



**TOWN OF GRANITE QUARRY
TOWN COUNCIL
REGULAR MEETING
Monday, May 12, 2025
6:00 p.m.**

**Call to Order
Moment of Silence
Pledge of Allegiance**

1. Approval of Agenda

2. Approval of Consent Agenda

A. Approval of the Minutes

- 1) Regular Meeting April 14, 2025
- 2) Budget Retreat April 17, 2025

B. Departmental Reports

C. Financial Reports

D. Resolution for Adoption of County Hazard Mitigation Plan

E. Contract with Eddie Carrick, CPA, PC for audit of accounts for FY 24-25

3. Public Comments *(All comments are limited to 3 minutes. No sharing of minutes with other residents.)*

4. Guest Presentation

5. Town Manager Update

6. Employee Recognition

GQ SOLID

Old Business

None

New Business

7. Discussion

FY 25-26 Budget Presentation

The FY 25-26 Budget Message and Ordinance and Schedule of Fees are being presented to the Council and will be made available for public inspection. Notices for the public hearings for each will be sent once the dates are set.

ACTION REQUESTED: Motion to set concurrent public hearings for the fiscal year 2025-2026 Budget and the Schedule of Fees for the next regular Town Council meeting to be held on June 9, 2025.

8. Discussion Street Signs

ACTION REQUESTED: Direction from the Council on how it wishes to proceed.

9. Ordinance Amendment Transformational Projects Grant Funds

ACTION REQUESTED: Motion to accept the \$20,000 grant from the Margaret C. Woodson Foundation, accept the \$35,000 from the Blanche and Julian Robertson Foundation, and amend Capital Project Ordinance 2023-01 to reflect the funds.

10. Closeout GPO 2020-04 FEMA Granite Lake Repairs

ACTION REQUESTED: Motion to adopt Grant Project Ordinance 2020-04 closeout as presented.

11. Proclamations

- | | |
|----------------------------------|-----------|
| A. National Law Enforcement Week | May 11-17 |
| B. Peace Officers Memorial Day | May 15 |
| C. National Public Works Week | May 18-24 |

12. Council Comments

13. Announcements and Date Reminders

- | | | | |
|--------------|--------|-----------|----------------------------------------|
| A. Wednesday | May 14 | 5:00 p.m. | Centralina Board of Delegates |
| B. Wednesday | May 14 | 5:30 p.m. | Community Appearance Commission |
| C. Thursday | May 15 | 7:30 a.m. | Chamber Power in Partnership Breakfast |
| D. Thursday | May 15 | 9:00 a.m. | Resident Dumpster Days |
| E. Friday | May 16 | 9:00 a.m. | Resident Dumpster Days |
| F. Saturday | May 17 | 8:00 a.m. | Resident Dumpster Day |
| G. Monday | May 26 | | Memorial Day – Town Offices Closed |
| H. Wednesday | May 28 | 5:30 p.m. | CRMPO TAC |
| I. Monday | June 2 | 6:00 p.m. | Planning Board |
| J. Monday | June 2 | 6:15 p.m. | Board of Adjustment |
| K. Tuesday | June 3 | 5:30 p.m. | Events Committee |
| L. Friday | June 6 | | Employee Appreciation Outing |
| M. Saturday | June 7 | 9:00 a.m. | Fish for Fun |
| N. Saturday | June 7 | | Smoke Alarm Saturday |

Adjourn

Agenda Item Summary

Regular Meeting

May 12, 2025

Agenda Item 1

Summary:

The Council may discuss, add, or delete items from the Regular Meeting agenda.

Action Requested:

Motion to adopt the May 12, 2025 Town Council Meeting Agenda (as presented / as amended).

Approval of Agenda

Motion Made By:

Doug Shelton ☐

John Linker ☐

Laurie Mack ☐

Rich Luhrs ☐

Second By:

Doug Shelton ☐

John Linker ☐

Laurie Mack ☐

Rich Luhrs ☐

For:

Doug Shelton ☐

John Linker ☐

Laurie Mack ☐

Rich Luhrs ☐

Against:

Doug Shelton ☐

John Linker ☐

Laurie Mack ☐

Rich Luhrs ☐

In case of tie:

Mayor Brittany Barnhardt

For ☐

Against ☐

Agenda Item Summary

Regular Meeting

May 12, 2025

Agenda Item 2

Summary:

The Council may discuss, add, or delete items from the Consent Agenda.

A. Approval of the Minutes

1) Regular Meeting April 14, 2025

2) Budget Retreat April 17, 2025

B. Departmental Reports

C. Financial Reports

D. Resolution for Adoption of County Hazard Mitigation Plan

E. Contract with Eddie Carrick, CPA, PC for audit of accounts for FY 24-25

Action Requested:

Motion to approve the consent agenda (as presented / as amended).

Approval of Consent Agenda

Motion Made By:

Doug Shelton ☐

John Linker ☐

Laurie Mack ☐

Rich Luhrs ☐

Second By:

Doug Shelton ☐

John Linker ☐

Laurie Mack ☐

Rich Luhrs ☐

For:

Doug Shelton ☐

John Linker ☐

Laurie Mack ☐

Rich Luhrs ☐

Against:

Doug Shelton ☐

John Linker ☐

Laurie Mack ☐

Rich Luhrs ☐

In case of tie:

Mayor Brittany Barnhardt

For ☐

Against ☐



**TOWN OF GRANITE QUARRY
TOWN COUNCIL
REGULAR MEETING MINUTES
Monday, April 14, 2025 6:00 p.m.**

Present: Mayor Brittany Barnhardt, Mayor Pro Tem Doug Shelton, Council Member John Linker, Council Member Laurie Mack, Council Member Rich Luhrs

Staff: Town Manager/Fire Chief Jason Hord; Town Clerk Aubrey Smith; Town Attorney Zachary Moretz; Finance Director Shelly Shockley; Police Chief Todd Taylor; Public Works Director Colton Fries; Planning, Zoning, and Subdivision Administrator Richard Flowe; Police Officer Matthew Osborne; Fire Captain James Garris; Police Officer Travis Shuffler

Call to Order: Mayor Barnhardt called the meeting to order at 6:00 p.m.

Moment of Silence: Mayor Barnhardt led a moment of silence.

Pledge of Allegiance: The Pledge of Allegiance was led by Mayor Barnhardt.

1. Approval of the Agenda

ACTION: Council Member Luhrs made a motion to approve the agenda with items F. Budget Amendment FY 2425 #9 and G. Resolution 2025-03 opposing HB765 added to the consent agenda. Mayor Pro Tem Shelton seconded the motion. The motion passed 4-0.

2. Approval of the Consent Agenda

A. Approval of the Minutes

- 1) Regular Meeting March 10, 2025
- 2) Budget Retreat March 27, 2025

B. Departmental Reports

C. Financial Reports

D. Community Appearance Commission Rules of Procedure

E. Community Appearance Commission Appointment Recommendation

F. Budget Amendment FY2425 #9 Public Works Truck

G. Resolution 2025-03 Opposing HB765

During discussion on the motion Council Member Linker asked for clarification on wording in Part II (7) of the Community Appearance Commission's proposed Rules of Procedure. After discussion there was consensus to leave the wording as it was written. Council Member Linker also stated that he was in favor of the CAC members receiving stipends.

ACTION: Mayor Pro Tem Shelton made a motion to approve the consent agenda subject to discussion. Council Member Linker seconded the motion. The motion passed 4-0.

3. Public Comments

- Frank Merrell of the Sons of the American Revolution presented a certificate of commendation to the Town in recognition of exemplary patriotism in the display of the flag of the United States of America on the Legion Building grounds.

4. Town Manager's Update

Manager Hord shared highlights from the Town Manager's report in the agenda packet including an update on the pre-application meeting with the Cannon Foundation regarding funds for Civic Park improvements. Manager Hord spoke with a Woodson Foundation board member regarding a grant request for \$50,000. Chief Taylor created online forms to request police reports or residence checks that have been added to the town website. An RFQ for on-call engineering firms has been put out for bids. Planning staff had several pre-application meetings for potential industrial growth. Garbage carts being left at the street after trash pickup continue to be an issue. Code enforcement is working on awareness and correction of the issue. The Circle K at Rowan Summit opened at the end of March. A ribbon cutting will be scheduled towards the end of April.

5. Public Hearing

Zoning Text Amendment 2025-04-14 Stormwater

A. Staff Summary

Mr. Flowe introduced the Zoning Text Amendment to make updates to the Granite Quarry Development Ordinance regarding stormwater. Mr. Flowe explained the reasoning behind the amendment and provided background on why the State first started to allow local stormwater review. He shared that the State now has adequate personnel and can complete the review more quickly than the Town. The amendment would repeal and replace Article 19 and would make changes to Article 16 sections 16.2-12, 16.2-14, 16.2-17, and 16.2-20. The amendment would also reduce the setback from the right-of-way of I-85 in the C-85 District from twenty-four feet to eight feet as recommended by the Planning Board at its March 3, 2025 meeting.

B. Public Hearing

- 1) Opened: Mayor Barnhardt opened the public hearing at 6:21 p.m.
 - There were no comments from the public.
- 2) Closed: Mayor Barnhardt closed the public hearing at 6:21p.m.

C. Council Discussion and Decision

Council Member Linker expressed concern with water/sewer connections for infill development and asked where the decision-making power would lie. Mr. Flowe stated the decision would be made at the town level. Manager Hord has spoken with SRU regarding the approval process. Mayor Pro Tem Shelton questioned a reference in Part 4 of Article 16.2-17 (A) to part (B). Mr. Flowe suggested the motion to adopt the ordinance include removal of the phrase "as defined in (B) below". There was discussion regarding testing old pipes. Attorney Moretz suggested there may be a need to look again at revising the SRU agreement.

ACTION: Mayor Pro Tem Shelton made a motion to adopt Ordinance ZTA 2025-04-14 with removal of the phrase discussed ("*as defined in (B) below*" from Part 4 (A)). Council Member Mack seconded the motion. The motion passed 4-0.

Old Business

None

New Business

6. Budget Amendment Special Projects

The Budget Amendment for special projects was presented as a result of discussion at the March 27, 2025 Budget retreat regarding moving funds from the Special Projects line to complete cosmetic upgrades in the front office.

ACTION: Council Member Luhrs made a motion to approve Budget Amendment FY24-25 #8 as presented. Council Member Linker seconded the motion. The motion passed 4-0.

7. Discussion and Possible Action Police Department Salary Adjustments

At the March 27, 2025 Budget retreat the Council requested that staff review ways to make some of the items proposed for the next budget year work within the existing budget. The proposed adjustments to Police Department salaries were provided.

Police Chief	15%	11,507.40	2,212.96
Police Investigator	10%	5,192.50	
Police Sergeant	10%	6,082.99	1,169.81
Police Sergeant	10%	5,916.02	1,137.70
Police Officer	7%	3,634.14	698.87
Police Officer	7%	3,789.79	728.81
Police Officer	7%	3,296.77	633.99
Police Officer	7%	3,390.95	652.11
Police Officer	7%	2,355.35	452.95
Police Officer	7%	2,355.35	452.95
Potential Police Officer	7%	2,355.35	452.95
Potential Police Officer	7%	2,355.35	452.95
		52,231.96	8,140.15

ACTION: Council Member Linker made a motion to approve Police Department Salary Adjustments effective April 27, 2025. Council Member Mack seconded the motion. The motion passed 4-0.

8. Discussion and Possible Action Police Vehicle

Manager Hord presented the figures to purchase additional police vehicles within the current fiscal year. There was Council consensus to purchase two new police vehicles to replace two of the older vehicles and make repairs to others with funds in the existing budget.

9. Proclamations

Mayor Barnhardt recognized the proclamations below.

- A. Health-First Municipality
- B. National Child Abuse Prevention April
- C. Professional Municipal Clerks Week May 4-10
- D. National Nurses Week May 6-12

10. Council Comments

- Council Member Linker gave kudos to Finance Director Shelly Shockley and called attention to the earned interest on the Town's investments.
- Council Member Luhrs stated he would like to discuss the Byrd property and Faith Road property at future meetings. Mayor Barnhardt suggested the next strategic planning session.

- Mayor Barnhardt stated she and Manager Hord spoke with the lobbyist this morning and that the group would be visiting Raleigh this Wednesday. She stated the visit was coming at a great time after the passing of the budget and asked if another council member would like to attend in Mayor Pro Tem Shelton's place.

11. Announcements and Date Reminders

A. Thursday	April 17	7:30 a.m.	Chamber Power in Partnership Breakfast
B. Thursday	April 17	9:00 a.m.	Budget Workshop
C. Friday	April 18		Good Friday – Town Offices Closed
D. Wednesday	April 23	5:30 p.m.	CRMPO TAC
E. Saturday	April 26	1:00 p.m.	Arts in the Park
F. Monday	May 5	6:00 p.m.	Planning Board
G. Monday	May 5	6:15 p.m.	Board of Adjustment
H. Tuesday	May 6	5:30 p.m.	Events Committee

Recess

ACTION: Council Member Linker made a motion for a short recess. Mayor Pro Tem Shelton seconded the motion. The motion passed with all in favor.

The meeting was recessed at 6:55 p.m.

Mayor Barnhardt called the meeting back into session at 7:09 p.m.

12. Closed Session

Acquisition of Real Property & Attorney-Client Privilege

ACTION: Council Member Linker made a motion to go into closed session (*pursuant to N.C. General Statutes Section 143-318.11(a)(5) to instruct the public body's negotiating agents concerning the position to be taken by or on behalf of the public body in negotiating the price and other material terms of a contract or proposed contract for the acquisition of real property by purchase, option, exchange, or lease and N.C. General Statutes Section 143-318.11(a)(3) to consult with an attorney retained by the public body in order to preserve the attorney-client privilege between the attorney and the public body*). Council Member Mack seconded the motion. The motion passed 4-0.

The Council entered into closed session at 7:09 p.m.

ACTION: Council Member Linker made a motion to come out of closed session. Council Member Mack seconded the motion. The motion passed with all in favor.

The Council returned to open session at 7:45 p.m.

No action was taken during the closed session.

Adjournment

ACTION: Council Member Luhrs made a motion to adjourn. Council Member Mack seconded the motion. The motion passed with all in favor. The meeting ended at 7:45 p.m.

Respectfully Submitted,

Aubrey Smith

Town Clerk



**TOWN OF GRANITE QUARRY
TOWN COUNCIL
BUDGET WORKSHOP
MEETING MINUTES
Thursday, April 17, 2025, 9:00 a.m.**

Present: Mayor Brittany Barnhardt, Mayor Pro Tem Doug Shelton, Council Member John Linker, Council Member Laurie Mack, Council Member Rich Luhrs

Staff: Town Manager/Fire Chief Jason Hord, Town Clerk Aubrey Smith, Finance Officer Shelly Shockley, Police Chief Todd Taylor, Public Works Director Colton Fries

Call to Order: Mayor Barnhardt called the meeting to order at 9:12 a.m.

1. Approval of Agenda

ACTION: Council Member Mack made a motion to approve the agenda. Council Member Linker seconded the motion. The motion passed 3-0.

2. Continued Discussion

Preliminary FY 25-26 Budget Numbers

Manager Hord presented to the Council updated preliminary FY 2025-2026 budget numbers. Per the Council's request, some of the larger items and capital expenses originally requested for the upcoming budget were able to be purchased within the current year's budget.

A. Revenues

The same information presented at the last few meetings was shared again. The current tax rate is .44. The assessed tax base this year is \$425,970,955; \$12,704,391 in Real and Personal tax base over last year and \$1,514,357 in Vehicle tax over last year. Annexation increases are \$28,584. The estimated worth of 0.01 on the tax rate is \$42,992. Rowan County uses the Per Capita method for the distribution of Sales and Use tax to Granite Quarry.

B. Unassigned Fund Balance

On July 1, 2024 the Unassigned Fund Balance was \$3,425,822. Given the estimated revenues, estimated expenses, and what is reserved by state statute, the estimated Unassigned Fund Balance at year end has been updated to \$2,592,375.

C. Governing Body, Contingency, and Transfers

The numbers for the Governing Body and Contingency and Transfers expenditures were reviewed. There was discussion for clarification on what was included in the transfers to other programs.

D. COLA/Merit

The current year's cost of living adjustment was 4% with an additional 0-4% allotted for merit increases. The proposed COLA for FY 2025-2026 has been changed to 2% with 0-3% merit increases.

E. Administration

The numbers shown included the proposed salary of an additional part-time Office Assistant and the promotion of the current Office Assistant to Community Engagement Coordinator. The increase in insurance and increase in Planning contracted hours were included in the budget presented.

Council Member Luhrs joined the meeting at 9:22 a.m.

F. Police

The updated figures for the Police Department were presented. Two additional vehicles have been purchased with funds from the current budget year. The Council approved the one-time lump-sum increase and salary adjustments to take effect within the current fiscal year at the last regular meeting and those will take effect April 27, 2025. Chief Taylor stated that the increase in base pay has already generated interest. The two new positions and vehicles have been removed from the budget request with the hope that they can be added back mid-year if necessary. The proposed budget does include revenues from Faith.

G. Fire

The updated Fire Department numbers were presented to the Council. They included:

- A part-time firefighter 7 days a week instead of the current 4 days a week;
- One-time lump-sum increase and salary adjustments;
- Fire truck payment of \$149,370; and
- Additional online training program for each member to assist with ISO rating retention.

H. Public Works

The updated Public Works numbers were reviewed. The new truck and Scag zero-turn mower have been purchased within the current budget. The updated requests include:

- 1 new FT Technician
- Spring/Winter banners
- 21-foot Christmas Tree for the Lake Park

I. Powell Bill

There was discussion regarding the estimated end of year and projected next fiscal year Powell Bill amounts. Finance Director Shockley stated there was discussion regarding moving the Powell Bill funds to their own fund.

J. Environmental

Manager Hord showed the figures for the contracted services and explained the audit process for environmental fee collection and trash service. The proposed budget showed a two-dollar increase to the Environmental Fee from \$13 to \$15.

K. Parks and Recreation

The Events budget was moved out of the Parks and Recreation line.

L. Events/ Community Appearance Commission

Manager Hord updated the figures presented previously by \$6,000 to include funds for marketing. The need for marketing and professional materials was discussed.

M. Rowan County Tax Rates

The information on Rowan County Tax rates was presented again.

N. Preliminary Totals

Manager Hord showed the updated preliminary totals with the changes discussed.

• 24/25 Budget	\$4,784,366
• 24/25 Budget as amended	\$4,954,841
• 24/25 Estimated End-of-Year	\$4,439,895
• 25/26 Proposed	\$4,781,772

O. Next Steps

Manager Hord stated that the next steps were to determine whether the Council wanted to add a car fee and, if so, how much. The Council discussed pros and cons of a car fee and what members felt was an appropriate amount and use for the funds. There was consensus to move forward with a \$20 car fee. There was direction to continue to approach the budget conservatively and prepare it without a tax increase.

P. Lifestyle Spending Account

Per the Council's request to look for ways to enhance the benefit package in a way that would benefit all employees and not only those taking advantage of the town's dependent coverage, Clerk Smith introduced the idea of a Lifestyle Spending Account that would be flexible, post-tax funds that could be used for a variety of health and wellness related items and reimbursed through the payroll system. Individual council members stated they were not in favor of a post-tax benefit with restrictions. Mayor Barnhardt suggested staff should look into a Health Savings Account for employees to be able to save up for health-related expenses in the future when there are enough staff to administer the program. The Council discussed possibly passing the benefit on to employees in the form of a higher longevity bonus.

Adjourn

ACTION: Council Member Linker made a motion to adjourn. Council Member Luhrs seconded the motion. The motion passed 4-0.

The meeting ended at 11:19 a.m.

Respectfully Submitted,

Aubrey Smith

Town Clerk

Planning Monthly Report

April 2025



Permits

Permit Applications

Date	Address	Permit Type	Status
4/1/2025	1218 Birch Street	Accessory Building/Storage Building	Issued
4/2/2025	726 N. Salisbury Ave	Addition	Issued
4/2/2025	322 S. Salisbury Ave. - Unit 1	Sign	Issued
4/15/2025	1210 Edgewater Court	Addition	Issued
4/15/2025	325 Chamandy Drive	New Commercial	Issued
4/17/2025	720 S Salisbury Ave	Accessory Building/Storage Building	Issued
4/21/2025	315 Spruce St	Deck/Porch/Patio	Issued
4/21/2025	260 Tingle Dr	New Commercial	Issued
4/22/2025	370 Waterstone Dr	Solar Panels	Issued
4/22/2025	703 S Salisbury Ave	Accessory Building/Storage Building	Issued
4/30/2025	724 S Main Street	4 ft. fence in front yard	Issued

Planning/Zoning Reviews

Inquiry	Zoning	Comments
Farmside Way Development	SFR	Variance request

Planning Board: At its meeting on April 7, 2025 the Planning Board:

- Approved the draft minutes from the previous meeting;
- Recessed to provide input for the Technical Review Committee

Zoning Board of Adjustment: At its meeting on April 7, 2025 the Board of Adjustment approved the draft minutes from the previous meeting.



Granite Quarry-Faith Police Department

P.O. Box 351 • 143 North Salisbury Ave, Granite Quarry, NC 28072
Office: (704)279-2952 • Fax: (704)279-6648



Police Department Report – April 2025

CALL STATISTICS for April 2025

- Calls for Service – Location
 - Granite Quarry: 531
 - Faith: 141
 - Total Calls for Service: 672

Calls for Service for 2025			
Month	Faith	Granite Quarry	Total
January	85	458	543
February	121	580	701
March	183	643	826
April	141	531	672
May			0
June			0
July			0
August			0
September			0
October			0
November			0
December			0
TOTAL:	530	2212	2742

Assisted Other Agencies 2025 (Call count included in Calls for Service)			
RCSO	Rockwell	Salisbury	SHP
15	2		3
15		1	1
17	7	1	2
18	1	3	1
65	10	5	7

- Types of Calls for Service/Activities: (See Calls for Service Sheets for additional information)

POLICE VEHICLE INFORMATION for April 2025

- **Monthly:** The following is the ending mileage for each vehicle:
 - 161 Ford Utility- End- 97,308
 - 171 Ford Utility - End- 67,072
 - 172 Ford Utility - End- 111,451 (scheduled for decommissioning)
 - 173 Ford Utility - End- 61,058
 - 181 Ford F150 - End- 115,038
 - 191 Dodge Durango - End- 73,690
 - 201 Ford Utility- End- 51,649
 - 211 Ford Utility- End- 34,616
 - 212 Ford Utility- End- 92,145
 - 231 Dodge Durango End- 15,665
 - 232 Dodge Durango End- 14,783

OPERATION MEDICINE DROP

- Collection Sites include Granite Quarry Town Hall lobby, Price Pharmacy, Granite Quarry Internal Medicine, and Rowan Diagnostic/Faith Internal Medicine
- Collection Results



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- Monthly (April 2025): 26.22 pounds
- Yearly (Jan-Apr 2025): 90.31

Year	Street	Prescrip	Over the Counter	Vitamins	Veterinary	TOTAL	
						Grams	Pounds
2016	0.00	14284.23	1763.00	14046.10	276.82	30370.15	66.95
2017	0.00	36564.50	4373.00	7779.00	147.00	48863.50	107.73
2018	0.50	28328.00	6296.00	15374.98	0.00	49999.48	110.23
2019	0.00	20034.35	6142.00	6923.72	89.00	33189.07	73.17
2020	0.00	60335.00	8450.00	18626.00	243.00	87654.00	193.24
2021	70.00	67135.00	8170.00	17030.00	102.00	92507.00	203.94
2022	15.00	70800.00	7300.00	15835.00	301.00	94251.00	207.79
2023	0.00	72025.00	6445.00	10445.00	430.00	89345.00	196.97
2024	24.00	107085.00	7890.00	15315.00	166.00	130480.00	287.66
2025	0.00	31430.00	4920.00	4605.00	10.00	40965.00	90.31
TOTALS (gm)	109.50	508021.08	61749.00	125979.80	1764.82	697624.20	1538.00
TOTALS (lbs.)	0.24	1119.99	136.13	277.74	3.89		

- Destruction Results: Approximately 293 lbs. of collected prescription medications were turned over this month to the DEA for destruction.

POLICE CHIEF'S REPORT

- **Commendations:**
 - **All Officers:** We continue to receive some great compliments from Faith and Granite Quarry residents concerning the increased patrols. A Faith caller wanted to thank the officers for their tremendous commitment to the community. Several local businesses also expressed their appreciation for the increased presence.

TRAINING

- During April 2025, officers completed over 20 training hours. Training included the State Mandated In-service Courses and additional training through NEOGov.

NEW INFORMATION

- **National Police Week:** National Police Week occurs every May during the week of May 15. The National Law Enforcement Officers Memorial Fund will hold ceremonies, including the 37th Annual Candlelight Vigil on May 13, to honor the fallen officers whose names have recently been added to the Memorial.



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In 1962, President Kennedy proclaimed May 15 as National Peace Officers Memorial Day and the calendar week in which May 15 falls as National Police Week. Established by a joint resolution of Congress in 192, National Police Week pays special recognition to those law enforcement officers who have lost their lives in the line of duty for the safety and protection of others.

Although not in the line of duty, we remember the recent loss of Granite Quarry-Faith Police Department Officer David "Davi" Earnhardt Jr who was the epitome of a public servant and had a true love for Granite Quarry and Faith. We still miss seeing him sitting along Main Street in Faith and Salisbury Avenue in Granite Quarry watching for those traffic complaints.

- **Staffing Levels:** We continue to receive interest in employment with our agency:
 - **Full time:**
 - A previous full-time applicant has requested to be reconsidered for an open full-time position and we are currently updating his application packet.
 - The state-mandated background investigation has started on another full-time applicant.
 - **Part time:**
 - Two part-time applicants have completed the background investigation and documentation has been sent to NC Criminal Justice Training and Standards for review/approval.
 - The state mandated background investigation has started on another part-time applicant.
 - Another part-time applicant is in the process of completing the application process.
 - **Internship:**
 - Rowan Cabarrus Community College has notified the department of an intern that would like to work with our agency for a semester and the paperwork has been submitted. The intern is a young man that Chief Taylor coached in baseball and has an interest in law enforcement as a potential career.
- **Golf Cart Ordinance(Faith):** Golf cart registrations and permits have really taken off in Faith since the passage of the ordinance with 18 (one dual registration for Granite Quarry and Faith) registrations completed to date and more coming in on a daily basis. Many of the residents who have requested permits have spoken very positively of the new ordinance and thanked everyone for getting this passed. At the current rate, we will have to order additional permit stickers for Faith. Currently, this appears to be a huge success!
- **Golf Cart Registration:** The Golf Cart Registration form has been updated to help with the ease of registration in both communities and improve the professional appearance of the form. New ordinance brochures (an example of which has been provided for you) have been created to provide community members who are interested in registration their golf cart.
- **LESO:** After receiving final approval from the NC Law Enforcement Support Services, Chief Taylor has started searching for government surplus equipment that could be used by Faith and Granite Quarry. Some of the equipment identified include solar powered message boards (towable units typically used on roadways) and some potential vehicles.



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- **New Equipment Updates:**

- **Camera Demonstration/Testing:** Chief Taylor has worked out an arrangement with a company for a demonstration/testing period for some new cameras for Granite Quarry and Faith. Two of the cameras are PTZ (pan, tilt, zoom) and six additional cameras are referred to as bullet cameras with zoom capabilities. The cameras are scheduled to be installed the Police Department during the week of May 5, 2025, and they will be reviewed by members of both communities. If acquired, these cameras have the potential to advance the technology improvements for both communities and help to reduce/investigate incidents. At this time, possible test areas include Granite Lake Park, North Salisbury Avenue Granite Quarry, Main Street Faith, and Faith Park.
- **Portable Speed Bumps:** The Police Department has been able to acquire, at no expense to the town, two sets of portable speed bumps through participation in the Governor's Highway Safety Program. Through the program, officers document traffic enforcement projects which are then report to the GHSP program and the department is then given grant credits to assist in the acquisition of the equipment needed. These new traffic calming devices can be used during events such as Granite Fest in Granite Quarry, 4th of July Street Dance in Faith, Halloween event in Faith, events at Granite Lake Park in Granite Quarry, and during traffic related incidents on roadways in both communities.
- **New Police Patrol Vehicles:** We have received notification that the Ford Police SUVs (Explorers) which were purchased in November 2024 are currently in the installation department in order to get the emergency equipment installed with hopes for delivery soon. A new 2024 Police Ford Expedition has been delivered and a 2024 Police Ford F150 Responder will be delivered during the week of May 5, 2025.
- **Arts in the Park (Granite Quarry):** Officers recently assisted with Arts in the Park at Granite Lake Park in Granite Quarry and we have received positive complements about the presence of officers at the event.
- **Community Program:** Officers recently conducted at firearms and personal safety course for a business in Faith. The participants complemented the officers on the community engagement.
- **Legislative Day:** Chief Taylor attended NC Legislative Day in Raleigh which was coordinated by the NC Association of Chiefs of Police and had the opportunity to speak with many of our representatives about issues affecting our officers and communities.

Number of Events by Nature

Calls for Service Granite Quarry - April 2025

Nature	# Events
103A2 FOUND PROPERTY	2
103A3 LOST PROPERTY	1
103A4 ADMIN (OTHER)	10
103O2 ADMIN/INFORMATION	2
104B01 ATM ALARM	1
104C2 COMMERCIAL BURG (INTRUSI	3
106B5 PAST ASSAULT	1
107B1 ASST OTHER AGENCY-ROUTIN	1
110B2 PAST RESIDENTIAL BE	1
111B1 PAST DAMAGE TO PROPERTY	1
111C1 DAMAGE TO PROP - JUST OCC	1
111D2 MISCHIEF-DAMAGE TO PROP	1
113B2 OTHER NOISE COMPLAINT	3
113B3 NUISANCE COMPLAINT	1
113B4 CIVIL MATTER	1
113B5 DISTURBANCE - IMPAIRED	1
113D1 DISTURBANCE / PHYSICAL	1
114D1 PHYSICAL DOMESTIC	1
114D2 VERBAL DOMESTIC	3
114D3 PHSYICAL FAMILY DOMESTIC	2
114D4 VERBAL FAMILY DOMESTIC	1
115D1 DRIVING UNDER INFLUENCE	1
116D1 DRUGS (USE-POSSESSION)	1
118B2 FRAUD-PAST FORGERY	1
118O2 FRAUD-INFORMATION	1
119B1 PHONE THREAT	1
119B3 PHONE HARASSMENT	1
119D1 STALKING	1
121O2 MENTAL COMMITMENT	1
122O2 MISC - INFORMATION	1
125B1 CHECK WELFARE - ROUTINE	1
125B2 LOCKOUT - ROUTINE	2
125D1 CHECK WELFARE-URGENT	2
127D2 SUICIDE THREAT	1
129C1 SUSPICIOUS PERSON	7
129C3 SUSPICIOUS VEHICLE	7
129C5 SUSPICIOUS CIRCUMSTANCE	1
130B1 LARCENY (ALREADY OCC)	2
130B2 VEHICLE LARCENY (PAST)	2
130D1 LARCENY	3
131B1 TRAFFIC ACCIDENT - PD	1
131B3 HIT RUN	1

132B1 MINOR TRAFFIC VIOLATION	4
132B2 PARKING COMPLAINT	1
132C2 HAZARDOUS ROAD CONDITION	3
133D1 TRESPASSING	4
134D1 UNKNOWN SITUATION	1
135C1 SHOTS FIRED (HEARD)	2
135D1 ARMED SUBJECT	1
77B1 TRAFFIC ACC -INJURY	6
77B3 TRAFFIC ACC-PIN IN	3
911 HANG UP	10
ASSIST MOTORIST	2
BUSINESS OR HOUSE CHECK	336
CIVIL PROCESS	1
COMMUNITY PROGRAM	3
DELIVER MESSAGE	15
DOMESTIC PROPERTY PICKUP	1
FOLLOWUP	12
GENERAL INFORMATION	1
LAW CALL	1
PARK CHECK	6
REPOSSESSION	2
SCHOOL SECURITY CHECK	7
SUBPOENA SERVICE	1
TRAFFIC CHECK	2
TRAFFIC CONTROL	1
TRAFFIC STOP	20
TRANSPORT PRISONER OR OTHER	1
VEHICLE ACCIDENT PROP DAMAGE	6
Total	531

Number of Events by Nature

Calls for Service Faith - April 2025

Nature	# Events
103A2 FOUND PROPERTY	1
103A4 ADMIN (OTHER)	10
103O2 ADMIN/INFORMATION	7
104C2 COMMERCIAL BURG (INTRUSI	2
104C3 RESIDENTIAL BURG (INTRUSI	1
110D2 RESIDENTIAL BE	2
111C1 DAMAGE TO PROP - JUST OCC	1
113D2 DISTURBANCE / VERBAL	1
114D2 VERBAL DOMESTIC	1
125BA CHECKWELFARE - ROUTINE	11
125D1 CHECK WELFARE-URGENT	1
129C1 SUSPICIOUS PERSON	1
129C5 SUSPICIOUS CIRCUMSTANCE	1
131B3 HIT RUN	1
133D1 TRESPASSING	1
911 HANG UP	2
BUSINESS OR HOUSE CHECK	82
CIVIL PROCESS	1
DELIVER MESSAGE	1
FOLLOWUP	2
LAW CALL	1
PARK CHECK	1
SCHOOL SECURITY CHECK	5
SUBPOENA SERVICE	2
TRAFFIC STOP	2
Total	141



Town of Granite Quarry Fire Department

Established May 15th, 1950

PO Box 351

www.granitequarrync.gov

Granite Quarry, NC

704/279-5596



Board Report May 2025 Chief Hord

Emergency Calls for Service April 2025

35 Calls in district

- 24- EMS (including strokes, falls, diabetics, CPR and other medical needs)
- 2- Public Service/Assist
- 3- Fire Alarm
- 3- Motor Vehicle Accidents
- 2- Lines Down
- 1- Move Up

3 Calls to Salisbury

- 1- Cancelled En-route
- 2- EMS

4 Calls to Union

- 1- Structure Fires
- 3- EMS

6 Calls to Rockwell Rural

- 2- Cancelled En-route
- 2- EMS
- 1- Structure Fires
- 1- MVA

2 Calls to Faith FD

- 2- EMS

1- Calls to Rockwell City Cancelled En-route

3- Calls to South Salisbury Cancelled En-route

1- Call to Bostain Heights Structure Fire

1- Call to Liberty FD Cancelled En-Route

1- Call to Pooltown FD EMS

TOTAL – 57



Town of Granite Quarry Fire Department

Established May 15th, 1950

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Granite Quarry, NC

704/279-5596



ACTIVITIES

- Daily activities include apparatus & equipment checks, training, station maintenance, pre-plan development, hose and hydrant maintenance, water points, emergency response, public education, inspections, and the assistance of other divisions within the Town of GQ.
- Monthly training included E.M.T continuing education and Joint Training with Faith and Rockwell Rural F.D.
- Multiple days of ladder training, water point training, hose evolutions, extrication tool familiarization, and district familiarization. Weekly shift training/ officer's choice.
- Car Seat Check Station on Thursday from 1 p.m. to 4 p.m. – 2 seats installed/checked.
- Grounds care on Fridays.
- Thursday school visits.
- Assisted with Arts in The Park.

E-571

- Mileage – 31,018
- Hours – 2,826

E-572

- Mileage – 44,961
- Hours – 3,670

R-57

- Mileage – 39,597
- Hours – 3,714

SQ-57

- Mileage – 12,454



April Work 2025 Public Works Report

- Normal Maintenance Duties Daily- (parks, cleaning, service on equipment, limbs & litter pick up)
- Various potholes repaired
- Trash Can Replacement
- Nature trail maintenance
- Storm Drain Cleaning
- Mowing Right-of-Ways and Parks
- Spraying
- Limb Pickup- large amounts
- NCLM Workplace Training Courses
- DOT Annual Litter Sweep
- Arts in the Park Event
- Began Installing New Street Signs

2007 Ford Truck F-250 –	68,168	+291 miles
2023 Ford Dump Truck F-550 –	2,476	+152 miles
2009 Ford Truck F-150 –	102,988	+834 miles
2019 Ford Truck F-350 –	29,262	+500 miles
2025 Ford Truck F-150 –	486	
2022 Chevy Silverado –	34,146	+415 miles

Case Number	Violation Address	Owner or Occupant	Status or Conditions
PUBLIC NUISANCES			
PN-25-01	518 South Main Street	Frank Troy Cook Jr and Amy Cook	various forms of trash and debris all over porch and yard. Notice issued and violations remained. Owners did not meet as scheduled on 03-13. Violations continued and Civil Penalties were initiated beginning 03-27-25. Received emails from the owners and agreed to meet on 04-09-25. Inspection conducted with owners and all violations have been removed except those awaiting trash pick up. Penalties halted and will notify owners of total due to the Town. Will continue to monitor for completion.
PN-25-02	804 North Salisbury Avenue	Santa Guisela Angeles Espinpsa	appliances and various forms of loose trash and debris. Notice issued with deadline of 04-08-25. Met on site with owners to discuss specific requirements and agreed to extend the deadline in order to comply. Will follow up soon.
PN-25-03	344 Brookwood Drive	Phyllis J Bookhart	fallen and dilapidated fence along with one or more junked/nuisance vehicles. Notice issued with deadline of 04-30-25.
PN-25-04	211 North Oak Street (A & B)	Neil R & Julie S Shaw	trash can violations. Notice issued with deadline of 04-20-25. Received calls from property management and the occupants. Will comply. Will follow up.

TOWN OF GRANITE QUARRY

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PN-25-05	213 North Oak Street (A & B)	Series Two LLC	trash can violations. Notice issued with deadline of 04-20-25. Received calls from property management and the occupants. Will comply. Will follow up.
ABANDONED/JUNKED/NUISANCE VEHICLES			
MVO-25-01	518 South Main Street	Frank Troy Cook Jr and Amy Cook	two possible junked/nuisance vehicles. Notice issued and owners removed the vehicles from the property. CLOSED 04-09-25.
MVO-25-02	205 East Kerns Street	Dawn Peeler	two possible junked/nuisance vehicles, an old Dodge truck and a horse trailer. Notice issued with deadline of 04-08-25. No change and no response at the door. Pending follow up actions.
MINIMUM HOUSING STANDARDS			

HC-24-07	810 North Salisbury Avenue	Michael & Faith Phillips	Residential use of a camper or RV. Construction of a deck to camper without permits. Request to inspect on 09-26-24. Have spoken to the owner. The camper is occupied by his son and they are making arrangements to remove it and house him at another location. Working on repairs to the camper to be able to close the slide outs. Work continues. Will monitor progress.
HC-24-09	809-B Cecil Street	T H Jones Construction Co Inc	Substandard housing conditions with possible mold conditions. Complianance achieved. CLOSED 04-09-25.
NON-RESIDENTIAL BUILDINGS AND STRUCTURES			
DEVELOPMENT ORDINANCE			

TOWN OF GRANITE QUARRY

5/6/2025

Z-24-04	2360 Heilig Road	Gerald W Hutchinson	possible junk yard existing after termination of operations. Inspection conducted with owner on 07-18-24. Determined that the auto repair business is in operation but at a much smaller scale. Owner continues to remove vehicles almost on a weekly basis with many removed so far. Will continue to monitor and make sure vehicle removal takes place.
Z-24-10	318 West Peeler Street	Nathan & Rachel Wilkinson	Construction of a privacy fence without permits and in violation of the height standards. Notice issued with deadline of 10-15-24. On 10-09-24, the owner filed an appeal to the notice. Pending.
Z-25-02	510 Balfour Quarry Road	Balfour Quarry Land Trust	Possible construction without permits. Under investigation and working with Planning. Pending.
Z-25-03	Mottzarellas Restaurant	128 South Salisbury Avenue	feather flags posted in violation. Courtesy letter issued. Notice returned due to "No Mail Receptacle". Will follow up with other actions.
Z-25-04	215 Coley Road	Aaron Johns	installation of a fence without permits. Notice issued with a deadline of 04-28-25. Permit issued 03-31-25. CLOSED
Z-25-05	703 South Salisbury Avenue	Alvin B Drye Jr	installation of a shed without permits. Notice issued with a deadline of 04-28-25.

TOWN OF GRANITE QUARRY

5/6/2025

Z-25-06	1301 Stonewyck Drive	Belle Realty Development Co Inc	Parking commercial vehicles in the street right of way. Notice issued with deadline of 04-28-25.
Z-25-07	720 South Salisbury Avenue	Robert Michael Reynolds	installation of one or more accessory buildings without permits. Notice issued with deadline of 04-28-25.
Z-25-08	724 South Main Street	Uvaldo Cerrato	installation of a fence without permits. Notice issued with a deadline of 04-28-25.
Z-25-09	719 South Main Street	John Matthew Hoehman & Tammy D Hoehman	construction to the residence without permits. Notice issued with deadline of 04-28-25. Contractor spoke with Planning and it was determined the renovations being conducted did not require permits. CLOSED 04-01-25.



Finance Department

Breakdown by Department:
As of April 30, 2025

Department	Budgeted	Encumbered	YTD	
Revenues:	<u>4,954,841</u>		<u>3,586,623</u>	<u>72%</u>
Total Revenues:	\$ 4,954,841		\$ 3,586,623	72%
Expenses:				
Governing Body	132,113	10,000	91,170	77%
Contingency & Tranfers	792,621	-	320,227	0%
Administration	668,192	-	520,389	78%
Public Works	589,093	17,402	478,561	84%
Police	1,157,733	129,600	736,065	75%
Fire	1,031,262	12,740	846,034	83%
Streets	312,283	-	274,352	88%
Sanitation	177,519	-	137,392	77%
Parks & Recreation	<u>104,025</u>	<u>700</u>	<u>75,139</u>	<u>73%</u>
Total Expenses:	\$ 4,964,841	\$ 170,442	\$ 3,479,328	74%
Expense to Revenue:				97%

Please see the Budget Vs. Actual Report attached for individual line items

Revenues:					
Account	Budget	YTD	Variance	%	Notes
01-3100-12 Taxes - Budget Year	1,645,942	1,677,531	31,589	102%	1
01-3100-17 Tax Penalties & Interest	8,140	5,415	(2,725)	67%	
01-3101-12 Taxes - Prior Years	12,552	16,770	4,218	134%	1
01-3102-12 Vehicle Tax	165,767	153,233	(12,534)	92%	
01-3230-31 Local Option Sales Tax	1,118,325	935,735	(182,590)	84%	
01-3231-31 Solid Waste Disposal Tax	2,522	1,837	(685)	73%	
01-3316-32 Powell Pave & Patch Funds	102,000	112,413	10,413	110%	2
01-3322-31 Beer & Wine - State	13,103	-	(13,103)	0%	3
01-3324-31 Utilities Franchise Tax	143,103	129,792	(13,311)	91%	
01-3330-84 County First Responders	6,020	5,280	(740)	88%	
01-3346-40 Abatements	-	550	550	100%	
01-3413-89 Miscellaneous Revenue	1,000	167	(833)	17%	
01-3431-41 Police Authority Revenue_Faith	175,797	131,848	(43,949)	75%	
01-3431-45 Police Report Revenue	150	160	10	107%	
01-3431-89 Police Miscellaneous	2,000	1,908	(92)	95%	4
01-3471-51 Environmental Fee Collection	200,070	148,386	(51,684)	74%	
01-3491-41 Subdivision & Zoning Fees	10,500	37,820	27,320	360%	5
01-3613-41 Parks Miscellaneous	15,000	17,052	2,052	114%	6
01-3713-33 Sal. Water/Sewer Reimbursement	41,804	41,804	-	100%	7
01-3831-89 Interest on Investments	162,500	133,940	(28,560)	82%	
01-3834-41 Park Shelter Rentals	9,000	9,600	600	107%	
01-3835-80 Police Surplus Items Sold	-	2,319	2,319	100%	8
01-3835-81 Surplus items Sold	200	7,219	7,019	3609%	9
01-3837-31 ABC Net Revenue-Co.	15,200	15,845	645	104%	
01-3991-99 Fund Balance Appropriated	1,104,146	-	-	0%	10
	4,954,841	3,586,623	(1,368,218)	72%	

Notes:

- 1 A majority of Ad Valorem Taxes are received in the first few months of the fiscal year
- 2 Received both Powell Bill allocations
- 3 Received once annually in May
- 4 Includes \$1,000 donation from Moose Lodge (BA# 1)
- 5 Increase in planning and zoning requests
- 6 Vendor Registrations and Sponsorships for Events
- 7 Final payment of Water Line Extension project
- 8 Surplus: 2013 Chevrolet Impala sold on GovDeals, Obsolete Motorola shoulder mics
- 9 Surplus: PW - dump truck & air compressor, FD - chairs, Parks - Christmas lights
- 10 Fund Balance Appropriated = Budget as Adopted + Budget Amendments as follows:

Budget as Adopted	1,003,146
BA #2 PD Cars	60,000
BA #3 GQ Branded Street Signs	11,000
BA #4 Electus Governmental Affairs Contract	20,000
BA #5 Liability Insurance Claim	10,000
Total Fund Balance Appropriated	1,104,146

Governing Body:						
Account	Budget	Encum.	YTD	Variance	%	Notes
01-4110-02 Council Salaries	18,745	-	9,373	9,373	50%	
01-4110-09 FICA Expense	1,434	-	717	717	50%	
01-4110-14 Insurance - Workers Comp	50	-	40	10	80%	11
01-4110-18 Professional Services	69,500	10,000	53,679	5,821	92%	12
01-4110-26 Office Expense	1,000	-	635	365	63%	
01-4110-31 Training & Schools	8,000	-	3,425	4,575	43%	
01-4110-40 Dues & Subscriptions	16,506	-	16,474	32	100%	13
01-4110-45 Insurance & Bonds	14,103	-	4,102	10,001	29%	11
01-4110-60 Special Projects	2,425	-	2,425	-	100%	
01-4110-61 Grants - Nonprofit Grant Program	350	-	300	50	86%	14
	132,113	10,000	91,170	30,943	77%	

Notes:

- 11 Paid once annually at start of Fiscal Year
 12 Annual audit, attorney fees, Electus
 13 Annual dues for NCLM, EDC, CCOG, MPO, UNC School of Government, Rowan County Chamber, etc.
 14 GQ Civitans - \$100 for Town advertisement and \$100 for Granite Fest advertisement, \$100 Nazareth

Contingency & Transfers:						
Account	Budget	Encum.	YTD	Variance	%	Notes
01-9840-96 Transfer to Capital Project Funds	788,146	-	320,227	467,919	41%	15
01-9910-97 General Fund Contingency	4,475	-	-	4,475	0%	16
	792,621	-	320,227	472,394	40%	

Notes:

- 15 Transfer to Transformational Project CPO in current FY
 16 General Fund Contingency = Budget as Adopted - Amendments as follows:
- | | |
|-----------------------|--------------|
| Budget as Adopted | 68,475 |
| Police Car | (60,000) |
| Town Council Training | (4,000) |
| Budget as Amended | <u>4,475</u> |

Administration:						
Account	Budget	Encum.	YTD	Variance	%	Notes
01-4120-00 Salaries - Regular	305,622	-	238,794	66,828	78%	17
01-4120-03 Salaries - Longevity	1,650	-	1,650	-	100%	
01-4120-07 401K Expense	15,312	-	11,947	3,365	78%	
01-4120-09 FICA Expense	23,507	-	18,168	5,339	77%	
01-4120-10 Retirement Expense	41,882	-	32,561	9,321	78%	
01-4120-11 Group Insurance	42,950	-	29,042	13,908	68%	
01-4120-14 Insurance - Workers Comp	500	-	495	5	99%	
01-4120-17 Insurance – HRA/Admin Cost	1,200	-	1,011	190	84%	
01-4120-18 Professional Services	110,000	-	92,643	17,357	84%	
01-4120-22 Employee Appreciation	3,500	-	537	2,963	15%	
01-4120-26 Office Expense	9,719	-	7,976	1,743	82%	
01-4120-31 Training & Schools	9,500	-	4,706	4,794	50%	
01-4120-32 Telephone/Communications	4,500	-	3,265	1,235	73%	
01-4120-33 Utilities	5,600	-	5,030	570	90%	
01-4120-34 Printing	4,200	-	2,428	1,772	58%	
01-4120-37 Advertising	3,000	-	2,310	690	77%	
01-4120-40 Dues & Subscriptions	2,500	-	2,375	125	95%	18
01-4120-44 Contracted Services	43,000	-	31,590	11,410	73%	
01-4120-45 Insurance & Bonds	6,500	-	6,481	19	100%	17
01-4120-62 Committees - CAC	1,000	-	807	193	81%	
01-4120-68 Tax Collection	32,550	-	26,573	5,977	82%	19
	668,192	-	520,389	147,803	78%	

Notes:

- 17 Paid once annually at start of Fiscal Year
- 18 Higher number of advertisements based on public hearing notice requirements
- 19 Percentage of Ad Valorem and Vehicle taxes collected to date

Public Works:						
Account	Budget	Encum.	YTD	Variance	%	Notes
01-4190-00 Salaries - Regular	139,018	-	108,854	30,164	78%	
01-4190-02 Salaries - Part-Time	81,000	-	62,997	18,003	78%	
01-4190-03 Salaries - Longevity	2,000	-	1,550	450	78%	
01-4190-07 401K Expense	8,295	-	5,446	2,849	66%	
01-4190-09 FICA Expense	19,347	-	13,342	6,005	69%	
01-4190-10 Retirement Expense	19,385	-	14,856	4,529	77%	
01-4190-11 Group Insurance	27,500	-	19,884	7,617	72%	
01-4190-14 Insurance - Workers Comp	10,444	-	10,335	109	99%	20
01-4190-20 Motor Fuel	13,100	-	8,922	4,178	68%	
01-4190-21 Uniforms	4,500	-	3,018	1,482	67%	
01-4190-24 Maint & Repair - Bldgs/Grounds	23,247	13,959	6,295	2,993	87%	
01-4190-25 Maint & Repair - Vehicles	9,000	-	8,489	511	94%	21
01-4190-29 Supplies & Equipment	25,500	-	22,283	3,217	87%	22
01-4190-31 Training & Schools	300	-	250	50	83%	
01-4190-32 Telephone/Communications	2,400	-	1,135	1,265	47%	
01-4190-33 Utilities	4,300	-	2,856	1,444	66%	
01-4190-34 Printing	25	-	10	15	39%	
01-4190-35 Maint & Repairs - Equipment	10,839	2,714	6,456	1,669	85%	23
01-4190-40 Dues & Subscriptions	6,900	-	4,173	2,728	60%	
01-4190-44 Contracted Services	21,000	730	17,189	3,081	85%	
01-4190-45 Insurance & Bonds	7,230	-	7,228	2	100%	20
01-4190-54 Cap Outlay - Vehicles	131,500	-	131,496	4	100%	24
01-4190-55 Cap Outlay - Equipment	22,263	-	21,499	764	97%	25
	589,093	17,402	478,561	93,130	84%	

Notes:

- 20 Paid once annually at start of Fiscal Year
- 21 Major repairs and transmission on F150, A/C repair on F250, Tires on F350
- 22 GQ Branded street signs
- 23 Leaf Vac lights and Backhoe Tires
- 24 Dump truck purchased and in service
- 25 2 Zero Turn Mowers

Police:						
Account	Budget	Encum.	YTD	Variance	%	Notes
01-4310-00 Salaries - Regular	459,956	-	358,240	101,716	78%	
01-4310-02 Salaries - Part-Time	10,000	-	8,517	1,483	85%	
01-4310-03 Salaries - Longevity	2,950	-	2,900	50	98%	
01-4310-07 401K Expense	30,398	-	17,922	12,476	59%	
01-4310-09 FICA Expense	47,500	-	29,184	18,317	61%	
01-4310-10 Retirement Expense	91,881	-	53,911	37,970	59%	
01-4310-11 Group Insurance	94,458	-	53,436	41,022	57%	
01-4310-14 Insurance - Workers Comp	18,500	-	18,215	285	98%	26
01-4310-20 Motor Fuel	22,750	-	15,967	6,783	70%	
01-4310-21 Uniforms	4,400	-	3,932	468	89%	
01-4310-25 Maint & Repair - Vehicles	11,500	-	10,564	936	92%	
01-4310-26 Office Expense	1,500	-	432	1,068	29%	
01-4310-29 Supplies & Equipment	12,000	-	10,095	1,905	84%	
01-4310-31 Training & Schools	5,000	-	1,202	3,798	24%	
01-4310-32 Telephone/Communications	9,000	-	6,698	2,302	74%	
01-4310-33 Utilities	2,980	-	2,325	655	78%	
01-4310-34 Printing	1,200	-	328	872	27%	
01-4310-35 Maint & Repair - Equipment	1,000	-	720	280	72%	
01-4310-40 Dues & Subscriptions	5,660	-	4,593	1,067	81%	
01-4310-44 Contracted Services	33,000	-	26,747	6,253	81%	27
01-4310-45 Insurance & Bonds	24,100	-	23,556	544	98%	26
01-4310-54 Cap Outlay - Vehicles	268,000	129,600	86,581	51,819	81%	28
	1,157,733	129,600	736,065	292,068	75%	

Notes:

26 Paid once annually at start of Fiscal Year

27 Law enforcement legal support and Superior annual support paid once at start of Fiscal Year

28 4 Police Vehicles (2 Vehicles and upfits for all 4 vehicles are encumbered)

Fire:						
Account	Budget	Encum.	YTD	Variance	%	Notes
01-4340-00 Salaries - Regular	418,261	-	324,826	93,435	78%	
01-4340-02 Salaries - Part-Time	128,000	-	111,620	16,380	87%	
01-4340-03 Salaries - Longevity	2,500	-	2,400	100	96%	
01-4340-07 401K Expense	22,240	-	17,255	4,985	78%	
01-4340-09 FICA Expense	41,740	-	34,009	7,731	81%	
01-4340-10 Retirement Expense	59,692	-	47,029	12,663	79%	
01-4340-11 Group Insurance	76,800	-	55,832	20,968	73%	
01-4340-14 Insurance - Workers Comp	19,500	-	19,424	76	100%	29
01-4340-17 Firemen's Pension Fund	1,500	-	1,060	440	71%	
01-4340-20 Motor Fuel	8,500	-	6,298	2,202	74%	
01-4340-21 Uniforms	3,500	-	3,432	68	98%	
01-4340-25 Maint & Repair - Vehicles	16,000	3,250	12,700	50	100%	30
01-4340-26 Office Expense	150	-	26	124	17%	
01-4340-29 Supplies & Equipment	38,000	9,490	22,252	6,258	84%	31
01-4340-31 Training & Schools	1,900	-	1,596	304	84%	
01-4340-32 Telephone/Communications	6,800	-	4,820	1,980	71%	
01-4340-33 Utilities	8,400	-	6,268	2,132	75%	
01-4340-34 Printing	200	-	90	110	45%	
01-4340-35 Maint & Repair - Equipment	2,500	-	2,065	435	83%	
01-4340-40 Dues & Subscriptions	4,600	-	3,817	783	83%	
01-4340-44 Contracted Services	10,000	-	9,508	492	95%	32
01-4340-45 Insurance & Bonds	13,000	-	12,608	392	97%	29
01-4340-55 Cap Outlay - Equipment	7,100	-	7,100	-	100%	
01-4340-71 - Fire Truck Principal	140,379	-	140,000	379	100%	33
	1,031,262	12,740	846,034	172,488	83%	

Notes:

29 Paid once annually at start of Fiscal Year

30 Tires on E572, R57 pump repair, preventative maint. on R57, E571, and E572, misc. maintenance and repairs

31 15 Collar Mics are encumbered

32 Includes hose & ladder testing, Fire Cascade service, annual pump tests, extinguisher inspections, IT, payroll

33 Down payment on fire truck

Streets:						
Account	Budget	Encum.	YTD	Variance	%	Notes
01-4510-18 Professional Services	8,525	-	7,654	871	90%	34
01-4510-29 Supplies & Equipment	1,916	-	957	959	50%	
01-4510-39 Maint & Repair	2,500	-	2,500	-	100%	34
01-4510-58 Cap Outlay - Bldg/Infrastructure	238,552	-	218,682	19,870	92%	
01-4511-29 Supplies & Equipment	3,500	-	-	3,500	0%	
01-4511-33 Utilities - Street Lights	56,990	-	44,558	12,432	78%	
01-4511-39 Other Services	300	-	-	300	0%	
	312,283	-	274,352	37,931	88%	

Notes:

34 Consulting and Resurfacing for Streets Project

Sanitation:						
Account	Budget	Encum.	YTD	Variance	%	Notes
01-4710-44 Contracted Services	177,519	-	137,392	40,127	77%	
	177,519	-	137,392	40,127	77%	

Notes:

Parks & Rec:						
Account	Budget	Encum.	YTD	Variance	%	Notes
01-6130-24 Maint & Repair - Bldgs/Grounds	37,425	700	25,631	11,094	70%	35
01-6130-29 Supplies & Equipment	10,000	-	3,614	6,386	36%	
01-6130-32 Telephone/Communications	7,000	-	5,030	1,970	72%	
01-6130-33 Utilities	23,600	-	16,565	7,035	70%	
01-6130-44 Contracted Services	1,500	-	243	1,257	16%	
01-6130-62 Committees - PERC	24,500	-	24,055	445	98%	36
	104,025	700	75,139	28,186	73%	

Notes:

35 LED and Christmas lights for lake, tree removal, Centennial Park survey almost complete

36 Mainly Granite Fest

Town of Granite Quarry, North Carolina
Capital Project Ordinance # 2020-04
FEMA Grant - Granite Lake Repairs
Inception 3/2/2020

	Amended Project Authorization	Encumbered	Total To Date	(Variance)	Notes
<u>REVENUES</u>					
04-3613-26 FEMA Grant	\$ 576,286		\$ 506,020	-	
04-3613-36 NCDEM Grant	192,095		168,673	-	
<i>Total Revenues</i>	<u>768,381</u>		<u>674,693</u>	<u>-</u>	
<u>OTHER FINANCING SOURCES</u>					
04-3981-96 Transfer from General Fund	-		-	-	
<i>Total Other Financing Sources</i>	<u>-</u>		<u>-</u>	<u>-</u>	
TOTAL REVENUES AND OTHER FINANCING SOURCES	<u>768,381</u>		<u>674,693</u>	<u>-</u>	
<u>EXPENDITURES</u>					
04-6130-18 Professional Services					
Engineer or Architect Fees	174,250	-	171,169	-	
<i>Total Personnel</i>	<u>174,250</u>		<u>171,169</u>	<u>-</u>	
04-6130-69 Cap Outlay - Bldg, Struct, Other					
Construction Cost	\$ 547,619		\$ 503,524	-	
Contingency (10%)	46,512		\$ -	-	
<i>Total Capital Outlay</i>	<u>594,131</u>		<u>503,524</u>	<u>-</u>	
TOTAL EXPENDITURES	<u>\$ 768,381</u>		<u>\$ 674,693</u>	<u>-</u>	
<hr/>					
TOTAL FINANCING SOURCES OVER EXPENDITURES	\$ -	\$ -	\$ -	-	

Notes:

Town of Granite Quarry, North Carolina
 Capital Project Ordinance # **2023-01**
Transformational Project
 Inception 1/9/2023

	Amended Project Authorization	Encumbered	Total To Date	Projected by Completion (Variance)	Notes
<u>FINANCING SOURCES</u>					
08-3981-96 Transfer from General Fund	959,917		460,405	499,512	
<i>Total Financing Sources</i>	959,917		460,405	499,512	
TOTAL REVENUES AND OTHER FINANCING SOURCES	959,917		460,405	499,512	
<u>EXPENDITURES</u>					
08-4930-18 Professional Services					
Attorney Fees	2,573		2,573	-	
Pre-Development Services	26,753	-	26,753	-	
Civic Park "Option 1" Improvements	43,678	-	43,678	-	
Civic Park Master Plan	55,075	-	55,075	-	
Civic Park Survey	45,000	1,545	43,455	1,545.00	
Civic Park Design	299,175	272,343	26,832	272,343.00	
Civic Park Electrical Engineering	16,235	16,235	-	16,235.00	
<i>Total Personnel</i>	488,488	290,123	198,365	290,123.00	
08-4930-29 Supplies & Equipment	2,000	-	523	1,477.00	
<i>Total Supplies & Equipment</i>	2,000	-	523	1,477.00	
08-4930-58 Cap Outlay - Construction					
Feasibility Study	15,000	-	15,000	-	
Civic Park Parking Lot	205,677	-	205,677	-	
Civic Park Construction	124,430	-	-	124,430.00	
	345,107	-	220,677	124,430.00	
08-4930-97 Contingency	14,322	-	-	14,322.00	
<i>Total Construction</i>	14,322	-	-	14,322.00	
08-9840-96 Transfer to TAP Project Fund	110,000	-	40,840	69,160.00	
<i>Total Transfers</i>	110,000	-	40,840	69,160.00	
TOTAL EXPENDITURES	959,917	290,123	460,405	499,512	
TOTAL FINANCING SOURCES OVER EXPENDITURES	-	\$ -	-	-	

Notes:

Town of Granite Quarry, North Carolina
Capital Project Ordinance # 2023-03
Transportation Alternatives Program Project
Inception 2/13/2021

	Project Authorization	Encumbered	Total To Date	Projected by Completion (Variance)	Notes
<u>REVENUES</u>					
09-3450-36 Transportation Alternatives Program Funds	440,000		50,861	389,139	
<i>Total Revenues</i>	440,000		50,861	389,139	
<u>OTHER FINANCING SOURCES</u>					
09-3984-96 Transfer from Transformational Projects	110,000		40,840	69,160	
<i>Total Other Financing Sources</i>	110,000		40,840	69,160	
TOTAL REVENUES AND OTHER FINANCING SOURCES	550,000		91,701	458,299	
<u>EXPENDITURES</u>					
09-4511-18 Professional Services	75,000	11,220	63,576	204	
<i>Total Personnel</i>	75,000	11,220	63,576	204	
09-4511-58 Cap Outlay - Construction	452,500	-	-	452,500	
09-4511-97 Contingency	22,500	-	-	22,500	
<i>Total Construction</i>	475,000	-	-	475,000	
TOTAL EXPENDITURES	550,000	11,220	63,576	475,204	
<hr/>					
TOTAL FINANCING SOURCES OVER EXPENDITURES	-	(11,220)	28,125	(16,905)	

Notes:

Town of Granite Quarry, North Carolina
Capital Reserve Fund
Inception 7/1/2023

	Amended Authorization	Total To Date
<u>FINANCING SOURCES</u>		
02-3981-96 Transfer from General Fund	76,000	76,000
<i>Total Other Financing Sources</i>	76,000	76,000
<i>TOTAL REVENUES AND OTHER FINANCING SOURCES</i>	76,000	76,000
<u>EXPENDITURES</u>		
02-4190-54 Cap Outlay - Dump Truck	-	-
02-4260-58 Cap Outlay - Town Hall	76,000	-
02-4340-54 Cap Outlay - Fire Truck	-	-
<i>Total Capital Outlay</i>	76,000	-
<i>TOTAL EXPENDITURES</i>	76,000	-
<i>TOTAL FINANCING SOURCES OVER EXPENDITURES</i>	-	76,000

Notes:

Unassigned Fund Balance:

**These amounts are estimates only and intended to give an indication
of the fiscal health of Unassigned Fund Balance.*

Unassigned Fund Balance as of 7/01/24	3,425,822
Revenues to date	3,586,623
Expenses to date	(3,479,328)
Revenues over Expense to date	107,295
Less Encumbered	(170,442)
Less Restricted:	
Powell Bill	-
Reserved by State Statute	(390,449)
Total Restricted	(390,449)
Less Committed:	
Transformational Project CPO	(467,919)
Total Committed	(467,919)
Unassigned Fund Balance at Month End	\$ 2,504,307

Interest on Investments by Month FY 2024-2025

Acct#	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June	Interest YTD	Invested Balance
Money Market Accounts:														
XX9011	27	29	25	27	27	27	29	25	26	27	-	-	269	54,113.34
XX1186	32	34	29	32	30	33	34	29	30	31	-	-	316	63,412.20
	59	63	54	60	58	60	64	54	56	58	-	-	585	\$ 117,525.54
NC Capital Management Trust:														
XX4319	14,039	13,777	15,428	15,074	13,390	13,373	12,389	11,294	12,488	12,103	-	-	133,355	3,498,812.33
	14,039	13,777	15,428	15,074	13,390	13,373	12,389	11,294	12,488	12,103	-	-	133,355	\$ 3,498,812.33
Totals													\$ 133,940	\$ 3,616,338

Total Invested Balance	\$ 3,616,338
Cash Balance at Month End	\$ 63,322
Minus Outstanding Transactions at Month End	\$ 147,033
Total Reconciled Cash Balance	\$ 210,355
Total Available Funds	\$ 3,826,693

RESOLUTION 2025-04

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF GRANITE QUARRY, NORTH CAROLINA TO ADOPT THE IREDELL-ROWAN HAZARD MITIGATION PLAN

WHEREAS, the citizens and property within the Town of Granite Quarry are subject to the effects of natural hazards that pose threats to lives and cause damage to property, and with the knowledge and experience that certain areas of the town are particularly vulnerable to drought, extreme heat, hailstorm, hurricane and tropical storm, lightning, thunderstorm wind/high wind, tornado, winter storm and freeze, flood, hazardous material incident, and wildfire; and

WHEREAS, the Town of Granite Quarry desires to seek ways to mitigate the impact of identified hazard risks; and

WHEREAS, the Legislature of the State of North Carolina has in Article 5, Section 160D-501 of Chapter 160D of the North Carolina General Statutes, delegated to local governmental units the responsibility to adopt regulations designed to promote the public health, safety, and general welfare of its citizenry; and

WHEREAS, the Legislature of the State of North Carolina has enacted General Statute Section 166A-19.41 (*State emergency assistance funds*) which provides that for a state of emergency declared pursuant to G.S. 166A-19.20(a) after the deadline established by the Federal Emergency Management Agency pursuant to the Disaster Mitigation Act of 2002, P.L. 106-390, the eligible entity shall have a hazard mitigation plan approved pursuant to the Stafford Act; and

WHEREAS, Section 322 of the Federal Disaster Mitigation Act of 2000 states that local governments must develop an All-Hazards Mitigation Plan in order to be eligible to receive future Hazard Mitigation Grant Program Funds and other disaster-related assistance funding and that said Plan must be updated and adopted within a five-year cycle; and

WHEREAS, the Town of Granite Quarry/Rowan County Emergency Management has performed a comprehensive review and evaluation of each section of the previously approved Hazard Mitigation Plan and has updated the said plan as required under regulations at 44 CFR Part 201 and according to guidance issued by the Federal Emergency Management Agency and the North Carolina Division of Emergency Management.

WHEREAS, it is the intent of the Town Council of the Town of Granite Quarry to fulfill this obligation in order that the Town will be eligible for federal and state assistance in the event that a state of disaster is declared for a hazard event affecting the Town;

NOW, THEREFORE, BE IT RESOLVED that the Town Council of the Town of Granite Quarry hereby:

1. Adopts the Iredell-Rowan Regional Hazard Mitigation Plan.
2. Vests Rowan County Emergency Management with the responsibility, authority, and the means to:
 - (a) Inform all concerned parties of this action.
 - (b) Cooperate with Federal, State and local agencies and private firms which undertake to study, survey, map and identify floodplain areas, and cooperate with neighboring communities with respect to management of adjoining floodplain areas in order to prevent exacerbation of existing hazard impacts.
3. Appoints Rowan County Emergency Management to assure that the Hazard Mitigation Plan is reviewed annually and every five years as specified in the Plan to assure that the Plan is in compliance with all State and Federal regulations and that any needed revisions or amendments to the Plan are developed and presented to the Town Council of the Town of Granite Quarry for consideration.
4. Agrees to take such other official action as may be reasonably necessary to carry out the objectives of the Hazard Mitigation Plan.

Adopted this the 12th day of May, 2025.

Brittany H. Barnhardt, Mayor

ATTEST: [SEAL]

Aubrey Smith, Town Clerk

TONY BREWER CPA, PC

Certified Public Accountant

April 1, 2025

To the Honorable Mayor and Town Council
Town of Granite Quarry
Granite Quarry, North Carolina

We are pleased to confirm our understanding of the services we are to provide for Town of Granite Quarry for the year ended June 30, 2025.

Audit Scope and Objectives

We will audit, where applicable, 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 disclosures, which collectively comprise the basic financial statements, of Town of Granite Quarry as of and for the year ended June 30, 2025. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Town of Granite Quarry'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 Town of Granite Quarry's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). 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 appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis.
- 2) Other Post-Employment Benefits Schedules (if applicable).

We have also been engaged to report on supplementary information other than RSI that accompanies Town of Granite Quarry'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 GAAS, 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) Individual fund statements and schedules
- 2) Schedule of expenditures of federal awards (if applicable).
- 3) Law Enforcement Officers' Separation Allowance Report (if applicable).

In connection with our audit of the basic financial statements, we will read the following other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists; we are required to describe it in our report.

- 1) N/A

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and issue an auditor's report that includes our opinions about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP, and 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. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood

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that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

The objectives also include reporting on (if applicable):

- 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 statutes, regulations, and the terms and conditions of federal 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).

Auditor's Responsibilities for the Audit of the Financial Statements and Single Audit (if applicable)

We will conduct our audit in accordance with GAAS; 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; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major programs in accordance with Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. 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 waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or 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 an unavoidable risk that some material misstatements or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS 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 on 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. We will include such matters in the reports required for a Single Audit (if applicable). Our responsibility as auditors are limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories (if applicable), and direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We have identified the following significant risks of material misstatement as part of our audit planning:

- Cash
- Support, receivables, and receipts
- Program service fees, revenue, and receivables
- Expenses for program and supporting services, and accounts payable and other liabilities
- Inventories (if applicable)
- Property and equipment

Debt and other liabilities
Net assets

Our audit of financial statements does not relieve you of your responsibilities.

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance (if applicable), 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 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.

An audit is not designed to provide assurance on internal control or to identify significant 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*, and the Uniform Guidance (if applicable).

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Town of Granite Quarry's compliance with 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 (if applicable) requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal 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 Town of Granite Quarry's major programs. For federal programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on Town of Granite Quarry's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Other Services

For audits subject to Yellow Book, we will not provide any nonattest services.

For audit not subject to Yellow Book, we will also assist in preparing the financial statements and related notes of Town of Granite Quarry in conformity with accounting principles generally accepted in the United States of America based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements and related notes services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for the financial statements and 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 and related notes and that you have reviewed and approved the financial statements 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.

Responsibilities of Management for the Financial Statements and Single Audit (if applicable)

Our audit will be conducted on the basis that you acknowledge and understand your responsibility 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 awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that 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; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with accounting principles generally accepted in the United States of America; and for compliance with applicable laws and regulations (including federal statutes), rules, 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.

You are also responsible for making drafts of financial statements, schedule of expenditures of federal awards, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). 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, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance; (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. At the conclusion of our audit, we will require certain written representations from you about the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

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 of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the 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. You are also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report. Additionally, as required by the Uniform Guidance (if applicable), it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review on the first of audit field work.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received, and COVID-19-related concepts, such as lost revenues, if applicable) in conformity with the Uniform Guidance (if applicable). You agree to include our report on the schedule of

expenditures of federal awards in any document that contains, and indicates that we have reported on, the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon no later than the date the schedule of expenditures of federal awards is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal 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 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 (GAAP). 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 no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

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 Scope and 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.

Engagement Administration, Fees, and Other

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 (if applicable), 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 awards, summary schedule of prior audit findings, auditor's 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 auditor's reports or nine months after the end of the audit period.

We will provide copies of our reports to the Granite Quarry; 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 Tony Brewer CPA, PC 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 the oversight 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 Tony Brewer CPA, PC 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.

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 the oversight agency. If we are aware that a federal awarding

agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party contesting the audit finding for guidance prior to destroying the audit documentation.

Tony Brewer is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit after July 1, 2025.

Our fee for these services will be at our agreed upon fee per our LGC contract. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 90 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report(s). You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, we will keep you informed of any problems we encounter and our fees will be adjusted accordingly.

Reporting

We will issue written reports upon completion of our Single Audit (if applicable). Our reports will be addressed to the Council of the Town of Granite Quarry. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. 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 form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

The *Government Auditing Standards* report (if applicable) on internal control over financial reporting and on compliance and other matters will state 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 (if applicable) on internal control over compliance will state 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 (if applicable) will state that the report is not suitable for any other purpose.

We appreciate the opportunity to be of service to the Town of Granite Quarry 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 attached copy and return it to us.

Very truly yours,



Tony Brewer CPA, PC

RESPONSE: This letter correctly sets forth the understanding of Town of Granite Quarry.

Management signature: _____

Title: Town Manager

Date: _____

Governance signature: _____

Title: Mayor

Date: _____

The	Governing Board Town Council
of	Primary Government Unit Town of Granite Quarry
and	Discretely Presented Component Unit (DPCU) (if applicable) NA

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

and	Auditor Name Tony Brewer, CPA PC
	Auditor Address 151 YOUNG DR, LEXINGTON NC 27292

Hereinafter referred to as Auditor

for	Fiscal Year Ending 06/30/25	Date Audit Will Be Submitted to LGC 10/31/25
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Must be within six months of FYE

hereby agree as follows:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

27. **Applicable to audits with fiscal year ends of June 30, 2020 and later.** For all non-attest services, the Auditor shall adhere to the independence rules of the AICPA Professional Code of Conduct and *Government Auditing Standards, 2018 Revision* (as applicable). Preparing financial statements in their entirety shall be deemed a "significant threat" requiring the Auditor to apply safeguards sufficient to reduce the threat to an acceptable level. If the Auditor cannot reduce the threats to an acceptable level, the Auditor cannot complete the audit. If the Auditor is able to reduce the threats to an acceptable level, the documentation of this determination, including the safeguards applied, must be included in the audit workpapers.

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

28. **Applicable to audits with fiscal year ends of June 30, 2021 and later.** The auditor shall present the audited financial statements including any compliance reports to the government unit's governing body or audit committee in an official meeting in open session as soon as the audited financial statements are available but not later than 45 days after the submission of the audit report to the Secretary. The auditor's presentation to the government unit's governing body or audit committee shall include:

- a) the description of each finding, including all material weaknesses and significant deficiencies, as found by the auditor, and any other issues related to the internal controls or fiscal health of the government unit as disclosed in the management letter, the Single Audit or Yellow Book reports, or any other communications from the auditor regarding internal controls as required by current auditing standards set by the Accounting Standards Board or its successor;
- b) the status of the prior year audit findings;
- c) the values of Financial Performance Indicators based on information presented in the audited financial statements; and
- d) notification to the governing body that the governing body shall develop a "Response to the Auditor's Findings, Recommendations, and Fiscal Matters," if required under 20 NCAC 03 .0508.

29. Information based on the audited financial statements shall be submitted to the Secretary for the purpose of identifying Financial Performance Indicators and Financial Performance Indicators of Concern. See 20 NCAC 03 .0502(c)(6).

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

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

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

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

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 *Government Auditing Standards, 2018 Revision*. Refer to Item 27 of this contract for specific requirements. The following information must be provided by the Auditor; contracts presented to the LGC without this information will be not be approved.

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

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

Name:

Title and Unit / Company:

Email Address:

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

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

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

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

Primary Government Unit	Town of Granite Quarry
Audit Fee (financial and compliance if applicable)	\$ 12,000
Fee per Major Program (if not included above)	\$ 2,000
Additional Fees Not Included Above (if applicable):	
Financial Statement Preparation (incl. notes and RSI)	\$
All Other Non-Attest Services	\$
TOTAL AMOUNT NOT TO EXCEED	\$ 16,000

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

SIGNATURE PAGE

AUDIT FIRM

Audit Firm* Tony Brewer, CPA PC	
Authorized Firm Representative (typed or printed)* Tony Brewer	Signature*
Date*	Email Address* tony@tonybrewer CPA.com

GOVERNMENTAL UNIT

Governmental Unit* Town of Granite Quarry	
Date Governing Board Approved Audit Contract* (Enter date in box to right)	
Mayor/Chairperson (typed or printed)* Brittany H. Barnhardt	Signature*
Date	Email Address* bbarnhardt@granitequarrync.gov

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

GOVERNMENTAL UNIT – PRE-AUDIT CERTIFICATE

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

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

Sum Obligated by This Transaction:	\$ 16,000
Primary Governmental Unit Finance Officer* (typed or printed) Shelly Shockley	Signature*
Date of Pre-Audit Certificate*	Email Address* finance@granitequarrync.gov

SIGNATURE PAGE – DPCU
(complete only if applicable)

DISCRETELY PRESENTED COMPONENT UNIT

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

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

DPCU – PRE-AUDIT CERTIFICATE

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

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

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

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

PRINT

Town of Granite Quarry
Town Manager's Report
May 2025



- The mulch giveaway was a successful event this year, as a reminder to all residents that mulch is still available for purchase. Please contact Town Hall to schedule a pick-up time and details.
- The new GQ branded street sign installation is on-going, and staff are receiving positive comments from the community about how they look. We still have a few weeks left on the project and at that point, Public Works will inventory the signs and hardware needed (if any) and place that order.
- Public Works and Police have taken delivery of the vehicles purchased at the direction of Town Council. The Public Works vehicle is in service, and the PD vehicles are scheduled for upfits.
- The TRC reviewed plans for the new Chick fil A and manufacturing building on Chamandy Dr. Comments were made and both developers have addressed those comments. The Chick fil A still awaits Rowan County to agree to the covenant modifications mainly around setbacks to ensure the project moves forward.
- The Mayor and I met with staff from Congressman McDowell's office and discussed our town priority projects and potential federal funding options. The staff did pull forward some potential opportunities. The federal grant funding is starting to be released from the new administration and staff are continuously monitoring new funding updates.
- I met with the NCDOT and spoke with a representative with Norfolk Southern on the flooding issue on S. Main and the safety concerns. Discussion was had on changing the catch basin to a different style and installing a flume on the northern side of the current drain. NCDOT is also going to jet the current pipe to clear any obstructions. This is the most traction we have received on the issue in the 8 years I have been here, so I believe we may get this issue resolved.
- Code Enforcement has been working hard to remedy the garbage can at road situation and implementing a \$50.00 fine for not adhering to the ordinance after multiple attempts to contact the property owner using various methods. We have seen good positive movement in this area.

- The Litter Sweep was a success, we had 17 people out cleaning up the streets of GQ! We collected 16 bags of trash off of the streets. Thanks to everyone that made it possible!
- The GQ Merchants sponsored the Annual Easter Egg Hunt at the Civic Park on Saturday, April 12th. The on-duty FD delivered the Easter Bunny and helped out with the event.
- The Fire Department applied for and was awarded the 2025 smoke alarm grant. On June 7th we will canvass the neighborhood checking and installing smoke alarms for residents of Granite Quarry.
- The Mayor and I met with our lobbyist to discuss our priority projects and potential appropriations and meet some of the decision makers in the respective committees. We met with several different legislators and had great conversations centered around funding special projects and HB765.
- Shelly completed the process for a new fuel program through Circle K. The new fuel program will save the town a monthly maintenance fee and allow for a quarterly rebate on fuel. It is estimated that we should save around \$1,500 per year on fuel throughout the departments. New fuel cards are in, and the program has been implemented May 1.
- Our first #GQSOLID committee meeting was conducted, and several great employees were discussed after being nominated by their peers for the dedication to the Town of Granite Quarry. The winner will be notified and recognized tonight. We will also feature the winner in the next town newsletter.
- Circle K at Rowan Summit is doing their grand opening on May 16th at 3pm. We will have public safety there and a ribbon cutting at that time.
- Arts in the Park was a success this year even with a little rain. We had quite a few vendors, line dancing and dance team performances. We received positive feedback about the music and event in general.
- Duke has finally given us the feasibility study, and the underground numbers came in at \$4.2M for the underground power in the downtown area project. This does not include the signalization/streetscape portion of the project. I do believe a realistic number for a complete project is going to be around \$9 million. This is a priority project that our lobbyist is working on appropriations from the General Assembly.
- We have received notification of award from the Margeret C. Woodson Foundation for the Civic Park Project in the amount of \$20,000. We will have this on the agenda for formal acceptance.

- The Fire Department is out and about starting their yearly hydrant maintenance. All hydrants in town will be greased, cleaned and painted for a fresh look. This process will take several weeks to complete. We have made the community aware via the town social media and website.
- Colton and I had our 6-month check-in with the PARTF grant and discussed our progress with Trey Fouche. These check-ins are virtual until we actually move to construction and then they will be in-person with Trey. Benesch is still working on the design work, and Colton and I have frequent discussions with them about progress and their informational needs.
- Mayor Barnhardt and Council Member Mack are at the City Vision Conference this week, congratulations to Mayor Barnhardt for being nominated and appointed to the NC Mayors Association Board of Directors. #GQSOLID Congrats!
- Recognition of the #GQSOLID Winner



#GQSOLID Quarterly Award Program

The #GQSOLID program was developed to encourage recognition of employees of the Town of Granite Quarry who show exemplary individual achievement, contribution, and performance in their jobs. These individuals should consistently exhibit a positive and supportive attitude and make contributions beyond the usual expectations of their employment.

The following criteria will be used in selecting a #GQSOLID Award Winner:

1. The nominated employee must have worked a minimum of one (1) year and not be on probationary status at the time of nomination.
2. Employees can receive the #GQSOLID recognition more than once; however, there must be a break of a minimum of one year between awards.
3. Nominees should have reliable attendance of assigned work schedule.
4. The nominee must be approved by his/her supervisor prior to being named as the recipient of the award.
5. Nominees not selected as the #GQSOLID Award winner can be reconsidered up to one year from the date the nomination was first received.

A Town of Granite Quarry employee who demonstrates the following will be eligible for the #GQSOLID award:

1. Employee must demonstrate a willingness to take initiative beyond regular job assignments, resulting in inspiring and supporting the performance and achievement of others.
2. Employee must demonstrate a high quality of work and a commitment to carrying out job responsibilities, be an asset to the department, and serve as a role model for others.
3. Employee must demonstrate the ability to work as a team member. Consistently dependable and punctual in reporting for duty, completes assignments on time, and has a distinguished attendance record.



Process:

1. Forms and criteria regarding the #GQSOLID program will be emailed or available through Human Resources, located at Town Hall.
2. Nominations are accepted at any time. Submit completed forms to HR. Forms must be signed by the nominator.
3. The Employee Committee for Granite Quarry will go through the nominations and select a winner based on the above criteria.
4. Employee Committee members are appointed by the Town Manager and will serve for 2 years. The committee may include the Town Manager, HR, and Department Heads.
5. Members of the committee are not eligible to receive the award during their time of service.
6. Past #GQSOLID winners may be considered as new committee members.
7. Meetings to review nominations will be held quarterly.

Awards

The #GQSOLID program will provide awards to such employees by means that it is fair, with equal consideration of all eligible staff.

1. The Mayor and the employee's supervisor will present the \$100 or equivalent value award (gift card or an item) to the employee at a Town Council Meeting.
2. The #GQSOLID award winner will be recognized by the Mayor and Administration at a reception hosted by their department at the Town Council Meeting.
3. Employee will receive their choice of a Town of Granite Quarry apparel item.
4. Employee will be featured in the "Quarrier" employee newsletter.

Nominations for #GQSOLID:

The employees who make nominations for the #GQSOLID Award will be eligible for a drawing each quarter for a prize worth approximately \$25.00.

TOWN OF GRANITE QUARRY NORTH CAROLINA



RECOMMENDED BUDGET FOR FISCAL YEAR 2025-2026 (FY26)

PREPARED BY:
JASON HORD
TOWN MANAGER

May 12, 2025

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Town Manager's Budget Message FY 2025-2026

May 12, 2025

Mayor Brittany Barnhardt
Town Council
Town of Granite Quarry
143 N Salisbury Avenue
Granite Quarry, NC 28146

Honorable Mayor Barnhardt, Council Members, and community members of Granite Quarry:

I am pleased to present you with the following proposed FY26 budget. Over the past few years, the Council has consistently discussed its desire to not just maintain, but to enhance the Town's levels of service. This is accomplished by strategic planning sessions centered around town services, properties, and growth areas to ensure that Granite Quarry remains a great place to live, work, and visit through our core values.

Strategic Goals

During the Town's Planning Retreat on February 26, 2025, Department Heads shared strategic goal progress, previewed upcoming priorities, and identified necessary resource needs for the next fiscal year. At that time discussions were held around capital purchases of vehicles and equipment and the amount of surplus in the FY25 budget. In an effort to avoid a tax rate increase in FY26, Council asked the Town Manager to identify any of the capital purchases that could be purchased in the current budget.

Personnel

This fiscal year, we prioritized employee retention while strategically planning for responsible growth.

1. Personnel Pay, Salary & Benefit Comparisons and Classification/Compression Analysis

We conducted a very thorough study and analysis of both statewide and local government peer groups. Ultimately, we determined our annual grade scale market adjustments have kept the Administration and Public Works department salaries fairly competitive. Both public safety departments were addressed in this budget proposal with one-time market adjustments and pay grade changes in some cases, to assist in preventing compression. However, a comprehensive salary study will most likely be needed before the FY27 budget.

2. CPI/Market Adjustments and Merit Availability ("Performance Pay")

We predict that those adjustments - along with the proposed performance pay (and merit tied to performance measurements), insurance, and benefits - will keep us competitive on the compensation front. Given the fluctuating market conditions, we will keep an eye on any mid-year changes and conduct another thorough analysis next year.

3. **Organizational Culture**

Compensation keeps towns competitive. In the end, organizational culture keeps towns staffed. We continue to strive to make the Town of Granite Quarry a great place to work. We have listened to what our employees want and in the past year we have started employee appreciation events and the #GQSOLID award, recognizing an employee every quarter that demonstrates the Town's core values daily who has been nominated by their peers. We have also collected autobiographies from all employees for employee spotlights in our newsletters and social media.

Debt Service

The town financed a new fire engine in FY25 that has an anticipated delivery in FY28. The annual payment listed in this proposed budget is \$123,094 with a remaining balance of \$1,107,838, and a current anticipated payoff date of 7/1/2034.

Capital Needs

The Town has done a phenomenal job of maintaining facilities and equipment to minimize and prolong the need for repairs or replacements of capital assets. The capital vehicles and equipment that were slated by the departments to be included in the FY26 budget were purchased from a projected surplus in the FY25 budget. Each department is responsible for maintaining and updating a 5-year plan to address capital needs.

Tax Rate and Assessed Tax Base

The Town has struggled to offer its desired level of service and cover inflationary costs at such a low tax rate for a number of years. The margin between GQ and our comparable peer group municipalities, who *were* adjusting more with such costs, has grown. Ultimately GQ has remained the 3rd lowest tax rate among *all* units of local government within the County, and the lowest tax rate among our benchmark peer group.

Unit of Government	FY25 Tax Rate
East Spencer	0.86
Salisbury	0.665
Rowan County	0.58
Spencer*	0.605
China Grove*	0.56
Kannapolis (Rowan County)	0.5595
Rockwell	0.55
Landis**	0.49
<u>Granite Quarry*</u>	<u>0.44</u>
Faith	0.41
Cleveland	0.3936 (0.3 city + 0.0936 community fire rate)

* Benchmark "peer group" municipalities (by composition, budget, and/or population standards).

** As a city with electric utility, Landis is actually not in our peer group for some benchmarking standards but is illustrated in Table 1 as such by population and levels of general services.

Consequently, we often see existing resources stretched, difficulty in securing funding for proactive goals, and a growing reliance on fund balance for operations and essential projects.

While Table 1 in and of itself does not imply that Granite Quarry needs to be at the same tax rate as any particular municipality within our benchmark peer group, it does provide a good and simple illustration of the limitations behind these challenges. The Town Council and Administration are indeed on the same page about wanting to ensure that we *continue* offering the best possible services at the best value we can for the community we serve.

Executive Summary

This budget allocates funding to the areas with the highest priority as determined by this Administration and the Town Council. The Town is currently undertaking a large number of major, even transformational, projects and goals. As these projects and goals approach their launch, staff is actively pursuing funding through public-private partnerships and grants. The Town has recently contracted with a state lobbyist for the first time, who will work with the North Carolina General Assembly to obtain funding for our identified priority projects. Staff have worked very hard to develop, retain, and attract talented staff dedicated to our core values and continuous improvement.

The following is a more detailed overview of items funded by the departments.

Budget Overview

After careful consideration, the following budget recommendations represent Town Council goals, departmental input, and community needs within a tax rate of 44.00 cents per \$100 valuation. The total recommended budget is \$4,781,856.

General Fund:	\$ 4,781,856
Governing Body	\$ 151,348
Contingency and Transfers	472,885
Administration	784,059
Police	1,183,449
Fire	1,296,621
Public Works	510,005
Streets: Powell Bill	29,000
Streets: Non-Powell Bill	62,950
Parks and Recreation	72,104
Environmental	183,936
Events	35,500
Total General Fund:	\$4,781,856

FY 2025-2026 Departmental Highlights

Governing Body: The recommended budget for Governing Body is \$151,348. It includes funding for the annual financial audit, increased attorney fees, additional training, and meetings. This also introduces a \$25 per meeting stipend for Planning Board members and, when business must be conducted, for Zoning Board of Adjustment members to aid in recruitment and retention.

Contingency and Transfers: The proposed budget for Contingency and Transfers is \$472,885. This includes a transfer of \$372,885 to the Transformational Project for Granite Civic Park improvements and \$100,000 in General Fund Contingency.

Administration: The proposed budget for Administration is \$784,059. This includes continuation of contracts for part-time code enforcement and planning services, funding to accomplish Governing Body communication/community engagement goals, increased bonding cost requirements for municipal finance officers, and increased interlocal agreement costs of tax collections. This also adds a PT Office Assistant that will allow our Community Engagement Coordinator to work with our community partners on merchant groups, events, and committees.

Police: The proposed budget for the Police Department is \$1,183,449. This includes continuing operational cost increases such as fuel, supplies, maintenance contracts, dues, and subscriptions. Full staffing and enhanced career development programs with police positions are part of the Town's priority goal strategy to increase police services including community policing initiatives.

Fire: The proposed budget for the Fire Department is \$1,296,621. This budget also accounts for ongoing increases in standard public safety supplies and operational costs. Furthermore, it includes funding for additional part-time firefighters. These personnel will serve as a fourth member on each shift and cover scheduled time off for full-time firefighters. This strategic move addresses the national decline in volunteer firefighters while proactively ensuring our ISO Class 1 rating. Maintaining this top rating not only reflects our commitment to the highest quality of public protection but also directly benefits our community through lower insurance rates. This also includes the debt service payment for the term of 10 years to replace the frontline fire engine.

Public Works: The proposed budget for Public Works is \$510,005. This includes funding for an additional FT Public Works Technician to enhance parks maintenance and supplement general public works quality efforts. Two additional sets of town banners and Christmas decorations are also included.

Streets – Powell Bill: The proposed budget for Powell Bill is \$29,000. This includes allocations for minor repairs. No large paving projects are scheduled in FY26 due to the limited state funding through the Powell Bill appropriations. To better assist with the ongoing street/sidewalk repair needs, a \$20.00 per year car fee will be assessed for all vehicles registered in the Town of Granite Quarry. These revenues will be placed into the street department and allocated for these specific needs.

Streets – Non-Powell Bill: The proposed budget for Non-Powell Bill Streets is \$62,950.00. This includes the utilities costs for Streetlights.

Parks and Recreation: The proposed budget for Parks and Recreation is \$72,104. This includes normal operational upkeep of parks and their facilities. The Transformational Project for Civic Park improvements is not included in these figures but instead is funded through a Capital Project Ordinance.

Events: To accommodate the increasing scale of our events, we've created a separate Events Department. Staff excels in obtaining sponsorships and donations which significantly reduces event expenses. The proposed budget for events is \$35,500 for FY26.

Environmental: The proposed budget for Environmental costs is \$183,936. The cost is addressed in the budget as a \$15.00 per month environmental fee, an increase from \$13.00 fee in FY 25.

The proposed General Fund budget is balanced with a tax rate of 44.00 cents per \$100 of valuation. Projected revenues and other funding sources are \$4,781,856 and projected expenditures are \$4,781,856.

Respectfully Submitted,

Jason Hord

Jason Hord
Town Manager



TOWN OF GRANITE QUARRY, NORTH CAROLINA
Budget Ordinance No. 2025-01
Fiscal Year 2025-2026 (FY26)

**AN ORDINANCE CONCERNING APPROPRIATIONS AND THE RAISING OF REVENUE FOR THE
FISCAL YEAR BEGINNING JULY 1, 2025**

BE IT ORDAINED by the Town Council of the Town of Granite Quarry, North Carolina that the following anticipated fund revenues and appropriations, certain fee and charge schedules, and with certain restrictions and authorizations, are hereby appropriated and approved for the operation of the Town Government and its activities for the fiscal year beginning July 1, 2025, and ending June 30, 2026.

Section 1: General Fund

Anticipated Revenues

Ad Valorem Taxes	\$1,914,286
Unrestricted Intergovernmental	1,393,938
Restricted Intergovernmental	391,280
Permits and Fees	50,000
Sales and Services	242,000
Other General Revenues	224,591
Subtotal	4,216,095
Other Financing Sources and Uses	565,761
Total Anticipated Revenues	<u>\$4,781,856</u>

Authorized Appropriations By Department

Governing Body	\$151,348
Contingency and Transfers	472,885
Administration	784,059
Police	1,183,449
Fire	1,296,621
Public Works	510,005
Streets – Powell Bill	29,000
Streets – Non-Powell Bill	62,950
Parks and Recreation	72,104
Events	35,500
Environmental	183,936
Total Authorized Expenditures / Transfers	<u>\$4,781,856</u>

Section 2: Levy of Taxes

There is hereby levied for FY26 an Ad Valorem Tax Rate of 44.00 cents (\$0.44) per one hundred dollars (\$100.00) valuation of property as listed for taxes as of January 1, 2025. This rate of tax is based on an estimated assessed valuation of **\$433,864,470** and an estimated collection rate of **99.0%**, yielding **\$1,914,286** in ad valorem tax revenues.

Section 3: Special Authorization - Budget Officer

- A. The Town Manager is hereby authorized to make any budget transfers as may be required within each department if the total appropriation for each fund does not change and contingency funds are not utilized to do so.
- B. Interfund transfers established in the Budget Ordinance or Capital Project Ordinances may be accomplished without additional approval from the Town Council.

Section 4: Restrictions - Budget Officer

- A. Interfund and interdepartmental transfer of money, except as noted in Sections 3 and 7, shall be accomplished by Town Council authorizations only.
- B. Utilization of appropriations contained in Contingencies and Appropriations from Fund Balance may be accomplished only with specific approval of the Town Council.

Section 5: Utilization of Budget Ordinance

This ordinance shall be the basis of the financial plan for the Town of Granite Quarry Municipal Government during FY26. The Town Manager shall administer the budget and ensure that operating officials are provided with guidance and sufficient details to implement their appropriate portion of the Budget.

The Administration Department shall establish and maintain all records in consonance with this Budget Ordinance and the appropriate Statutes of the State of North Carolina.

Section 6: Salary Adjustments

- A. For FY26, funding for the necessary salary and pay grade adjustments concluded from the Town Manager's annual pay and classification surveys analysis is authorized, effective July 1, 2025.
- B. A Market Adjustment of 2% will be available on July 1, 2025. Merit consideration of 0:3% will be available as part of performance pay consideration to classified employees at the time of their respective annual performance evaluations throughout the course of the year, if or as they merit according to the following schedule:

Performance Level	Market Adjustment	Merit Below Midpoint	Merit Above Midpoint
Does Not Meet Expectations	2.0%	No increase	No increase
Meets Expectations	2.0%	Up to 1.0%	No increase
Exceeds Expectations	2.0%	Up to 2.0%	Up to 2.0%
Exceptional	2.0%	Up to 3.0%	Up to 3.0%

C. Longevity pay authorization will be considered at the regular monthly meeting of the Town Council in November. Projected funding for longevity pay is according to the following schedule:

1. Currently active, full-time employees:
 - A. 6 months or more, less than 1 year \$ 150
 - B. 1 year or more, less than 5 years \$ 200
 - C. 5 years or more, less than 10 years \$ 250
 - D. More than 10 years \$ 300
2. Currently active, part-time employees:
 - A. Admin, PW, FD If over 500 hrs., 1% of gross wages YTD up to \$200 maximum.
 - B. PD If consistently reported when called, \$50 flat rate.
3. Currently active FD volunteers with over 30% calls \$ 100

Section 7: Re-appropriation of Funds Encumbered in FY25

Appropriations hereinabove authorized and made shall have the amounts of the unearned portion of contracts on June 30, 2025, added to each appropriation as it applied in order to properly account for payment against the fiscal year in which it is paid.

Section 8: Project Ordinances

A. FEMA Granite Lake Repairs Project GPO 2020-04

1. This Grant Project Ordinance was adopted in 2020 to repair damages sustained by Hurricanes Florence and Michael to Granite Lake Park, funded by federal and non-federal funds. The project has reached completion. Reimbursement processing is underway.
2. The following amounts were approved and expended to date for the project:

	<u>Budget</u>	<u>To Date</u>
Engineering Services	\$ 174,250	\$ 171,169
Construction Costs	547,619	503,524
Contingency (10%)	46,512	0
Total Appropriations	<u>\$ 768,381</u>	<u>\$ 674,693</u>

3. The following revenues are anticipated to be available to complete the project:

	<u>Budget</u>	<u>To Date</u>
FEMA Grant	\$ 576,286	\$ 506,020
NCDEM Grant	192,095	168,673
Total Anticipated Revenues	<u>\$ 768,381</u>	<u>\$ 674,693</u>

B. Transformational Project CPO 2023-01

1. This Capital Project Ordinance was adopted in 2023. In Fiscal Years 2022 and 2023 the Town received \$959,916.71 through American Rescue Plan Act funding, which it elected to expend under the standard allowance for the provision of government services authorized by 31 CFR Part 35.6(d)(1). While this amount was specifically used to reimburse the Town for qualifying salaries during the pandemic, Town Council chose to use this same amount of funds as the basis for Transformational Projects it wishes to see achieved within the Town limits. The primary focus of this project to date is improvements to the Granite Civic Park.

2. The following amounts were approved and expended to date for the project:

	<u>Budget</u>	<u>To Date</u>
Civic Park Improvements	\$ 1,355,595	\$ 419,565
Transfer to TAP Project Fund	110,000	40,840
Contingency	14,322	-
Total Appropriations	<u>\$ 1,479,917</u>	<u>\$ 460,405</u>

3. The following revenues are anticipated to be available to complete the project:

	<u>Budget</u>	<u>To Date</u>
Transfer from General Fund	\$ 959,917	\$ 460,405
PARTF Grant	500,000	-
Woodson Foundation Grant	20,000	-
Total Anticipated Revenues	<u>\$ 768,381</u>	<u>\$ 460,405</u>

C. Transportation Alternatives Program (TAP) Project CPO 2023-03

1. This Capital Project Ordinance, adopted in 2023, is for acquisition, design, engineering, and construction of a pedestrian sidewalk connecting Granite Lake Park and Granite Civic Park. The project has been applied for under the Transportation Alternatives Program, which will reimburse the Town 80% of the project cost.

2. The following amounts were approved and expended to date for the project:

	<u>Budget</u>	<u>To Date</u>
Administrative, Engineer, or Architect Fees	\$ 75,000	\$ 74,796
Construction Costs	452,500	-
Contingency	22,500	-
Total Appropriations	<u>\$ 550,000</u>	<u>\$ 74,796</u>

3. The following revenues are anticipated to be available to complete the project:

	<u>Budget</u>	<u>To Date</u>
Transfer from Transformational Project CPO 2023-01	\$ 110,000	\$ 40,840
Transportation Alternative Programs	440,000	50,861
Total Anticipated Revenues	<u>\$ 550,000</u>	<u>\$ 91,701</u>

Copies of this ordinance, the Town Manager's budget message, and the accompanying attachment shall be maintained in the office of the Town Clerk of the Town of Granite Quarry and shall be made available for public inspection.

Revenue Assumptions for FY 2025-2026 Budget

Ad Valorem Taxes

Property Taxes. Property tax values are provided by the Rowan County Tax Assessor's Office. Once expenditures and all other General Fund revenues were projected, the amount necessary to balance the budget was calculated. Using that figure as the target, a property tax rate applied to the assessed valuation was calculated that would result in that amount of revenue being generated. An uncollectable rate of 1.00% was factored in the calculations.

Tax Penalties and Interest. Based on historical trends.

Prior Year Taxes. Based on historical trends, economic forecasts, anticipated continuation of collection percentages, and adjusted by the size of the 2024 property tax receivable balance projected as of June 30, 2025.

Unrestricted Intergovernmental

Local Option Sales Tax. Based on estimates provided by the North Carolina League of Municipalities (NCLM), historical trends, State legislative changes, local conditions, and economic forecasts.

Solid Waste Disposal. Based on forecast projections and health trends of the construction sector. The State levies a \$2/ton "tipping tax" on municipal solid waste and construction / demolition materials deposited in all NC landfills (and/or passing through transfer stations for any out of state disposal). It applies proceeds to different programs and then distributes 18.75% of the proceeds back to municipalities and counties on a per capita basis.

Beer & Wine Tax. Based on national market research forecast projections of beer and wine sales, compared against state distribution formulas. These sales taxes are distributed from the NC Department of Revenue to municipalities based on population.

Utility Franchises. Based on estimates provided by the NCLM and historical trends of both distributions and auditing adjustment amounts. This category includes Electricity, Piped Natural Gas, Telecommunications, and Video Programming Franchise Taxes & Fees. Underlying factors such as policy changes, energy prices, weather, and changing technologies cause growth or decline in these revenues to swing dramatically in any given year.

Restricted Intergovernmental Revenues

Powell Bill Revenues. Based on estimates provided by the NCLM and the Office of State Budget and Management.

Granite Quarry-Faith Police Revenues. Granite Quarry provides police services to the Town of Faith through an interlocal agreement between the two towns. The adopted FY26 payment amount for those services is \$225,000.00

Permits and Fees

Local Revenues. Based on historical trends, economic forecasts, and known growth and development plans in queue within Town limits.

Sales and Services

Solid Waste/Recycling Collection. Based on the recommended environmental fee of \$15 per month per household and the anticipated collection rate through Salisbury-Rowan Utilities' (SRU) billing department.

Other General Revenues

Local Revenues. Based on fee schedule, and historic and current trends.

Investments Interest. Based on estimated cash balances & interest rate projections.

Surplus Items. Based on anticipated surplus items and their estimated market value

FY 2025-2026 Salary Schedule							
Classification Title	Grade	# Position	Hiring Rate	Minimum	Mid-Point	Maximum	Notes
Town Clerk	19	1	61,312	64,378	78,173	95,034	
Finance Director	21	1	67,597	70,977	86,186	104,775	
Community Engagement Coord.	9	1	37,639	39,521	47,990	58,340	New position for 25/26
Public Works Director	20	1	64,378	67,597	82,082	99,786	
Public Works Assistant Director	16	1	52,963	55,611	67,528	82,093	
Public Works Technician	6	2	32,514	34,140	41,456	50,397	adding 1 for FY26
Police Chief	26	1	86,273	90,587	109,998	133,723	Grade 23 to 26
Police Investigator	17	1	55,611	58,392	70,904	86,197	Grade 16 to 17
Police Sergeant	17	2	55,611	58,392	70,904	86,197	Grade 16 to 17
Police Officer	15	6	50,441	52,963	64,313	78,184	Grade 13 to 15
Fire Captain	17	3	55,611	58,392	70,904	86,197	Grade 15 to 17
Fire Engineer	14	3	48,039	50,441	61,250	74,460	Grade 13 to 14
Firefighter	11	3	41,497	43,572	52,909	64,320	

FISCAL YEAR 2025-2026
TOWN OF GRANITE QUARRY

BUILDING AND RELATED ACTIVITIES			
Building Type	Rental Times and Description	Rental Fee	
		Residents	Non-Residents
Park Shelter or Gazebo	Half Day (6 hours) 8am-2pm OR 2pm-8pm	\$40	\$60
	Full Day (12 Hours) 8am-8pm	\$75	\$100
Civic: Kitchen	Kitchen rental	\$15	\$50
	Kitchen key deposit	\$25	
Civic: Ball Field	Up to 2 hours	\$10	
Civic: Tennis Courts	Up to 2 hours	\$10	
Legion Building	Half Day (7 hours)	\$100	\$250
	Full Day (14 Hours) 8am-10pm	\$150	\$350
	Rental deposit	\$150	
Legion Building: Civic Group or Church	Half Day (7 hours)	\$50	\$150
	Full Day (14 Hours) 8am-10pm	\$75	\$200
	Rental deposit (no discount)	\$150	
	Grill Fryer Deposit	\$150	
ADMINISTRATIVE FEES			
Item Description		Fees	
Copies and Faxes		\$0.25 per page	
Plotted Maps, other oversized or specialized documents		Production cost	
Environmental Fee (resident and non-dumpster commercial)		\$15 per month	
Returned Check Fee		\$35	
FIRE DEPARTMENT FEES			
Fireworks Permit		\$130	
Fire Reports		\$5 per report	
POLICE DEPARTMENT FEES			
Peddler Permit		\$100 per person	
Police off-duty services (<i>entity pays the officer directly</i>)		\$40 per hour, 3 hour minimum	
Police Reports		\$5 per report	
Golf cart registration		\$10 per cart	
Golf cart violation		\$150 per violation	
PUBLIC WORKS DEPARTMENT FEES (including Town abatements)			
Heavy equipment / tractors		\$250 per hour with operator	
Light equipment		\$150 per hour with operator	
Brush pickup, second load for residents		\$65 per load	
Mulch (Subject to availability as determined by Director. Call Town Hall for scheduling.)		\$10 per bucket (GQ residents)	
		\$20 per bucket (Non-residents)	
OTHER FEES			
Memorial Bricks		\$50 each 4"x 8"	
		\$75 each 8"x 8"	
Food Vendor		\$50	
Craft or Sales Vendor		\$25 per 10x10 booth	

PLANNING, ZONING, AND SUBDIVISION FEES		
Item	Description	Fee
Subdivision <i>(If a third submittal is required an additional review fee will be charged)</i>	Exemption/Recombination Plat	\$65
	Sketch Plat Review	\$140 (1 acre or less) \$280 + \$12 per dwelling unit (over 1 acre)
	Minor Subdivision Final Plat Review	\$100 per map sheet
	Major Preliminary Plat Review - less than 24 lots	\$750
	Major Preliminary Plat Review - 24 or more lots	\$3,000 + \$60 per lot over 32
	Preliminary Plat - Minor Revision	\$300
	Preliminary Plat - Major Revision	\$900
	Final Plat Review	\$350 per map sheet
	Performance Guarantee Review <i>(Letter of Credit, Bond, etc. Also applies to revisions, replacements, and partial release requests)</i>	\$6,300
GQDO Amendments	Text Amendment	\$500 + \$195 advertising charge
	Map Amendment	\$2,300 + \$195 advertising charge
GQDO Permits	Single, Two-Family structures, Mobile Homes	\$125 + \$65 for permits subject to design review
	Single Family attached / multi-family <i>(condo, apartments, townhomes, etc.)</i>	\$125 + \$65 per unit
	Residential Addition / Accessory Structures / Driveways	\$75
	Fences	\$10
	Home Occupation	\$75
	Non-residential	\$125+ Site Development Plan review fee if applicable
	Temporary Construction Trailers	\$100
	Temporary Use Permits (When Required)	\$80
	Special Use Permit	\$2,000 + \$195 advertising charge and +Site Development Plan Review Fees below
	Zoning Verification Letter for Institutional Requests	\$175
	Certificate of Non-Conformity Adjustment	\$80
Sign Permits	<i>(when obtained separately from primary development permits)</i>	
	Permanent Sign	\$125
	Outdoor Advertising Sign (Billboard)	\$375
	Temporary Sign	\$25
Site Development Plan Review	Sketch Review & Pre-application	\$280 + \$12 per dwelling unit per session
	Site Development Plan Review <i>(If a third submittal is required an additional review fee will be charged)</i>	\$425 + \$50 per acre
	Site Development Plan Review Fees shall apply to the extent of any revisions made to plans previously reviewed or approved.	
Zoning Board of Adjustment	Variance	\$400
	Appeal of Zoning Administrator Decision/ Interpretation Request	\$400 <i>(refunded if overturned)</i>
	Special Use Permit	See GQDO Permits
No Permit Issued	Where construction begins without the appropriate permits in place, the permit cost shall be doubled	

**Constructional Plan Review and Construction Administration Fee
Schedule for Major Subdivisions and Site Development Plan Projects**

Construction Plan Review (Site and Infrastructure Only)

Fee

Streets (public and/or private)	\$4.25 per linear foot of street centerline
Parking/Loading Areas (including access drives)	\$0.15 per square foot
Storm Drainage	\$1.95 per linear foot of street centerline
Water Lines	\$1.25 per linear foot of pipe
Sewer Lines	\$1.45 per linear foot of pipe
Stormwater Quality and/or Stormwater Detention Facilities in ROW	\$900.00 per BMP

If a third submittal is required, an additional review fee will be charged.

Site Development Plan Review Fees shall apply to the extent of any revisions made to plans previously reviewed or approved.

Construction Administration

Fee

Streets (public and/or private)	\$4.75 per linear foot of street centerline
Parking/Loading Areas (Including access drives)	\$0.30 per square foot
Storm Drainage	\$2.00 per linear foot of street centerline
Water Lines	\$1.45 per linear foot of pipe
Sewer Lines	\$1.65 per linear foot of pipe
Stormwater Quality and/or Stormwater Detention Facilities in ROW	\$1,150 per phase and/or sub-area



Street Sign Campaign Summary

As you all know the installation is underway for the new GQ branded street signs. Many residents across town have asked for a way to purchase a used street sign that has been removed. The normal process would have Public Works place the signs as a lot on Govdeals.com as surplus property. However, if the Town Council sees fit, staff would like to offer those for purchase on a first come first serve basis at \$25.00 per sign with proceeds going to the renovation of the Granite Civic Park. The funds from the signs will be tracked and would allow for the funds to be moved to the Capital Project Fund for the Civic Park. We would run this campaign until July 31st and the remainder of the signs would be placed on Govdeals at that time. We hope that this will allow residents to get single signs and also drum up some excitement around our park project.

Mission Statement

Optimizing quality of life for our community by delivering exemplary municipal services and embracing quality growth consistent with our unique sense of place and granite character.

Agenda Item Summary

Regular Meeting

May 12, 2025

Agenda Item 9

Summary:

Manager Hord has been notified that the Town will be awarded \$20,000 from the Margaret C. Woodson Foundation and \$35,000 from the Blanche and Julian Robertson Foundation for the Civic Park Project. The Council is being asked to vote to accept the funds and amend the Capital Project Ordinance.

Attachment:

- Capital Project Ordinance 2023-01 *amended*

Action Requested:

Motion to accept the \$20,000 grant from the Margaret C. Woodson Foundation, accept the \$35,000 from the Blanche and Julian Robertson Foundation, and amend Capital Project Ordinance 2023-01 to reflect the funds.

Acceptance of Grant Funds

Motion Made By:

Doug Shelton	<input type="checkbox"/>
John Linker	<input type="checkbox"/>
Laurie Mack	<input type="checkbox"/>
Rich Luhrs	<input type="checkbox"/>

Second By:

Doug Shelton	<input type="checkbox"/>
John Linker	<input type="checkbox"/>
Laurie Mack	<input type="checkbox"/>
Rich Luhrs	<input type="checkbox"/>

For:

Doug Shelton	<input type="checkbox"/>
John Linker	<input type="checkbox"/>
Laurie Mack	<input type="checkbox"/>
Rich Luhrs	<input type="checkbox"/>

Against:

Doug Shelton	<input type="checkbox"/>
John Linker	<input type="checkbox"/>
Laurie Mack	<input type="checkbox"/>
Rich Luhrs	<input type="checkbox"/>

In case of tie:

Mayor Brittany Barnhardt

For ☐

Against ☐



CAPITAL PROJECT ORDINANCE

2023-01

TOWN OF GRANITE QUARRY, NC TRANSFORMATIONAL PROJECTS

BE IT ORDAINED by the Governing Board of the Town of Granite Quarry, 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, *as amended May 12, 2025*:

Section 1: The Project authorized is for “Transformational Projects”, generally defined by the Council for the purposes herein to mean rare or even once-in-a-generation opportunities to advance Town projects that otherwise have not been possible through traditional Town funding or resources.

In Fiscal Years 2022 and 2023 the Town received \$959,916.71 through American Rescue Plan Act funding, which it elected to expend under the standard allowance for the provision of government services authorized by 31 CFR Part 35.6(d)(1). While this amount was specifically used to reimburse the Town for qualifying salaries during the pandemic, the Council had chosen to use this same amount of funds as the basis for Transformational Projects it wishes to see achieved within the Town limits.

Section 2: The officers of this unit of government are hereby directed to proceed with the capital project within the terms of this project ordinance and the budget contained herein.

Section 3: The following amounts are appropriated for this project:

Civic Park Improvements*	\$ 1,390,594.71
Transfer to TAP Project – GQ Match	110,000.00
Contingency	14,322.00
Total Appropriations	<u>\$ 1,514,916.71</u>

**Includes Professional Services, Supplies & Equipment, and Construction*

Section 4: The following revenues are appropriated for this project:

Fund Balance Appropriated	\$ 959,916.71
PARTF Grant	500,000.00
Woodson Foundation Grant	20,000.00
Robertson Family Foundation Grant	35,000.00
Total Revenues	<u>\$ 1,514,916.71</u>

Section 5: The Finance Officer is directed to maintain within the Capital Project Fund sufficient specific detailed accounting records to satisfy the requirements of all state and federal regulations.

Section 6: Funds may be advanced from the General Fund for the purpose of making payments as due.

Section 7: The Finance Officer is directed to report on the financial status of each project element in Section 3 of this ordinance on a quarterly basis.

Section 8: The Budget Officer is directed to include a detailed analysis of past and future costs and revenues on this capital project in every budget submission made to this Board until this project is complete.

Section 9: A copy of this capital project ordinance shall be entered into the Governing Board's meeting minutes, and within five days after adoption, copies shall be filed with the Finance Officer, Budget Officer, and in the Office of the Town Clerk for direction in carrying out this project.

Adopted the 12th day of May, 2025

(Seal)

Brittany H. Barnhardt, Mayor

Attest: _____
Aubrey Smith, Town Clerk

Agenda Item Summary

Regular Meeting

May 12, 2025

Agenda Item **10**

Summary:

The Council adopted Grant Project Ordinance 2020-04 to repair damages sustained by Hurricanes Florence and Michael to Granite Lake Park, funded by federal and non-federal funds. The project has reached completion. Attached is the GPO closeout draft with the final accounting for the project.

Attachments:

- GPO 2020-04 Closeout

Action Requested:

Motion to adopt Grant Project Ordinance 2020-04 closeout as presented.

GPO 2020-04 Closeout

Motion Made By:

Doug Shelton	<input type="checkbox"/>
John Linker	<input type="checkbox"/>
Laurie Mack	<input type="checkbox"/>
Rich Luhrs	<input type="checkbox"/>

Second By:

Doug Shelton	<input type="checkbox"/>
John Linker	<input type="checkbox"/>
Laurie Mack	<input type="checkbox"/>
Rich Luhrs	<input type="checkbox"/>

For:

Doug Shelton	<input type="checkbox"/>
John Linker	<input type="checkbox"/>
Laurie Mack	<input type="checkbox"/>
Rich Luhrs	<input type="checkbox"/>

Against:

Doug Shelton	<input type="checkbox"/>
John Linker	<input type="checkbox"/>
Laurie Mack	<input type="checkbox"/>
Rich Luhrs	<input type="checkbox"/>

In case of tie:

Mayor Brittany Barnhardt

For ☐

Against ☐



GRANT PROJECT ORDINANCE

2020-04

TOWN OF GRANITE QUARRY, NC FEMA GRANITE LAKE REPAIRS PROJECT

BE IT ORDAINED by the Governing Board of the Town of Granite Quarry, North Carolina, that pursuant to Section 13.2 of Chapter 159 of the General Statutes of North Carolina, the following Grant Project Ordinance is hereby *completed and closed*:

Section 1: The project authorized is to repair damages sustained by Hurricanes Florence and Michael to Granite Lake Park to be funded by federal and non-federal funds.

Section 2: The officers of this unit of government are hereby directed to proceed with the grant project within the terms of the grant documents and the budget contained herein.

Section 3: The following amounts were appropriated and realized for this project:

	Amended	Final
Engineering Services	\$ 174,250	\$ 171,169.54
Construction Costs	547,619	503,523.56
Contingency (10%)	46,512	0.00
Total Appropriations	<u>\$ 768,381</u>	<u>\$ 674,692.72</u>

Section 4: The following revenues were anticipated and realized for this project:

	Amended	Final
FEMA Grant (75%)	\$ 576,286	\$ 506,019.54
NC Division of EM Grant (25%)	192,095	168,673.18
Total Revenues	<u>\$ 768,381</u>	<u>\$ 674,692.72</u>
Final Fund Balance		<u>\$ 0.00</u>

Section 5: The Finance Officer is hereby directed to maintain within the Grant Project Fund sufficient specific detailed accounting records to satisfy the requirements of the grantor agency, the grant agreements, and all state and federal regulations.

Section 6: A copy of this Grant Project Ordinance closeout shall be entered into the Governing Board's meeting minutes, and within five days after adoption, copies shall be filed with the Finance Officer, Budget Officer, and in the Office of the Town Clerk to complete and close out this project.

Adopted this 12th day of May 2025

(Seal)

Brittany H. Barnhardt, Mayor

Attest: _____
Aubrey Smith
Town Clerk

Proclamation

NATIONAL POLICE WEEK MAY 11-17, 2025 AND PEACE OFFICERS' MEMORIAL DAY MAY 15, 2025

Whereas: the Congress and President of the United States have designated May 15th as Peace Officers' Memorial Day, and the week in which May 15th falls as National Police week; and

Whereas: the members of the Granite Quarry – Faith Police Department play an essential role in safeguarding the rights and freedoms of our community; and

Whereas: it is important that all citizens know and understand the duties, responsibilities, hazards, and sacrifices of their law enforcement agency, and that members of our Granite Quarry – Faith Police Department recognize their duty to serve the people by safeguarding life and property, by protecting them against violence and disorder, and by protecting the innocent against deception and the weak against oppression; and

Whereas: the officers of the Granite Quarry – Faith Police Department unceasingly provide a vital public service.

Therefore: I, Brittany H. Barnhardt, Mayor Pro Tem of the Town of Granite Quarry, North Carolina, do recognize the week of May 11-17, 2025, as “**National Police Week**” and further recognize May 15th as **Peace Officers' Memorial Day** in honor of those law enforcement officers who, through their courageous deeds, have made the ultimate sacrifice in service to their community or have become disabled in the performance of duty.

Proclaimed this the 12th day of May 2025.

Brittany H. Barnhardt, Mayor

Attest:

Aubrey Smith, Town Clerk

Proclamation

NATIONAL PUBLIC WORKS WEEK MAY 18-24, 2024

- Whereas:** public works services provided in our community are an integral part of our citizens' everyday lives; and
- Whereas:** the support of an understanding and informed citizenry is vital to the efficient operation of public works systems and programs such as streets, public buildings and grounds, parks, and snow removal; and
- Whereas:** the health, safety, and comfort of this community greatly depends on these facilities and services; and
- Whereas:** the quality and effectiveness of these facilities, as well as their planning, design, and construction, are vitally dependent upon the efforts and skill of public works employees; and
- Whereas:** the efficiency of the qualified and dedicated personnel who staff the Public Works department is materially influenced by the community's understanding of the work they perform.
- Therefore:** I, Brittany H. Barnhardt, Mayor of the Town of Granite Quarry, North Carolina, do hereby designate the week of May 18-24, 2025, as National Public Works Week, and further extend appreciation to our Public Works department for the vital services they perform and their exemplary dedication to our community.

Proclaimed this the 12th day of May 2025.

Brittany H. Barnhardt, Mayor

ATTEST:

Aubrey Smith, Town Clerk

May 2025

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
				1	2	3
4	5	6	7	8	9	10
	Planning Board 6pm Board of Adjustment 6:15pm	Events Comm. 5:30pm				
11	12	13	14	15	16	17
Mother's Day	TC Mtg. 6pm		CAC 5:30pm Centralina Brd of Delegates 5pm	PIP Breakfast 7:30am Dumpsters 9-3	Dumpsters 9-3	Dumpsters 8-12
18	19	20	21	22	23	24
25	26	27	28	29	30	31
	Memorial Day Town Offices Closed		CRMPO TAC 5:30pm			

June 2025

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
1	2	3	4	5	6	7
	Planning Board 6pm Board of Adjustment 6:15pm	Events Comm. 5:30pm			Employee Appreciation Outing	Fish for Fun 9-10:30am & 11am- 12:30pm
8	9	10	11	12	13	14
	TC Mtg. 6pm		CAC 5:30pm Centralina Executive Brd 5pm			
15	16	17	18	19	20	21
Father's Day				Juneteenth		
22	23	24	25	26	27	28
			CRMPO TAC 5:30pm			
29	30					