



**TOWN OF GRANITE QUARRY  
TOWN COUNCIL  
REGULAR MEETING MINUTES  
Monday, June 10, 2024 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:** Interim Town Manager/Fire Chief/Public Works Director Jason Hord; Town Clerk Aubrey Smith; Town Attorney Zachary Moretz; Finance Officer Shelly Shockley; Police Chief Mark Cook; Planning, Zoning, and Subdivision Administrator Richard Flowe

**Call to Order:** Mayor Barnhardt called the meeting to order at 6:06 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 Linker made a motion to approve the agenda as presented. 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 May 13, 2024
- 2) Budget Workshop May 21, 2024
- 3) Budget Workshop May 22, 2024

**B. Departmental Reports**

**C. Financial Reports**

**D. Reappointments** – CAC, PB, & ZBA

**E. Contract** with Eddie Carrick, CPA, PC for audit of accounts for FY 23-24

**F. Resolution** for ABC Designated Official

**ACTION:** Council Member Luhrs made a motion to approve *(the consent agenda)*. Mayor Pro Tem Shelton seconded the motion. The motion passed 4-0.

**3. Public Comments** – There were no public comments.

**4. Town Manager's Update**

Manager Hord shared highlights from the Town Manager's Update in the agenda packet. He and the planning department have had several meetings regarding potential projects. Manager Hord gave kudos to Finance Officer Shockley who has been working to upgrade vendors to ACH payments after initiating the process and working with FMS and F&M to get it up and running. Manager Hord

commended the Fire and Police departments for collaboration on a joint training on forced entry. The Planning Board looked at Granite Quarry's sphere of influence and began review of Article 8. The roof of the Civic Park shelter was repaired recently. Office Assistant Debbie Loflin-Benge has been working hard on the upcoming staff appreciation event and had over 50 people sign up. The resident dumpster event was successful with more participants than last year. Code enforcement vendors will be transitioning this month.

Stewart prepared a bid package for the parking lot repairs of the Civic Park. Manager Hord suggested that if the Council was not ready to move on the project, it should be held until the PARTF grant results are known, but will put it out for bid if the Council desires. There was discussion on whether the cost could be taken out of Transformational Projects. Finance Officer Shockley stated it could be completed using the funds within the Transformational Projects and reminded the Council that there were contingency funds available as well. There was a consensus from the Council to put the project out for bid.

## **5. Public Hearing**

### **Budget FY 24-25**

#### **A. Staff Summary on Budget Message**

Manager Hord summarized the budget message as presented and pointed out that, per the Council's direction, the drafted version did not reflect any increase in the tax rate but did include an increase in the Environmental Fee from \$12 to \$13. Manager Hord reviewed capital outlay items and restated that no funds would be budgeted for capital reserve.

#### **B. Public Hearing**

- 1) Opened: Mayor Barnhardt opened the public hearing at 6:23 p.m.
  - There were no comments from the public.
- 2) Closed: Mayor Barnhardt closed the public hearing at 6:24 p.m.

#### **C. Council Discussion and Decision**

Council members discussed their individual opinions on the proposed budget.

Council Member Linker stated he would like discussion on whether to put money into the Capital Reserve fund. He stated he was still in favor of a two-cent increase based on projects that need to be completed in the town.

Mayor Barnhardt stated that based on the increases in operational expenses over the last year, a two-cent increase wouldn't even cover the difference.

Mayor Pro Tem Shelton stated, assuming a reasonable increase in operational costs in the next year, the next budget would need more than \$300,000 which would require a seven-cent increase. He suggested leaving it like it is this year and then preparing the public over the next year for a large increase for the fire truck. He was opposed to making any changes to the proposed budget.

**ACTION:** Council Member Luhrs made a motion to adopt Budget Ordinance 2024-03 for Fiscal Year 2024-2025 as presented. Mayor Pro Tem Shelton seconded the motion. The motion passed 3-1 with Mayor Pro Tem Shelton, Council Member Luhrs, and Council Member Mack in favor and Council Member Linker opposed.

## Old Business

### 6. Consideration of Regular Meeting Schedule Change

Manager Hord summarized the item continued from the May meeting. He stated that the town's planning consultant would be available the second Thursday of each month. Manager Hord stated he did review the contract per Council Member Luhrs's request and there was no requirement for meetings mentioned.

Council members discussed different options for meetings to try to resolve or mitigate the conflict. Council Member Luhrs requested a commitment to attend Council meetings be reflected in the N-Focus contract.

**ACTION:** Council Member Luhrs made a motion to amend the regular meeting schedule by changing the day of the regular meetings to the second Thursday of each month beginning in July 2024. Mayor Pro Tem Shelton seconded the motion. The motion passed 3-1 with Council members Luhrs, Linker, and Mack in favor and Mayor Pro Tem Shelton opposed.

## New Business

### 7. Training and Travel Request Council Member Mack, NC BEMO Conference

Council Member Mack submitted a request for training and travel related to the upcoming NC BEMO Conference for Council approval per the policy. Clerk Smith pointed out that two separate amounts were listed for the hotel expenses for either a two-day or three-day hotel stay for the Council to consider.

**ACTION:** Mayor Pro Tem Shelton made a motion to approve Council Member Mack's request for travel and training at the NC BEMO Conference with a two-day hotel stay. Council Member Linker seconded the motion. The motion passed 4-0.

### 8. Consideration and Possible Action Master Sign Plan Approval – Granite Ind. Park

Manager Hord summarized the request submitted on behalf of the town for the Granite Industrial Park sign.

**ACTION:** Council Member Linker made a motion (*to adopt the Master Sign Plan Approval for Granite Industrial Park as presented*). Mayor Shelton seconded the motion. The motion passed 4-0.

### 9. Budget Amendment Civic Park Shelter Roof

Mayor Barnhardt stated that updates had been sent out and the Council was familiar with the necessity for the request.

**ACTION:** Council Member Linker made a motion to approve Budget Amendment #8 for the Civic Park roof repairs as requested. Council Member Mack seconded the motion. The motion passed 4-0.

### 10. Proclamation Juneteenth

Mayor Barnhardt recognized the proclamation for Juneteenth included in the agenda packet.

### 11. Council Comments – There were no Council comments.

### 12. Announcements and Date Reminders

A. Wednesday	June 12	5:00 p.m.	Centralina Executive Board
B. Wednesday	June 12	5:30 p.m.	Community Appearance Commission
C. Thursday	June 13	6:00 p.m.	Rowan Municipal Association

D. Friday	June 14	8:00 a.m.	Mayor's Roundtable
E. Sunday	June 16		Father's Day
F. Wednesday	June 19		Juneteenth
<del>G. Thursday</del>	<del>June 20</del>	<del>7:30 a.m.</del>	<del>Chamber Power in Partnership Breakfast</del>
H. Wednesday	June 26	5:30 p.m.	CRMPO TAC Meeting
I. Monday	July 1	6:00 p.m.	Planning Board
J. Monday	July 1	6:15 p.m.	Board of Adjustment
K. Tuesday	July 2	5:30 p.m.	Events Committee
L. Thursday	July 4		Independence Day – Town Offices Closed

### 13. Closed Session

**ACTION:** Council Member Mack made a motion to go into closed session pursuant to 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. Council Member Luhrs seconded the motion. The motion passed 4-0.

*The Council went into closed session at 6:51 p.m.*

**ACTION:** Mayor Pro Tem Shelton made a motion to return to open session. Council Member Linker seconded the motion. The motion passed 4-0.

*The Council returned to open session at 8:21 p.m.*

No action was taken in closed session.

### Adjournment

**ACTION:** Mayor Pro Tem Shelton made a motion to adjourn. Council Member Linker seconded the motion. The motion passed with all in favor. The meeting ended at 8:22 p.m.

Respectfully Submitted,

Aubrey Smith

Town Clerk

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

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

and	Auditor Name Tony Brewer, CPA, PC
	Auditor Address 151 Young Drive, Lexington, NC 27292

*Hereinafter referred to as Auditor*

for	Fiscal Year Ending 06/30/24	Date Audit Will Be Submitted to LGC 10/31/24
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*Must be within four months of FYE*

hereby agree as follows:

1. The Auditor shall audit all statements and disclosures required by U.S. generally accepted auditing standards (GAAS) and additional required legal statements and disclosures of all funds and/or divisions of the Governmental Unit(s). The non-major combining, and individual fund statements and schedules shall be subjected to the auditing procedures applied in the audit of the basic financial statements and an opinion shall be rendered in relation to (as applicable) the governmental activities, the business- type activities, the aggregate DPCUs, each major governmental and enterprise fund, and the aggregate remaining fund information (non-major government and enterprise funds, the internal service fund type, and the fiduciary fund types). 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. The Auditor shall perform the audit in accordance with *Government Auditing Standards (GAGAS)* if the Governmental Unit expended \$100,000 or more in combined Federal and State financial assistance during the reporting period. The auditor shall perform a Single Audit if required by Title 2 US Code of Federal Regulations Part 200 *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards, Subpart F* (Uniform Guidance) or the State Single Audit Implementation Act. 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), it is recommended that the Auditor and Governmental Unit(s) jointly agree, in advance of the execution of this contract, which party is responsible for submission of the audit and the accompanying data collection form to the Federal Audit Clearinghouse as required under the Uniform Guidance (§200.512).

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 based upon federal criteria in the Uniform Guidance §200.520(a), and (b) through (e) as it applies to State awards. In addition to the federal criteria in the Uniform Guidance, audits must have been submitted timely to the LGC. If in the reporting year, or in either of the two previous years, the unit reported a Financial Performance Indicator of Concern that the audit was late, then

the report was not submitted timely for State low-risk auditee status. 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 four 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). Financial statement preparation assistance shall be deemed a "significant threat" requiring the Auditor to apply safeguards sufficient to reduce the threat to an acceptable level. If the Auditor cannot reduce the threats to an acceptable level, the Auditor cannot complete the audit. If the Auditor is able to reduce the threats to an acceptable level, the documentation of this determination, including the safeguards applied, must be included in the audit workpapers.

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

28. **Applicable to 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:

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).

<b>Primary Government Unit</b>	Town of Granite Quarry
Audit Fee (financial and compliance if applicable)	\$ 11,500
Fee per Major Program (if not included above)	\$ 2,000
<b>Additional Fees Not Included Above (if applicable):</b>	
Financial Statement Preparation (incl. notes and RSI)	\$
All Other Non-Attest Services	\$
<b>TOTAL AMOUNT NOT TO EXCEED</b>	\$ 13,500

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

## SIGNATURE PAGE

## AUDIT FIRM

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

## GOVERNMENTAL UNIT

Governmental Unit*	
Town of Granite Quarry	
Date Governing Board Approved Audit Contract* (Enter date in box to right)	6/10/24
Mayor/Chairperson (typed or printed)*	Signature*
Brittany H Barnhardt	Brittany H Barnhardt
Date	Email Address*
6/10/24	bbarnhardt@granitequarrync.gov

Chair of Audit Committee (typed or printed, or "NA")	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:	\$ 13,500
Primary Governmental Unit Finance Officer* (typed or printed)	Signature*
Shelly Shockley	Shelly Shockley
Date of Pre-Audit Certificate*	Email Address*
6/10/24	finance@granitequarrync.gov

**SIGNATURE PAGE – DPCU**  
**(complete only if applicable)**

**DISCRETELY PRESENTED COMPONENT UNIT**

DPCU*	
N/A	
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**

**NORTH CAROLINA**  
**ALCOHOLIC BEVERAGE CONTROL COMMISSION**  
**(919) 779-0700**

Location: 400 E. Tryon Road  
Raleigh, NC 27610

Mail: 4307 Mail Service Center  
Raleigh, NC 27699-4307

RESOLUTION OF THE TOWN OF GRANITE QUARRY, COUNTY OF ROWAN,  
REGARDING THE DESIGNATION OF AN OFFICIAL TO MAKE RECOMMENDATIONS TO  
THE NORTH CAROLINA ALCOHOLIC BEVERAGE CONTROL COMMISSION ON ABC  
PERMIT APPLICATIONS.  
-----

WHEREAS G.S.18B-904(f) authorizes a governing body to designate an official, by name or by  
position, to make recommendations concerning the suitability of persons or locations for ABC permits;  
and

WHEREAS the Town of Granite Quarry, County of  
Rowan, wishes to notify the NC ABC Commission of its designation as required by G.S.18B-  
904(f);

BE IT THEREFORE RESOLVED that Mark Cook, Police Chief,  
(Name of Official) (Title or Position)

is hereby designated to notify the North Carolina Alcoholic Beverage Control Commission of the  
recommendations of the Town of Granite Quarry, County of  
Rowan, regarding the suitability of persons and locations for ABC permits within its jurisdiction.

BE IT FURTHER RESOLVED THAT notices to the Town of Granite Quarry, County of Rowan,  
should be mailed or delivered to the official designated above at the following address:

Mailing address: PO Box 351, Granite Quarry, NC 28072

Office location: 143 N. Salisbury Ave

City: Salisbury, NC

Zip Code: 28146 Phone #: 704-279-5596



This the 10<sup>th</sup> day of June, 2024.

Briantany H Barnhardt  
Mayor Briantany H. Barnhardt

Sworn to and subscribed before me this the 10<sup>th</sup> day of June, 2024.

Aubrey Smith  
Clerk Aubrey Smith

# **TOWN OF GRANITE QUARRY NORTH CAROLINA**



## **ADOPTED BUDGET FOR FISCAL YEAR 2024-2025 (FY25)**

PREPARED BY:  
JASON HORD  
INTERIM TOWN MANAGER

**June 10, 2024**

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## **Town Manager's Budget Message FY 2024-2025**

June 10, 2024

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 FY25 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 and fiscal responsibility. A great amount of time, effort, and thought went into this FY25's planning, goal setting, and budget development to accomplish just that. I commend the Council's patience and guidance through the process.

### **Strategic Goals**

At the Town's February 22, 2024, Planning Retreat Department Heads reported on progress with strategic goals, provided a preview of priorities and identified the resources needed to continue accomplishing them into this upcoming fiscal year. A great deal of community input was gathered by our Civic Park Master Plan community survey and through community events.

Growth continues to have significant impacts on the budget, operations, and long-term planning needs of the Town. Granite Quarry has completed an overhaul of its Comprehensive Land Use Plan and Unified Development Ordinance to help guide and protect both the existing community and ongoing development. Enhanced planning services and retaining qualified staff among all affected departments in FY25 are instrumental in its successful implementation and administration.

### **Personnel**

We approached this FY with a priority emphasis on Retention, Succession Planning, and Recruitment.

#### **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 town fairly competitive as they are. Four position classifications warranted grade adjustments (see

**Attachment B).** We also have a recruitment / retention bonus in effect for the Police Department. However, an updated third-party salary study will most likely be needed before the FY26 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 volatility of the market, we will keep an eye out for any mid-year changes and conduct another thorough analysis next year.

**3. Organizational Culture / Climate Assessment**

Pay keeps towns competitive. In the end, organizational culture keeps towns staffed.

The town conducted a climate assessment study from a third-party vendor to capture thoughts of current employees. This was centered around morale and what our team wants / needs. It was determined that continued emphasis on employee appreciation events is much desired. That is also addressed in this budget.

**Debt Service**

The town is currently debt free. However, the current need for a fire engine is addressed in this budget. Financing \$1,075,700 over 5 years is an approximate \$251,000 annual payment.

**Capital Needs**

The Town has done a phenomenal job of maintaining facilities and equipment to minimize and prolong the need for capital repairs or replacements.

The Fire Department commissioned refurbishments of several of our Fire Engines to keep them up to standards and prolong their need for replacement. One of the 1994 units is estimated to need replacing by around FY27 though, and the average cost of a new Engine currently looms around \$1,200,000. However, post-covid markets have changed and the lead time for a fire engine is 48 months. For this reason, the Fire Department is requesting the order / purchase of a replacement front line engine. This would put the in-service date around a year later than expected in the original 5-year plan.

The Public Works Department currently has a 1994 Ford F700 dump truck. While this has been a great asset, the time has come to upgrade/ replace this vehicle. The cost of repairs and safety concerns warrants the replacement of this vehicle. Staff has done their due diligence in considering the purchase of a used vehicle; however, staff has found that the market for a used dump truck is limited to those with much higher mileage and usage. For those reasons, this budget includes a new dump truck estimated at \$92,000.

**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, grew. Ultimately GQ has remained the 3<sup>rd</sup> lowest tax rate among *all* units of local government within the County, and the lowest tax rate among our benchmark peer group by a staggering margin of 6 to 11 cents / \$100 of valuation (see Table 1 below).

Unit of Government	FY24 Tax Rate
Salisbury	0.616
Rowan County	0.58
East Spencer	0.66
<b>Spencer*</b>	<b>0.55</b>
Kannapolis (Rowan)	0.63
<b>China Grove*</b>	<b>0.50</b>
<b>Landis**</b>	<b>0.49</b>
Rockwell	0.46
<u><b>Granite Quarry*</b></u>	<u><b>0.44</b></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.

As one can deduce, the result has often been stretching the workload capacities of existing resources, the challenge to find or justify funding needed for more proactive goals, an increasing need to tap into fund balance for major (yet anticipated in municipal services) items and projects – if not simply postponing them from year to year.

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 prioritizes funding into the areas established as the highest priorities by this administration and the Town Council. The Town is currently undertaking a large number of major, even transformational projects and goals. It has 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 by funded department.

### **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 \$4,852,841.

General Fund:	\$ 4,852,841
Governing Body	\$ 106,585
Contingency and Transfers	856,621
Administration	668,192
Police	1,036,733
Fire	1,051,262
Public Works	539,621
Streets: Powell Bill	251,493
Streets: Non-Powell Bill	60,790
Parks and Recreation	94,025
Environmental	187,519
Total General Fund:	\$4,852,841

### **FY 2024-2025 Departmental Highlights**

**Governing Body:** The recommended budget for Governing Body is \$106,585. It includes funding for the annual financial audit, increased attorney fees, additional training, and meetings.

**Contingency and Transfers:** The proposed budget for Contingency and Transfers is \$856,621. This includes \$788,146 in Transformational Project funds freed up from American Rescue Plan Act funding. These funds are being focused on transformational Parks and Town Square/Downtown infrastructure projects.

**Administration:** The proposed budget for Administration is \$668,192. 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 includes the above-mentioned pay class adjustments for the Clerk, Finance Director, and Office Assistant.

**Police:** The proposed budget for the Police Department is \$1,036,733. 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 is 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 \$1,051,262. This includes continued increases to normal public safety supplies and operational costs also. It includes funding for 3 new full-time Firefighter positions as we adapt to the nationwide diminishing volunteer base in fire service while proactively maintaining our ISO Class 1 rating - which not only reflects the highest quality of public protection we provide, but directly benefits our community with lower insurance rates as well. This also includes the debt service payment for the term of 5 years to replace the frontline fire engine. The town will not take delivery of the engine until 48 months after the order is placed.

**Maintenance / Public Works:** The proposed budget for Public Works is \$539,621. This includes funding for reclassification of position from Crew Leader to Assistant Public Works Director and additional part-time staffing to enhance parks maintenance and supplement general public works quality efforts. Also

included is the purchase of a new dump truck used in leaf and limb collection to replace the current one that is 30 years old.

**Streets – Powell Bill:** The proposed budget for Powell Bill is \$251,493. This includes a \$215,000 capital paving project and \$25,000 allotted for normal maintenance and repairs.

**Streets – Non-Powell Bill:** The proposed budget for Non-Powell Bill Streets is \$60,790.00. This includes the Utilities costs on streetlights.

**Parks and Recreation:** The proposed budget for Parks and Recreation is \$94,025. This includes normal operational upkeep of parks and their facilities, and increased costs of the Town's signature Granite Fest event which has continued growing since the pandemic. This does not include the costs associated with the potential PARTF grant that could be funded in the fall of FY25.

**Environmental:** The proposed budget for Environmental costs is \$187,519. This includes increased area and costs associated with the Waste Management sanitation services contract, especially surcharges from the dramatic increase in fuel costs. The cost increase is addressed in the budget as a \$13.00 per month environmental fee, an increase from \$12.00 fee in FY 24.

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 \$4,852,841 and projected expenditures are \$4,852,841.

Respectfully Submitted,

*Jason Hord*

Jason Hord  
Interim Town Manager



**TOWN OF GRANITE QUARRY, NORTH CAROLINA**  
**Budget Ordinance No. 2024-03**  
**Fiscal Year 2024-2025 (FY25)**

**AN ORDINANCE CONCERNING APPROPRIATIONS AND THE RAISING OF REVENUE FOR THE  
FISCAL YEAR BEGINNING JULY 1, 2024**

**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, 2024, and ending June 30, 2025.

**Section 1: General Fund**

**Anticipated Revenues**

Ad Valorem Taxes	\$1,832,401
Unrestricted Intergovernmental	1,298,273
Restricted Intergovernmental	319,601
Permits and Fees	10,500
Sales and Services	200,070
Other General Revenues	<u>188,850</u>
Subtotal	3,849,695
Other Financing Sources and Uses	1,003,146
Total Anticipated Revenues	<u><u>\$4,852,841</u></u>

**Authorized Appropriations  
By Department**

Governing Body	\$106,585
Contingency and Transfers	856,621
Administration	668,192
Police	1,036,733
Fire	1,051,262
Public Works	539,621
Streets – Powell Bill	251,493
Streets – Non-Powell Bill	60,790
Parks and Recreation	94,025
Environmental	187,519
Total Authorized Expenditures / Transfers	<u><u>\$4,852,841</u></u>

## **Section 2: Levy of Taxes**

There is hereby levied for FY25 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, 2024. This rate of tax is based on an estimated assessed valuation of **\$419,386,448** and an estimated collection rate of **98.0%**, yielding **\$1,832,401** in ad valorem tax revenues.

## **Section 3: Fees Schedule**

There are hereby established for the FY25 various fees and charges as contained in **Attachment A**.

## **Section 4: 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 5: Restrictions - Budget Officer**

- A. Interfund and interdepartmental transfer of monies except as noted in Sections 4 and 9 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 6: Utilization of Budget Ordinance**

This ordinance shall be the basis of the financial plan for the Town of Granite Quarry Municipal Government during FY25. The Town Manager shall administer the budget and ensure that operating officials are provided 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 7: Salary Adjustments**

- A. For FY25, funding for the necessary pay and grade adjustments concluded from the Town Manager's annual pay and classification surveys analyses is authorized, effective July 1, 2024.
- B. A Market Adjustment of 4% will be available on July 1, 2024. Merit consideration of 0:4% 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:

<b>Performance Level</b>	<b>Market Adjustment</b>	<b>Merit Below Midpoint</b>	<b>Merit Above Midpoint</b>
Does Not Meet Expectations	4.0%	No increase	No increase
Meets Expectations	4.0%	Up to 2.0%	No increase
Exceeds Expectations	4.0%	Up to 3.0%	Up to 1.0%
Exceptional	4.0%	Up to 4.0%	Up to 2.0%

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 500hrs, 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

Appropriations hereinabove authorized and made shall have the amounts of the unearned portion of contracts on June 30, 2024 added to each appropriation as it applied in order to properly account for payment against the fiscal year in which it is paid.

Adopted June 10, 2024



## **Revenue Assumptions for FY 2024-2025 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 2.00% was factored into 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 2023 property tax receivable balance projected as of June 30, 2024.

### *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.

**Joint Police Authority Revenues.** Granite Quarry provides police services to the Town of Faith through an interlocal agreement between the two towns. The adopted FY25 payment amount for those services is \$175,797.00.

*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 \$13 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

# SCHEDULE OF FEES

# ATTACHMENT A

## FISCAL YEAR 2024-2025 TOWN OF GRANITE QUARRY

BUILDING AND RELATED ACTIVITIES			
Building Type	Rental Times and Description	Rental Fee	
		Residents	Non-Residents
Lake Park Shelter or Gazebo	Half Day (6 hours) 8am-2pm or 2pm-8pm	\$40	\$60
	Full Day (12 hours) 8am-8pm	\$75	\$100
Civic: Shelter	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) 8am-3pm or 3pm-10pm	\$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	
All	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)		\$13 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> )		\$30 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 for Town abatements)			
Heavy equipment / tractors		\$150 per hour with operator	
Light equipment		\$100 per hour with operator	
Brush pickup, second load for residents		\$50 per load	
Mulch (Subject to availability as determined by Director. Call Town Hall for scheduling.)		\$10 per bucket (GQ residents)	
		\$25 per bucket (Non-residents)	
Memorial Bricks 4x8		\$34 each	
Memorial Bricks 8x8		\$45 each	
Food Vendor		\$50	
Craft or Sales Vendor		\$25 per 10x10 booth	

## PLANNING, ZONING, AND SUBDIVISION FEES

Item	Description	Fee
Subdivision Plats	Conveyance Plat	\$20 per new lot
	Exemption/Recombination Plat	\$20
	Sketch Plat Review	\$100 (1 acre or less) \$200 + \$5 per dwelling unit (over 1 acre)
	Preliminary Plat Review - less than 24 lots	\$750
	Preliminary Plat Review - 24 or more lots	\$3,000 + \$60 per lot over 100
	Preliminary Plat - Applicant Appeal	\$100
	Preliminary Plat - Minor Revision	\$250
	Preliminary Plat - Major Revision	\$700
	Final Plat Review - Major Subdivision <i>(If a third submittal is required an additional review fee will be charged)</i>	\$350 per map sheet
	Final Plat Review - Minor Subdivision <i>(If a third submittal is required an additional review fee will be charged)</i>	\$100 per map sheet
	Performance Guarantee Review <i>(Letter of Credit, Bond, etc. Also applies to revisions, replacements, and partial release requests)</i>	\$300 + engineer costs
	Time Extension for Plat Approval	\$500
Zoning Amendments	Zoning Text Amendment	\$450 + \$125 advertising charge
	Zoning Map Amendment	\$875 + \$125 advertising charge
Zoning Permits	Single, Two-Family structures, Mobile Homes	\$50 + \$35 for permits subject to design review
	Single Family attached / multi-family <i>(condo, apartments, townhomes, etc.)</i>	\$50 + \$35 per unit
	Residential Addition / Accessory Structures	\$50
	Fences	\$10
	Home Occupation	\$75
	Non-residential	\$50 + Zoning Site Plan review fee if applicable
	Temporary Construction Trailers	\$75
	Temporary Use Permits	\$75
	Special Use Permit	\$1,500 + \$125 advertising charge and + Zoning Site Plan Review Fees below
	Zoning Verification Letter for Institutional Requests	\$175
	Certificate of Non-Conformity Adjustment	\$75
Sign Permits <i>(only when obtained separately from primary development permits)</i>		
	Permanent Sign	\$100
	Outdoor Advertising Sign (Billboard)	\$200
	Temporary Sign	\$25
Zoning Site Plan Review	Sketch Plat Review & Consultation	\$200 + \$5 per dwelling unit per session after initial concept review meeting
	Site Plan Review <i>(If a third submittal is required an additional review fee will be charged)</i>	\$300 + \$25 per acre
Zoning Board of Adjustment	Variance	\$300
	Appeal of Zoning Administrator Decision/ Interpretation Request	\$25 <i>(refunded if overturned)</i>
	Appeals	\$100 <i>(refunded if overturned)</i>
Double Permit	Where construction begins without the appropriate permits in place, the permit cost shall be doubled	
Plan Review and Construction Administration Fee Schedule		
Plan Review		Fee

Roadway (public and/or private)	\$1.25 per linear foot of street centerline
Parking/Loading Areas (including access)	\$0.05 per square foot
Storm Drainage	\$1.35 per linear foot of street centerline
Water Lines	\$0.80 per linear foot of pipe
Sewer Lines	\$1.10 per linear foot of pipe
Stormwater Quality and/or Stormwater Detention Facilities	\$5,000.00 per plan or per subdivision

If a third revision of plan(s) is required, an additional fee will be charged.

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

**Construction Administration**

**Fee**

Roadway (public and/or private)	\$1.60 per linear foot of street centerline
Storm Drainage	\$1.50 per linear foot of street centerline
Water Lines	\$0.95 per linear foot of pipe
Sewer Lines	\$1.15 per linear foot of pipe
Stormwater Quality and/or Stormwater Detention Facilities	\$5,000.00 per phase and/or sub-area

**SALARY SCHEDULE****ATTACHMENT B**

<b>FY 2024-2025 Salary Schedule</b>						
<b>Classification Title</b>	<b>Grade</b>	<b># Positions</b>	<b>Hiring Rate</b>	<b>Minimum</b>	<b>Maximum</b>	<b>Notes</b>
Town Clerk	19	1	60,109	63,114	93,169	Grade 18 to 19
Finance Officer	21	1	66,270	69,584	102,719	Grade 19 to 21
Office Assistant	9	1	38,440	40,361	59,581	Grade 8 to 9
Public Works Director	20	1	63,114	66,270	97,827	
Public Works Asst. Director	16	0	51,925	54,521	80,484	New Position
Public Works Crew Leader	10	1	38,747	40,684	60,058	Grade 9 to 10 Frozen in FY 25
Public Works Technician	6	1	31,877	33,471	49,409	
Police Chief	23	1	73,063	76,716	113,248	
Police Investigator	16	1	51,925	54,241	80,484	
Police Sergeant	16	2	51,925	54,241	80,484	
Police Officer	13	6	44,854	47,097	69,524	
Firefighter	11	3	40,684	42,718	63,060	New Positions
Fire Engineer	13	3	44,854	47,097	69,524	
Fire Captain	15	3	49,452	51,925	76,651	

Town of Granite Quarry

FISCAL YEAR 2023-2024  
BUDGET AMENDMENT REQUEST #8

June 10, 2024

**PURPOSE:** To increase Fund Balance Appropriated (01-3991-99) and increase Parks – Maint & Repair – Buildings/Grounds (01-6130-24) by \$4,000 for unanticipated repairs to the Civic Park Shelter during roof replacement.

General Fund – Fund 01

**Revenues:**

<u>GL Acct #</u>	<u>Account Description</u>	<u>Increase (Decrease):</u>
01-3991-99	Fund Balance Appropriated	\$ 4,000
Total Increase/Decrease:		\$ 4,000

**Expenses:**

<u>GL Acct #</u>	<u>Account Description</u>	<u>Increase (Decrease):</u>
01-6130-24	Parks – Maint & Repair - Buildings/Grounds	\$ 4,000
Total Increase/Decrease:		\$ 4,000

The above Budget Amendment was approved / denied by the Manager or Board on 6/10/24.

  
Brittany H. Barnhardt, Mayor

  
Shelly Shockley, Finance Officer

# Proclamation

**JUNETEENTH 2024**

**WHEREAS**, President Abraham Lincoln issued the Emancipation Proclamation effective January 1, 1863 stating that, “slaves within any State, or designated part of a State...in rebellion,...shall be then, thenceforward, and forever free.”; and

**WHEREAS**, after almost three more years of conflict and loss, the end of the Civil War and the passage of the Thirteenth Amendment to the United States Constitution ended the sanctioned institution of slavery; and

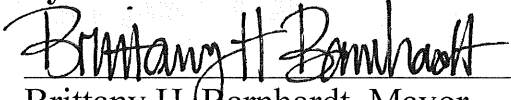
**WHEREAS**, the news of freedom spread gradually throughout the nation and on June 19, 1865, Union Soldiers, led by General Gordon Granger, arrived in Galveston, Texas and issued General Order No. 3 announcing freedom to some of the last enslaved people in America; and

**WHEREAS**, Juneteenth (June 19), also called Emancipation Day or Juneteenth Independence Day, became a state holiday in Texas in 1980 with a number of other states subsequently following suit; in 2021 Juneteenth was made a federal holiday commemorating the end of slavery in the United States.

**NOW, THEREFORE, I**, Brittany H. Barnhardt, Mayor of the Town of Granite Quarry, on behalf of the Town Council and the residents of Granite Quarry do hereby recognize June 19, 2024 as Juneteenth and encourage our residents to become aware of the significance of this celebration in African-American History and in the heritage of our nation and Town.

**ADOPTED this 10th day of June 2024.**



  
Brittany H. Barnhardt, Mayor

ATTEST:

  
Aubrey Smith, Town Clerk