

**MINUTES – REGULAR MEETING
BOONE TOWN COUNCIL
August 28, 2024**

CALL TO ORDER

A regular meeting of the Boone Town Council was called to order at 6:00 p.m. on Wednesday, August 28, 2024 in the Town Council Chambers located at 1500 Blowing Rock Road in Boone. Mayor Tim Futrelle presided. Council members present included Mayor Pro-Tem Dalton George, Todd Carter, Virginia Roseman (remote), Edie Tugman, and Eric Plaag (remote). Staff present included Town Manager Amy Davis, Town Clerk Nicole Harmon-Church, Planning Director Jane Shook, Sustainability and Special Projects Manager George Santucci, Police Chief Andy Le Beau, and Finance Director Guy Miller.

MOMENT OF SILENCE

ANNOUNCEMENTS

PUBLIC COMMENT

There were no speakers signed up for public comment.

TENTATIVE AGENDA ADOPTION

Upon a motion by Mayor Pro-Tem George, seconded by Council member Carter, Council voted unanimously to approve the agenda as presented.

REQUESTED APPEARANCES

JASON CARPENTER - COMBS, TENNANT, & CARPENTER

Jason Carpenter with Combs, Tennant, and Carpenter reviewed with Council the audit for fiscal year 2022/2023 and noted that this was his agency's unmodified opinion. He indicated that this was the highest level opinion for an audit in that all the financial statements and components therein were in accordance with the regulations for local government. Highlights included the addition of \$4 million to the overall fund balance between the general fund and water and sewer fund, most of which was made up of American Rescue Plan funding that was granted to the Town; sales tax distributions were fairly consistent with previous years; property tax came in at a 99.19% collection rate; due to the receipt of ARPA funding, the audit was required to be conducted following governmental accounting standards in addition to regular auditing standards. Jason explained that due to the receipt of \$3.9 million dollars in ARPA funding, the Town had to undergo a compliance engagement. He indicated that the financials and all components looked good in both engagements and were presented appropriately. Jason stated that there was one finding due to contract extensions that allowed for final reconciliations due to staff turnover and the lack of staff in the Finance Department. For this reason, he stated that the reports went down after the LGC submission dates, but he believed that things were moving in the right direction with the addition of new staff and training. For the year-end of June 30, 2023, Jason announced that the Town of Boone Finance Department staff had handled approximately \$35.5 million dollars. Council member Plaag thanked Jason for his presentation and asked how often similar delays had happened in the past and if he predicted any delays in the future. Jason answered that he did not recall having one in the past fifteen years. Manager Davis confirmed this statement and indicated that finance staff was already working on closing out the current fiscal year's audit. Council member Tugman asked whether there would be any consequences for the late audit. Jason responded that there were no penalties or fines and no impact on funding awarded by the state legislature. Council member Plaag asked whether Jason felt the changes in staffing that had been put into place were sufficient to ensure issues did not arise in the future. Jason indicated that with his office's limited exposure to staff since the changes were implemented, he believed staff was in a better position. Manager Davis added that the new staff member underwent considerable training for a difficult job and believed the member to be a valuable addition to the Finance Department. Council member Carter asked for clarification about how grant reporting worked in the audit. Manager Davis answered that Grants Coordinator Laney Pilkington would be working with the Finance Department on grant reporting for the upcoming audit. She added that Finance Director Miller had to do many things for this audit that were not required of her when she was Finance Director, so she could not help a great deal. Jason agreed and added that there had been recent changes made to government auditing and accounting standards that required staff to take on more responsibility, and Director Miller had done well at learning. Council member Tugman asked if it would be helpful for staff to hire an organization to perform specialized monitoring before the next audit. Jason answered

that this was happening in smaller units across the state where they did not have funding to hire trained staff, but he believed the Town had capable staff to handle the work. Council member Plaag used this opportunity as a reminder for staff to ask for resources when they needed them

PLANNING MATTERS

CONSIDERATION OF DATES FOR BOONE NEXT FINALIZATION

It was the consensus of Council to hold the following events for the finalization of Boone Next:

1. Open House (presentation of draft Boone Next): October 8, 2024, 6:00 p.m. at Town Council Chambers
2. Online Engagement on draft document through October 25, 2024
3. Special Town Council meeting/Work session with Planning Commission: October 28, 2024, 6:00 p.m. at Town Council Chambers (regularly scheduled Planning Commission meeting)
4. Special Public Hearing/Planning Commission meeting: November 7, 2024, 6:00 p.m. at Town Council Chambers
5. Town Council final vote: November 13, 2024

ADJOURNMENT

Upon a motion by Mayor Pro-Tem George, seconded by Council member Tugman, Council voted unanimously to adjourn the meeting at 6:27 p.m.

Nicole Harmon, Town Clerk

Tim Futrelle, Mayor