



**Board of Commissioners
Agenda Packet**

May 18, 2020

6:00 PM Call to Order

- A) Invocation & Pledge of Allegiance
- B) Approval of Agenda

Public Comment

Please limit comments to matters other than those appearing on this agenda as a Public Hearing. Public comments are limited to 3 minutes.

Commissioner's Report**County Manager's Report****Public Hearings**

- A) **PB 19-17 Baxter Station:** Planned Development - Residential zoning to support 127 unit subdivision (103 single-family units; 24 duplex units) with a density of 2.37 units per acre and minimum lot size of approximately 10,000 sf with the construction on an onsite wastewater treatment plant.

New Business

- A) **Board Appointments**

- 1. Joint Nursing/Domiciliary Advisory

- B) **Consent Agenda**

- 1. Approval Of Minutes-May 4, 2020
 - 2. Budget Amendments
 - 3. Audit Contract with Carr, Rigg, & Ingram-2020
 - 4. Parks & Recreation Records Disposal

Closed Session-Amended Item

Amended-Closed Session pursuant to G.S. 143-318.11(a)(3) to consult with the County Attorney and to preserve the attorney-client privilege in the matter entitled Ayers v. Currituck County Department of Social Services

Adjourn



Currituck County Agenda Item Summary Sheet

Agenda ID Number – 2568

Agenda Item Title: PB 19-17 Baxter Station:

Submitted By: Tammy Glave – Planning & Community Development

Item Type: Legislative

Presenter of Item: Tammy Glave

Board Action: Action

Brief Description of Agenda Item:

Planned Development - Residential zoning to support 127 unit subdivision (103 single-family units; 24 duplex units) with a density of 2.37 units per acre and minimum lot size of approximately 10,000 sf with the construction on an onsite wastewater treatment plant.

Planning Board Recommendation: Denial

Staff Recommendation: Denial

TRC Recommendation: Denial



**STAFF REPORT
PB 19-17 BAXTER STATION
REZONING
PLANNED DEVELOPMENT- R
BOARD OF COMMISSIONERS
OCTOBER 21, 2019**

APPLICATION SUMMARY

Property Owner: Jarvis Harvest LLC 701 Blue Point Dr Wilmington NC 28411	Applicant: Allied Properties LLC Justin Old 417 Caratoke Highway Unit D Moyock NC 27958
Case Number: PB 19-17	Application Type: Rezoning to PD-R
Parcel Identification Number: 0009-000-025A-0000	Existing Use: Cultivated Farmland
Land Use Plan Classification: Rural	Parcel Size (Acres): 53.43
Moyock Small Area Plan Classification: Full Service	Zoning History: AG (2013) A (1989)
Current Zoning: AG	Proposed Zoning: PD-R
Request: The applicant is requesting a Planned Development-Residential zoning to support a 127 unit subdivision (103 single-family units; 24 duplex units) with a density of 2.37 units per acre and minimum lot size of approximately 10,000 sf with the construction on an onsite wastewater treatment plant.	

ADEQUATE PUBLIC FACILITIES – SCHOOLS¹

School	2019-2020 Actual Capacity ²	2021-2022 Actual Capacity ³	Committed Capacity ³	Proposed Capacity Changes
				Number of Students
Moyock Elementary Shawboro Elementary Central Elementary	106% 85% 75%	96%	123%	+32
Moyock Middle Currituck Middle		81%	95%	+10
Currituck High JP Knapp Early College		85%	105%	+18

¹ Does not include minor subdivisions, exempt subdivisions, and subdivisions approved prior to the adoption of the adequate public facilities ordinance (October 1994)

² Capacity percentages are based on 2019-2020 classroom standards and August 2019 ADM

³ Capacity percentages are based on the 2021-2022 classroom standards and August 2019 ADM

SURROUNDING PARCELS

	Land Use	Density (units/ac)	Avg Lot Size	Zoning
North	Low density residential, commercial	.39 (15 lots across from proposal)	2.6 ac	AG, GB, C-MXR
South	Residential (Hidden Oaks)	1.81	.25 ac	C-SFM
East	Residential (Baxter Lane Estates)	.61	.98 ac	C-SFM
West	Vacant	0	5.19 ac	GB

DEVELOPMENT OPTIONS

	Density (units/acre)	Maximum # of Units	BOC Action Required
Option 1 By Right in AG Zone	.44 (w/ 60% open space)	23	Approval of major subdivision
Option 2 Rezone to C-SFM	1.0	53	1. Rezone to C-SFM 2. LUP map automatically revised to Full Service 3. Approval of major subdivision
Option 3 Rezone to PD-R (Applicant's Request)	3.0 (2.37)	160 (127)	1. Rezone to PD-R 2. LUP map automatically revised to Full Service 3. Approval of Planned Development

REQUEST**NARRATIVE**

The applicant is requesting a Planned Development-Residential (PD-R) zoning designation to support a 127 unit subdivision (103 single-family units; 24 duplex units). A planned development zoning district is defined by a master plan and a terms and conditions document. The density for the project is 2.37 units per acre and minimum lot size of approximately 10,000 sf. An on-site wastewater treatment plant will serve the project.

The maximum residential density allowed in a PD-R is referenced to the land use classifications from Future Land Use Map of the 2006 Land Use Plan. **A PD-R project in Full Service can have up to 3 dwelling units per acre; a PD-R project in Limited Service can have up to 1.5 dwelling units per acre.** There is **not a reference of density for a PD-R project for either Rural or Conservation** classification because Rural and Conservation areas typically do not have the infrastructure to support a higher density development.

Preferred uses in the Rural classification include very low density, dispersed development associated directly with farm uses. Residential dwellings associated with farm activity typically employ on-site water supply (e.g. individual wells) and waste disposal (i.e. septic systems). Areas meeting this intent of this classification are appropriate for or presently used for agriculture, forestry, and other similar uses. Population densities are generally very low and development density is anticipated at no more than 1 unit per 3 acres. In addition, any development in the Rural Areas would be served by individual on-site water and septic. If the rezoning is approved, that act will automatically revise the Future Land Use Map from the 2006 Land Use Plan. This property will be reclassified from Rural to Full Service.

The Moyock Small Area Plan designates this property as Full Service.

Moyock Elementary School is at capacity and the county's middle and high schools are at or over the 2021 committed capacity. Should the board choose to amend the 2006 CAMA Land Use plan and approve the project, a phasing schedule with the maximum number of single-family/duplex building permits allowed per calendar year may be established. There is no phasing plan submitted as part of the Terms and Conditions.

Staff has compatibility concerns between this development and the surrounding developments. While lot size may be "identical to those that were recently approved in adjoining neighborhoods", lot size is not the only factor to compare. Among other factors, it is also important to compare densities and the proposed 2.37 units per acre far exceed those of surrounding developments:

- a. Hidden Oaks: Density 1.81 units per acre with lot sizes similar to those proposed.
- b. Baxter Lane Estates: Density .61 units per acre with the average lot size of .98 of an acre.
- c. 15 Lots with frontage along Baxter Lane density: .39 units per acre with an average lot size of 2.66 acres.

The connectivity index score of 1.45 as shown is below the UDO requirement of 1.6 for a PD-R (UDO Section 5.6.4). It is staff's opinion that the connectivity index score cannot be reduced because the developer has not demonstrated that it is not possible to meet the minimum score due to topographic conditions, natural features, existing road configuration, or adjacent existing development patterns. (UDO Section 5.6.4.C) With an undeveloped lot, without any of the above restrictions, the development can be designed to meet the minimum connectivity index score. This is another indication that the property may be better suited to be zoned C-SFM as the adjoining subdivisions are able to meet the connectivity index score. A project zoned SFM has a minimum connectivity score of 1.2. There are no wetlands on the property. The only major drainage feature currently on the property is the ditch that runs along Baxter Lane. The property slopes from 7-8 feet in the northwestern corner to 5-6 feet in the southeastern corner so topography should not be an issue for street design.

The purpose and intent of community form standards like the connectivity index score adopted by the Board of Commissioners is to require developments to meet certain minimum design standards within communities. The applicant's engineer stated that "the only way to improve the connectivity index score is through additional street stubs to adjacent properties". A different solution would be to reduce the number of cul-de-sacs or dead ends by a redesign of the street layout. A street stub to Baxter Lane Estates is not allowed since because Baxter Lane Estates has open space designated on the area next to this project. A street connection is not allowed through the open space. There is a planned connection to Hidden Oaks. The applicant offered a street stub to the railroad right-of-way as part of a resolution for this issue. This is not a preferred option because it creates another railroad crossing when one is available on Baxter Lane. If the board allows for that street stub, staff suggests that railroad encroachment agreements be in place prior to submittal of preliminary plat and the cost of the improved crossing bonded until the crossing is installed.

Baxter Lane Ditch is a major drainage way that runs along Baxter Lane and outlets to Shingle Landing Creek. This ditch drains Baxter Station, Windswept Pines, properties along Baxter Lane and acreage west of NC 168. The improvements to this ditch will need to be adequately sized to handle the changed upstream drainage patterns from Windswept Pines stormwater management. At the end of NCDOT maintenance on Baxter Lane, there is an undersized culvert and a drainage way leading the Shingle Landing Creek with numerous blockages. This undersized culvert and blocked drainage way may impact proper drainage of not only this project but other areas that are served by this outlet ditch.

The on-site wastewater plant is located near the frontage along the railroad track. With the general information provided with the application, it appears there is adequate space for an on-site wastewater treatment facility to be constructed. At preliminary plant, the applicant will need to have a soil study completed along with approved plans for the on-site treatment facility. Albemarle Regional Health Department supports consulting engineers' proposal to construct a wastewater treatment plant or connect to an existing wastewater treatment if available due to the questionable soil conditions of the project area.

It should be noted that adjoining subdivisions are zoned Conditional Single-Family Mainland (C-SFM). Once adequate public facilities are addressed, staff would support a conditional rezoning from Agricultural (AG) to SFM if all UDO, LUP, and Moyock Small Area Plan standards are met. A LUP map amendment will still be required to change the classification from Rural to Limited or Full Service, but can take place simultaneous with the rezoning. The density allowed will then be more compatible with the adjoining Baxter Lane Estates and closer to compatible with the lots on the opposite side of Baxter Lane. Staff cannot speak to lot size similarities without knowing the average lot size for this development. The average lot size appears to be approximately 10,600 sf. A rezoning to C-SFM would reduce the number of units allowed on the property, but it would also address compatibility and UDO inconsistency as outlined above.

COMMUNITY MEETING

A community meeting was held on April 22, 2019 at 4:30 pm at the Moyock Library. There were 12 people from the community in attendance. The engineer reviewed the proposed development plan and the approval process. The comments received at the meeting included traffic concerns, drainage concerns, property values regarding duplexes, build-out schedule, keeping tree buffer, Baxter Lane ditch improvements, and wastewater treatment. A summary of the community meeting is provided in the packet.

CONDITIONS

The Technical Review Committee recommends denial of the rezoning to a PD-R district. However, should the board decide to approve the PD-R zoning, staff recommends the following conditions be adequately addressed:

1. The Terms and Conditions document be incorporated into this request. (attached)
2. Assure that adequate public facilities are available to serve the development. (i.e. schools, fire/EMS, law enforcement, etc.)
3. Address incompatibility issues with adjoining communities.
4. Redesign street/lot layout to meet the minimum connectivity index score.

LAND USE PLAN

The 2006 Land Use Plan classifies this site as Rural within the Moyock subarea. The policy emphasis for the Moyock subarea is managing the increased urban level of growth that this area is sure to experience over the next decade and beyond. In areas where on-site wastewater is proposed and other county services are limited, development density should be limited to 1-2 units per acre. The proposed development plan may be considered consistent with the Moyock subarea emphasis, but this consideration does not change the 2006 Land Use Plan land use classification of the subject property. This signifies a discrepancy with the UDO dimensional standards for the PD-R district.* The following land use plan policy is relevant to the request and it is staff's opinion there is conflict with this policy as outlined above.

Policy HN1	Currituck County shall encourage development to occur at densities appropriate for the location. LOCATION AND DENSITY FACTORS shall include whether the development is within an environmentally suitable area, the type and capacity of sewage treatment available to the site, the adequacy of transportation facilities providing access to the site, and proximity of the site to existing and planned urban services. (summary)
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*Prior zoning map amendments adopted by the BOC placed emphasis on the Moyock Small Area plan future land use map classifying this property as Full Service. A recent zoning map amendment, PB 18-23 effective May 6, 2019, placed emphasis on the CAMA Land Use Plan. The decision emphasizes the 2006 Land Use Plan as the controlling document and the relation to the UDO dimensional standards for the PD-R district signifies a discrepancy between the two plans.

Moyock SMALL AREA PLAN

The Moyock Small Area Plan identifies this site as Full Service. Full Service designations are focal points in the community where high amounts of activity occur. Typical densities in full service designations range from 1.5 – 3 units per acre depending on surround land uses. The following small area plan policies are relevant to the request and it is staff's opinion that there are conflicts with these policies as outlined above.

Policy FLU1	Promote compatibility between new development and existing development to avoid adverse impacts to the existing community. This is achieved through design and includes larger setbacks, landscaped or forested strips, transition zones, fencing, screening, density and/or bulk step downs, or other architectural and site planning measures that encourage harmony.
Policy HN1	Currituck County shall encourage development to occur at densities appropriate for the location.

Drainage and Utilities

County Engineer Comments

The ditch along Baxter Lane will be a key component for this project. We are aware of downstream restrictions that may impact proper drainage of this area.

RECOMMENDATION

Technical Review Committee

The Technical Review Committee recommends denial of the rezoning subject to the following:

1. It is incompatible with the 2006 Land Use Plan and the surrounding communities as outlined above.

2. The minimum connectivity index score is not met and the developer has not demonstrated that it is not possible to meet the minimum score due to topographic conditions, natural features, existing road configuration, or adjacent existing development patterns. The minimum score can be met with internal street/lot layout redesign.
3. Adequate public facilities are not present to service this request. (i.e. schools, etc.)

RECOMMENDATION

Planning Board

The Planning Board recommends denial of the rezoning subject to the following:

1. It is incompatible with the 2006 Land Use Plan and the Moyock Small Area plan because of incompatibility with surrounding subdivisions and neighborhoods and because schools are at capacity and the request is not reasonable and not in the public interest for the same reasons.

CONSISTENCY AND REASONABLENESS STATEMENT

A planned development rezoning is a legislative decision of the Board of Commissioners. In determining whether to approve or deny a rezoning the Board of Commissioners shall adopt a written statement of consistency and reasonableness.

This PD-R zoning request is inconsistent with the 2006 Land Use Plan because the PD-R request is incompatible with the surrounding communities as outlined above.

A PD-R rezoning is not reasonable and not in the public interest because of compatibility concerns, non-compliance with standards in the UDO, and the fact that adequate public facilities are not present to services this request. However, the 2006 LUP map amendment is compatible and in the public interest because it is required by changed conditions acknowledged by the Moyock Small Area Plan and addresses a demonstrated community need providing a full service area that offers mixed use development with both residential and commercial components.

If the Board of Commissioners approves this request, a consistency and reasonableness statement must be made regarding the 2006 Land Use Plan in order to amend that Land Use Plan. Examples include:

"This conditional zoning request is consistent with and amends the 2006 Land Use Plan by designating this property as Full Service on the future land use map because the amendment recognizes and implements the Full Service designation of the Moyock Small Area Plan adopted by the Board of Commissioners.

It is reasonable and in the public interest because it is required by changed conditions acknowledged by the Moyock Small Area Plan and addresses a demonstrated community need providing a full service area that offers mixed use development with both residential and commercial components."

Alternately, assuming adequate public facilities have been addressed, staff will support a new C-SFM rezoning application which would afford compatibility with surrounding developments which are zoned C-SFM and AG. A C-SFM rezoning would be considered reasonable and in the public interest because the SFM district is intended to "accommodate residential development in ways that will not interfere with agricultural activity, interrupt scenic vistas from the Caratoke Highway, or place stress on the county's educational infrastructure." A variety of use types are allowed in the SFM district including single-family dwellings and duplexes.

TERMS AND CONDITIONS

Terms and conditions shall be approved as part of a planned development rezoning. No condition shall be less restrictive than the standards of the parallel general use zoning district. While staff does not support a rezoning to a PD-R district, if the Board of Commissioners approves the request, the Terms and Conditions document (attached) shall be incorporated into the approval.

Summary of Developer's Terms and conditions:

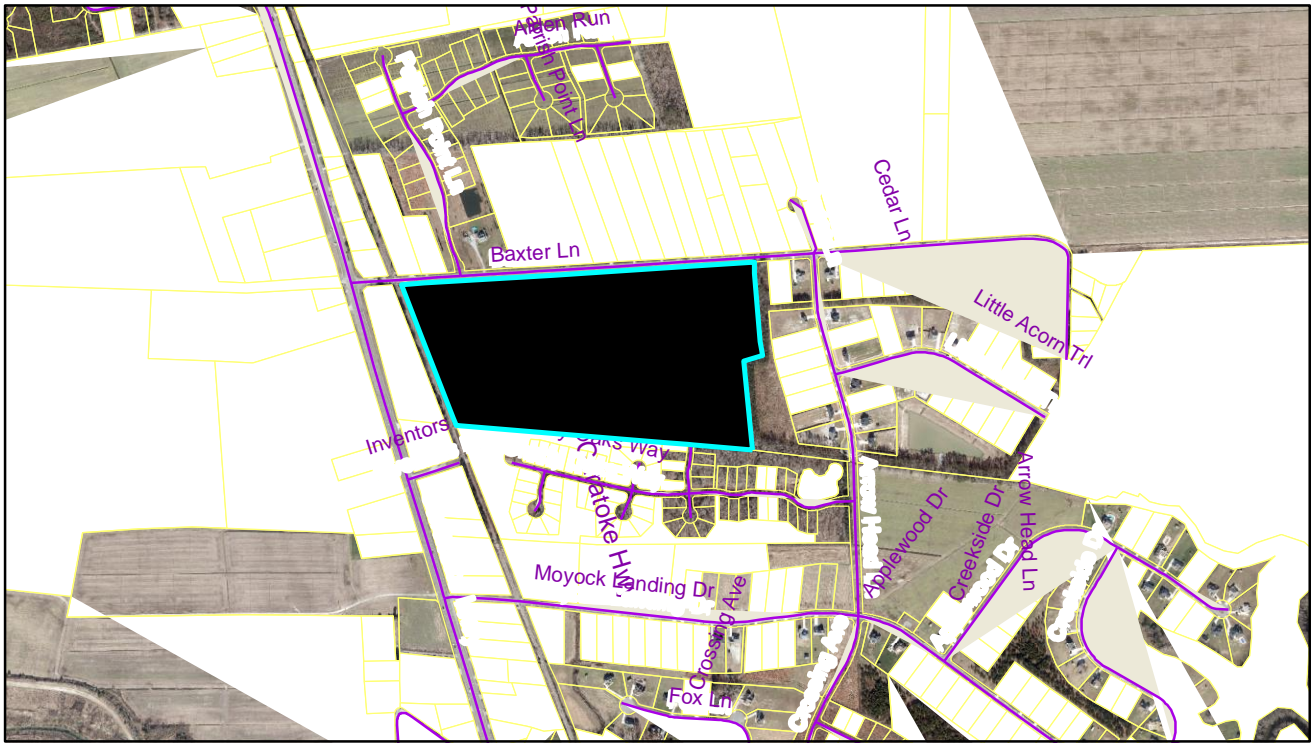
- Use: PD-R Subdivision
- Improvements to be made to Baxter Lane ditch
- Minimum of 2 phases
- Master plan and Terms & Conditions document incorporated into approval
- Housing styles conform to models presented.
- Transportation
 - 3 connections to Baxter Lane
 - Main entrance includes deceleration Lane
 - Connection to Hidden Oaks.
 - Curb and gutter to NCDOT standards, with sidewalks.
- Potable Water
 - Supplied by Currituck County 8" main
 - Looped through site and connected to Hidden Oaks.
 - Adequate flow and pressure for fighting fires
- Wastewater
 - On-site WWTP
 - If off-site becomes available and the applicant desires to connect, an amended PD-R will be required.
- Stormwater Management
 - Improve major drainage way that runs along Baxter Lane (widen, deepen, and laying back slopes) at Phase 1.
 - Conveyed to on-site retention ponds to handle 100 year storm event though a combination of curbs with inlets, stormwater pipes, and open vegetated swales.
- Provisions Related to Environmental Protection and Monitoring
 - Installation and management of stormwater system as well as landscape areas throughout the development.
 - Association will be formed that will assume responsibility for management of facilities, including Baxter Lane ditch from railroad track to eastern property boundary

TABLE A

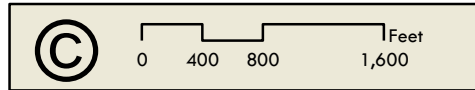
DEVELOPMENT STANDARDS & SETBACKS

STYLE:	<u>SIMPLEX</u>	<u>DUPLEX</u>
Min Lot Size:	10,000	12,500
Min. Lot Width:	65'	75'
Typ. Lot Width:	65'	80'
Front Setback:	20'	20'
Side Setback:	10'	10'
Rear Setback:	30'	30'
Corner Side Setback:	20'	20'
Maximum Setback:	N/A	N/A
Maximum Height:	35'	35'
Maximum Bldg. Size:	4,800 SF	4800 SF
Maximum Lot Coverage:	45%	45%

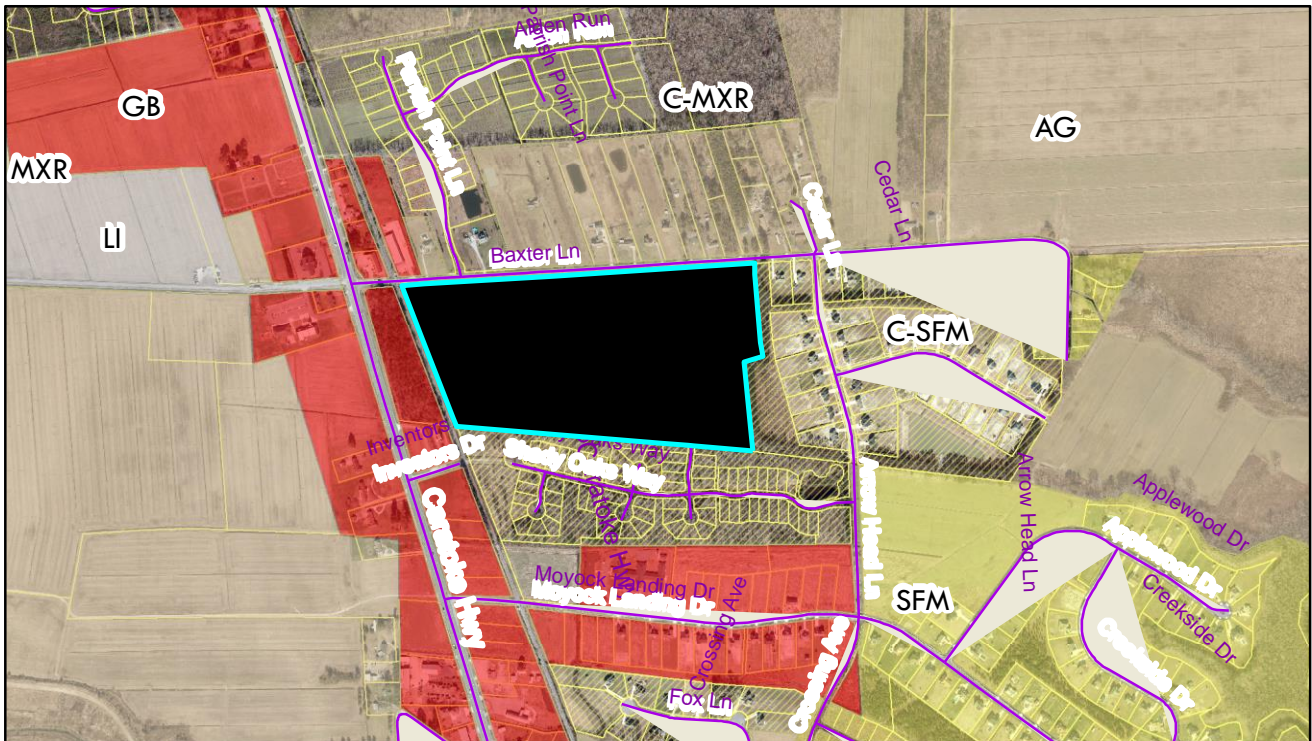
THE APPLICATION AND RELATED MATERIALS ARE AVAILABLE ON THE COUNTY'S WEBSITE
 Board of Commissioners: www.co.currituck.nc.us/board-of-commissioners-minutes-current.cfm



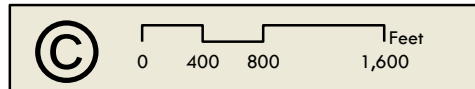
PB 19-17 Baxter Station
PD-R Rezoning
2016 Aerial Photography



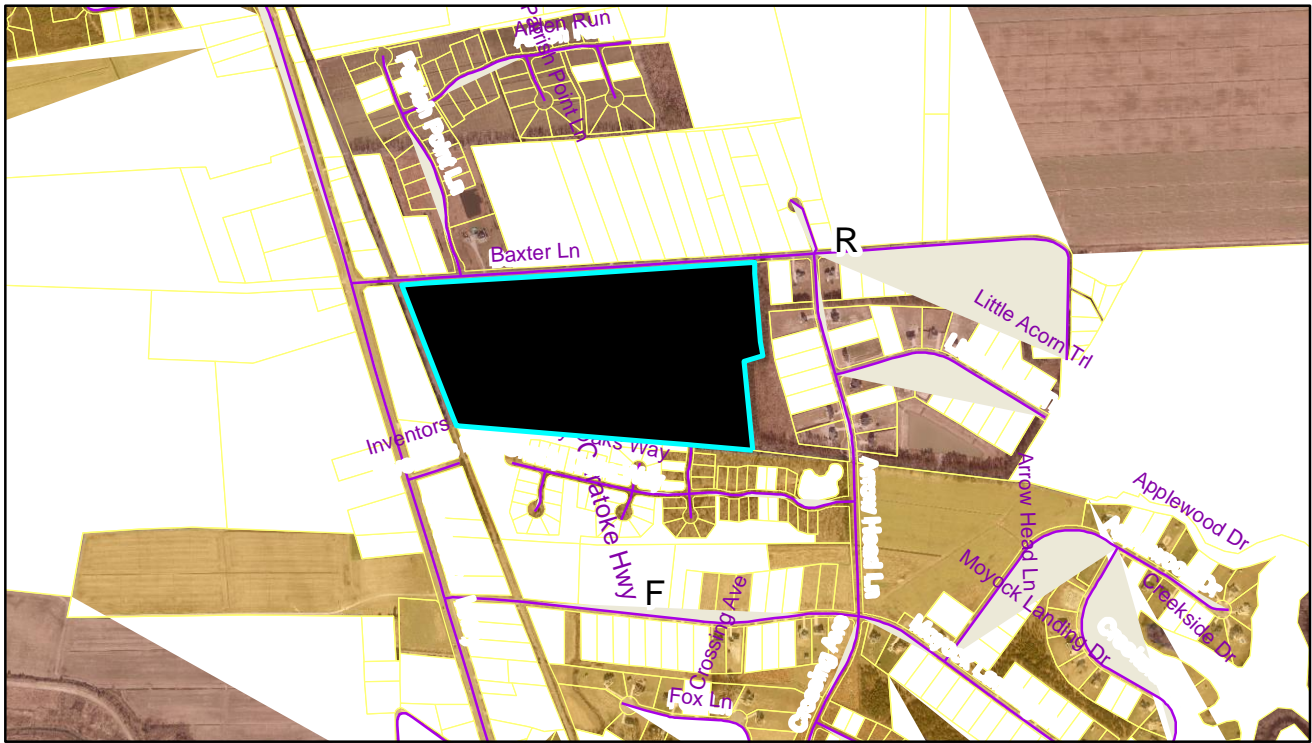
Currituck County
Planning and
Community Development



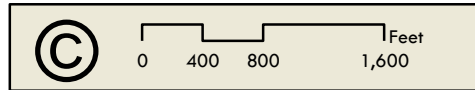
PB 19-17 Baxter Station
PD-R Rezoning
Zoning Map



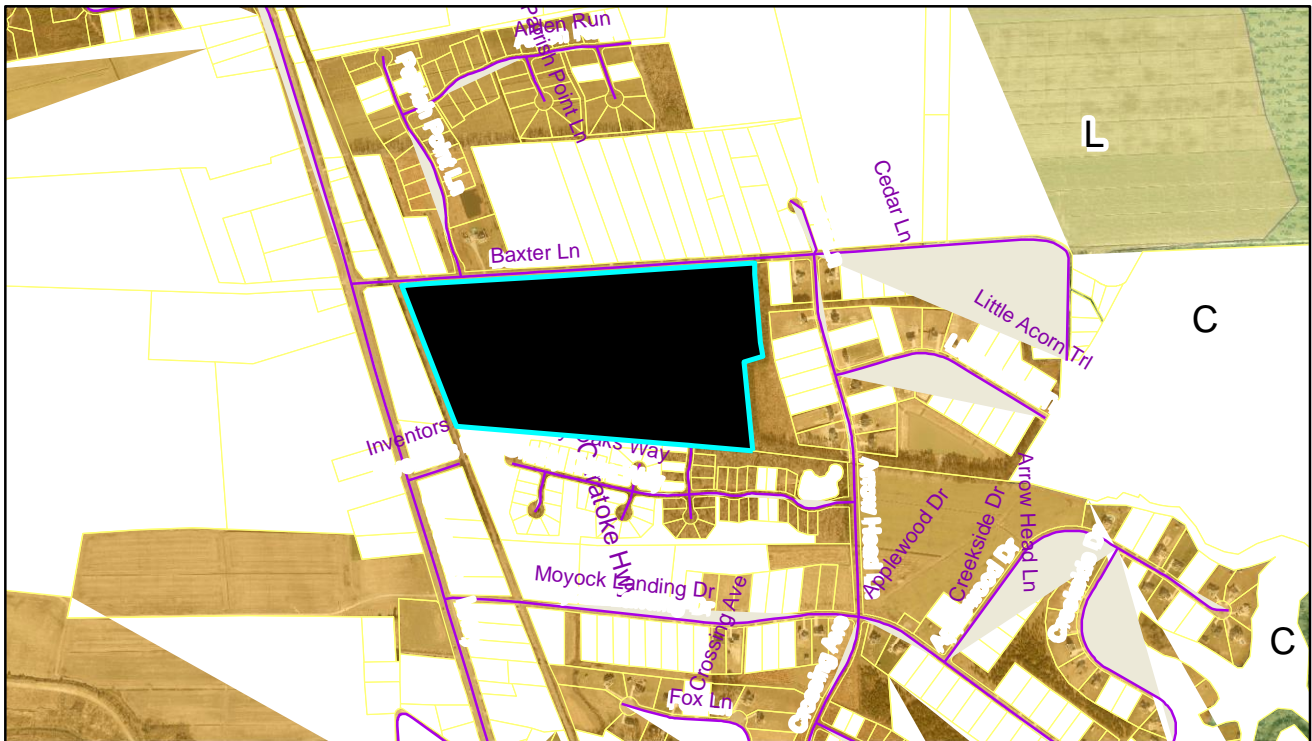
Currituck County
Planning and
Community Development



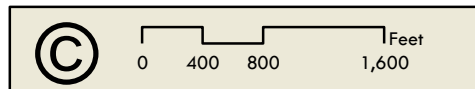
PB 19-17 Baxter Station
PD-R Rezoning
2006 LUP Classification



Currituck County
Planning and
Community Development

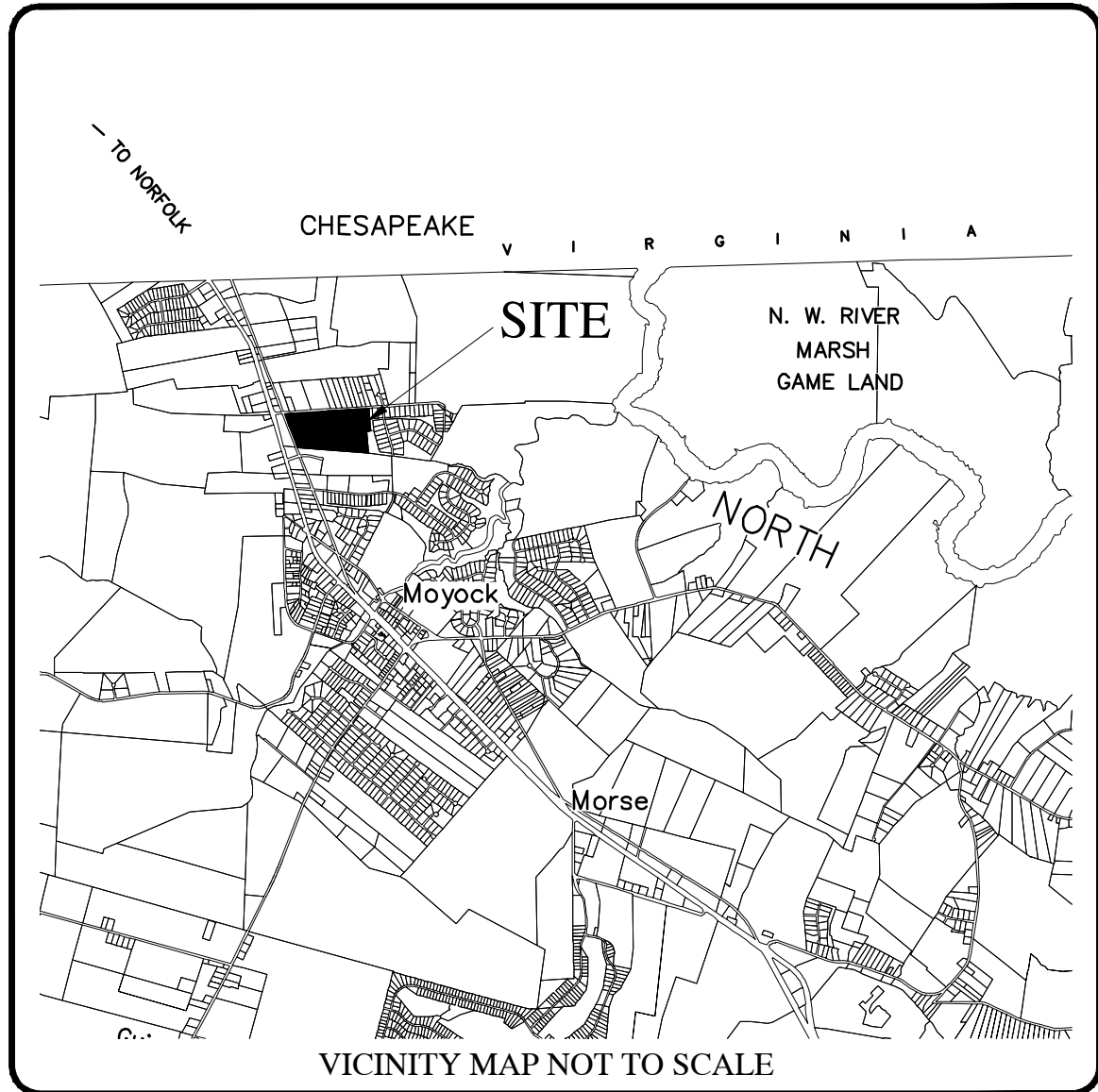


PB 19-17 Baxter Station
PD-R Rezoning
Moyock SAP



Currituck County
Planning and
Community Development

PB 19-17 Baxter Station
Planned Development Rezoning
10/21/19 BOC Mtg
Page 10 of 10



BAXTER STATION

PLANNED DEVELOPMENT - RESIDENTIAL

PRELIMINARY MASTER PLAN

CURRITUCK COUNTY

GENERAL DEVELOPMENT NOTES

1. PROPERTY OWNER: JARVIS HARVEST, LLC
701 BLUE POINT DR.
WILMINGTON, NC 28411
2. APPLICANT: ALLIED PROPERTIES, LLC
417-D CARATOKE HIGHWAY
MOYOCK, NC 27958
3. PROPERTY DATA: ADDRESS: BAXTER LANE, MOYOCK, NC 27958
PIN: 0009-000-025A-0000
RECORD: D.B.1421, PG: 801
ACREAGE: 53.43 ACRES
4. ZONING: EXISTING: AGRICULTURAL (AG)
PROPOSED: PLANNED DEVELOPMENT - RESIDENTIAL (PD-R)

AREA DATA

TOTAL DEVELOPMENT AREA	53.52 AC.
TOTAL LOT AREAS	27.99 AC.
SINGLE FAMILY LOTS	103
DUPLEX UNITS	24
RIGHT-OF-WAY AREA	6.90 AC.
OPEN SPACE AREA	16.24 AC. (30.34%)
WASTEWATER FACILITY AREA	2.40 AC.

GRAPHIC SCALE

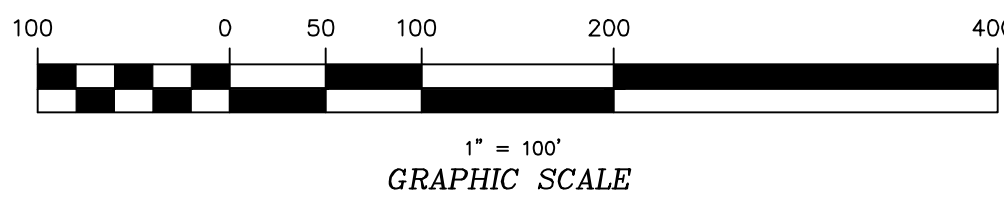
1" = 100'

TYPICAL SITE PLAN

MINIMUM LOT SIZE = 10,000 S.F.
MINIMUM LOT WIDTH = 45'
MAXIMUM HEIGHT: 2 STORES
SCALE 1" = 40'



DATE: 6/14/19	SCALE: 1" = 100'
DESIGNED: BPG	CHECKED: MSB
DRAWN: KF'W	APPROVED: BPG
SHEET: 4 OF 5	
CAD FILE: 467100SK1B	
PROJECT NO: 4671	



PRELIMINARY
DO NOT USE FOR
CONSTRUCTION

UTILITIES PLAN WITH
ON-SITE WWTP FACILITY

PROJECT

BAXTER STATION PD-R

MOYOCK TOWNSHIP

CURRITUCK COUNTY

NORTH CAROLINA

PRELIMINARY MASTER PLAN

BISSELL
PROFESSIONAL GROUP

Engineers, Planners, Surveyors
and Environmental Specialists

Bissell Professional Group
Firm License # 0-956
10000 Old Dominion Highway
P.O. Box 1080
Rt.101 Hawk North Carolina 27949
Tel. (252) 261-1760
Fax. (252) 261-1760



Currituck County

Department of Planning and Community Development
 153 Courthouse Road, Suite 110
 Currituck, North Carolina 27929
 252-232-3055
 FAX 252-232-3026

MEMORANDUM

To: Mark Bissell, Bissell Professional Group
 Justin Old, Allied Properties LLC

From: Tammy D. Glave, CZO
 Senior Planner

Date: July 11, 2019

Re: PB 19-17 Baxter Station – Planned Development Request

The following comments have been received for the July 11, 2019 Technical Review Committee meeting. Please provide necessary corrections prior to July 22, 2019 in order to be placed on the August 13, 2019 Planning Board agenda. TRC comments are valid for six months from the date of the TRC meeting.

Planning (Tammy Glave, 252-232-6025)

Reviewed with comments:

1. Until recently zoning map amendments adopted by the BOC placed emphasis on the Moyock Small Area Plan future land use map classifying this property as Full Service. A recent zoning map amendment, PB 18-23 Fost, effective May 6, 2019, placed emphasis on the 2006 CAMA Land Use Plan. The decision emphasizes the 2006 Land Use Plan as the controlling document and the relation to the UDO dimensional standards for the PDR district signifies a discrepancy between the two plans.
 - a. Planned Development – Residential (PD-R) is not allowed on property with a Rural designation in the 2006 Land Use Plan (UDO Sections 3.7.2.B and 3.7.3). A 2006 Land Use Plan (LUP) map amendment by the Board of Commissioners would be required to change the Rural designation of the property to Full Service. We do agree that “there is no corresponding maximum density for the Rural Service Area”, but that is not an oversight, it is simply not allowed. The UDO restricts density in the Rural Service Area by not allowing a planned development in that classification.
 - b. The PD zoning district designation, the master plan, and the terms and conditions document shall be consistent with the LUP, and any applicable functional plans and small area plans adopted by the county. (UDO Section 3.7.2.E)
 - c. Preferred uses in the Rural classification included *very low density*, dispersed development associated directly with farm uses. Residential dwellings associated with farm activity typically employ on-site water supply (e.g. individual wells) and waste disposal (i.e. septic systems). *Areas meeting this intent of this classification are appropriate for or presently used for agriculture, forestry, and other similar uses.* Population densities are generally very low and *development density is anticipated at no more than 1 unit per 3 acres.* In addition, any

development in the Rural Areas would be served by *individual on-site water and septic*.

2. Schools are at or over the 2021 committed capacity in Moyock in the elementary and high school groups.
3. Compatibility issues with surrounding development are a concern. While lot size may be “identical to those that were recently approved in adjoining neighborhoods”, lot size is not the only factor to compare. Among other factors, it is also important to compare densities and the proposed 2.37 units per acre far exceeds those of surrounding developments:
 - a. Hidden Oaks: Density 1.9 units per acre with lot sizes similar to those proposed.
 - b. Baxter Lane Estates: Density .65 units per acre with the average lot size of .98 of an acre.
 - c. 15 Lots “stripped out along Baxter Lane” density: .39 units per acre with an average lot size of 2.66 acres.
4. Revise reference in Conversion Schedule “Duplex lots, if market conditions warrant, maybe converted to conventional single-family dwellings at the rate of 1.5 single-family lots per one duplex.” PD-R district allows no more than 85% of a maximum single housing type. At 127 units proposed, 19 would have to remain a different housing type, not all single-family dwellings.
5. The connectivity index score of 1.45 as shown is below the UDO requirement of 1.6 (UDO Section 5.6.4). It is staff’s opinion that the connectivity index score cannot be reduced because the developer has not demonstrated that it is not possible to meet the minimum score due to topographic conditions, natural features, existing road configuration, or adjacent existing development patterns. (UDO Section 5.6.4.C) With an undeveloped lot, without any of the above restrictions, the development can be designed to meet the minimum connectivity index score. The purpose and intent of community form standards like the connectivity index score adopted by the Board of Commissioners is to require developments to meet certain minimum standards within communities. A text amendment to the UDO to lower the index score for the PD-R district will be required.
6. Remove all references for off-site wastewater connection from the plan set and Terms and Conditions document since off-site wastewater connection is not available at this time. If off-site wastewater connection is desired and becomes available in the future, an amended application, plan, Terms and Conditions document, etc. is required.
7. It should be noted that the surrounding subdivisions used in comparison by the applicant are zoned Single-Family Mainland (SFM). Staff would support a rezoning from Agricultural (AG) to SFM if all UDO, LUP, and Moyock Small Area Plan standards are met. A LUP map amendment will still be required to change the classification from Rural to Limited or Full Service, but can take place simultaneous with the rezoning. The density allowed will then be compatible with the lots in Baxter Lane Estates and closer to compatible with the lots on the opposite side of Baxter Lane. Staff cannot speak to lot size similarities without knowing the average lot size for this development. The average lot size appears to be approximately 10,600 sf?

At preliminary plat/use permit submittal, the development will be reviewed for compliance with subdivision and development regulations, some of which are:

8. Please call out the easement for future connection for the street stub/sidewalks if not installing to the property line. (UDO Section 5.6.5.B and 5.6.10)
9. Call out 5’ non access easements on corner lots on the street with the most traffic. (UDO Section 10.3.3)
10. Call out how pedestrian crossings will be delineated. (UDO Section 5.6.10)

11. Call out the sight triangles for the main entrance. (UDO 10.3.4)
12. Call out the planting easements for street trees.

Recommendations

13. Consider aligning the main entrance to the subdivision with the main entrance of Windswept Pines across Baxter Lane. It is more compatible to align the main subdivision entrance with another main subdivision entrance across the street than with a single-family dwelling across the street, particularly at night.

Currituck County Building and Fire Inspections (Ron Schaecher, 252-232-6024)

Approved with corrections:

Inspection Comments

1. Cluster mail box units must be accessible (accessible route, reach ranges)
2. Accessible routes must be provided to all amenities such as pools, boardwalks, piers, docks and other amenities within the development. Plans must be designed to the 2018 NC Building Code design loads and structures must meet ADA requirements.
3. Curb cuts at vehicular traffic areas and pedestrian crossings must be ADA compliant and have detectable warning devices installed.
4. Soil engineering reports for footings will be required for lots that have fill placed on them where the footings do not rest at a minimum of 12" below grade on undisturbed natural soil. Site preparation, the area within the foundation walls shall have all vegetation, top soil and foreign material removed.
5. Compaction testing will be required for slabs and thickened footing areas that exceed 24" of fill. Fill material shall be free of vegetation and foreign material. The fill shall be compacted to ensure uniform support of the slab, and except where approved, the fill depths shall not exceed 24 inches for clean sand or gravel and 8 inches (203 mm) for earth.
6. Mark fire hydrants locations in the center of road/street with blue reflectors.

Fire Comments

7. Needed Fire Flow for construction is determined by the ISO method.
8. No new construction can occur that creates a Needed Fire Flow greater than the available fire flow on site.
9. Fences/barriers must not impede the fire hydrant access to site.
10. Gates/entrances to sites must be 20' clear width.
11. Fire apparatus must not have to back up on an access road greater than 150' without a turnaround as indicated in appendix D of the NC Fire Code. The backing of 150' should be measured in a straight line.
12. Fire apparatus access must be at least 20' wide 13' 6" in height. Maximum slope shall not exceed 10%.
13. All portions of the fire apparatus access must be capable of 75,000lbs under all weather conditions.
14. By general statue parking is not allowed within 15' of a fire hydrant. (FDC)
15. Mark fire hydrants locations in the center of road/street with blue reflectors.

Subdivisions

16. Fire hydrants must be within 500' of all road frontages.
17. Cul-de-sacs must be 96' in width curb to curb at the center of the cul de sac.
18. Dwellings greater than 4800 sq. ft. and/or greater than 2 stories will be calculated using the ISO commercial method.
19. Dwellings 4800 sq. ft. and no greater than 2 stories may use set-backs as indicated in the ISO method to determine Needed Fire Flow.

Currituck County Engineer (Eric Weatherly 252-232-6035)

Reviewed with comment:

1. The ditch along Baxter Lane will be a key component for this project. We are aware of downstream restrictions that may impact proper drainage of this area.

Currituck County GIS (Harry Lee, 252-232-4039)

Reviewed with comment:

1. GIS will assign addresses during the Preliminary Plat review cycle. Please submit proposed street names for review.

Currituck County Parks and Recreation (Jason Weeks, 252-232-3007)

Reviewed with comment:

1. The county will be accepting a fee-in-lieu of recreation and park area dedication.

Currituck Soil and Stormwater (Will Creef, 252-232-3360)

Reviewed with comment:

1. A major drainage way (Baxter Lane Ditch) runs down Baxter Lane and outlets to the NW River. This drainage way is responsible for draining Baxter Station and acreage west of 168.

Southern Outer Banks Water System (Benjie Carawan, 252-453-2620)

Reviewed without comment.

Albemarle Regional Health Services (Joe Hobbs, 252-232-6603)

Reviewed with comment:

1. NOTE: DUE TO PROPOSED SMALL LOT SIZES AND QUESTIONABLE SOIL CONDITIONS FOR SUB-SURFACE WASTEWATER SYSTEMS FOR EACH LOT THAT MAKES UP THIS PROPOSED SUB-DIVISION ; CURRITUCK COUNTY HEALTH DEPT. SUPPORTS CONSULTING ENGINEERS' PROPOSAL TO CONSTRUCT A WASTEWATER PACKAGE PLANT OR CONNECT TO A EXISTING WASTEWATER TREATMENT PLANT IF AVAILABLE TO PROVIDE WASTEWATER TREATMENT AND DISPOSAL FOR PROPOSED LOTS. *CONSULT WITH KEVIN CARVER RS AT 252-232-6603.

NC Division of Coastal Management (Charlan Owens, 252-264-3901)

Reviewed without comment.

US Post Office (Moyock)

Please contact the post office regarding method of mail delivery.

Comments Not Yet Received from:

Currituck County Water Department (Yama Jones, 252-232-2769)

NC Department of Transportation (Caitlin Spear, 252-331-4737)

The following items are necessary for resubmittal:

- 3 - full size copies of revised plans
- 1 – 8.5 x 11" reduced copy
- 1- PDF digital copy of all revised or new documents and plans.

TERMS & CONDITIONS

BAXTER STATION PLANNED DEVELOPMENT

These Terms & Conditions shall be incorporated into the Master Plan approval for the Baxter Station PD-R:

1. Conditions related to approval of the application for the PD conditional zoning classification:
 - a) Improvements shall be made to the existing Baxter Lane ditch that fronts this property by the Developer as part of the first phase of the development including widening and laying back side slopes and putting the ditch on proper grade.
 - b) The development will be completed in a minimum of two phases, as shown on the Master Plan.
 - c) The development will be connected to a central wastewater treatment and disposal system, either an on-site facility or off-site facility, and to the Currituck County water system. Fire protection will be provided in accordance with the UDO Standards and the N.C. Fire Code.
2. The Master Plan including the density, dimensional standards and development standards that are shown on the Master Plan drawings and in this accompanying document shall be incorporated into the approval and adhered to by the Developer.
3. The housing styles shall conform to the example model home drawings that are and included as an attachment to this document. Variations shall be provided and permitted in colors, materials, and architectural detailing that are compatible with the design concept.
4. Transportation, potable water, wastewater, and stormwater management will be addressed in accordance with the following paragraphs:
 - a) Transportation: Three connections will be made to Baxter Lane. The main entrance will include a deceleration lane. Connectivity will be provided to N. Heritage Tree Manor (Hidden Oaks) to the south.

Roadways will be laid out generally as shown on the Master Plan and will be designed with a curb and gutter section per NCDOT subdivision standards, and will have sidewalks.

- b) Potable Water: Water will be supplied by Currituck County via an existing 8" main that will be extended along Baxter Lane and will be tapped and looped through the site and connected to an existing main at Hidden Oaks. Fire protection will be provided in accordance with UDO Standards and the applicable ISO standards. The water system will be modeled to demonstrate

adequate flow and pressure for fighting fires while meeting the maximum day domestic demand.

- c) Wastewater: A wastewater collection system will be constructed by the Developer and managed by either Currituck County or a privately owned wastewater utility that will be regulated by the North Carolina Utilities Commission. If off-site wastewater service becomes available (either a new Regional System or Currituck County) the development may connect to one of those utilities, generally as shown on the Master Plan. Land has also been set aside for the construction of a centralized wastewater treatment and disposal facility if it becomes necessary to construct a facility on-site. If so, the facility will be designed and constructed in accordance with NCDEQ Standards and approved by NCDEQ and regulated by the Utilities Commission.
- d) Stormwater Management: An existing major drainage way runs along the edge of Baxter Lane along the frontage of this property, which is in need of improvement. The developer will commit to widening and deepening and laying the slopes back on this ditch to carry an appropriate design storm based on modeling on both on and off-site stormwater that currently flows and will flow thru this ditch section. Those improvements will be completed in connection with the first phase of the Baxter Station development.

On-site stormwater will be managed by constructing a series of stormwater ponds that will be interconnected and retain and slow release stormwater primarily to the Baxter Lane ditch. In addition to modeling and retaining stormwater to the UDO and stormwater model annual standard of the difference between run-off from the 10 year developed condition and run-off from a two year wooded condition site, the stormwater will also be modeled for the 100 year storm event and property line berms constructed as necessary to manage the 100 year storm without adversely impacting neighboring properties.

Stormwater will conveyed to on-site retention ponds through a combination of curbs with inlets, stormwater pipes and open vegetated swales.

- 5. Provisions Related to Environmental Protection and Monitoring: There are no wetlands on this site subject to the jurisdiction of the US Army Corps of Engineers, nor is there any vegetation that needs to be protected. The site has been farmed for many years.

The main environmental protection and monitoring that will be associated with this development will be the installation and management of stormwater system, as well as lawn and landscape areas throughout the development.

As Association will be formed that will be responsible for management of these facilities, including the Baxter Lane ditch that runs from the railroad track to the eastern property boundary of the development.

6. Other Provisions: None at this time

TABLE A
DEVELOPMENT STANDARDS & SETBACKS

STYLE:	<u>SIMPLEX</u>	<u>DUPLEX</u>
Min Lot Size:	10,000	12,500
Min. Lot Width:	65'	75'
Typ. Lot Width:	65'	80'
Front Setback:	20'	20'
Side Setback:	10'	10'
Rear Setback:	30'	30'
Corner Side Setback:	20'	20'
Maximum Setback:	N/A	N/A
Maximum Height:	35'	35'
Maximum Bldg. Size:	4,800 SF	4800 SF
Maximum Lot Coverage:	45%	45%

Preliminary Building Elevations

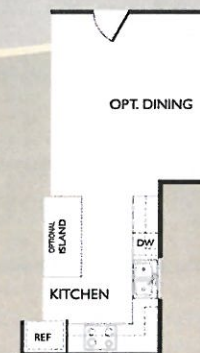
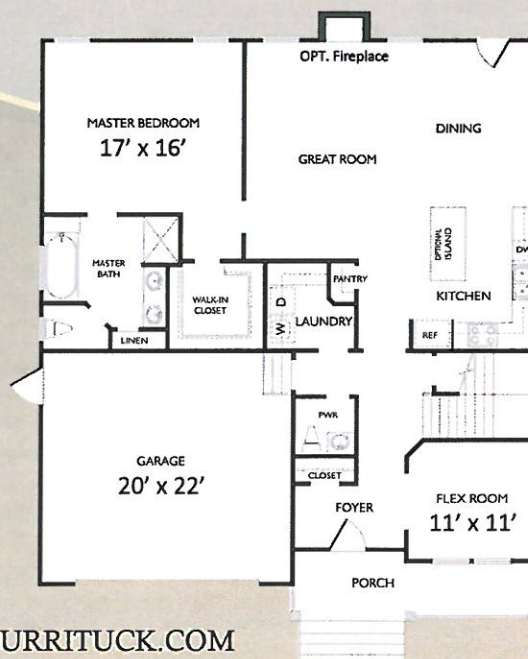
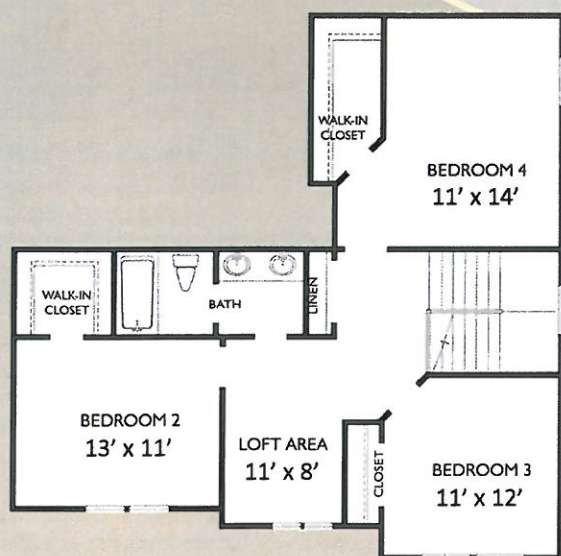
(Actual construction is expected to be similar, though not identical, to these
representative housing styles.)



First Floor - 1,546 sq.
Second Floor - 809 sq.
Total Heated - 2,355 sq.
Garage - 440 sq.
Opt. Dining Room - 55 sq.

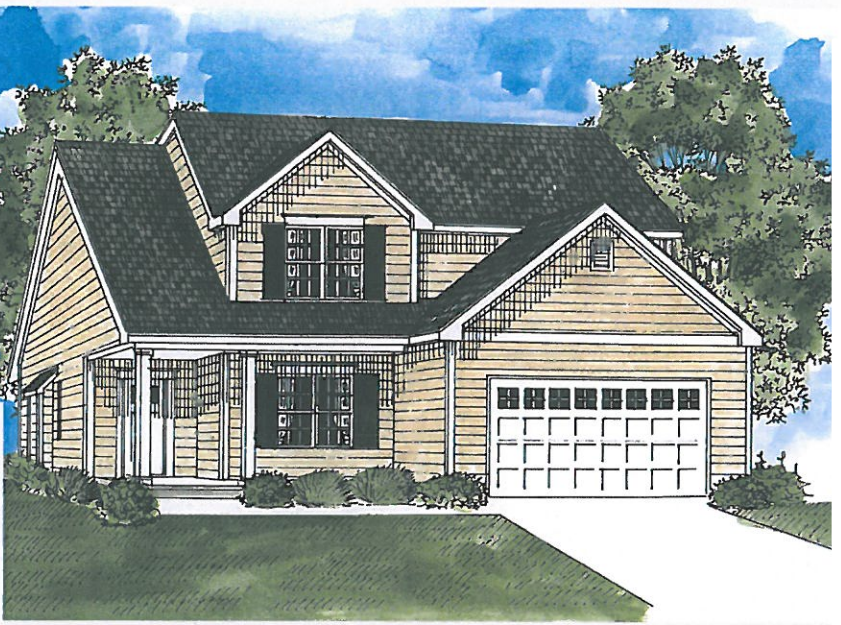


Shown with side load garage, craftsman columns and decorative gables



QUALITYHOMESOFCURRITUCK.COM

Builder reserves the right to change prices, plans, components and specifications, to withdraw any plan without notice. All illustrations are artists' concepts and accuracy is not guaranteed. Extra-cost options may be shown in models or in illustrations. Individual homes may differ from the models or from each other depending on field conditions.



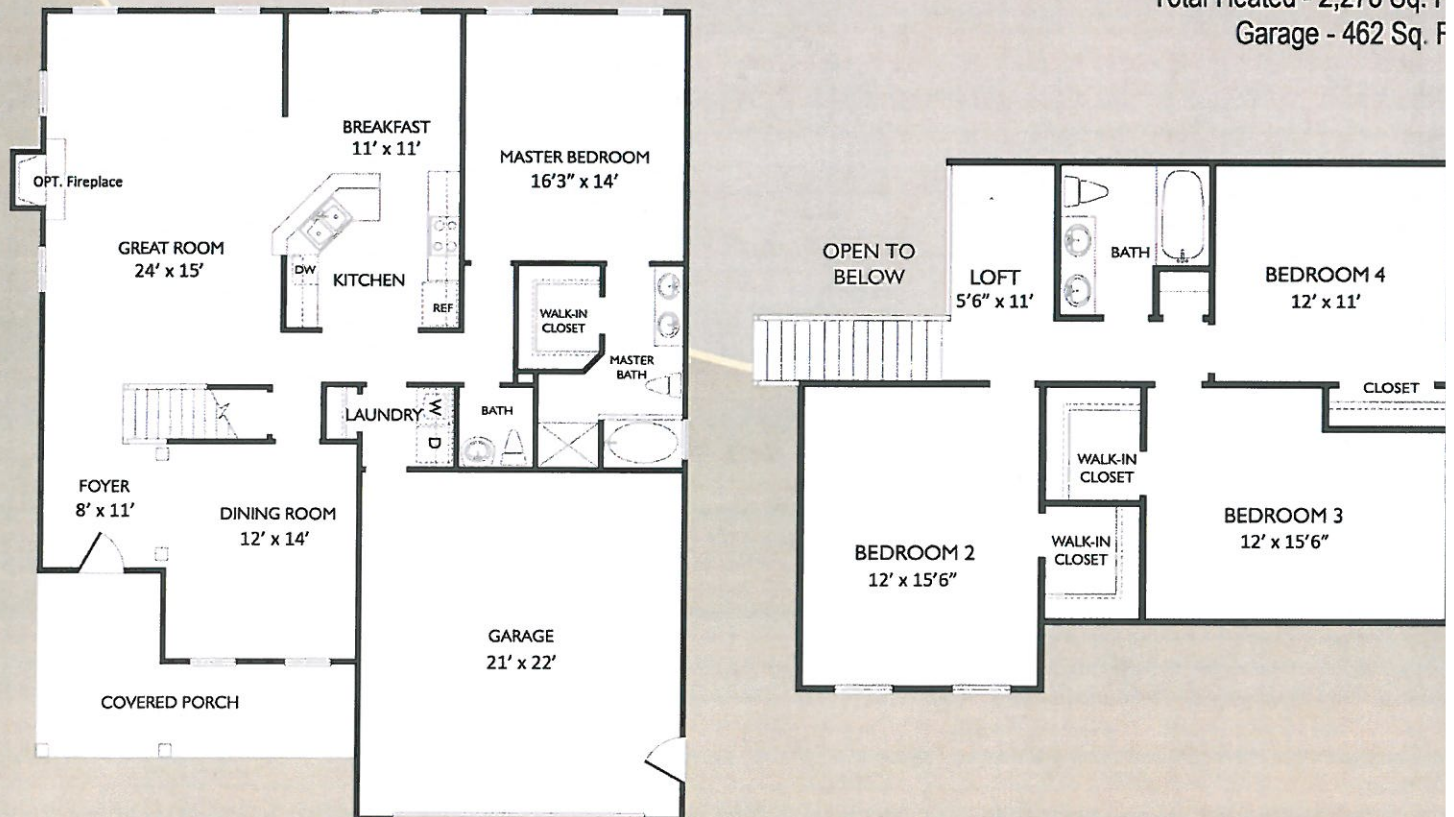
Standard Elevation



Elevation B

THE MELINA

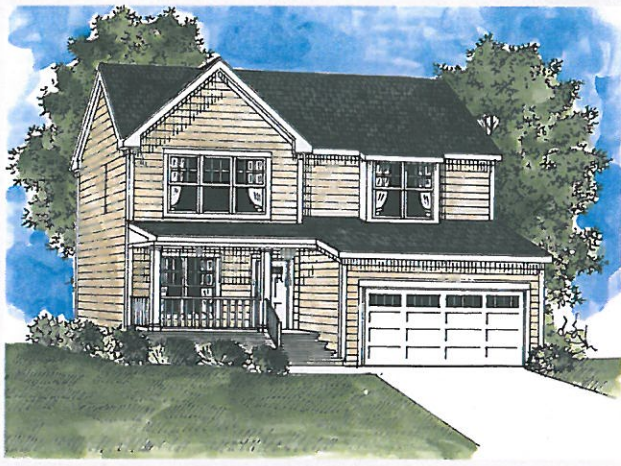
First floor - 1,494 Sq. Ft.
 Second Floor - 784 Sq. Ft.
 Total Heated - 2,278 Sq. Ft.
 Garage - 462 Sq. Ft.



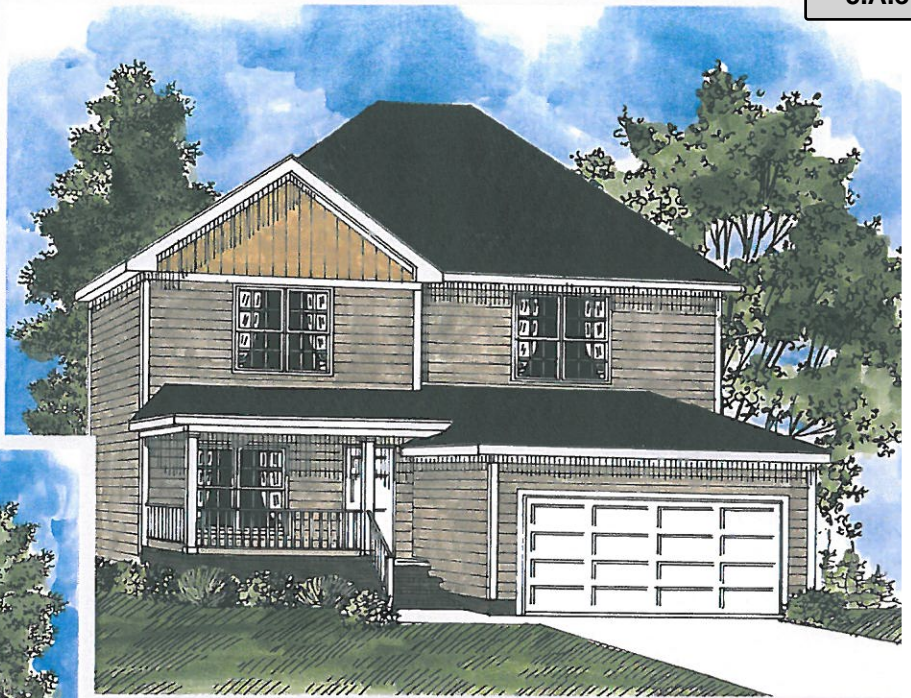
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Attachment: 5 Prelim. Bldg. Elevations (PB 19-17 Baxter Station)



Elevation B



Shown with decorative gable option.



OPT. MASTER BATH

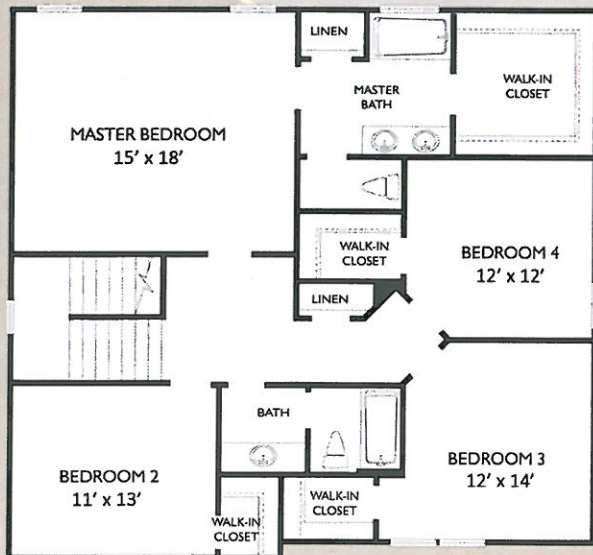
THE AVINGTON

First Floor - 982 sq

Second Floor - 1,262 sq

Total Heated - 2,244 sq

Garage - 440 sq



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Attachment: 5 Prelim. Bldg. Elevations (PB 19-17 Baxter Station)



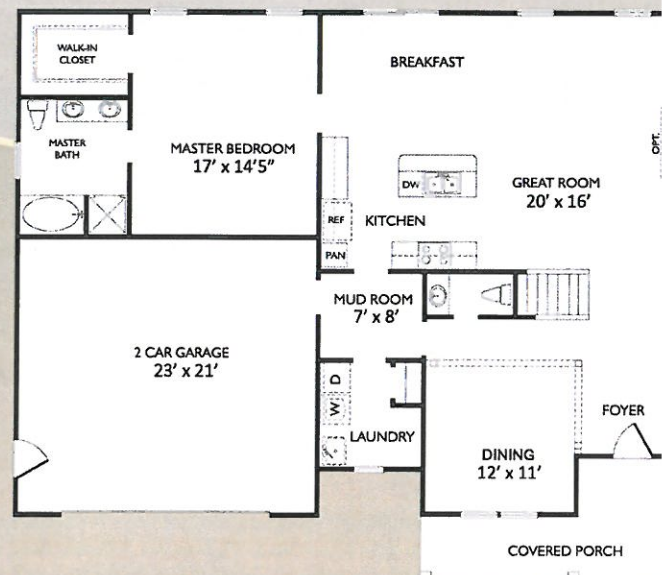
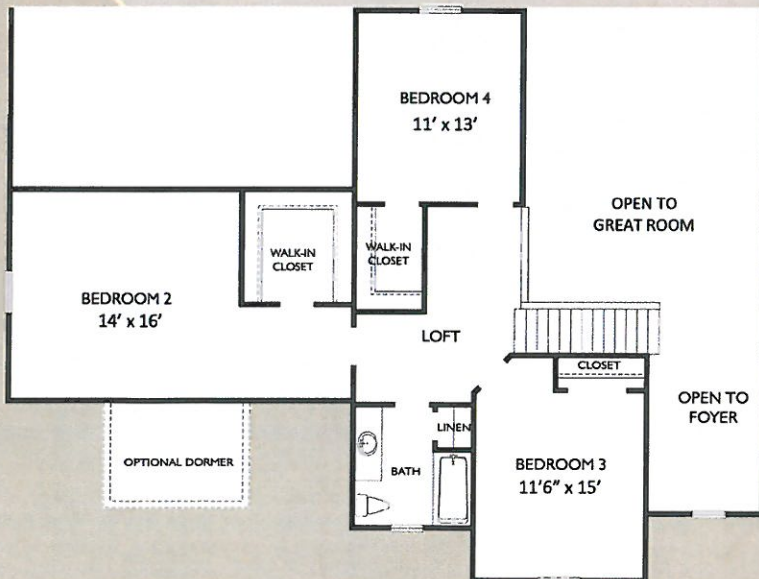
Shown with optional dormer

THE ANFIELD

First Floor - 1,493 sq.
 Second Floor - 927 sq.
 Total Heated - 2,420 sq.
 Garage - 528 sq.
 Opt Dormer - 68 sq.



Elevation B shown with optional dormer



QUALITYHOMESOFCURRITUCK.COM

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Attachment: 5 Prelim. Bldg. Elevations (PB 19-17 Baxter Station)



Attachment: 5 Prelim. Bldg. Elevations (PB 19-17 Baxter Station)

CONSISTENCY WITH COMPREHENSIVE PLAN
BAXTER STATION

The proposed zoning is from AG to PD-R, with a sketch plan limiting density to approximately 2.58 units per acre. This request is for approximately 53.52 acres along Baxter Lane just off Caratoke Highway to provide new single-family planned development including a duplex section. This request is consistent with the following density and development pattern policies of the 2006 Land Use Plan, Moyock Small Area Plan, and UDO:

1. 2014 Moyock Area Small Area Plan ("MSAP"):

The 2014 MSAP "is used to assist staff and the Board of Commissioners in guiding growth as well as planning for future county improvements to infrastructure and services." MSAP, p. 1. The plan guidance materials indicate that it was intended to:

"supplement the [2006] Land Use Plan to more specifically address the needs and issues of the [Moyock] study area over the next 10 years. The policies and guidance given in this plan are consistent with the Land Use Plan and other county policies and documents. This plan will establish a new focus for growth and development. The Board of Commissioners and staff will use the SAP to make recommendations about development proposals and other county land use policy decisions. This plan is a vital tool for staff in day to day decision making and in assisting the public with development proposals."

MSAP, p. 7. The MSAP Future Land Use Map "should be used in conjunction with the entire plan." MSAP, p. 30. The fact that the site is designated Full Service on the MSAP Future Land Use Map, will have County water available, is located close to 168, and is adjacent to a Full Service Area on the MSAP and 2006 LUP all support the requested density for the site.

The MSAP designates this area as Full Service Area, with densities up to 3 units per acre. This is significant because only several portions of the MSAP include Full Service; the majority of the plan is Rural Area and Conservation Area. MSAP p. 30. The Full Service designations "are focal points in the community where high amounts of activity occur ...[and] ... a broad range of infrastructure and service investments ... will be made available by the public and/or private sectors." These investments may include centralized water and sewer. MSAP p. 31. "[P]lanned commercial and residential areas with diversity in housing types is preferred. Typical densities in full service designations range from 1.5 – 3 units per acre depending on surrounding land uses." MSAP p. 31.

Activity centers are located in full service designations, and are anticipated to be destination hubs for activity in the surrounding community. MSAP p. 32. This property is also almost adjacent to the largest Activity Center on the MSAP, the Employment Center, across Hwy 168. This center includes planned corporate parks, and supporting residential use is encouraged.

Policy FLU 1 – promote compatibility between new development and existing development to avoid adverse impacts to the existing community.

Policy CC 1 - Encourage and foster development that is compatible with rural atmosphere, transitional areas, and a small town, main street feel consistent with the vision, policies, and future land use map of this plan.

Policy CC 2 - Encourage non-residential and mixed use development that incorporates building and site design to enhance community appearance, promote human scale, and create a unique sense of place. This may include common themed building materials, forms, and site amenities.

2. 2006 Currituck County Land Use Plan (“LUP”):

A. Land Use Compatibility Policies

i. **Density:** The project is located within the Rural Area of the LUP, and proposes a maximum density of 2.58 units per acre. The site is across from land zoned MXR and AG to the north, all put to residential, non-agricultural uses. To the west of the site is a General Business zoning designation, which extends along Caratoke Highway. To the east and south the land is zoned and used for residential use, zoned C-MXR and C-SFM. Directly across 168 from the property is an area proposed as G-3 and up to 12 dwelling units per acre.

The density guidance in the LUP is based on assumptions about available infrastructure, existing development patterns, and the presence of environmental features that do not apply to this site in the same way they may apply to Rural sites in general. There are no environmentally sensitive features or factors which suggest preservation of this portion of the development is critical. County water is available to be extended from Baxter Lane.

POLICY HN1: Currituck County shall encourage development to occur at densities appropriate for the location. LOCATION AND DENSITY FACTORS shall include whether the development is within an environmentally suitable area, the type and capacity of sewage treatment available to the site, the adequacy of transportation facilities providing access to the site, and the proximity of the site to existing and planned urban services. For example, projects falling within the Full Services areas of the Future Land Use Map would be permitted a higher density because of the availability of infrastructure as well as similarity to the existing development pattern. Such projects could be developed at a density of two (2) or more dwelling units per acre.... Projects within areas designated as Limited Service would be permitted a density of one (1) to one and one half (1.5) units per acre depending upon the surrounding development pattern and availability of resources. Projects within areas designated as Rural or Conservation by the Future Land Use Plan would be permitted a much lower density of 1 dwelling unit per 3 acres because of the lack of infrastructure in the area, the existing low density development pattern, and presence of environmentally sensitive natural areas. LUP, p. 9-7.

POLICY AG6: For areas experiencing intense development pressure, new residential development may be allowed to locate in COMPACT, VILLAGE-LIKE CLUSTERS, PREFERABLY NEAR EXISTING, NON-AGRICULTURAL ACTIVITIES AND SERVICES, or in other locations that will not interfere with resource production activities. Overall density shall

remain very low, with permanent open space, dedicated during the development review process, surrounding such clusters of homes. LUP, p. 9-7.

ii. Development Patterns: This is consistent with the County's approach to development in the Moyock area, which encourages continuation of development patterns instead of abrupt changes, holes, or leapfrogging. It is also consistent with the Board's findings in similar cases approving density in this area of Moyock. The site is also adjacent to commercial uses along 168, which is designated a Full Service Area, and thus is close to the area where more intense development is anticipated.

POLICY HN3: Currituck County shall especially encourage two forms of residential development, each with the objective of avoiding traditional suburban sprawl... OPEN SPACE DEVELOPMENTS that cluster homes on less land, preserving permanently dedicated open space and often employ on-site or community sewage treatment. These types of developments are likely to occur primarily in the Conservation, Rural, and to a certain extent the Limited Service areas identified on the Future Land Use Map. LUP, p. 9-7.

POLICY HN4: Currituck County shall discourage all forms of housing from "LEAPFROGGING" INTO THE MIDST OF FARMLAND and rural areas, thereby eroding the agricultural resource base of the county. LUP, p. 9-7.

POLICY AG3: County ACTIONS CONCERNING INFRASTRUCTURE (e.g. schools, parks, and utilities) and regulations shall serve to direct new development first to targeted growth areas near existing settlements identified as Full Service Areas on the Future Land Use Map, rather than "leapfrogging" to locations in the midst of farmland and greenspace identified as Rural and Conservation areas on the Future Land Use Map. LUP, p. 9-6.

POLICY AG4: County growth management tools, including particularly zoning, should provide PROTECTION TO AGRICULTURE and other RESOURCE BASED ACTIVITIES from incompatible land uses, such as a residential subdivision in the midst of generally uninterrupted farm land. LUP, p. 9-6.

B. Moyock Area Policy Emphasis of the Land Use Plan:

Summary of Area Character: The Moyock area is the fastest growing part of Currituck County. Development densities currently range from 1 to 3 units per acre depending upon development type.

Moyock Area Policy Emphasis: The policy emphasis of this plan is on properly managing the increased urban level of growth that this area is sure to experience over the next decade and beyond. Residential development densities should be medium to high depending upon available services. In areas where on-site wastewater is proposed and other County services are limited, development density should be limited to 1-2 units per acre. However in areas where central sewer is proposed or existing, additional services are available and the character of the surrounding areas supports it, higher density ranging from 3-4 units per acre could be considered through the use of overlay zones. Clustered housing developments, with open space required by ordinance, will ... be encouraged. Given the existing development pattern and availability of services, much of the Moyock area is planned as Full Service. LUP, p. 11-4.

The applicant is proposing on-site stormwater improvements, centralized wastewater treatment with both off-site and on-site treatment alternatives offered, and will connect to County water available on Baxter Lane. The Moyock Area policy consistently references densities at 1 unit per acre minimum, and recognizes that increased density is appropriate where services are available. This is consistent with the 2.58 units per acre proposed.

3. UDO:

- A.** The proposed single-family residential use is designated in the PD-R (Planned Development – Residential) District is intended to encourage “creative design to provide a mix of different residential uses in close proximity to one another on mainland Currituck County, while at the same time providing an efficient use of open space.” UDO Sec. 3.7.3(A).
- B.** This district includes dimensional standards for single-family detached development, including the minimum district area of 50 acres, the maximum housing type, and buffers. UDO Sec. 3.7.3(B). Maximum density is established in the master plan for these districts, and may not exceed 3 units per acre in Full Service areas or 1.5 units per acre for Limited Service areas. There is no corresponding maximum density listed for the Rural Service Area, and thus the UDO does not restrict density in the Rural designated areas of the 2006 Land Use Plan. The proposed density is thus consistent with the UDO.

Baxter Station PD-R

A. Statement of Planning Objectives for the District:

Baxter Station is a 53.52 acre tract of land located on Baxter Lane directly across Caratoke Highway from one of the proposed main entrances to the Currituck Station Mega Site. It is surrounded on three sides by existing residential development and on the fourth side by a railroad tract and commercial frontage on NC 168. The location and setting make it ideal for the development of a residential planned development, with lot sizes mirroring those in the recently developed Hidden Oaks Subdivision directly to the south. There is also an opportunity for an alternative housing type that is not currently available in the Moyock area, which is the duplex development.

The objective of this project is to develop an attractive community of single family and duplex lots with large expanses of open space that provide opportunities for active and passive recreation, and particularly connected by walking paths and multi-use trails. Multiple options are being proposed for wastewater treatment and disposal from this development.

The ways in which these goals and objectives will be achieved is shown graphically on the Master Plan, and is further described in the following paragraphs:

1. Two housing options are proposed, which are attractively designed single-family homes similar to those developed in neighboring Hidden Oaks, and upscale attractive duplex houses.
2. The Community will be pedestrian friendly, with open spaces and greenways connected by sidewalks and multi-use paths. There will be ponds and other large outdoor recreation areas.
3. Details of the Master Plan are shown on the drawings and supplemented by the information included on subsequent pages in this supplemental report, including development acreages, types and land uses, and residential density. Open spaces are also identified with tentative improvements shown.
4. The general location of an onsite wastewater treatment facility is shown, as well as two tentative force main routes for a possible off-site wastewater connection if one becomes available. The off-site wastewater solution is the preferred alternative for this development.
5. An existing 8" water main that runs along Baxter Lane will be extended in front of the property, and will be tapped to provide potable water for the development, generally as shown on the Preliminary Utilities Plan.
6. An overview of stormwater management facilities is provided on the plan, with more details provided in the Terms & Conditions section.

7. Solid waste management will be provided door to door using rollout trash containers.

B. Densities/Intensities

1. The proposed density for this development is 2.37 units per acre for the alternative that includes a wastewater treatment facility, and 2.58 units per acre for the off-site wastewater alternative.
2. The consistency with County plans is addressed in a separate attachment.
3. Compatibility with surrounding areas: The property is surrounded on three sides by existing residential development. To the north are residential lots stripped out on Baxter Lane and the recently developed Windswept Pines Subdivision. To the east is Baxter Lane Estates Subdivision which has been completed recently, and to the south is the Hidden Oaks Subdivision which is nearing completion. Both Hidden Oaks and Baxter Lane Estates have dedicated open space areas adjacent to the proposed development, ranging in width from 50' to more than 200' in width. An additional buffer is being proposed around the periphery of Baxter Lane Estates to increase separation to existing development.

To the west is the Chesapeake and Albemarle railroad and then commercial frontage along Caratoke Highway.

Lot sizes are identical to those that were recently developed in Hidden Oaks, and no land use compatibility issues are anticipated.

C. Development Phasing Plan

The community is proposed to be phased, with 2 phases being proposed for development as shown on the Master Plan drawings. The plan shows water and sewer infrastructure, open space and amenity areas which are associated with each development phase.

D. Conversion Schedule

Duplex lots, if market conditions warrant, maybe converted to conventional single-family dwellings at the rate of 1.5 single-family lots per one duplex lot. Also, if an off-site wastewater facility is utilized, the area set aside for an on-site utility system may be converted to open space so that an additional eleven (11) dwelling units can be developed, as shown on the alternative development plans.

E. Onsite Public Facilities

The developer will design and construct wastewater collection sewers, a pump station, water distribution mains, stormwater management facilities, roadways, sidewalks and multi-use paths throughout this development. These facilities are shown on the Master Plan.

All rights-of-way and easements necessary for the construction, use and ongoing maintenance of these facilities will be dedicated in accordance with applicable county, state and federal regulations.

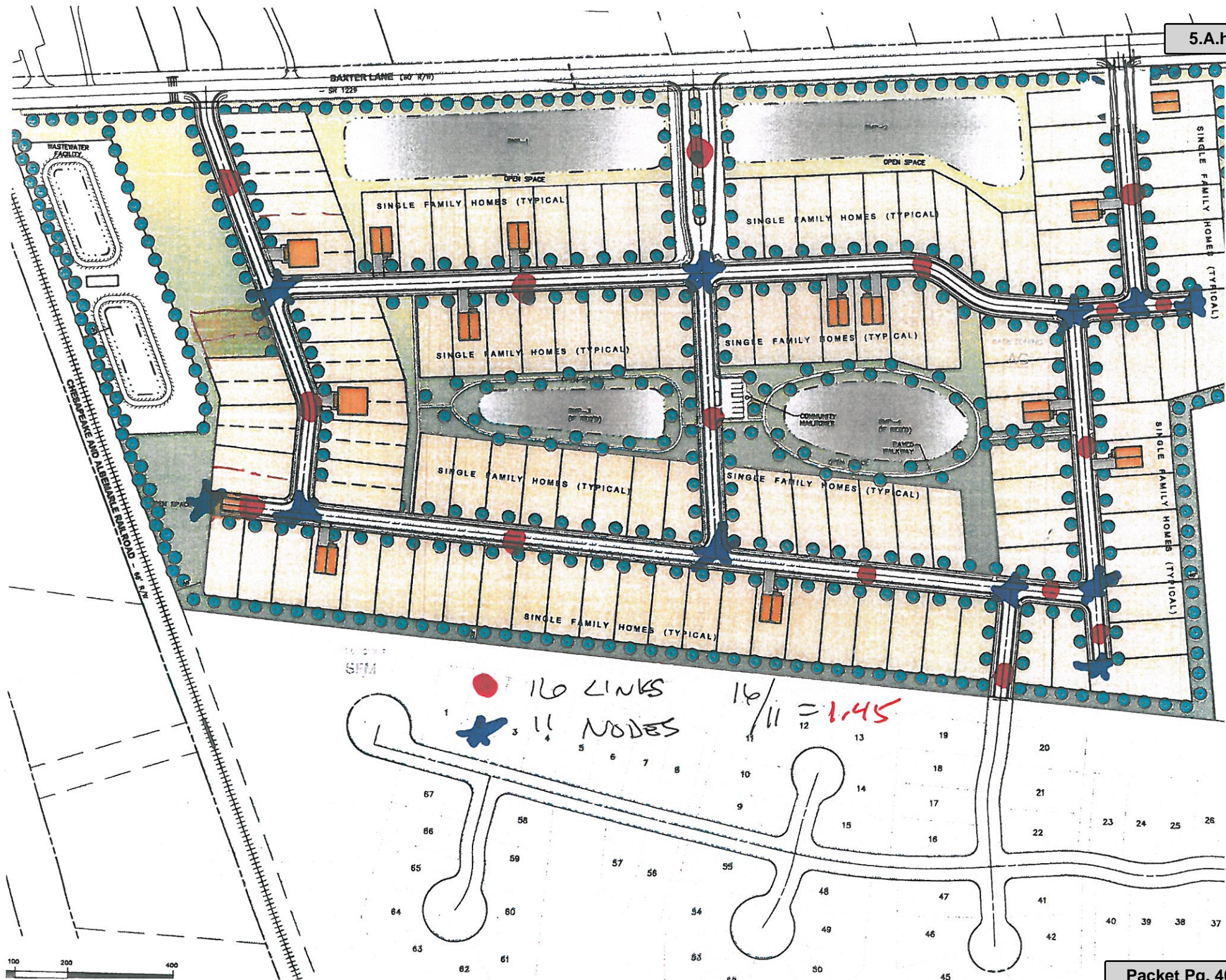
F. Street Standards

The general street layout is shown on the Master Plan drawing. Pavement widths will be 27 feet from back-of-curb to back-of-curb, per NCDOT standards.

Roadways are being designed to accommodate emergency service vehicles in accordance with applicable standards, including the North Carolina Fire Code.

G. Planned Development Terms & Conditions

A Terms and Conditions document is attached on the following pages.



4671 Baxter Station**Community Meeting Minutes****Monday, April 22, 2019****Scheduled Time/Place: 4:30pm, Moyock Library, Moyock, NC****Meeting Began at 4:35 pm**

Attendees: Justin Old, Representing the Developer
 Tammy Glave, Representing the Currituck County
 Planning and Development Department
 Mark Bissell, Representing the Engineering Firm
 Nearby Community Residents (please refer to the
 attached sign-in sheet)

Summary:

An outline of the meeting presentation is attached. The residents were provided an overview of the review and approval process for this type of project, and were provided a description of the main elements of the development plan. A map showing the context of the site as well as the preliminary development plan were presented.

The following comments and concerns were expressed by the Community members, and responses that were given are shown next to each comment below:

Comments from the Community	How Addressed
Traffic is increasing on Baxter Lane. Are there any plans to improve the road?	NCDOT periodically does traffic counts and uses the results to determine when improvements are needed.
A light is needed at the intersection of Baxter Lane and Highway 168.	The road to the West across from Baxter Lane will become one of the main entrances to the Currituck Station according to the County's master plan. It is our understanding that a traffic light will eventually be provided at that intersection, but the timing will be up to NCDOT.
Please make sure there is no drainage impact on Hidden Oaks.	Drainage is being directed to the North toward two large stormwater ponds located adjacent to the canal that runs along Baxter Lane.
There is a drainage issue at the end of the road that will connect to the new development.	There is some standing water now after a rain fall, but that is because the final lift of asphalt has not yet been installed, which should clear up that problem.
How many duplexes will there be?	We are showing 15 lots, or 30 total duplex units on the master plan

What will be the values of the duplexes?	We are anticipating approximately \$225,000 sale price. They will be two-story, upscale units.
What is the build-out schedule?	We anticipate a build-out in approximately three years if market conditions continue to be strong.
Will the tree buffer remain?	The existing tree buffer will remain and we are proposing additional buffer on the Baxter Station side.
Really like the buffer. How wide will it be?	The buffer at Hidden Oaks ranges from 50' to more than 100'. A 50' buffer is being proposed at Baxter Station, so the minimum total buffer should be 100' between lots.
How will the Baxter Lane ditch be improved?	The ditch will be widened, deepened as necessary to put it on a positive grade along Baxter Lane, and then the side slopes laid back at a 3 to 1 slope for ease of future maintenance.
Where will the ponds overflow?	They will overflow directly to the Baxter Lane ditch which runs east to an outlet at Moyock Creek.
We are concerned about traffic on Heritage Tree Manor. Can speed bumps be installed?	We don't believe that NCDOT will allow speed bumps to be installed on what will become a state road. However, we are providing a Tee intersection with a stop sign about 200' into the project.
Houses will be two stories?	Most houses will be two story.
Will there be sidewalks?	There will be sidewalks on both sides of the street as well as a walkway through the central park area.
How will wastewater be handled?	We are planning to put in a pump station and force main to connect to an off-site wastewater treatment plant, either the Moyock treatment plant owned by Currituck County or another plant. The county may also require us to look at an on-site wastewater treatment option.

The main part of the meeting ended at approximately 5:20 PM; several of the community members stayed to look at the maps and further discuss the details of the development, until about 5:45 PM.



Planned Development Application

OFFICIAL USE ONLY:

Case Number: _____
 Date Filed: _____
 Gate Keeper: _____
 Amount Paid: _____

Contact Information
APPLICANT:

Name: Allied Properties, LLC
 Address: 417 Caratoke Hwy., Unit D
Moyock, NC 27958
 Telephone: (252) 435-2718
 E-Mail Address: jold@qhoc.com

PROPERTY OWNER:

Name: Jarvis Harvest, LLC
 Address: 701 Blue Point Dr.
Wilmington, NC 28411
 Telephone: _____
 E-Mail Address: _____

LEGAL RELATIONSHIP OF APPLICANT TO PROPERTY OWNER: Contract Purchaser

Property Information

Physical Street Address: Baxter Lane, Moyock, NC
 Location: Moyock, NC
 Parcel Identification Number(s): 0009000025A0000
 Total Parcel(s) Acreage: 53.43
 Existing Land Use of Property: _____

Request

Current Zoning of Property: _____

Proposed Zoning District

- ☒ Planned Development – Residential (PD-R)
☐ Planned Development – Mixed (PD-M)
☐ Planned Development – Outer Banks (PD-O)

Amendments

- ☐ Amended Master Plan
☐ Amended Terms and Conditions

Community Meeting

Date Meeting Held: April 22, 2019 Meeting Location: Moyock Library

Planned Development Request

It is understood and acknowledged that If the property is rezoned as requested, the property involved in this request will be perpetually bound to the master plan, terms and conditions document, use(s) authorized, and subject to such condition(s) as imposed, unless subsequently changed or amended as provided for in the Currituck County Unified Development Ordinance. It is further understood and acknowledged that final plans for any development be made pursuant to any such planned development so authorized and shall be submitted to the Technical Review Committee.

By: _____

Property Owner (s) Charles T. Busby, Manager

NOTE: Form must be signed by the owner(s) of record. If there are multiple property owners a signature is required for each owner of record.

Date 6/27/19

Planned Development Application
 Page 5 of 7

Revised 7/1/2018

Attachment: 10 Signed Application (PB 19-17 Baxter Station)



Currituck County Agenda Item Summary Sheet

Agenda ID Number – (ID # 2796)

Agenda Item Title: Joint Nursing/Domicilliary Advisory

Submitted By: Leeann Walton – County Manager

Presenter of Item:

Board Action: Action

Brief Description of Agenda Item:

Reason for Request:

Board appointments at the request of Albemarle Commission-Each nominee will serve an initial term of one year

Marcia Steele

Renja Murray

Potential Budget Affect: None

Is this item regulated by plan, regulation or statute? Yes

Manager Recommendation:



**CURRITUCK COUNTY
NORTH CAROLINA**

May 4, 2020

Minutes – Regular Meeting of the Board of Commissioners

6:00 PM CALL TO ORDER

The Currituck County Board of Commissioners held its regular meeting at 6:00 PM in the Board Meeting Room of the Historic Courthouse, 153 Courthouse Road, Currituck, North Carolina.

Attendee Name	Title	Status	Arrived
Bob White	Chairman	Present	
Mike H. Payment	Vice Chairman	Present	
Paul M. Beaumont	Commissioner	Present	
J. Owen Etheridge	Commissioner	Present	
Mary "Kitty" Etheridge	Commissioner	Present	
Selina S. Jarvis	Commissioner	Present	
Kevin E. McCord	Commissioner	Present	

Chairman White called the meeting to order.

A) Invocation & Pledge of Allegiance

Commissioner Beaumont offered the Invocation and led the Pledge of Allegiance.

B) Approval of Agenda

Commissioner Payment moved for approval of the agenda. Commissioner McCord seconded the motion. The motion carried.

Approved agenda:

6:00 PM Call to Order

A) Invocation & Pledge of Allegiance

B) Approval of Agenda

Public Comment

Please limit comments to matters other than those appearing on this agenda as a Public Hearing. Public comments are limited to 3 minutes.

Commissioner's Report

Communication: Minutes for May 4, 2020 (Approval Of Minutes-May 4, 2020)

County Manager's Report**Public Hearings**

- A) **PB 19-17 Baxter Station:** Planned Development - Residential zoning to support 127 unit subdivision (103 single-family units; 24 duplex units) with a density of 2.37 units per acre and minimum lot size of approximately 10,000 sf with the construction on an onsite wastewater treatment plant.

New Business

- A) **Discussion - Travel Restrictions and Coordination Efforts with Dare County to Reopen the Outer Banks**
- B) **Discussion and Consideration of Request to Construct a Fire Training Facility on County-owned Property in Corolla, NC**
- C) **Consent Agenda**
1. Approval Of Minutes-April 20, 2020
 2. Budget Amendments
 3. Project Ordinance-Watershed Restoration Project, Hurricane Dorian Debris Removal
 4. Proclamation Designating May as Older Americans Month
 5. Grandy Convenience Site Lease Agreement

Closed Session

Closed Session pursuant to G.S. 143-318.11(a)(3) to consult with the County Attorney and to preserve the attorney-client privilege in the matters entitled 85 and Sunny, LLC v. Currituck County; and, Allied Properties, LLC et al. v. Denise Hall

Adjourn

RESULT:	APPROVED [UNANIMOUS]
MOVER:	Mike H. Payment, Vice Chairman
SECONDER:	Kevin E. McCord, Commissioner
AYES:	Bob White, Chairman, Mike H. Payment, Vice Chairman, Paul M. Beaumont, Commissioner, J. Owen Etheridge, Commissioner, Mary "Kitty" Etheridge, Commissioner, Selina S. Jarvis, Commissioner, Kevin E. McCord, Commissioner

PUBLIC COMMENT

Please limit comments to matters other than those appearing on this agenda as a Public Hearing. Public comments are limited to 3 minutes.

Because of the limitations on mass gatherings in response to the Covid-19 virus, citizens were asked to submit Public Comments via email. Comments received were read into the record by the Clerk to the Board and were related to visitor re-entry and access to the Outer Banks, recommended safety measures for implementation, and comments and questions about vacation rentals.

COMMISSIONER'S REPORT

Commissioner Payment provided an update on Covid-19 virus cases in the region based on data from Albemarle Regional Health Services (ARHS). He noted 165 lab confirmed cases. Five were located in Currituck County and all but one have recovered. He said ARHS expects an uptick in cases with expanded testing.

Commissioner Mary Etheridge presented information on Operation Love Thy Neighbor, a program for Currituck County citizens who are struggling financially due to Covid-19. A video was shown that introduced the program to citizens and contained information for participation or submitting donations.

Commissioner McCord reported on the recent house fire in Carova and offered condolences to the family. He reported on law enforcement operations at the police checkpoints in effect at the Wright Memorial bridge and at Pine Island and offered his thanks to all involved. He noted people are continuing to practice safety measures. He said Senator Bob Steinburg is posting Covid-19 case recovery statistics for North Carolina. Commissioner McCord offered county assistance to those who need it during this time.

Commissioner J. Owen Etheridge acknowledged the loss of several residents who have meant a lot to the citizens of Currituck County and asked we keep them in our thoughts. He discussed the response from citizens to the Board's recent decisions related to Covid-19 and said Commissioners take what they do seriously and try to do the best they can.

Commissioner Jarvis announced Teacher Appreciation Week, celebrated the first full week of May. She discussed the ways in which teachers are continuing to foster learning during this time and thanked her mother, a teacher, and others who influenced her. Commissioner Jarvis encouraged people to help others by donating to Operation Love Thy Neighbor. She also recognized Carrie Simpson who developed an Adopt a Senior program on Facebook as a way to recognize this year's graduates who won't be able to participate in formal ceremonies.

Chairman White responded to some of the comments presented during Public Comment. He said the local Covid cases did not come from visitors to the area. He emphasized that they do not make backroom deals, as suggested during Public Comment, and he addressed how he, as Chairman, handles discussion of issues with the Board.

COUNTY MANAGER'S REPORT

County Manager, Ben Stikeleather, addressed a couple of questions that had been received via email. He said refunds would be handled administratively for deposits received for reservations at Whalehead if a wedding is unable to occur because of restrictions. He said the Mid-Currituck Bridge project has been delayed due to funding, but he is waiting for clarification from the North Carolina Department of Transportation as to why the project was pushed back. He reported distribution of re-entry permits at approximately 7,000 to date, which are used to get through

the bridge checkpoint. He provided project reports on bulkhead repairs at the Currituck County Rural Center and Carova, damaged during Hurricane Dorian.

PUBLIC HEARINGS

A. PB 19-17 Baxter Station:

Chairman White moved to continue PB 19-17: Baxter Station to the May 18, 2020 Board of Commissioners meeting. Commissioner Mary Etheridge seconded the motion. The motion carried.

RESULT:	CONTINUED [UNANIMOUS]	Next: 5/18/2020 6:00 PM
MOVER:	Bob White, Chairman	
SECONDER:	Mary "Kitty" Etheridge, Commissioner	
AYES:	Bob White, Chairman, Mike H. Payment, Vice Chairman, Paul M. Beaumont, Commissioner, J. Owen Etheridge, Commissioner, Mary "Kitty" Etheridge, Commissioner, Selina S. Jarvis, Commissioner, Kevin E. McCord, Commissioner	

NEW BUSINESS

A. Discussion - Travel Restrictions and Coordination Efforts with Dare County to Reopen the Outer Banks

The Board of Commissioners held discussion to consider lifting the travel restrictions for visitors to the Currituck Outer Banks beaches. The discussion was a continuation of talks that took place at the April 20, 2020 Board of Commissioners meeting, when a tentative date of May 15, 2020, was suggested for reopening to visitors.

Chairman White referred to an email which suggested Commissioners with business interests on the Outer Banks recuse themselves from voting on reopening. The issue, which was addressed at the April 20, 2020, Commissioners meeting, was responded to by County Attorney, Ike McRee. Although no vote was taken at the April 20th meeting, Mr. McRee reaffirmed his opinion that Commissioners would have a statutory duty to vote in this instance. Commissioners addressed comments related to the County's decision to reopen to non-resident property owners earlier than anticipated. Chairman White said Currituck County has been in discussion with Dare County to implement a coordinated re-entry plan for visitors, with dates over Memorial Day weekend, May 22 or 23, 2020, being considered.

Chairman White asked if the Board wished to implement a policy to require people to wear masks and Commissioner McCord said it would be difficult to enforce. He suggested at risk individuals wear masks. The Board discussed challenges with grocery store inventory and workforce, the Governor's Executive Order, Dare County's authority over bridge access to the Outer Banks, and other matters related to visitor re-entry. The Board will confer with the Dare County Control Group following Governor Cooper's announcement to set a re-entry date. At Commissioner Beaumont's suggestion, a letter will be sent to Governor Cooper asking that Currituck County be given authority to make decisions on their own behalf.

B. Discussion and Consideration of Request to Construct a Fire Training Facility on County-owned Property in Corolla, NC

Recommend holding a community meeting in Corolla to gauge community support.

The Board of Commissioners considered a request from the Corolla Volunteer Fire Department who wish to build a fire training facility in Corolla on county-owned property behind the Pine Island fire station. County Manager, Ben Stikeleather, recommended a meeting be held prior to making a decision to engage the neighboring communities and weigh community support for the project. He noted property is limited on the Outer Banks. He suggested the county may need the land for other uses, or the facility may be better suited on the mainland in proximity to the new Public Safety Center.

Board discussion noted there would be no cost to the county for construction, and the facility could be disassembled and relocated as needed. The use of the land for future recycling center was considered, as a recent community meeting about Corolla recycling services was recalled.

Following discussion, staff was directed to move forward with a community meeting as well as to identify other land that may be available. Mr. Stikeleather said a meeting could be scheduled to take place after mass gathering restrictions are lifted, and in the meantime, the county would begin to work through some of the planning processes.

C) Consent Agenda

Commissioner Mary Etheridge referred to the Proclamation Establishing May as Older American's Month and noted that the Currituck County Senior Center, although closed, is reaching out and keeping in touch with seniors in the county. She moved for approval of the Consent Agenda and the motion was seconded by Commissioner Jarvis. The motion carried.

RESULT:	APPROVED [UNANIMOUS]
MOVER:	Mary "Kitty" Etheridge, Commissioner
SECONDER:	Selina S. Jarvis, Commissioner
AYES:	Bob White, Chairman, Mike H. Payment, Vice Chairman, Paul M. Beaumont, Commissioner, J. Owen Etheridge, Commissioner, Mary "Kitty" Etheridge, Commissioner, Selina S. Jarvis, Commissioner, Kevin E. McCord, Commissioner

1) Approval Of Minutes-April 20, 2020

1. Minutes for April 20, 2020

2. Budget Amendments

		Debit	Credit
		Decrease Revenue or Increase Expense	Increase Revenue or Decrease Expense
<u>Account Number</u>	<u>Account Description</u>		
10796-514000	Travel		\$ 800
10796-526000	Advertising		\$ 600
10796-514500	Training & Education		\$ 500
10796-516000	Repairs & Maintenance	\$ 1,900	
		\$ 1,900	\$ 1,900

Explanation: Currituck County Rural Center (10796) - Transfer funds for repairs to street lights at the CCRC.

Net Budget Effect: Operating Fund (10) - No change.

		Debit	Credit
		Decrease Revenue or Increase Expense	Increase Revenue or Decrease Expense
<u>Account Number</u>	<u>Account Description</u>		
61818-590003	Hydrants		\$ 8,000
61818-533800	Chemicals	\$ 8,000	
		\$ 8,000	\$ 8,000

Explanation: Mainland Water (61818) - Transfer funds from Fire Hydrants to chemicals to purchase chemicals needed for operations for the remainder of this fiscal year.

Net Budget Effect: Mainland Water Fund (61) - No change.

		Debit	Credit
		Decrease Revenue or Increase Expense	Increase Revenue or Decrease Expense
<u>Account Number</u>	<u>Account Description</u>		
67878-516000	Repairs and Maintenance	\$ 6,450	
67878-514000	Travel		\$ 2,700
67878-514500	Training and education		\$ 1,750
67878-561000	Professional services		\$ 2,000
		\$ 6,450	\$ 6,450

Explanation: Mainland Central Sewer System (67878) - Transfer budgeted funds for repairs to the Mainland Central Sewer System.

Net Budget Effect: Mainland Central Sewer System Fund (67) - No change.

Communication: Minutes for May 4, 2020 (Approval Of Minutes-May 4, 2020)

		Debit	Credit
		Decrease Revenue or Increase Expense	Increase Revenue or Decrease Expense
<u>Account Number</u>	<u>Account Description</u>		
61818-532000	Supplies		\$ 8,000
61818-545000	Contract Services	\$ 8,000	
		\$ 8,000	\$ 8,000
Explanation:	Mainland Water (6188) - Transfer funds for actuator replacement at the industrial water tower.		
Net Budget Effect:	Mainland Water Fund (61) - No change.		
		Debit	Credit
		Decrease Revenue or Increase Expense	Increase Revenue or Decrease Expense
<u>Account Number</u>	<u>Account Description</u>		
10541 545000	Contracted services	\$ 11,968	
10380 484001	Insurance Recovery		\$ 11,968
		\$ 11,968	\$ 11,968
Explanation:	Fires Services (10541) - Increase appropriations to record insurance payment for water damage at the Waterlilly fire station.		
Net Budget Effect:	Operating Fund (10) - Increased by \$11,968.		
		Debit	Credit
		Decrease Revenue or Increase Expense	Increase Revenue or Decrease Expense
<u>Account Number</u>	<u>Account Description</u>		
12543-532103	Fire Supplies	\$ 6,000	
12543-513003	Utilities		\$ 2,000
12543-514503	Travel, Training & Education		\$ 4,000
12543-516003	Repairs & Maintenance	\$ 7,000	
12543-532003	Supplies		\$ 2,000
12543-544003	Volunteer Assistance		\$ 5,000
12543-545000	Contract Services	\$ 15,500	
12543-590003	Capital Outlay	\$ 7,500	
12390-499900	Appropriated Fund Balance		\$ 23,000
		\$ 36,000	\$ 36,000
Explanation:	Moyock Volunteer Fire Department (12543) - Transfer funds for operations and increase appropriations to carry-forward \$7,500 in unspent capital funds from FY 2019 and for contract services that was not previously budgeted.		
Net Budget Effect:	Fire Services Fund (12) - Increased by \$23,000.		

		Debit	Credit
		Decrease Revenue or Increase Expense	Increase Revenue or Decrease Expense
<u>Account Number</u>	<u>Account Description</u>		
18609-545000	Contract Services	\$ 2,407	
18390-499900	Appropriated Fund Balance		\$ 2,407
		\$ 2,407	\$ 2,407
Explanation: Hog Bridge Ditch (18609)- Increase appropriations for snag/clear project along Hog Bridge Ditch.			
Net Budget Effect: Hog Bridge Ditch Watershed District Fund (18) - Increased by \$2,407.			
		Debit	Credit
		Decrease Revenue or Increase Expense	Increase Revenue or Decrease Expense
<u>Account Number</u>	<u>Account Description</u>		
210541 514000	Travel		\$ 1,000
210541 514500	Training		\$ 7,000
210541 532000	Supplies	\$ 500	
210541 536000	Uniforms		\$ 865
210541 545000	Contracted services	\$ 1,000	
210541 553000	Dues and Subscriptions	\$ 865	
210541 561000	Professional Services	\$ 7,000	
210541 590000	Capital Outlay		\$ 500
		\$ 9,365	\$ 9,365
Explanation: Corolla Fire Services (210541) - Transfer for increased cost of dues and for costs due to COVID19.			
Net Budget Effect: Corolla Fire District Fund (210) - No change.			

		Debit	Credit
		Decrease Revenue or Increase Expense	Increase Revenue or Decrease Expense
<u>Account Number</u>	<u>Account Description</u>		
10530 514000	Travel		\$ 1,500
10530 516200	Vehicle Maintenance	\$ 8,500	
10530 531000	Fuel		\$ 5,000
10530 532000	Supplies		\$ 2,000
10530 533900	Ambulance Supplies	\$ 4,000	
10530 536000	Uniforms		\$ 5,666
10530 590000	Capital Outlay	\$ 1,666	
		<u>\$ 14,166</u>	<u>\$ 14,166</u>
Explanation:	Emergency Medical Services (10530) - Transfer for operations for the remainder of this fiscal year due to unanticipated COVID19 expenses.		
Net Budget Effect:	Operating Fund (10) - No change.		

		Debit	Credit
		Decrease Revenue or Increase Expense	Increase Revenue or Decrease Expense
<u>Account Number</u>	<u>Account Description</u>		
10531 514000	TRAVEL		\$ 2,000
10531 516000	REPAIRS AND MAINT	\$ 2,000	
		<u>\$ 2,000</u>	<u>\$ 2,000</u>
Explanation:	Emergency Management (10531) - Transfer funds for repairs to the medical bus.		
Net Budget Effect:	Operating Fund (10) - No change.		

		Debit	Credit
		Decrease Revenue or Increase Expense	Increase Revenue or Decrease Expense
<u>Account Number</u>	<u>Account Description</u>		
10445-545000	Contract services	\$ 1,569	
10445-506000	Health Insurance		\$ 1,569
		<u>\$ 1,569</u>	<u>\$ 1,569</u>
Explanation:	Human Resources (10445) - Transfer budgeted funds for EAP contract increase.		
Net Budget Effect:	Operating Fund (10) - No change.		

		Debit	Credit
		Decrease Revenue or Increase Expense	Increase Revenue or Decrease Expense
<u>Account Number</u>	<u>Account Description</u>		
10541 514000	Travel		\$ 3,000
10541 514500	Training		\$ 1,000
10541 516000	Repairs and Maintenance	\$ 4,000	
10541 516200	Vehicle Maintenance		\$ 1,000
10541 532000	Supplies	\$ 1,900	
10541 590000	Capital Outlay		\$ 900
		<u>\$ 5,900</u>	<u>\$ 5,900</u>

Explanation: Fire Services (10541) - Transfers for operations for the remainder of this fiscal year.

Net Budget Effect: Operating Fund (10) - No change.

		Debit	Credit
		Decrease Revenue or Increase Expense	Increase Revenue or Decrease Expense
<u>Account Number</u>	<u>Account Description</u>		
220548 516115	Building and Grounds	\$ 12,500	
220548 514000	Travel		\$ 500
220548 536015	Uniforms		\$ 7,000
220548 553015	Due and Subscriptions		\$ 5,000
		<u>\$ 12,500</u>	<u>\$ 12,500</u>

Explanation: Knotts Island Fire Services (220548) - Transfer funds for repairs to the roof at Knotts Island Fire station.

Net Budget Effect: Knotts Island Fire District Fund (220) - No change.

		Debit	Credit
		Decrease Revenue or Increase Expense	Increase Revenue or Decrease Expense
<u>Account Number</u>	<u>Account Description</u>		
10510-514500	Training & Education		\$ 25,000
10510-531000	Fuel		\$ 27,000
10510-590000	Capital Outlay	\$ 52,000	
		<u>\$ 52,000</u>	<u>\$ 52,000</u>

Explanation: Sheriff (10510) - Transfer budgeted funds to purchase replacement vehicles which will not be funded in the FY 2021 budget.

Net Budget Effect: Operating Fund (10) - No change.

Communication: Minutes for May 4, 2020 (Approval Of Minutes-May 4, 2020)

		Debit	Credit
		Decrease Revenue or Increase Expense	Increase Revenue or Decrease Expense
<u>Account Number</u>	<u>Account Description</u>		
10511-511000	Telephone		\$ 500
10511-513000	Utilities	\$ 11,500	
10511-514000	Travel		\$ 2,000
10511-514500	Training & Education		\$ 1,800
10511-514500	Training & Education		\$ 1,000
10511-516000	Repairs	\$ 1,800	
10511-516200	Vehicle Repairs & Maintenance	\$ 1,000	
10511-516200	Vehicle Maintenance	\$ 450	
10511-532000	Supplies	\$ 1,000	
10511-536000	Uniforms		\$ 3,500
10511-545000	Contracted Services	\$ 1,000	
10511-547000	Meals		\$ 4,500
10511-547000	Meals		\$ 1,000
10511-561000	Professional Services		\$ 2,000
10380-484001	Insurance Recovery		\$ 450
		\$ 16,750	\$ 16,750
Explanation:	Detention Center (10511) - Transfer budgeted funds to cover jail operations for the remainder of this fiscal year.		
Net Budget Effect:	Operating Fund (10) - Increased by \$450.		

3. Project Ordinance-Watershed Restoration Project, Hurricane Dorian Debris Removal

COUNTY OF CURRITUCK CAPITAL PROJECT ORDINANCE

BE IT ORDAINED by the Currituck County Board of Commissioners, North Carolina that pursuant to Section 13.2 of Chapter 159 of the General Statutes of North Carolina, the following capital project ordinance is hereby adopted:

SECTION 1. The project authorized is Hurricane Dorian Watershed Restoration Project, contract 19-091-4044.

SECTION 2. The following amounts are appropriated for the project:

Hurricane Dorian Watershed Restoration Project	\$ 142,247
	<u>\$ 142,247</u>

Communication: Minutes for May 4, 2020 (Approval Of Minutes-May 4, 2020)

SECTION 3. The following funds are available to complete this project:

NC Dept of Agriculture Grant 19-091-4044	\$ 142,247
	<u>\$ 142,247</u>

SECTION 4. The Finance Director is hereby directed to report, on a quarterly basis, on the financial status of each project element delineated in Section 2 above.

SECTION 5. SPECIAL APPROPRIATIONS AND RESTRICTIONS

The Budget Officer is hereby authorized to transfer appropriations within the fund as contained herein under the following conditions:

- a. He may transfer amounts between object line items within the fund up to One Thousand dollars (\$1,000).

SECTION 6. CONTRACTUAL OBLIGATIONS

The County Manager is hereby authorized to execute contractual documents under the following conditions:

- a. He may execute contracts for construction or repair projects which do not require formal competitive bid procedures.
- b. He may execute contracts for (1) purchases of apparatus, supplies, and materials, or equipment which are within the budgeted departmental appropriations; (2) leases of personal property for a duration of one year or less and within budgeted departmental appropriations; and (3) services which are within budgeted departmental appropriations.
- c. He may execute contracts, as the lessor or lessee of real property, which are of a duration of one year or less which are within the budgeted departmental appropriations.

SECTION 7. USE OF BUDGET ORDINANCE

The Budget Officer and the Finance Director shall use this capital project ordinance for administration of the budget and for the accounting system.

ADOPTED this 4th of May, 2020.

Bob White, Chairman Board of
Commissioners

Communication: Minutes for May 4, 2020 (Approval Of Minutes-May 4, 2020)

ATTEST:

Leeann Walton Clerk to the Board

4. FEMA Designation of Applicant's Agent-Covid-19

5. Proclamation Designating May as Older Americans Month

PROCLAMATION

Recognizing May 2020 as Older Americans Month 2020

Whereas, Currituck County includes a growing number of older Americans who make countless contributions to our community every day; and

Whereas, Currituck County is stronger when people of all ages, abilities, and backgrounds are included and encouraged to make their mark; and

Whereas, Currituck County recognizes the importance of the physical, mental, social, and emotional well-being of its citizens; and

Whereas, Currituck County can support our community members by:

- promoting independence, inclusion, and participation;
- engaging older adults through education, recreation, and service; and
- connecting people with opportunities to share their time, experience, and talents.

Now, therefore, the Currituck County Board of Commissioners hereby proclaims May 2020 to be Older Americans Month. The Board of Commissioners urges every resident to recognize older adults and the people who support them as essential members of our community.

Dated this 4th day of May, 2020.

6. Grandy Convenience Site Lease Agreement

CLOSED SESSION

D. Closed Session pursuant to G.S. 143-318.11(a)(3) to consult with the County Attorney and to preserve the attorney-client privilege in the matters entitled 85 and Sunny, LLC v. Currituck County; and, Allied Properties, LLC et al. v. Denise Hall

Chairman White moved to enter Closed Session pursuant to G.S. 143-318.11(a)(3) to consult with the County Attorney and to preserve the attorney-client privilege in the matters entitled 85 and Sunny, LLC v. Currituck County; and Allied Properties, LLC et al v. Denise Hall.

Commissioner Beaumont seconded the motion. The motion carried and the Board of Commissioners entered Closed Session.

Communication: Minutes for May 4, 2020 (Approval Of Minutes-May 4, 2020)

RESULT:	APPROVED [UNANIMOUS]
MOVER:	Bob White, Chairman
SECONDER:	Paul M. Beaumont, Commissioner
AYES:	Bob White, Chairman, Mike H. Payment, Vice Chairman, Paul M. Beaumont, Commissioner, J. Owen Etheridge, Commissioner, Mary "Kitty" Etheridge, Commissioner, Selina S. Jarvis, Commissioner, Kevin E. McCord, Commissioner

ADJOURN

Motion to Adjourn Meeting

The Board had no further business following closed session and Commissioner Mary Etheridge moved to adjourn. Commissioner McCord seconded the motion. The motion carried and the regular meeting of the Board of Commissioners was adjourned at 8:26 PM.

RESULT:	APPROVED [UNANIMOUS]
MOVER:	Mary "Kitty" Etheridge, Commissioner
SECONDER:	Kevin E. McCord, Commissioner
AYES:	Bob White, Chairman, Mike H. Payment, Vice Chairman, Paul M. Beaumont, Commissioner, J. Owen Etheridge, Commissioner, Mary "Kitty" Etheridge, Commissioner, Selina S. Jarvis, Commissioner, Kevin E. McCord, Commissioner



Currituck County Agenda Item Summary Sheet

Agenda ID Number – (ID # 2793)

Agenda Item Title: Budget Amendments

Submitted By: Sandee Salimbene – County Attorney

Presenter of Item: Ben Stikeleather

Board Action: Action

Brief Description of Agenda Item:

Reason for Request:

Funds transfers, various.

Potential Budget Affect: Individual budget amendments with net budget affects are included in agenda packet.

Is this item regulated by plan, regulation or statute?

Manager Recommendation: Approval

Number 20200136

BUDGET AMENDMENT

The Currituck County Board of Commissioners, at a meeting on the 18th day of May 2020, passed the following amendment to the budget resolution for the fiscal year ending June 30, 2020.

<u>Account Number</u>	<u>Account Description</u>	Debit	Credit
		<u>Decrease Revenue or Increase Expense</u>	<u>Increase Revenue or Decrease Expense</u>
10550-590000	Capital Outlay		\$ 3,932
10550-532000	Supplies	\$ 3,432	
10550-536000	Uniforms	\$ 500	
		<u>\$ 3,932</u>	<u>\$ 3,932</u>

Explanation: Airport (10550) - Transfer residual capital outlay funds for uniforms and supplies for the airport.

Net Budget Effect: Operating Fund (10) - No change.

Minute Book # _____, Page # _____

Journal # _____

Clerk to the Board

Attachment: BudAmends_May 18_General Meeting (Budget Amendments)

Number 20200137

BUDGET AMENDMENT

The Currituck County Board of Commissioners, at a meeting on the 18th day of May 2020, passed the following amendment to the budget resolution for the fiscal year ending June 30, 2020.

<u>Account Number</u>	<u>Account Description</u>	Debit	Credit
		<u>Decrease Revenue or Increase Expense</u>	<u>Increase Revenue or Decrease Expense</u>
10460-545000	Contracted Services		\$ 10,000
10460-516200	Vehicle Maintenance	\$ 3,000	
10460-53200	Supplies	\$ 7,000	
		<u>\$ 10,000</u>	<u>\$ 10,000</u>

Explanation: Public Works (10460) - Transfer funds for operations in the Public Works department for the remainder of this fiscal year.

Net Budget Effect: Operating Fund (10) - No change.

Minute Book # _____, Page # _____

Journal # _____

Clerk to the Board

Attachment: BudAmends_May 18_General Meeting (Budget Amendments)

Number 20200138

BUDGET AMENDMENT

The Currituck County Board of Commissioners, at a meeting on the 18th day of May 2020, passed the following amendment to the budget resolution for the fiscal year ending June 30, 2020.

<u>Account Number</u>	<u>Account Description</u>	Debit	Credit
		<u>Decrease Revenue or Increase Expense</u>	<u>Increase Revenue or Decrease Expense</u>
10490-513003	Utilites Court		\$ 1,000
10490-53200	Supplies Other	\$ 500	
10490-516003	Repairs & Maint Court/Jail	\$ 500	
		<u>\$ 1,000</u>	<u>\$ 1,000</u>

Explanation: Court Facility Fees (10490) - Transfer budgeted funds for operations for Court Facilities for the remainder of this fiscal year.

Net Budget Effect: Operating Fund (10) - No change.

Minute Book # _____, Page # _____

Journal # _____

Clerk to the Board

Attachment: BudAmends_May 18_General Meeting (Budget Amendments)

Number 20200139

BUDGET AMENDMENT

The Currituck County Board of Commissioners, at a meeting on the 18th day of May 2020, passed the following amendment to the budget resolution for the fiscal year ending June 30, 2020.

<u>Account Number</u>	<u>Account Description</u>	Debit	Credit
		<u>Decrease Revenue or Increase Expense</u>	<u>Increase Revenue or Decrease Expense</u>
10540-516200	Vehicle Maintenance	\$ 5,356	
10540-506000	Insurance Expense		\$ 2,500
10380-484001	Insurance Recovery		\$ 2,856
		<u>\$ 5,356</u>	<u>\$ 5,356</u>

Explanation: Inspections (10540) - Increase appropriations to record insurance proceeds and transfer remaining budgeted funds to repair inspections vehicle damaged in an accident.

Net Budget Effect: Operating Fund (10) - Increased by \$2,856.

Minute Book # _____, Page # _____

Journal # _____

Clerk to the Board

Attachment: BudAmends_May 18_General Meeting (Budget Amendments)

Number 20200140

BUDGET AMENDMENT

The Currituck County Board of Commissioners, at a meeting on the 18th day of May 2020, passed the following amendment to the budget resolution for the fiscal year ending June 30, 2020.

<u>Account Number</u>	<u>Account Description</u>	Debit	Credit
		<u>Decrease Revenue or Increase Expense</u>	<u>Increase Revenue or Decrease Expense</u>
10512-545000	Contracted Services	\$ 5,000	
10512-561000	Professional Services		\$ 5,000
		<u>\$ 5,000</u>	<u>\$ 5,000</u>

Explanation: Animal Services & Control (10512) - Transfer funds for modifications to the animal shelter required by State inspection.

Net Budget Effect: Operating Fund (10) - No change.

Minute Book # _____, Page # _____

Journal # _____

Clerk to the Board

Attachment: BudAmends_May 18_General Meeting (Budget Amendments)

Number 20200141

BUDGET AMENDMENT

The Currituck County Board of Commissioners, at a meeting on the 18th day of May 2020, passed the following amendment to the budget resolution for the fiscal year ending June 30, 2020.

<u>Account Number</u>	<u>Account Description</u>	Debit	Credit
		<u>Decrease Revenue or Increase Expense</u>	<u>Increase Revenue or Decrease Expense</u>
10441-532000	Supplies	\$ 10,000	
10441-590000	Capital Outlay		\$ 10,000
		<u>\$ 10,000</u>	<u>\$ 10,000</u>

Explanation: Information Technology (10441) - Transfer budgeted funds for supplies for network upgrades.

Net Budget Effect: Operating Fund (10) - No change.

Minute Book # _____, Page # _____

Journal # _____

Clerk to the Board

Attachment: BudAmends_May 18_General Meeting (Budget Amendments)

Number 20200142

BUDGET AMENDMENT

The Currituck County Board of Commissioners, at a meeting on the 18th day of May 2020, passed the following amendment to the budget resolution for the fiscal year ending June 30, 2020.

<u>Account Number</u>	<u>Account Description</u>	Debit	Credit
		<u>Decrease Revenue or Increase Expense</u>	<u>Increase Revenue or Decrease Expense</u>
10440-506000	Insurance Expenses		\$ 8,000
10440-502000	Salaries		\$ 17,000
10415-561000	Professional Services	\$ 25,000	
		<u>\$ 25,000</u>	<u>\$ 25,000</u>

Explanation: Finance (10440); Legal (10415) - Transfer upspent salary funds in Finance to Legal professional services for legal fees.

Net Budget Effect: Operating Fund (10) - No change.

Minute Book # _____, Page # _____

Journal # _____

Clerk to the Board

Attachment: BudAmends_May 18_General Meeting (Budget Amendments)

Number

20200143

BUDGET AMENDMENT

The Currituck County Board of Commissioners, at a meeting on the 18th day of May 2020, passed the following amendment to the budget resolution for the fiscal year ending June 30, 2020.

<u>Account Number</u>	<u>Account Description</u>	Debit	Credit
		<u>Decrease Revenue or Increase Expense</u>	<u>Increase Revenue or Decrease Expense</u>
67878-516000	Repairs & Maintenance	\$ 6,000	
67878-532000	Supplies	\$ 4,000	
67878-545000	Contract Services	\$ 12,550	
67878-557100	Software License Fee	\$ 300	
67878-545100	Credit Card Fees	\$ 500	
67878-531000	Fuel		\$ 2,900
67878-506000	Health Insurance Expense		\$ 4,000
67360-470000	Utilities Charges		\$ 16,450
		<u>\$ 23,350</u>	<u>\$ 23,350</u>

Explanation: Mainland Central Sewer (67878) - Transfer and increase appropriations for operations for the remainder of this fiscal year.

Net Budget Effect: Mainland Central Sewer Fund (67) - Increased by \$16,450.

Minute Book # _____, Page # _____

Journal # _____

Clerk to the Board

Attachment: BudAmends_May 18_General Meeting (Budget Amendments)

Number 20200144

BUDGET AMENDMENT

The Currituck County Board of Commissioners, at a meeting on the 18th day of May 2020, passed the following amendment to the budget resolution for the fiscal year ending June 30, 2020.

<u>Account Number</u>	<u>Account Description</u>	Debit	Credit
		<u>Decrease Revenue or Increase Expense</u>	<u>Increase Revenue or Decrease Expense</u>
61818-590000	Capital Outlay		\$ 59,000
61818-533600	System Supplies	\$ 59,000	
		<u>\$ 59,000</u>	<u>\$ 59,000</u>

Explanation: Mainland Water (61818) - Transfer budgeted funds for operating supplies for the remainder of this fiscal year.

Net Budget Effect: Mainland Water Fund (61) - No change.

Minute Book # _____, Page # _____

Journal # _____

Clerk to the Board

Attachment: BudAmends_May 18_General Meeting (Budget Amendments)

Number

20200145

BUDGET AMENDMENT

The Currituck County Board of Commissioners, at a meeting on the 18th day of May 2020, passed the following amendment to the budget resolution for the fiscal year ending June 30, 2020.

<u>Account Number</u>	<u>Account Description</u>	Debit		Credit	
		<u>Decrease Revenue or Increase Expense</u>		<u>Increase Revenue or Decrease Expense</u>	
10981-502000	Salaries	\$	30,000		
10981-502100	Salaries - Overtime	\$	30,000		
10981-503000	Salaries - Part time	\$	5,000		
10981-505000	FICA Expense	\$	4,973		
10981-507000	Retirement Expense	\$	9,750		
10981-508000	Supplemental Pension	\$	6,000		
10981-532000	Supplies	\$	25,000		
10981-545000	Contract Services	\$	5,000		
10330-445110	CARES ACT			\$	115,723
		<u>\$ 115,723</u>		<u>\$ 115,723</u>	

Explanation: Disaster Recovery - COVID19 (10981) - Increase appropriations for anticipated COVID19 costs through June 30, 2020.

Net Budget Effect: Operating Fund (10) - Increased by \$115,723.

Minute Book # _____, Page # _____

Journal # _____

Clerk to the Board

Attachment: BudAmends_May 18_General Meeting (Budget Amendments)

Number 20200146

BUDGET AMENDMENT

The Currituck County Board of Commissioners, at a meeting on the 18th day of May 2020, passed the following amendment to the budget resolution for the fiscal year ending June 30, 2020.

<u>Account Number</u>	<u>Account Description</u>	Debit	Credit
		<u>Decrease Revenue or Increase Expense</u>	<u>Increase Revenue or Decrease Expense</u>
10980-545000	Contract Services	\$ 100,000	
10330-445100	FEMA - Public Assistance		\$ 100,000
		<u>\$ 100,000</u>	<u>\$ 100,000</u>

Explanation: Disaster Recovery - COVID19 (10981) - Increase appropriations for anticipated COVID19 costs through June 30, 2020.

Net Budget Effect: Operating Fund (10) - Increased by \$100,000.

Minute Book # _____, Page # _____

Journal # _____

Clerk to the Board

Attachment: BudAmends_May 18_General Meeting (Budget Amendments)

Number 20200147

BUDGET AMENDMENT

The Currituck County Board of Commissioners, at a meeting on the 18th day of May 2020, passed the following amendment to the budget resolution for the fiscal year ending June 30, 2020.

<u>Account Number</u>	<u>Account Description</u>	Debit	Credit
		<u>Decrease Revenue or Increase Expense</u>	<u>Increase Revenue or Decrease Expense</u>
10480-508000	Supplemental Pension	\$ 800	
10480-557300	Excise Tax on Deeds	\$ 150,000	
10320-410000	Deed Stamp Excise Tax		\$ 150,800
		<u>\$ 150,800</u>	<u>\$ 150,800</u>

Explanation: Register of Deeds (10480) - Increase appropriations due to increased collections of Deed Stamp Excise Tax. Fifty percent (50%) of this fee is remitted to the State of NC.

Net Budget Effect: Operating Fund (10) - Increased by \$150,800.

Minute Book # _____, Page # _____

Journal # _____

Clerk to the Board

Attachment: BudAmends_May 18_General Meeting (Budget Amendments)



Currituck County Agenda Item Summary Sheet

Agenda ID Number – (ID # 2794)

Agenda Item Title: Audit Contract with Carr, Rigg, & Ingram-2020

Submitted By: Leeann Walton – County Manager

Presenter of Item: Ben Stikeleather

Board Action: Action

Brief Description of Agenda Item:

Reason for Request:

Consideration for approval of audit contract with Carr, Riggs and Ingram to begin yearly process and field work for annual audit for fiscal year ending on June 30, 2020.

Potential Budget Affect: Funds budgeted, fee breakdown included on page 6 of audit contract attached.

Is this item regulated by plan, regulation or statute? No

Manager Recommendation: Approval

The of and	Governing Board Board of Commissioners
	Primary Government Unit (or charter holder) Currituck County
	Discretely Presented Component Unit (DPCU) (if applicable) N/A

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

and	Auditor Name Carr, Riggs & Ingram LLC
	Auditor Address P.O. Box 1547 New Bern, NC 28563

Hereinafter referred to as Auditor

for	Fiscal Year Ending 06/30/20	Audit Report Due Date 10/31/20
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Must be within four months of FYE

hereby agree as follows:

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

2. At a minimum, the Auditor shall conduct his/her audit and render his/her report in accordance with GAAS. 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 *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the State Single Audit Implementation Act, the Auditor shall perform a Single Audit. This audit and all associated audit documentation may be subject to review by Federal and State agencies in accordance with Federal and State laws, including the staffs of the Office of State Auditor (OSA) and the Local Government Commission (LGC). If the audit requires a federal single audit performed under the requirements found in Subpart F of the Uniform Guidance (§200.501), it is recommended that the Auditor and Governmental Unit(s) jointly agree, in advance of the execution of this contract, which party is responsible for submission of the audit and the accompanying data collection form to the Federal Audit Clearinghouse as required under the Uniform Guidance (§200.512).

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

3. If an entity is determined to be a component of another government as defined by the group audit standards, the entity's auditor shall make a good faith effort to comply in a timely manner with the requests of the group auditor in accordance with AU-6 §600.41 - §600.42.
4. This contract contemplates an unmodified opinion being rendered. If during the process of conducting the audit, the Auditor determines that it will not be possible to render an unmodified opinion on the financial statements of the unit, the Auditor shall contact the LGC staff to discuss the circumstances leading to that conclusion as soon as is practical and before the final report is issued. The audit shall include such tests of the accounting records and such other auditing procedures as are considered by the Auditor to be necessary in the circumstances. Any limitations or restrictions in scope which would lead to a qualification should be fully explained in an attachment to this contract.
5. If this audit engagement is subject to the standards for audit as defined in *Government Auditing Standards*, 2018 revision, issued by the Comptroller General of the United States, then by accepting this engagement, the Auditor warrants that he/she has met the requirements for a peer review and continuing education as specified in *Government Auditing Standards*. The Auditor agrees to provide a copy of the most recent peer review report to the Governmental Unit(s) and the Secretary of the LGC prior to the execution of an audit contract. Subsequent submissions of the report are required only upon report expiration or upon auditor's receipt of an updated peer review report. If the audit firm received a peer review rating other than pass, the Auditor shall not contract with the Governmental Unit(s) without first contacting the Secretary of the LGC for a peer review analysis that may result in additional contractual requirements.
- If the audit engagement is not subject to *Government Accounting Standards* or if financial statements are not prepared in accordance with U.S. generally accepted accounting principles (GAAP) and fail to include all disclosures required by GAAP, the Auditor shall provide an explanation as to why in an attachment to this contract or in an amendment.
6. It is agreed that time is of the essence in this contract. All audits are to be performed and the report of audit submitted to LGC staff within four months of fiscal year end. If it becomes necessary to amend this due date or the audit fee, an amended contract along with a written explanation of the delay shall be submitted to the Secretary of the LGC for approval.
7. It is agreed that GAAS include a review of the Governmental Unit's (Units') systems of internal control and accounting as same relate to accountability of funds and adherence to budget and law requirements applicable thereto; that the Auditor shall make a written report, which may or may not be a part of the written report of audit, to the Governing Board setting forth his/her findings, together with his recommendations for improvement. That written report shall include all matters defined as "significant deficiencies and material weaknesses" in AU-C 265 of the *AICPA Professional Standards (Clarified)*. The Auditor shall file a copy of that report with the Secretary of the LGC.
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 (Units') records for audit, financial statement preparation, any finance-related investigations, or any other audit-related work in the State of North Carolina. Approval is not required on contracts and invoices for system improvements and similar services of a non-auditing nature.
9. Invoices for services rendered under these contracts shall not be paid by the Governmental Unit(s) until the invoice has been approved by the Secretary of the LGC. (This also includes any progress billings.) [G.S. 159-34 and 115C-447] All invoices for Audit work shall be submitted in PDF format to the Secretary of the LGC for approval. The invoice marked 'approved' with approval date shall be returned to

the Auditor to present to the Governmental Unit(s) for payment. This paragraph is not applicable to contracts for audits of hospitals.

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

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

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

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

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

15. Should circumstances disclosed by the audit call for a more detailed investigation by the Auditor than necessary under ordinary circumstances, the Auditor shall inform the Governing Board in writing of the need for such additional investigation and the additional compensation required therefore. Upon approval by the

Secretary of the LGC, this contract may be modified or amended to include the increased time, compensation, or both as may be agreed upon by the Governing Board and the Auditor.

16. If an approved contract needs to be modified or amended for any reason, the change shall be made in writing, on the Amended LGC-205 contract form and pre-audited if the change includes a change in audit fee (pre-audit requirement does not apply to charter schools or hospitals). This amended contract shall be completed in full, including a written explanation of the change, signed and dated by all original parties to the contract. It shall then be submitted to the Secretary of the LGC for approval. No change to the audit contract shall be effective unless approved by the Secretary of the LGC, the Governing Board, and the Auditor.

17. A copy of the engagement letter, issued by the Auditor and signed by both the Auditor and the Governmental Unit(s), shall be attached to this contract, and except for fees, work, and terms not related to audit services, shall be incorporated by reference as if fully set forth herein as part of this contract. In case of conflict between the terms of the engagement letter and the terms of this contract, the terms of this contract shall take precedence. Engagement letter terms that conflict with the contract are deemed to be void unless the conflicting terms of this contract are specifically deleted in Item 28 of this contract. Engagement letters containing indemnification clauses shall not be accepted by LGC Staff.

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

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

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

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

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

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

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

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

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

27. For all non-attest services, the Auditor shall adhere to the independence rules of the AICPA Professional Code of Conduct and Governmental Auditing Standards, 2018 Revision (as applicable). Financial statement preparation assistance shall be deemed a "significant threat" requiring the Auditor to apply safeguards sufficient to reduce the threat to an acceptable level. If the Auditor cannot reduce the threats to an acceptable level, the Auditor cannot complete the audit. If the Auditor is able to reduce the threats to an acceptable level, the documentation of this determination, including the safeguards applied, must be included in the audit workpapers.

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

28. Applicable to charter school contracts only: No indebtedness of any kind incurred or created by the charter school shall constitute an indebtedness of the State or its political subdivisions, and no indebtedness of the charter school shall involve or be secured by the faith, credit, or taxing power of the State or its political subdivisions.

29. 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).

30. The process for submitting contracts, audit reports and invoices is subject to change. Auditors and units should use the submission process and instructions in effect at the time of submission. Refer to the N.C. Department of State Treasurer website at <https://www.nctreasurer.com/slg/Pages/Audit-Forms-and-Resources.aspx>.

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

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

CONTRACT TO AUDIT ACCOUNTS

Rev. 9/2019

FEES FOR AUDIT SERVICES

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

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

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

Name:	Title and Unit / Company:	Email Address:
Sandra Hill	Finance Officer	sandra.hill@currituckcountync.gov

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

3. 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 below. 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 billings. Should the 75% cap provided below conflict with the cap calculated by LGC staff based on the prior year billings on file with the LGC, the LGC calculation prevails. All invoices for services rendered in an audit engagement as defined in 20 NCAC 3 .0503 shall be submitted to the Commission for approval before any payment is made. Payment before approval is a violation of law. (This paragraph not applicable to contracts and invoices associated with audits of hospitals).

PRIMARY GOVERNMENT FEES

Primary Government Unit	Currituck County
Audit Fee	\$ 51,800
Additional Fees Not Included in Audit Fee:	
Fee per Major Program	\$ N/A
Writing Financial Statements	\$ 2,700
All Other Non-Attest Services	\$ N/A
75% Cap for Interim Invoice Approval (not applicable to hospital contracts)	\$ 40,875.00

DPCU FEES (if applicable)

Discretely Presented Component Unit	N/A
Audit Fee	\$ N/A
Additional Fees Not Included in Audit Fee:	
Fee per Major Program	\$ N/A
Writing Financial Statements	\$ N/A
All Other Non-Attest Services	\$ N/A
75% Cap for Interim Invoice Approval (not applicable to hospital contracts)	\$

SIGNATURE PAGE

AUDIT FIRM

Audit Firm*	
Carr, Riggs & Ingram LLC	
Authorized Firm Representative (typed or printed)*	Signature*
Chris Burton, CPA	<i>Chris Burton CPA</i>
Date*	Email Address*
2/28/20	cburton@cricpa.com

GOVERNMENTAL UNIT

Governmental Unit*	
Currituck County	
Date Primary Government Unit Governing Board Approved Audit Contract* (G.S.159-34(a) or G.S.115C-447(a))	
Mayor/Chairperson (typed or printed)*	Signature*
Date	Email Address

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

GOVERNMENTAL UNIT – PRE-AUDIT CERTIFICATE

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

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

Primary Governmental Unit Finance Officer* (typed or printed)	Signature*
Sandra Hill	
Date of Pre-Audit Certificate*	Email Address*
	sandra.hill@currituckcountync.gov

CONTRACT TO AUDIT ACCOUNTS

Rev. 9/2019

SIGNATURE PAGE – DPCU
(complete only if applicable)

DISCRETELY PRESENTED COMPONENT UNIT

DPCU*	
N/A	
Date DPCU Governing Board Approved Audit Contract* (Ref: G.S. 159-34(a) or G.S. 115C-447(a))	
DPCU Chairperson (typed or printed)*	Signature*
N/A	
Date*	Email Address*
	N/A

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

DPCU – PRE-AUDIT CERTIFICATE

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

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

DPCU Finance Officer (typed or printed)*	Signature*
N/A	
Date of Pre-Audit Certificate*	Email Address*
	N/A

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

PRINT



Carr, Riggs & Ingram, LLC
 1105 Trent Road
 New Bern, North Carolina 28563

Marketing Address
 P.O. Box 1547
 New Bern, North Carolina 28563-1547

(252) 633-5821
 (252) 633-6199 Fax
www.craiginc.com

February 27, 2020

To the Board of County Commissioners
 and Sandra Hill, Finance Officer
 Currituck County, North Carolina

We are pleased to confirm our understanding of the services we are to provide Currituck County for the year ended June 30, 2020. We will audit the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements of Currituck County as of and for the year ended June 30, 2020. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Currituck County's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Currituck County's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by U.S. generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis
2. Law Enforcement Officer's Special Separation Allowance
3. Other Post-Employment Benefits – Retiree Health Care
4. Local Governmental Employees' Retirement System
5. Register of Deeds' Retirement System
6. Firefighters' and Rescue Squad Workers' Pension Fund

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

1. Schedule of Expenditures of Federal and State Awards
2. Individual Fund Statements and Schedules – Budget and Actual
3. Other Financial Information

To the Board of County Commissioners
Currituck County
February 27, 2020
Page 2

The following other information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and our auditor's report will not provide an opinion or any assurance on that other information:

1. Statistical Schedules/Tables for Comprehensive Annual Financial Report (CAFR).
2. Non-Required Supplementary Information from Internal Purposes (Introductory Info).

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. The objective also includes reporting on –

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

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

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; the provisions of Uniform Guidance and State Single Audit Implementation Act, and will include tests of accounting records, a determination of major program(s) in accordance with the Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. We will issue written reports upon completion of our Single Audit. Our reports will be addressed to management and the governing board of Currituck County. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable

To the Board of County Commissioners
Currituck County
February 27, 2020
Page 3

to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

Audit Procedures – General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

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

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

Audit Procedures – Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

To the Board of County Commissioners
Currituck County
February 27, 2020
Page 4

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

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

Audit Procedures – Compliance

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

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal and state statutes, regulations and the terms and conditions of federal and state awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of Currituck County's major programs. The purpose of these procedures will be to express an opinion on Currituck County's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance, and the State Single Audit Implementation Act.

Other Services

We will also assist in preparing the financial statements, schedule of expenditures of federal and state awards, and related notes of Currituck County in conformity with U.S. generally accepted accounting principles and the Uniform Guidance and the State Single Audit Implementation Act, and any other nonattest services based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, schedule of expenditures of federal and state awards and related notes, and services previously defined. We, in our sole professional judgement, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for (1) designing, implementing establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal and state awards, and for evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; (2)

To the Board of County Commissioners
Currituck County
February 27, 2020
Page 5

following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements, schedule of expenditures of federal and state awards, and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations (including federal and state statutes) and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance and the State Single Audit Implementation Act, (3) additional information that we may request for the purpose of the audit, and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

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

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

You are responsible for identifying all federal and state awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal and state awards (including notes and noncash assistance received) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal and state awards in any document that contains and indicates that we have reported on the schedule of expenditures of federal and state awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal and state awards that includes our report thereon.

To the Board of County Commissioners
Currituck County
February 27, 2020
Page 6

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

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

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

You agree to assume all management responsibilities relating to the financial statements, schedule of expenditures of federal and state awards, related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, schedule of expenditures of federal and state awards, and related notes and that you have reviewed and approved the financial statements, schedule of expenditures of federal and state awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees, and Other

Electronic Data Communication and Storage and Use of Third Party Service Provider

In the interest of facilitating our services to your company, we may send data over the Internet, securely store electronic data via computer software applications hosted remotely on the Internet, or allow access to data

To the Board of County Commissioners
Currituck County
February 27, 2020
Page 7

through third-party vendors' secured portals or clouds. Electronic data that is confidential to your company may be transmitted or stored using these methods. We may use third-party service providers to store or transmit this data, such as, but not limited to, providers of tax return preparation software. In using these data communication and storage methods, our firm employs measures designed to maintain data security. We use reasonable efforts to keep such communications and data access secure in accordance with our obligations under applicable laws and professional standards. We also require our third-party vendors to do the same.

You recognize and accept that we have no control over, and shall not be responsible for, the unauthorized interception or breach of any communications or data once it has been sent or has been subject to unauthorized access, notwithstanding all reasonable security measures employed by us or our third-party vendors. You consent to our use of these electronic devices and applications and submission of confidential client information to third-party service providers during this engagement.

To enhance our services to you, we will use a combination of remote access, secure file transfer, virtual private network or other collaborative, virtual workspace or other online tools or environments. Access through any combination of these tools allows for on-demand and/or real-time collaboration across geographic boundaries and time zones and allows CRI and you to share data, engagement information, knowledge, and deliverables in a protected environment. In order to use certain of these tools and in addition to execution of this acknowledgement and engagement letter, you may be required to execute a separate client acknowledgement or agreement and agree to be bound by the terms, conditions and limitations of such agreement. You agree that CRI has no responsibility for the activities of its third-party vendors supplying these tools and agree to indemnify and hold CRI harmless with respect to any and all claims arising from or related to the operation of these tools. While we may back up your files to facilitate our services, you are solely responsible for the backup of your files and records; therefore, we recommend that you also maintain your own backup files of these records. In the event you suffer a loss of any files or records due to accident, inadvertent mistake, or Act of God, copies of which you have provided to us pursuant to this agreement, we shall not be responsible or obligated to provide you a copy of any such file or record which we may retain in our possession.

Dispute Resolution

In the event of a dispute between the parties which arises out of or relates to this contract or engagement letter, the breach thereof or the services provided or to be provided hereunder, if the dispute cannot be settled through negotiation, the parties agree that before initiating arbitration, litigation or other dispute resolution procedure, they will first try, in good faith, to resolve the dispute through non-binding mediation. All parties agree that an alternative form of dispute resolution shall not be undertaken by either party until the expiration of fifteen (15) calendar days following notice being provided to the other party indicating that the dispute cannot be settled through mediation. The mediation will be administered by the American Arbitration Association under its *Dispute Resolution Rules for Professional Accounting and Related Services Disputes*. The costs of any mediation proceedings shall be shared equally by all parties.

Limitation of Liability

Except as provided in this agreement, CRI shall not be liable for incidental, consequential, exemplary, special, punitive or ancillary damages of any kind alleged as a result of any cause of action from this agreement, whether arising out of breach of contract, tort or otherwise. Unless otherwise stated in this agreement, both CRI and you agree that the total cumulative liability of CRI (including its employees, directors, officers or agents), shall not exceed the amount of fees earned by CRI related to this engagement during the twelve months preceding the event giving rise to the claim, as such amount shall serve as a reasonable prospective estimate of any damages which you may suffer through any breach by CRI of the terms of this agreement, as such damages may be

To the Board of County Commissioners
Currituck County
February 27, 2020
Page 8

speculative or impossible to calculate. If there are unpaid fees owed to CRI, this cumulative liability will be reduced by the value of the unpaid fees with no additional interest or charges, as CRI retains the right to offset any sums claimed as due and owed by you, by any sums to which it is legally entitled. This limitation shall apply whether or not further damages are foreseeable, or whether either party (or its employees, agents, officers or directors) have been advised of the possibility of such damages.

Governing Law; Venue

This agreement and performance hereunder shall be governed by the laws of the State of Alabama, without reference to any conflict of laws rules or principles. Any action or proceeding arising from or relating to this agreement must be brought in a state or federal court having jurisdiction in Coffee County, Alabama, and each party irrevocably submits to the jurisdiction and venue of any such court in any such action or proceeding and agrees to waive any defenses to venue and jurisdiction including *forum non conveniens*.

Statute of Limitations

The parties agree that there shall be a one-year statute of limitation (from the delivery of the service or termination of the contract) for the filing of any requests for arbitration, lawsuit, or proceeding related to this agreement. If such a claim is filed more than one year, or the minimum durational period having been determined as permissible by applicable statutory law or by a court of competent jurisdiction, subsequent to the delivery of the service or termination of the contract, whichever occurs first in time, then it shall be precluded by this provision, regardless of whether or not the claim has accrued at that time.

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

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

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

The audit documentation for this engagement is the property of Carr, Riggs, & Ingram, LLC and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a grantor agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Carr, Riggs, & Ingram, LLC personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

To the Board of County Commissioners
 Currituck County
 February 27, 2020
 Page 9

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

We expect to begin our audit in early May 2020 and to issue our reports no later than October 31, 2020. Michael Jordan, CPA, is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. Chris Burton, CPA is the relationship partner.

Our fee for these services will be as defined in our Local Government Commission contract with the Currituck County for the year July 1, 2019 through June 30, 2020. Our fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

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

Very truly yours,

Carr, Riggs & Ingram, LLC

Carr, Riggs & Ingram, LLC

RESPONSE:

This letter correctly sets forth the understanding of Currituck County.

Management Signature: _____

Title: _____

Date: _____

Governance signature: _____

Title: _____

Date: _____

Attachment: FY 2020 Audit Contract-Carr Riggs and Ingram (Carr, Riggs & Ingram-Audit Contract-FY 2019-2020)



Report on the Firm's System of Quality Control

To the Partners of
Carr, Riggs & Ingram LLC
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Carr, Riggs & Ingram, LLC (the "firm") applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended June 30, 2019. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

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

Firm's Responsibility

The firm is responsible for designing 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. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

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

Required Selections and Considerations

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

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

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Carr, Riggs & Ingram, LLC, applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended June 30, 2019, 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*. Carr, Riggs & Ingram, LLC has received a peer review rating of *pass*.

Brown, Edwards & Company, L.L.P.

CERTIFIED PUBLIC ACCOUNTANTS

Roanoke, Virginia
October 3, 2019



Currituck County Agenda Item Summary Sheet

Agenda ID Number – (ID # 2795)

Agenda Item Title: Parks & Recreation Records Disposal

Submitted By: Leeann Walton – County Manager

Presenter of Item: Ben Stikeleather

Board Action: Action

Brief Description of Agenda Item:

Reason for Request:

To dispose of employee time sheets kept on file within Parks and Recreation Department. Original time sheets are maintained in Human Resources office.

Potential Budget Affect: None

Is this item regulated by plan, regulation or statute? No

Manager Recommendation: Approval

Currituck County Parks and Recreation
153 Courthouse Rd. Suite 306
Currituck, NC 27929

05-11-20

Dear Board of Commissioners,

I would like permission to destroy office copies of payroll timesheets from 11-2014 – 03-27-2020. Official payroll time sheets are in HR.

Thank You,
Angelia

Angelia Siddle
Recreation Assistant
County of Currituck
Currituck County Parks and Recreation
Phone: 252-232-3007 Ext. 4123
Fax: 252-453-0124



Currituck County Agenda Item Summary Sheet

Agenda ID Number – (ID # 2797)

Agenda Item Title: Amended-Closed Session pursuant to G.S. 143-318.11(a)(3) to consult with the County Attorney and to preserve the attorney-client privilege in the matter entitled Ayers v. Currituck County Department of Social Services

Submitted By: Leeann Walton – County Manager

Presenter of Item: Donald (Ike) I. McRee Jr

Board Action: Discussion

Brief Description of Agenda Item:

Reason for Request:

Potential Budget Affect:

Is this item regulated by plan, regulation or statute?

Manager Recommendation: