



**Village of Forest Hills
Regular Meeting Agenda
May 7th, 2026**

7:30 PM (or 3 to 5 minutes following work session whichever is later)

Call to order: Mayor Mau

Announcements (cell phones and plaud)

Approval of Agenda

Approval of Meeting Minutes

April 7th, 2026

Finance Report

Administrative Reports

Mayor

Board Members

Reports/Committee Reports

Roads, Ordinances, Safety, Planning Board

Public Comment

Unfinished Business

- 1. Rules of Procedure**
- 2. Internal Controls Policy**
- 3. Purchasing Policy**

New Business

- 4. Bolton and Menk Proposal**
 - a. Phase I**
- 5. Proposed Budget**
 - a. Schedule Public Hearing**
 - b. CIP Status**
- 6. Budget Amendment: Planning**
- 7. Green Growth Resolution**
- 8. Closed Session (if necessary)**
- 9. Questions from Press**
- 10. Adjournment**

Village of Forest Hills: INTERNAL CONTROLS POLICY

ADOPTED: _____

REVISED: _____

I. Control Environment: The Governing Board of the Village of Forest Hills is committed to financial integrity and compliance with the Local Government Budget and Fiscal Control Act. The Board creates a culture of honesty and ethical behavior by maintaining an open-door policy and ensuring active oversight of village operations.

Due to the limited size of the staff, the Village relies on a part-time Clerk who serves as the Finance Officer. To mitigate the risks associated with a lack of segregation of duties, the Board explicitly assigns a specific Board member to provide necessary checks and balances and financial oversight.

II. Risk Assessment: The Board and Management periodically assess internal and external risks, including financial compliance and changes to laws and regulations. The Board acknowledges the inherent risk involved in having a single employee handle the majority of financial transactions. To address this "incompatible duty" risk, the Village implements compensating controls through direct Board involvement and the specific assignment of oversight duties to a designated Board member.

III. Control Activities (Policies and Procedures)

A. Cash Receipts and Deposits

1. **Mail and Receipt:** Mail is delivered to the office and received by the Clerk/Finance Officer. The Finance Officer opens mail, prepares deposit slips, and records receipts in the accounting system.
2. **Verification:** To ensure accuracy and prevent misappropriation, the assigned Board member shall periodically review revenue supporting documentation (receipt books, mail logs) and compare them to the deposits recorded in the accounting system and the bank statements.
3. **Reconciliation:** The assigned Board member shall periodically review the County tax scroll, County tax payments and the VFH general ledger to assure the accuracy of revenues, cash collections and tax receivables.

B. Cash Disbursements and Purchasing

1. **Preaudit:** The Finance Officer must preaudit all contracts, purchase orders, and obligations to ensure an appropriation exists and sufficient funds remain in the budget. A signed preaudit certificate must be affixed to written obligations as required by statute.
2. **Invoice Processing:** When invoices are received, the FO prepares them for payment and enters them into the accounting system.
3. **Check Signing:**

- All checks and drafts must be signed by the Finance Officer and countersigned by a second official designated by the Board (e.g., the Mayor or the assigned Board member).
- Prior to signing checks, the assigned Board member or Mayor shall review the invoices attached to the checks to verify the expenditure is legitimate, budgeted, and accurate.

4. **Procurement:** Follow Purchasing and Procurement

C. Bank Reconciliation

1. The Finance Officer reconciles all bank accounts monthly.
2. **Independent Review:** To establish a compensating control, the assigned Board member shall review the bank reconciliations and original bank statements monthly to ensure the book balance reconciles with the bank balance and to identify any unusual activity. Summaries are provided monthly at board meetings.

IV. Information and Communication: The Mayor and Board ensure open lines of communication with the Finance Officer. The Finance Officer receives and reviews updates from the Local Government Commission (LGC) and relevant state agencies to ensure compliance with current regulations. The Finance Officer advises the Board of significant changes to regulations and shares informative and relevant LGC memos.

V. Monitoring: Monitoring activities are integrated into the Village's routine operations to ensure controls are functioning effectively:

1. **Monthly Meetings:** The Clerk/Finance Officer provides a financial update at every monthly Board meeting. This update includes a report on the Village's financial position and budget-to-actual figures.
2. **Board Review:** During these meetings, the Board reviews financial information to monitor for errors or irregularities. The Board member assigned to finance functions reports any findings from their review of deposits and reconciliations.
 - A. As part of the Board's review of budget to actual financial reports, the Board will make budget amendments as necessary.
3. **Annual Audit:** The Village undergoes an annual financial audit by an independent auditor selected by the Board. The Board reviews the audit results and must develop a response plan for any significant findings or deficiencies identified.

Note on Legal Compliance: Please note that while this document outlines internal controls, specific statutory requirements regarding bonding must also be met. The Finance Officer must be covered by an individual faithful performance bond (not less than \$50,000 or 10% of the budget whichever is greater), and the Board must set bond amounts for other officials. Additionally, ensure the "Preaudit Certificate" language strictly follows G.S. 159-28.

Documentation: Documentation of items reviewed by a Board member will be documented by summaries during board meetings by the appropriate board member.

Village of Forest Hills: PURCHASING AND PROCUREMENT POLICY

ADOPTED: _____

REVISED: _____

I. PURPOSE

The purpose of this policy is to provide uniform procedures for the procurement of goods, services, and construction for the Village of Forest Hills (VFH), ensuring compliance with the North Carolina General Statutes (NCGS) and the Local Government Budget and Fiscal Control Act.

II. THE PURCHASING AGENT

The Finance Office, pursuant to NCGS 159-28 and designation by the Governing Board, shall serve as Purchasing Agent and is responsible for:

1. Maintaining the integrity of the public procurement process.
2. Ensuring all purchases have a sufficient unencumbered appropriation.
3. Executing the "Pre-Audit Certificate" on all contracts and purchase orders. Any contract or agreement executed without the pre-audit certification shall be void and unenforceable.

III. GENERAL PROCUREMENT GUIDELINES

- **Open Competition:** All procurement transactions must provide for practical, open, and free competition. Solicitations must clearly describe all technical requirements without adding unnecessary restrictions. When a precise description cannot be made, a "Brand Name (specified) or Equal" description may be used.
- **Supplier Selection:** Procurements must be made from responsible suppliers who have integrity, reputation, and financial/technical resources to perform successfully. When competitive quotes are required, the lowest price is not always the major factor; service, product quality, delivery, and customer satisfaction may also be considered. If a vendor who does not quote the lowest price is selected, the reasons must be noted and filed.
- **Environmental & Standard Practices:** If feasible, items procured will contain metric measurements and recycled products will be preferred. Additionally, a list of commonly used items will be provided to local suppliers at least annually for price quotations.

IV. PURCHASING THRESHOLDS (GOODS & APPARATUS)

In accordance with NCGS 143-129 and 143-131, for the purchase of apparatus, supplies, materials, and equipment, the following requirements apply:

Sole source procurement shall be used only when justified under the exceptions provided in NCGS 143-129(e), including when a product or service is available from only one source. Documentation supporting the justification must be maintained."

In emergencies threatening public health or safety, normal procurement procedures may be waived in accordance with NCGS 143-129(e), with documentation provided to the Board.

The Village may participate in cooperative purchasing programs. Statutory exceptions to normal procurement procedures include using state contract purchases.

Purchase of Goods and Apparatus:

For items \$90,000 to \$249,999 - quotes are required, typically 3 quotes at a minimum.

For items \$250,000 and above - formal bidding is required.

The Board has chosen an additional procedure where the Purchasing Agent will document price comparisons for items over \$2,500.00. The Board also requires purchase orders with pre-approval documented by the Finance Office and either the Mayor or another Board member for items over \$2500.00.

Construction and repair projects

For items \$30,000 to \$499,999 - quotes are required, typically 3 quotes at a minimum.

For items \$500,000 and above - formal bidding is required.

The Board has chosen an additional procedure where the Purchasing Agent will document price comparisons for items over \$2500.00. The Board also requires purchase orders with pre-approval documented by the Finance Office and either the Mayor or another Board member for items over \$2500.00.

In compliance with NCGS 143-128.2, construction and repair contracts subject to formal bidding, the Village shall comply with minority business participation requirements, including outreach, documentation and good faith efforts.

Affirmative Action: Small businesses, women’s businesses, and minority businesses must be solicited whenever available. Total requirements should be divided into smaller units to permit these businesses to compete, and contractors are also required to take these affirmative action steps.

Formal Bidding

The Village will follow formal bidding requirements including:

- * bid opening
- * bid security
- * performance/payment bonds

VI. MANDATORY CONTRACT PROVISIONS All VFH contracts and purchase orders must include:

1. **E-Verify Compliance:** A statement that the contractor complies with Article 2 of Chapter 64 of the NCGS.
2. **Pre-Audit Certificate:** The statement "This instrument has been pre-audited in the manner required by the Local Government Budget and Fiscal Control Act," followed by the Finance Officer's signature.

3. **Iran Divestment Act:** Certification that the vendor is not on the NC State Treasurer's Final Divestment List.
4. **Prohibited Pricing Mechanisms:** The "cost-plus-a-percentage-of-cost" method of contracting shall not be used.

VII. SPECIAL PURCHASING PROCEDURES

- **Equipment Procurements:** Equipment purchases must meet specific funding source guidelines and definitions, and it is the appropriate personnel's responsibility to know and follow these procedures.

VIII. RECORD KEEPING AND COST ANALYSIS

- A cost analysis must be made on all negotiated procurements, comparing price quotations received while considering factors like discounts and delivery costs to ensure costs are reasonable and allowable.
- When quotes or bids are required, detailed documentation must be maintained outlining the basis of the selected supplier, the reason for the procurement method, contractor selection/rejection, and the price basis.
- Cost or price analysis shall be performed when required by federal or state grant funding requirements.

IX. CONFLICT OF INTEREST

In accordance with NCGS § 14-234, no employee or elected official shall derive a direct benefit from a contract with the VFH. Any potential conflict must be disclosed to the Board immediately. As noted in NCGS § 14-234, there are exceptions for jurisdictions with populations of no more than 20,000. Officials shall comply with voting conflict provisions under NCGS 160A-75 and shall recuse themselves where required.

X. SURPLUS PROPERTY

Property owned by the Village that is no longer needed shall be disposed of in accordance with NCGS § 160A, Article 12. Disposal methods may include public auction, electronic auction, upset bid process, private sale, or trade-in, as authorized under NCGS 160A Article 12.



Real People. Real Solutions.

Forest Hills Planning Services Scope **DRAFT**

April 21, 2026

Phase 1: Project Initiation and Conceptual Design

Task 1.1: Kickoff Meeting, Data Collection, and Basemaps

The Consultant will meet with Village staff and discuss the scope, schedule, and roles. Previous plans, ordinances, and GIS data will be collected from the Village, Jackson County, and other relevant sources. Basemaps of the Village will be produced that highlight property ownership, infrastructure and natural resources.

Task 1.2: Plan and Ordinance Review

The Consultant will review existing plans, policies, and ordinances adopted by the Village, Jackson County, and other relevant organizations. A summary of these plans and ordinances will be included in the Land Use Plan developed in Phase 2.

Task 1.3: Concept Development Designs

The Consultant will conduct an internal worksession and research issues and opportunities in the Village of Forest Hills. Two conceptual plans will be created to illustrate potential development of the former golf course property in the Forest Hills valley. These options could illustrate a “by-right” alternative with relatively large lots and a “conservation design” option that attempts to cluster development away from viewsheds and sensitive environmental areas. These two options could be evaluated in tandem with the development plans recently proposed. Sketches will be accompanied by a narrative, precedent imagery, and performance metrics including number of housing units and amount of preserved open space.

Phase 1 Partners for Green Growth Tasks: If grant application is successful a portion of fee from Phase 1 could be reimbursed for creating maps of natural resources and development of conceptual designs.

Optional Task (Potentially Use PGG Funds): Refined concept plan renders for use in the Land Use Plan document after public engagement efforts.

Task 1.4: Site Photos (Client Led)

This task will be client led. Photos will be taken of existing land uses, buildings, infrastructure, and natural resources in the study area for use during the planning process.

Phase 2: Land Use Plan Update

Task 2.1 Stakeholder Meetings

Small group discussions will be facilitated with stakeholders including residents, business and property owners, county staff, and representatives from other organizations. These meetings will be held over the course of 1-2 days and some may be virtual.

Task 2.2: Community Survey and Visioning Workshop

A community survey will be developed and made available in digital and print format. The survey will gather feedback from the public on community values, priorities, and preferences. The Consultant will

develop advertisement materials to be utilized by the Village in the distribution of the survey. Results of the survey will be summarized and utilized to inform plan recommendations.

A public workshop with boards and members of the public will be facilitated to gather feedback on a preferred land use pattern in undeveloped areas of the Village as well as understand assets and priorities relative to viewsheds, environmental features, and community goals. Additional exercises will allow citizens to evaluate existing goals and recommendations in Forest Hills Land Use Plan. This task will set the direction for an update to the land use plan and future targeted zoning amendments.

Client Responsibilities for Task 2.2.

- Assist with survey distribution (i.e. pack, stamp and ship mailers, door to door conversations or curbside tent on Country Club Drive)
- Arrange meeting location
- Assist with staffing workshop including volunteers for sign in table, etc.

Task 2.3: Plan Development

Input from Task 2.1 and 2.2 will be used to update the Land Use Plan. The new Land Use Plan will include updated goals and recommendations that leverage regional best practices and address community priorities. A new land use map will be developed and accompanied by character area descriptions, precedent imagery, and other graphics developed during the conceptual design phase. It is anticipated that land use plan recommendations will include more specific policies related to natural resources protection, housing, street and pedestrian connectivity, and open space design.

Client Responsibilities for Task 2.3.

- Provide text for inclusion into the Land Use Plan report including a history of village, summary of issues, summary of recent accomplishments.
- Facilitate a meeting to discuss board priorities and long-term goals for the LUP.

Phase 3: Adoption and Zoning Priorities Memo

Task 3.1: Adoption Support

The Consultant will provide agenda items for Planning Board and Village Council Meetings. Revisions to the draft Land Use Plan will be made following public and board review.

Task 3.2: Land Use Plan Adoption Meetings (Client Led)

Village representatives will lead Land Use Plan adoption meetings and catalogue comments made by board members and members of the public.

Optional Task (Potentially Use PGG Funds): If the Village is successful in receiving PGG Funds the Consultant may be able to utilize a portion of those funds for in-person meeting attendance related to the adoption of the Land Use Plan.

Task 3.2: Priority Zoning Amendments Memo

Based on input received strategic updates will be recommended for the Forest Hills Zoning Ordinance in the form of a technical memo. Recommended updates may include revisions to the Mixed Use District in order to facilitate the preferred development pattern in the valley and/or amendments that clarify site specific requirements related to allowable uses, dimensional requirements, street and pedestrian connectivity, or open space design.

Fee Estimate

Phase	Description	Fee	Potential Use of PGG Funds
Phase 1	Project Initiation and Concept Design	\$15,000	\$5,000 – 7,500
Phase 2	Land Use Plan Update	\$25,000	\$5,000
Phase 3	Adoption and Zoning Priorities Memo	\$8,000	\$0 - 7,500
Total		\$50,000	\$10,000 – 20,000

Optional Tasks

These optional services could be combined with any of the planning services above.

Optional Task Number	Description	Fee	Potential Use of PGG Funds
A	Virtual Board Meetings: Preparation, virtual attendance, and presentation at a Village board meeting.	\$600	N/A
B	In-person Board Meetings: Preparation, in-person attendance, and presentation at a Village board meeting. <i>Includes expenses.</i>	\$2,000	Potentially for meeting attendance related to the LUP Adoption
C	Additional Public Meeting: Preparation of materials, attendance of two people, facilitation, and summary of a public meeting.	\$5,000	N/A
D	Refined Conceptual Plan Rendering: Refined concept plan renders for use in the Land Use Plan document after public engagement efforts.	\$2,500	\$2,500
E	Zoning Amendments: Ordinance edits and additional meeting attendance following the Priority Zoning Amendments Memo. An update of key chapters of the zoning ordinance will be drafted to account for state legislation, emerging issues and local priorities. Coordination with the Planning Board and/or Village Council will be necessary to complete this task.	Varies*	Potentially for meeting attendance
F	On-Call Planning Services: On-call planning services support that could include mapping, analysis, code updates, development review,	Hourly with a not to exceed monthly amount (i.e. up	N/A

	concept design, graphics, or other related work.	to \$4,000 per month for x months)	
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**Exact cost depends on exact scope including number of meetings and deliverables to be determined through additional discussion and coordination with Village officials.*

DRAFT NOT FOR SIGNATURE



RESOLUTION: 2026 -01

REVIEW, APPROVAL, AND SUPPORT PROPOSAL FOR A PARTNERS FOR GREEN GROWTH COST-SHARE PROJECT

WHEREAS, the Village of Forest Hills (VFH) Board identified conservation need as a key issue to address; and

WHEREAS, the North Carolina Wildlife Resources Commission has solicited cost-share applications to utilize its Partners for Green Growth Program to consider wildlife and natural resource conservation in land use and development planning; and

WHEREAS, VFH personnel have proposed a project scope that would address conservation need as well as protect and conserve natural resources and open spaces, consistent with the Green Growth Project guidance; and

WHEREAS, this project would be overseen and managed by the VFH Board and Planning Board; and

NOW, THEREFORE BE IT RESOLVED that the VFH Board as follows:

1. The VFH Board supports the goal of the Partners for Green Growth Program to support local governments' wildlife, and natural resource conservation efforts, including the implementation of planning projects that consider these goals in land use planning.
2. The VFH Board has reviewed the attached proposed Partners for Green Growth grant application and approves of and supports such application.
3. VFH personnel are directed to submit the Partners for Green Growth application to the North Carolina Wildlife Resources Commission.
4. That this resolution is effective upon adoption.

Adopted this day: 5 May 2026

Signatures,

Stephanie Gibson, Village Clerk

Ronald R, Mau, Mayor