CITY OF MONROE - GENERAL SERVICES COMMITTEE
CITY HALL CONFERENCE ROOM
300 W. CROWELL STREET, MONROE, NC 28112
Thursday, March 5, 2026 - 4:15 PM

AGENDA
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1. General Services Committee Meeting Minutes of February 5, 2026

2. Lease of Buildings - Discussion

3. Fiscal Year 2026 Audit Contract for City of Monroe

4. Downtown Building Rehabilitation and Improvement Grant (BRIG) Policy Amendments

5. Special Event Permit Request for Music Across Main Fridays Hosted by Taproom & Tunes to be Held April 24, 2026, May 15, 2026, June 26, 2026, July 24, 2026, August 28, 2026, September 25, 2026 and October 23, 2026

6. Special Event Permit Request for 75th Anniversary Celebration Hosted by Duke's Grill to be Held April 18, 2026

7. Special Event Permit Request for Spring Fest Hosted by Home Brew Taproom & Tunes to be Held April 11, 2026

8. Second Amendment to Offer to Purchase and Contract of Property to Pure Power Contractors, LLC for Project Power Up

9. Fee Schedule Update for Encroachment Fees

10. Monroe Land Use Map

11. Outside Agency Funding Requests for Fiscal Year 2027 Budget

12. Airport Fuel Charges - Workshop

Other Items

CITY OF MONROE
GENERAL SERVICES COMMITTEE MEETING
City Hall Conference Room
300 W. Crowell Street
Monroe, NC 28112
February 5, 2026 - 4:15 PM

MINUTES

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

Absent: Committee Member Gary Anderson

Staff: Mark Watson, City Manager; Lisa Hollowell, Assistant City Manager; Jeffrey Wells, Assistant City Manager; Richard Long Jr., City Attorney; William Hunt, Assistant City Attorney; Lisa Strickland, Director of Finance; Katrina Myers-Arnold, Accounting Manager; Angela Duncan, Senior Budget Analyst; Camden Baucom, Budget Analyst; Lisa Kerner, Grant Administrator; Leesa Jensen, Human Resources Director; William Auret, Land Development Engineering Manager; Vitaliy Chepel, Civil Engineer I; Sarah McAllister, Director of Engineering; Pete Hovanec, Director of Park/Rec and Tourism; Ashley Howell, Downtown Director; Leann Yandle, MAFC Superintendent; Sophia Williams, Aquatics Division Supervisor.

Visitor(s): Bob Moore, Robert Moore Architect; Ryan Price, Jencon Builders; Deacon Gineene, Lawrence Associates; Amy Yermack, Union Academy; Brittany Rope, Union Academy; Clint Lawrence, Lawrence Associates.

The General Services Committee met in the City Hall Conference Room at 4:15 p.m. on February 5, 2026. A quorum was present. Chairwoman Julie Thompson presided.

Item 1. General Services Committee Meeting Minutes January 8, 2026.
The minutes from the January 8, 2026 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 8, 2025.

Chairwoman Thompson seconded the motion, which unanimously passed with the following votes:

AYES: Chairwoman Thompson, Committee Member Anthony

NAYS: None

Chairwoman Thompson requested that the discussion begin with Item 11, the sidewalk deviation request, to accommodate visitors present for this topic.

Item 11. Request for Sidewalk Deviation at 1815 N Rocky River Road.
Will Auret, Land Development Engineering Manager, presented that the General Services Committee is requested to consider a request from Robert E. Moore, Architect, for a deviation from the sidewalk requirements along 1815 N Rocky River Road. The requirements consist of an eight-foot-wide sidewalk along frontage of 1815 N Rocky River Road associated with the proposed addition at 1815 N Rocky River Road.

The City of Monroe Standard Specifications and Detail Manual, Section 02.02.06 Sidewalk Requirements, requires sidewalk to be provided along existing arterial and collector streets as a development requirement based on definitions in Section 02.01.01. Development Requirements of the Manual. This section requires the eight-foot-wide sidewalk along the property frontage. An email is attached from Robert E. Moore, Architect requesting a deviation from the sidewalk requirements along 1815 N Rocky River Road. Reasons for the deviation request cite lack of connectivity to existing sidewalks, excessive grading requirements, interference with drainage patterns, and relocation of some utilities. The proposed site development consists of a 1,116 SF office/warehouse addition.
As proposed, the site addition requires approximately 230 linear feet of eight-foot-wide sidewalk along 1815 N Rocky River Road. The intent of the sidewalk policy outlined in the Detail Manual is to allow new development to share in the placement of sidewalk along arterial and collector streets, providing for an alternative means of transportation other than motor vehicle. Over time, this process will allow sections to be completed. Pedestrian friendliness correlates to the livability of the community.

The inclusion of pedestrian facilities meets the NCDOT Complete Streets Policy to consider and incorporate several modes of transportation when building new projects or making improvements to existing infrastructure. Existing pedestrian facilities are taken into consideration during the development of State Transportation Improvement Program Projects and decreases the costs to the City for their completion.

A copy of the email from Robert E. Moore, Architect requesting the deviation is attached along with the site plan for 1815 N Rocky River Road. At the meeting on January 8, 2026, the General Services Committee requested a total cost estimate to install a sidewalk along the frontage of Dawn Development as well as recent history of sidewalk deviations for this area on Rocky River Rd.

1. The most recent project located at 2000 N Rocky River Road is approx. 1,200 feet from Dawn Development. This project had sidewalk shown in their plans dated April 7, 2025, but for unknown reason Road Wizards Inc. decided not to develop at this time.
2. Union Power Cooperatives requested a sidewalk deviation due to liability concerns during snow and ice events and the lack of nearby existing sidewalk. Union Power Cooperatives project located at 1525 N Rocky River Road is approx. 2,600 feet from Dawn Development. Public Enterprise Committee approved this deviation on January 15, 2019 and City Council approved it on February 5, 2019.
3. O'Reilly Auto Parts developed a parcel in 2009 located at 2511 N Rocky River Road and is approx. 5,500 feet from Dawn Development. O'Reilly installed a 5' wide sidewalk along the property frontage.
4. Shiloh Baptist Church requested a sidewalk deviation due to no existing sidewalk nearby and would create no pedestrian benefit. Shiloh Baptist Church located at 2301 N Rocky River Road is approx. 3,700 feet from Dawn Development. Transportation Committee approved sidewalk deviation on September 10, 2007 and City Council approved it on October 2, 2007.

The total estimated cost to install an 8' wide sidewalk along Dawn Development frontage is $19,000.

The General Services Committee is requested to consider the request for a deviation from the City's Standard Specifications and Detail Manual regarding the sidewalk requirements along the property frontage on 1815 N Rocky River Road for the proposed project.

Committee Member Anthony made a motion to recommend denial of a deviation request and move to the Consent Agenda for final determination.

Chairwoman Thompson seconded the motion, which unanimously passed with the following votes:

AYES: Chairwoman Thompson, Committee Member Anthony

NAYS: None

Item 2. Donation of Computer Equipment to New Covenant Community Development Center.
Lisa Hollowell, Assistant City Manager presented that the City of Monroe replaces employee computer equipment on a regular cycle and anticipates replacing desktops and laptops in 2026. City staff is requesting Council approval to donate 25 surplus desktop and/or laptop computers to the New Covenant Community Development Center (NCCDC), a 501(c)(3) nonprofit organization.

The City of Monroe regularly replaces desktop and laptop computers as part of its ongoing technology refresh cycle. This equipment is typically processed and sold on Gov Deals or disposed of if at the end of its useful life. Surplus computer equipment generally fetches an average of less than $75 per computer. City staff is requesting City Council approval to donate 25 surplus desktop and/or laptop computers and all accessories to the New Covenant Community Development Center. The type of devices will be determined based upon replacement and condition at the time of replacement. All equipment will be provided at no cost to New Covenant Community Development Center. This donation supports local educational and community initiatives while allowing the City to responsibly repurpose surplus technology that is no longer needed for municipal operations. This donation has an estimate value of less than $2,000.

North Carolina General Statute 160A-280 allows Cities to donate surplus equipment to a nonprofit organization with the approval of a Resolution. A Resolution is attached for Council consideration. Per the statute, a public notice will be published on the City's website and outside bulletin board no less than 5 days prior to the February 10, 2026 council meeting.

City staff requests City Council Approval Resolution 2026-05 to donate 25 surplus desktop and laptop computers to the New Covenant Community Development Center in 2026, with an estimated value of less than $2,000.

Committee Member Anthony made a motion to approve the donation of the surplus desktop and laptop computers to the New Covenant Community Development Center in 2026 and forward it to the Consent Agenda.

Chairwoman Thompson seconded the motion, which unanimously passed with the following votes:

AYES: Chairwoman Thompson, Committee Member Anthony

NAYS: None

Item 3. Ordinance Amending Chapter IX Titled Clubhouse 1936 of Fiscal Year 2025-2026 Fee Schedule.
Pete Hovanec, Parks and Recreation Director, presented that Clubhouse 1936, the indoor golf simulator facility at Monroe Country Club, is close to being ready to open for business. Construction is slated to be complete some time in mid to late February and hopefully staffing will be in place to begin simulator operations by mid-March.

Clubhouse 1936 will offer guests the opportunity to purchase time in one of five digital golf hitting bays. Each bay will be offered to reserve for an hour at a time with the option to purchase additional time if that bay is not reserved by another individual. Staff has compared similar facilities in the region and has determined the following proposed fee schedule for use of the hitting bays:

Day	Time	1 hour fee	Extra 30 Min	Time	1 hour fee	Extra 30 Min
Tuesday	10a.m.-3p.m	$40	$20	3p.m-9p.m.	$50	$25
Wednesday	10a.m.-3p.m	$40	$20	3p.m-9p.m.	$50	$25
Thursday	10a.m.-3p.m	$40	$20	3p.m-9p.m.	$50	$25
Friday	10a.m.-3p.m	$50	$25	3p.m-9p.m.	$60	$30
Saturday	10a.m.-3p.m	$50	$25	3p.m-9p.m.	$60	$30
Sunday	10a.m.-3p.m	$50	$25	3p.m-9p.m.	$60	$30

Staff is also proposing the private rental cost of $200 per hour with a minimum of three hours for a private rental. Additional hours over the three will be asses a $150 per hour fee.

	Three Hour Minimum Rental	Each Additional Hour
Three Hour Rental	$600	$150

Staff is also proposing $10 per bay, per hour fee for the use of Clubhouse 1936 rental clubs.

Approve the proposed fee schedule for Clubhouse 1936 hourly, club rental, and private rental fees and send to City Council for approval.

Committee Member Anthony made a motion to approve the proposed fee schedule for Clubhouse 1936 and send to City Council for approval.

Chairwoman Thompson seconded the motion, which unanimously passed with the following votes:

AYES: Chairwoman Thompson, Committee Member Anthony

NAYS: None

Item 4. Downtown Master Plan Update.
Ashley Nowell, Downtown Director, provided the General Services Committee with an update on the status of Monroe's Downtown.

The Master Plan Steering Committee held its first meeting on Monday, December 8 with the Shook Kelley consulting team and city staff. The group reviewed the role of the steering committee, discussed master plan branding, and share initial public input concepts and communications.

The Plan emphasizes historic preservation, improved walkability, and the connection of neighborhoods to downtown. Multiple affinity groups (e.g., transportation, historic preservation) and over 100 engaged stakeholders are helping spread awareness and gather grassroots feedback. The team highlighted targeted outreach to ensure inclusion, accessibility, and partnership with community groups.

Staff has scheduled the first public input workshop for Wednesday, February 18 from 4-7 p.m. at the Dowd Center Theatre. The City's Communications Team has launched the Master Plan webpage and will use this page to communicate progress. Communications regarding the plan will go live on the City's communication channels (Facebook, Instagram, website, email, etc.) in Late-January along with an initial short survey. It is also planned to create posters, banners, and a-frame signs to share the plan.

This item is informational only.

Item 5. Donation of Starting Blocks to Monroe Aquatics and Fitness Center.
Leann Yandle, MAFC Superintendent, presented Monroe Aquatics and Fitness Center seeks to accept the donation of six starting blocks from Union Academy Charter School.

Monroe Aquatics and Fitness Center (MAFC) and Union Academy Charter School (UA) have a long-term partnership whereas MAFC serves as the home practice facility for the UA Swim Team. UA would like to donate six starting blocks to MAFC, enabling the center to host swim meets locally instead of requiring students to travel outside of the county. In return, MAFC will waive meet and practice fees for UA for a duration of five school years. The addition of starting blocks will also allow MAFC to generate additional revenue by hosting competition meets for other schools and organizations. This collaboration promises significant benefits for both MAFC and UA. A proposed Memorandum of Agreement, drafted by Terry Sholar, Senior Attorney, has been prepared, and both parties are in agreement with its terms.

The General Services Committee is requested to provide a favorable recommendation to City Council to approve the acceptance of six starting blocks in accordance with the proposed agreement.

Committee Member Anthony made a motion to approve the recommendation to City Council to approve the acceptance of six starting blocks in accordance with the proposed agreement.

Chairwoman Thompson seconded the motion, which unanimously passed with the following votes:

AYES: Chairwoman Thompson, Committee Member Anthony

NAYS: None

Item 6. Parks and Recreation Facility Rental Regulations.
Pete Hovanec, presented that the Parks and Recreation Committee is requesting modifications to the Community Center Use Application and Park Shelter Use Application and subsequent Facility Rental Regulations. The committee is asking for consideration of deleting language specific to the promotion and use of City-owned facilities and parks.

Parks and Recreation staff oversee the City's community centers and park shelters that are available for public rentals. The Parks and Recreation Committee recently reviewed the regulations specifically with regards to the differentiation of public and private events.
The Parks and Recreation Committee specifically requests the following language be taken out of the Facility Use Applications and the Facility Rental Regulations:

> *** Community Centers are not available for events that are open to the public.
>
> 4. Parks and Recreation Facilities are available for private rentals only. Rentals or events that are advertised or open to the public are not allowed.

The Parks and Recreation Committee specifically requests the following language be reviewed or clarified in the Facility Use Applications and the Facility Rental Regulations:

> 5. No admission fees may be charged at the door or entry; no concessions may be sold; no admission fees shall be used for personal financial gain. Fundraising events permitted only for approved non-profit (501c3) organizations. Any fundraising event must be a private event and invitation only.

Staff requests the General Services recommendation for Council approval to modify the Community Center Use Application and Park Shelter Use Application and subsequent Facility Rental Regulations.

Committee Member Anthony made a motion to approve the recommendation and sent it to City Council for final decision.

Chairwoman Thompson seconded the motion, which unanimously passed with the following votes:

AYES: Chairwoman Thompson, Committee Member Anthony

NAYS: None

Item 7. Resolution to Dispose of 2005 Freightliner Dump Truck.
Lisa Strickland, Director of Finance, presented Staff requests approval for disposal of surplus property (1) 2005 Freightliner Dump Truck located at Operations Center.

Staff is requesting City Council approval to authorize staff to dispose of the following piece of equipment as defined by G.S. 160-270A. Pursuant to G.S. 160-270A and Title III, Chapter 34 of the City of Monroe Code of Ordinances staff is required to seek board approval when the fair market value of surplus personal property is believed to exceed $30,000. It is staff's belief that the potential proceeds of this surplus equipment may be in excess of $30,000, therefore, staff requests adoption of a Resolution giving authority to dispose of the following items:

(1) 2005 Freightliner Dump truck 2218 C05043 VIN #1FVHC5CV95HU67803

Items will be sold on GovDeals.com, an auction site for government equipment. Proceeds from the sale of these assets will be returned to the respective operating funds.
Staff requests a favorable recommendation from General Services Committee to City Council for the approval of the disposal of surplus property (1) 2005 Freightliner Dump Truck by approving Resolution R-2026-09.

Committee Member Anthony made a motion to approve the recommendation and send to City Council for approval.

seconded the motion, which unanimously passed with the following votes:

AYES: Chairwoman Thompson, Committee Member Anthony

NAYS: None

Item 8. Health Plan Recommendations for Fiscal Year 2026-2027

Leesa Jensen, Human Services Director, presented that staff will present the Fiscal Year 2026-2027 health plan recommendations for Fiscal Year 2026- 2027.

Staff will present the Fiscal Year 2025-2026 health plan recommendations, which includes health and dental administration and coverage, pharmacy benefits, stop loss insurance, flex plan administration and other cost associated with the operation of the City's plan.

Staff recommends that the General Services Committee provide feedback regarding the Fiscal Year 2026-2027 plan recommendations. Options will be presented by Mark III and staff at the February 10, 2026 Strategic Council Meeting.

Committee Member Anthony made a motion to approve the health plan recommendation and forward it to City Council for approval.

Chairwoman Thompson seconded the motion, which unanimously passed with the following votes:

AYES: Chairwoman Thompson, Committee Member Anthony

NAYS: None

Item 9. DOT/FAA IIJA Competitive Grant Project/Contract Tower Program Application

Lisa Kerner, Grant Administrator, presented that staff recommends the General Services Committee approve an application to the DOT/FAA IIJA Competitive Grant Project/Contract Tower Program requesting $11,824,000 to fund the planning and design of a contract airport tower at the Charlotte-Monroe Executive Airport. There is no matching requirement for this grant. Total project costs are $17,824.000. The City of Monroe has secured $6 million for the project from the State of North Carolina.

The grant application period opened on December 8, 2025 and closed on January 15, 2026. Staff prepared and submitted an application on January 15, 2026.

Staff recommends that the General Services Committee approve the submission of the grant application to the DOT/FAA IIJA Competitive Grant Project/Contract Tower Program requesting $11,824,000 to fund the planning and design of a contract airport tower at the Charlotte-Monroe Executive Airport, and approve this matter for the Consent Agenda for approval by City Council on February 10, 2026.

Committee Member Anthony made a motion to approve the submission of the grant application to DOT/FAA IIJA Competitive Grant Project and move to the Consent Agenda for approval.

Chairwoman Thompson seconded the motion, which unanimously passed with the following votes:

AYES: Chairwoman Thompson, Committee Member Anthony

NAYS: None

Item 10. Update of Customer Service Policy.

Lisa Hollowell, Assistant City Manager, presented Section 9(1) of the Customer Service Policy addresses adjustments to prior billings. An update is necessary to this section to remove the one-year limitation on adjustments for non-residential accounts.

Section 9(1) of the Customer Service Policy addresses adjustments to prior billings. An update is necessary to this section to remove the one-year limitation on adjustments for non-residential accounts. Currently any adjustment for overcharges or undercharges are adjusted on a customer account retroactively for a period of one year. An update to the policy will leave this one-year period in place for residential accounts, but remove it for non-residential accounts. The update is as follows:

SECTION 9. PAYMENT REQUIREMENTS FOR UTILITY SERVICES

1. Adjustments to Prior Billings
If the City has inadvertently overcharged or undercharged for utility service, the City will notify the active customer of the error and a billing adjustment will be made as follows:

A. Amount will be refunded or billed to the customer for the period of overcharge or undercharge. The amount of the adjustment to be billed shall be limited to a maximum of one year for the residential billing class only.

B. Usage and demand will be estimated if exact usage cannot be determined.

C. The reimbursement to the City resulting from underpayments may be paid out no longer than over the same period of time that the underpayment occurred.

General Services Committee is requested to recommend City Council approval of the revised Customer Service Policy FA-02

Committee Member Anthony made a motion to approve the recommendation and forward to City Council for approval.

Chairwoman Thompson seconded the motion, which unanimously passed with the following votes:

AYES: Chairwoman Thompson, Committee Member Anthony

NAYS: None

Other Items.

There being no further business the meeting adjourned at 5:30 p.m.

Committee Chairwoman, Julie Thompson

STAFF REPORT

TO:	**General Services Committee**
VIA:	Mark Watson, City Manager
DATE:	**March 5, 2026**
FROM:	Lisa Hollowell, Assistant City Manager
PREPARED BY:	Lisa Hollowell, Assistant City Manager
SUBJECT:	**Lease Considerations – Union County Community Action Inc.**

SUMMARY STATEMENT

As part of the City's ongoing review of City-owned facility utilization needs, operational efficiency, and long-term space planning, it is requested that the General Services Committee discuss and evaluate a lease arrangement with the Union County Community Action Inc. (UCCAC).

The City of Monroe currently leases three buildings at the Winchester property to the UCCAC under an existing lease agreement intended to support the delivery of early childhood education and Head Start.

REVIEW

The Lease

The City of Monroe and Union County Community Action, Inc. (UCCAC) renewed a Lease Agreement effective January 1, 2020, for facilities located at the Winchester Neighborhood Facility Center. The lease term runs through December 31, 2029, with either party having the ability to terminate upon ninety (90) days written notice.

The agreement originally included designated space within Building A and the entirety of Buildings C, D, and E, along with non-exclusive use of parking and driveways. However, Building A is no longer part of the lease. As of October 2024, the City resumed possession of Building A and is currently renovating the facility for use by the Monroe Fire Department.

The permitted use under the lease is limited to operation of Early Head Start/Head Start programs or other child development and educational services. If those services cease for 180 consecutive days, the City may terminate the lease.

The rental structure is nominal at $1.00 per building per year. In addition, the Lessee is required to obtain an independent market rent appraisal every three years, which establishes the value of the City's in-kind contribution for federal program compliance purposes. The last appraisal provided in 2024 to the City states a value of $800,697.

Utilities, Maintenance, and Insurance

Utility and maintenance responsibilities are divided between the parties. The Lessee is responsible for utilities in Buildings C, D, and E, as well as routine maintenance, janitorial services, and interior systems such as HVAC, plumbing, flooring, and interior finishes in those buildings. The City remains responsible for structural components, exterior maintenance, landscaping, and building shell elements. Most recently in 2024, the City replaced the roof at Building C.

The lease includes insurance and indemnification provisions requiring the Lessee to maintain general liability coverage of at least $1,000,000 per occurrence, workers' compensation coverage, and property insurance on its contents and improvements. The City maintains coverage on the structures, with repair obligations limited to available insurance proceeds in the event of casualty loss.

Sublease

The lease prohibits assignment or subleasing without written consent of the City and provides a 30-day period for noncompliance before termination rights may be exercised.

Status

Building C, which houses the commercial kitchen used for preparation of meals for the students, is currently only being utilized for food preparation purposes, source UCCA, Inc. This information was provided to ACM Hollowell on February 19, 2026, during a meeting at the Winchester complex with Director Eric Faulkner, Contract Administrator Eric Faulkner, and Property Management Director Ryan Jones. There are no students or offices operating within this building; as the Director stated the building may have asbestos and the UCCA, Inc. wanted to conduct remediation before having children inside the building. The commercial kitchen is free of asbestos, per Director Faulkner.

RECOMMENDATION

The City is currently evaluating its space needs for municipal operations and requests that the General Services Members review and discuss this lease and its associated terms and arrangements.

City of Monroe
Where Heartland Meets High Tech

STAFF REPORT

TO:	General Services Committee
VIA:	Mark Watson, City Manager
DATE:	March 5, 2026
FROM:	Lisa Strickland, Finance Director
PREPARED BY:	Ashley Ivey, Assistant Finance Director
SUBJECT:	Fiscal Year 2026 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, 2026.

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 thirteenth year with this audit firm. The cost estimates given by the firm for the next three years are as follows:

$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. The Assistant Finance Director and auditors have reviewed preliminary grant expenditures and anticipate 4 major programs for singe audit purposes in the Fiscal Year 2026 audit. The City will only be charged for the actual, final number of major grant programs audited in Fiscal Year 2026.

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 December 31st.

The proposed contract for audit services for the City for the fiscal year ending June 30, 2026 is $110,000 plus $8,000 for up to 4 major programs for single audit. 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 $118,000.

Attachments:
Audit Contract
Engagement Letter

CONTRACT TO AUDIT ACCOUNTS

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 06/30/26	Date Audit Will Be Submitted to LGC 12/31/26

Must be within six months of FYE

hereby agree as follows:

1. The Auditor shall audit all statements and disclosures required by "U.S. Auditing Standards – AICPA (Clarified)," referred to as generally accepted auditing standards (GAAS) and additional required legal statements and disclosures of all funds and/or divisions of the Governmental Unit(s). The non-major combining, and individual fund statements and schedules shall be subjected to the auditing procedures applied in the audit of the basic financial statements and an opinion shall be rendered in relation to (as applicable) the governmental activities, the business-type activities, the aggregate DPCUs, each major governmental and enterprise fund, and the aggregate remaining fund information (non-major government and enterprise funds, the internal service fund type, and the fiduciary fund types). Budgetary comparison information shall be prepared in accordance with applicable GASB standards. Budget-to-actual comparisons at the level of the legally adopted budget ordinance shall be presented as required supplementary information and shall not be included in the basic financial statements. Any other budgetary comparison information shall be presented only as supplementary information for funds required to be budgeted under NCGS Chapter 159, Article 3.

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 *Generally Accepted 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 $1,000,000 for federal and state single audits, or such other threshold as applicable for the fiscal year under 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 staff 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 (form SF-FAC) to the Federal Audit Clearinghouse as required under the Uniform Guidance (§200.512) to ensure proper submission.

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 or subsequent revisions, as applicable) issued by the Comptroller General of the United States, then by accepting this engagement, the Auditor warrants that he or 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 to 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 the Auditor's receipt of an updated peer review report. If the audit firm receives 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. At the time of the execution of this contract, if the parties know that the anticipated submission date of the audit exceeds six months after fiscal year end, a written explanation shall be provided to the Secretary of the LGC on this contract form (see the space provided on Page 7). 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 they 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 the Auditor's findings, together with his or her recommendations for improvement. That written report shall include all matters determined to be "significant deficiencies and material weaknesses" in accordance with AU-C §265 "Communicating Internal Control Related Matters Identified in an Audit" of GAAS. 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, "Auditor's Communication With Those Charged With Governance," commonly referred to as a "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 paragraphs 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 for which the Auditor consulted outside the engagement team and, in the Auditor's judgment, are significant and relevant to those charged with governance, and other findings or issues that the Auditor believes are significant and relevant. If matters identified during the audit were required to be reported as described in AU-C §260 paragraphs 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 Single Audit Act and the State Single Audit Act. This does not include fees for any pre-issuance reviews that may be required by the North Carolina Association of Certified Public Accountants (NCACPA) Peer Review Committee or North Carolina State Board of CPA Examiners (see Paragraph 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 Secretary of the Local Government Commission to obtain a pre-issuance review or take corrective action as a result of peer review findings or quality control deficiencies, such corrective action shall be consistent with the authority and requirements of the North Carolina State Board of Certified Public Accountant Examiners, the AICPA Peer Review Program, and established Local Government Commission practice, including the use of report addenda or other remedial measures, as appropriate.

14. In accordance with G.S. 159-34, the Finance Officer of the Unit is responsible for filing the audited financial statements with the Secretary of the Local Government Commission.

The Auditor may upload the audit report and related documents through the LGC's electronic submission system; however, submission shall not be deemed complete until the Finance Officer has reviewed and certified the submission.

The Auditor, Finance Officer, other Unit staff member designated by the Finance Officer, or a third party approved by the Unit may enter all Data Input Report information except the information on the "transmittal doc info" tab. The "transmittal doc info" tab must be completed by the Auditor.

The Finance Officer shall review, approve, and certify the accuracy and completeness of the Data Input Report (DIR) in the LGC's LOGOS system prior to LGC review, regardless of whether the DIR is prepared by the Auditor or the Unit.

Finance Officer certification is required for any corrected or revised submissions.

Finance Officer certification of the DIR shall be completed in a timely manner following notification that the DIR is ready for review and within time frames prescribed by the LGC. Failure to complete certification in a timely manner may result in the audit being considered late due to unit action rather than auditor performance

The Auditor shall conduct the audit in accordance with generally accepted auditing standards and shall ensure that the financial statements are prepared in accordance with generally accepted accounting principles as of the fiscal year end. Budget-to-actual comparisons at the level of the legally adopted budget ordinance shall be presented in required supplementary information, separate from the basic financial statements, and shall not be included in the audit opinion. The Auditor shall confirm that such information reconciles to the financial statements and is consistent with applicable accounting guidance and any LGC reporting requirements.

The Finance Officer shall certify in a timely manner that all data inputted in LOGOS used for preparation of the financial statements and required supplementary information is complete and accurate.

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 preaudited if the change includes a change in audit fee (preaudit 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 Paragraph 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, preaudited (preaudit 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. The Auditor shall comply with the requirements of NCGS Chapter 64 Article 2. Further, if the Auditor utilizes any subcontractor(s), Auditor shall require such subcontractor(s) to comply with the requirements of NCGS Chapter 64, Article 2.

27. 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 or 2024 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, the Auditor must document and include in the audit workpapers how the Auditor reached that conclusion. If the Auditor determines that an individual with the appropriate SKE cannot be identified, the Auditor cannot perform both the non-attest service(s) and the audit. See "Fees for Audit Services" page of this contract to disclose the person identified as having the appropriate SKE for the Governmental Unit.

28. **Applicable to audits with fiscal year ends of June 30, 2021 and later.** The Auditor shall present the audited financial statements including any compliance reports to the Government Unit's Governing Board 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 of the LGC. The Auditor's presentation to the Governing Board 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;
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 Board that the Governing Board shall develop a "Response to the Auditor's Findings, Recommendations, and Fiscal Matters," if required under Rule 20 NCAC 03 .0508.

29. Information based on the audited financial statements shall be submitted to the Secretary of the LGC through the LGC's LOGOS system, including completion of the Data Input Report (DIR). Submission is not complete and shall not be accepted by the LGC until the Finance Officer has reviewed and certified the DIR in accordance with Paragraph 14 of this contract.

30. All of the above paragraphs are understood and shall apply to this contract, except the following numbered paragraphs shall be deleted (See Paragraph 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. **Applicable to audits with fiscal year ends of June 30, 2025, and later.** The Unit authorizes the LGC to grant access to the LGC's LOGOS system, including the Data Input Report (DIR), to employees of the contracted audit firm who are associated with and acting on behalf of the firm for purposes of performing audit and reporting services under this contract. Such access shall be limited to the scope necessary to perform contracted services and shall not relieve the Auditor or the Unit of their respective responsibilities under this contract.

34. Changes or edits to the text of this contract form are not permitted, except for the Secretary's authority to revise or update this contract form pursuant to LGC Rule 20 NCAC 03. 0502.

For contracts with an anticipated audit submission date exceeding six months after fiscal year end, please use this space to explain the reason for the late submission, as required by Paragraph 6 of this contract form:

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 Paragraph 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: The individual at the 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 Paragraphs 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 firm 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 Rule 20 NCAC .0503 shall be submitted to the Secretary of the LGC 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)	$ 99,300 (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)	$ 10,700
All Other Non-Attest Services	$
TOTAL AMOUNT NOT TO EXCEED	$ 118,000 (includes 4 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* 02/23/26	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 – PREAUDIT CERTIFICATE

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

This instrument has been preaudited 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:	$ 118,000 (includes 4 major programs)
Primary Governmental Unit Finance Officer* (typed or printed) Lisa Strickland, Finance Director	Signature*
Date of Preaudit 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)*	Signature*
Date*	Email Address*

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

DPCU – PREAUDIT CERTIFICATE

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

This instrument has been preaudited 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 Preaudit 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

February 23, 2026

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 financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Monroe, NC, as of June 30, 2026, 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, 2026. 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
- Budgetary comparison info and related notes to RSI
- 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.

This engagement letter documents the agreed-upon terms of the audit in accordance with AU-C section 210. In accordance with AU-C section 935, the provisions of AU-C section 210 have been adapted and applied to meet the objectives of a compliance audit under the Uniform Guidance.

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 controls.
- 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 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.

Although we are currently in the planning stage of our audit, we have identified the following significant risks during our audit to date that require special audit consideration:

- Improper revenue recognition is considered a fraud and significant risk according to GAAS
- Management override of controls (including journal entries and budget amendments) is considered a fraud and significant risk according to GAAS

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.

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 objective of a compliance audit under the Uniform Guidance and the State Single Audit Implementation Act is to obtain reasonable assurance about whether the entity complied in all material respects with the applicable compliance requirements for each of its major federal programs and to express an opinion on the entity's compliance based on the audit.

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 management and those charged with governance, regarding, among other matters, the planned scope and timing of the compliance 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 the financials and/or 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.

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.

In accordance with the Uniform Guidance, we will issue (1) a report on compliance for each major program and (2) a report on internal control over compliance. These reports are intended solely for the information and use of management, those charged with governance, federal awarding agencies, pass-through entities, and oversight bodies, and are not intended to be used by anyone other than these specified parties.

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.

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.

If you intend to publish or otherwise reproduce the basic financial statements and make reference to our firm, you agree to provide us with printers' proofs or masters for our review and approval before printing. You also agree to provide us with a copy of the final reproduced material for our approval before it is distributed.

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)	$ 99,300
Financial Statement Drafting	10,700
	$ 110,000
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 includes up to 4 major programs. If the total number of major programs exceeds 4 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 $90-$450 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: ____

STAFF REPORT

TO: General Services Committee

DATE: March 5, 2026

FROM: Jeff Wells, Assistant City Manager

PREPARED BY: Ashley Nowell, Downtown Director

SUBJECT: Downtown Incentive Program Updates

SUMMARY STATEMENT

City Staff has reviewed the current Building Rehabilitation and Improvement Grant available to downtown businesses and property owners. Staff has provided some updates to the grant including setting a maximum award amount and recommending a yearly budget.

REVIEW

Currently, Downtown Monroe operates two incentive grants: Grow Monroe and the Building Rehabilitation and Improvement Grant (BRIG). The Grow Monroe grant supports new or expanding businesses and is a 50/50 matching grant, with amount differing based on identified business clusters. This grant assists with rent, upfit, or expansion expenses.

The BRIG Program is designed to stimulate investment and encourage owners to make physical repairs and improvements to their properties. Currently, it is a 50/50 matching grant with a maximum amount of 10% of the tax value after project completion. This grant includes escalators that added additional incentive if business was in a certain cluster, if a company was relocating or moving to upper-story space, or if housing was added above street level.

City staff would like to better align downtown incentive grants with the economic development incentive policy that is being developed. The city wants to continue to assist with building rehabs and improvements, but set a maximum award amount and a yearly budget. This will help to estimate expenses in the future. Additionally, staff has removed the connection to tax value for this grant program.

Changes have been tracked in the grant documentation and include:

- Detailing the maximum award amount of $7,500
- Removing award amount connection to tax value

- Removing Incentive Escalators
- Adding some clarifying language
- Proposing a $50,000 budget for FY27

Additionally, the Downtown Director will be reviewing economic development incentives for larger redevelopment project investment. We'll need to determine the types of projects to incentivize. Incentives will be based on total investment and the increase in property tax value. The goal would be to incentivize vacant properties to redevelop.

RECOMMENDATION

The Downtown Advisory Board unanimously recommended approval of changes at their February 18 Board Meeting. Staff recommends the General Services Committee approve Building Rehabilitation and Improvement Grant changes and send to City Council for final approval.

Attachments:
BRIG Program Edits

	Policy: Downtown Building Rehabilitation and Improvement Grant	**Effective Date:** May 13, 2025
		Revision Effective Date:
	Policy Number: DM-09	**Page** 1 of 7
	William M. Watson, City Manager	Downtown **Responsible Party**

Overview:

The City of Monroe values the commercial buildings in the downtown area and has created the Downtown Building Rehabilitation and Improvement Grant (BRIG) to offer an incentive that stimulates investment and encourages property and business owners to make improvements to their building(s) and/or business operations. This reimbursement grant provides assistance with the significant improvement and rehabilitation of properties in the Downtown Business District. Improvement of these buildings preserves downtown's unique attributes and promotes economic growth by attracting and retaining residents and businesses, creates jobs, and reduces the deterioration of properties in the downtown district.

The Building Rehabilitation and Improvement Grant (BRIG) program provides 50/50 matching grants with a maximum amount of $7,500 ~~(50/50)~~ that encourage improvements and/or upgrades to the interior and exteriors of buildings in the Business District to make them more attractive for new, existing, and expanding businesses and residences.

Grant applications will be accepted on an ongoing basis. Awards are based on the availability of funds and meeting the programs requirements. Work done prior to approval of an application is not eligible for reimbursement.

Eligible Properties:

A commercial building located within the Downtown Business District of Monroe. Private dwellings are not eligible unless they originally functioned as commercial buildings and were later converted.

Only one application per year, per property is eligible ~~(Separate addresses within a single building may qualify if there is more than one tenant).~~ The applicant may be either the owner or a tenant of the building (tenant/s will need to have written permission from the owner).

Downtown Business District Description:

Beginning at the CXS Railroad Right of Way and Charlotte Ave to Lancaster Ave. Lancaster Ave. to Morrow Ave., Morrow Ave. to Church St., Church St. to Windsor St., Windsor St. to Franklin St., Franklin St. to Jefferson St., Jefferson St. to Church St., Church St. to the CXS Railroad Right of Way, the CXS Railroad Right of Way to Charlotte Ave., the place of beginning.

The Grant:

This is a 50/50 matching reimbursement grant, with a maximum payment of $7,500. ~~Approved applicants are eligible for (50%) of the eligible costs up to a maximum amount of 10% of the tax value (After improvements).~~ Payments will be made upon the completion of the project, review of receipts by a designated member of City Staff and the final approval of City Council.

~~**Example:**~~

~~An applicant submits documentation for $222,000 in eligible improvements (111,000 50/50) with a tax value (after improvements) of $880,000. The applicant would qualify for 10% of the new assessed value (per the Union County Tax Assessor Office) or $88,000 in reimbursement.~~

Requirements:

- Applicants must obtain approval from the Downtown Manager/Director prior to beginning work. Work completed prior to approval will not be eligible for any reimbursement.
- All rehabilitation work must comply with City Zoning and Building Code requirement, historic district requirements (if applicable), and established standards within the designated area.
- All work must meet the guidelines of The Secretary of the Interior's Standards for Rehabilitation and the Supplementary Requirements for Development in the Central Business District [City of Monroe Code of Ordinances Title XV, Chapter 156.054] will be used as guidelines for awarding project reimbursements.
- Applicant must show proof of ownership or a leasing contract and consent from owner if the property is leased.
- A certificate of occupancy is required upon completion of the project, if applicable.

- All approved work must be completed within 1 year of the application approval. If a project will require additional time, the applicant will need to make that request in writing before the 1 year limit expires.
- Grant awardees are eligible to apply for a new eligible project one year after a prior award is paid.

Eligible projects include:

- Structural Repairs including masonry repair and restoration
- Roofing repair/replacement
- Plumbing, electrical, HVAC and similar elements
- Construction for accessibility, fire code, etc.
- Painting
- Flooring
- Building façade, or building side which faces a public right of way including; Removal of false fronts, cleaning of brick, and/or historic reconstruction.
- Window, front door repair/replacement - the repair of original material that adhere to the Secretary of Interiors standards for Historic Rehabilitation and EPA Guidelines.
- Installation of new pedestrian amenities such as city approved outdoor seating, awnings, and lighting.
- Railing and ironwork repair
- Cornice repair/replacement
- Exterior step repair/replacement
- Equipment repair/replacement
- Energy efficiency upgrades
- Improving restroom facilities
- Improving or re-installing stairways
- Up-fit, replacement, or new installation of an elevator
- Other projects not listed will be considered unless ineligible

**Applications can include one or more eligible projects*
**Grant awardees are eligible to apply for a new eligible project one year after a prior award is executed.*

Ineligible projects include:

- Building and land acquisition
- New building construction
- Interior design services
- Architectural design services
- Demolition expenses
- Fire, flood, or water damage repairs

- Furnishings, equipment, or personal property not part of the building construction repair or replacement
- Legal, zoning, or building permit fees
- ~~Routine maintenance work~~
- Parking lot repair/resurfacing
- Pest extermination
- Work on an active code compliance citation
- Work begun prior to application submittal meeting or done without required permits

Application Procedures

1. Submission of the grant application with all required forms and documents to the Downtown Office.

2. The Downtown Manager/Director will schedule an application review meeting with an applicant (within two weeks of receipt of application).

Application Checklist	
Completed application	
Summary outlining the full extent of work	
A minimum of 2 quotes from licensed, bonded, and insured contractor/s covering full extent of work	
Site plans, elevation plans, drawings	
Photos of existing conditions	
Certificate of Appropriateness, if property is within the Local Historic District	
Copies of all required permit application/s	
Property owner's written permission, if tenant is applying.	

3. Staff will present the application and documents to the Downtown Advisory Board. Upon their recommendation, staff will request a call for a public hearing. The award recommendation will then be presented to City Council at their next regularly scheduled meeting. If approved, funds will be encumbered and held until the project is completed and a new assessed value is provided by the Union County Tax Assessors office.
Note: The approval process will take a minimum of 3-4 months.

4. An approval letter will be mailed, emailed, or given by hand to the applicant upon approval. If an application is not approved, the downtown office will convey the rejection through email along with the reason for the rejection.

Application Review and Reimbursement Procedures

Upon completion of the project in accordance with the approved plan of work ~~and a new tax assessed value is provided by the Union County Tax Assessor~~, the applicant will submit the following to the Downtown Manager/Director:

- Copy of Certificate of Occupancy, if applicable
- Copies of paid invoices for total rehabilitation costs (invoices must reflect a zero balance and signed by the contractor on the contracting invoice or letter head).
- Photos of improvements
- ~~New Tax assessed value by the Union County Tax Assessor. This is provided each January to anyone who has applied for a permit. The new assessed value is determined using the last county reevaluation criteria.~~
- Any remaining documentation requested by the Downtown office.

The improvements will be inspected and approved by Downtown Manger/Director or approved City Staff member. Once completed the Accounting Department will issue a check to the applicant. If the site inspection based on the scope of work is not satisfactory, the applicant will be notified and allowed up to thirty working days for correction of unsatisfactory items.

~~New Business and Residential Incentive Escalators~~

~~Additional escalators to the BRIG grant have been established to encourage companies, businesses, and investors considering relocating or expanding to or within the Central Business district. These escalators are calculated after the BRIG grant reimbursement has been confirmed.~~

1. ~~An additional 10% of the total grant award if the company or business is part of one of the approved business clusters (See table below) and creates a minimum of 3 new jobs.~~

2. ~~An additional 10% of the total grant award if an existing company or business will be relocating or establishing their new business in a vacant space on floors above the street level.~~

3. ~~An additional 20% of the total grant amount to applicant who is creating residential units in floors above the street level.~~

~~Cluster Business type~~

~~Cluster~~	~~Business type~~
~~Financial Services and Insurance~~	~~Financial Investment and Related Activities~~
	~~Credit Intermediation and Related Activities~~
	~~Insurance Carriers and Related Activities~~
~~Professional Services~~	~~Accounting, Bookkeeping and Auditing~~
	~~Human Resources and Payroll Services~~
	~~Architectural, Engineering, Design and Surveying Services~~
	~~Medical, Dental or Optical Services~~

~~Cluster~~	~~Business type~~
	~~Law firms and Legal Services~~
	~~Public Relation Services~~
	~~Real Estate Services~~
	~~Recruitment Services~~
	~~Graphic Design Services~~
~~Information Technology and Industry~~	~~Software Development~~
	~~Media, Film and Video Production~~
	~~Analytics and Cybersecurity Consulting~~
	~~Cybersecurity Consulting~~
~~Retail Stores~~	~~Art and Craft Supply, Antiques, Vintage, and Collectables, Children and Baby, Bath and Body, Beauty and Cosmetics, Bike, Bookstores, Bridal and Formal Wear, Apparel, Florist, Furniture, Hobby Sports Equipment, Home Décor, Jewelry, Kitchenware, Music and Musical Instruments, Footwear, Printing and Stationery , and Pharmacies.~~
~~Restaurants and Food Service~~	~~Bakeries, Coffee Stores, Fish Market, Gourmet Food Stores, Ice Cream Shops, Natural Food Stores, Tea Shops, Delicatessens, Ethnic Grocery Stores, Farmers Markets and Butcher Shops~~
~~Hospitality~~	~~Hotel, Bed and Breakfast, Health and Fitness, Event Spaces, Spas, and Wellness Centers.~~

~~**Applicants are required to meet performance requirements which may include, but are not limited to job creation, level of capital investment, creation of new residential units.*~~

~~**Example:**~~

~~An applicant (also the property owner) submits an application to move their existing accounting firm to the second floor of a building in the Central Business district and add 3 new jobs as part of their plan. The building they have purchased has an existing retail business on the street level and 2 vacant upper floors in need of significant renovation. Their application fully outlines the extent of their planned work and they have included: Site plans, drawing, photos of existing conditions, copies of required permit applications along with price quotes from licensed, bonded, and insured contractors. They estimate the work will total $250,000 in eligible improvements. This will make them eligible for 50% of their final costs up to a maximum amount of 10% of their tax value after improvements or an amount not to exceed $125,000. Their application is presented at a public hearing and approved by City Council.~~

~~After the work is completed the owner submits all of the required documents along with documentation of the new assessed value (after improvements) from Union County of $880,000. As a result of the new tax value, the applicant would now only qualify for $88,000 in reimbursement.~~

~~Since this applicant is expanding, and adding 3 new jobs, on the second and third floors of an existing building they would qualify for:~~

~~1. +10% because their business is in one of the approved clusters, and adding an additional 3 jobs.~~

~~2. +10% because they renovating and relocating this business to a vacant 2nd and 3rd floor of an existing building.~~

~~**The final reimbursement would be $104,000.**~~

City of Monroe
Where Heartland Meets High Tech

STAFF REPORT

TO:	General Service Committee
VIA:	Mark Watson, City Manager
DATE:	March 5, 2026
FROM:	Lisa Stiwinter, Planning and Development Director
PREPARED BY:	Catherine Mullis, Permit & Development Administrator
SUBJECT:	Special Events in Downtown Monroe – Music across 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 across Main Fridays for 2026 are proposed to be on the following dates: April 24, May 15, June 26, July 24, August 28, September 25, and October 23, from 6 p.m. to 11 p.m.

REVIEW

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

The Music across Main Fridays for 2026 are proposed to be on the following dates: April 24, May 15, June 26, July 24, August 28, September 25, and October 23, 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 200 people will attend the event with a total of 100 people 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 as the event is 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 for your reference.

DEPARTMENT REVIEWS

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

Fire Department:
1. 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:
This event has been approved pending compliance/understanding of Policy 59.
Officer Availability
Requests for officers are not guaranteed. Officers volunteer for extra duty assignments and are not required to accept any or all requests. All Monroe Police Department personnel are subject to call-out and must respond to any high-priority event or any event related to their normal duty assignment. Employers are only responsible for payment of the time the officer worked prior to leaving an extra duty assignment due to call-out.
Advance Notice Requirement
Employers must notify EDS at least 36 hours in advance of the requested date of service. Requests made within 36 hours of the requested date will be subject to the Premium Rate.
Alcohol Establishments
Alcohol establishments hiring officers for security are required to hire a minimum of two (2) officers per shift. Officers shall not be placed in a position to intimidate or coerce patrons for the benefit of the business. Officers will be positioned in the parking lot and must be able to respond inside promptly upon request for law enforcement action.
Events and Crowd Size Requirements
For events involving large crowds or the potential for large crowds, staffing levels are as follows:

- 0–75 attendees: 1 officer
- 75–175 attendees: 2 officers
- 175–300 attendees: 3 officers
- For every additional 100 attendees, one additional officer is required

Supervisory Requirement
When four (4) or more officers are required for an event, a supervisor must also be assigned (e.g., 4 officers + 1 supervisor). One supervisor is required for every four officers (e.g., 8 officers + 2 supervisors). An acting supervisor may be used and must be appointed by the Secondary Employment Liaison.
Cancellation
A. If an employer cancels or withdraws an extra duty request within 24 hours of the scheduled assignment, the employer is required to compensate each officer scheduled to work for a minimum of three (3) hours.
B. If an employer cancels or withdraws an extra duty request more than 24 hours prior to the scheduled assignment, no compensation is due to the officer(s) scheduled to work.

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 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.

Downtown:

The event is approved, with these requests:

1. The is responsible for notifying downtown businesses and residents of street closures. Street closure maps and notification must also be sent to the Downtown Director (anowell@monroenc.org).
2. The applicant will need to provide off duty police officers and supervisors as recommended by the Monroe Police Department.
3. The applicant will be responsible for managing trash throughout the event period and area, including emptying the city-owned trash cans.

Union County Environmental Health:

1. Review not required. No vendors permitted for this event series.

Legal:

1. Review pending COI submittal.

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
4. Barricade Map

SPECIAL EVENT PERMIT APPLICATION

SECTION I: GENERAL INFORMATION

Title of Event: Music Across Main - 2026 Concert season

Event Website (if applicable):	Event Date/s: multiple	Event Hours: 6-10pm

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	☐ Alcoholic Beverages
☐ Festival/Outdoor Market	☐ Food Sales
☐ Run/Walk	☐ Cooking
☐ Parade	☐ Merchandise Sales
☐ Demonstration	☐ Pets/Animals
☑ Concert/Performance	☑ Sound Amplification
☐ Block Party	☐ Tents / Inflatables
☐ Educational	☐ Fireworks/Pyrotechnics
☐ Other: ______	☐ 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: 200	Estimated # of People at Peak Periods: 100
Estimated # of Vehicles: 50	Estimated Vehicles at Peak Periods: 25

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: Homebrewtapman @ gmail	
Primary On-Site Contact: Greg Moore	Mobile#: 980 215 3564		
Other On-Site Contact Info:			

SECTION III: EVENT DETAILS

Description of the Event: Outdoor concerts on S Main St. Dates are: 4/24, 5/15, 6/26, 7/24, 8/28, 9/25, and 10/23

Dates are the same as the city's music on main

Location/s of the Event: S Main St	Site Capacity:

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: Seating and safety
Name of Street to be closed: S Main St from Talleyrand to Morrow
Additional Street: ____ from ____ to ____
# of Barricades needed: ____ # of cones needed ____ Drop-off location: ____
Date of Closure: multiple dates Start Time: 6pm to 11pm
Additional Comments: please see previous page for dates

Page 12

- [ ] **Trash/Debris Plan:** N/A

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: ______________________

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: Host

Signature ______________________ **Submission Date:** ______________

Business Notification Form

(FOR PRIVATE SPONSORED EVENTS)

Proposed Event Title and Nature of Event: Music Across Main

Date of Proposed Event: 4th Fridays (April-October) except for May (3rd Friday) **Times of Proposed Event:** 6 - 10:30pm

Streets Proposed to be closed or Partially Closed:

Talleyrand to Morrow

Businesses Notified

Business Name	Date of Notification	Time of Notification	Person Notified	Favor/Against	Signature (if possible)
Outlawed	12/18	11:30am	Megan Steagall	Favor	[illegible]
McEwens	12-18	11:40 AM	[illegible]	Favor	[illegible]
Petal Shoppe	12/18	11:38	Jackie Deaton	Favor	[illegible]

Page 14

Catherine Mullis

From: Greg & Jen <homebrewtaproom@gmail.com>
Sent: Wednesday, December 31, 2025 3:35 PM
To: Jessica L. Brummer
Subject: Fwd: Spring & Fall Festivals

Follow Up Flag: Follow up
Flag Status: Flagged

Categories: Birthdays

This Message Is From an Untrusted Sender
You have not previously corresponded with this sender.

Report Suspicious

Jessica, here's another email granting permission from McEwens for Music Across Main along with the festivals.

Thank you

Greg

Home Brew Taproom & Tunes

---------- Forwarded message ---------
From: **Blackwell, David** <David.Blackwell@dignitymemorial.com>
Date: Wed, Dec 31, 2025 at 3:13 PM
Subject: Spring & Fall Festivals
To: homebrewtaproom@gmail.com <homebrewtaproom@gmail.com>

To whom it may concern,

Greg, the owner of Home Brew Tap Room has permission from the McEwen Funeral Home Manager (David Blackwell) to utilize the use of our front porch and walkway for Music on Main 2026. Also, Home Bew Tap Room has permission to utilize the McEwen parking lot for Porta-Jon's during the Spring & Fall Festival of 2026. If you have any questions, please don't hesitate to reach out to me.

Thank You,

David

Catherine Mullis

From: Lambert, Brandi <brandi.lambert@sci-us.com>
Sent: Friday, January 2, 2026 9:31 AM
To: Jessica L. Brummer
Subject: Re: Music on Main

This Message Is From an Untrusted Sender
You have not previously corresponded with this sender.

Report Suspicious

Hello, I am writing on behalf of McEwen Funeral Home of Monroe to state that we are perfectly ok with Home Brew Tap Room & Tunes playing music for the Music on Main event!

DIGNITY MEMORIAL USA

BRANDI LAMBERT
Office Manager
O 704.289.3173
McEwen Funeral Home of Monroe
Location 7289
McEwenMonroeChapel.com

Great Place To Work. Certified SINCE 2017

Every Detail Remembered | Dignity

From: Jessica L. Brummer <jbrummer@monroenc.org>
Sent: Wednesday, December 31, 2025 3:13 PM
To: Lambert, Brandi <brandi.lambert@sci-us.com>
Cc: Greg & Jen <homebrewtaproom@gmail.com>
Subject: RE: Music on Main

Brandi,

Since your actual email doesn't have McEwen in the email address, can you please either make an email signature with your name & title & company logo, etc. with McEwen or send me an actual letter on letterhead for the file please? Thanks!

The same will need to be done for the permission letter for Home Brew to placement of portable restrooms for the Spring & Fall Fest.

City of Monroe offices will be closed Thursday, January 1st in observance of New Year's Day.

Use the link below to apply for permits online:
https://cvportal.monroenc.org/portal

Thanks,

Jessica Brummer
City of Monroe
Senior Permit Technician
Office 704-282-4524
Fax 704-282-4735
300 W Crowell St.
PO Box 69
Monroe NC 28111
jbrummer@monroenc.org
monroenc.org

Monroe
North Carolina

From: Greg & Jen <homebrewtaproom@gmail.com>
Sent: Wednesday, December 31, 2025 2:50 PM
To: Jessica L. Brummer <jbrummer@monroenc.org>
Subject: Fwd: Music on Main

Jessica, here's an email from Brandi of McEwens. She's taking over for Chris who just retired.

I should have a separate email for Spring & Fall Fest by the end of the day.

Thanks

Greg

Home Brew Taproom & Tunes

---------- Forwarded message ---------
From: **Lambert, Brandi** <brandi.lambert@sci-us.com>
Date: Wed, Dec 31, 2025 at 12:43 PM
Subject: Music on Main
To: homebrewtaproom@gmail.com <homebrewtaproom@gmail.com>

Hello, I am writing on behalf of McEwen Funeral Home of Monroe to state that we are perfectly ok with Home Brew Tap Room & Tunes playing music for the Music on Main event!

Music Across Main - April through October
Closing Talleyrand to Morrow

Map of Downtown

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 4 years we've been adding music on South Main St on Friday nights when Park & Rec hosts Music on Main on North Main St. For the past 2 years we've partnered with McEwen's by placing our bands on their front patio which has become a hit for our community.

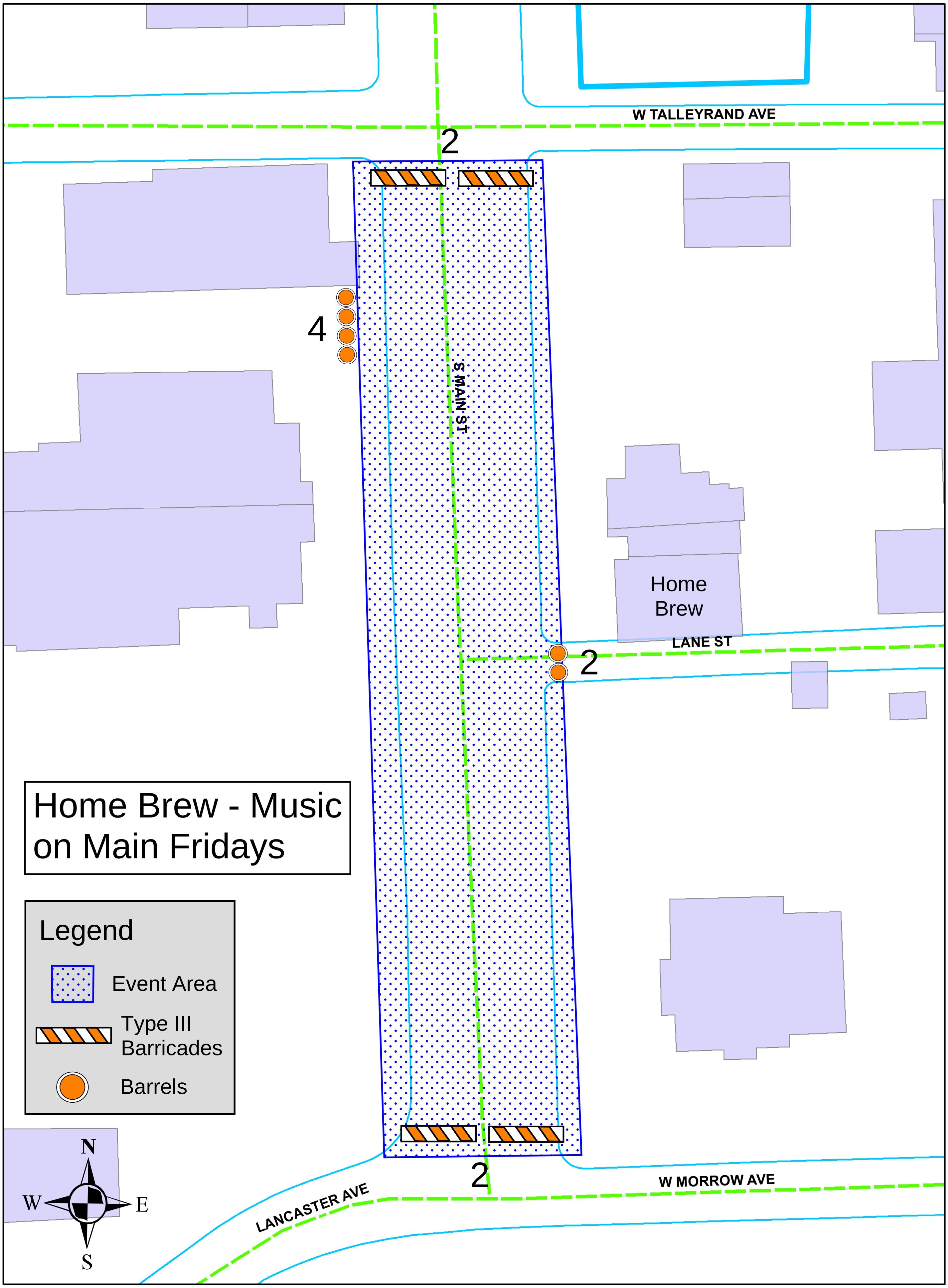
Going into our 5th year we'd like to continue closing down Main St on Music on Main Nights from Talleyrand to Morrow Ave. The reason behind this is we're continuing to grow a crowd on South Main St and having vehicles travelling in between the music and the crowd creates a potential hazard.

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 created a kid zone with games like Corn Hole, Ladder Ball, Nerf Football, and more so the kids can play while their parents enjoy a night on the town.

Dates for Music on Main are: Friday, April 24th – Friday, May 15th – Friday, June 26th – Friday, July 24th – Friday, August 28th – Friday, September 25th, - Friday, October 23rd.

Thank you

Greg Moore



W TALLEYRAND AVE
2
4
S MAIN ST
Home
Brew
LANE ST
2
Home Brew - Music on Main Fridays
Legend
Event Area
Type III Barricades
Barrels
N
W
E
S
2
W MORROW AVE
LANCASTER AVE

City of Monroe
Where Heartland Meets High Tech

STAFF REPORT

TO:	General Service Committee
VIA:	Mark Watson, City Manager
DATE:	March 5, 2026
FROM:	Lisa Stiwinter, Planning and Development Director
PREPARED BY:	Catherine Mullis, Permit & Development Administrator
SUBJECT:	Special Event – Duke's Grill 75th Anniversary Celebration

SUMMARY STATEMENT

General Services Committee is requested to consider a special event permit to be held on April 18, 2026 for Duke's Grill's 75th Anniversary Celebration.

REVIEW

The applicant, Ryan Tyson with Duke's Grill, is requesting a special event permit for Saturday, April 18, 2026.

Duke's Grill has applied to hold a Classic Car Cruise-In to be held on Saturday, April 18, 2026 from 10am – 2pm. Phifer Street will be closed from Concord Avenue to Cherry Street from 8am – 5pm for the preparation and tear down of the event. The applicant is estimating 500 people will attend the event with a total of 500 people at peak periods. The event will include a Classic Car Cruise-in with music and food. There will be no alcohol sales as part of the event. There are no affected businesses on the street closure route. 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. Applicant must allow for Emergency Apparatus if needed during the event.

Police Department:
This event has been approved pending compliance/understanding of Policy 59.
Officer Availability
Requests for officers are not guaranteed. Officers volunteer for extra duty assignments and are not required to accept any or all requests. All Monroe Police Department personnel are subject to call-out and must respond to any high-priority event or any event related to their normal duty assignment. Employers are only responsible for payment of the time the officer worked prior to leaving an extra duty assignment due to call-out.
Advance Notice Requirement
Employers must notify EDS at least 36 hours in advance of the requested date of service. Requests made within 36 hours of the requested date will be subject to the Premium Rate.
Alcohol Establishments
Alcohol establishments hiring officers for security are required to hire a minimum of two (2) officers per shift. Officers shall not be placed in a position to intimidate or coerce patrons for the benefit of the business. Officers will be positioned in the parking lot and must be able to respond inside promptly upon request for law enforcement action.
Events and Crowd Size Requirements
For events involving large crowds or the potential for large crowds, staffing levels are as follows:

- 0–75 attendees: 1 officer
- 75–175 attendees: 2 officers
- 175–300 attendees: 3 officers
- For every additional 100 attendees, one additional officer is required

Supervisory Requirement
When four (4) or more officers are required for an event, a supervisor must also be assigned (e.g., 4 officers + 1 supervisor). One supervisor is required for every four officers (e.g., 8 officers + 2 supervisors). An acting supervisor may be used and must be appointed by the Secondary Employment Liaison.
Cancellation
A. If an employer cancels or withdraws an extra duty request within 24 hours of the scheduled assignment, the employer is required to compensate each officer scheduled to work for a minimum of three (3) hours.
B. If an employer cancels or withdraws an extra duty request more than 24 hours prior to the scheduled assignment, no compensation is due to the officer(s) scheduled to work.

Engineering Department:

1. Phifer Street approved to temporarily close between Concord Avenue and Cherry Street between 10 am and 2 pm.
2. Applicant to notify all property owners/residents within the closure one week prior to the event and provide them with their contact information for questions/concerns before or during the event. Failure to contact all property owners/residents and provide event information can and will affect future approvals.
3. Applicant is responsible for placing and removing barricades on the day of the event per the attached map. 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, 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.

Union County Environmental Health:

A permit from Union County Environmental Health will not be required for this event.

Legal:

No COI submitted at this time. The COI must be submitted and approved by Legal before the permit can be issued.

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
2. Map
3. Barricade Map

SPECIAL EVENT PERMIT APPLICATION

SECTION I: GENERAL INFORMATION

Title of Event: Duke's Grill 75th Anniversary

Event Website (if applicable):	Event Date/s: 4.18.26	Event Hours: 11-2

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: 8:00 Am	Time Break Down Ends: 2:00 - 5:00 Pm
Estimated Event Attendance: 500	Estimated # of People at Peak Periods: 500
Estimated # of Vehicles: 35	Estimated Vehicles at Peak Periods: 60

SECTION II: EVENT ORGANIZATION INFORMATION

Host Organization: Duke's Grill of Monroe	Applicant Name: Ryan Tyson Owner		
Address: 1114 Concord Ave	City: Monroe	State: NC	Zip: 28110
Phone#: 704.283.4960	Mobile#: 704.320.0090	Email: ryantyson@judsrestaurant.com	
Primary On-Site Contact: Ryan Tyson	Mobile#: 704.320.0090		
Other On-Site Contact Info:			

SECTION III: EVENT DETAILS

Description of the Event:

Cruise In - Classic Cars Celebration w/ music & food

Location/s of the Event: 1114 Concord Ave

Site Capacity:

Property Address: 1114 Concord Ave Monroe NC 28110	
Property Owner/s: Ryan Tyson	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: Space to park for Cruise In
Name of Street to be closed: Phifer St. from 411 to Corner of Concord Ave
Additional Street: ______ from ______ to ______
# of Barricades needed: 2 # of cones needed ______ Drop-off location: ______
Date of Closure: 4.18.26 Start Time: 10 AM to 2:00 PM
Additional Comments: ______

- [ ] **Trash/Debris Plan:**
Trash Central Dumpster on Site w/Cans

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: ______________________

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

- [ ] **Inflatables** (Width x Length X Height)
Dimensions of Inflatable: ______________________

- [x] **Cooking or Warming Food?** (Circle One)
Method of Heat:
Already Graded restaurant

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. By signing and submitting this document, I agree that all signatures where required may be Electronically Signed by either party, pursuant to NCGS 66-315(b).

Print Name of Application/Host Organization: Dukes Grill of Monroe Title: Owner

Signature ______________ **Submission Date:** ______________

Business Notification Form
(FOR PRIVATE SPONSORED EVENTS)

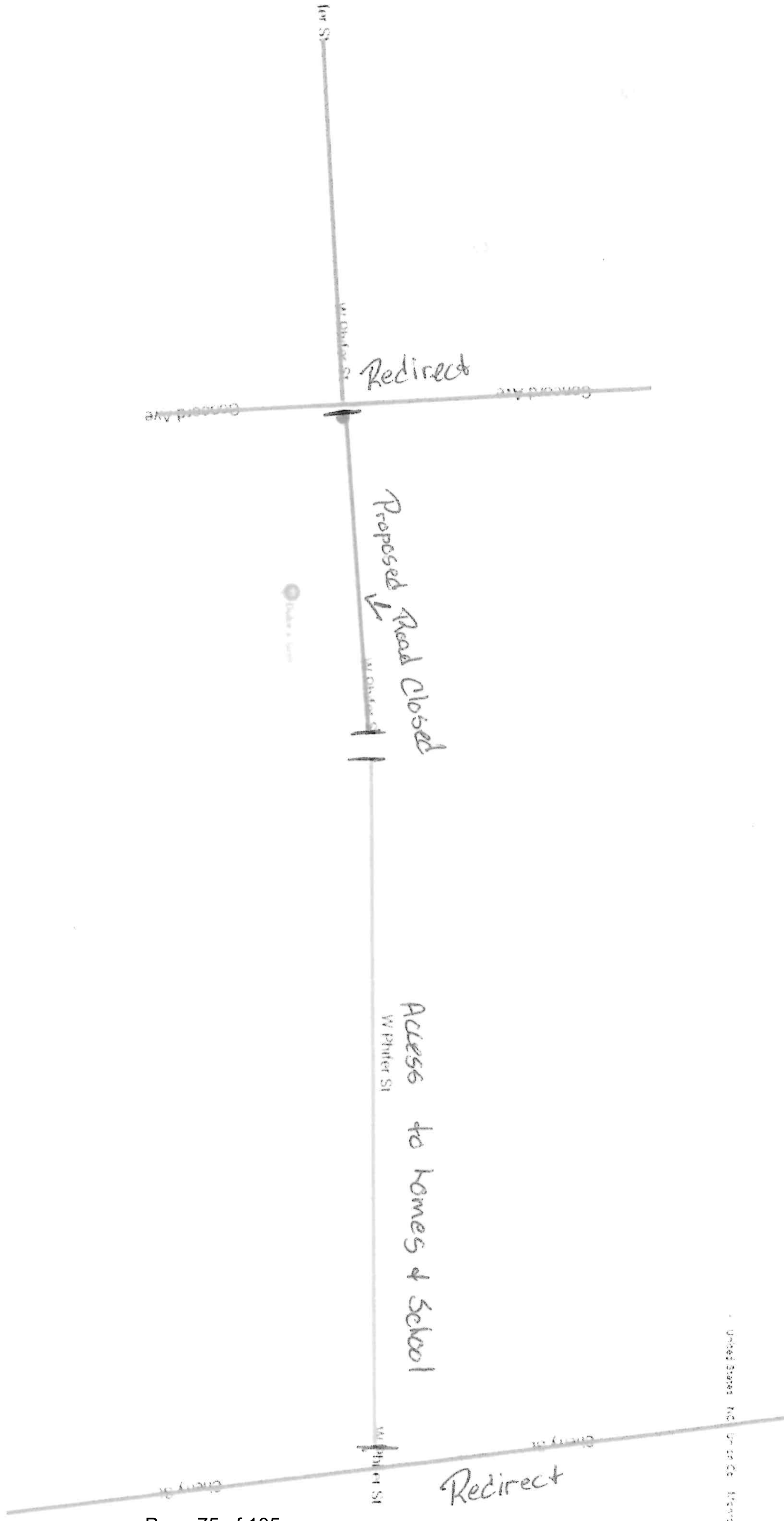
Proposed Event Title and Nature of Event:

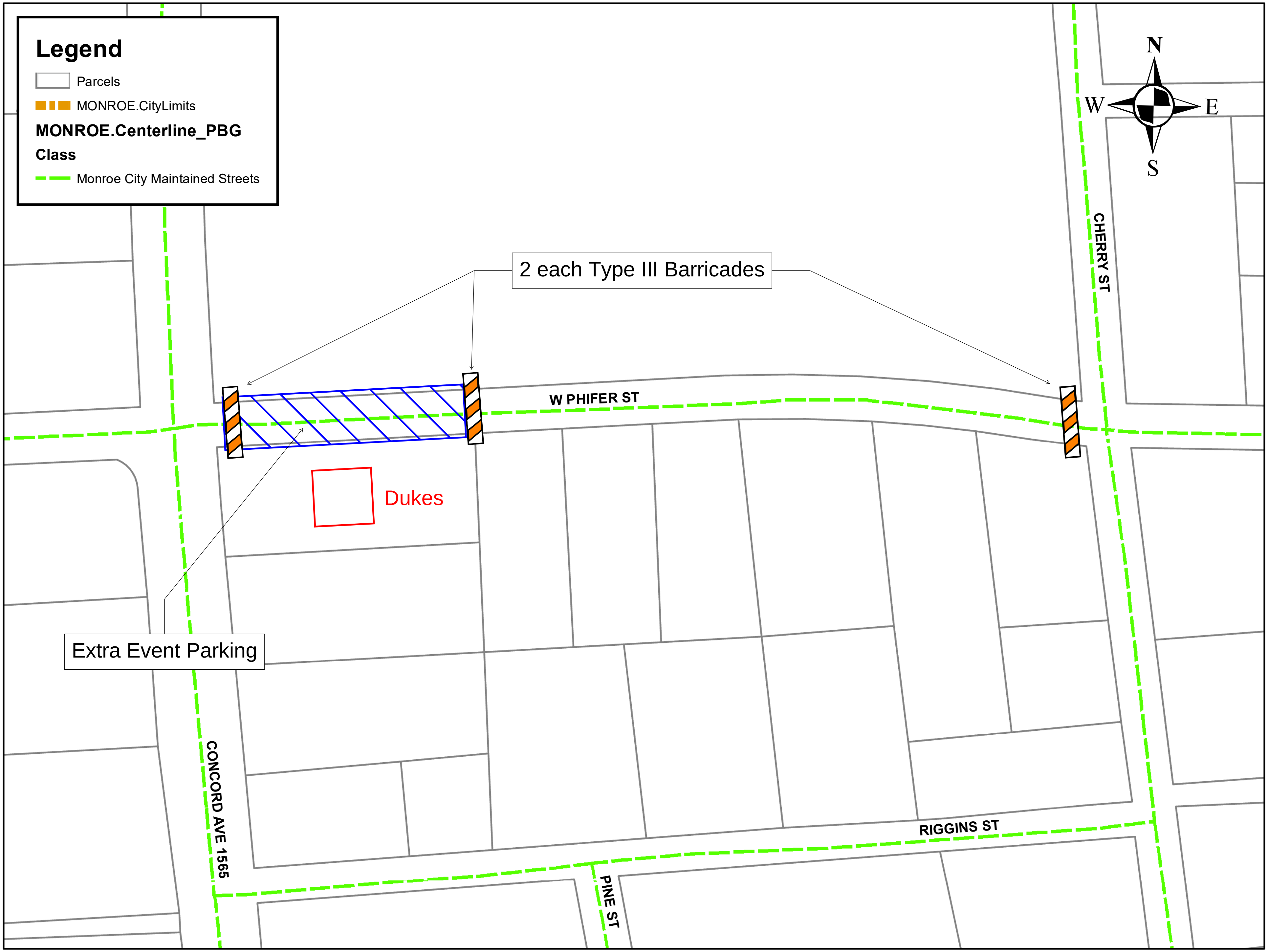
Date of Proposed Event: 4.18.26 **Times of Proposed Event:** 11-2pm

Streets Proposed to be closed or Partially Closed:
Phifer St. from Mill House to Corner of Concord Ave

Businesses Notified

Business Name	Date of Notification	Time of Notification	Person Notified	Favor/Against	Signature (if possible)
NA					


Redirect
Concord Ave
Proposed Road Closed
W Phifer St
Access to homes & School
Redirect


Legend
Parcels
MONROE.CityLimits
MONROE.Centerline_PBG
Class
Monroe City Maintained Streets
N
W
E
S
2 each Type III Barricades
W PHIFER ST
CHERRY ST
Dukes
Extra Event Parking
CONCORD AVE 1565
RIGGINS ST
PINE ST

STAFF REPORT

TO:	General Service Committee
VIA:	Mark Watson, City Manager
DATE:	March 5, 2026
FROM:	Lisa Stiwinter, Planning and Development Director
PREPARED BY:	Catherine Mullis, Permit & Development Administrator
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 11, 2026 with a rain date of April 12, 2026.

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 11, 2026 with the rain date Sunday, April 12, 2026.

Spring Fest:
The Spring Fest at Home Brew event will be held Saturday, April 11, 2026 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 2,000 people will attend the event with a total of 800 people at peak periods. The festival will include food sales, food trucks, merchandise sales/vendors, and music. There will be no alcohol sales as the event is 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, 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:
This event has been approved pending compliance/understanding of Policy 59.

Officer Availability
Requests for officers are not guaranteed. Officers volunteer for extra duty assignments and are not required to accept any or all requests. All Monroe Police Department personnel are subject to call-out and must respond to any high-priority event or any event related to their normal duty assignment. Employers are only responsible for payment of the time the officer worked prior to leaving an extra duty assignment due to call-out.

Advance Notice Requirement
Employers must notify EDS at least 36 hours in advance of the requested date of service. Requests made within 36 hours of the requested date will be subject to the Premium Rate.

Alcohol Establishments
Alcohol establishments hiring officers for security are required to hire a minimum of two (2) officers per shift. Officers shall not be placed in a position to intimidate or coerce patrons for the benefit of the business. Officers will be positioned in the parking lot and must be able to respond inside promptly upon request for law enforcement action.
Events and Crowd Size Requirements
For events involving large crowds or the potential for large crowds, staffing levels are as follows:

- 0–75 attendees: 1 officer
- 75–175 attendees: 2 officers
- 175–300 attendees: 3 officers
- For every additional 100 attendees, one additional officer is required

Supervisory Requirement
When four (4) or more officers are required for an event, a supervisor must also be assigned (e.g., 4 officers + 1 supervisor). One supervisor is required for every four officers (e.g., 8 officers + 2 supervisors). An acting supervisor may be used and must be appointed by the Secondary Employment Liaison.

Cancellation
A. If an employer cancels or withdraws an extra duty request within 24 hours of the scheduled assignment, the employer is required to compensate each officer scheduled to work for a minimum of three (3) hours.

B. If an employer cancels or withdraws an extra duty request more than 24 hours prior to the scheduled assignment, no compensation is due to the officer(s) scheduled to work.

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.

Union County Environmental Health:

Pending their approval before permit issuance.

Downtown:
This event is approved, with the following comments:
1. The applicant is responsible for notifying downtown businesses and residents of street closures. Street closure maps and notification must also be sent to the Downtown Director (anowell@monroenc.org).
2. The applicant will need to provide off duty police officers and supervisors as recommended by the Monroe Police Department.
3. The applicant will need to rent a dumpster to handle additional trash needs. The Downtown office has contact for dumpster rental and trash pick-up services, if needed.

Legal:
No COI submitted at this time. The COI must be submitted and approved by Legal before the permit can be issued.

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
2. Map
3. Barricade Map

SPECIAL EVENT PERMIT APPLICATION

SECTION I: GENERAL INFORMATION

Title of Event: Spring Fest 26		
Event Website (if applicable):	Event Date/s: 4/11/26	Event Hours: 11am-5pm

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: 8am	Time Break Down Ends: 6pm
Estimated Event Attendance: 2,000	Estimated # of People at Peak Periods: 800
Estimated # of Vehicles: 500	Estimated Vehicles at Peak Periods: 200

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:			

SECTION III: EVENT DETAILS

Description of the Event: Yearly vendor festival with games and activities for families.

Location/s of the Event: Main St + Windsor St	Site Capacity: 90+ vendors

Page 11

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: Spring Fest 26
Name of Street to be closed: Main St from Franklin to Morrow
Additional Street: Windsor St from Stewart to Hayne St
# of Barricades needed: ___ # of cones needed_____ Drop-off location: ________
Date of Closure: 4/11/26 Start Time: 8am to 6pm
Additional Comments: Rain date would be Sunday, April 12th

☐ **Trash/Debris Plan:** Like I have for previous events, I will collect all garbage and deliver it to the dumpsters near Stewart and Franklin

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'

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: Host

Signature [signature] **Submission Date:** ____________

Business Notification Form
(FOR PRIVATE SPONSORED EVENTS)

Proposed Event Title and Nature of Event: Spring Fest 26 / Fall Fest 26

Date of Proposed Event: 4/11/26 + 10/10/26 **Times of Proposed Event:** 11am - 5pm

Streets Proposed to be closed or Partially Closed:
Main St from Franklin to Morrow
Windsor St from Hayne to Stewart

Businesses Notified

Business Name	Date of Notification	Time of Notification	Person Notified	Favor/Against	Signature (if possible)
McEwens	12/9/2025	10:48am	Chris Drake	Favor	Chris Drake
Petal Shoppe	12/9/25	10:51	Jackie Denton		[illegible]
Outland on Main	12/10/25	4:45	Megan Stegall	Favor	[illegible]
Boulder Beaty Monuments	12/9/25	10:53	Jamie Chapman	Favor	[illegible]
Simpsons Bridal	12/9/25	10:55	Krista Philemon	Favor	K Philemon
M Bellish	12/9/25	10:57	Robin Laney	Favor	R. Laney
Bookery	12/9/25	11:00	Stephanie VonAdam	Favor	Stephanie VonAdam
Local Logic	12/10/25	4:46	Justin Shook	Favor	[illegible]
Gilbert Chiro	12/9/25	11:07	Emily Gilbert	Favor	Emily Gilbert
Oasis	12/9/25	10:09	[illegible]		[illegible]
Jamz	12/9/25	11:02	Mark Fox	Favor	M. Fox
Victory Shoe	12/9/25	11:25	Chris Hufstetler	Favor	[illegible]
Sorella	12/9/25	11:42	Turner Wilk	Favor	[illegible]
Main St Bistro	12/10/25	4:33	Lisa Boy	Favor	[illegible]
Jampac Records	12/9/25	11:44	Walter Gibson	FAVOR	Walter Gibson
Presson Gallery					
Backstage	12/10/25	4:28	UBCRAYCRAFT	FAVOR	VBCraft
Lowe Country					
Murphey's	12/10/25	4:30	Casi Gonzale	FAVOR	[illegible]
MA Dance Co	12/9/25	4:25	Kerry Thomas	Favor	K. Thomas
Infinity's End	12/9/25	4:30	Elora [illegible]	Favor	[illegible]
Halo Salon	12/10/25	4:32	Casey Pancer	Favor	Casey Pancer
Charlies					
Americana	12/9/25	4:25	[illegible]	Favor	[illegible]
Directors Cut	12/9/25	11:30	[illegible]	Favor	[illegible]
Superior Home Medical	12/9/25	11:30	Lane Carrell	Favor	[illegible]
Silver Lining	12/9/25	4:15	[illegible]	Favor	[illegible]

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Business Notification Form

(FOR PRIVATE SPONSORED EVENTS)

Proposed Event Title and Nature of Event: Spring Fest 26

Date of Proposed Event: 4/11/26 **Times of Proposed Event:** 11am - 5pm

Streets Proposed to be closed or Partially Closed:

Main St from Franklin to Morrow

Windsor St from Hayne to Stewart

Businesses Notified

Business Name	Date of Notification	Time of Notification	Person Notified	Favor/Against	Signature (if possible)

From:	Greg & Jen <homebrewtaproom@gmail.com>
Sent:	Wednesday, December 31, 2025 3:35 PM
To:	Jessica L. Brummer
Subject:	Fwd: Spring & Fall Festivals
Follow Up Flag:	Follow up
Flag Status:	Flagged
Categories:	Birthdays

This Message Is From an Untrusted Sender
You have not previously corresponded with this sender.

Report Suspicious

Jessica, here's another email granting permission from McEwens for Music Across Main along with the festivals.

Thank you

Greg

Home Brew Taproom & Tunes

---------- Forwarded message ---------
From: **Blackwell, David** <David.Blackwell@dignitymemorial.com>
Date: Wed, Dec 31, 2025 at 3:13 PM
Subject: Spring & Fall Festivals
To: homebrewtaproom@gmail.com <homebrewtaproom@gmail.com>

To whom it may concern,

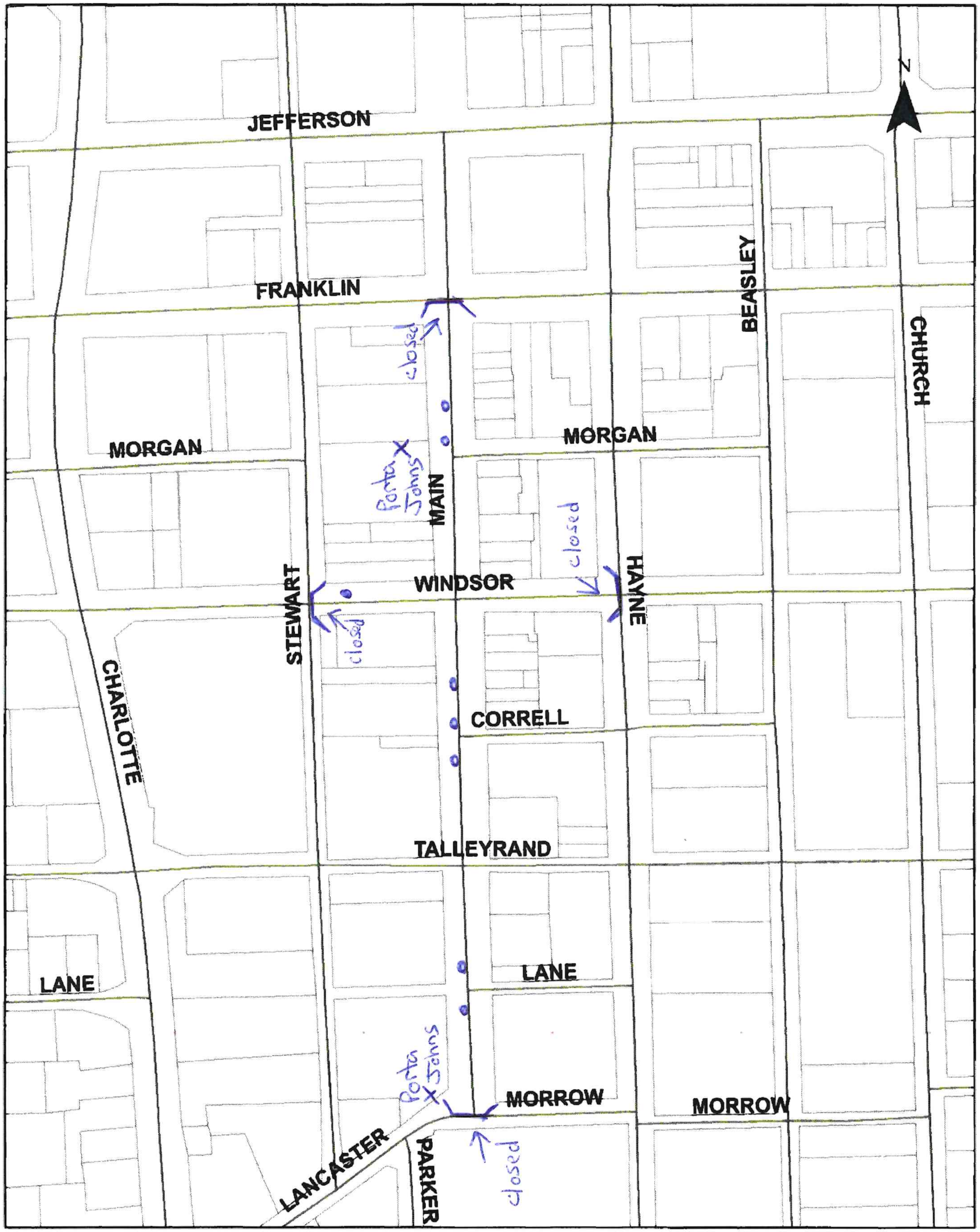
Greg, the owner of Home Brew Tap Room has permission from the McEwen Funeral Home Manager (David Blackwell) to utilize the use of our front porch and walkway for Music on Main 2026. Also, Home Bew Tap Room has permission to utilize the McEwen parking lot for Porta-Jon's during the Spring & Fall Festival of 2026. If you have any questions, please don't hesitate to reach out to me.

Thank You,

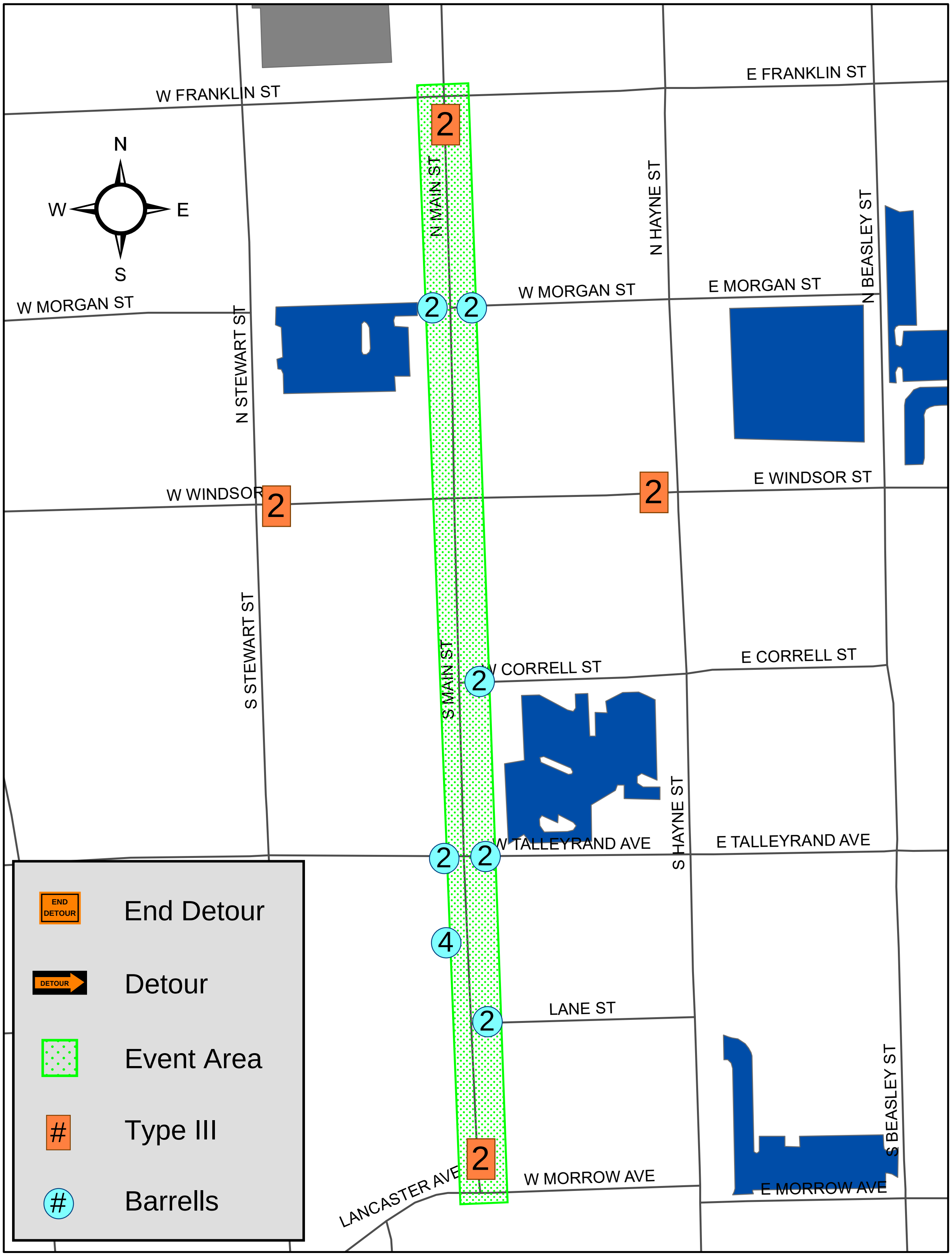
David

Spring & Fall Fest 2026

Map of Downtown



● = garbage cans



Spring Fest Pop-up Market
Barricades 4/11/26

City of Monroe
Where Heartland Meets High Tech

STAFF REPORT

TO:	General Services Committee
VIA:	Mark Watson, City Manager
DATE:	March 5, 2026
FROM:	Terry Sholar
PREPARED BY:	Terry Sholar
SUBJECT:	Second Amendment to Purchase and Sale Contract of Property to Pure Power Contractors, LLC

SUMMARY STATEMENT

The General Services Committee is asked to consider an amendment to the Purchase and Sale Contract of City owned real property to Pure Power Contractors, LLC in the Monroe Corporate Center on Gold Mine Road.

REVIEW

City Council approved and on December 3, 2025 the City entered into a Purchase and Sale Contract to sell approximately 18.52 acres in the Monroe Corporate Center on Gold Mine Road. The property is identified as Parcel Number 09-399-002. At the time the Parties entered into the Purchase and Sale Contract, Union County GIS showed the parcel containing 18.52 acres which included a strip of land from the parcel to Phil Hargett Court. Subsequent ALTA surveys obtained by the Buyer for the closing indicate the City did not own the strip of land attached to the parcel. As a result, the actual acreage of the tract being acquired was reduced from 18.52 acres to 15.305 acres. Based on the same price per acre price, the sale price should be reduced from $1,400,000 to $1,156,966. The Second Amendment to the Purchase and Sale Contract amends the sale price to coincide with the true acreage being sold.

RECOMMENDATION

Staff recommends approving the Second Amendment to the Purchase and Sale Contract amending the sale price to $1,156,966.00 to adjust for the accurate acreage being sold.

Attachments:

Second Amendment to Offer to Purchase and Contract
ALTA NSPS Land Title Survey, Prepared by Eagle Engineering, Dated 01/08/2006

SECOND AMENDMENT TO OFFER TO PURCHASE AND CONTRACT

THIS SECOND AMENDMENT TO OFFER TO PURCHASE AND CONTRACT ("Amendment") is made as of the 10th day of March, 2026 by and between **CITY OF MONROE**, a political subdivision of the State of North Carolina ("Seller"), and **PURE POWER CONTRACTORS, LLC**, a North Carolina limited liability company ("Buyer").

RECITALS

WHEREAS, Seller and Buyer are parties to that certain Offer to Purchase and Contract with an Effective Date of December 3, 2025, as amended by that First Amendment to Offer to Purchase and Contract dated March 2, 2026 (collectively the "Contract"), pursuant to which Seller agreed to sell, and Buyer agreed to buy, certain real property in the City of Monroe, Union County, North Carolina, as more particularly described in the Contract; and

WHEREAS, Seller and Buyer have agreed to modify the terms of the Contract pursuant to the terms set forth herein.

NOW, THEREFORE, for and in consideration of Ten Dollars ($10.00) and other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, and in the further consideration of the agreements contained herein, the parties agree that the Contract is amended as follows:

1. Recitals. The Recitals above are hereby incorporated into this Amendment.

2. Purchase Price. Notwithstanding anything in the Contract to the contrary, the Purchase Price is hereby reduced to $1,156,966.00 given the fact that Buyer's ALTA survey reflects that the Property is 15.305 acres, rather than 18.52 acres.

3. Miscellaneous. Except as modified by this Amendment, all of the terms and conditions of the Contract shall remain in full force and effect and the Contract is hereby ratified and restated in its entirety. If there is any conflict between this Amendment and the Contract, this Amendment shall control. Except where the context otherwise requires, all references in this Amendment to the Contract shall be deemed to include the provisions of this Amendment. Capitalized terms not otherwise defined herein shall have the meanings set forth in the Contract. The terms and provisions of this Amendment shall be binding upon and shall inure to the benefit of the parties hereto, their respective successors, heirs and assigns, if any. This Amendment may be executed in counterparts and/or with counterpart signature pages, all of which together shall constitute a single agreement. Electronic facsimiles of signatures shall be acceptable and binding upon the parties hereto.

[SIGNATURES APPEAR ON FOLLOWING PAGE(S)]

IN WITNESS WHEREOF, Seller and Buyer have executed this Amendment as of the day and year set forth above.

SELLER:

CITY OF MONROE, a political subdivision of the State of North Carolina

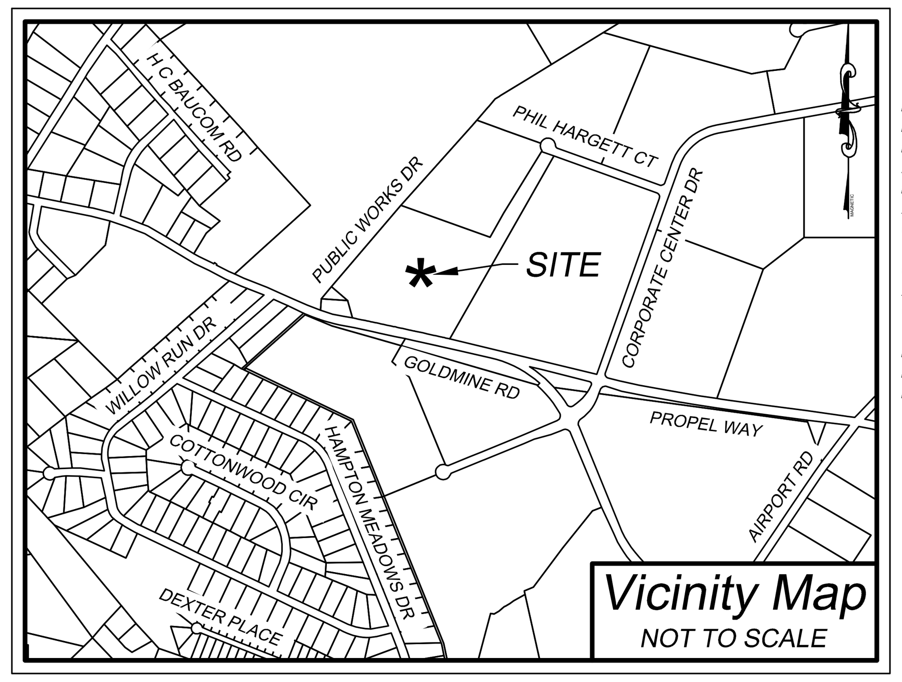
By: ____
Name: ____
Title: ____

BUYER:

PURE POWER CONTRACTORS, LLC, a North Carolina limited liability company

By: ____
Justin Taylor, Manager

00683-074/00561370-1



Vicinity Map
NOT TO SCALE

SUE CERTIFICATION

THE LOCATION OF SUB SURFACE UTILITIES AS SHOWN HEREON ARE BASED ON LEVEL B UTILITY DESIGNATING BY EAGLE ENGINEERING INCORPORATED (EEI), FOLLOWING ASCE 38-02 STANDARDS THROUGH THE APPLICATION OF APPROPRIATE SURFACE GEOPHYSICAL METHODS TO DETERMINE THE EXISTENCE AND APPROXIMATE HORIZONTAL POSITION OF SUBSURFACE UTILITIES. THIS SURVEYOR MAKES NO GUARANTEE THAT THE UTILITIES SHOWN HEREON COMPRISE ALL SUCH UTILITIES IN THE AREA, EITHER IN SERVICE OR ABANDONED. THE OWNER, HIS CONSULTANTS AND HIS CONTRACTORS SHALL HEREBY DISTINCTLY UNDERSTAND THAT UTILITIES AND STRUCTURES NOT SHOWN MAY BE ENCOUNTERED. EEI CERTIFIES THAT THE UTILITIES LOCATED ARE DONE SO AS ACCURATELY AS POSSIBLE FROM THE INFORMATION AVAILABLE.

ZONING INFORMATION

ACCORDING TO THE UNION COUNTY GEOGRAPHIC INFORMATION SYSTEM (GIS) WEBSITE ADDRESS ON 01/06/2026, THE SUBJECT PROPERTY IS ZONED GI (GENERAL INDUSTRIAL). BECAUSE THERE MAY BE A NEED FOR INTERPRETATION OF THE APPLICABLE ZONING CODES, WE REFER YOU TO THE CITY OF MONROE UNIFIED DEVELOPMENT ORDINANCE OF UNION COUNTY, NORTH CAROLINA, AND THE APPLICABLE ZONING CODES.

THE FOLLOWING SETBACK, YARD, AND BUILDING HEIGHT REQUIREMENTS ARE PER CITY OF MONROE UNIFIED DEVELOPMENT ORDINANCE SECTION 4.4.1 GI - GENERAL INDUSTRIAL TABLE, DATED/ADOPTED APRIL 12TH 2022.

FRONT SETBACK:	25 FEET
REAR SETBACK:	25 FEET
SIDE YARD:	10 FEET
MAX HEIGHT:	5 STORIES

SURVEYORS CERTIFICATION

CERTIFY TO:
- ?
- ??

THIS IS TO CERTIFY THAT THIS MAP OR PLAT AND THE SURVEY ON WHICH IT IS BASED WERE MADE IN ACCORDANCE WITH THE REQUIREMENTS PROVIDED BY THE 2021 MINIMUM STANDARD DETAIL REQUIREMENTS FOR ALTA/NSPS AND INCLUDES ITEMS 1, 2, 3, 4, 5, 8, 13, 18 and 19 OF TABLE A THEREOF.

THAT THIS SURVEY DOES NOT CREATES A SUBDIVISION OF LAND WITHIN THE AREA OF A COUNTY OR MUNICIPALITY THAT HAS AN ORDINANCE THAT REGULATES PARCELS OF LAND.

THE GLOBAL POSITIONING SYSTEM (GPS) WAS USED TO ORIENT THIS SITE TO THE NORTH CAROLINA STATE PLANE COORDINATE SYSTEM. PARTICULARS OF THE GPS SURVEY ARE AS FOLLOWS:

THE FIELD WORK WAS COMPLETED IN JANUARY 8TH, 2026.

DATE OF PLAT OR MAP: JANUARY 8TH, 2026.

CLASS OF SURVEY: A
POSITIONAL ACCURACY: 0.062
TYPE OF GPS FIELD PROCEDURE: STATIC OBSERVED CONTROL POINT
DATE OF SURVEY : 01/08/2026
DATUM/EPOCH: NAD83/2011
PUBLISHED/FIXED-CONTROL USE: RTN/NCVRS
GEOID MODEL: 2018
COMBINED GRID FACTOR(S): 0.999855379
UNITS: US FEET

SIGNED AND SEALED: ______________________
RUSSELL L. WHITEHURST 01/08/2026
PROFESSIONAL LAND SURVEYOR # 3561
STATE OF NORTH CAROLINA

DRAFT

MISCELLANEOUS NOTES

NO NGS MONUMENTATION WITHIN 2000' OF SITE. GRID POSITIONS WERE DETERMINED USING A TRIMBLE R-12 GNSS GPS RECEIVER UTILIZING THE NORTH CAROLINA GEODETIC SURVEY VRS NETWORK. ALL COORDINATES AND BEARING SHOWN ARE BASED ON NAD 83/2011.

AREAS COMPUTED USING COORDINATE GEOMETRY.

IRON REBARS AT ALL PROPERTY CORNERS UNLESS OTHERWISE NOTED.

DEED REFERENCE(S): AS SHOWN.

THIS SURVEY IS OF AN EXISTING PARCEL OR PARCELS OF LAND.

ALL ADJOINER PROPERTY OWNER INFORMATION IS TAKEN FROM CURRENT DEEDS AND TAX RECORDS AND ARE CONSIDERED "NOW OR FORMERLY".

RAW ERROR OF CLOSURE: 1:10,000+. BOUNDARY TRAVERSE WAS ADJUSTED USING THE LEAST SQUARES METHOD.

OTHER UNDERGROUND UTILITIES MAY EXIST BUT THEIR LOCATIONS ARE NOT KNOWN.

ALL DISTANCES SHOWN ARE HORIZONTAL GROUND DISTANCES.

COMBINED GRID FACTOR = 0.999855379

PROJECT DATUM IS REFERENCED TO NAVD 88.

THE TOPOGRAPHICAL DATA SHOWN ON THIS SURVEY WAS GENERATED BY A COMBINATION OF FIELD RUN SURVEY, AERIAL LIDAR AND PHOTOGRAMMETRY.

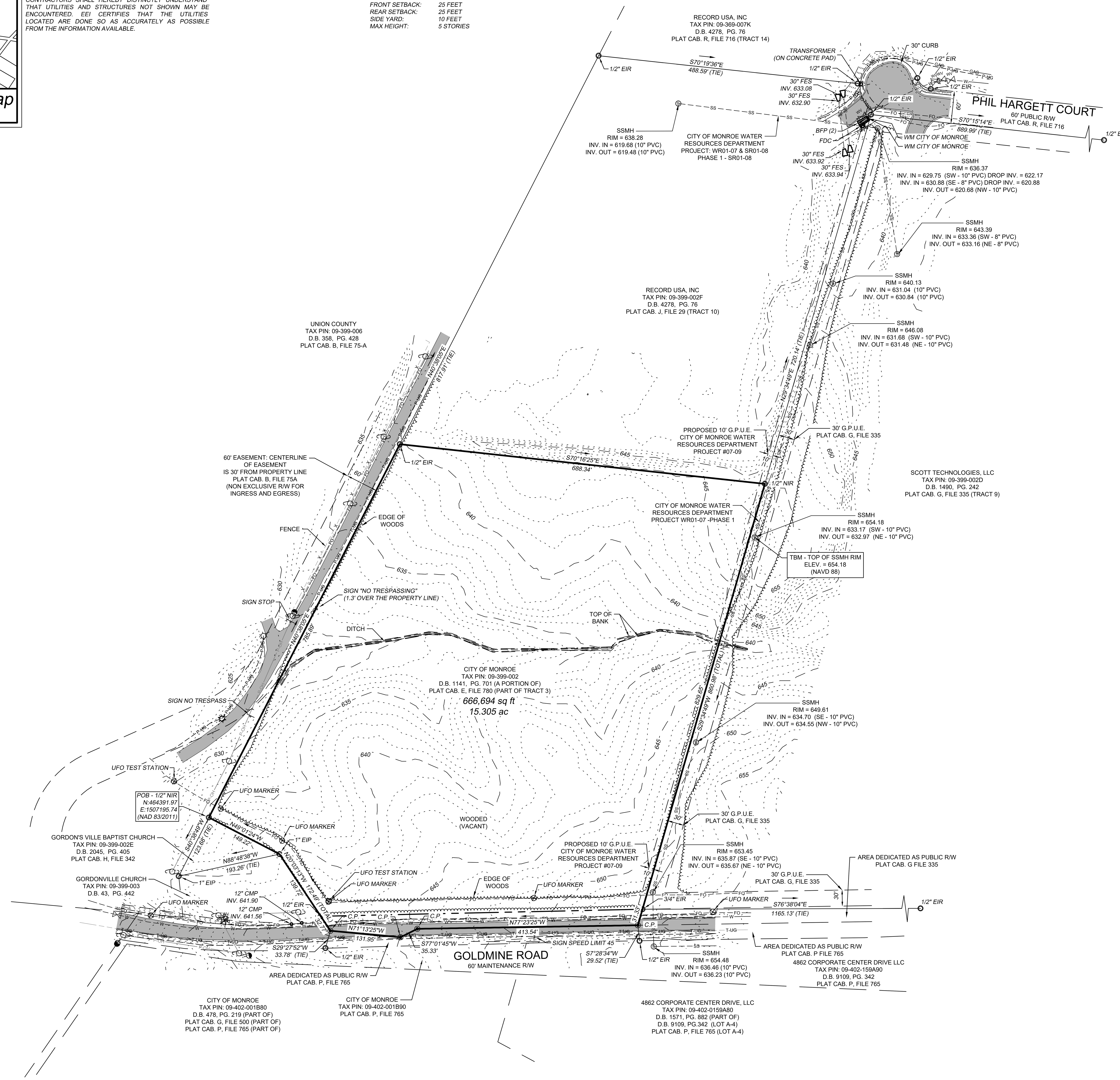
CONTOUR INTERVAL = 1 FOOT.

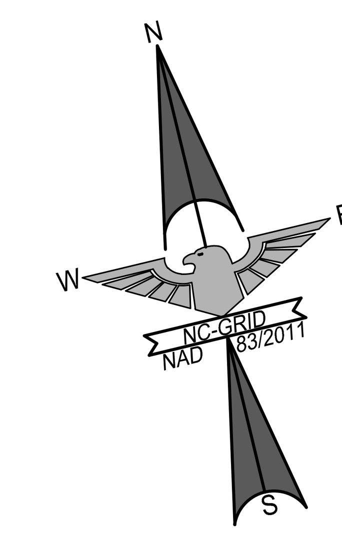
THE SUBJECT PROPERTY SHOWN HEREON IS NOT LOCATED WITHIN A SPECIAL FLOOD HAZARD AREA AS SHOWN ON F.E.M.A. FLOOD INSURANCE RATE MAP COMMUNITY PANEL NO. 3710540600J, EFFECTIVE DATE 10/16/2008.

LEGEND OF SYMBOLS & ABBREVIATIONS

CAB. - CABINET
C.P. - COMPUTED POINT
CPP - CORRUGATED PLASTIC PIPE
D.B. - DEED BOOK
DI - DROP INLET
ECM - EXISTING CONCRETE MONUMENT
EIP - EXISTING IRON PIPE
EIR - EXISTING IRON REBAR
EOP - EDGE OF PAVEMENT
EPK - EXISTING P.K. NAIL
FDC - FIRE DEPARTMENT CONNECTION
FES - FLARED END SECTION
GPUE - GENERAL PUBLIC UTILITY EASEMENT
INV. - INVERT
NIR - NEW IRON REBAR
PG. - PAGE
R/W - RIGHT OF WAY
RCP - REINFORCED CONCRETE PIPE
S.T. - SIGHT TRIANGLE
M.B.S. - MINIMUM BUILDING SETBACK
NAVD - NORTH AMERICAN VERTICAL DATUM
PIN - PARCEL IDENTIFICATION NUMBER
P.S.D.E. - PUBLIC STORM DRAINAGE EASEMENT
P.S.S.E. - PRIVATE SANITARY SEWER EASEMENT
S.S.E. - SANITARY SEWER EASEMENT
SSMH - SANITARY SEWER MANHOLE
TBM - TEMPORARY BENCHMARK
UFO - UNDERGROUND FIBER OPTIC

- UTILITY POLE
- SANITARY SEWER MANHOLE
- FIRE HYDRANT
- WATER VALVE
- YARD INLET / AREA DRAIN
- SIGN
- ELECTRIC BOX/TRANSFORMER
- CURB INLET
- GUY WIRE
- WATER METER
- BOUNDARY (LINES SURVEYED)
- ADJOINERS (LINES NOT SURVEYED)
- BOUNDARY TIE LINE (SURVEYED)
- RIGHT OF WAY
- SETBACK
- UNDERGROUND GASLINE
- OVERHEAD UTILITY LINE
- UNDERGROUND POWER LINE
- SANITARY SEWER LINE
- STORM DRAIN
- WATER LINE
- FENCE LINE
- FIBER OPTIC LINE
- UNDERGROUND TELEPHONE
- PAVEMENT





GRAPHIC SCALE
0 100' 200'
(IN FEET)
1 inch = 100 ft.

EAGLE ENGINEERING
FIRM LICENSE # C-0873
2013A VAN BUREN AVE.
INDIAN TRAIL, NC 28079
(704) 882-4222
www.eagleonline.net

NO.	DATE	BY	ISSUE

CITY OF MONROE PROPERTY
CITY OF MONROE, MONROE TOWNSHIP
UNION COUNTY, NORTH CAROLINA

CERTIFY TO:
DH&A ARCHITECTURE PA
1208 CURTIS STREET
MONROE, NORTH CAROLINA, 28112

ALTA/NSPS LAND TITLE SURVEY

DESIGNED BY	DRAWN BY	CHECKED BY
N/A	RMC / ATZ	RLW
Scale	DATE	JOB NUMBER
1" = 100'	01/08/2026	9120

PRELIMINARY
NOT FOR SALES, CONVEYANCE, OR RECORDATION
01/08/2026

Sheet
1 OF 1

STAFF REPORT

TO:	General Services Committee
VIA:	Mark Watson, City Manager
DATE:	March 5, 2026
FROM:	Sarah McAllister, P.E., Director of Engineering
PREPARED BY:	Katie Millican, Engineering Technician II
SUBJECT:	Fee Schedule Change for Encroachment Review Fees

SUMMARY STATEMENT

The General Services Committee is requested to approve a change to the City of Monroe Fee Schedule that will add a review fee for Encroachment Reviews at a rate of $0.40 per linear foot plus a flat fee of $500.

REVIEW

Over the course of the year 2025, between three companies doing large scale fiber installation, there has been a total of 648,321 linear feet of fiber optic cable approved for installation within the City limits on City maintained streets. (This does not include approvals on NCDOT maintained streets.) City staff can spend a significant number of hours in a week on encroachments alone between review, inspection, and assisting customers with issues from the work, including damages to utilities, roadways and sidewalks, and yards and driveways. Given this time spent, particularly time spent addressing utility damages, staff has looked at how other municipalities are handling encroachments and are proposing instituting a fee. Engineering looked at the fee schedules of other counties and municipalities in the U.S. to decide on a reasonable fee. Staff would like to propose something similar to the City of Raleigh's and the Town of Waxhaw's fee schedules that combines a flat fee ($500) with a fee per linear foot of work ($0.40/ft). At that rate, the City would have collected a total of $372,830 in permit fees in 2025.

The spreadsheet of fee comparisons from other counties and municipalities is attached along with a summation of the total fees that could have been collected from approved encroachments in 2025 using the proposed fees.

In addition to the proposed encroachment fee structure, Engineering is actively collaborating with the Utilities Department's Damage Prevention Division to develop a revised master encroachment agreement. This agreement will be required for all excavators and installers operating within the public right-of-way and will clearly define responsibilities related to utility damages, workmanship standards, restoration requirements, customer communication expectations, and associated penalties or fees for non-compliance. This framework is currently under development and will be presented to the Committee for review and consideration at a future meeting.

RECOMMENDATION

Engineering, Water Resources and Energy Services recommend implementation of encroachment permit review fees.

Attachments:
Fee Comparison Spreadsheet
Potential Fee Collection for 2025

Fee Comparison Spreadsheet

Encroachment and R/W Permit Fees in other Municipalities				
City	Type of Permit	Fees		Notes/Additional
Durham, NC	RoW Permit	Permit	$260	plus processing fee
Madison, WI	Encroachment	Permit	$750	
Stallings, NC	Encroachment	Permit	$100	
Denver, CO	RoW Utility Plan	length 750 - 1499 Ft	$500	
		length 1500 - 2249 Ft	$750	
		length > 2250 Ft	$1,000	
Waxhaw, NC	Encroachment	Minor	$0.05/ft	up to 1000 ft
		Major	$0.10/ft	up to 1000 ft
		Site Plan	$500	
Raleigh, NC	Encroachment	Application	$347	
		Work	$0.39/ft	
Richmond, VA	Utility Construction	Local	$0.25/sf	
	and Street Cuts	Collector	$0.50/sf	
		Arterial	$1.00/sf	
Gwinnett County, GA	RoW Permit	Application	$50	
		Permit	$0.18/ft	
Cheyenne, WY	Row Permit	Permit	$23.50 to $993.75	based of valuation of work
		Plan Review (if required)	65% permit fee	also goes higher for work
				over $100,000
Gainsville, FL	RoW Permit	Application	$137.75	
		Footage of infrastructure	$38.05	per 500 ft

2025 Encroachment Fees

Permit Holder	Sum of LF	Review Fee		Fee Per LF	
Frontier	239,056.00	$	35,500.00	$	95,622.40
Gigapower	336,980.00	$	38,000.00	$	134,792.00
Ripple Fiber	138,091.00	$	7,000.00	$	55,236.40
Spectrum	3,341.00	$	2,000.00	$	1,336.40
SEGRA	1,243.00	$	2,000.00	$	497.20
MCNC	864.00	$	500.00	$	345.60
	719,575.00	$	85,000.00	$	287,830.00

Grand Total: $ 372,830.00

City of Monroe
Where Heartland Meets High Tech

STAFF REPORT

TO: General Services Committee

VIA: Mark Watson, City Manager

DATE: March 5, 2026

FROM: Jeff Wells, Assistant City Manager

PREPARED BY: Jeff Wells, Assistant City Manager

SUBJECT: Monroe Land Use Map

SUMMARY STATEMENT

Based on direction from the City Manager, staff has developed an updated land use map for the city.

REVIEW

The land use map is categorized into residential and non-residential uses and shows the percentage of each.

RECOMMENDATION

Item is information only.

City of Monroe
Where Heartland Meets High Tech

STAFF REPORT

TO:	General Services Committee
VIA:	Mark Watson, City Manager
DATE:	March 5, 2026
FROM:	Lisa Hollowell, Assistant City Manager
PREPARED BY:	Lisa Hollowell, Assistant City Manager Ashley Ivey, Assistant Finance Director Lisa Kerner, Grant Administrator Lisa Strickland, Finance Director
SUBJECT:	Outside Agency Funding Requests for Fiscal Year 2027 Budget

SUMMARY STATEMENT

This is a request to consider outside agency funding requests for the fiscal year 2027 budget.

REVIEW

Outside agency applications for funding requests for the fiscal year 2027 budget were due on January 20, 2026. 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 December 1, 2025 and submit an application.

A Committee comprised of four staff members has reviewed the documentation that has been submitted to ensure compliance using the following scoring categories:

1. Direct Monroe Residents Served (0–15 Points)
   Evaluates the number of Monroe residents directly served, based on reported figures. Higher scores were assigned to agencies that provided Monroe-specific counts and demonstrated larger service volumes. Where Monroe-only data was not clearly identified, scores were moderated accordingly.

2. Alignment with Core City Priorities (0–25 Points)
   Does COM have responsibility for this activity as a municipality? Measures how closely

the program supports housing stabilization, public safety, healthcare access, crisis intervention, and food security. Programs directly reducing homelessness, medical instability, or domestic violence received the highest scores. Enrichment, event-based, or startup initiatives received lower scores under this category due to reduced direct stabilization impact.

3. Partnership with the City – (0-25)
   Good partner. Work with the City in various programs, referrals, and basic assistance with COM residents.

4. Measurable Outcomes and Accountability (0–20 Points)
   Assesses the degree to which agencies provided documented service data, outcome measures, or performance tracking. Where outcome reporting was general rather than data-driven, scores reflected that limitation.

5. Cost Efficiency / Gap need - Cost per Resident (0–15 Points)
   Considers the relative City investment compared to reported service levels and tradeoff of the City not having to do the service. Because full cost-per-Monroe-resident calculations were not consistently available, this category reflects proportional judgment rather than audited financial ratios.

Each agency was also categorized into a funding tier as follows:

Tier 1 – Core Stabilization
Includes agencies that provide essential housing stabilization, healthcare access, domestic violence response, and core safety-net services. These programs directly reduce homelessness, medical crises, and public safety strain within the City of Monroe.

Tier 2 – Support Services
Includes agencies that provide important supplemental health, food security, and community support services. These programs serve Monroe residents and contribute to overall community stability, though they are not primary crisis stabilization providers.

Tier 3 – Youth/Targeted
Tier 3 includes youth development, targeted programming, and community enrichment services. These programs provide meaningful long-term benefit but serve smaller populations or are more specialized in scope.

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 2027 budget.

RECOMMENDATION

Staff requests that the General Services Committee consider funding requests and make recommendations to City Council for the fiscal year 2027 budget.

Attachment: Outside Agency FY 2027 Funding Requests

CITY OF MONROE
OUTSIDE AGENCY FUNDING HISTORY

ORGANIZATION NAME	2024 Approved	2025 Approved	2026 Requested	2026 Approved	2027 Estimated In-Kind	2027 Requested	2027 Total Score	2027 Recommended	Summary of FY 27 Request
Aeronia Louise Poole, Med - STEAM in Motion			2,578	0					EdTech Coaching "STEAM In Motion"
Anderson Outreach						10,000	15	0	Backpacks, Checkups & Community Wellness Day; three Back-to-School Bash events for youth ages 5 to 18 living in psychiatric treatment facilities, foster care homes, or experiencing food insecurity. Free school supplies, backpacks, clothing, shoes, hygience kits, meals, health screenings; serve 100 people per event - 300 per year
Angel Shoes Inc	5,000	5,000	5,000	5,000		10,000	50	6,000	Requesting $10,000 of $11,000 total budget to provide shoes and socks for 400 people in partnership with Turning Point, UCPS, and annual Christmas shoe tree give-away
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		25,000	40	15,000	Comprehensive Economic Empowerment and Development Program for Low-Income Residents to serve 110 people
Community Health Services of Union County, Inc.	25,000	25,000	40,000	30,000		40,000	23	30,000	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		57,500	15	0	CMOP Mini Mentors Afterschool & Summer Enrichment Program for Middle School Students - to serve 25 students
Council on Aging of Union County	15,000	20,000	30,000	25,000		40,000	60	25,000	To expand Home Safety and Basic Needs Support Program to enable older adults to stay safely and independently in their homes. To serve 250 people.
Excel Enrichment Program	4,020	3,325	3,060	3,060		3,060	10	0	Requesting $3,060 of $3,060 total budget; funds are requested to fund rental space and business insurance for afterschool tutoring of 10 - 12 children grades K-4
Food for Families NC, Inc.	0	7,500	10,000	7,500		10,000	100	10,000	Provide food to Monroe households through Monroe Parks and Recreation and Scattered Site Monroe - to serve 4,000 people
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		12,150	50	10,000	Rx meds uninsured and/or gap prescription assistance for low to moderate income seniors Monroe residents - serves 165 people - ***utilities March 2024-Feb 2025 $9,046.39***
HELP Center Inc (HELP Pregnancy Center)	0	10,000				10,000	50	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		15,000	33	5,000	Reimbursement for charity room and board and/or charity care for residents in Monroe. Program serves 750 to 850 people annually.
Humane Society of Union County, Inc			20,300	20,300		20,300	95	20,300	Monroe Low-Cost Spay & Neuter Clinic; to serve 150 - 175 low to moderate income households
Kingdom Citizen Outreach Ministry						10,000	50	0	Back to School and Christmas Community Giveaway; conitnue Partnership with City of Monroe to serve local families. Provides meals, groceries, hygiene items.Served 300 families in 2025 at Rosa Bell Ceramics Bldg.
Life Span Services			22,530	17,070		20,917	18	0	Exercise room renovation ($8,000), exercise equipment ($3,177); Specialized/adaptive kitchen equipment for ChefSpan Program ($9,800) to serve 25 adults with disabilities
Monroe-Union County CDC – Administration	25,000	25,000	25,000	25,000		25,000	100	25,000	Housing and Financial Counseling, Fair Housing Clearinghouse, Economic Hardship Determinations for Utilities and Demolition by Neglect
Shaggers, Inc. Application #1						54,731	0	0	Fun One Radio - Downtown Monroe Radio; To support start-up costs and first-year operations for Monroe Radio, including equipment, for 24/7 programming to benefit City residents
Shaggers Inc. Application #2						42,731	0	0	Fun One Radio - Downtown Monroe Radio; To support start-up costs and first-year operations for Monroe Radio, including equipment, for 24/7 programming to benefit City residents
New Covenant Community Development Center			75,000	11,800		25,000	41	11,800	Youth STEAM Program (includes supplies, materilas, and equipment) Goal to serve 75-100 underserved students weekly
Special Olympics NC			5,000	0					Special Olympics Union County
Turning Point, Inc. – Operating	20,000	20,000	20,000	20,000		25,000	95	20,000	Domestic Violence shelter and services; Teen Dating Violence Prevention and HERO Programs; serves 1,000 people annually
Union Anson County Habitat for Humanity						150,000	100	50,000	Urgent Home Repair Program; replaces roofs, fixes water, sewer, plumbing and electrical problems for seniors, veterans and disabled persons.
Union County Community Action, Inc.	25,000	25,000	25,000	25,000		25,000	50	20,000	Funding for Education Vulnerable Children as Foundation for Future Success Program; (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	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	26,800	100	26,800	UCCAC and Monroe Parks & Recreation event partnership for 2026-2027 - Five events including one Music on Main
Union County Community Shelter/ (Utility Subsidy)	55,000	55,000	55,000	55,000		55,000	78	35,000	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		30,000	100	30,000	Crisis Intervention Program - Annual/One Time Utility, rent, mortgage assistance to low to moderate income households in Monroe.
Union County Human Services Agency	21,900	21,900	21,900	21,900	21,900	21,900		21,900	Senior Nutrition program at the Bazemore Active Adult Center provinding nutrition services to seniors five days per week
Union County Public Schools	11,520	11,520	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	**899,469**	**931,274**	**1,856,427**	**1,277,767**	**930,537**	**1,567,306**		**1,184,017**	

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**		

New Agency Requests

In-kind funding

			City Council Outside Agency Designation and Resourcing Policy Calculation (GA-16)
	#########	$ 68,676,522	FY 2026 Annual General Fund Budget
	1,235,717	1,373,530	2% maximum funding level to be allocated to Outside Agency per policy GA-16
Value of 1 cent of ad valorem	$ 1,277,767	$ 1,184,017	Total direct and estimated in-kind funding requested for FY 2027
	(42,050)	189,513	Amount under policy maximum
Value of 1 cent of ad valorem	$ 347,230	$ 349,900	FY 2027 Cash Funding level
	69,446	69,980	20% cap for award to an individual agency

City of Monroe
Where Heartland Meets High Tech

STAFF REPORT

TO:	**General Services Committee**
VIA:	Mark Watson, City Manager
DATE:	**March 5, 2026**
FROM:	Lisa Hollowell, Assistant City Manager
PREPARED BY:	Lisa Hollowell, Assistant City Manager Malcolm Weeks, Airport Manager
SUBJECT:	**Charlotte-Monroe Executive Airport – Fuel Discussion**

SUMMARY STATEMENT

Staff has completed a review of fuel sales at the Charlotte-Monroe Executive Airport, focusing on the current pricing structure, service costs, and legacy fuel agreements. As the Airport's primary revenue source, fuel sales must be structured equitably and sustainably. The review identified inconsistencies that result in uneven treatment among customers, and this discussion outlines the planned changes to implement a fair, consistent, and financially sound fuel revenue framework moving forward.

REVIEW

Fuel sales represent the largest revenue source supporting Airport operations. During calendar year 2025, the Airport dispensed approximately 636,777 gallons of fuel and collected $1.7 million dollars in FY 2024-25. The Airport operates daily from 7:00 a.m. to 9:00 p.m., requiring consistent staffing, equipment readiness, and fuel system maintenance to serve both Airport-based and transient customers.

<u>Cost to Pump and Serve Fuel</u> Direct jet fueling operations typically require two linemen and approximately 25–30 minutes per aircraft to marshal, position, fuel, and return the aircraft to service. Based on the current average hourly compensation of approximately $33.95, two-person operations, and annual throughput levels, the estimated direct labor cost per fueling event is meaningful when allocated across gallons dispensed.

In addition to labor, fueling operations require ongoing maintenance and upkeep of fuel trucks, pumps, hoses, meters, filtration systems, and the basic fuel farm infrastructure. Recent and recurring maintenance activity, including approximately $75,000 in fuel system-related work in 2025, reflects the continued wear and tear associated with fueling activity.

When labor and equipment-related costs are allocated across total gallons dispensed, the estimated cost to pump and serve fuel is approximately $0.60-$0.90 per gallon (when including one-time maintenance expenses). This estimate excludes the cost of purchasing fuel for resale and does not allocate broader airport administrative or facility overhead.

Fuel Margin and Operating Sustainability The Airport's retail fuel margin is estimated at about $2.40 per gallon (this varies depending upon the customer class); Council sets the minimum margin through the annual Fee Schedule which is currently $2.10. That margin not only covers the direct cost of pumping fuel but also contributes to staffing, utilities, facility maintenance, administrative allocations, insurance, and infrastructure upkeep required to operate the Airport as a public-use facility. Fuel is the largest source of revenue generated to operate the Airport.

While not all airport operating costs should be recovered exclusively through fuel sales, fuel revenue is the Airport's largest funding mechanism and is essential to maintaining long-term financial sustainability without increasing reliance on other revenue sources. Beginning in 2023, the Airport's business model shifted from the City borrowing funds to construct hangars for lease to house aircraft to instead leasing Airport land for private investment to develop hangars. Under this model, private entities finance and construct the hangars, while the City retains land ownership and benefits from property tax revenue on both real and personal property, increased fuel sales to tenants, and the collection of an Airport Maintenance Fee to support facility upkeep. This approach allows the Airport to expand capacity and economic activity without incurring additional municipal debt, thereby reducing financial risk and protecting City of Monroe taxpayers.

Review of Existing Fuel Agreements Staff has reviewed certain legacy fuel arrangements (implemented prior to 2023) that differ from the standard retail structure. The Airport stores fuel for customers; the customer purchases it, the Airport receives it, stores it, and distributes it to the customer; as well as provide quality control and safety precautions. The City is reviewing and considering the following: standardize fuel pricing under a uniform retail and volume-based structure; implementing a high-volume discount policy available to all qualifying Airport-based customers; terminating legacy agreements; all to maintain sufficient fuel margin to support Airport infrastructure and capital needs

Direct fueling service costs are estimated at approximately $0.60 - $.90 cents per gallon; however, sustainable operations require margins that also support staffing, facilities, and infrastructure. Staff is presenting a thorough review to provide Committee and Council with a clear understanding of the Airport's fuel revenue structure and to inform and hear from Council on proposed adjustments that promote long-term financial sustainability and fairness across Airport users.

RECOMMENDATION

It is recommended that the General Services Committee receive this presentation for both educational and policy discussion purposes. The information is intended to provide a clearer understanding of the Airport's fuel sales operations, cost structure, and revenue model, with particular emphasis on establishing an equitable, consistent, and transparent framework for all Airport users. This discussion will allow the Committee to raise questions, concerns, or areas of interest, and provide feedback to ensure the fuel structure supports fairness among customers while maintaining the Airport's long-term operational and financial sustainability goals.