CITY OF MONROE - GENERAL SERVICES COMMITTEE
CITY HALL CONFERENCE ROOM
300 W. CROWELL STREET, MONROE, NC 28112
Thursday, March 6, 2025 - 4:15 PM

AGENDA

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1. Minutes of General Services Committee Meeting of February 6, 2025

2. Fiscal Year 2025 Audit Contract for City of Monroe

3. Budget Amendment - GASB 87 Leases & GASB 96 Subscription-Based Information Technology Agreements

4. Special Event in Downtown Monroe – Spring Fest at Home Brew

5. Special Event in Downtown Monroe – Music on Main Fridays for Home Brew

6. Budget Amendment for Planning Department CityView Software Licenses

7. Budget Ordinance for Pro Shop Renovation

8. Budget Amendment for Senior Center General Purpose Funding

9. Budget Amendment for Vaccine Mini Grant

10. Outside Agency Funding Requests for Fiscal Year 2026 Budget

11. Budget Amendment for Various Fiscal Year 2025 Budget Adjustments

12. Discussion of Request from Heart for Monroe for a Community Garden on City Property

13. Historical Marker to Chief James Franklin Sutton

Other Items

CITY OF MONROE
GENERAL SERVICES COMMITTEE MEETING
City Hall Conference Room
300 W. Crowell Street
Monroe, NC 28112
February 6, 2025 - 4:15 PM

MINUTES

Present: Committee Member Julie Thompson (Chairwoman), Committee Member Gary Anderson Committee Member Surluta Anthony

Absent: None

Staff: Mark Watson, City Manager; Lisa Hollowell, Assistant City Manager; Jeffrey Wells, Assistant City Manager; Lisa Strickland, Director of Finance; Anna Shova, Accountant I; Angela Duncan, Senior Budget Analyst; Camden Baucom, Budget Analyst; Lisa Kerner, Grant Administrator; Terry Sholar, Senior Staff Attorney; Richard Long Jr., City Attorney; Angela Carnes, Legal Secretary; Ryan Jones, Director of Property Management; Bradley Lucore, Communication Supervisor; Lisa Stiwinter, Director of Planning and Development; Douglas Britt, Assistant Director of Planning and Development; Donna O'Keefe, Downtown Manager; Sarah McAllister, Director of Engineering; Keri Mendler, Senior Planner; Catherine Mullis, Permit Center Supervisor; Teresa Campo, Strategic Project Manager; Bryson Hester, Transportation Planner; John Miller, Golf Course Manager.

Visitor(s): Franco McGee, Council Member.

The General Services Committee met in the City Hall Conference Room at 4:15 p.m. on February 6, 2025. A quorum was present. Chairwoman Julie Thompson presided.

Chairwoman Thompson requested to move the item 8 and discuss it at the end.

Item 1. General Services Committee Meeting Minutes from January 9, 2025.
The minutes from the January 9, 2025 General Services Committee meeting were presented for the Committee's approval.

Committee Member Anthony moved to approve the minutes of the General Services Committee Meeting of January 9, 2025.

Committee Member Anderson seconded the motion, which unanimously passed with the following votes:

AYES: Chairwoman Thompson, Committee Member Anderson, Committee Member Anthony

NAYS: None

Item 2. Community Centers Floor Replacement Award of Contract.
Ryan Jones, Property Management Director, stated that General Services Committee is requested to consider a recommendation to City Council to award the contract for the purchase and installation of

flooring at the Winchester, Sutton Park, J. Ray Shute, Old Armory and Dickerson Community Centers in the amount of $202,459.00 to Kell Marketing Group.

On June 11, 2024, City Council approved the FY25 budget. As a part of the budget approval, community center upgrades were included. These upgrades will provide several opportunities for community center upgrades that include the replacement of the community center floors. The replacement of the floors will provide an immediate impact on the aesthetic and overall usage of each facility. Floor renovations will be staggered in scheduling to ensure that activities are provided at other facilities while renovation takes place. Funds are available in capital project GB2502. The following bids were received for this project:

Kell Marketing $202,459.00
Stratos Solutions $206,750.00
Watford Tile, Inc. $211,319.00

In accordance with Section 34.01-G of the City of Monroe Code of Ordinances, City Council is required to authorize all purchases exceeding $200,000.

Staff recommends that the General Service Committee recommend City Council approval to award this contract to Kell Marketing and authorize the City Manager to execute any and all necessary documents related to this contract.

Committee Member Anthony made a motion to approve recommending the Kell Marketing quote and forward it to City Council for approval and authorize the City Manager to execute any and all necessary documents related to this contract.

Committee Member Anderson seconded the motion, which unanimously passed with the following votes:

AYES: Chairwoman Thompson, Committee Member Anderson, Committee Member Anthony

NAYS: None

Item 3. Pilot Paid Parking Program Update.

Bryson Hester, Transportation Planner, presented that the General Service Committee is requested to consider and discuss the status update to the Pilot Paid Parking Program for the E. Crowell/N. Hayne St parking lot in downtown Monroe. Staff has provided a brief analysis of program's performance, feedback from users and staff reflections on limitations.

The Pilot Paid Parking Program was approved by City Council in October of 2024 and became effective on November 1, 2024. Introduced at a rate of 1,000 dollars for 6 months, the purpose of the program was to establish a parking permit program for the City-owned parking lot located at the intersection of E. Crowell/N. Hayne Street. The parking lot is located adjacent to First Citizens bank and directly behind a couple law firms and currently contains 18 parking spaces. The lot was selected due to its proximity to high demand areas downtown and consistently high occupancy rates. The goal of the program is to provide both a convenient and exclusive parking option for downtown visitors, employees and business owners while also exploring revenue- generating parking solutions for the City.

At this time, just past the halfway point of the 6-month Pilot Program, the following key data points and observations have been noted:

1. Participation and Revenue: A total of four (4) spaces have been leased, with one permit reissued due to misplacement, generating $4,010 over the past three months.
2. Enforcement: The "Permit Required" Signage and coordination with Monroe Police Department includes the ability to tow vehicles
3. Feedback and Challenges: Feedback from both the public and permit holders has been consistent, indicating that the current price of the program is unaffordable.
4. Parking Education/Awareness: Easily accessible method for the public to view public parking spaces is needed (i.e. online interactive map). Future studies should incorporate baseline observations of all nearby parking lots to better understand usage patterns and capture the most useful data from the pilot parking programs.

Data and Observations

Initial Occupancy Trends:
Early pre-pilot observations (October 2024) indicated consistent full or near-full occupancy in the lot with rate occasionally exceeding 100% due to vehicles parked near buildings or in non- designated areas at times.

Decline in Usage after Launch:
After the program began, occupancy fell significantly, with rates for the lot averaging at 6-17% in November and December 2024. By January 2025, after the holidays, usage remained low. Nearby, the 38 space public lot often reached capacity even during days of noted adverse weather (heavy rain/ice/cold).

Program Feedback

Pilot Program has yielded the following themes based on participant feedback:

Price: Multiple participants and residents noted that the $1,000/6-month rate was too high, especially when compared to the $5/day ticketing alternative or free public parking. Some referenced a previously discussed rate of $365/per year.

Enforcement: Users questioned whether parking violations in the lot were effectively enforced.

Clarity: Participants sought clarification on permit terms such as vehicle sharing and agreement requirements. Residents also sought clarification on free parking options in the downtown area.

Staff Reflections and Limitations

Baseline Data: Observations of the 38 space public lot prior to the pilot's launch were not conducted, limiting comparisons between the free and paid lot usage.

Observation Frequency: Ideally, the lot would have been observed twice daily, but time constraints reduced the ability to capture comprehensive data.

Staff is requesting the General Service Committee consider, discuss and provide direction to City Council on the Pilot Paid Parking Program.

A general discussion was held regarding the feedback received for the Pilot Paid Program and the fees of the parking pass. It was advised to let the program work without any changes at this point until the 6- month probation ends.

Information Only. No action is required.

Item 4. Downtown Furniture Project.
Phase 1- Morgan/Windsor Alley Furniture
Phase 2-Downtown Street Furniture for Main Street, Jefferson Street, Franklin, and Hayne Street.
Donna O'Keefe, Downtown Manager, presented that the Downtown Advisory Board unanimously approved the furniture selection and design plan for the Morgan Windsor Alley at their regular meeting on January 24th.

The Downtown Advisory Board is requesting that the General Services Committee recommend City Council approve the design and purchase of the Morgan/Windsor Alley Furnishings, also known as Phase 1 of the Downtown Furniture Project. A Budget Ordinance is also recommended to provide funding.

Staff will also present a Phase 2 option for consideration to the General Services Committee. Phase 2 of the Downtown Furniture Project focuses on the possible replacement of sidewalk furniture in front of the Dine, Eat, and Meet businesses on Main Street, Jefferson Street, Franklin Street and Hayne Streets.

Phase 1: Downtown Furniture Project -Design and Purchase:
Sister Bay was selected as the manufacturer for the Morgan/Windsor Alley furniture project. The Sister Bay furniture is an HDPE Recycled Lumber that is durable, weather-resistant, low maintenance, non-porous, eco-friendly product made from fully recyclable materials. Sister Bay furniture is approximately 30% heavier than its competitors and made in the USA. The selected styles have mass appeal and compliment Monroe's Downtown aesthetic.

The Phase 1 design plan was reviewed by the City Manager and Assistant City Manager prior to presenting to the Downtown Advisory Board. The cost of Phase 1 is $77,231.85. A budget ordinance to transfer funding from the Downtown Parking Improvement project to a new project for Downtown Furniture is recommended to provide funding for this purchase.

It is the recommendation of the Downtown Advisory Board and Staff, that the General Services Committee recommend Phase 1 of the Downtown Furniture design and purchase of furniture for the Morgan Windsor Alley. A Budget Ordinance is recommended to provide funding.

Committee Member Anthony made a motion to accept the request regarding the Phase 1 and forward it to City Council for approval.

Committee Member Anderson seconded the motion, which unanimously passed with the following votes:

AYES: Chairwoman Thompson, Committee Member Anderson, Committee Anthony

NAYS: None

Phase 2: Downtown Furniture Project -Design and Purchase
Phase 2 of the Downtown Furniture Project focuses on the replacement of sidewalk furniture currently in front of the following businesses:

1. Courthouse Pour
2. Peddlers Paradise Bartique
3. Oasis
4. Rocko's Deli
5. Patty and the Dogs
6. Gingham Girls
7. East Frank Superette
8. Jin Jin

Business throughout downtown have been adding furniture to downtown sidewalks. In order to provide a consistent appearance and adhere to handicap accessibility laws, staff is requesting consideration of replacement furniture for the businesses that are willing to participate.

Staff is requesting feedback from the General Services Committee on the Phase 2 furniture plan.
The Phase 2 plan as presented has a cost of $67,581.30.

Committee Member Anthony asked Donna O'Keefe if it will be allowed for business to personalize the tables. Donna O'Keefe stated that it would not be allowed. Donna O'Keefe suggested to create a police as a part of downtown that no one can put furniture on the street anymore but this cannot take place without replacing the existing furniture. Also, Donna O'Keefe suggested to include the furniture from the Phase 2 as a part of a grant program which will allow small business from downtown to apply and be able to get a certain amount for the furniture provide by the City.

Information and discussion only. No action is required.

<u>Item 5. State and Local Cybersecurity Grant Program Application</u>
Lisa Kerner, Grant Administrator, presented that staff is seeking approval of the application to the Dept. of Homeland Security (DHS)/FEMA FY24 State and Local Cybersecurity Grant Program.

The DHS/FEMA FY24 State and Local Cybersecurity Grant Program opened on September 23, 2024 and closed on January 31, 2025. When Staff learned the grant application period had opened and due to the application deadline and timing of meetings, Staff submitted an application. The City will have the opportunity to accept or deny the grant if selected for the award. This grant is for a Cybersecurity Program and Plan Writing initiative and external testing aimed at enhancing the City's ability to prevent, respond to, and recover from cybersecurity incidents. Staff applied for $115,471.30. This is a 70% federal grant with a 30% City match. The total cost of the project is $164,959. The city match for this grant would be $49,487.70.

Staff recommends that the General Services Committee allows staff to continue with the application process and bring to City Council for approval at the February meeting.

Committee Member Anthony made a motion to allow staff to continue with the application process and bring it to City Council for approval.

Committee Member Anderson seconded the motion, which unanimously passed with the following votes:

AYES: Chairwoman Thompson, Committee Member Anderson, Committee Anthony

NAYS: None

Item 6. Charlotte-Monroe Executive Airport Access Road Construction.
Lisa Hollowell, Assistant City Manager, presented that staff is requesting General Services Committee recommend approval to Council of a budget amendment in the amount of $142,482 to pay for the construction of the access road from the airport parking lot to the new hangar (Hangar #10). This road is necessary to provide vehicular access to hangars 7 & 10.

A Budget Amendment is necessary in order to provide funding for the construction of the access road. The funding will be provided by the General Fund Unassigned Fund Balance.

Staff respectfully requests that the General Services Committee recommend to Council the approval of payment for the construction, along with a budget amendment to appropriate funding for the access road construction.

Committee Member Anthony made a motion to approve and move it forward to Council.

Committee Member Anderson seconded the motion, which unanimously passed with the following votes:

AYES: Chairwoman Thompson, Committee Member Anderson, Committee Anthony

NAYS: None

Item 7. Legislative Agenda Discussion.
Lisa Hollowell, Assistant City Manager, reviewed and summarized the ideas and topics discussed in Council-appointed committee meetings in December and January. Staff will provide a draft legislative agenda with options for primary areas of focus, local bills, and funding requests.

The Council-appointed committees discussed legislative agenda ideas at their recent meetings. From these meetings a list of interest areas emerged and a draft legislative agenda developed for the review by the General Services Committee.

Staff recommends General Services Committee discuss and provide input on the draft legislative agenda and recommend to the City Council.

Committee Members took a minute to express their thanks and appreciation to Lisa Hollowell for a well-prepared and organized Legislative Agenda that covered all the Committees across the board of the City.

Information Only. No action is required.

Item 9. Golf Simulator Contract Approval.
John Miller, Golf Course Manager, presented that staff is requesting City Council approve the contract to Foresight Sports for the purchase, equipment and professional installation of five golf simulators and supplies to be installed at the Monroe Country Club Ballroom. The total amount of the contract is $208,264.00 plus tax.

City Council was presented an overview of the plan for the ballroom and the vision to transform the facility into a golf simulator destination at the September 13, 2024 City Council Strategic Planning retreat.

Council unanimously approved the appropriation of funds (not to exceed $250,000) for the purchase of the simulators at the October 2024 City Council Meeting, but did not approve the contract since it was not yet available.

Staff has solicited quotes from two vendors for the purchase of five simulators including installation as follows:

Foresight Sports $208,264.00
Full Swing Golf $270,275.00

Staff has selected Foresight Sports as the lowest quote in the amount of $208,264.00. Foresight is a leading manufacturer and installer of simulators and the company is eager to work within a historical building for a one-of-a-kind experience.

Staff requests that the General Services Committee provide a favorable recommendation to City Council to approve the contract award to WAWGD Newco, LLC DBA Foresight Sports in the amount $208,264.00 and authorize the City Manager to execute the necessary documentation.

Committee Member Anderson made a motion to approve the staff request and provide a favorable recommendation to City Council to approve the contract award to WAWGD Newco, LLC DBA Foresight Sports and authorize the City Manager to execute the necessary documentation.

Committee Member Anthony seconded the motion, which unanimously passed with the following votes:

AYES: Chairwoman Thompson, Committee Member Anderson, Committee Anthony

NAYS: None

10. Selectsites Readiness Program-Grant Application
Lisa Kerner, Grant Administrator, presented that City Staff is requesting the General Services Committee recommend to Council approval for the City to submit application for grant funding through the Selectsites Readiness Program.

The Selectsites Readiness Program is managed by the North Carolina Department of Commerce. The General Assembly appropriated $10M for 15 development sites State-wide selected for participation in this program in 2024. The Monroe site is at the Expressway Commerce Park, contains 74 acres, and is zoned light-industrial.

The City plans to apply for funding for preliminary engineering, environmental testing, clearing & grading, and other activities to develop the site to be a construction-ready property to attract industry.

Staff is respectfully requesting the General Services Committee recommend to Council authorization for the City to apply for funding through the Selectsites Readiness Program.

Committee Member Anthony made a motion to approve the request.

Committee Member Anderson seconded the motion, which unanimously passed with the following votes:

AYES: Chairwoman Thompson, Committee Member Anderson, Committee Anthony

NAYS: None

<u>Item 8. Process for Parks and Recreation Advisory Committees and all other committee recommendations.</u>
Chairwoman Thompson mentioned that she requested to add this item to agenda in order to discuss the process of the awards and recognitions for Parks and Recreation. The reason that this item is specifically named as “Parks and Recreation” is because an item from that committee was moved to consent agenda without sending it to the February General Services Meeting. She stated, as a point of clarity, that item needed to follow the proper process through the committee it is assigned to.

Chairwoman Thompson mentioned that some awards were given out which is great. Committee Members would like to be included and be a part of those events as well. She suggested to add this item of the awards process to the Strategic Meeting for further discussion.

Mr. Watson stated that he believes there was some misunderstanding and miscommunication why the topic was brought up at the Parks and Recreation Committee meeting.

Committee Members agreed to move this item for discussion purposes to the next City Council Strategic Meeting.

There being no further business the meeting adjourned at 5:53 p.m.

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Committee Chairwoman, Julie Thompson

City of Monroe
Where Heartland Meets High Tech

STAFF REPORT

TO:	General Services Committee
VIA:	Mark Watson, City Manager
DATE:	March 6, 2025
FROM:	Lisa Strickland, Finance Director
PREPARED BY:	Ashley Ivey, Assistant Finance Director
SUBJECT:	Fiscal Year 2025 Audit Contract for City of Monroe

SUMMARY STATEMENT

The purpose of this report is to provide information regarding the contract for audit services for the City of Monroe to Martin Starnes & Associates, CPA's, P.A. for the year ending June 30, 2025.

REVIEW

A Request for Proposals was done in February 2014 and Martin Starnes & Associates, CPA's P.A. was the firm selected by the Finance Committee's audit selection team. The City first contracted with Martin Starnes & Associates, CPA's P.A. for the fiscal year 2014 audit. A five-year service agreement was approved by City Council in fiscal year 2018 that lasted through fiscal year 2023. A new five-year service agreement was approved by City Council in fiscal year 2024 that will last through fiscal year 2028. If approved, this will be the twelfth year with this audit firm. The cost estimates given by the firm for the next four years are as follows:

$103,000	Fiscal Year 2025
$110,000	Fiscal Year 2026
$121,000	Fiscal Year 2027
$129,000	Fiscal Year 2028

*The fees listed above include up to 2 major programs for single audit purposes. Additional major programs in excess of 2 will be charged at $4,000 each.

There were no disputes or conflicts with the audit firm in the prior year and the City received the audit report and financial statements in a timely manner in order to meet the Local Government Commission's submission deadline of October 31st.

The proposed contract for audit services for the City for the fiscal year ending June 30, 2025 is $103,000. This fee reflects maintaining the current level of audit services. This includes testing of internal controls to ensure that the City's financial statements are fairly presented, in all material respects, in conformity with generally accepted accounting principles, preparation of the annual financial statements and an audit to maintain compliance with single audit act requirements.

RECOMMENDATION

Staff recommends and requests approval by the General Services Committee of the audit contract with Martin Starnes & Associates, CPA's, P.A. for $103,000.

Attachments:
Audit Contract
Engagement Letter

The	Governing Board City Council
of	Primary Government Unit City of Monroe, NC
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 Martin Starnes & Associates, CPAs, P.A.
	Auditor Address 730 13th Avenue Drive SE, Hickory, NC 28602

Hereinafter referred to as Auditor

for	Fiscal Year Ending 06/30/25	Date Audit Will Be Submitted to LGC 12/31/25

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 besubjected 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. T**he 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:***
Lisa Strickland	Finance Director, City of Monroe	lstrickland@monroenc.org

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	City of Monroe, NC
Audit Fee (financial and compliance if applicable)	$ 93,000 (includes single audit for up to 2 programs)
Fee per Major Program (if not included above)	$ 4,000 per major program in excess of 2
Additional Fees Not Included Above (if applicable):	
Financial Statement Preparation (incl. notes and RSI)	$ 10,000
All Other Non-Attest Services	$
TOTAL AMOUNT NOT TO EXCEED	$ 103,000 (includes 2 major programs)

Discretely Presented Component Unit	N/A
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* Martin Starnes & Associates, CPAs, P.A.	
Authorized Firm Representative (typed or printed)* Amber Y. McGhinnis	Signature* Amber Y. McGhinnis
Date* 02/18/25	Email Address* amcghinnis@msa.cpa

GOVERNMENTAL UNIT

Governmental Unit* City of Monroe, NC	
Date Governing Board Approved Audit Contract* **(Enter date in box to right)**	
Mayor/Chairperson (typed or printed)* Robert Burns, Mayor	Signature*
Date	Email Address* rburns@monroenc.org

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:	$ 103,000 (includes 2 major programs)
Primary Governmental Unit Finance Officer* (typed or printed) Lisa Strickland, Finance Director	Signature*
Date of Pre-Audit Certificate*	Email Address* lstrickland@monroenc.org

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)* N/A	Signature*
Date*	Email Address*

Chair of Audit Committee (typed or printed, or "NA") N/A	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

DEANDORTON

Report on the Firm's System of Quality Control

To the Shareholders of Martin Starnes & Associates, CPAs, P.A. and the
Peer Review Committee, Coastal Peer Review, Inc.

We have reviewed the system of quality control for the accounting and auditing practice of Martin Starnes & Associates, CPAs, P.A. (the firm) in effect for the year ended December 31, 2023. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

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

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

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

Required Selections and Considerations

Engagements selected for review included engagements performed under Government Auditing Standards, including compliance audits under the Single Audit Act and an audit of an employee benefit plan.

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

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Martin Starnes & Associates, CPAs, P.A. in effect for the year ended December 31, 2023, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Martin Starnes & Associates, CPAs, P.A. has received a peer review rating of pass.

Dean Dorton Allen Ford, PLLC

Dean Dorton Allen Ford, PLLC

May 10, 2024

MARTIN ♦ STARNES
& ASSOCIATES, CPAs, P.A.
"A Professional Association of Certified Public Accountants and Management Consultants"

February 18, 2025

Lisa Strickland
City of Monroe
P.O. Box 69
Monroe, NC 28111

Martin Starnes & Associates, CPAs, P.A. ("we") are pleased to provide the City of Monroe (the "City," "you" or "your") with the professional services described below. Please read this letter, and any other attachments incorporated herein (collectively, "Agreement"). This Agreement details the nature and limitations of the services we will provide, the terms of our engagement and each party's responsibilities.

Engagement Objective and Scope

We will audit the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Monroe, NC, as of June 30, 2025, and for the year then ended, and the related notes to the financial statements, which collectively comprise the City of Monroe's basic financial statements as listed in the table of contents.

In addition, we will audit the entity's compliance over major federal and state award programs for the period ended June 30, 2025. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter. Our audits will be conducted with the objectives of our expressing an opinion on each opinion unit and an opinion on compliance regarding the entity's major federal and state award programs. The objectives of our audit of the financial statements 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 to issue an auditor's report that includes our opinion. 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 auditing standards generally accepted in the United States of America (GAAS) and in accordance with *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 that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

The objectives of our compliance audit are to obtain sufficient appropriate audit evidence to form an opinion and report at the level specified in the governmental audit requirement about whether the entity complied in all material respects with the applicable compliance requirements and identify audit and reporting requirements specified in the governmental audit requirement that are supplementary to GAAS and *Government Auditing Standards*, if any, and perform procedures to address those requirements.

Accounting principles generally accepted in the United States of America require that certain supplementary information be presented to supplement the 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 the required supplementary information (RSI) in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist primarily of inquiries of management regarding their methods of measurement and presentation, and comparing the information for consistency with management's responses to our inquiries. We will not express an opinion or provide any form of assurance on the RSI. The following RSI is required by accounting principles generally accepted in the United States of America. This RSI will be subjected to certain limited procedures but will not be audited:

- Management's Discussion and Analysis
- Law Enforcement Officers' Special Separation Allowance schedules
- Other Post-Employment Benefits' schedules
- Local Governmental Employees' Retirement System's schedules

Supplementary information other than RSI will accompany the City of Monroe's basic financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the basic financial statements and certain additional procedures, including comparing and reconciling the supplementary information to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and additional procedures in accordance with auditing standards generally accepted in the United States of America. We intend to provide an opinion on the following supplementary information in relation to the financial statements as a whole:

- Combining and individual fund financial statements
- Budgetary schedules
- Other schedules
- Schedule of Expenditures of Federal and State Awards

We will read the introductory section and statistical section accompanying the financial statements and consider whether a material inconsistency exists between the other information and the basic financial statements. In addition, we will remain alert for indications that a material inconsistency exists between the other information and knowledge obtained in the audit, or if such information contains a material misstatement of fact or is otherwise misleading. 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.

Schedule of Expenditures of Federal and State Awards

We will subject the Schedule of Expenditures of Federal and State Awards to the auditing procedures applied in our audit of the basic financial statements and certain additional procedures, including comparing and reconciling the schedule to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and additional procedures in accordance with auditing standards generally accepted in the United States of America. We intend to provide an opinion on whether the Schedule of Expenditures of Federal and State Awards is presented fairly in all material respects in relation to the financial statements as a whole.

Data Collection Form (if applicable)

Prior to the completion of our engagement, we will complete the sections of the Data Collection Form that are our responsibility. The form will summarize our audit findings, amounts and conclusions. It is management's responsibility to submit a reporting package including financial statements, Schedule of Expenditures of Federal and State Awards, summary schedule of prior audit findings and corrective action plan along with the Data Collection Form to the Federal Audit Clearinghouse. The financial reporting package must be text searchable, unencrypted, and unlocked. Otherwise, the reporting package will not be accepted by the Federal Audit Clearinghouse. We will assist you in the electronic submission and certification. You may request from us copies of our report for you to include with the reporting package submitted to pass-through entities.

The Data Collection Form is required to be submitted within the *earlier* of 30 days after receipt of our auditors' reports or nine months after the end of the audit period, unless specifically waived by a federal cognizant or oversight agency for audits. Data Collection Forms submitted untimely are one of the factors in assessing programs at a higher risk.

Audit of the Financial Statements

We will conduct our audit in accordance with auditing standards generally accepted in the United States of America (U.S. GAAS), the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America; the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the State Single Audit Implementation Act. As part of an audit of financial statements in accordance with GAAS and in accordance with *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. 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, misrepresentations, or the override of internal control.
- May include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected customers, creditors, financial institutions, and other third parties as part of our audit procedures. We also may request written representations from your attorneys on litigation, claims, and assessments as part of the engagement, and they may bill you for responding to our inquiries. At the conclusion of our audit, we also will require certain written representations from management made during the audit about the financial statements and related matters.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

We may advise management about appropriate accounting principles and their application, and we may assist in the assembly of your financial statements. However, management has the final responsibility for the selection and application of accounting policies and the fair presentation of financial statements that reflect the nature and operation of the City of Monroe.

We plan to obtain and place reliance on the report of other auditors for the City of Monroe ABC Board, a discretely presented component unit of the City, assuming that our communications with the other auditors and review of their audit report and the financial statements of the City of Monroe ABC Board provide sufficient and appropriate audit evidence on which to base our opinion on the discretely presented component unit.

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. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Reporting

We will issue a written report upon completion of our audit of the City of Monroe's basic financial statements. Our report will be addressed to the governing body of the City of Monroe. 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 an emphasis-of-matter or other-matter paragraph(s) to our auditor's report, or if necessary, withdraw from the engagement. If our opinions on the basic financial statements 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 to issue a report as a result of this engagement.

In accordance with the requirements of *Government Auditing Standards*, we will also issue a written report describing the scope of our testing over internal control over financial reporting and over compliance with laws, regulations, and provisions of grants and contracts, including the results of that testing. However, providing an opinion on internal control and compliance over financial reporting will not be an objective of the audit and, therefore, no such opinion will be expressed.

We will provide copies of our reports to the City. However, management is responsible for distribution of the reports and 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.

We also are responsible for communicating with the City's management or those charged with governance our audit responsibility under GAAS, an overview of the planned scope and timing of the audit including significant risks identified by us, significant issues or findings from the audit, including our views about the qualitative aspects of the City of Monroe's significant accounting practices, significant unusual transactions, significant difficulties encountered during the audit, disagreements with management, difficult or contentious matters for which we consulted outside the engagement team and that are, in our professional judgement, relevant to those charged with governance, uncorrected and corrected misstatements, and other findings or issues arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance.

During the course of the audit, we may observe opportunities for economy in, or improved controls over, your operations. We will bring such matters to the attention of the appropriate level of management, either orally or in writing.

Audit of Major Program Compliance

Our audit of the City of Monroe's major federal and state award program(s) compliance will be conducted in accordance with the requirements of the Single Audit Act, as amended, the Uniform Guidance, and the State Single Audit Implementation Act, and will include tests of accounting records, a determination of major programs in accordance with the Uniform Guidance and the State Single Audit Implementation Act and other procedures we consider necessary to enable us to express such an opinion on major federal and state award program compliance and to render the required reports. We cannot provide assurance that an unmodified opinion on compliance will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or withdraw from the engagement.

The Uniform Guidance and the State Single Audit Implementation Act require that we also plan and perform the audit to obtain reasonable assurance about whether material noncompliance with applicable laws and regulations, the provisions of contracts and grant agreements applicable to major federal and state award programs, and the applicable compliance requirements occurred, whether due to fraud or error, and express an opinion on the entity's compliance based on the audit. 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, *Government Auditing Standards*, the Uniform Guidance, and the State Single Audit Implementation Act will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the entity's compliance with the requirements of the federal or state programs as a whole.

As part of a compliance audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit. We also identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks.

Our procedures will consist of determining major federal and state programs and, performing the applicable procedures described in the U.S. Office of Management and Budget *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the entity's major programs, and performing such other procedures as we consider necessary in the circumstances. The purpose of those procedures will be to express an opinion on the entity's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance and the State Single Audit Implementation Act.

Also, as required by the Uniform Guidance and the State Single Audit Implementation Act, we will obtain an understanding of the entity's internal control over compliance relevant to the audit in order to design and perform tests of controls 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 of the entity's major federal and state award programs. Our tests will be less in scope than would be necessary to render an opinion on these controls and, accordingly, no opinion will be expressed in our report. However, we will communicate to you, regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we have identified during the audit.

We will issue a report on compliance that will include an opinion or disclaimer of opinion regarding the entity's major federal and state award programs, and a report on internal controls over compliance that will report any significant deficiencies and material weaknesses identified; however, such report will not express an opinion on internal control.

Management's Responsibilities

Our audit will be conducted on the basis that management and, when appropriate, those charged with governance, acknowledge and understand that they have responsibility:

1. For the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America;
2. For the design, implementation, and maintenance of the system of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error;
3. For the prevention and detection of fraud, including the design and implementation of programs and controls to prevent and detect fraud;
4. For identifying, in its accounts, all federal and state awards received and expended during the period and the federal and State programs under which they were received;
5. For maintaining records that adequately identify the source and application of funds for federal and state funded activities;
6. For preparing the Schedule of Expenditures of Federal and State Awards (including notes and noncash assistance received) in accordance with the Uniform Guidance and State Single Audit Implementation Act;
7. For designing, implementing, and maintaining effective internal control over federal and state awards that provides reasonable assurance that the entity is managing federal and state awards in compliance with federal and state statutes, regulations, and the terms and conditions of the federal and state awards;
8. For identifying and ensuring that the entity complies with federal and state laws, statutes, regulations, rules, provisions of contracts or grant agreements, and the terms and conditions of federal and state award programs, and implementing systems designed to achieve compliance with applicable federal and state statutes, regulations and the terms and conditions of federal and state award programs;
9. For disclosing accurately, currently and completely the financial results of each federal and state award in accordance with the requirements of the award;
10. For identifying and providing report copies of previous audits, attestation engagements, or other studies that directly relate to the objectives of the audit, including whether related recommendations have been implemented;
11. For taking prompt action when instances of noncompliance are identified;
12. For addressing the findings and recommendations of auditors, for establishing and maintaining a process to track the status of such findings and recommendations and taking corrective action on reported audit findings from prior periods and preparing a summary schedule of prior audit findings;
13. For following up and taking corrective action on current year audit findings and preparing a corrective action plan for such findings;
14. For submitting the reporting package and data collection form to the appropriate parties;

15. For making the auditor aware of any significant contractor relationships where the contractor is responsible for program compliance;
16. To provide us with:
    a. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements including the disclosures, and relevant to federal and state award programs, such as records, documentation, and other matters;
    b. Additional information that we may request from management for the purpose of the audit;
    c. Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.
    d. A written acknowledgement of all the documents that management expects to issue that will be included in the annual report and the planned timing and method of issuance of that annual report (if applicable); and
    e. A final version of the annual report (including all the documents that, together, comprise the annual report) in a timely manner prior to the date of the auditor's report (if applicable).
17. For 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 current year or period(s) under audit are immaterial, both individually and in the aggregate, to the financial statements as a whole;
18. For acceptance of nonattest services, including identifying the proper party to oversee nonattest work;
19. For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets;
20. For informing us of any known or suspected fraud affecting the entity involving management, employees with significant roles in the system of internal control and others where fraud could have a material effect on compliance;
21. For the accuracy and completeness of all information provided;
22. For taking reasonable measures to safeguard protected personally identifiable and other sensitive information, records and documentation;
23. For informing us of any events encountered subsequent to the period under audit that may require adjustment to or note disclosure in the financial statements; and
24. For confirming your understanding of your responsibilities as defined in this letter to us in your management representation letter.

With regard to the supplementary information referred to above, you acknowledge and understand your responsibility (a) for the preparation of the supplementary information in accordance with the applicable criteria, (b) to provide us with the appropriate written representations regarding supplementary information, (c) to include our report on the supplementary information in any document that contains the supplementary information and that indicates that we have reported on such supplementary information, and (d) to present the supplementary information with the audited basic financial statements, or if the supplementary information will not be presented with the audited basic financial statements, to make the audited basic financial statements readily available to the intended users of the supplementary information no later than the date of issuance by you of the supplementary information and our report thereon.

With regard to the Schedule of Expenditures of Federal and State Awards referred to above, you acknowledge and understand your responsibility (a) for the preparation of the Schedule of Expenditures of Federal and State Awards in accordance with the Uniform Guidance and the State Single Audit Implementation Act, (b) to provide us with the appropriate written representations regarding the Schedule of Expenditures of Federal and State Awards, (c) to include our report on the Schedule of Expenditures of Federal and State Awards in any document that contains the Schedule of Expenditures of Federal and State Awards and that indicates that we have reported on such schedule, and (d) to present the Schedule of Expenditures of Federal and State Awards with the audited financial statements, or if the schedule will not be presented with the audited financial statements, to make the audited basic financial statements readily available to the intended users of the Schedule of Expenditures of Federal and State Awards no later than the date of issuance by you of the schedule and our report thereon.

As part of our audit process, we will request from management and, when appropriate, those charged with governance, written confirmation concerning representations made to us in connection with the audit.

We understand that your employees will prepare all confirmations we request and will locate any documents or invoices selected by us for testing.

You agree to inform us of facts that may affect the financial statements of which you may become aware during the period from the date of the auditor's report to the date the financial statements are issued.

Limitations of the Audit Report

Should the City wish to include or incorporate by reference these financial statements and our report thereon into any other document at some future date, we will consider granting permission to include our report into another such document at the time of the request. However, we may be required by generally accepted auditing standards (GAAS) to perform certain procedures before we can give our permission to include our report in another document such as an annual report, private placement, regulator filing, official statement, offering of debt securities, etc. You agree that the City will not include or incorporate by reference these financial statements and our report thereon, or our report into any other document without our prior written permission. In addition, to avoid unnecessary delay or misunderstandings, it is important to provide us with timely notice of your intention to issue any such document.

Nonattest Services

We will perform the following nonattest services:

- Draft of financial statements and footnotes
- GASB 34 conversion entries
- Clerical services

We will not assume management responsibilities on behalf of the City of Monroe. However, we will provide advice and recommendations to assist management of the City of Monroe in performing its responsibilities.

The City of Monroe's management is responsible for (a) making all management decisions and performing all management functions; (b) assigning a competent individual to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) designing, implementing, and maintaining the system of internal control, including the process used to monitor the system of internal control.

Our responsibilities and limitations of the nonattest services are as follows:

- We will perform the services in accordance with applicable professional standards.
- The nonattest services are limited to the services previously outlined. Our firm, in its sole professional judgment, reserves the right to refuse to do any procedure or take any action that could be construed as making management decisions or assuming management responsibilities, including determining account coding and approving journal entries.

Government Auditing Standards require that we document an assessment of the skills, knowledge, and experience of management, should we participate in any form of preparation of the basic financial statements and related schedules or disclosures as these actions are deemed a non-audit service.

You may request that we perform additional services not contemplated in this engagement letter. If this occurs, we will communicate with you regarding the scope and estimated cost of these additional services. Engagements for additional services may necessitate that we amend the Agreement or issue a separate agreement to reflect the obligations of all parties. In the absence of any other written communications from us documenting additional services, our services will be limited to and governed by the terms of this Agreement.

Electronic Transmittals

During the course of the engagement, we may communicate with you or your personnel via fax or e-mail, and you should be aware that communication in those mediums contains a risk of misdirected or intercepted communications.

Regarding the electronic dissemination of audited financial statements, including financial statements published electronically on your Internet website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Professional standards prohibit us from being the sole host and/or the sole storage for your financial and non-financial data. As such, it is your responsibility to maintain your original data and records and we cannot be responsible to maintain such original information. By signing this engagement letter, you affirm that you have all the data and records required to make your books and records complete.

During the course of the engagement, a portal will be in place for information to be shared, but not stored. Our policy is to terminate access to this portal after one year. The City is responsible for data backup for business continuity and disaster recovery, and our workpaper documentation is not to be used for these purposes.

If you decide to transmit your confidential information to us in a manner other than a secure portal, you accept responsibility for any and all unauthorized access to your confidential information. If you request that we transmit confidential information to you in a manner other than a secure portal, you agree that we are not responsible for any liability, including but not limited to, (a) any loss or damage of any nature, whether direct or indirect, that may arise as a result of our sending confidential information in a manner other than a secure portal, and (b) any loss arising as a result of any virus being passed on or with, or arising from any alteration of, any email message.

Timing of Engagement

We expect to begin our services at a time mutually determined by you and Martin Starnes & Associates, CPAs, P.A. and after receipt of this executed Agreement and all documents requested by our office. The timing of our work is dependent upon the timely receipt of the information we request from you, including timely responses to any questions we may ask.

Our services under this Agreement will conclude at the earlier of:

- issuance of the deliverable outlined in this Agreement;
- written notification by either party that the Agreement is terminated

Provisions of Engagement Administration and Fees

Paula Hodges is the engagement partner for the audit services specified in this letter. The engagement partner's responsibilities include supervising Martin Starnes & Associates, CPAs, P.A.'s services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the audit report. To ensure that our independence is not impaired under the AICPA Code of

Professional Conduct, you agree to inform the engagement partner before entering into any substantive employment discussions with any of our personnel.

The audit documentation for this engagement is the property of Martin Starnes & Associates, CPAs, P.A. and constitutes confidential information. However, we may be requested to make certain audit documentation available to the Local Government Commission, Office of the State Auditor, federal or state agencies and the U.S. Government Accountability Office pursuant to authority given to it by law or regulation, or to peer reviewers. If requested, access to such audit documentation will be provided under the supervision of Martin Starnes & Associates, CPAs, P.A.'s personnel. Furthermore, upon request, we may provide copies of selected audit documentation to these agencies and regulators. The regulators and agencies may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies.

Our fees for these services are as follows:

Audit Fee (includes up to 2 major programs)	$	93,000
Financial Statement Drafting		10,000
	$	103,000
Additional Fees:		
Charge per major program in excess of 2	$	4,000

Please note that the fees above include up to 2 major programs, as indicated. The "total amount not to exceed" listed on the audit contract also includes up to 2 major programs. If the total number of major programs exceeds 2 and the "total amount not to exceed" needs to be increased, we will prepare an amended contract to include the fees necessary based on the per program amount listed as additional fees above.

Our invoices for these fees will be rendered in four installments as work progresses and are payable upon presentation. The City agrees to pay all cost of collection (including reasonable attorney fees) that the Firm may incur in connection with the collection of unpaid invoices. In accordance with our firm policies, work may be suspended if your account becomes overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for non-payment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our reports. 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. In the event that work is discontinued, either temporarily or permanently, as a result of delinquent or non-payment, we shall not be liable for any loss you may incur as a result of the work stoppage, including penalties and interest. In such cases, you assume all risk associated with your failure to meet any governmental or other deadlines.

We will notify you immediately of any circumstances we encounter that could significantly affect this initial fee estimate. Whenever possible, we will attempt to use the City of Monroe's personnel to assist in the preparation of schedules and analyses of accounts. This effort could substantially reduce our time requirements and facilitate the timely conclusion of the audit. Further, we will be available during the year to consult with you on financial management and accounting matters of a routine nature.

We want our clients to receive the maximum value for our professional services and to perceive that our fees are reasonable and fair. In working to provide you with such value, we find there are certain circumstances that can cause us to perform work in excess of that contemplated in our fee estimate.

Following are some of the more common reasons for potential supplemental billings:

Changing Laws and Regulations

There are many governmental and rule-making boards that regularly add or change their requirements. Although we attempt to plan our work to anticipate the requirements that will affect our engagement, there are times when this is not possible. We will discuss these situations with you at the earliest possible time in order to make the necessary adjustments and amendments in our engagement.

The estimated fees are based on auditing and accounting standards effective as of the date of this engagement letter and known to apply to the City at this time. Unless otherwise indicated, estimated fees do not include any time related to the application of new auditing or accounting standards that impact the City for the first time.

Incorrect Accounting Methods or Errors in Client Records

We base our fee estimates on the expectation that client accounting records are in order so that our work can be completed using our standard testing and accounting procedures. However, should we find numerous errors, incomplete records, or the application of incorrect accounting methods, we will have to perform additional work to make the corrections and reflect those changes in the financial statements. If, for any reason, the City is unable to provide such schedules, information, and assistance, the Firm and the City will mutually revise the fee to reflect additional services, if any, required of us to achieve these objectives.

Failure to Prepare for the Engagement

In an effort to minimize your fees, we assign you the responsibility for the preparation of schedules and documents needed for the engagement. We also discuss matters such as availability of your key personnel, deadlines, and work space. If your personnel are unable, for whatever reasons, to provide these items as previously agreed upon, it might substantially increase the work we must do to complete the engagement within the scheduled time.

Starting and Stopping Our Work

If we must withdraw our staff or accommodate the City's requested scheduling change because of the condition of the client's records, or the failure to provide agreed upon items within the established timeline for the engagement, we will not be able to perform our work in a timely, efficient manner, as established by our engagement plan. This will result in additional fees, as we must reschedule our personnel and incur additional start-up costs.

Our fees are based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. Our fees for such services range from $85-$410 per hour.

Non-Solicitation of Employees and Independent Contractors

During the term of this engagement and for a period of eighteen (18) months after the end of this engagement, for whatever reason, you agree that you shall not, directly or indirectly: (i) solicit or attempt to solicit for employment or for engagement as an independent contractor, any of our employees or independent contractors; or (ii) solicit, encourage, or induce, or attempt to solicit, encourage, or induce, any of our employees or independent contractors to leave the employment of Martin Starnes & Associates, CPAs, P.A. or terminate their relationship with Martin Starnes & Associates, CPAs, P.A. For the avoidance of doubt, general advertisements for employment shall not be deemed a violation of this paragraph.

You agree that we invest a large amount of capital and resources to ensure that our employees and independent contractors deliver the highest level of service in our industry. You also agree that the cost of recruiting and hiring qualified individuals to replace our employees or independent contractors would be a lengthy and expensive process. You therefore agree that your violation of the non-solicitation provision above will result in economic damages that are difficult to ascertain and that, in the event of a breach of the non-solicitation provision above, you will pay to Martin Starnes & Associates, CPAs, P.A. a fee equal to One Hundred Percent (100%) of the employee's or independent contractor's annual rate of compensation at the time their relationship with us ends.

You further agree that your breach or threatened breach of the non-solicitation provision above would result in irreparable loss and injury to us. You agree that, in addition to all other remedies provided at law or equity, we shall be entitled to a temporary restraining order and preliminary and permanent injunctive relief in the event of a breach or threatened breach of the non-solicitation provision above, and you hereby waive any requirement that we post any bond in connection with obtaining such restraining order and/or injunctive relief. We shall be entitled to a restraining order and/or injunctive relief without regard to whether we can demonstrate that we have suffered actual damages or economic loss as a result of the breach or threatened breach of the non-solicitation provision.

Termination and Withdrawal

Either party may terminate this Agreement at any time and for any reason. If this Agreement is terminated before services are completed, you agree to pay all fees and expenses we incur through the effective date of termination.

Proprietary Information

You acknowledge that proprietary information, documents, materials, management techniques and other intellectual property are a material source of the services we perform and were developed prior to our association with you. Any new forms, software, documents or intellectual property we develop during this engagement for your use shall belong to us, and you shall have the limited right to use them solely within your business. All reports, templates, manuals, forms, checklists, questionnaires, letters, agreements and other documents which we make available to you are confidential and proprietary to us. Neither you, nor any of your agents, will copy, electronically store, reproduce or make available to anyone other than your personnel, any such documents. This provision will apply to all materials whether in digital, "hard copy" format or other medium.

Conflicts of Interest

If we, in our sole discretion, believe a conflict of interest has arisen affecting our ability to deliver services to you in accordance with either the ethical standards of our firm or the ethical standards of our profession, we may be required to terminate our services without issuing our work product.

Third-Party Service Providers or Subcontractors

We may use third-party service providers, subcontractors, commercially available artificial intelligence, or software tools, some of which may utilize or offer artificial intelligence capabilities (collectively, "external party" or "external parties"), to assist us where necessary to help provide professional services to you or support the needs of our firm. You consent to our use of external parties. Our firm remains responsible for exercising reasonable care in providing our services, and our services and work product will be subjected to our firm's customary quality control procedures.

We may provide your confidential information to external parties in support of our services. You consent to the disclosure of your confidential information to those external parties. We take reasonably prudent business care consistent with our professional standards to prevent the unauthorized release of your confidential information.

In certain circumstances, we may require a separate, written consent from you before your information is transmitted to an external party or parties.

Records Management

We will return any original records and documents you provide to us. Our copies of your records and documents are solely for our documentation purposes and are not a substitute for your own record-keeping obligations under any applicable laws or regulations. You are responsible for maintaining complete and accurate books and records, which may include financial statements, schedules, tax returns and other deliverables provided to you by us. If we provide deliverables or other records to you via an information portal, you must download this information within 60 days. Professional standards may preclude us from being the sole repository of your original data, records, or information.

Workpapers and other items created by us to support the delivery of our services are our property and will remain in our control. We will consider requests for copies of workpapers and other items created by us in accordance with the AICPA Code of Professional Conduct. Our workpapers will be maintained by us in accordance with our firm's record retention policy and any applicable legal and regulatory requirements.

We agree to retain our audit documentation or work papers for a period of at least five years from the date of our report. Catastrophic events or physical deterioration may result in damage to or destruction of our firm's records, causing the records to be unavailable before the expiration of the retention period, as stated in our record retention policy.

Summons or Subpoenas

All information you provide to us in connection with this engagement will be maintained by us on a confidential basis.

If we receive a summons or subpoena which our legal counsel determines requires us to produce documents from this engagement or testify about this engagement, provided that we are not prohibited from doing so by applicable laws or regulations, we agree to inform you of such summons or subpoena as soon as practicable. You may, within the time permitted for our firm to respond to any request, initiate such legal action as you deem appropriate, at your sole expense, to attempt to limit discovery. If you take no action within the time permitted for us to respond, or if your action does not result in a judicial order protecting us from supplying requested information, we may construe your inaction or failure as consent to comply with the request.

If we are not a party to the proceeding in which the information is sought, you agree to reimburse us for our professional time and expenses, as well as the fees and expenses of our legal counsel, incurred in responding to such requests.

Confidentiality

In providing services to you, we may require information that is considered confidential and may include Personally Identifiable Information (PII), i.e. information that can be used to distinguish or trace an individual's identity such as address, bank account and social security information. We will maintain all client information, including PII, on a confidential basis and have a duty to do so based on the standards promulgated by the American Institute of Certified Public Accountants as well as applicable laws and regulations. You assume the risk of loss if you provide us with information, including PII, which differs from the information we request in order to provide services to you in accordance with the Agreement.

Referrals

In the course of providing services to you, you may request referrals to products or professionals such as attorneys, brokers, or investment advisors. As a courtesy, we may identify professional(s) or product(s) for your consideration. However, you are responsible for evaluating, selecting, and retaining any professional or product and determining if the professional or product meets your needs. You agree that we will not oversee the activities of and have no responsibility for the work product of any professional or suitability of any product we refer to you or that you separately retain.

Limitations on Oral and Email Communications

We may discuss with you our views regarding the treatment of certain items or decisions you may encounter. We may also provide you with information in an email. Any advice or information delivered orally or in an email (rather than through a memorandum delivered as an email attachment) will be based upon limited research and a limited discussion and analysis of the underlying facts. Additional research or a more complete review of the facts may affect our analysis and conclusions.

Due to these limitations and the related risks, it may not be appropriate to proceed with a decision solely on the basis of any oral or email communication from us. You accept all responsibility for any liability, including but not limited to additional tax, penalties or interest resulting from your decision (i) not to have us perform the research and analysis necessary to reach a more definitive conclusion and (ii) to instead rely on an oral or email communication. The limitation in this paragraph will not apply to an item of written advice that is a deliverable of a separate engagement. If you wish to engage us to provide formal advice on a matter on which we have communicated orally or by email, we will confirm this service in a separate agreement.

Disclaimer of Legal and Investment Advice

Our services under this Agreement do not constitute investment advice unless specifically engaged in the *Engagement Objective and Scope* section of this Agreement. Our services under this Agreement do not constitute legal advice.

Electronic Data Communication and Storage

In the interest of facilitating our services to you, we may send data over the Internet, temporarily store electronic data via computer software applications hosted remotely on the Internet, or utilize cloud-based storage. Your confidential electronic data may be transmitted or stored using these methods. In using these data communication and storage methods, our firm employs measures designed to maintain data security. We use reasonable efforts to keep such communications and electronic data secure in accordance with our obligations under applicable laws, regulations, and professional standards.

You recognize and accept that we have no control over the unauthorized interception or breach of any communications or electronic data once it has been transmitted or if it has been subject to unauthorized access while stored, notwithstanding all reasonable security measures employed by us. You consent to our use of these electronic devices and applications during this engagement.

Marketing and Educational Communications

If we send you newsletters, updates, explanations of technical developments or similar communications, it is strictly for marketing or general educational purposes and should not be construed as professional advice on which you may rely. These communications, by themselves, do not create a contractual relationship between us and you, a binding obligation for us to provide services to you, nor a requirement on our part to monitor issues for you.

Independent Contractor

When providing services to your company, we will function as an independent contractor and in no event will we or any of our employees be an officer of you, nor will our relationship be that of joint venturers, partners, employer and employee, principal and agent, or any similar relationship giving rise to a fiduciary duty to you.

Our obligations under this Agreement are solely obligations of Martin Starnes & Associates, CPAs, P.A., and no Martin Starnes & Associates, CPAs, P.A. stakeholder shall be subjected to any personal liability whatsoever to you or any person or entity.

Severability

If any portion of this Agreement is deemed invalid or unenforceable, said finding shall not operate to invalidate the remainder of the terms set forth in this Agreement.

Survivability

The following sections of this Agreement shall survive termination of the Agreement: Limitation of Liability and Statute of Limitations.

Assignment, No Third-Party Beneficiaries

All parties acknowledge and agree that the obligations and responsibilities of this Agreement cannot be assigned to any third party except as agreed to in writing. This Agreement has been entered into solely between you and Martin Starnes & Associates, CPAs, P.A., and no third-party beneficiaries are created hereby.

Force Majeure

Neither party shall be held liable for any delays resulting from circumstances or causes beyond our reasonable control, including, without limitation, fire or other casualty, act of God, strike or labor dispute, war or other violence, epidemics or pandemics as defined by The Centers for Disease Control and Prevention, or any law, order or requirement of any governmental agency or authority. However, no Force Majeure event shall excuse you of any obligation to pay any outstanding invoice or fee or from any indemnification obligation under this Agreement.

Electronic Signatures and Counterparts

Each party hereto agrees that any electronic signature intended to replicate a written signature, shall be presumed valid, and we may reasonably rely upon it. For purposes hereof, "electronic signature" includes, but is not limited to, a scanned copy of a manual signature, an electronic copy of a manual signature affixed to a document, a signature incorporated into a document utilizing touchscreen capabilities, or a digital signature. Documents may be executed in one or more counterparts, each of which shall be considered an original instrument, but all of which shall be considered one and the same agreement.

Entire Agreement

This Agreement, including the LGC-205 Contract to Audit Accounts, represents the entire agreement of the parties and supersedes all previous oral, written or other understandings and agreements between the parties. Any modification to the terms of this Agreement must be made in writing and signed by both parties.

Statute of Limitations

You agree that any claim or legal action arising out of or related to this contract and the services provided hereunder shall be commenced no more than one(1) year from the date of delivery of the work product to You or the termination of the services described herein (whichever is earlier), regardless of any statute of limitations prescribing a longer period of time for commencing such a claim under law. This time limitation shall apply regardless of whether Martin Starnes & Associates, CPAs, P.A. performs other or subsequent services for You. A claim is understood to be a demand for money or services, demand for mediation, or the service of suit based on a breach of this contract or the acts or omissions of Martin Starnes & Associates, CPAs, P.A. in performing the services provided herein. This provision shall not apply if enforcement is disallowed by applicable law or professional standards.

Limitation of Liability

You agree that Martin Starnes & Associates, CPAs, P.A.'s liability, if any, arising out of or related to this contract and the services provided hereunder, shall be limited to the amount of the fees paid by You for services rendered under this contract. In no event shall Martin Starnes & Associates, CPAs, P.A. be liable to You or a third party for any indirect, special, consequential, punitive, or exemplary damages, including but not limited to lost profits, loss of revenue, interruption, loss of use, damage to goodwill or reputation, regardless of whether You were advised of the possibility of such damages, regardless of whether such damages were reasonably foreseeable, and regardless of whether such damages arise under a theory of contract, tort, strict liability, or otherwise. The foregoing limitations shall not apply to the extent it is finally, judicially determined that the liability resulted from gross negligence or fraud of Martin Starnes & Associates, CPAs, P.A. or if enforcement of this provision is disallowed by applicable law or professional standards.

Mediation

If a timely dispute arises out of or relates to this Agreement, including the scope of services contained herein, or the breach thereof, and if the dispute cannot be settled through negotiation, the parties agree first to try to settle the dispute by mediation administered by the American Arbitration Association ("AAA") under the *AAA Accounting and Related Services Arbitration Rules and Mediation Procedures* before resorting to arbitration, litigation, or any other dispute resolution procedure. The mediator will be selected by mutual agreement of the parties. If the parties cannot agree on a mediator, a mediator shall be designated by the AAA. The mediation will be conducted in North Carolina.

The mediation will be treated as a settlement discussion and, therefore, all discussions during the mediation will be confidential. The mediator may not testify for either party in any later proceeding related to the dispute. No recording or transcript shall be made of the mediation proceedings. The costs of any mediation proceedings shall be shared equally by all parties. Any costs of legal representation shall be borne by the hiring party.

This provision shall not apply to any dispute of fees owed, billed or due.

Arbitration Procedures

If a dispute has not been resolved within 90 days after the effective date of the written notice beginning the mediation process (or such longer period, if the parties so agree in writing), the mediation shall terminate and the dispute shall be settled by binding arbitration to be held at a mutually agreeable location. The arbitration shall be conducted in accordance with the CPR Rules for Non-Administered Arbitration that are in effect at the time of the commencement of the arbitration, except to the extent modified by this Dispute Resolution Provision (the rules). The arbitration shall be conducted before a panel of three arbitrators. Each of the City and firm shall designate one arbitrator in accordance with the "screened" appointment procedure provided in the Rules, and the two party-designated arbitrators shall jointly select the third in accordance with the Rules. No arbitrator may serve on the panel unless he or she has agreed in writing to enforce the terms of the engagement letter and to abide by the terms of the Rules. Except with respect to the interpretation and enforcement of these arbitration procedures (which shall be governed by the Federal Arbitration Act), the arbitrators shall apply the laws of the state of North Carolina (without giving effect to its choice of law principles) in connection with the dispute. The arbitrators may render a summary disposition relative to all or some of the issues, provided that the responding party has had an adequate opportunity to respond to any such application for such disposition. Any discovery shall be conducted in accordance with the Rules. The result of the arbitration shall be binding on the parties, and judgment on the arbitration award may be entered in any court having jurisdiction.

Costs

Each party shall bear its own costs in both the mediation and the arbitration; however, the parties shall share the fees and expenses of both the mediators and the arbitrators equally.

In accordance with the requirements of *Government Auditing Standards*, we have attached a copy of our latest external peer review report of our firm to the Contract to Audit Accounts for your consideration and files.

Please sign and return a copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the financial statements and compliance over major federal and state award programs, including our respective responsibilities.

We appreciate the opportunity to be your financial statement auditors and look forward to working with you and your staff.

Respectfully,

Martin Starnes & Associates, CPAs, P.A.

Martin Starnes & Associates, CPAs, P.A.
Hickory, North Carolina

RESPONSE:

This letter correctly sets forth our understanding.

Acknowledged and agreed on behalf of the City of Monroe by:

Signature: ____

Title: ____

Date: ____

City of Monroe
Where Heartland Meets High Tech

STAFF REPORT

TO: General Services Committee

VIA: Mark Watson, City Manager

DATE: March 6, 2025

FROM: Lisa Strickland, Finance Director

PREPARED BY: Nathan Miracle, Accountant II

SUBJECT: Budget Amendment – GASB 87 Leases & GASB 96 Subscription-Based Information Technology Agreements

SUMMARY STATEMENT

Staff is requesting the General Services Committee consider a budget amendment to designate funds for City lease and/or subscription-based information technology agreements in accordance with governmental accounting standards (GASB) 87 and 96.

REVIEW

In accordance with GASB 87 and 96, leases for equipment and certain subscription-based information technology agreements must now be treated as capital assets and amortized over the life of the lease or subscription. The monthly lease/subscription payments are considered debt payments, rather than operating expenses as previously shown in the financials. The budget amendment will designate funds for the related capital outlay, debt proceeds and debt service expenditures for compliance with GASB 87 and 96.

RECOMMENDATION

Staff recommends the General Services Committee approve Budget Amendment BA-2025-03 and forward to City Council for their approval.

Attachment: BA-2025-03

BUDGET AMENDMENT
BA-2025-03

Amendment necessary to designate funds for City lease and subscription-based information technology agreements in accordance with governmental accounting standards (GASB) 87 and 96. An amendment is necessary to designate funds for a lease contract for copiers in compliance with GASB 87. The present value of the lease liabilities is booked as debt proceeds. The lease assets will be capitalized and the liability is to be amortized over the life of the lease agreement. The monthly lease payments are considered debt payments, rather than operating expenses as previously shown in the financials. The following amendment designates funds for the related capital outlay and debt proceeds as well as debt service expenditures for compliance with GASB 87. An amendment is also necessary to designate funds for a location intelligence and foot traffic data subscription-based information technology agreement in compliance with GASB 96. The present value of the subscription liabilities is booked as debt proceeds. The subscription payments made are considered debt payments, rather than operating expenses as previously shown in the financials. The following amendment designates funds for the related capital outlay and debt proceeds as well as debt service expenditures for compliance with GASB 96.

General Fund:

Revenues:

Other Financing Sources – Inception of Lease	$132,870
Other Financing Source – Inception of Subscription	$16,100
Appropriation of Fund Balance	$117,395

Expenditures:

Capital Outlay - General Government	$85,004
Capital Outlay – Public Safety	$38,886
Debt Service	$142,475

Center Theatre Fund:

Revenues:

Other Financing Sources – Inception of Lease	$3,758
Appropriation of Fund Balance	$757

Expenditures:

Capital Outlay – Center Theater	$3,758
Debt Service	$757

Parks & Recreation Fund:

Revenues:

Other Financing Sources – Inception of Lease	$15,617
Appropriation of Fund Balance	$1,731

Expenditures:

Capital Outlay – Parks & Rec	$15,051
Debt Service	$2,297

Golf Course Fund:

Revenues:

Other Financing Sources – Inception of Lease	$463
Appropriation of Fund Balance	$615

Expenditures:

Capital Outlay – Golf Course	$463
Debt Service	$615

Downtown Monroe Fund:

Revenues:

Other Financing Source – Inception of Lease	$1,354
Other Financing Source – Inception of Subscription	$16,100
Appropriation of Fund Balance	$301

Expenditures:

Capital Outlay – Downtown Monroe	$17,454
Debt Service	$301

Water & Sewer Fund:

Revenues:

Other Financing Source – Inception of Lease	$22,887
Appropriation of Fund Balance	$3,528

Expenditures:

Capital Outlay – Water & Sewer	$22,887
Debt Service	$3,528

Electric Fund:

Revenues:

Other Financing Sources – Inception of Lease	$6,270
Appropriation of Fund Balance	$1,886

Expenditures:

Capital Outlay – Electric	$6,270
Debt Service	$1,886

Natural Gas Fund:

Revenues:

Other Financing Sources – Inception of Lease	$2,190
Appropriation of Fund Balance	$443

Expenditures:

Capital Outlay – Natural Gas	$2,190
Debt Service	$443

Airport Fund:

Revenues:

Other Financing Sources – Inception of Lease	$10,928
Lease Interest Income	$6,543
Lease Revenue	$9,271
Appropriation of Fund Balance	($13,792)

Expenditures:

Capital Outlay – Airport	$10,928
Debt Service	$2,022

Aquatics & Fitness Center Fund:

Revenues:

Other Financing Sources – Inception of Lease	$6,141
Appropriation of Fund Balance	$23,756

Expenditures:

Capital Outlay – Aquatic & Fitness Center	$6,141
Debt Service	$23,756

Adopted this 11th day of March, 2025.

Robert A. Burns, Mayor

Attest:

Bridgette H. Robinson, City Clerk

City of Monroe
Where Heartland Meets High Tech

STAFF REPORT

TO:	General Service Committee
VIA:	Mark Watson, City Manager
DATE:	March 6, 2025
FROM:	Lisa Stiwinter, Planning and Development Director
PREPARED BY:	Catherine Mullis, Permit Center Supervisor
SUBJECT:	Special Event in Downtown Monroe – Spring Fest at Home Brew

SUMMARY STATEMENT

General Services Committee is requested to consider a special event permit to be held in Downtown Monroe. The Spring Fest will be held on April 12, 2025 with a rain date of April 13, 2025.

REVIEW

The applicant, Greg Moore with Home Brew Taproom & Tunes is requesting a special event permit to hold an event in Downtown Monroe on Saturday, April 12, 2025 with the rain date Sunday, April 13, 2025.

Spring Fest:
The Spring Fest at Home Brew event will be held Saturday, April 12, 2025 in Downtown Monroe from 11am – 5pm. Main Street will be closed from Franklin Street to Morrow Avenue from 8am – 10pm for the preparation and tear down of the event. The applicant is estimating 3,000 people will attend the event with a total of 1,500 at peak periods. The festival will include food sales, food trucks, merchandise sales/vendors, and music. There will be no alcohol sales as part of the event within the social district. The businesses that will be open during the event have all signed in favor of the event on page 13 of their application. I have included the application, map, and barricade map (created by the Engineering Department) for your reference.

DEPARTMENT REVIEWS

The following departments have reviewed and approved the applications with the following comments:

Fire Department:
Monroe Fire Department Approves Permit Pending an Approved Fire Inspection. Applicant Must Call Monroe Fire Department 24hrs in Advance to Schedule Fire Inspection at 704-282-4726. For Every 7th Tent, a 12ft. Break is Required.

Police Department:
Greg Moore has agreed to hire Monroe Police Officers (through Extra-Duty Solutions) as security for this event.

Engineering Department:
1. Main Street approved to temporarily close between Franklin Street and Morrow Avenue.
2. Applicant to notify all businesses/ property owners opened or closed within and adjacent to the event and provide them with their contact info for questions/concerns before or during the event. Applicant shall notify ALL businesses located along the entire length of Main Street one week prior to the event. This is in addition to the proof of notification already provided. Failure to contact all businesses/ property owners and provide event information can and will affect future approvals;
3. Applicant is responsible for placing and removing barricades on day of event per the attached map Spring Fest Barricades. Applicant is responsible for ensuring barricades are maintained in place throughout the event. Barricades should be delivered by the Street Division 24 hours prior. Report issues or concerns to the Street Division at 704-282-4533 during normal business hours and to the Street Division Standby at 704-226-5916 after hours;
4. Applicant is responsible for removal of all trash and debris generated by the event. The area should be cleaned on Saturday after the event is completed.
5. Tents and other temporary structures are allowed within the street right-of-way provided no pegs are driven into the pavement. Please use sandbags, concrete weights or other means for stabilization.

Planning and Development Department:
Special Events. A special event includes, but is not limited to arts and craft shows, cultural events, musical events, concerts and stage shows, celebrations, festivals, fairs, carnivals, circuses, or outdoor civic, religious or non-profit events.
1. No premise shall be the site of a special event exceeding a collective total of twenty (20) days or, three (3) individual weekends, or both, within any one (1) calendar year. In this context, a weekend shall constitute three (3) consecutive days.
    a. A special event sponsored by the City, a county or the State shall be allowed to extend beyond the collective total of twenty (20) days or, three (3) individual weekends, or both within one (1) calendar year.
2. A special event not exceeding the collective total of days and weekends shall receive a temporary use permit. Special events exceeding the collective total of days and weekends

shall receive a Special Use Permit from the Board of Adjustment in accordance with Section 3.4.9: Special Use Permit.

3. Event spaces must be thoroughly cleaned during and following each event. It is imperative that event organizers have a detailed plan of how they intend to manage and dispose of trash and recyclables, and a general plan to not only clean up after the event, but to ensure a clean space throughout the duration of the event. Event organizers may use volunteers or professional cleaning or contracted companies for these services, but all materials must be removed completely from the site and all trash and recycling receptacles must be emptied after the event. Any and all costs associated with trash collection are the responsibility of the applicant.
4. Event organizers are required to provide restroom facilities for participants and attendees, with at least 5% (and at least one) being ADA compliant. The minimum requirement is one toilet per every 300 attendees. Event organizers can meet this minimum either by renting portable toilets or by attaining written permission to use the facilities of adjacent businesses.

Union County Environmental Health:
Unable to approve until closer to the event date.

RECOMMENDATION

If General Services Committee is in agreement with the aforementioned approvals, a recommendation will be presented to the City Council for approval of the special event permit.

Attachments:
1. Application – Spring Fest
2. Map – Spring Fest
3. Barricade Map – Spring Fest

SPECIAL EVENT PERMIT APPLICATION

SECTION I: GENERAL INFORMATION		
Title of Event: Spring Fest ~~and Fall Fest~~		
Event Website (if applicable):	Event Date/s: 4/12 ~~and 10/11~~	Event Hours: 11am - 5pm

USE ADDITIONAL ATTACHMENTS FOR ANY PORTIONS OF APPLICATION AS NEEDED

Event Category: (please check all that apply)	Special Considerations: (please check all that apply)
☐ Assembly ☑ Festival/Outdoor Market ☐ Run/Walk ☐ Parade ☐ Demonstration ☐ Concert/Performance ☐ Block Party ☐ Educational ☐ Other: ______	☐ Alcoholic Beverages ☐ Food Sales ☐ Cooking ☑ Merchandise Sales ☐ Pets/Animals ☐ Sound Amplification ☑ Tents / Inflatables ☐ Fireworks/Pyrotechnics ☑ Portable Restrooms ☐ Fire Watch/Crowd Manager (if deemed necessary by Fire Marshall) ☐ Other: ______
Time Set up Begins: 8am	Time Break Down Ends: 10pm
Estimated Event Attendance: 3,000	Estimated # of People at Peak Periods: 1,500
Estimated # of Vehicles: 1,500	Estimated Vehicles at Peak Periods: 750

SECTION II: EVENT ORGANIZATION INFORMATION			
Host Organization: Home Brew	Applicant Name: Greg Moore		
Address: 215 S Main St	City: Monroe	State: NC	Zip: 28112
Phone#: 980 215-3564	Mobile#:	Email: Homebrewtaproom @ gmail	
Primary On-Site Contact: Greg Moore	Mobile#: 980 215 3564		
Other On-Site Contact Info: Sandra Murschel 1 630 267 3007			

SECTION III: EVENT DETAILS	
Description of the Event: Vendor Festival with kid friendly activities. Rain reschedule date will be the Sunday after scheduled day.	
Location/s of the Event:	Site Capacity:

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☐ **Trash/Debris Plan:**
Trash Cans will be placed all around Main St and managed by Greg Moore

SECTION V: SPECIAL CONSIDERATION DETAIL (Continued)

(CHECK EACH BOX AS APPLICABLE AND PROVIDE DETAIL REQUESTED)

☐ **Alcoholic Beverages*** (check all that apply)

☐ Free/Host Alcohol
☐ Alcohol Sales (ABC Permit must accompany)
☐ Host and Sale Alcohol
☐ Beer
☐ Wine
☐ Beer and Wine
☐ Liquor

* Applicant must provide a map of proposed designated area with this application. Right to modify area is reserved by the City.

Additional Permit Attachments Required:

☐ Site Map of All Activities
☐ Parking Plan
☐ Security Plan
☐ General Liability Insurance
☐ ABC Permit
☐ Alcohol Beverage Designated Area Map
☐ Proof of 501C Status
☐ Application Fee
☐ Property Owner Authorization
☐ Business Notification Form

☐ **Parade/Run/Walk/Procession/Demonstration** (map of route required)

☐ Open Sidewalks only
☐ Streets w/ temporary traffic interruptions
☑ Street Closures
☐ Sidewalk Closures

Start Time: ________ End Time: ____________

Purpose: ________________________________

☑ **Tents** (Width x Length X Height)
Dimensions of Tent:
10' x 10' vendor tents

Tents greater than 400 square feet require an additional $40 permit fee

☐ **Inflatables** (Width x Length X Height)
Dimensions of Inflatable:
____

☐ **Cooking or Warming Food?** (Circle One)
Method of Heat:
____

I certify that the information contained in the foregoing application is true and correct to the best of my knowledge and belief that I have read, understand, and agree to abide by the rules and regulations governing the proposed Special Event under the City of Monroe Municipal Code and I understand that this application is made subject to the rules and regulations established by the City Council and/or City Manager or City Manager's designee. Applicant agrees to comply with all other requirements by the City, County, State, and Federal Government, and any other applicable entity which may pertain to the use of the Event venue and the conduct of the Event. I agree to abide by these rules, and further certify that I, on behalf of the host organization, am also authorized to commit that organization, and therefore the host organization agrees to be financially responsible for any costs, fees, and damages, that may be incurred by or on behalf of the Event to the City of Monroe. I understand the application fee is non-refundable and due at the time of application submittal. The submission of this application is not an automatic approval or guarantee. No City of Monroe logo or seal may be used on any promotional material or advertisement.

Print Name of Application/Host Organization: Greg Moore Title: Organizer

Signature ____________ **Submission Date:** 12/3/24

Property Address: 215 S Main St, Monroe NC		
Property Owner/s: Greg + Jen Moore	Owner/s Authorized Use:	

SECTION IV: INSURANCE REQUIREMENTS

[REQUIRED FOR STREET CLOSURE (CITY OR NC-DOT), IF ON CITY OF MONROE PROPERTY, OR IF FIREWORKS OR ALCOHOL BEING REQUESTED]

A COPY OF POLICY MUST BE PROVIDED WITH THE APPLICATION.

CITY OF MONROE MUST BE LISTED AS "ADDITIONAL INSURED" PARTY.

COVERAGE	MINIMUM LIMITS
Workers' Compensation	Statutory Limits
Employers' Liability	$500,000
General Liability	$1,000,000 per occurrence/$2,000,000 aggregate
Automobile Liability	$1,000,000
Professional Liability (E & O)	$1,000,000 per occurrence/$2,000,000 aggregate

Applicant shall provide the City with a Certificate of Insurance for review prior to the issuance of any permit. This should be an ACORD form. All Certificates of Insurance will require thirty (30) days written notice by the insurer or applicant's agent in the event of cancellation, reduction or other modifications of coverage. In addition to the notice requirement above, Applicant shall provide the City with immediate written notice of cancellation, reduction, or other modification of coverage of insurance. Upon failure of the Applicant to provide such notice, Applicant assumes sole responsibility for all loses incurred by the City for which insurance would have provided coverage. The insurance certificate shall be for the initial contract period of one (1) year and shall be renewed by the applicant for each subsequent renewal period of the contract.

The City shall be named as an additional insured and it is required that coverage be placed with "A" rated insurance companies acceptable to the City. Statement should read "City of Monroe is to be added as an additional insured as evidenced by an endorsement attached to this certificate."

SECTION V: SPECIAL CONSIDERATION DETAIL

(CHECK EACH BOX AS APPLICABLE AND PROVIDE DETAIL REQUESTED)

☐ **Street Closures** (map of proposed closing and route must be provided with application)
NOTE: ALL NCDOT ROADS MUST BE APPROVED BY NCDOT

Reason for Street Closure: Vendor Festivals

Name of Street to be closed: MAIN ST from Morrow ave to Franklin St

Additional Street: Windsor St from Stewart St to Hayne St

# of Barricades needed: ___ # of cones needed_____ Drop-off location: ____________

Date of Closure: 4/12/25 & 10/11/25 Start Time: 8am to 10pm

Additional Comments: ____________

Business Notification Form
(FOR PRIVATE SPONSORED EVENTS)

Proposed Event Title and Nature of Event: Spring Fest & Fall Fest 2025

Date of Proposed Event: ________ **Times of Proposed Event:** 11am - 5pm

Streets Proposed to be closed or Partially Closed:
Closing Main St from Franklin to Morrow

Businesses Notified

Business Name	Date of Notification	Time of Notification	Person Notified	Favor/Against	Signature (if possible)
Petal Shoppe	11/6/24	11:28	Jackie	Favor	[signature]
Simpsons	11/7/24	11:31	Krista	Favor	[signature]
Mary's Salon	closed	Saturday &	Sunday		
M-Bellish	11-6-24	11:31	Robin	FAVOR	[signature]
To The Story	11/6/24	11:33	Stephanie	favor	Stephanie VanAtta
Local Logic	11/6/24	11:45	Dustin	Favor	Dustin [signature]
Outlawed Beauty	11/6/24	12:30	Crystal Hilbert	Favor	[signature]
Gilbert Chiro	- closed	Saturday	+ Sunday		
Oasis	11/7/24	10:30	Tim	FAVOR	[signature]
Directors Cut	11/7/24	10:37	Tammy	favor	[signature]
Rocko's	11/7/24	10:30	Mike	FAVOR	[signature]
Superior Home	11/7/24	10:40	Courtney	Favor	[signature]
Boutique on Main	11/7/24	10:45	Courtney	Favor	[signature]
Union Orthotics	11/7/24	10:49	Chris	FAVOR	[signature]
M.A.Zing	closed	saturday &	Sunday		
BB Lash & Beauty	11/25/24	2:50pm	Brandi	favor	[signature]
Halo	11/7/24	10:55	Casey Parker	Favor	[signature]
Infinity's End	11/7/24	11:01	Jake Hadfield	Favor	[signature]
Lowe Country	11/7/24	11:05	Jean Helms	Favor	[signature]
Backstage	11/7/24	11:11	Dennis Graycraft	Favor	[signature]
Sorella	→ signed	below			
Main St Bistro	11/7/24	11:15	Lisa Bork	FAVOR	[signature]
Jam Pac	11/7/24	11:20	Walt Gibson	FAVOR	[signature]
Presson Gallery	11/7/24	11:29	Audrey Allen	favor	Audrey Allen
Americana Beer Co.	11-25-24	2:30	ZACHARY HINSCHBERGER	FAVOR	[signature]
Sorella Coffee	11-25-24	2:39	Turner Wilkison	Favor	[signature]

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$122.50

CITY OF MONROE, NC
Special Events Planning Guide

City of Monroe

Where Heartland Meets High Tech

300 West Crowell Street (P.O. Box 69) Monroe, NC 28112

(704) 282-4524 Fax: (704) 282-4735

TABLE OF CONTENTS:

Welcome and thank you for your interest in the City of Monroe to consider hosting your event! This document will serve to help your organization prepare for your event. Special Event Permits are required for all public events that propose street closures. Events held on private property require a Temporary Use Permit and shall be coordinated with the City of Monroe Permit Center. The use of City park facilities or Community Centers do not require a special event permit from our office and would instead require coordination with the City of Monroe Park and Recreation Department. When in doubt, contact our office.

City of Monroe Permit Center
300 West Crowell Street
P.O. Box 69, Monroe, NC 28111
704-282-4524
permitcenter@monroenc.org

APPLYING FOR A PERMIT:

How to Apply and Submittal Requirements:

1. Submit a completed special event permit application to the City of Monroe Permit Center.
2. Site Map displaying area of proposed street closure/s, restrooms, trash receptacles (if applicable), designated area for alcohol (if applicable) parking, tent and inflatable locations and all other activities.
3. Certificate of Insurance- All permit requests must be accompanied with a $1,000,000.00 general liability policy that names the "City of Monroe" as an additional-insured. The dates of the policy must be for the entire period of the event.
    - Required for street closures and events with alcohol.
4. Copy of NCDOT street closure approval (if applicable).
5. Business Notification Form
6. Copy of ABC Commission Permit (upon approval).
7. Security Plan to Ensure safe sale and distribution of alcohol.

APPLICATION FEES ARE NON-REFUNDABLE. APPLYING FOR AN EVENT DOES NOT GUARANTEE THAT YOUR EVENT WILL BE APPROVED.

The City assumes no liability if an event is not approved - Selling tickets, advertising, gaining sponsorships and other activities done prior to event approval is done at the risk of the event organizer.

DEADLINE AND FEES:

An application is not considered complete until the application, necessary documentation and non-refundable application fee have been received.

Example event types include: parades, races, walks and general events such as festivals, markets and ceremonies.

Special Event Permit application fee is $82.50 and a $40 fire fee for tents and inflatables. Event organizers may incur additional expenses and service fees for common event expenses such as barricades, restroom facilities, tents, trash collection, off-duty police officers, alcohol permitting, etc.

Deadlines for processing: An event that is proposing a City-maintained street closure will require a ninety (90) day deadline submittal and for North Carolina Department of Transportation (NCDOT)-maintained street closures will be a one-hundred and twenty (120) day deadline submittal.

PERMIT PROCESS OVERVIEW:

Once the Permit Center has received your completed special event permit application, necessary documentation and fees, it will be routed to various City department and agencies for review and to assess the needs of your event. As we begin processing your application and event materials, the Permit Center will contact you with questions, updates and requests to facilitate the approval process.

All special event permits for events that propose street closures are required to receive a recommendation from the City of Monroe General Service Committee and Final decision by City Council prior to event approval. The special event permit will be required to be reviewed and approved by all City departments prior to being scheduled to be placed on the City's General Service Committee. This process can take several months to complete, which is one of the reasons why it is critical that you meet the above deadlines for processing for your event.

EVENT INFRASTRUCTURE:

Street Closings:

This section will help the applicant better understand procedures relating to proposed closure request/s.

- All special events that include street closings must be approved by City Council.
  - City Council cannot approve closing of roads or streets that are part of NC Department of Transportation (NCDOT); NCDOT does however require support from the City of Monroe before they will allow street closures within their system. Applicants must provide proof of NCDOT approval to the City of Monroe permit center before the event takes place. There may be additional charges by NCDOT for such requests. Please contact NCDOT directly to obtain a street closure permit for any roads within the State system:

    NC Department of Transportation, Highway Division
    716 W. Main Street. Albemarle, NC 28001
    (704) 983-4400

- Applicants can contact the City of Monroe Engineering Department at (704) 282-5795 to find out if proposed road closures are under the authority of NCDOT or the City of Monroe. If applicant obtains a NCDOT street closure approval, the applicant is still required to obtain a special event permit from the City of Monroe as well.

    City of Monroe Engineering Department
    300 West Crowell Street, Monroe, NC 28112
    (704) 282-5795

- All proposals must be reviewed by the Police and Fire Departments to ensure public safety will not be compromised. This will be done internally once an application is submitted; you will not need to do this before submitting the application.
- The application for closing streets must be made in advance of a minimum of ninety (90) days for City streets and one hundred and twenty (120) days for NCDOT streets prior to the requested event. City Council must take action on street closures and therefore adequate time is needed to place such requests. NCDOT may have other time limitations that applicants would need to contact them directly to inquire.
- Fees for any required barricades and/or detour signage will be charged in accordance with the current Fee Schedule Chapter VII, Engineering/Public Works, Section 3. Temporary Street Closings.

Amplified Sound:

The City has a noise ordinance that prohibits unreasonably loud noises from 9:00 p.m. to 9:00 a.m. including any noises from construction, garbage/recycling trucks, lawn mowers, mechanical, sound-producing equipment, etc. All specials events will need to comply with Chapter 92: Noise Control of the City of Monroe Code of Ordinances.

Food:

The sale or preparation of food at a special event may require a Temporary Food Establishment (TFE) permit from Union County Environmental Health Department. The organizer is solely responsible for submitting applications on behalf of any food vendors they are allowing at their event.

Union County Environment Health
500 North Main Street, Suite 47
Monroe, NC 28112
704-283-3553
tfe@unioncountync.gov

Waste Management Plan:

Event spaces must be thoroughly cleaned during and following each event. It is imperative that event organizers have a detailed plan of how they intend to manage and dispose of trash and recyclables, and a general plan to not only clean up after the event, but to ensure a clean space throughout the duration of the event. Event organizers may use volunteers or professional cleaning or contracted companies for these services, but all materials must be removed completely from the site and all trash and recycling receptacles must be emptied after the event. Any and all costs associated with trash collection are the responsibility of the applicant. Local vendors include the following companies in which the applicant would be responsible for contacting directly to coordinate delivery and pick up of trash containers.

Waste Pro USA-Charlotte South: 704-821-7578

Waste Connections of Monroe: 704-708-5872

Waste Management: 704-982-1224

Trash Control: 704-389-0740

Active Waste Solutions: 704-626-7400

Restrooms:

Event organizers are required to provide restroom facilities for participants and attendees, with at least 5% (and at least one) being ADA compliant. The minimum requirement is one toilet per every 300 attendees. Event organizers can meet this minimum either by renting portable toilets or by attaining written permission to use the facilities of adjacent businesses. Local vendors include the following companies in which the applicant would be responsible for contacting directly to coordinate delivery or pick up of portable toilets if needed:

Waste Pro USA-Charlotte South: 704-821-7578

A Stevens Portable Toilets: 704-776-9598

United Rentals: 704-252-5480

Duanes Portable Toilet Rental: 704-946-5037

Fire Department Permits:

Tents, inflatables, and flame-related activities are regulated and enforced by the City of Monroe Fire Department. The City of Monroe Fire Marshal will conduct an on-site inspection of any tent, inflatable or flame-related activity requiring a permit. Questions related to these structures should be directed to:

City of Monroe Fire Department
Kevin Philemon, City of Monroe Fire Marshal
(704) 282-4706
kphilemon@monroenc.org

A permit shall be obtained for all tents, inflatables and flame-related activities if it involves:

- A tent over 800 square feet.
- Any inflatable that persons will enter, such as a bouncy house, that is over 400 square feet in size or that requires constant motorized inflation.
- An amusement building, such as a fun house or haunted house.
- Firework displays.
- Pyrotechnics or fire performance.
- Bonfires, luminaires, or any other use of open flame (sky lanterns are always prohibited).

Alcohol:

The City of Monroe and North Carolina State Law regulates the possession, sale, and consumption of alcoholic beverages. Special permits and licensing are required for the sale and consumption of alcoholic beverages at any outdoor or special event by the ABC Commission of North Carolina. Any request to allow alcohol sales must be identified within the special event permit application for special events and proper permits must also be obtained directly from the ABC Commission.

ABC Commission of North Carolina
4307 Mail Service Center, Raleigh, NC 27699-4307
(919) 779-0700
http://abc.nc.gov/

The possession, consumption, sell, and distribution of alcoholic beverages is permissible at special events with a special event permit and ABC permit approval and shall comply with the following standards:

- Business Owners with proper Alcohol Permits and Liquor Liability Insurance will be able to sell, serve, and possess alcohol during Special Events.
- Applicants must obtain and provide all the appropriate State and local permits needed for the possession, consumption, sell, or distribution of alcoholic beverage upon receiving approval within their special event application. ABC Commission requires applicants to submit special event approval from the City of Monroe first.
- Designated areas where alcohol will be served must be identified as a part of the application process.
- Event organizers are responsible for all aspects of their alcohol permit and they should ensure that patrons comply with relevant policies.
- Sworn Police Officers are required for all special events in the City that serve alcohol. During the event permitting process, the City of Monroe Police Department (MPD) will review each application and provide recommendations on the number of officers.

NOTE: Permits may be revoked after approved for any of the following reasons: false or misrepresentation of information is found on the application; the event is creating a public nuisance or hazard to public health, safety, or welfare; sidewalks, streets, and right-of-ways are not clean and free of trash; applicant failed to maintain and health, business, or other permit or license as required by law; failure to provide ABC permits after approval; or if the applicant fails to maintain the amount and type/s of insurance required for the permit.

EVENT SAFETY AND SECURITY:

Safety Barricades:

Events involving the closure or obstruction of a public street will require safety barricades, variable message boards, and/or hiring sworn law enforcement officers. The number and placement of barricades is determined by the City of Monroe Engineering Department. The applicant will be responsible for setting up the barricades at the designated time. City staff will drop barricades off before designated time in the general vicinity of the proposed street closure location/s. Questions regarding the number of barricades or fees, please contact:

City of Monroe Engineering Department
Sarah McAllister, Director of Engineering
300 W. Crowell Street, Monroe, NC 28112
704-282-4532
smcallister@monroenc.org

Weather Conditions:

It is the responsibility of the event organizer to track and monitor the weather and ultimately make the call on the potential cancellation of an event. The only exception to this is in times of major crisis or an occurrence that is a direct threat to public health and safety, in which case City staff reserves the right to cancel the event.

Security:

Off-duty City of Monroe Police Officers are the preferred method of security at special events in the City. During the event permitting process, the City of Monroe Police Department (MPD) will review each application and provide a recommendation on the number of officers or other security needed for your event. To hire off-duty officers, the event organizer will need to contact the following:

City of Monroe Police Department
450 W. Crowell Street, Monroe, NC 28112
704-282-4700

PUBLIC NOTIFICATION:

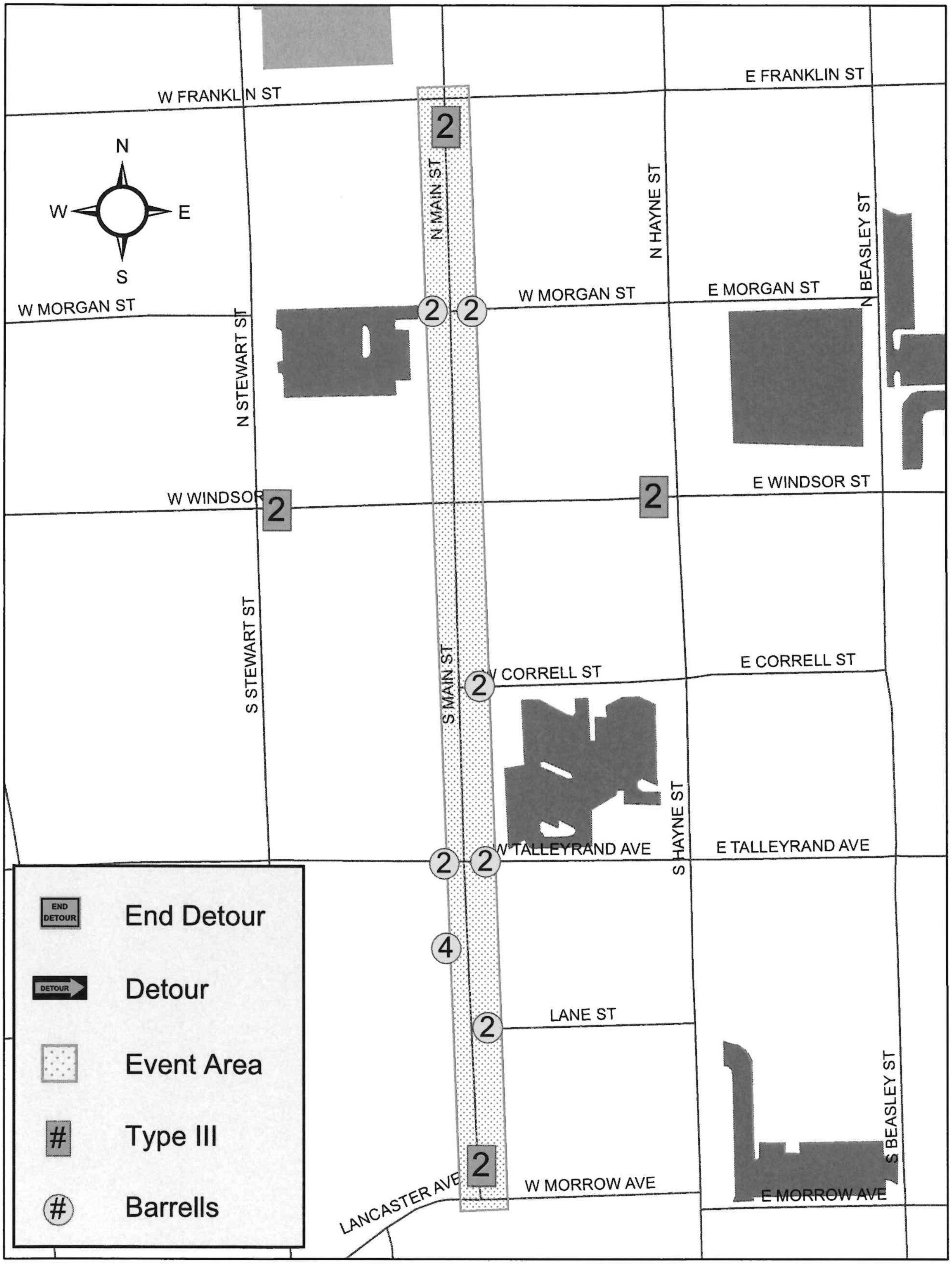
Event organizers must notify all affected community members – including residents, businesses, schools and places of worship – about their event, associated road closures and other impacts. Any establishment that will be blocked, detoured, or heavily inconvenienced must be notified.

All Applicants must provide documentation that they have notified any and all affected business owners within the proposed area to be closed off from public access. Attached to this manual is a "Business Notification Form" that shall be used for this purpose. If your event is proposing a street closure that may potentially affect access of a business, those business owners must be notified of proposed event to include the following information:

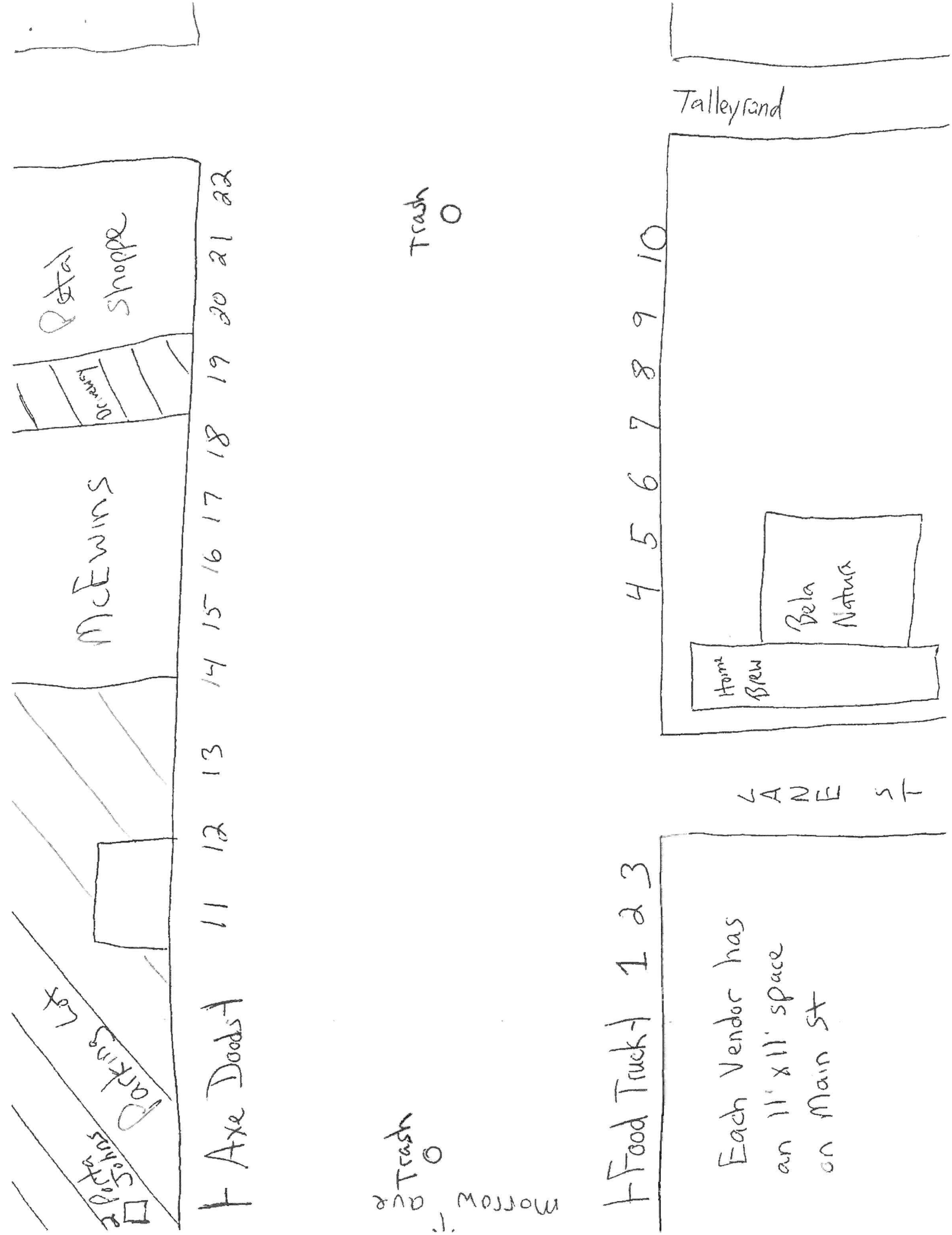
Each notification must include the following:

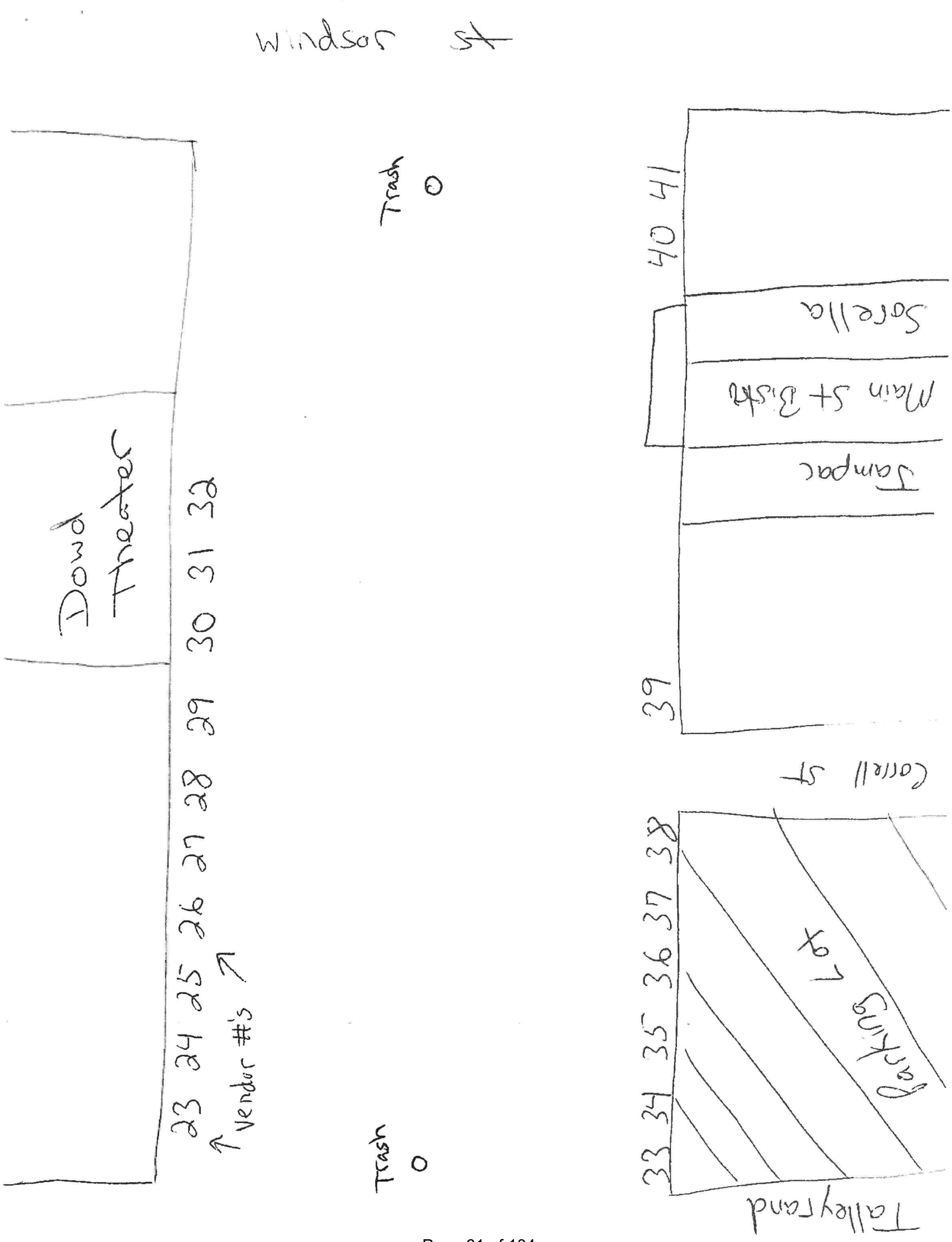
- Name of event
- Sponsoring organization
- Date and timeframe of event
- Description of road closures (locations and times)
- Information and timeframe for noise impacts (such as music)
- Organizer's name, phone number and email
- Website/Facebook associated with event

Sufficient documentation must accompany the application and display the following: date and time affected business was notified about the street closure; person in which the applicant notified at each business; the person in which the applicant designated to notify each business owner; whether they were in favor or against the proposed street closure; and a signature of notification of the person notified (if possible).

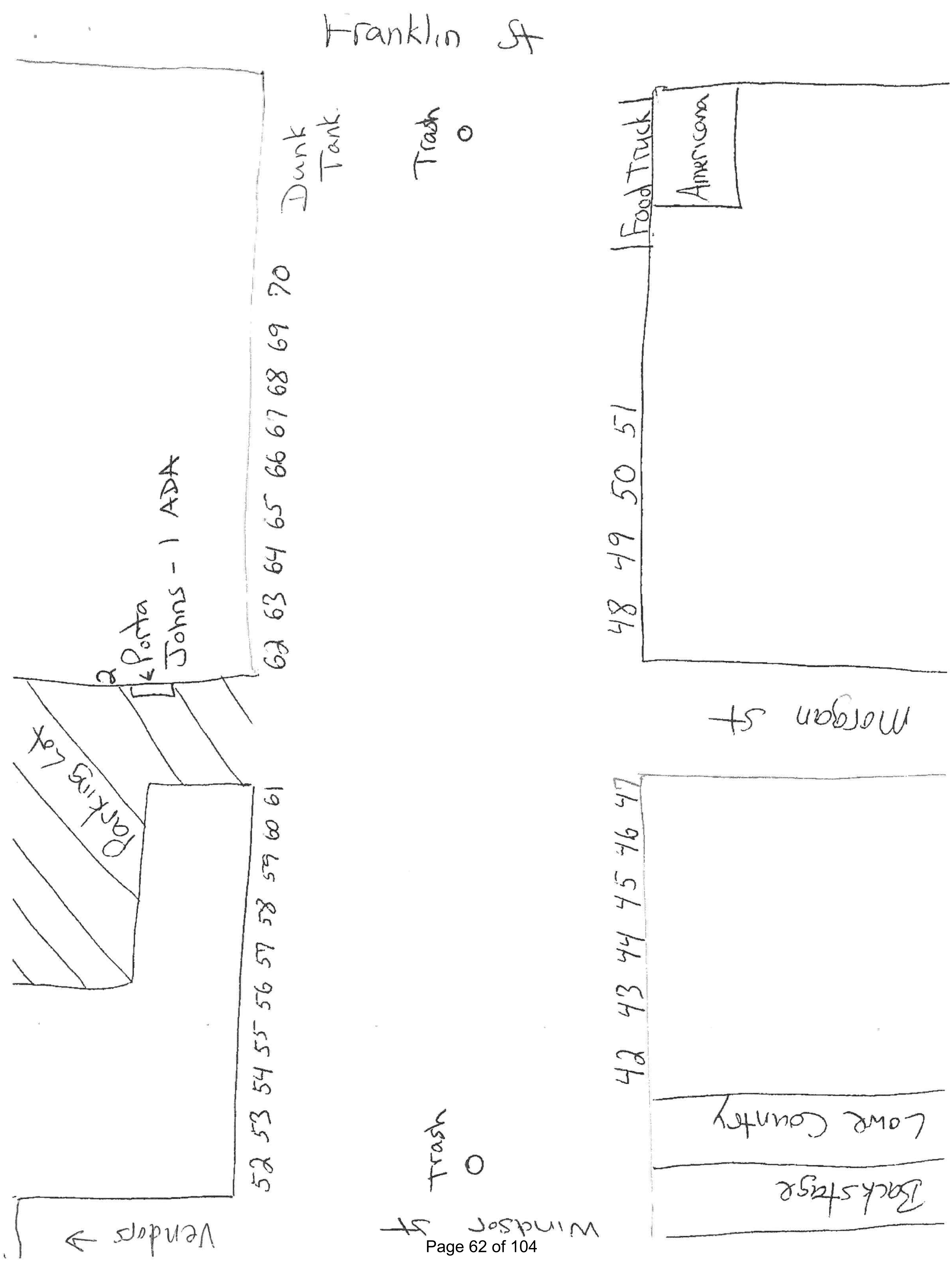


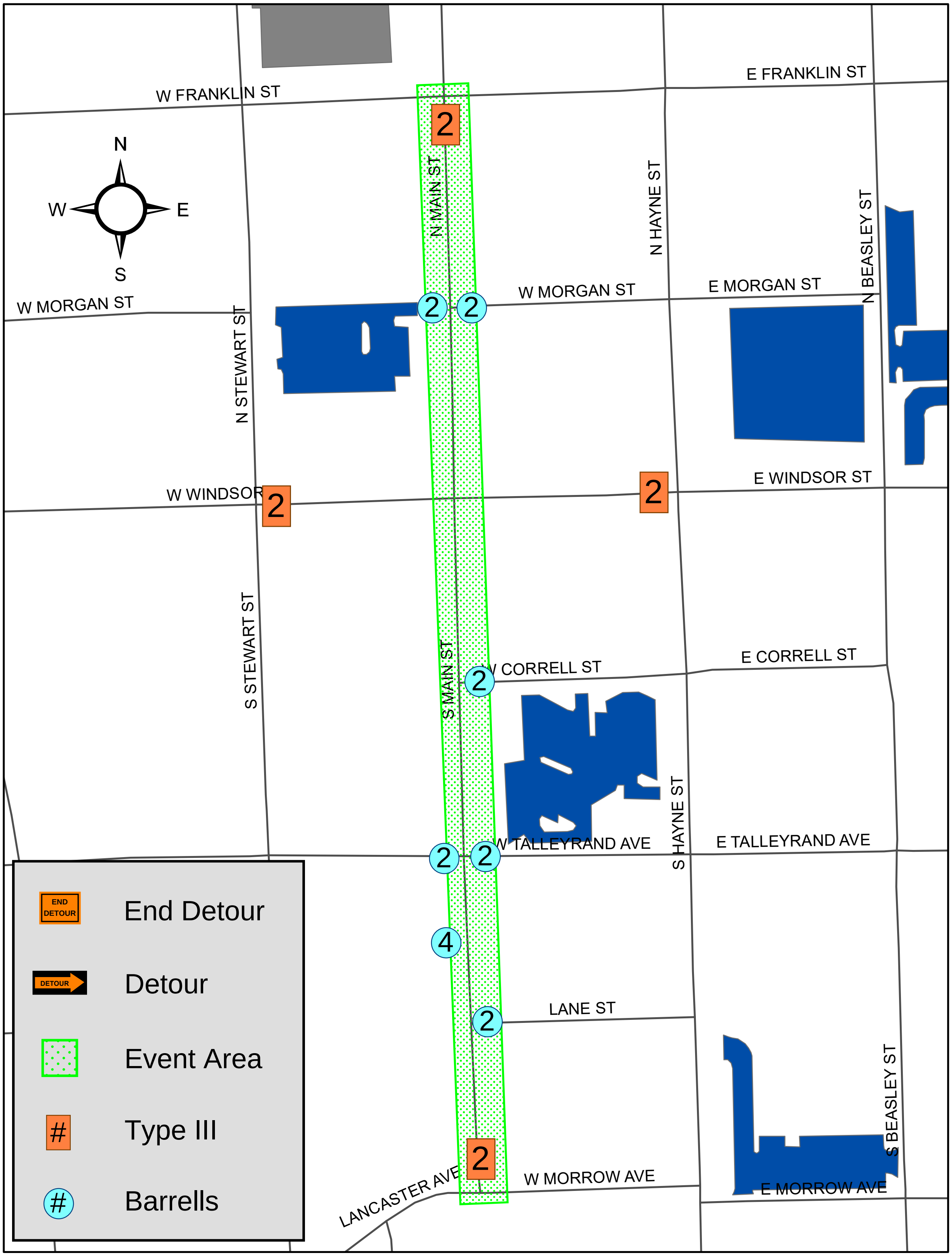
Spring Fest Pop-up Market
Barricades 4/13/24


Talleyrand
Trash
Petal Shoppe
Driveway
McEwins
Parking Lot
Porta Johns
Axe Dodds
1 2 3 4 5 6 7 8 9 10
11 12 13 14 15 16 17 18 19 20 21 22
Bela Natura
Home Brew
Lane St
Food Truck
Each Vendor has an 11'x11' space on Main St
Trash
Morrow ave



Windsor St
Trash
Dowd Theater
23 24 25 26 27 28 29 30 31 32
Vendor #'s
Trash
40 41
Sorella
Main St Bistro
Jampac
39
33 34 35 36 37 38
Parking Lot
Talleyrand


Franklin St
Dunk Tank
Trash
Food Truck
Americana
2 Porta Johns - 1 ADA
62 63 63 64 65 66 67 68 69 70
48 49 50 51
Parking Lot
Morgan St
52 53 53 54 54 55 56 57 58 58 59 60 61
42 43 44 45 46 47
Lowe Country
Backstage
Trash
Windsor St
Vendors



Spring Fest Pop-up Market Barricades 4/12/25

City of Monroe
Where Heartland Meets High Tech

STAFF REPORT

TO: General Service Committee

VIA: Mark Watson, City Manager

DATE: March 6, 2024

FROM: Lisa Stiwinter, Planning and Development Director

PREPARED BY: Catherine Mullis, Permit Center Supervisor

SUBJECT: Special Events in Downtown Monroe – Music on Main Fridays for Home Brew

SUMMARY STATEMENT

General Services Committee is requested to consider the special event permits to be held in Downtown Monroe. The Music on Main Fridays for 2025 are proposed to be on the following dates: April 25, May 16, June 27, July25, August 22, September 26, and October 24, from 6 p.m. to 11 p.m.

REVIEW

The applicant, Greg Moore with Home Brew Taproom & Tunes is requesting the special event permits to hold events in Downtown Monroe from April to October.

The Music on Main Fridays for 2025 to be on the following dates: April 25, May 16, June 27, July25, August 22, September 26, and October 24, from 6 p.m. to 11 p.m. Main Street will be closed from Talleyrand Avenue to Morrow Avenue from 6 p.m. to 11 p.m. for the preparation and tear down of the event. The applicant is estimating 100 people will attend the event with a total of 80 at peak periods. The events will include music on the front patio of McEwen Funeral Home. There will be no alcohol sales as part of the event within the social district. The businesses that will be open during the event have all signed in favor of the event on page 14 of their application. I have included the application, map, Event Explanation your reference.

DEPARTMENT REVIEWS

The following departments have reviewed and approved the applications with the following comments:

Fire Department:

Monroe Fire Department approves permit pending an approved fire inspection. Applicant Must Call Monroe Fire Department 24hrs. in advance to schedule fire inspection at 704-282-4726.

Police Department:

Greg Moore's application for the dates listed are approved. We understand the dates coincide with Music on Main Street dates for 2025. I have contacted Lieutenant. Hower and confirmed that her squad is working these events and I will be there also. We will cover both Music on Main Street and Mr. Moore's events.

Engineering Department:

1) Main Street approved to temporarily close between Morrow Ave and Talleyrand Ave.
2) Applicant to notify all businesses/property owners opened or closed within and adjacent to the closure and provide them with their contact information for questions/concerns prior to the closure.
3) Applicant is responsible for placing and removing the barricades on the days of the closures. Applicant is responsible for ensuring barricades are maintained in place throughout the event. Barricades should be delivered by the Street Division 24 hours prior. Report issues or concerns to the Street Division at 704-282-4533 during normal business hours and to the Street Division Standby at 704-226-5916 after hours.
4) Applicant is responsible for removal of all trash and debris generated by the event.

Planning and Development Department:

Special Events. A special event includes, but is not limited to arts and craft shows, cultural events, musical events, concerts and stage shows, celebrations, festivals, fairs, carnivals, circuses, or outdoorcivic, religious or non-profit events.
1. No premise shall be the site of a special event exceeding a collective total of twenty (20) days or, three (3) individual weekends, or both, within any one (1) calendar year. In this context, a weekend shall constitute three (3) consecutive days.
   a. A special event sponsored by the City, a county or the State shall be allowed to extend beyond the collective total of twenty (20) days or, three (3) individual weekends, or both within one (1) calendar year.
2. A special event not exceeding the collective total of days and weekends shall receive a temporary use permit. Special events exceeding the collective total of days and weekends shall receive a Special Use Permit from the Board of Adjustment in accordance with Section 3.4.9: Special Use Permit.

Downtown:

Home Brew was awarded closure of Lane Street on Friday and Saturday nights though June. It was determined at that time that we would use this period to see if a more permanent solution could be determined for Lane street. To my knowledge the property owner has not pursued an alternative drive or parking lot and as a result Mr. Moore's request to close Lane street after June will also need to be revisited. At the time of those discussions, Mr. Moore expressed serious concerns about the safety of patrons on Lane street.

This request only seeks the closure of Main street from Morrow to Talleyrand. Music on Main will not be closing Talleyrand, Windsor or Main street between Windsor and Morrow. Mr. Moore's request leaves Main street open between Talleyrand and Windsor (in front of the Dowd, Sorella's, and Main Street Bistro). Given events in the U.S. and around the world this request could create confusion and leave pedestrians vulnerable. I will only lend my support to this request upon the recommendations of Engineering and Police. The safety of our citizens is a top priority.

Union County Environmental Health:
Unable to approve until closer to the event date.

RECOMMENDATION

If General Services Committee is in agreement with the aforementioned approvals, a recommendation will be presented to the City Council for approval of the special event permits.

Attachments:
1. Application
2. Map
3. Event Explanation

SECTION I: GENERAL INFORMATION

Title of Event: Music On Main Fridays		
Event Website (if applicable): n/a	Event Date/s: multiple see next page	Event Hours: 6-11pm

USE ADDITIONAL ATTACHMENTS FOR ANY PORTIONS OF APPLICATION AS NEEDED

Event Category: (please check all that apply)

- ☐ Assembly
- ☐ Festival/Outdoor Market
- ☐ Run/Walk
- ☐ Parade
- ☐ Demonstration
- ☑ Concert/Performance
- ☐ Block Party
- ☐ Educational
- ☐ Other: ______

Special Considerations: (please check all that apply)

- ☐ Alcoholic Beverages
- ☐ Food Sales
- ☐ Cooking
- ☐ Merchandise Sales
- ☐ Pets/Animals
- ☑ Sound Amplification
- ☐ Tents / Inflatables
- ☐ Fireworks/Pyrotechnics
- ☐ Portable Restrooms
- ☐ Fire Watch/Crowd Manager (if deemed necessary by Fire Marshall)
- ☐ Other: ______

Time Set up Begins: 6pm	Time Break Down Ends: 11pm
Estimated Event Attendance: 100	Estimated # of People at Peak Periods: 80
Estimated # of Vehicles: 25	Estimated Vehicles at Peak Periods: 20

SECTION II: EVENT ORGANIZATION INFORMATION

Host Organization: Home Brew Taproom & Tunes	Applicant Name: Greg Moore		
Address: 215 S Main St	City: Monroe	State: NC	Zip: 28112
Phone#: 980 215 3564	Mobile#:	Email: Homebrewtaproom@gmail	
Primary On-Site Contact: Greg Moore	Mobile#: 980 215 3564		
Other On-Site Contact Info:			

SECTION III: EVENT DETAILS

Description of the Event: music concert - NO Vendors - Closing main st on Music on Main Fridays from Talleyrand to Morrow. Vehicle safety concerns. Music will be on McEwans

Location/s of the Event:	Site Capacity: Patio

Property Address: 215 S Main St	
Property Owner/s: Greg Moore	Owner/s Authorized Use:

SECTION IV: INSURANCE REQUIREMENTS

[REQUIRED FOR STREET CLOSURE (CITY OR NC-DOT), IF ON CITY OF MONROE PROPERTY, OR IF FIREWORKS OR ALCOHOL BEING REQUESTED]

A COPY OF POLICY MUST BE PROVIDED WITH THE APPLICATION.

CITY OF MONROE MUST BE LISTED AS "ADDITIONAL INSURED" PARTY.

COVERAGE	MINIMUM LIMITS
Workers' Compensation	Statutory Limits
Employers' Liability	$500,000
General Liability	$1,000,000 per occurrence/$2,000,000 aggregate
Automobile Liability	$1,000,000
Professional Liability (E & O)	$1,000,000 per occurrence/$2,000,000 aggregate

Applicant shall provide the City with a Certificate of Insurance for review prior to the issuance of any permit. This should be an ACORD form. All Certificates of Insurance will require thirty (30) days written notice by the insurer or applicant's agent in the event of cancellation, reduction or other modifications of coverage. In addition to the notice requirement above, Applicant shall provide the City with immediate written notice of cancellation, reduction, or other modification of coverage of insurance. Upon failure of the Applicant to provide such notice, Applicant assumes sole responsibility for all loses incurred by the City for which insurance would have provided coverage. The insurance certificate shall be for the initial contract period of one (1) year and shall be renewed by the applicant for each subsequent renewal period of the contract.

The City shall be named as an additional insured and it is required that coverage be placed with "A" rated insurance companies acceptable to the City. Statement should read "City of Monroe is to be added as an additional insured as evidenced by an endorsement attached to this certificate."

SECTION V: SPECIAL CONSIDERATION DETAIL

(CHECK EACH BOX AS APPLICABLE AND PROVIDE DETAIL REQUESTED)

☑ **Street Closures** (map of proposed closing and route must be provided with application)
NOTE: ALL NCDOT ROADS MUST BE APPROVED BY NCDOT

Reason for Street Closure: Safety concerns w/ traffic on Main
Name of Street to be closed: Main St from Talleyrand to Morrow
Additional Street: ______ from ______ to ______
\# of Barricades needed: 4 # of cones needed 4 Drop-off location: 215 S Main St
Date of Closure: Music on Main Fridays Start Time: 6pm to 11pm
Additional Comments: 4/25, 5/16, 6/27, 7/25, 8/22, 9/26, 10/24

☐ **Trash/Debris Plan:** Disposable garbage cans added and managed by Greg Moore

SECTION V: SPECIAL CONSIDERATION DETAIL (Continued)

(CHECK EACH BOX AS APPLICABLE AND PROVIDE DETAIL REQUESTED)

☐ **Alcoholic Beverages*** (check all that apply)

- ☐ Free/Host Alcohol
- ☐ Alcohol Sales (ABC Permit must accompany)
- ☐ Host and Sale Alcohol
- ☐ Beer
- ☐ Wine
- ☐ Beer and Wine
- ☐ Liquor

n/a

* Applicant must provide a map of proposed designated area with this application. Right to modify area is reserved by the City.

Additional Permit Attachments Required:

- ☑ Site Map of All Activities
- ☐ Parking Plan
- ☐ Security Plan
- ☐ General Liability Insurance
- ☐ ABC Permit
- ☐ Alcohol Beverage Designated Area Map
- ☐ Proof of 501C Status
- ☑ Application Fee
- ☑ Property Owner Authorization
- ☑ Business Notification Form

☐ **Parade/Run/Walk/Procession/Demonstration** (map of route required)

- ☐ Open Sidewalks only
- ☐ Streets w/ temporary traffic interruptions
- ☑ Street Closures
- ☐ Sidewalk Closures

Start Time: 6pm End Time: 11pm

Purpose: Closing S Main to vehicles for Music On Main

☐ **Tents** (Width x Length X Height)
Dimensions of Tent: n/a

Tents greater than 400 square feet require an additional $40 permit fee

☐ **Inflatables** (Width x Length X Height)
Dimensions of Inflatable: n/a

☐ **Cooking or Warming Food?** (Circle One)
Method of Heat: n/a

I certify that the information contained in the foregoing application is true and correct to the best of my knowledge and belief that I have read, understand, and agree to abide by the rules and regulations governing the proposed Special Event under the City of Monroe Municipal Code and I understand that this application is made subject to the rules and regulations established by the City Council and/or City Manager or City Manager's designee. Applicant agrees to comply with all other requirements by the City, County, State, and Federal Government, and any other applicable entity which may pertain to the use of the Event venue and the conduct of the Event. I agree to abide by these rules, and further certify that I, on behalf of the host organization, am also authorized to commit that organization, and therefore the host organization agrees to be financially responsible for any costs, fees, and damages, that may be incurred by or on behalf of the Event to the City of Monroe. I understand the application fee is non-refundable and due at the time of application submittal. The submission of this application is not an automatic approval or guarantee. No City of Monroe logo or seal may be used on any promotional material or advertisement.

Print Name of Application/Host Organization: Greg Moore Title: Organizer

Signature [signature] **Submission Date:** 1/27/25

Business Notification Form

(FOR PRIVATE SPONSORED EVENTS)

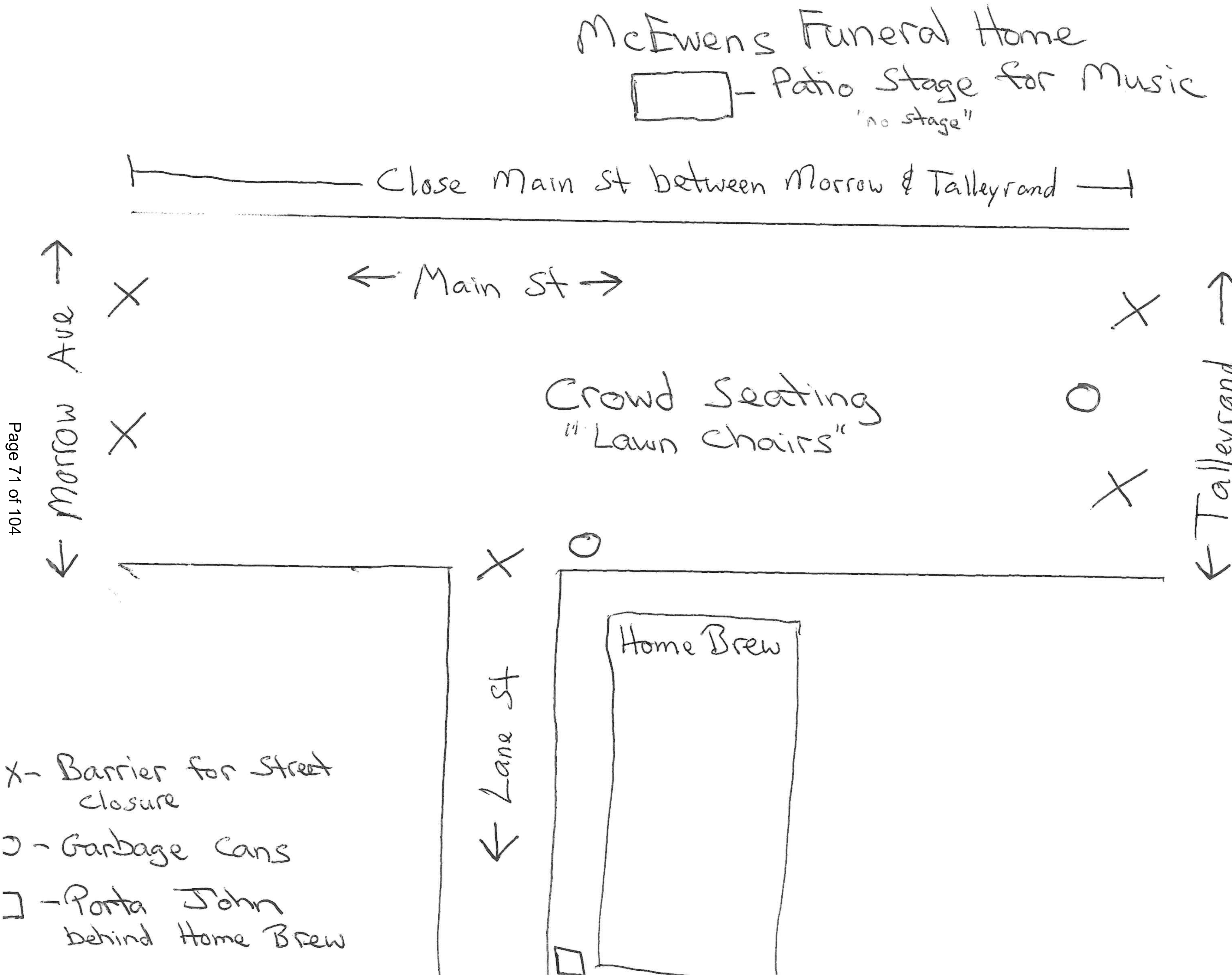
Proposed Event Title and Nature of Event: Music on Main Fridays

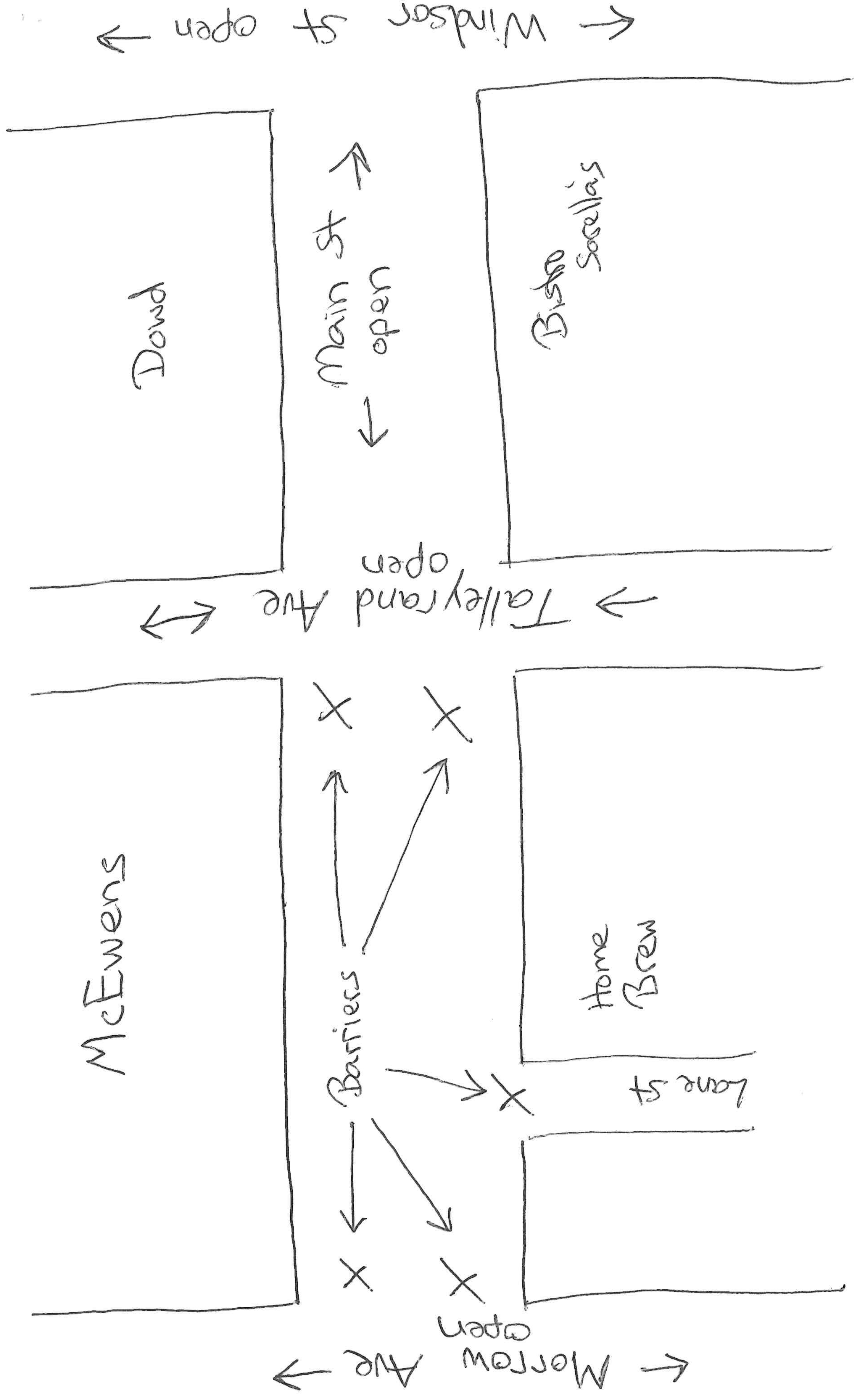
Date of Proposed Event: 4th Fridays **Times of Proposed Event:** 6 – 11pm

Streets Proposed to be closed or Partially Closed:
Closing Main St between Talleyrand and Morrow from 6pm-11pm

Businesses Notified

Business Name	Date of Notification	Time of Notification	Person Notified	Favor/Against	Signature (if possible)
Outlawed Beauty	MON	11:17	Crystal H.	Favor	[illegible]
The petal Shoppe	1/16/25	11:20	Jackie	Favor	[illegible]
McEwen Funeral Home	1/16/25	11:25	Chris Drake	Favor	Chris Drake
Home Brew	1/16/25	11:30	Greg Mann	Favor	[illegible]


McEwens Funeral Home
- Patio Stage for Music
"no stage"
Close Main St between Morrow & Talleyrand
Main St
Crowd Seating
"Lawn Chairs"
Morrow Ave
Talleyrand
Lane St
Home Brew
X- Barrier for Street closure
O - Garbage Cans
☐ - Porta John behind Home Brew



Traffic Pattern Map

Only Closing Between Morrow Ave & Talleyrand. "No Vendors"

MUSIC ACROSS SOUTH MAIN ST (MUSIC ON MAIN FRIDAYS IN DOWNTOWN MONROE)

Hello, this is Greg from Home Brew Taproom & Tunes and for the past 3 years we've been adding music on South Main St on Friday nights when Park & Rec hosts Music on Main on North Main St. Year one we kept the music on our patio, year 2 we closed Main St and placed music on Main St, and last year we kept Main St open and moved our music to McEwen's front patio (their patio makes a great stage).

Going into our 4th year we'd like to return back to closing down Main St on Music on Main Nights from Talleyrand to Morrow Ave. The reason behind this is we're growing a crowd on South Main St and having vehicles travelling in between the music and the crowd creates a potential hazard.

There will be no tents on Main St but we would like to have the community setup their lawn chairs on Main so they can enjoy the music safely. We'll also add games like Corn Hole so the kids can play while their parents enjoy the music.

Dates for Music on Main are: Friday, April 24th – Friday, May 16th – Friday, June 27th – Friday, July 25th – Friday, August 22nd – Friday, September 26th, - Friday, October 24th.

Thank you

Greg Moore

McEwen Funeral Home of Monroe

"The Colonial Chapel"

204 SOUTH MAIN STREET
MONROE, NORTH CAROLINA 28112
(704) 289-3173

To: City of Monroe

From: McEwen Funeral Home of Monroe

Date: 2/10/2025

Ref: Music on Main Friday's

Greetings,

This letter is to inform you that Greg More of the Home Brew Tap Room has permission to utilize the front porch of the McEwen Funeral Home as a stage for bands associated with Music on Main Fridays. If you have any questions or concerns, please don't hesitate to reach out to me.

Sincerely,

David B Blackwell

David B Blackwell Jr

Location Manager / McEwen Funeral Home of Monroe

204 S. Main St.

Monroe, NC 28112

704-289-4981

STAFF REPORT

TO: General Services Committee

VIA: Mark Watson, City Manager

DATE: March 6, 2025

FROM: Lisa Stiwinter, Director of Planning & Development

PREPARED BY: Catherine Mullis, Permit Center Supervisor

SUBJECT: Budget Amendment for additional CityView Software Licenses

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SUMMARY STATEMENT

General Services Committee is requested to consider recommending City Council approve a budget amendment for the purchase of twelve additional CityView Software Licenses.

REVIEW

The Planning & Development Department requests a budget amendment to purchase twelve additional CityView Software licenses. The Planning & Development Department recommends increasing the amount of licenses in the CityView software from the current seventeen to twenty-nine licenses. Since the implementation of the CityView software in 2020, there has been an increase in staff using the software for various reviews and inspections. Based on the recommendations during the Development Review Process by Assistant City Manager, Jeff Wells, staff will be able to have additional users access CityView at one time with the purchase of twelve additional licenses.

The Planning & Development Department recommends the purchase of twelve additional licenses at a cost of $1,000 per license with an annual maintenance fee of $250 per license. The total cost is $12,000 with an annual maintenance increase of $3,000 that will be taken from the restricted fund balance for building permit revenues.

RECOMMENDATION

Staff is recommending the General Service Committee consider a budget amendment in the amount of $15,000 for the purchase of twelve additional CityView licenses and maintenance and authorize the City Manager to execute the CityView Software Maintenance Agreement Amendment.

Attachment: 1 – CityView License Quote
2 – BA-2025-05

CityView®

Quotation – Proprietary and Confidential

QUOTATION DESCRIPTION			
Request Date:	January 21, 2025	**Quote #:**	2025-01
Client / Project:	City of Monroe, NC	**Valid Until:**	60 days
Requestor:	Lisa Stiwinter	**Created By**	Steve Favalaro
Description of the Requested Products and Services:			

The City of Monroe, NC has requested the following quote to purchase twelve (12) concurrent read-only user licenses of CityView Workspace. The cost per concurrent licenses is $1,000 each with annual software maintenance of $250 each (year 1 and subject to annual increase, in addition to the City's current annual software maintenance.

The total cost of this quotation is:

Twelve (12) concurrent read-only Workspace user licenses = $12,000
Annual Software Maintenance = $3,000

List of attached documents:			
Payment Terms: On execution of the quote (Annual Software Maintenance is pro-rated with the current maintenance renewal date) to July 31, 2025, and due net 30 days			
Total Estimated Cost:	As above	**Planned Delivery Date:**	TBD

QUOTATION APPROVAL			
	Print Name	**Signature**	**Date**
Client Executive:			
CityView Executive:	Susan McCormick		

BUDGET AMENDMENT
BA-2025-05

1. Amendment to provide additional funding for 12 additional CityView software licenses with an annual maintenance increase for the Planning and Development Department.

General Fund:

Revenue:

Restricted Fund Balance for Building Permit Revenue$	15,000

Expense:

General Government	$15,000

Adopted this __ day of March, 2025.

Attest:

____
Robert A. Burns, Mayor

____
Bridgette H. Robinson, City Clerk

STAFF REPORT

TO:	General Services Committee
VIA:	Mark Watson, City Manager
FROM:	Peter Hovanec, Parks & Recreation and Tourism Director
DATE:	March 6, 2025
PREPARED BY:	Peter Hovanec, Parks & Recreation and Tourism Director
SUBJECT:	Budget Ordinance for Pro Shop Renovation

SUMMARY STATEMENT

Staff is requesting City Council approve a budget ordinance to amend the project budget in the amount of $60,000. This will cover the additional construction costs for the renovation of the Monroe Country Club Ballroom and provide funding for the purchase of a new sales counter and associated furniture.

The increase is needed as bids exceeded staff and the architect's expectations.

REVIEW

City Council previously approved the allocation of $350,000 for the pro shop renovations which include renovations to interior as well as the construction of a new restroom outside and a new covered area.

Large counters, deteriorating carpets, dated fixtures and overall limited functionality of the building not only hampers operations but also does not allow for quality customer experiences. The facility also has challenges meeting ADA accessibility standards with the current restrooms, which will be remodeled.

Staff engaged Architect John Dickerson and after subtracting fees for architectural drawings and project management there was only $309,580 left in the account for the construction and furnishings.

Staff placed the project out for informal bids to three companies. Staff received two bids, one from Hoss Construction for $389,390 and one from H.C. Rummage in the amount of $455,700. The third company did not provide a bid.

Staff reached out to the low bidder, Hoss with some cost saving measures and was able to bring the bid down to $349,675 (see attached). Staff is willing to wait on, or complete the work internally to save costs.

Staff is confident the additional $60,000 will cover any additional expenses and allow staff to properly furnish the interior of the pro shop.

RECOMMENDATION

Approve the budget ordinance in the amount of $60,000 for the pro shop renovation and award the contract to Hoss Construction.

Attachment(s): BO-2025-04

CITY OF MONROE, NORTH CAROLINA
CAPITAL PROJECT BUDGET ORDINANCE
PRO SHOP RENOVATIONS AT MONROE COUNTRY CLUB
BO-2025-04

WHEREAS, the City previously established a project for pro shop renovations at the Monroe Country Club; and

WHEREAS, construction bids have been received and are higher than expected; and

WHEREAS, the City would also like to purchase a new sales counter and associated furniture.

NOW, THEREFORE, BE IT ORDAINED that the City Council of the City of Monroe transfers funding from the General Fund Unassigned Fund Balance to project GC2501 for the Renovation of the Pro Shop.

General Fund:	
Revenue:	
Appropriation from Fund Balance	$60,000
Expense:	
Transfer to General Capital Project Fund	$60,000
Capital Project Fund:	
Revenue:	
Transfer from General Fund	$60,000
Expense:	
Project Costs (GC2501-Pro Shop Reno)	$60,000

Adopted this ___ day of March, 2025.

____
Robert A. Burns, Mayor

Attest:

____
Bridgette H. Robinson, City Clerk

BID FORM: GENERAL CONSTRUCTION CONTRACT - SINGLE PRIME

TO: **CITY of MONROE**
herein called "Owner"

1. Pursuant to and in compliance with the invitation to bid and the proposed Contract Documents relating to construction of the:

PRO SHOP ADDITION & RENOVATION, MONROE, NC
including Addenda ___/___.

the undersigned, having become thoroughly familiar with the terms and conditions of the proposed Contract Documents and with local conditions affecting the performance and costs of the Work at the place where the Work is to completed, and having fully inspected the site in all particulars, hereby proposes and agrees to fully perform the Work within (state the number of calendar days to achieve Substantial Completion) ___140___ days, and in strict accordance with the proposed Contract Documents, including furnishing any and all labor and materials, and to do all of the work required to construct and complete said Work in accordance with the Contract Documents, for the following sum of money:

BASE BID: All labor, materials, services, and equipment necessary for completion of the Work shown on the Drawings:

________________ **Dollars ($ 455,700.00).**

ALTERNATE NO. 1: If the Owner elects to proceed with Alternate No.1, deduct the following amount to the Base Bid: (Delete the 2' x 2' grid for Scored Joints as shown in Addendum No.1.)

________________ Dollars ($ 3250.00).

2. I understand that the Owner reserves the right to reject this Bid, and that this Bid shall remain open and not be withdrawn for a period of thirty days from the date prescribed for its opening.

3. If written notice of the acceptance of this Bid is mailed or delivered to the undersigned within thirty days after the date set for the opening of this Bid, or at any other time thereafter before it is withdrawn, the undersigned will execute and deliver the Contract Documents to the Owner in accordance with this Bid as accepted, and will also furnish and deliver to the Owner proof of insurance coverage, all within fifteen days after personal delivery or after deposit in the mail of the notification of acceptance of this Bid.

4. Notice of acceptance, or request for additional information, may be addressed to the undersigned at the address set forth below.

5. The names of all persons interested in the foregoing Bid as principals are:
H C RUMMAGE

licensed in accordance with an act for the registration of contractors, and with license number

10526.

SIGN HERE:
HC Rummage Signature of Bidder

NOTE: If bidder is a corporation, set forth the legal name of the corporation together with the signature of the officer or officers authorized to sign contracts on behalf of the corporation. If bidder is a partnership, set forth the name of the firm together with the signature of the partner or partners authorized to sign contracts on behalf of the partnership.

Business address: 1201
STAFFORD ST., Suite A-1
MONROE NC 28110

Telephone number: 704-289-6402

Date of proposal: 1/16/2025

END OF BID FORM

BID FORM: GENERAL CONSTRUCTION CONTRACT - SINGLE PRIME

TO: **CITY of MONROE**
herein called "Owner"

1. Pursuant to and in compliance with the invitation to bid and the proposed Contract Documents relating to construction of the:

   PRO SHOP ADDITION & RENOVATION, MONROE, NC
   including Addenda 1 and 2.

   the undersigned, having become thoroughly familiar with the terms and conditions of the proposed Contract Documents and with local conditions affecting the performance and costs of the Work at the place where the Work is to completed, and having fully inspected the site in all particulars, hereby proposes and agrees to fully perform the Work within (state the number of calendar days to achieve Substantial Completion) 150 days, and in strict accordance with the proposed Contract Documents, including furnishing any and all labor and materials, and to do all of the work required to construct and complete said Work in accordance with the Contract Documents, for the following sum of money:

   BASE BID: All labor, materials, services, and equipment necessary for completion of the Work shown on the Drawings:

   Three hundred eighty nine thousand three hundred ninety **Dollars ($ 389,390).**

   ALTERNATE NO. 1: If the Owner elects to proceed with Alternate No.1 , deduct the following amount to the Base Bid: (Delete the 2' x 2' grid for Scored Joints as shown in Addendum No.1.)

   Deduct Three thousand Dollars ($ -3,000).

2. I understand that the Owner reserves the right to reject this Bid, and that this Bid shall remain open and not be withdrawn for a period of thirty days from the date prescribed for its opening.

3. If written notice of the acceptance of this Bid is mailed or delivered to the undersigned within thirty days after the date set for the opening of this Bid, or at any other time thereafter before it is withdrawn, the undersigned will execute and deliver the Contract Documents to the Owner in accordance with this Bid as accepted, and will also furnish and deliver to the Owner proof of insurance coverage, all within fifteen days after personal delivery or after deposit in the mail of the notification of acceptance of this Bid.

4. Notice of acceptance, or request for additional information, may be addressed to the

undersigned at the address set forth below.

5. The names of all persons interested in the foregoing Bid as principals are:
Hoss Hinson, President

licensed in accordance with an act for the registration of contractors, and with license number

77611.

SIGN HERE: Hoss Hinson

Signature of Bidder

NOTE: If bidder is a corporation, set forth the legal name of the corporation together with the signature of the officer or officers authorized to sign contracts on behalf of the corporation. If bidder is a partnership, set forth the name of the firm together with the signature of the partner or partners authorized to sign contracts on behalf of the partnership.

Business address:
4524 Hwy. 74 East
Wingate, NC 28174

Telephone number:
704-233-0488

Date of proposal:
01-16-2025

END OF BID FORM

HOSS CONTRACTING INC

February 17, 2025

Attn: John Dickerson

Value Engineering Options to reduce construction cost for the Monroe Pro Shop.

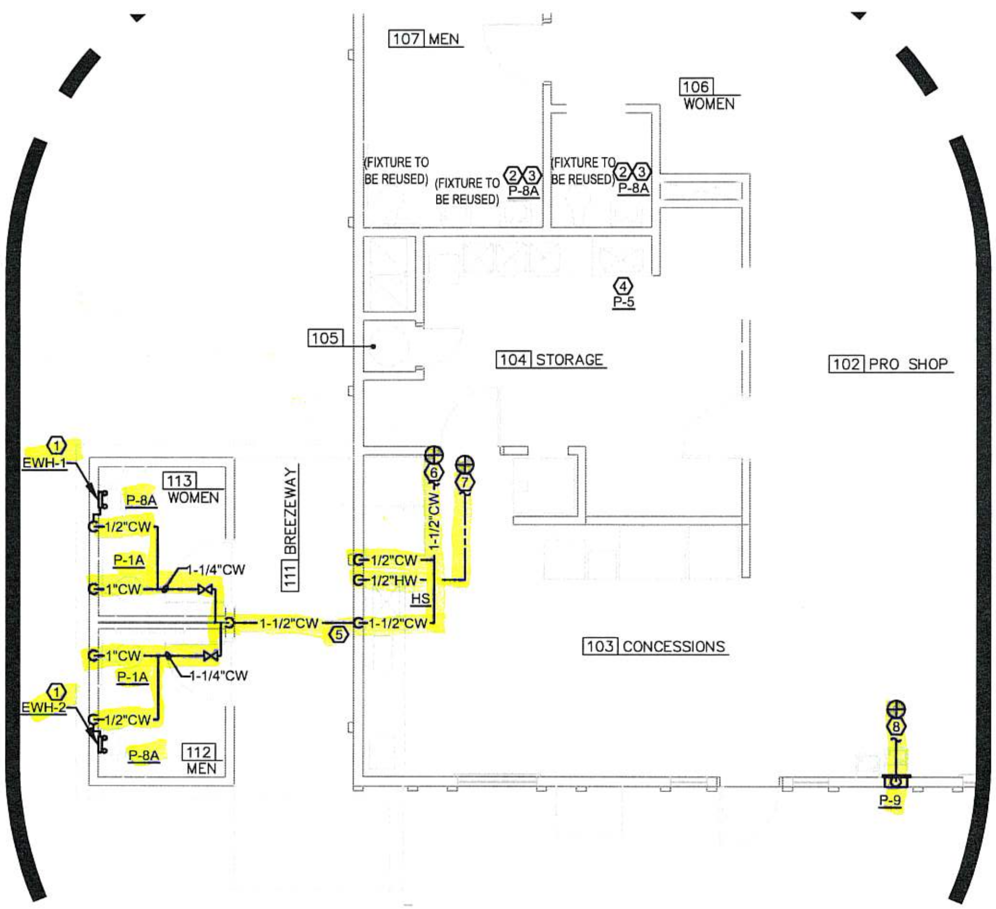
Base Bid: $389,390

List of VE Itiems

- ($3,000) Delete 2x2 Scored Concrete Grid
- ($15,440) Revised Plumbing Plan
- ($14,825) Delete Painting of interior walls and ceilings
- ($2,950) Delete LCP Replacement at Ceramic Tile. Keep Ceramic Tile
- ($1,000) Delete Removal of toilet partitions in existing Men's Restroom
- ($2,500) Delete Stained Exterior Concrete at Porch and Patio Floor

Total Proposed Savings: ($39,715)

Thanks,
Hoss Hinson



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105° 105°F DOMESTIC HOT \
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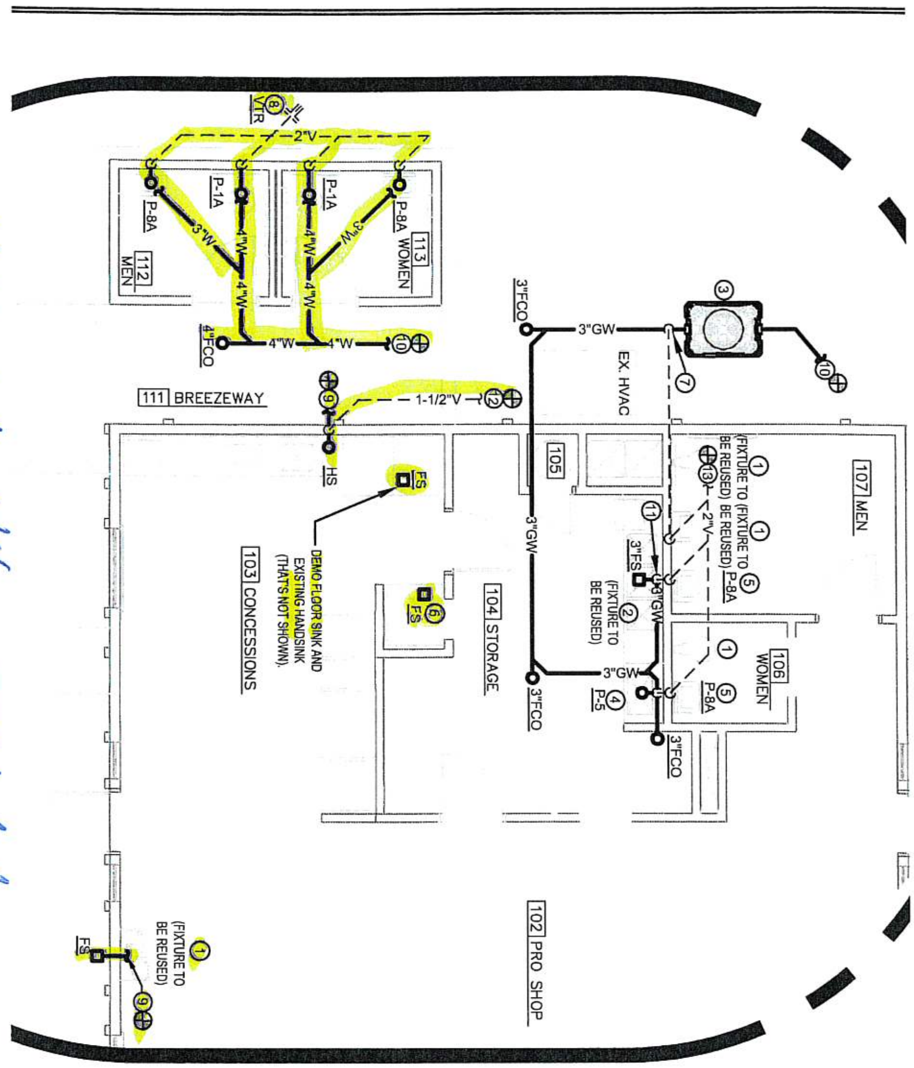
G GAS PIPING
G EXIST. GAS PIPING
BALL VALVE
BALANCING VALVE
CHECK VALVE
PRESSURE-REDUCING
PIPE UP
PIPE DOWN
P-1 FIXTURE DESIGNATION
AFF ABOVE FINISHED FLOO

Highlighted Yellow Included



Highlighted Yellow Included

STAFF REPORT

TO:	General Services Committee
VIA:	Mark Watson, City Manager
FROM:	Pete Hovanec, Parks, Recreation and Tourism Director
DATE:	March 6, 2025
PREPARED BY:	Pete Hovanec, Parks, Recreation and Tourism Director
SUBJECT:	Budget Amendment for Senior Center General Purpose Funding

SUMMARY STATEMENT

The Parks and Recreation Department seeks to accept a grant from Centralina Area Agency on Aging and requests a budget amendment.

REVIEW

The Parks and Recreation Department has received a grant in the amount of $5,007.00 from the Centralina Area Agency on Aging. This grant will allow our department the ability to provide members of the community the opportunity to enjoy programs and facilities at a high quality level that include, but is not limited to, amenities throughout the facility, as well as, funding utilized to pay instructors for our Tai Chi and Zumba Gold programs. Participation for both new programs has been outstanding. There is a 10% match associated with this grant that can be funded through the operational budget of the Active Adult Center.

In June of 2023, the Bazemore Active Adult Center met all requirements to attain Multipurpose Senior Center status which made our department eligible to request this funding at the local level. Operation of a multipurpose senior center provides a broad spectrum of services and activities for older adults. The primary objectives of a multipurpose senior center are centralized provision of services which address the special needs of older adults; opportunities for adults to be more involved in the community; and the prevention of loneliness and premature institutionalization by promoting personal independence and wellness. The Bazemore Active

Adult Center met all necessary requirements to become eligible to request and receive this funding.

RECOMMENDATION

Staff and the General Services Committee requests council approval to accept funds associated with the Senior Center General Purpose funding and approve the budget amendment.

Attachment: BA-2025-09

BUDGET AMENDMENT
BA-2025-09

1. Amendment necessary to designate and appropriate funds received from the Senior Center General Purpose Grant from Centralina Area Agency on Aging be used for the programming needs related to senior and adult activities.

General Fund:
Revenue:

Restricted Revenue - State	$5,007

Expenditure:

Parks and Recreation	$5,007

Adopted this 11th day of March, 2025.

Robert A. Burns, Mayor

Attest:

Bridgette H. Robinson, City Clerk

City of Monroe
Where Heartland Meets High Tech

STAFF REPORT

TO:	General Services Committee
VIA:	Mark Watson, City Manager
FROM:	Pete Hovanec, Parks, Recreation and Tourism Director
DATE:	March 6, 2025
PREPARED BY:	Pete Hovanec, Parks, Recreation and Tourism Director
SUBJECT:	Budget Amendment for Vaccine Mini Grant

SUMMARY STATEMENT

The Parks and Recreation Department seeks to accept a grant from Centralina Area Agency on Aging and requests a budget amendment.

REVIEW

The Parks and Recreation Department has received a grant in the amount of $1,500.00 from the Centralina Area Agency on Aging. These funds were allocated to Centralina Area Agency on Aging from the Aging and Disability Collaborative and were then awarded to our department to provide vaccine clinics to participants ages 55 and older. There is no match for this funding. Vaccines will include flu vaccine.

RECOMMENDATION

Staff requests the General Services recommendation council approval to accept funds associated with the Vaccine Mini Grant and approve the budget amendment.

Attachment: BA-2025-10

BUDGET AMENDMENT
BA-2025-10

1. Amendment necessary to designate and appropriate funds received from the Vaccine Mini Grant from Centralina Area Agency on Aging through the Aging and Disability Vaccine Collaborative to be used for vaccination clinics.

General Fund:

Revenue:

Restricted Revenue - Federal	$1,500

Expenditure:

Parks and Recreation	$1,500

Adopted this 11th day of March, 2025.

____
Robert A. Burns, Mayor

Attest:

____
Bridgette H. Robinson, City Clerk

City of Monroe
Where Heartland Meets High Tech

STAFF REPORT

TO:	General Services Committee
VIA:	Mark Watson, City Manager
DATE:	March 6, 2025
FROM:	Lisa Strickland, Finance Director
PREPARED BY:	Ashley Ivey, Assistant Finance Director Teresa Campo, Strategic Project Manager
SUBJECT:	Outside Agency Funding Requests for Fiscal Year 2026 Budget

SUMMARY STATEMENT

This is a request to consider outside agency funding requests for the fiscal year 2026 budget.

REVIEW

Outside agency applications for funding requests for the fiscal year 2026 budget were due on February 7, 2025. Eligible applicants must be a non-profit organization that provides a service for the Monroe community. In order to be considered, the applicants were required to attend a mandatory workshop that was held on November 19, 2024 and submit an application.

A Committee comprised of three staff members has reviewed the documentation that has been submitted to ensure a public purpose eligibility, fiscal and programmatic compliance. The General Services Committee is requested to review the funding requests and staff recommendations and make recommendations to City Council for funding. All funding is based on City Council approval of the FY 2026 budget.

RECOMMENDATION

Staff requests that the General Services Committee consider funding requests and make recommendations to City Council for the fiscal year 2026 budget.

Attachment: Outside Agency FY 2026 Funding Requests

CITY OF MONROE

OUTSIDE AGENCY FUNDING HISTORY

ORGANIZATION NAME	2024 Approved	2025 Approved	2026 Estimated In-Kind	2026 Requested	2026 Recommended	Summary of FY 26 Request
Aeronia Louise Poole, Med - STEAM in Motion				2,578	0	EdTech Coaching "STEAM In Motion"
Angel Shoes Inc	5,000	5,000		5,000	5,000	Provide shoes and other back to school essentials for approximately 300 residents partnership with the Parks & Recreation and Domestic Violence - Monroe
Arc of Union Cabarrus, Inc.		5,000				Life Like Yours for Developmentally Disabled and Disabled
Common Heart	20,000	20,000		25,000	20,000	Getting Ahead Program to improve Ecomonic Empowerment for 10-14 adults, Monroe Residents
Community Health Services of Union County, Inc.	25,000	25,000		40,000	25,000	Free Clinic,Diabetes education, prescription assistance, preventative healthcare screenings and advocacy for uninsured to low-moderate income residents/Senior Adults Gap
Community Mom Outreach				480,000	0	Community Mom Outreach Project Affordable Homes
Council on Aging of Union County	15,000	20,000		30,000	20,000	Assist older adults with In-Home services, Counseling, Caregiver support, Day program, Monroe Residents
Excel Enrichment Program	4,020	3,325		3,060	3,060	Literacy Enrichment program for 10 at-risk children Pre-K to 4th grade Monroe Residents Qualified Census Tract
Food for Families NC, Inc.	0	7,500		10,000	7,500	Provide food to Monroe households through Monroe Parks and Recreation and Scattered Site Monroe
Ground 40 Ministries	15,000	20,000		30,000	30,000	Disabled Men, Housing/ economic development
HealthQuest of Union County	4,150	4,150		10,000	7,500	Rx meds uninsured and/or gap prescription assistance for low to moderate income seniors Monroe residents - ***utilities March 2024-Feb 2025 $9,046.39***
HELP Center Inc (HELP Pregnancy Center)	0	10,000				Low to Moderate Income Women and Children, Qualified Census Tract - Prenatal and post natal eduction and supplies
Atrium Health Foundation (Hospice of Union County)	15,000	15,000		15,000	15,000	Care for patients and families with life-limiting illness. Appx 28 per year are Monroe residents - ***utilities March 2024-Feb 2025 $73,791.60***
Life Span Services				22,530	17,070	Health Matters - services for individuals with intellectual and developmental disabilities
Monroe-Union County CDC – Administration	25,000	25,000		25,000	25,000	Housing and Financial Counseling, Fair Housing Clearinghouse, Economic Hardship Determinations for Utilities and Demolition by Neglect
New Covenant Community Development Center				75,000	11,800	Youth STEAM Program
Special Olympics NC				5,000	0	Special Olympics Union County
Turning Point, Inc. – Operating	20,000	20,000		20,000	20,000	Domestic Violence Ctr, Tree House Children's Advocacy Ctr, Sexual Assault Resource Ctr
Union County Community Action, Inc.	25,000	25,000		25,000	25,000	Utility Reimbursement - Child Care and Educational Enrichment Low to Moderate Income Households Qualified Census Tract - ***utilities March 2024-Feb 2025 (1101 Winchester Ave, 1112 Fairley Ave, 1108 Fairley Ave) $65,964.28***
Union County Community Action, Inc. / Head Start (Rent)	511,459	511,459	800,697	800,697	800,697	Rent for classrooms and offices - Included in in-kind rent. 2024 appraisal at $800,697 - lease expires 12/31/2029
Union County Community Arts Council	96,420	96,420	96,420	96,420	96,420	327 S Hayne Street (6428 sq ft) - In-kind rent (market rate of $15 sq ft obtained by Downtown Manager) - lease expires 7/31/2026
Union County Community Shelter/ (Utility Subsidy)	55,000	55,000		55,000	55,000	Homeless Shelter Utility Reimbursement - ***utilities March 2024-Feb 2025 (sleeping qtrs 150 Meadow St $32,091.30; soup kitchen & Admin Offices 160 Meadow St $21,308.77; storage 161 Heath St $2,975.14) grand total $56,375.21***
Union County Crisis Assistance Ministry	30,000	30,000		30,000	30,000	Crisis Intervention Program - Annual/One Time Utility, rent, mortgage assistance to low to moderate income households in Monroe.
Union County Public Schools	11,520	11,520	11,520	11,520	11,520	Quarry Road 1.2 acres - In-kind Rent (estimaged lease value of $800/acre) - lease expires 12/31/2025
TOTAL ANNUAL AGENCY REQUESTS	**877,569**	**909,374**	**908,637**	**1,814,227**	**1,225,567**	
Balance of Funding Allocated For:						
Utility Fees Waived-Various					17,590	Current Balance
Monroe-Union County CDC – Down payment Assistance					9,094	Current Balance
TOTAL BALANCE OF FUNDING ALLOCATED					**26,684**	
Total Funding:	**877,569**		**908,637**		**1,252,251**	

		City Council Outside Agency Designation and Resourcing Policy Calculation (GA-16)
New Agency Requests	$ 61,785,832	FY 2025 Annual General Fund Budget
In-kind funding	1,235,717	2% maximum funding level to be allocated to Outside Agency per policy GA-16
Value of 1 cent of ad valorem 2.27 ←	$ 1,225,567	Total direct and estimated in-kind funding requested for FY 2026
	10,150	Amount under policy maximum
Value of 1 cent of ad valorem 0.59 ←	$ 316,930	FY 2026 Cash Funding level
	63,386	20% cap for award to an individual agency

STAFF REPORT

TO:	General Services Committee
VIA:	Mark Watson, City Manager
DATE:	March 6, 2025
FROM:	Lisa Strickland, Finance Director
PREPARED BY:	Lisa Strickland, Finance Director
SUBJECT:	Budget Amendment for Various Budget Adjustments

SUMMARY STATEMENT

Budget technical changes and adjustments are proposed to FY 2024-25 Budget to maintain budgetary compliance. All adjustments are outlined below.

REVIEW

Budget Amendment for various items as follows:

1. Designate and appropriate funds in fiscal year 2025 for a North Carolina Rural Center Authority Economic Development Grant for MBP Acquisition, LLC d/b/a Hamilton Drywall Products. This is a pass-through grant for a Building Reuse Program originally awarded in fiscal year 2022. Grant extensions were approved by the NC Department of Commerce, but unspent appropriations were not rolled forward at the end of fiscal year 2024. Hamilton Drywall Products has met the grant requirements and the City has received a portion of the grant to pass-through to them. The remaining grant funds totaling $80,998 will be re-appropriated in order to process the final amount left on the grant.

2. The Juice Bar at the Monroe Aquatics and Fitness Center expenses are over budget due to increased sales. A budget adjustment in the amount of $30,000 to increase sales and the related expenses for merchandise purchases is recommended.

3. The Snack Bar at the Monroe Country Club expenses are over budget due to increased sales. A budget adjustment in the amount of $18,000 to increase sales and the related expenses for merchandise purchases is recommended.

4. Two vehicles were declared a total loss and insurance proceeds have been received. An appropriation to provide funding to replace the vehicles is necessary. The amount needed above the insurance proceeds will come from fund balance. The utility billing vehicle will be purchased from Electric, Gas and Water Resources. The police vehicle will be funded from unassigned fund balance. Vehicles as follows:

	Insurance	Replacement Cost
Utility Billing Truck	$15,338	$35,000
Police 2023 Interceptor	$37,659	$72,000

5. An adjustment for salary expense and associated benefits for increased salaries and operating hours at the Monroe Aquatics and Fitness Center is needed for this fiscal year. The total needed for this adjustment is $496,772 and will be funded from increased revenue due to increased memberships and programming at the Center.

RECOMMENDATION

Staff recommends approval of the attached budget amendment containing various budget adjustments for Fiscal Year 2024-25.

Attachment: BA-2025-08

CITY OF MONROE
BUDGET AMENDMENT
BA-2025-08

1. Designate and appropriate funds in fiscal year 2025 for a North Carolina Rural Center Authority Economic Development Grant for MBP Acquisition, LLC d/b/a Hamilton Drywall Products. This is a pass-through grant for a Building Reuse Program originally awarded in fiscal year 2022. Grant extensions were approved by the NC Department of Commerce, but unspent appropriations were not rolled forward at the end of fiscal year 2024. Hamilton Drywall Products has met the grant requirements and the City has received a portion of the grant to pass-through to them. The remaining grant funds totaling $80,998 will be re-appropriated in order to process the final amount left on the grant.

General Fund:		
Revenue:		
Restricted Intergovernmental Revenues	$	80,998
Expense:		
Economic and Physical Development	$	80,998

2. The Juice Bar at the Monroe Aquatics and Fitness Center expenses are over budget due to increased sales. A budget adjustment in the amount of $30,000 to increased sales and the related expenses for merchandise purchases is recommended.

Monroe Aquatics and Fitness Center Fund		
Revenue:		
Sales and Services	$	30,000
Expense:		
Operations	$	30,000

3. The Snack Bar at the Monroe Country Club expenses are over budget due to increased sales. A budget adjustment in the amount of $18,000 to increase sales and the related expenses for merchandise purchases is recommended.

General Fund:		
Revenue		
Sales and Services	$	18,000
Expense		
Cultural and Recreational	$	18,000

4. Two vehicles were declared a total loss and insurance proceeds have been received. An appropriation to provide funding to replace the vehicles is necessary. Any amount needed above the insurance proceeds will come from fund balance. The utility billing vehicle will be purchased from Electric, Gas and Water Resources. The police vehicle will be funded from unassigned fund balance.

General Fund:

Revenue:

Undesignated Fund Balance	$ 34,341
Miscellaneous Revenue	$ 52,997
Transfer from Water & Sewer Fund	$ 6,554
Transfer from Electric Fund	$ 6,554
Transfer from Natural Gas Fund	$ 6,554

Expense:

Public Safety	$ 72,000
General Government	$ 35,000

Water Fund:

Revenue:

Appropriation of Fund Balance	$ 6,554

Expense:

Transfer to General Fund	$ 6,554

Electric Fund:

Revenue:

Appropriation of Fund Balance	$ 6,554

Expense:

Transfer to General Fund	$ 6,554

Natural Gas Fund:

Revenue:

Appropriation of Fund Balance	$ 6,554

Expense:

Transfer to General Fund	$ 6,554

5. An adjustment for salary expense and associated benefits for increased salaries and operating hours at the Monroe Aquatics and Fitness Center is needed for this fiscal year. The total needed for this adjustment is $496,772 and will be funded increased revenue due to increased memberships and programming at the Center.

Monroe Aquatics & Fitness Center Fund:

Revenue

Sales and Services	$496,772

Expense

Operations	$496,772

Adopted this the ___ day of March, 2025.

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Robert A. Burns, Mayor

Attest:

____

Bridgette H. Robinson, City Clerk

STAFF REPORT

TO:	General Services Committee
VIA:	Mark Watson, City Manager
DATE:	March 6, 2025
FROM:	Lisa Hollowell, Assistant City Manager
PREPARED BY:	Ryan Jones, Property Management Director
SUBJECT:	Historical Marker to Chief James Franklin Sutton

SUMMARY STATEMENT

The General Services Committee is requested to consider information pertaining to a historic marker to honor Chief James Franklin Sutton and to provide Staff feedback regarding the sign wording and location.

REVIEW

It has been requested by the community to provide a historical marker to honor former City of Monroe Chief of Public Safety James Franklin Sutton. Chief Sutton was born in Monroe in 1940 and lived in the Quality Hills neighborhood. After graduating from Winchester High School, he enlisted in the United States Army and joined the 82^{nd} Airborne Paratrooper Division. While he served in Okinawa, Japan, he was assigned to the Military Police. He was promoted to Staff Sergeant after completing Raider training and was deployed to the Dominican Republic for Operation Power Pack in 1965.

After his honorable discharge from the military, Chief Sutton studied criminology at Central Piedmont Community College, police training at Charlotte Police Academy, and police supervisor courses at North Western University. He was trained in Fire Safety when the police and fire department became one entity, the Public Safety Department, in the 1970s. Chief Sutton joined the Monroe Police Department in 1967 as a patrolman and was promoted to Sergeant, Lieutenant, Captain, Commander and Assistant Chief. In September of 1996 he was appointed as Chief of Public Safety and retired in 1997. He was Monroe's first African American Chief in Public Safety.

He was a trailblazer and a pillar in the Monroe community for decades. He was also a devoted husband and father of four.

A map is provided identifying Chief Sutton's residence at 106 South Branch Street. This site is the recommended site for installation.

A sample of the historical marker is provided based on past historical markers approved.

Staff has also provided proposed verbiage for the historical marker that includes:

"Chief James Franklin Sutton was hired as a patrolman with the Monroe Public Safety Department in 1967 after his dedicated service in the United States Army. During his 30-year tenure with the City of Monroe, he was promoted to Sergeant, Lieutenant, Captain, Assistant Chief and in September of 1996, he was appointed to Chief of Public Safety. Chief Sutton was the first African American Chief in Monroe and was a trailblazer and pillar in the Monroe community for decades. Chief Sutton was born in Monroe in 1940 and grew up in the Quality Hills neighborhood. Chief Sutton was a graduate of Winchester High School and resided at 106 South Branch Street."

RECOMMENDATION

Staff recommends that the General Services Committee provide feedback regarding the verbiage and the location of the historical marker to be installed at 106 South Branch Street and to provide a favorable recommendation to City Council regarding the location and verbiage. Upon approval of the verbiage, staff will complete the order of the historical marker and schedule the installation. Funds are available within the Property Management budget for purchase.

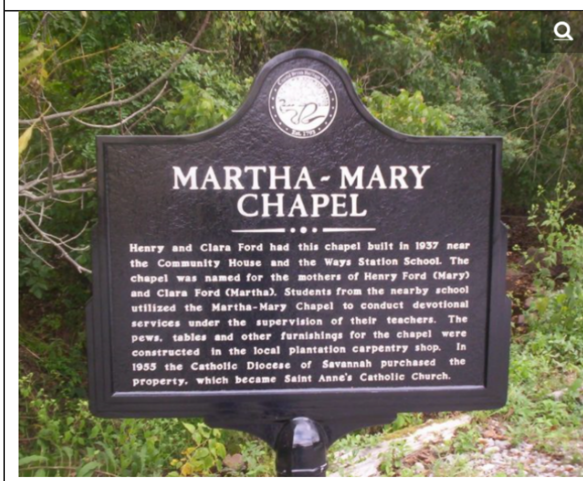
Attachments:
Sample Marker – Sewah Studios
Proposed Location

Sample Markers with Quote Information from Sewah Studios
May 11, 2020

Dr. John S. Massey

(1866-1946)

The first African American Physician of Monroe & Union County resided at 800 W. Windsor St. On Aug. 19, 1912, he opened the only African American Hospital that was in Monroe at 802 W. Windsor St. Both residence and hospital were destroyed by fire in 1985.



24"x 30 " Georgia pattern

24"x30" Georgia pattern marker
1" letter size; title 1 ½" – 2"
Same information both sides
$125 added production of emblem
7' post for mounting
$1,725…price includes shipping

Quote includes emblem.

Black plate with white letters.

24"x 30 " Double Arch pattern

24"x30" Double Arch pattern marker
1" letter size; title 1 ½" – 2"
Same information both sides
7' post for mounting
$1,620…price includes shipping

"Dedicated by the City of Monroe" to be provided as bottom.

Black plate with white letters.

GoMaps

March 5, 2025

1:1,100

0 0.0075 0.015 0.03 mi

0 0.0125 0.025 0.05 km

Source: Esri, Maxar, Earthstar Geographics, and the GIS User Community