does not guarantee that proposals, bids, construction estimates, etc. will not vary from the original estimates due to changes in scope and/or costs of labor, equipment, materials, or any other unknown or unforeseen factor(s) and the Client agrees to hold Adams Group Architects and its employees/agents harmless from any liability resulting from these variances.

EXISTING/UNFORSEEN CONDITIONS: Adams Group Architects will have to make some assumptions concerning existing conditions, although some contract drawings from the existing structure may be available. Assumed conditions and original contract drawings will be considered accurate in every respect unless the Client notifies Adams Group Architects otherwise. The Client agrees that Adams Group Architects is not responsible for existing conditions, either hidden or exposed, which are different from the planning and design assumptions. In addition, inasmuch as the remodeling and/or rehabilitation of an existing structure, and/or additions thereto, requires that certain assumptions be made regarding existing conditions, and because some of these assumptions may not be verifiable without expending additional sums of money or destroying otherwise adequate or serviceable portions of the structure, the Client must agree to bear all costs, losses and expenses, including the cost of any additional services, arising or allegedly arising from the discovery of concealed or unknown conditions in the existing structure.

With regard to hidden conditions, a structural condition is hidden if concealed by existing finishes or is not capable of investigation by reasonable visual observation.

SCHEDULE: The project schedule is to start around May 1st and complete the Project Scope by July 4th, 2016.

UNDERSTANDINGS: We understand that the Client will coordinate and provide all meeting time communications with local community groups using contact lists that are currently in place as well as media outlets. Our effort is to be prepared to interact with local community groups that are identified by the Client at the established meeting, interview and workshop times. The Client's meeting communication efforts will necessarily require interaction with the Town of Matthews.

ADAMS GROUP ARCHITECTS P.A.

Standard Hourly Rates

Principal	\$150.00
Project Architect	\$105.00
Interior Design	\$60.00
CADD Technician	\$85.00
Construction Administrator	\$90.00
Business Manager	\$60.00
Support Staff	\$40.00
Clerical	\$25.00