



April 14, 2025
 Stallings Government Center
 321 Stallings Road
 Stallings, NC 28104
 704-821-8557
www.stallingsnc.org

Town Council Agenda

	Time	Item	Presenter	Action Requested/Next Step
	7:00 p.m.	Invocation Pledge of Allegiance Call the Meeting to Order	Wyatt Dunn, Mayor	NA
	7:05 p.m.	Public Comment	Wyatt Dunn, Mayor	NA
1.	7:15 p.m.	Consent Agenda A. Minutes from the following meetings: (1) 03-10-2025 – special (2) 03-10-2025 (3) 03-24-2025 B. Cabarrus Stanly Union Regional Hazard Mitigation Plan C. Amended Budget Ordinance 17 – Epcon/Chestnut median removal D. Annual Audit Contract – Potter and Co. E. Annexation 28 – Mill Creek – Resolution to (re)Set the Public Hearing Date	Wyatt Dunn, Mayor	Approve Consent Agenda
2.	7:17 p.m.	Reports A. Report from Mayor B. Report from Council Members/Town Committees C. Report from Town Manager/Town Departments	Council and Staff	NA
3.	7:35 p.m.	Agenda Approval	Wyatt Dunn, Mayor	Approve agenda as written
4.	7:37 p.m.	Community Park A. Industrial Park B. Community Park Entrance/Exit	Max Hsiang, Planning Director Dennis Franks, Police Chief Kevin Parker, Engineering Dir.	Information
5.	7:55 p.m.	Private Wastewater (<i>Dunn</i>)	Wyatt Dunn, Mayor	Presentation
6.	8:10 p.m.	Sanitary Sewer Update	Kevin Parker, Engineering Dir.	Presentation

7.	8:40 p.m.	Courtyards at Chestnut Roads	Justin Russell, Associate Eng.	Road acceptance
8.	8:45 p.m.	Administrative Pay Study A. Employee (1) Salaries a. Amended Budget Ordinance 18 – Salary Study Implementation (2) Group Life Insurance (3) Holiday Pay Balance (4) Vacation Time Accrual based on prior government service B. Council Salaries (1) Amended Budget Ordinance 19 – Council Salaries C. Parental Leave Policy	David Hill, Piedmont Triad Regional Council Karen Reid, Human Resources Dir. Alex Sewell, Town Manager	Approve/Deny updates
9.	9:10 p.m.	Police Body Cameras Contract	Dennis Franks, Police Chief	Approve/Deny contract and amended budget ordinance
10.	9:15 p.m.	Government Center Use for Election Day Polling Location	Erinn Nichols, Asst. Town Mgr.	Approve use of Government Center
11.	9:20 p.m.	Council Seat Terms (<i>Richardson</i>)	Brad Richardson, Council Member	Discussion and possible action
12.	9:30 p.m.	All Committees Budget Meeting <i>May 19</i>	Alex Sewell, Town Manager	Approve/Deny scheduling of meeting
13.	9:35 p.m.	Vape/Smoke Shops and Dispensaries in Restricted Usages (<i>Ayers</i>)	Steven Ayers, Council Member	Discussion and possible action for Staff research
14.	9:45 p.m.	Adjournment	Wyatt Dunn, Mayor	Motion to adjourn
15.	9:47 p.m.	Stallings District S Special Meeting A. Call the Meeting to Order B. Occupancy Tax Resolution C. Adjournment	Wyatt Dunn, Mayor	Adopt resolution

**MINUTES OF A SPECIAL TOWN COUNCIL MEETING
OF THE
TOWN OF STALLINGS, NORTH CAROLINA**

The Town Council of the Town of Stallings met for a special meeting on Monday, March 10, 2025, at 5:00 p.m. at the Stallings Government Center, 321 Stallings Road, Stallings, North Carolina.

Those present were: Mayor Wyatt Dunn; Mayor Pro Tempore David Scholl; Council Members Steven Ayers, and Laurie Wojtowicz.

Those absent were: Council Members Taylor-Rae Drake, Graham Hall, and Brad Richardson.

Staff present were: Alex Sewell, Town Manager; Erinn Nichols, Assistant Town Manager/Town Clerk; Police Chief Dennis Franks; Max Hsiang, Planning Director; Nick Coffey, Parks and Recreation Senior Maintenance Technician; Kevin Parker, Engineering Director; Jessie Williams, Finance Officer; Mary McCall, Finance Technician; and Karen Reid, Human Resources Director.

1. Call the meeting to order

Mayor Wyatt Dunn called the meeting to order.

2. Purpose and Process

Town Manager Sewell reminded the Council that it was in the conceptual phase of the budget, looking at trends and big picture. He noted that there would need to be service cuts if a revenue neutral position was taken. Mr. Sewell provided and reviewed a budget summary sheet. This sheet is attached to these minutes and therefore incorporated herein.

Finance Officer Jessie Williams then reviewed the five-year forecast sheet as well as the enhanced and operational Capital Improvement Plan (CIP). These documents are attached and therefore incorporated herein.

Cult Walton, Walton and Hall, was present to help facilitate the Council's budget discussions and aid in helping Council select a tax rate scenario to explore. Council held consensus not to eliminate any scenario that evening due to uncertainty of tax revenue estimations.

3. Adjournment

Council Member Scholl moved to adjourn the meeting, seconded by Council Member Ayers, and the motion received unanimous support. The meeting was adjourned at 6:07 p.m.

Approved on _____, 2025.

Wyatt Dunn, Mayor

Erinn E. Nichols, Town Clerk

Approved as to form:

Cox Law Firm, PLLC

DRAFT

**MINUTES OF TOWN COUNCIL MEETING
OF THE
TOWN OF STALLINGS, NORTH CAROLINA**

The Town Council of the Town of Stallings met for its regular meeting on March 10, 2025, at 7:00 p.m. at the Stallings Government Center, 321 Stallings Road, Stallings, North Carolina.

Those present were: Mayor Wyatt Dunn; Mayor Pro Tempore David Scholl; Council Members Steven Ayers, Brad Richardson, and Laurie Wojtowicz.

Those absent were: Council Members Taylor-Rae Drake, and Graham Hall.

Staff present were: Alex Sewell, Town Manager; Erinn Nichols, Assistant Town Manager/Town Clerk; Police Chief Dennis Franks; Max Hsiang, Planning Director; Nick Coffey, Parks and Recreation Senior Maintenance Technician; Kevin Parker, Engineering Director; Jessie Williams, Finance Officer; and Melanie Cox, Town Attorney.

Invocation, Pledge of Allegiance and meeting called to order

Mayor Wyatt Dunn welcomed everyone to the meeting and delivered the invocation. Mayor Dunn then led the Pledge of Allegiance and called the meeting to order.

Public Comments

Constance Kunno, 9502 Inishmore Court in Shannamara, would like a new traffic study with the new development Cambridge Hill on Idlewild and Stevens Mills Road due to current traffic. She would like a brick wall instead of a face for the buffer and requested the Council vote no for rezoning on the one home.

Tom Twitchell, 910 Bailey Court, wanted to echo the last person's comments emphasizing he wanted an 8' wall instead of a fence and wanted the type A buffer everywhere on the project. He felt a new traffic analysis would be important since the traffic would be next to a toddler pool. Mr. Twitchell felt that just because the use was a by right development, did not mean it was the right thing to do. He wanted various other uses to be excluded from use and wanted dumpsters moved to another location on the site.

Jeannie Lindsay, agreed with last people's comments. She stated that the homes on Stevens Mill were rezoned unknowingly and illegally. The zoning was not protecting existing neighborhoods. She also reminded that the state had disallowed downzoning in the future. She was asking the Council to deny rezoning as it was inviting more traffic. She suggested a conditional zoning for the site so that conditions could be placed on the project. She requested a no zoning decision from the Council.

John Foltz, 5386 Shannamara Drive, asked the Council to deny the rezoning request and felt that residents do not get small town feel with everything that comes with the shopping center. He asked Council to deny and only allow developers to continue after another traffic study.

1. Consent Agenda

A. Minutes from the following meetings:

- (1) 02-03-2025 – special
- (2) 02-10-2025
- (3) 02-22-2025 – special
- (4) 02-24-2025

B. NCDOT's Request for Idlewild Road Speed Limit Reduction

Council Member Ayers made the motion to approve the Consent Agenda as presented. The Council unanimously supported the motion after a second from Council Member Wojtowicz.

2. Reports

A. Report from Mayor

Mayor Dunn reported that appeals process for Union County Reval was open.

B. Report from Council Members/Town Committees

Council Member Wojtowicz reported that the Historical Committee had a lot of events in the 50th celebrations. There would be a new sign in the park highlighting the history of the park.

Council Members Ayers and Scholl had no reports.

C. Report from Town Manager/Town Departments

Town Manager Sewell reported on the following items:

- Council received the February 2025 Budget Line Item Transfer List. The February 2025 Budget Line Item Transfer List is attached to these minutes and therefore incorporated herein.
- Mr. Sewell and Chief Franks met with 3rd graders for Career Day.
- Nick Coffey, Parks and Recreation, reported that the first 50th celebration was the Shamrocking Concert on the following Friday. He also reported that the new playground equipment would start on March 31 and new T-pads and course upgrades at Blair Mill Park were taking place.
- The Police Department was hosting a fraud prevention course new week.

3. Agenda Approval

Town Manager Sewell requested the Council remove Agenda Item 5, *CZ24.10.02 – 3025 Gribble Rd.*, and Agenda Item 6, *CZ24.12.01 – 3469 Gribble Rd.* Mayor Dunn requested adding 9.A., *Crestwind Satellite Annexation Consideration for State Representatives (Dunn)*. Council Member Wojtowicz made the motion to approve the Agenda with the changes above. The motion was seconded by Council Member Ayers and passed unanimously.

4. RZ24.10.01 – 5749 Steven Mill Rd.

A. General Rezoning from SFR-1 to MU-2 Recessed from 02-10-2025

Town Attorney Cox explained to the Council the differences between a rezoning and conditional zoning highlighting that the Council could not switch the application for one to the other. That was a function that had to be completed by the applicant.

Planning Director Max Hsiang explained the rezoning timeline. Engineering Director Kevin Parker explained when the current Traffic Impact Analysis (TIA) was completed for the area noting that it was completed in July 2023 and took into account all the future planned development as well as a compounding growth rate of 1%. He also clarified that the parcel in question did not trigger a TIA at all.

Council Member Wojtowicz made the motion to suspend the rules to allow for additional public comments on the item. Council Member Ayers seconded the motion and passed unanimously by Council.

Mayor Dunn opened the public hearing.

Tom Twitchell, 910 Bailey Court, stated understand that the property in question did not trigger a TIA but did not agree with the compounding rate of 1% and thought it should be 7-18%.

Jeannie Lindsay, 5629 Anglesey court, agreed with Mr. Twitchell stated that the news reported that David Scholl said Town had a 6.8% growth rate.

Terry Williams, Withrow Capital and the applicant/developer/landowner, TIA was not related to property. However, it did take the property in question into account plus the 1% growth rate.

Alex Herdin, 408 Garin Court, asked when traffic study was done.

Mayor closed the public hearing and Council discussed the item.

Mary Beret, Inishmore Court, asked why she just heard about the rezoning last week. She was also concerned with school buses backing up all the way down Shannamara Drive.

Council Member Richardson arrived at 7:47 p.m.

Mayor Dunn called for a vote on the item. Council Member Richardson made the motion to approve RZ24.10.01 – 5749 Steven Mill Rd. The motion was passed unanimously by Council after a second from Council Member Ayers.

B. Statement of Consistency and Reasonableness

Mayor Dunn read the *Statement of Consistency and Reasonableness for RZ24.10.01 – 5749 Steven Mill Rd.* into the record. Council Member Wojtowicz made the motion to approve the *Statement of*

Consistency and Reasonableness for RZ24.10.01 – 5749 Steven Mill Rd. to which Council Member Scholl seconded. The motion was passed unanimously by Council. The *Statement of Consistency and Reasonableness for RZ24.10.01 – 5749 Steven Mill Rd.* is attached to these minutes and therefore incorporated herein.

5. CZ24.10.02 – 3025 Gribble Rd.

This item was removed from the Agenda during Agenda Approval.

6. CZ24.12.01 – 3469 Gribble Rd.

This item was removed from the Agenda during Agenda Approval.

7. Annexation 58

A. Certificate of Sufficiency

Town Clerk Nichols present the Certificate of Sufficiency for Annexation 58 to the Council. The Certificate of Sufficiency for Annexation 58 is attached to these minutes and therefore incorporated herein.

B. Resolution Fixing the Public Hearing Date

The motion was made by Council Member Scholl to approve the *Resolution Fixing the Public Hearing Date for Annexation 58*. Council Member Wojtowicz seconded the motion to which the Council approved unanimously. The *Resolution Fixing the Public Hearing Date for Annexation 58* is attached to these minutes and therefore incorporated herein.

8. Town's Trademark Registration Administration

Town Attorney Cox explained the phrase "Gateway to Union County" is a phrase for which the Town of Stallings has a trademark. Every ten years, the trademark renewal was necessary in order to keep the trademark registration. The cost of the trademark registration was \$2575.00 for the period December 2025 through December 2035.

Council Member Richardson made the motion to allow the trademark to expire. The motion was passed unanimously by Council after a second from Council Member Scholl.

9. Town Manager Reports

A. Balanced Scorecard Mid-Year Report

Town Manager Sewell presented the FY25 Balanced Scorecard Mid-Year Report to the Council which is available to the Town's website for review.

B. 2025-2026 Priorities and Action Plan

Town Manager Sewell presented the 2025-2026 Priorities and Action Plan to the Council which is attached to these minutes and therefore incorporated herein. Council Member Richardson made the motion to approve the 2025-2026 Priorities and Action Plan and seconded by Council Member Scholl. Council passed the motion unanimously.

C. Crestwind Satellite Annexation Consideration for State Representatives (Dunn)

Mayor Dunn explained that the owner of the land for Crestwind, Kevin Pressley, would like the Town to send a letter to the state representatives requesting they add to a current House Bill wording that would allow Stallings to annex the Crestwind Development which was a few hundred yards from the Town limits, allowing the cap of the satellite annexation to be lifted.

Consensus was held by Council to have Council Member Richardson submit revised wording to allow the Council to have the option, not a definite action, to the Clerk who would then send to the Mayor to send to local representatives.

Council held consensus to cancel March 24, 2025 Special Budget Meeting.

10. Adjournment

Council Member Ayers moved to adjourn the meeting, seconded by Council Member Richardson, and the motion received unanimous support. The meeting was adjourned at 8:55 p.m.

Approved on _____, 2025.

Wyatt Dunn, Mayor

Erinn E. Nichols, Town Clerk

Approved as to form:

Cox Law Firm, PLLC

**MINUTES OF TOWN COUNCIL MEETING
OF THE
TOWN OF STALLINGS, NORTH CAROLINA**

The Town Council of the Town of Stallings met for its regular meeting on March 24, 2025, at 7:00 p.m. at the Stallings Government Center, 321 Stallings Road, Stallings, North Carolina.

Those present were: Mayor Pro Tempore David Scholl; Council Members Steven Ayers, Taylor-Rae Drake, Graham Hall, Brad Richardson and Laurie Wojtowicz.

Those absent were: Mayor Wyatt Dunn.

Staff present were: Alex Sewell, Town Manager; Erinn Nichols, Assistant Town Manager/Town Clerk; Chief Dennis Franks; Max Hsiang, Planning Director; Kevin Parker, Engineering Director; Jessie Williams, Finance Officer; Nick Coffey, Parks and Recreation Senior Maintenance Technician; Katie King, Senior Planning Technician; and Melanie Cox, Town Attorney.

Invocation, Pledge of Allegiance and meeting called to order

Mayor Pro Tempore David Scholl welcomed everyone to the meeting and Council Member Ayers delivered the invocation. Mayor Pro Tempore Scholl then led the Pledge of Allegiance and called the meeting to order.

Public Comments

Susy Wiggins, 408 Short Street, wanted mirrors for left exits from Community Park or a police officer direct traffic at that area. She also wanted to address the Industrial Park and the lack of a buffer. She stated the businesses were shaking the houses and the houses were cracking. She stated there used to be a dirt mound as a barrier, but it was gone. Ms. Wiggins stated she heard the pounding from 3-9 p.m. and the pounding was damaging the houses.

Shannon Smith, 2201 Community Park Drive, stated the neighborhood had been there since the 1970s and the residents were being ignored. She did not think the penalties to the businesses for removing the barrier berm was enough. Ms. Smith stated that the houses were being shaken and had ceilings fallen in homes. She said the house values were going down as the lights and music go all day long. She stated she had been told there was nothing anyone could do about it and felt that Stallings was ignoring her. Ms. Smith also stated that a little girl was hit walking from Stallings Municipal Park back to Community Park Drive.

Council stated it would put Industrial Park and Community Park on the Agenda for April 14.

Dawn Whitlock, 401 Short Street, stated that she had fixed her ceiling herself due to the pounding and her neighbors' ceiling fell in due to violations in Industrial Park. She stated she could not get the tax value for her house due to the view she had in her backyard. Ms. Whitlock stated that the concrete trucks started their noise at 2-3 a.m. She stated she called when the berm was being torn down and asked the

Council for help. She did not feel a fence would not stop light or sound. She did not like the Town's response to the issues. Ms. Whitlock was also concerned about the safety of pulling out of Community Park.

1. Consent Agenda

- A. Conditional Zoning Subcommittee Policy Amendment
- B. Amended Budget Ordinance 13 – Stallings Municipal Park Camera Project
- C. Amended Budget Ordinance 15 – Stallings Municipal Park Fencing
- D. Amended Budget Ordinance 16 – Public Works Vehicle
- E. School Zone Speed Limit at Stallings Elementary

Council Member Scholl requesting removing Consent Agenda Items 1.B., 1.C., and 1.D. for discussion during budget decisions. Council Member Hall requested to put Consent Agenda Item E. on regular Agenda.

Council Member Richardson made the motion to approve the Consent Agenda with the above noted changes. The motion was seconded by Council Member Ayers and passed unanimously by Council.

2. Agenda Approval

Council Member Scholl requested moving Agenda Item 7, *Union County Revaluation Update*, to Agenda Item 2.A.

Council Member Hall moved to approve the Agenda with the changes above. The motion was seconded by Council Member Richardson and passed unanimously.

2.A. Union County Revaluation Update
Original Agenda Item 7

Vann Harrell, Union Co. Tax Administrator, was present to give the Council an update on the Union County Revaluation. The presentation is attached to these minutes and therefore incorporated herein.

3. CZ24.10.02

- A. 3025 Gribble Rd.

Mayor Pro Tem Scholl opened the public hearing. Planning Director Max Hsiang explained this item was a conditional rezoning request for 3025 Gribble Road to rezone the 0.81-acre property from Industrial (IND) to Conditional Industrial (CZ-IND) allowing automobile sales in addition to the existing automobile repair services (major). Staff's report on CZ24.10.02 is attached to these minutes and therefore

incorporated herein. Staff recommended approval of the conditional rezoning request with the following conditions:

1. Vehicle Display Limit - Display of vehicles for sale is limited to a maximum of five (5) vehicles at any given time. Any additional vehicles must be stored behind a fenced area and must not include visible signage.
2. Screening Requirements - All required screening must be installed and maintained as shown on the approved site plan. Any modifications to the screening must be reviewed and approved by the Town.
3. Concept Plan Compliance and Conditional Zoning Reversion - The final development must substantially conform to the approved concept plan. If the project is not completed in compliance with the concept plan within two (2) years, the conditional zoning approval will be revoked, and the property will revert to industrial zoning. Automobile sales will no longer be permitted.
4. Outdoor Storage Restrictions - Outdoor storage is permitted but must be fully screened from view from all public streets. Acceptable screening methods include fencing, landscaping, or other Town-approved visual barriers.

Applicant Daniel Baharov and the Applicant's Consultant Jonathan Rossenau addressed the Council and clarified that the fence would be solid and block the view of repair from the road.

No one was present to speak on the item. Mayor Pro Tem Scholl then closed the public hearing. Council Member Richardson made the motion to approve CZ24.10.02 - 3025 Gribble Rd. adding the condition: *Conditional Zoning Extension - The applicant or developer may request a one-time extension of up to two (2) additional years from the Town Council to bring the project into compliance with the approved concept plan. This extension must be approved by a vote of the Town Council and does not require resubmittal or repetition of the conditional zoning process.* The applicant did approve the additional condition. The motion was seconded by Council Member Ayers and passed unanimously by Council.

B. Statement of Consistency and Reasonableness

Council Member Wojtowicz made the motion to approve the *Statement of Consistency and Reasonableness for CZ24.10.02* which was seconded by Council Member Richardson. The motion was passed unanimously by Council. The *Statement of Consistency and Reasonableness for CZ24.10.02* is attached to these minutes and therefore incorporated herein.

4. CZ24.12.01

A. 3469 Gribble Rd.

Mayor Pro Tem Scholl opened the public hearing. Planning Director Max Hsiang explained this request was for a conditional rezoning request at 3469 Gribble Road to rezone the 1.52-acre property from

Industrial (IND) to Conditional Industrial (CZ-IND) to allow automobile sales in addition to the existing automobile repair services (major). Staff's report on CZ24.12.01 is attached to these minutes and therefore incorporated herein. Staff recommended approval of the conditional rezoning request with the following conditions:

1. Limit vehicle display to a maximum of five (5) vehicles at any given time. Any additional vehicles must be stored behind a fenced area and must not include visible signage.
2. Consistency with Concept Plan - The final development layout, building design, and site features must substantially conform to the approved initial concept plan. Any significant modifications must receive approval from the Town.
3. Fencing and Screening - Install and maintain an opaque fence or screen along all fencing fronting Gribble Road.
4. Outdoor Storage Restrictions - Outdoor storage is permitted but must not be visible from any public street. Screening methods may include fencing, landscaping, or other Town-approved visual barriers.
5. Permitting Compliance - The developer must obtain all required permits from applicable State, County, and Town agencies.

No one was present to speak on the item. Mayor Pro Tem Scholl then closed the public hearing. Council Member Richardson made the motion to approve CZ24.12.01 - 3469 Gribble Rd. The motion was seconded by Council Member Ayers and passed unanimously by Council.

B. Statement of Consistency and Reasonableness

Council Member Richardson made the motion to approve the *Statement of Consistency and Reasonableness for CZ24.12.01* which was seconded by Council Member Hall. The motion was passed unanimously by Council. The *Statement of Consistency and Reasonableness for CZ24.12.01* is attached to these minutes and therefore incorporated herein.

5. TX25.02.01

A. Attached Garage Text Amendment

Mayor Pro Tem Scholl opened the public hearing. Planning Director Max Hsiang reminded the Council that it had directed Staff to research the Town's current regulations regarding attached garages as they lacked sufficient specificity, led to potential inconsistencies in permitting, construction, and negative impacts on neighborhood aesthetics. Staff proposed a new ordinance to clarify regulations for attached garages that established clear guidelines for several key aspects of attached garage construction. The Planning Board recommended approval of the new ordinance. Staff's memo outlining the proposed new ordinance is attached to this memo and therefore incorporated herein.

No one was present to speak on the item. Mayor Pro Tem Scholl then closed the public hearing. Council Member Hall made the motion to adopt TX25.02.01 - Attached Garage Text Amendment which was seconded by Council Member Ayers. The motion was passed unanimously by Council.

B. Statement of Consistency and Reasonableness

The motion was made by Council Member Wojtowicz to approve the *Statement of Consistency and Reasonableness for TX25.02.01*. Council passed the motion unanimously after a second from Council Member Hall. The *Statement of Consistency and Reasonableness for TX25.02.01* is attached to these minutes and therefore incorporated herein.

6. TX25.02.02

A. Definitions Update

Mayor Pro Tem Scholl opened the public hearing. Senior Planning Technician Katie King explained that staff proposed adding and updating definitions in Article 3 of the Stallings Development Ordinance to clarify and expand upon existing language. The definitions were essential to ensure accurate interpretation and enforcement of the ordinance. The Planning Board recommended approval. Staff's memo outlining the changes is attached to these minutes and therefore incorporated herein.

No one was present to speak on the item. Mayor Pro Tem Scholl then closed the public hearing. Council Member Ayers made the motion to approve TX25.02.02 to which Council Member Drake seconded. The motion received Council's unanimous support.

B. Statement of Consistency and Reasonableness

The motion was made by Council Member Wojtowicz to approve the *Statement of Consistency and Reasonableness for TX25.02.02*. Council passed the motion unanimously after a second from Council Member Ayers. The *Statement of Consistency and Reasonableness for TX25.02.02* is attached to these minutes and therefore incorporated herein.

7. Union County Revaluation Update

This item was moved to Agenda Item 2.A.

8. 2025 Stallings Committees Reappointments

Assistant Town Manager Erinn Nichols explained that the Council had the option of renewing several board/committee appointments for their next terms. Council Member Wojtowicz made the motion to appoint the following members:

Planning Board/Board Of Adjustment

Michael Couzens 03-31-2028
Jacqueline Wilson 03-31-2028

Historical Committee

Marie Garris 03-31-2027

Community Committee

Ben Diaz 03-31-2027
Susan Connolly 03-31-2027
George "Bill" Smith 03-31-2027
Randall Miller 03-31-2027

Stormwater and Infrastructure Committee

Terry Davis 03-31-2027
Erin Shanaberger 03-31-2027

The motion was seconded by Council Member Richardson to which Council unanimously approved.

9. Council NCLM Voting Delegate

Council Member Wojtowicz made the motion to appoint Council Member Scholl as the NCLM Voting Delegate. The motion was second by Council Member Ayers and passed unanimously by Council.

10. Council Technology Reimbursement

A. Policy

Town Manager Sewell reminded Council it had requested Staff create a *Council Technology Reimbursement Policy* and bring back for its consideration. The policy presented allowed each Council Member to be reimbursed up to \$600 per term for technology equipment to be used for their duties of office.

Council Member Richardson made the motion to approve the *Council Technology Reimbursement Policy* adding the verbiage that if a current sitting Council Member uses his reimbursement prior to December 2025, that Council Member would be ineligible to receive the reimbursement in his next immediate term (which would begin January 2025 or January 2027). The motion was seconded by Council Member Ayers which received Council's unanimous support.

B. Amended Budget Ordinance 14 – Council Technology Policy

The motion was made by Council Member Richardson to approved *Amended Budget Ordinance 14 – Council Technology Policy* which was seconded by Council Member Ayers. The motion received Council’s unanimous support. *Amended Budget Ordinance 14 – Council Technology Policy* is attached to these minutes and therefore incorporated herein.

11. Waste Connections Contract Amendment

Assistant Town Manager Erinn Nichols reminded the Council it has requested Staff research an extension to the solid waste contracts with Waste Connections. The contract amendment allowed for the following:

- One (1) Town initiated one 3-year extension.
- One (1) additional bulk pick-up per year (making bulk pick-up a quarterly service) at no additional cost to the Town.
- Defined the specific CPI index used and when that data will be pulled for budgeting purposes.

Council Member Wojtowicz made the motion to approve the *Waste Connections Contract Amendment* to which Council Member Hall seconded. Council gave the motion its unanimous support.

11.A. School Zone Speed Limit at Stallings Elementary

Original Consent Agenda Item 1.E.

Engineering Director Kevin Parker explained that the Town, in coordination with the North Carolina Department of Transportation (NCDOT), was seeking to establish a school speed zone on Stallings Road in front of Stallings Elementary School. This request aligned with NCDOT's regulations, which state that school speed zones are set 10 mph below the posted speed limit and encompass the school's property frontage. The speed limit would be reduced by 10 mph during designated school hours, 7:00 a.m. to 2:30 p.m. during school days. NCDOT would install school zone signage and SCHOOL pavement markings near the zone limits, where not already present.

Council Member Hall made the motion to approve the School Zone Speed Limit at Stallings Elementary which was seconded by Council Member Drake. The motion was passed unanimously by Council.

12. Adjournment

Council Member Ayers moved to adjourn the meeting, seconded by Council Member Richardson, and the motion received unanimous support. The meeting was adjourned at 9:04 p.m.

Approved on _____, 2025.

Wyatt Dunn, Mayor

Erinn E. Nichols, Town Clerk

Approved as to form:


Cox Law Firm, PLLC

DRAFT



MEMO



To: Mayor and Council
Via: Alex Sewell, Town Manager
From: Dennis Franks, Chief of Police 
Date: April 9, 2025
RE: Cabarrus Stanly Union Hazard Mitigation Plan Adoption

Purpose: This memo requests the Town Council to adopt the Cabarrus Stanly Union Hazard Mitigation Plan. A hazard mitigation plan is defined by FEMA as “Any sustained action taken to reduce or eliminate the long-term risk to human life and property from hazards.”

Background: The Union County Multi-Jurisdictional Hazard Mitigation Plan was first adopted by Stallings in 2013. In 2020, the three counties and participating municipalities created the multi-county hazard mitigation plan. This plan applies to the counties mentioned above and associated municipalities. FEMA requires hazard mitigation plans to be updated every five years. This plan update has been prepared in conjunction with FEMA and North Carolina Emergency Management. The regional plan draws from each County plan to document the area's efforts to incorporate hazard mitigation principles and practices into routine government functions.

The purpose and scope of this mitigation plan is as follows:

- Completely update the existing Cabarrus Stanly Union Regional Hazard Mitigation Plan to demonstrate progress and reflect current conditions;
- Increase public awareness and education;
- Maintain grant eligibility for participating jurisdictions; and
- Update the plan in accordance with Community Rating System (CRS) requirements; and
- Maintain compliance with state and federal legislative requirements for local hazard mitigation plans.

The scope of this plan is to focus on hazards that have a high or moderate risk to the region, which have been determined through vulnerability assessments.

Conclusion: Adopting the mitigation plan will allow Stallings to remain eligible for various forms of Federal Emergency Management Agency (FEMA) pre-disaster and post-disaster hazard mitigation funding. This hazard mitigation plan update aims to assist counties and municipalities “to adapt to changing risks, increase community resilience, ensure full compliance/funding eligibility across federal and state programs, and promote general hazard preparedness throughout the region.”

Requested Action: I respectfully request the Town Council to approve the resolution adopting the Cabarrus Stanley Union Regional Hazard Mitigation Plan.



MEMO

To: Mayor Dunn and Stallings Town Council
Via: Alex Sewell, Town Manager
From: Jessie Williams, Finance Officer
Date: April 9, 2025
RE: **Amended Budget Ordinance No. 17**

A \$20,000 check was received from Epcon in January as a contribution to remove the concrete median, on Chestnut Lane, at the entrance of the Courtyards at Chestnut Subdivision. Pulte Homes is handling the removal, and the Town is serving as merely a pass through of the funds. As such, the funding needs to be recognized in the budget, so it will be available to remit to Pulte.

Requested Action:

Adoption of attached Amended Budget Ordinance 17

AMENDED BUDGET ORDINANCE – NO. 17
TOWN OF STALLINGS, NORTH CAROLINA
FISCAL YEAR 2024-2025

BE IT ORDAINED by the Town Council of the Town of Stallings, North Carolina, that the budget for fiscal year 2024-2025 is hereby amended as set forth below:

Category	Account Number	Net Increase or (Decrease)	Current Budget	Amended Budget
<u>General Fund:</u>				
<u>Revenue Budget</u>				
Transportation Contributions	10-20-3430-804	\$ 20,000	\$ -	\$ 20,000
<u>Expense Budget - Transportation</u>				
Traffic Control	10-20-4510-066	\$ 20,000	\$ -	\$ 20,000

Explanation: To recognize funds received from Epcon for Chestnut Lane median removal.

This Amendment to the Budget Ordinance shall be effective upon adoption.

The said Budget Ordinance, except as amended, shall remain in full force and effect.

ADOPTED this 14th day of April 2025.

Wyatt Dunn, Mayor

Erinn Nichols, Deputy Town Manager/Town Clerk

Approved as to form:

Melanie Cox, Town Attorney, Cox Law Firm, PLLC



MEMO

To: Mayor Dunn and Stallings Town Council
Via: Alex Sewell, Town Manager
From: Jessie Williams, Finance Officer
Date: April 9, 2025
RE: **Contract for FY 2025 Audit**

Background:

The Town of Stallings is required to have an annual audit performed by a qualified independent auditor approved by the North Carolina Local Government Commission (LGC) and in conformity with generally accepted auditing standards. Prior to the start of the audit process, an audit contract must be approved by both the Town Council and LGC.

The attached audit contract covers the audit for the year ending June 30, 2025. The total fee shall not exceed \$51,800 and funding will be included in the FY 2026 budget.

North Carolina General Statutes (NCGS) do not require a specific procurement method for service contracts, which is reiterated in the Town's Bid Policy. Although, this policy does further indicate that informal bid procedures be used for service contracts estimated to exceed \$30,000. Informal bidding requires the contract to be awarded to the lowest responsive, responsible bidder, but there is no minimum number of bids required. Due to the specialized professional service of an audit, staff recommends the continued use of Potter & Company, P.A. to provide these services.

Requested Action:

Staff requests approval of the audit contract with Potter & Company, P.A. for the FY2025 audit.

The	Governing Board Town Council
of	Primary Government Unit Town of Stallings
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 Potter & Company, P.A.
	Auditor Address 114 N. Church Street, Monroe, NC 28112

Hereinafter referred to as Auditor

for	Fiscal Year Ending 06/30/25	Date Audit Will Be Submitted to LGC 12/31/25
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Must be within six months of FYE

hereby agree as follows:

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

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

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

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

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

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

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

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

8. All local government and public authority contracts for audit or audit-related work require the approval of the Secretary of the LGC. This includes annual or special audits, agreed upon procedures related to internal controls, bookkeeping or other assistance necessary to prepare the Governmental Unit's records for audit, financial statement preparation, any finance-related investigations, or any other audit-related work in the State of North Carolina. Approval is also required for the Alternative Compliance Examination Engagement for auditing the Coronavirus State and Local Fiscal Recovery Funds expenditures as allowed by US Treasury. Approval is not required on audit contracts and invoices for system improvements and similar services of a non-auditing nature.

9. Invoices for services rendered under these contracts shall not be paid by the Governmental Unit(s) until the invoice has been approved by the Secretary of the LGC. This also includes any progress billings [G.S. 159-34 and 115C-447]. All invoices for audit work shall be submitted in PDF format to the Secretary of the LGC for approval. The invoice marked 'approved' with approval date shall be returned to the Auditor to present to the Governmental Unit(s) for payment. This paragraph is not applicable to contracts for audits of hospitals.

10. In consideration of the satisfactory performance of the provisions of this contract, the Governmental Unit(s) shall pay to the Auditor, upon approval by the Secretary of the LGC if required, the fee, which includes any costs the Auditor may incur from work paper or peer reviews or any other quality assurance program required by third parties (federal and state grantor and oversight agencies or other organizations) as required under the Federal and State Single Audit Acts. This does not include fees for any pre-issuance reviews that may be required by the NC Association of CPAs (NCACPA) Peer Review Committee or NC State Board of CPA Examiners (see Item 13).

11. If the Governmental Unit(s) has/have outstanding revenue bonds, the Auditor shall submit to LGC Staff, either in the notes to the audited financial statements or as a separate report, a calculation demonstrating compliance with the revenue bond rate covenant. Additionally, the Auditor shall submit to LGC Staff simultaneously with the Governmental Unit's (Units') audited financial statements any other bond compliance statements or additional reports required by the authorizing bond documents, unless otherwise specified in the bond documents.

12. After completing the audit, the Auditor shall submit to the Governing Board a written report of audit. This report shall include, but not be limited to, the following information: (a) Management's Discussion and Analysis, (b) the financial statements and notes of the Governmental Unit(s) and all of its component units prepared in accordance with GAAP, (c) supplementary information requested by the Governmental Unit(s) or required for full disclosure under the law, and (d) the Auditor's opinion on the material presented. The Auditor shall furnish the required number of copies of the report of audit to the Governing Board upon completion.

13. If the audit firm is required by the NC State Board, the NCACPA Peer Review Committee, or the Secretary of the LGC to have a pre-issuance review of its audit work, there shall be a statement in the engagement letter indicating the pre-issuance review requirement. There also shall be a statement that the Governmental Unit(s) shall not be billed for the pre-issuance review. The pre-issuance review shall be performed prior to the completed audit being submitted to LGC Staff. The pre-issuance review report shall accompany the audit report upon submission to LGC Staff.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

FEEES FOR AUDIT SERVICES

1. For all non-attest services, the Auditor shall adhere to the independence rules of the AICPA Professional Code of Conduct (as applicable) and *Government Auditing Standards, 2018 Revision*. Refer to Item 27 of this contract for specific requirements. The following information must be provided by the Auditor; contracts presented to the LGC without this information will be not be approved.

Financial statements were prepared by: Auditor Governmental Unit Third Party

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

Name: Jessica Williams	Title and Unit / Company: Finance Officer/Town of Stallings	Email Address: jwilliams@stallingsnc.org
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OR Not Applicable (Identification of SKE Individual on the LGC-205 Contract is not applicable for GAAS-only audits or audits with FYEs prior to June 30, 2020.)

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

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

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

Primary Government Unit	Town of Stallings
Audit Fee (financial and compliance if applicable)	\$ 35,000
Fee per Major Program (if not included above)	\$ 3,400
Additional Fees Not Included Above (if applicable):	
Financial Statement Preparation (incl. notes and RSI)	\$ 10,000
All Other Non-Attest Services	\$ N/A
TOTAL AMOUNT NOT TO EXCEED	\$ 51,800

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

SIGNATURE PAGE

AUDIT FIRM

Audit Firm* Potter & Company, P.A.	
Authorized Firm Representative (typed or printed)* Emily H. Mills, CPA	Signature* <i>Emily H. Mills, CPA</i>
Date* <i>3/27/25</i>	Email Address* emills@gotopotter.com

GOVERNMENTAL UNIT

Governmental Unit* Town of Stallings	
Date Governing Board Approved Audit Contract* (Enter date in box to right)	
Mayor/Chairperson (typed or printed)* Wyatt Dunn	Signature*
Date	Email Address* wdunn@stallingsnc.org

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

GOVERNMENTAL UNIT – PRE-AUDIT CERTIFICATE

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

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

Sum Obligated by This Transaction:	\$ 51,800
Primary Governmental Unit Finance Officer* (typed or printed) Jessica Williams	Signature*
Date of Pre-Audit Certificate*	Email Address* jwilliams@stallingsnc.org

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

DISCRETELY PRESENTED COMPONENT UNIT

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

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

DPCU – PRE-AUDIT CERTIFICATE

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

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

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

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

PRINT



March 25, 2025

Town of Stallings
315 Stallings Road
Stallings, North Carolina 28104

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

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information, including the disclosures, which collectively comprise the basic financial statements, of the Town of Stallings as of and for the year ended June 30, 2025. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the Town of Stallings' 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 Town of Stallings' RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis
2. Schedule of the Proportionate Share of the Net Pension Liability (Asset) – LGERS
3. Schedule of Contributions – LGERS
4. Schedule of Changes in Total Pension Liability – LEOSSA
5. Schedule of Total Pension Liability as a Percentage of Covered Payroll – LEOSSA

We have also been engaged to report on supplementary information other than RSI that accompanies the Town of Stallings' financial statements. We will subject the following

supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole in a separate written report accompanying our auditors' report on the financial statements.

1. Combining and Individual Fund Statements and Schedules
2. Individual fund budgetary schedules
3. Ad Valorem taxes schedules
4. Schedule of Expenditures and Federal and State Awards

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and issue an auditors' report that includes our opinions about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP, and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement of a reasonable user made based on the financial statements. The objectives also include reporting on:

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal and state awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

Auditors' Responsibilities for the Audit of the Financial Statements and Single Audit

We will conduct our audit in accordance with GAAS; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government*

Auditing Standards, we exercise professional judgement and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from 1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a Single Audit. 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.

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

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry.

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide

your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Audit Procedures – Internal Control

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

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal and state award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

Audit Procedures – Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Town of Stallings' compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal and state awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the Town of Stallings' major programs. For federal programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an

opinion on Town of Stallings' compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Responsibilities of Management for the Financial Statements and Single Audit

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for 1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal and state awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; 2) following laws and regulations; 3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and 4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal and state awards, and all accompanying information in conformity with accounting principles generally accepted in the United States of America, and for compliance with applicable laws and regulations (including federal statutes), rules, and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are also responsible for making drafts of financial statements, schedule of expenditures of federal and state awards, all financial records, and related information available to us; for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers); and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for the 12 months after the financial statements date or shortly thereafter (for example, within an additional three months if currently known). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance; (3) additional information that we may request for the purposes of the audit; and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements; schedule of expenditures of federal and state awards; federal and state award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal

control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. You are also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal and state awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review.

You are responsible for identifying all federal and state awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal and state awards (including notes and noncash assistance received, and COVID-19-related concepts, such as lost revenues, if applicable) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal and state awards in any document that contains, and indicates that we have reported on, the schedule of expenditures of federal and state awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal and state awards that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that 1) you are responsible for presentation of the schedule of expenditures of federal and state awards in accordance with the Uniform Guidance; 2) you believe the schedule of expenditures of federal and state awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; 3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and 4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal and state awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that 1) you are responsible for presentation of the supplementary information in accordance with GAAP; 2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; 3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and 4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Scope and Objectives

section of this letter. This responsibility includes relaying to us corrective actions taken to address significant finding and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's view on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

Other Services

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

You agree to assume all management responsibilities for the financial statements, schedule of expenditures of federal and state awards, and related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, the schedule of expenditures of federal and state awards, and related notes and that you have reviewed and approved the financial statements, the schedule of expenditures of federal and state awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal and state awards, summary schedule of prior audit findings, auditors' report, and corrective action plan) along with the Data Collection Form to the Federal Audit Clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditors' reports or nine months after the end of the audit period.

We will provide copies of our reports to the Town; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Potter & Company, P.A. and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a Cognizant or Oversight Agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Potter & Company, P.A. personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the Cognizant or Oversight Agency. If we are aware that a federal or state awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Emily Mills is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit in May 2025 and to issue our reports no later than December 31, 2025.

Our fee for these services not exceed \$51,800. The fee is 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 for other audit procedures not anticipated, procedures of a bookkeeping nature, preparation of schedules or reconciliations for the audit, including adjusting journal entries or fixed asset reconciliations, we will discuss these procedures with management before we incur the additional costs. Our fees for these services will be submitted to the Local Government Commission as work progresses and will be payable upon approval by the Commission.

Reporting

We will issue written reports upon completion of our Single Audit. Our reports will be addressed to the town council of the Town of Stallings. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter-paragraph to our auditors' report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will state that 1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the government's internal control or on compliance, and 2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the government's internal control and compliance. The Uniform Guidance report on internal control over compliance will state that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal

control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

Assisting you with your compliance with the Corporate Transparency Act (CTA), including beneficial ownership information (BOI) reporting, is not within the scope of this engagement. You have sole responsibility for your compliance with the CTA, including its BOI reporting requirements and the collection of relevant ownership information. We shall have no liability resulting from your failure to comply with the CTA. Information regarding the BOI reporting requirements can be found at <https://www.fincen.gov/boi>. Consider consulting with legal counsel if you have questions regarding the applicability of the CTA's reporting requirements and issues surrounding the collection of relevant ownership information.

We appreciate the opportunity to be of service to the Town of Stallings and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Sincerely,



Potter & Company, P.A.
Certified Public Accountants

RESPONSE:

This letter correctly sets forth the understanding of the Town of Stallings.

Management Signature

Title

Date

Governance Signature

Title

Date



Report on the Firm's System of Quality Control

June 27, 2022

To the Owners of Potter & Company, P.A. and the Coastal Peer Review Committee:

We have reviewed the system of quality control for the accounting and auditing practice of Potter & Company, P.A., ("the firm") in effect for the year ended December 31, 2021. 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 on 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 and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of 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 on in conformity with the requirements of applicable 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, and compliance with, the firm's system of quality control 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 audits of employee benefit plans.

As a 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 Potter & Company, P.A., in effect for the year ended December 31, 2021, 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*. Potter & Company, P.A. has received a peer review rating of *pass*.

DMQPS PLLC

Certified Public Accountants
Greensboro, North Carolina



Resolution Fixing Date of Public Hearing on Question of Annexation Pursuant to N.C.G.S. 160A-31

WHEREAS, a petition requesting annexation of the area described herein has been received; and

WHEREAS, the Town of Stallings has by adopted a resolution directing the Town Clerk to investigate the sufficiency of the petition; and

WHEREAS, certification by the Town Clerk as to the sufficiency of the petition has been made;

NOW, THEREFORE, BE IT RESOLVED by the Town Council of the Town of Stallings that:

Section 1. The area proposed for voluntary annexation encompasses a portion of parcel number 07105005A - northerly margin of Independence Boulevard (US Highway 74) and is described as follows:

Parcel number: 07105005A; 12.571 acres

Mill Creek Residential Annexation (07105005A)

BEGINNING at an existing metal right of way monument in the northerly margin of Independence Boulevard (US Highway 74), a 200' public right of way as described in Deed Book 7501, page 651 of the Union County Registry and marking the southernmost corner of Store Master Funding VI LLC (now or formerly) as described in Deed Book 6254, page 473 and with the current limits of Union County, the POINT OF BEGINNING; THENCE leaving the northerly margin of the aforementioned Independence Boulevard and with the southerly line of the aforementioned Store Master Funding VI LLC and current limits of Union County North 58 degrees 49 minutes 46 seconds East, a distance of 835.48 feet to an existing #6 iron rod marking the southwestern corner of Barlas Properties LLC as described in Deed Book 8407, page 526; THENCE leaving the southerly line of the aforementioned Store Master Funding VI LLC and with the southerly line of the aforementioned Barlas Properties LLC and continuing with the current limits of Union County South 43 degrees 00 minutes 44 seconds East, a total distance of 596.23 feet to an existing 1 inch iron pin, marking the common corner of SF Group LLC as described in Deed Book 8521, page 111 and Dennis J. Rogers, no Deed Book found or provided, passing an existing ½ inch hexagon rod at 465.00 feet, marking the westernmost corner of the aforementioned SF Group LLC; THENCE leaving the southerly line of the aforementioned SF Group LLC and with the westerly line of the aforementioned Dennis J. Rogers and continuing with the current limits of Union County South 49 degrees 49 minutes 20 seconds West, a distance of 852.18 feet to an existing metal monument in the northerly margin of the aforementioned Independence Boulevard; THENCE leaving the current limits of Union County and the westerly line of the aforementioned Dennis J. Rogers and with the northerly margin of Independence

Boulevard the following four (4) courses and distances: 1) North 03 degrees 08 minutes 26 seconds West, a distance of 66.93 feet to an existing metal monument; 2) THENCE North 40 degrees 13 minutes 35 seconds West, a distance of 70.03 feet to an existing metal monument; 3) THENCE North 65 degrees 51 minutes 20 seconds West, a distance of 94.54 feet to a point; 4) THENCE North 40 degrees 22 minutes 24 seconds West, a distance of 517.65 feet to the POINT OF BEGINNING, having an area of 12.571 acres, more or less.

Section 2. A public hearing on the question of annexation will be held at the Town Hall at 7:00 p.m. on Monday, June 9, 2025 replacing the original public hearing date of Tuesday, May 27, 2025.

Section 3. Notice of the public hearing shall be published in the Monroe Enquirer-Journal, a newspaper having general circulation in the Town of Stallings at least 10 days prior to the date of the public hearing.

Adopted this the 14th day of April, 2025.

Wyatt Dunn, Mayor

Attest:

Erinn E. Nichols, Town Clerk

Approved as to form:

Cox Law Firm, PLLC



MEMO

To: **Mayor and Town Council**
From: Max Hsiang, Planning Director
Date: April 14, 2025
RE: Community Park Neighborhood & Warehouse Dr Investigation Summary

Background

Over the past several months, the Town has received a number of complaints from residents in the Community Park neighborhood regarding operations at nearby businesses on Warehouse Drive. These concerns have focused on landscaping removal, noise, lighting, and vibration.

On March 24, 2025, at the Town Council meeting, a few Community Park neighborhood residents visited the meetings to share their concerns. In response, Town staff launched an additional comprehensive investigation to confirm its prior findings. This included multiple site visits, enforcement actions, code and property record reviews, resident interviews, and coordination with Union County to examine the development's zoning history.

Staff understand the impact these issues have had on nearby residents and are committed to working within the legal authority to resolve what we can—and to improve how these situations are handled moving forward.

Below are the individual concerns by address:

- **2201 Community Park Drive:** Reported structural concerns, noise, and buffer removal across multiple sites. Staff visited the property and reviewed the alleged encroachment. No zoning violations were found.
- **401 Short Street:** Echoed similar concerns about buffer removal and vibration.
- **2325 Community Park Drive:** Concerns about lights and noise from the industrial park.
- **407 Short Street:** No formal complaints. The resident at 407 expressed a preference for the open view created by berm removal

State Law & Enforcement Limits

One of the biggest challenges has been the statute of limitations placed on zoning enforcement under state law:

- **NCGS § 1-49(3):** The Town cannot enforce zoning violations related to structures if more than six years have passed.
- **NCGS § 1-51(5):** For land use violations like landscaping, enforcement must happen within five years.

What this means: If a buffer or berm was removed more than five years ago—and no action was taken within that window—it is now considered legally permitted, even if it no longer meets current standards.

Despite these limitations, Staff has taken every step possible to address resident complaints, hold businesses accountable where violations exist, and promote voluntary compliance where enforcement is no longer an option.

Historical Research & Zoning Findings

Staff reviewed deeds, plats, and zoning history for parcels adjacent to the industrial park. The research confirmed:

- The Community Park neighborhood was constructed around 1970-1971. The Industrial Park records show around 1974.
- No landscaping or berm requirements were ever recorded for these properties—only a front building setback exists.
- Union County has no development records for this industrial park. It was recorded in 1974, before the County adopted zoning regulations in 1978.

This confirms that some circumstances—such as missing berms—cannot legally be reversed.

Town Actions by Warehouse Drive Addresses

216 Warehouse Drive – Mint Hill Trucking

- **Issue:** Buffer and Berm Removal February 2025
- **Action Taken:** Landscaping buffer was removed; two Notices of Violation were issued on February 3, 2025
 - \$1,100 land disturbance fine was paid (case closed)
 - Compliant site plan submitted
 - The owner submitted a compliant site plan. The property owner chose to comply with current ordinance standards which do not require a berm.
 - Improvements include a 5' solid wood fence, a 28' buffer (reduced from 40'), 25 trees, and 34 shrubs. It is important to note that replacement landscaping takes time to grow and fully reestablish its intended function
 - Installation deadline: March 2026
 - Approved site plan attached.
- **Follow-up:** Concerns remain under review until March 2026 to come into compliance with the approved site plan.

200 Warehouse Drive – Stevenson-Weir / Southern Concrete

- **Issue:** Noise and lighting disturbances
- **Operations:**
 - Plant runs daily, typically 7 AM–5 PM; sometimes earlier or later
 - Trucks are occasionally loaded during off-hours (2–3 times/month)
 - Stallings noise ordinance 93.04 prohibits operation of machinery from 9 PM – 7 AM

- **Action Taken:** Reviewed lighting setup; one motion-sensor light is under evaluation. Noise has been linked to standard equipment operations within allowable hours. Police have conducted several patrols of the area and found no concerns. (See “Monitoring and Patrol” below)
- **Follow-up:** Staff will work with the business to minimize unnecessary off-hours activity.

300 Warehouse Drive – The Hose Company

- **Issue:** Overgrown vegetation, berm removal, noise/vibrations
- **Operations:** 8 AM–5 PM
 - Stallings noise ordinance 93.04 prohibits operation of machinery from 9 PM – 7 AM
- **Action Taken:** Vegetation was voluntarily cleared by the business. No buffer was required per zoning records, so enforcement was not applicable. Chop saw use is confined indoors. Police have conducted several patrols of the area and found no concerns. (See “Monitoring and Patrol” below)
- **Note:** Resident complaints tied to berm removal reflect a change made approximately 10 years ago, which is beyond the enforcement window.

301 & 316 Warehouse Drive – ICE

- **Issue:** Noise, vibration, and structural concerns
- **Operations:** Mon–Sat, 7 AM–7 PM
 - Vibration testing: 2–3 times/week for ~1 hour
 - Impact testing: 1–2 times/week for ~30 minutes
 - Stallings noise ordinance 93.04 prohibits operation of machinery from 9 PM – 7 AM
- **Action Taken:** Use of a pile driver has been confirmed and allowed use in Industrial zoning. Weekly vibration testing is conducted. Police have conducted several patrols of the area and found no concerns. (See “Monitoring and Patrol” below). No evidence of damage was submitted by residents; they were advised to seek private legal counsel for a property owner dispute if structural harm is suspected by ICE.
- **Follow-up:** Staff will continue monitoring noise and vibration complaints.
- **Additional Information:**
 - 2201 Community Park Dr: It has been mentioned by an ICE employee that this property has a detached garage on the ICE property. The Community Park Drive homeowner has verbally stated that she was aware of this claim and that the previous business owner told her it was okay. A representative of The Hose Company stated they could provide documentation of this property line dispute. Staff have not received that documentation, but it would not be enforceable by staff due to the Statute of Limitations and would be a property owner dispute.

Monitoring & Patrol

To evaluate after-hours complaints, B Squad officers conducted patrols between 2:00 AM – 5:00 AM on several weekdays. Findings included:

- No excessive noise during patrols
- Minimal light impact from Warehouse Drive properties—visible primarily from Short Street, not Community Park Drive

Additionally, On the morning of April 8, patrol heard diesel trucks from the Community Park neighborhood and went to Warehouse Drive to investigate. At 216 Warehouse Drive, a hauling company with approximately 12–15 dump trucks were active. While the idling trucks were not excessively loud, the backup alarms produced a loud beeping sound, occurring multiple times between 5:15 and 5:45 AM while they remained on-site. Upon returning after 7:00 AM, the concrete plant was operating, but the associated noise was not loud or disruptive.

Next Steps

While some issues fall outside our current enforcement authority, Staff is actively monitoring the issues and taking the following steps:

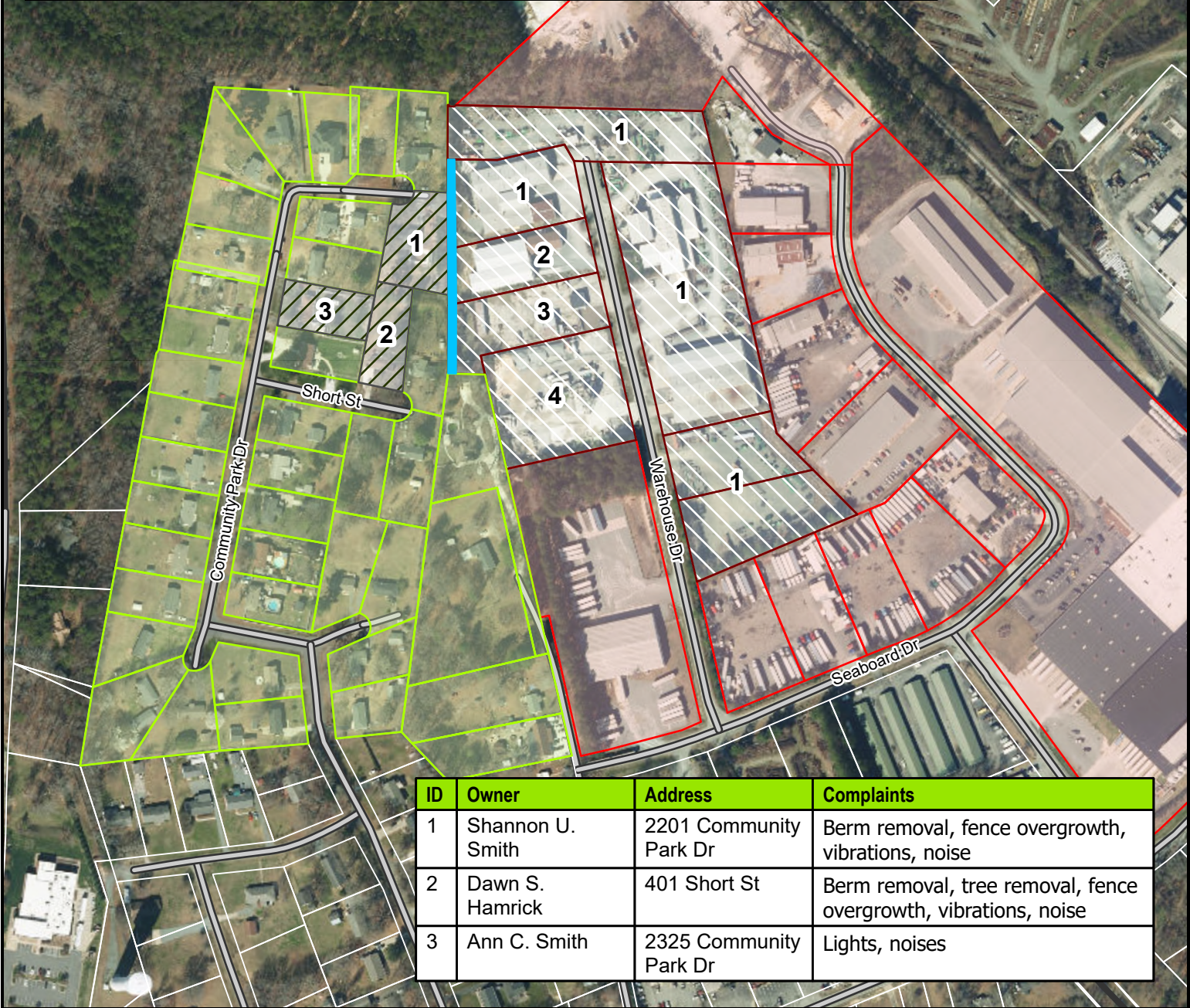
- **Ongoing Monitoring:** Code enforcement and police will continue routine checks to ensure ongoing compliance with operating hours, lighting, and buffer maintenance.
 - **Business Outreach:** Staff will meet with affected business owners to encourage voluntary mitigation—such as adjusting lighting angles, reducing off-hours work, or enhancing screening—even when not required by ordinance.
 - **Ordinance Review:** Staff will review current zoning regulations to identify areas where new buffer or compatibility standards could be introduced to prevent similar issues in the future.
-

Conclusion

Staff recognize that this has been a frustrating situation for many residents. Although state law limits what can be required retroactively. Staff have enforced violations where possible, pursued voluntary solutions where issues cannot be enforced, and thoroughly investigated every concern brought forward.

Staff will continue to work closely with both the community and local businesses to ensure the area remains livable, safe, and respectful to everyone.

ID	Business Name	Address	Business Description
1	ICE - International Construction Equipment	301 Warehouse Dr	Manufacturing & testing pile driving and drilling equipment
2	The Hose Company	300 Warehouse Dr	Manufacturing & distributes hydraulic hoses, hose ends, & adapters
3	Mint Hill Trucking	216 Warehouse Dr	Trucking company hauling dirt, gravel, & other materials
4	Stevenson-Weir/Southern Concrete	200 Warehouse Dr	Concrete mixing & loading on site



ID	Owner	Address	Complaints
1	Shannon U. Smith	2201 Community Park Dr	Berm removal, fence overgrowth, vibrations, noise
2	Dawn S. Hamrick	401 Short St	Berm removal, tree removal, fence overgrowth, vibrations, noise
3	Ann C. Smith	2325 Community Park Dr	Lights, noises



Stallings Industrial Park & Kingsberry Neighborhood

Legend

- Stallings Roads
- Affected Parcels
- Compliant Parcels
- Warehouse Dr Area Parcels
- Kingsberry Parcels
- Berm

0 250 500 Feet

N















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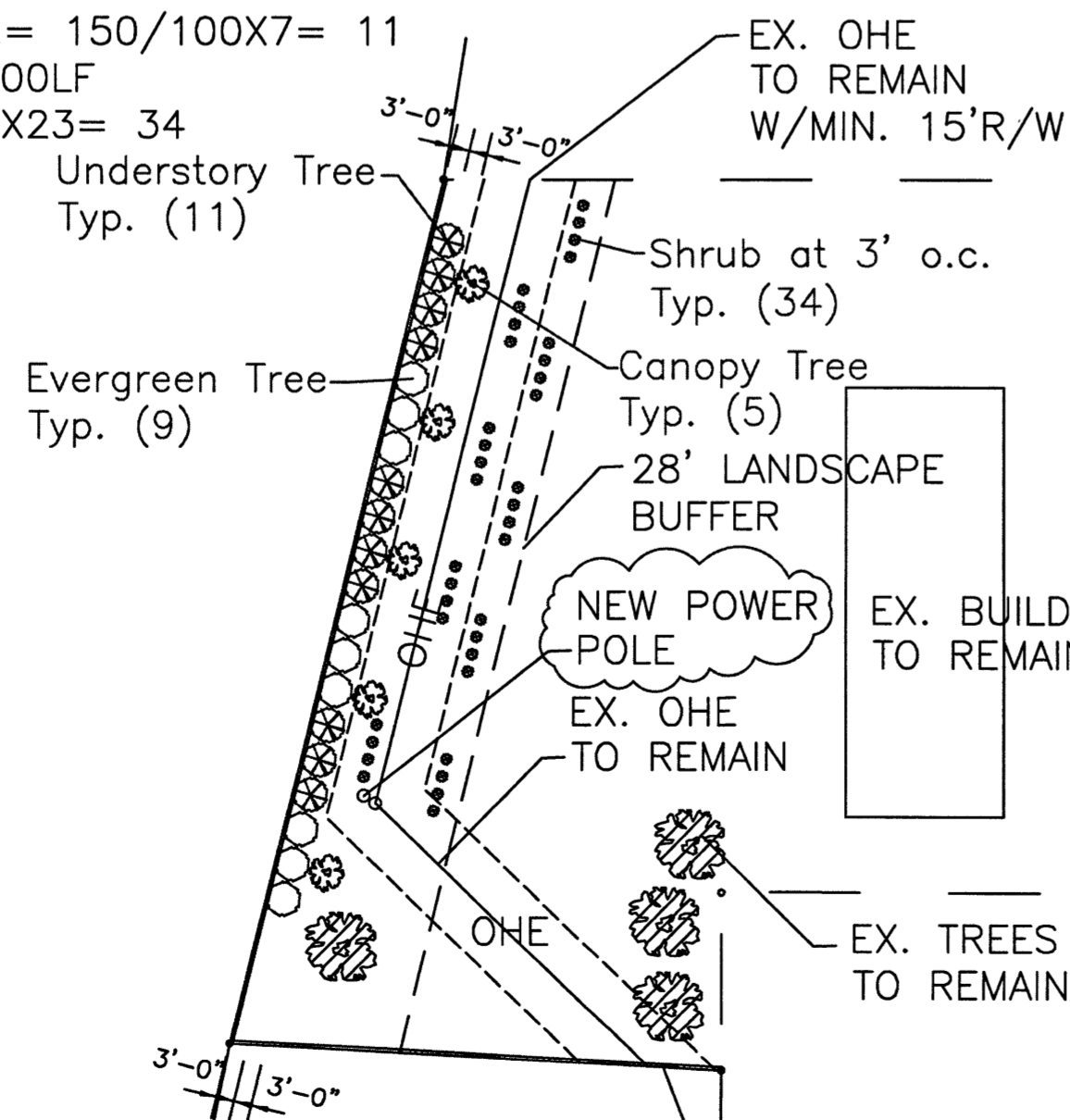


Max Huang 03/14/2025

APPROVED
By Kevin Parker at 2:33 pm, Mar 14, 2025

- 8- PLANTING REQUIREMENTS;
PROPERTY LINES =150'LF +/-
EVERGREEN TREES REQD.= 6 PER 100LF
EVERGREEN TREES REQD.= 150/100X6= 9
CANOPY TREES REQD.= 3 PER 100LF
CANOPY TREES REQD.= 150/100X3= 5
UNDERSTORY TREES REQD.= 7 PER 100LF
UNDERSTORY TREES REQD.= 150/100X7= 11
SHRUBS REQD.=23 PER 100LF
SHRUBS REQD.= 150/100X23= 34

ID 07126078
MARION HAMILTON
407 SHORT ST.
MATTHEWS NC 28104
ZONING-RESIDENTIAL
USE-RESIDENTIAL



ID 07126031A
JOHN SALAZAR
449 KINARD CT.
MATTHEWS NC 28104
ZONING-LI
US-LI

SOLID WOOD FENCE
MIN. 5'-0" HIGH
TYP.

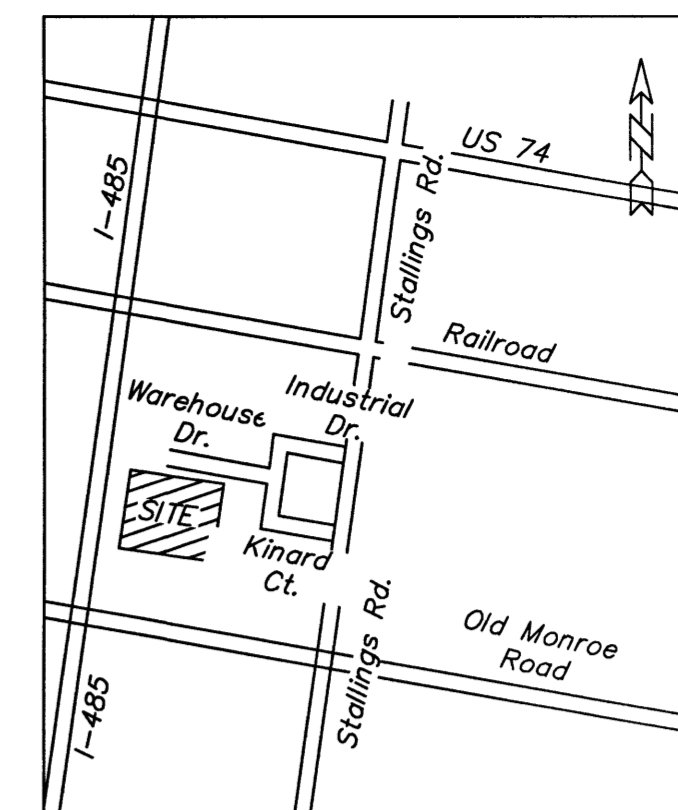
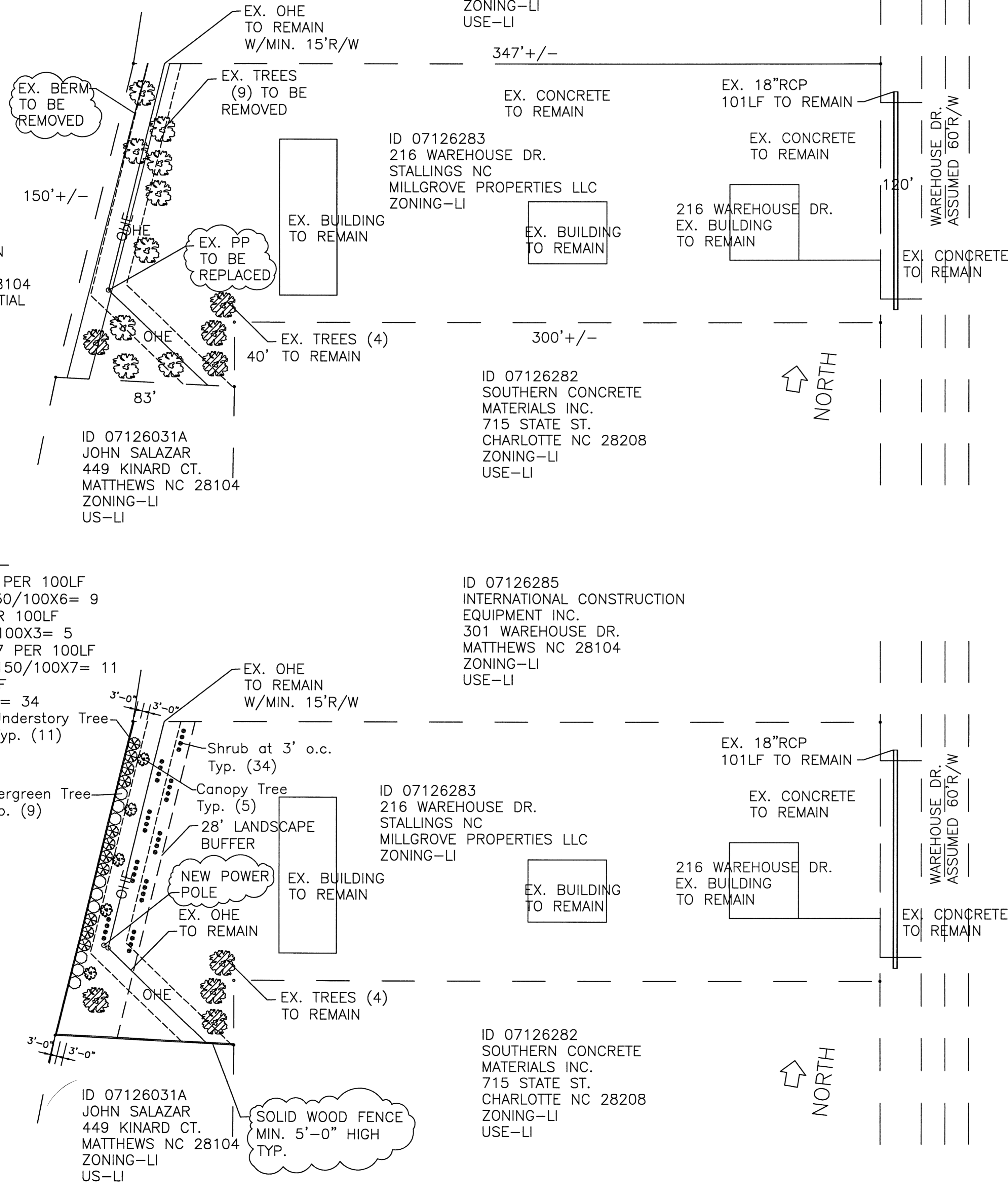
ID 07126283
216 WAREHOUSE DR.
STALLINGS NC
MILLGROVE PROPERTIES LLC
ZONING-LI

ID 07126282
SOUTHERN CONCRETE
MATERIALS INC.
715 STATE ST.
CHARLOTTE NC 28208
ZONING-LI
USE-LI

ID 07126285
INTERNATIONAL CONSTRUCTION
EQUIPMENT INC.
301 WAREHOUSE DR.
MATTHEWS NC 28104
ZONING-LI
USE-LI

ID 07126283
216 WAREHOUSE DR.
STALLINGS NC
MILLGROVE PROPERTIES LLC
ZONING-LI

ID 07126285
INTERNATIONAL CONSTRUCTION
EQUIPMENT INC.
301 WAREHOUSE DR.
MATTHEWS NC 28104
ZONING-LI
USE-LI



VICINITY MAP
NOT TO SCALE

EXISTING SITE PLAN

1
C-1 SCALE 1"=30.0'

SITE NOTES:

- 1-PROPERTY ID 07126283
- 2-SITE ADDRESS 216 WAREHOUSE DR. STALLINGS NC
- 3-OWNER- MILLGROVE PROPERTIES LLC 6212 MILL GROVE ROAD INDIAN TRAIL NC 28079
- 4-EXISTING TREES REMOVED BY OWNER EQUALS NINE (9)
- 5-ALL PROPERTY LINES ARE APPROXIMATE AND TAKEN FROM UNION COUNTY RECORDS.
- 6-MINIMUM 5'-0" HIGH SOLID WOOD FENCE TO BE INSTALLED.
- 7- LANDSCAPE BUFFER=28'-0" FROM REAR AND SIDE PROPERTY LINE AS SHOWN.
- 8- PLANTING REQUIREMENTS;
PROPERTY LINES =150'LF +/-
EVERGREEN TREES REQD.= 6 PER 100LF
EVERGREEN TREES REQD.= 150/100X6= 9
CANOPY TREES REQD.= 3 PER 100LF
CANOPY TREES REQD.= 150/100X3= 5
UNDERSTORY TREES REQD.= 7 PER 100LF
UNDERSTORY TREES REQD.= 150/100X7= 11
SHRUBS REQD.=23 PER 100LF
SHRUBS REQD.= 150/100X23= 34
- 9- THE BUFFER AND PLANTING COUNTS ARE REDUCED PER ARTICLE 11.16-1(A)(1.) OF THE CITY ORDINANCES.

LEGEND:

- BOXWOOD SHRUBBERY
- CANOPY TREE (CT) WILLOW OAK
- UNDERSTORY TREE (UT) CRAPE MYRTLE
- NEW EVERGREEN TREE (EG) DOUGLAS FIR

LANDSCAPING PLAN

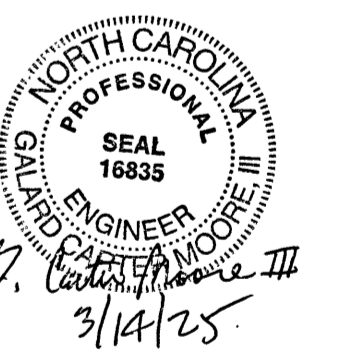
2
C-1 SCALE 1"=30.0'

GCM3
ENGINEERING, PLLC
LICENSE P-0284
3031 SPRING FANCY LANE
INDIAN TRAIL, NC 28079
PHONE: 704-821-4205
gcm3engineering@gmail.com

216 WAREHOUSE DR.
LANDSCAPING
IMPROVEMENTS

STALLINGS,
NORTH CAROLINA

EXISTING
SITE PLAN
LANDSCAPING
PLAN



REVISION
03/14/25-Revised Notes.

DATE: 03/10/25
PROJECT No. 25-005
DRAWN BY: GCM
APPROVED BY: GCM
SHEET

C-1

Deed Research

7-99

PLAT SHOWING STALLINGS INDUSTRIAL PARK

VANCE TOWNSHIP
UNION COUNTY, N.C.

February 1974
1" = 100'

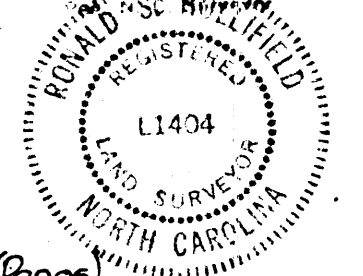
R.S. Hollifield
N.C. Registered Surveyor

PROPERTY OF MEM ASSOCIATES &
MORNINGSTAR REALTY

NOTE:
UNLESS OTHERWISE NOTED, ALL STREET CORNERS ARE
SUBJECT TO A 20 FOOT FINISH, HOWEVER ALL DIMENSIONS TO STREET CORNERS ARE TO THE INTERSECTION OF STREET LINES.

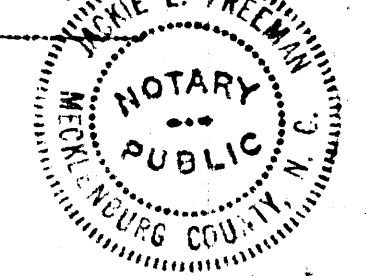
The undersigned Surveyor, being duly sworn, declares that this plat upon which is shown the parcels and proposed improvements with G.S. 42-31 is an accurate representation of the actual survey made by him on the 4th day of February, 1974, with a maximum linear or of course of 1" = 10,000' and a maximum field or of angular closure of 7.5 secs/angle.

R.S. Hollifield



Jackie L. Freeman (Pancos) a Notary Public in and for the County of Mecklenburg and State of North Carolina, do hereby certify that R.S. Hollifield, a Registered Surveyor, personally appeared before me this 4th day of February, 1974, and acknowledged the due execution of the foregoing plat and instrument to the best of my knowledge and belief. Witness my hand and notarial seal, this 4th day of Feb. 1974.

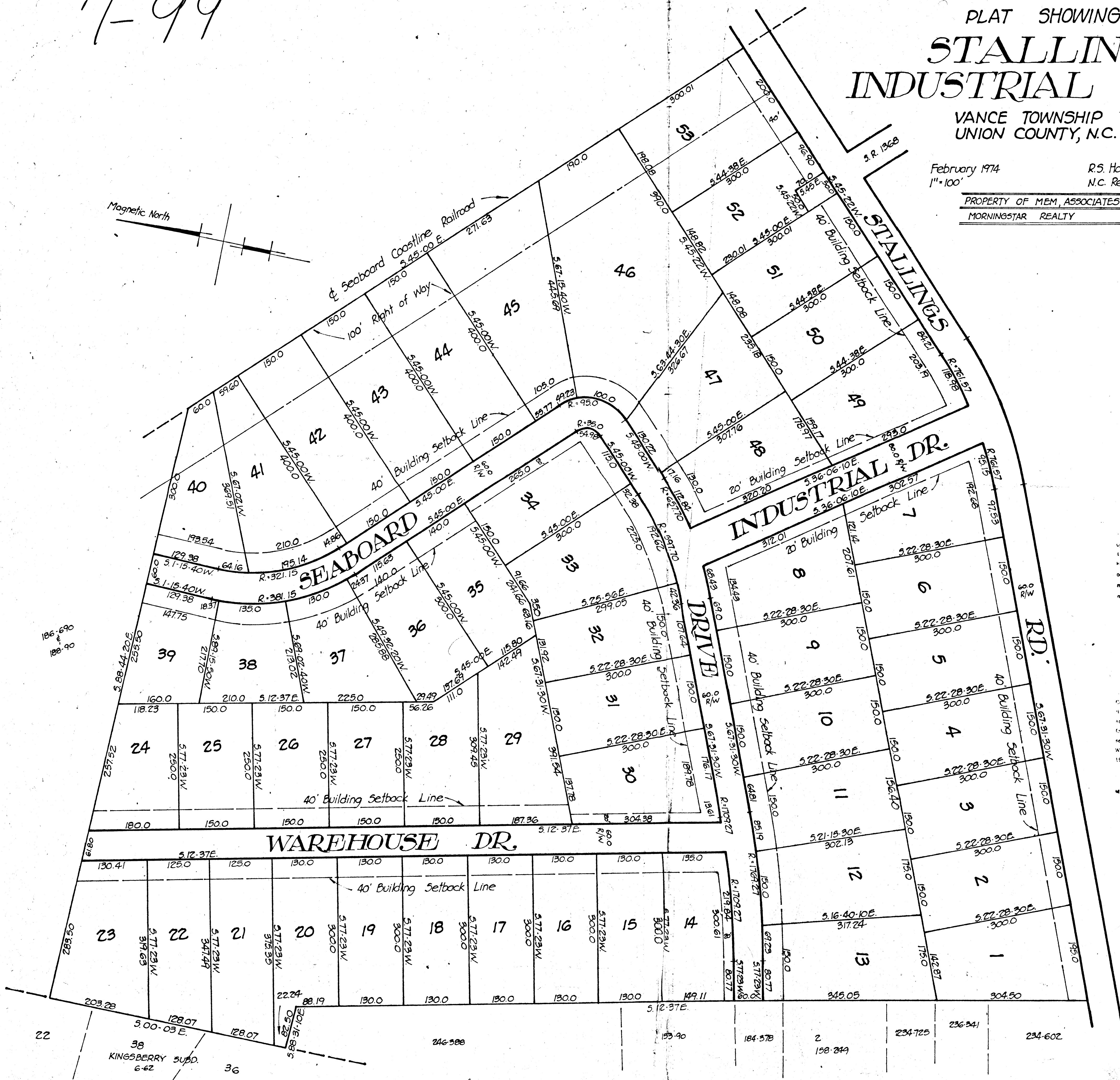
Jackie L. Freeman (Pancos)



My com. expires Aug. 1, 1977.

Filed for registration on the 7 day of February, 1974 at 9:02 o'clock A.M. and duly recorded in the Office of Register of Deeds of Union Co., N.C. in Book of Plats No. 7, Page 99. MARY B. CARRIKER Register of Deeds By: *James Medley*

7-99



5867
0843

FILED
UNION COUNTY, NC
CRYSTAL CRUMP
REGISTER OF DEEDS

FILED Nov 09, 2012
AT 12:12 pm
BOOK 05867
START PAGE 0843
END PAGE 0845
INSTRUMENT # 36191
EXCISE TAX \$226.00
SB

NORTH CAROLINA GENERAL WARRANTY DEED

Excise Tax: \$226.00

Parcel Identifier No. 07-126-283 Verified by _____ County on the ____ day of _____, 20____
By: _____

Mail/Box to: J. Bennett Glass, PA., P. O. Box 1049, Monroe, NC 28111-1049

This instrument was prepared by: J. Bennett Glass, P.A., Attorney at Law

Brief description for the Index: Lot 21 and portion of Lot 20, Stallings Industrial Park

THIS DEED made this 7th day of November, 2012, by and between

GRANTOR	GRANTEE
Jean H. Starnes (married) and Kathy S. Rorie and Albert Mark Starnes, Trustees of The Johnny Wildred Starnes Trust created under Will dated 01/16/2004 and Codicil dated 07/13/2005	TBJB, LLC, a North Carolina limited liability company 4324 Briarcliff Drive Monroe, NC 28110

Enter in appropriate block for each Grantor and Grantee: name, mailing address, and, if appropriate, character of entity, e.g. corporation or partnership.

The designation Grantor and Grantee as used herein shall include said parties, their heirs, successors, and assigns, and shall include singular, plural, masculine, feminine or neuter as required by context.

WITNESSETH, that the Grantor, for a valuable consideration paid by the Grantee, the receipt of which is hereby acknowledged, has and by these presents does grant, bargain, sell and convey unto the Grantee in fee simple, all that certain lot or parcel of land situated in the Town of Stallings, Vance Township, Union County, North Carolina and more particularly described as follows:

TRACT 1: BEING ALL of Lot 21 of STALLINGS INDUSTRIAL PARK as shown on map of survey recorded in Plat Book 7, Page 99, Union County Registry, to which plat reference is hereby made for a more particular metes and bounds description.

TRACT 2: BEING ALL of Lot 20 of STALLINGS INDUSTRIAL PARK as shown on map of survey recorded in Plat Book 7, Page 99, Union County Registry, to which plat reference is hereby made for a more particular metes and bounds description.

LESS AND EXCEPT FROM LOT 20: That certain portion of Lot 20 conveyed to Southern Concrete Materials, Inc. by deed recorded in Book 410, Page 28, Union County Registry.

Reference is hereby made to that certain Memorandum of Premarital Agreement between Jean Hinson Starnes and Charles Disalvo recorded in Book 5708, Page 62, Union County Registry.

SEE ATTACHED EXHIBIT "A" FOR TRUSTEE CERTIFICATION.

The property hereinabove described was acquired by Grantor by instrument recorded in **Book 5249, Page 592.**

All or a portion of the property herein conveyed ___ includes or **X** does not include the primary residence of a Grantor.

A map showing the above described property is recorded in Plat Book 7, Page 99.

TO HAVE AND TO HOLD the aforesaid lot or parcel of land and all privileges and appurtenances thereto belonging to the Grantee in fee simple.

And the Grantor covenants with the Grantee, that Grantor is seized of the premises in fee simple, has the right to convey the same in fee simple, that title is marketable and free and clear of all encumbrances, and that Grantor will warrant and defend the title against the lawful claims of all persons whomsoever, other than the following exceptions:

Restrictions recorded in Book 267, Page 695, Union County Registry; right of way of Warehouse Drive and ad valorem taxes for the current year and subsequent years, easements of record, and any local, county, state, or federal laws, ordinances, or regulations relating to zoning, environment, subdivision, occupancy, use, construction, or development of the subject property, including existing violations of said laws, ordinances, or regulations.

IN WITNESS WHEREOF, the Grantor has duly executed the foregoing as of the day and year first above written.

The Johnny Wildred Starnes Trust

By: Kathy S. Rorie
Kathy S. Rorie, Trustee

Jean H. Starnes (SEAL)
Jean H. Starnes

Print/Type Name: _____ (SEAL)

By: Albert Mark Starnes
Albert Mark Starnes, Trustee

Print/Type Name: _____ (SEAL)

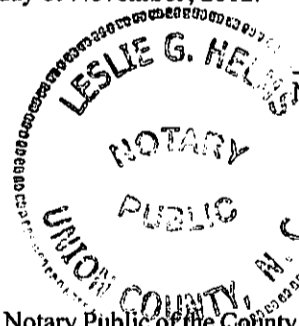
Print/Type Name: _____ (SEAL)

State of North Carolina - County of Union

I, **Leslie G. Helms**, the undersigned Notary Public of the County of Union and State aforesaid, certify that **Kathy S. Rorie and Albert Mark Starnes** personally came before me this day and acknowledged that they are the **Trustees** under **The Johnny Wildred Starnes created under Will dated 01/16/2004 and Codicil dated 07/13/2005**, a Trust, and that by authority duly given and as the act of such entity, he signed the foregoing instrument in its name on its behalf as its act and deed. Witness my hand and Notarial stamp or seal, this 7th day of **November, 2012**.

My Commission Expires: **May 8, 2016**

(Affix Seal)



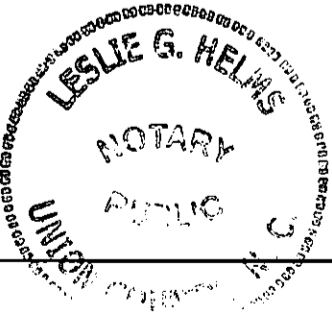
Leslie G. Helms
Notary Public

State of North Carolina - County of Union

I, **Leslie G. Helms**, the undersigned Notary Public of the County and State aforesaid, certify that **Jean H. Starnes (married)** personally appeared before me this day and acknowledged the due execution of the foregoing instrument for the purposes therein expressed. Witness my hand and Notarial stamp or seal this 7th day of **November, 2012**.

My Commission Expires: **May 8, 2016**

(Affix Seal)



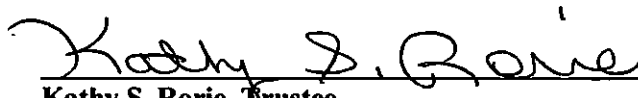
Leslie G. Helms
Notary Public

EXHIBIT "A"

TRUSTEE'S AFFIDAVIT

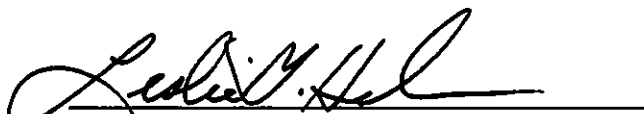
Kathy S. Rorie and Albert Mark Starnes, being first duly sworn upon oath, depose and say:

1. Affiants are the Trustees of the hereinafter-named trust and as such have the authority to execute this Affidavit.
2. This Trustee's Affidavit relates to The Johnny Wildred Starnes Trust created under Will dated 01/16/2004, Codicil dated 07/13/2005 and probated 12/12/2008.
3. The names of the Trustees of the above described trust are: Kathy S. Rorie and Albert Mark Starnes as set forth in the Last Will And Testament of Johnny Wildred Starnes.
4. The Last Will And Testament and First Codicil to Last Will And Testament of Johnny Wildred Starnes, including the pages naming the trustees, creating the trust, relevant trustee powers such as all of the powers contained in the North Carolina General Statutes Section 32-27, subject to the restrictions of N. C. General Statutes Section 32-26, statement of revocability of the trust, the designation of successor trustees, and a copy of the signature pages, can be found in the Union County Clerk of Superior Court under file number 08 E 770.
5. Any person may rely upon this Trustee's Affidavit as evidence of the existence of said trust and is relieved of any obligation to verify that any transaction entered into by a trustee or successor trustee thereunder is consistent with the terms and conditions of said trust.
6. The other provisions of the trust are of a personal nature and set forth the distribution of trust property. They do not modify the powers of the trustee.
7. For purposes of designation of Trust property, the Trust may be referred to as: The Johnny Wildred Starnes Trust created under Will dated 01/16/2004 and Codicil dated 07/13/2005.
8. The trust has not been revoked.


 _____ (SEAL)
 Kathy S. Rorie, Trustee

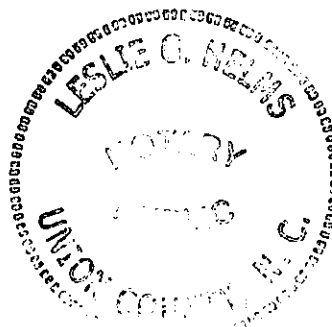

 _____ (SEAL)
 Albert Mark Starnes, Trustee

Executed, subscribed and sworn to me this
7th day of November, 2012.



 Notary Public

My Commission Expires: May 8, 2016



5778
0415

FILED
UNION COUNTY, NC
CRYSTAL CRUMP
REGISTER OF DEEDS

FILED Jul 18, 2012
AT 03:56 pm
BOOK 05778
START PAGE 0415
END PAGE 0416
INSTRUMENT # 21461
EXCISE TAX \$2,800.00
AH

NORTH CAROLINA GENERAL WARRANTY DEED

Excise Tax: \$2,800.00

Parcel Identifier No. 07-126-285 & 07-126-286 Verified by _____ County on the ____ day of _____, 20____
By: _____

Mail/Box to: Weaver, Bennett & Bland, P. A., P. O. Box 2570, Matthews, NC 28106

This instrument was prepared by: J. Bennett Glass, P.A., Attorney at Law – NO TITLE EXAMINATION REQUESTED OR PERFORMED

Brief description for the Index: Lot 22 and 1.21 acres (containing Lot 23), Stallings Industrial Park

THIS DEED made this 17th day of July, 2012, by and between

GRANTOR	GRANTEE
TBJB, LLC, a North Carolina limited liability company	International Construction Equipment, Inc., a Delaware corporation

Enter in appropriate block for each party: name, address, and, if appropriate, character of entity, e.g. corporation or partnership.

The designation Grantor and Grantee as used herein shall include said parties, their heirs, successors, and assigns, and shall include singular, plural, masculine, feminine or neuter as required by context.

WITNESSETH, that the Grantor, for a valuable consideration paid by the Grantee, the receipt of which is hereby acknowledged, has and by these presents does grant, bargain, sell and convey unto the Grantee in fee simple, all that certain lot or parcel of land situated in the Town of Stallings, Vance Township, Union County, North Carolina and more particularly described as follows:

TRACT 1: BEGINNING at an iron pin found, said iron pin being located on the Westerly margin of the current terminus point of Warehouse Drive (a 60 foot public right of way), said point also constituting the common corner of the lands of International Equipment Company, Inc. as the same are shown in a Deed recorded in Book 452 at Page 12 of the Union County Public Registry, and the lands of C & M #2 Investments, LLC, and furthermore located N. 41-20-41 W. from a P.K. Nail set in the center line of the said Warehouse Drive, and commencing thence with the Westerly margin of the said Warehouse Drive, S. 12-52-30 E. 130.16 feet to an iron pin found on the Westerly margin of the said Warehouse Drive, a corner of Lot 22 of Stallings Industrial Park as the same is shown on a map thereof recorded in Map Book 7 at Page 99 of the Union County Public Registry; thence with the Northerly line of the said Lot 22 of Stallings Industrial Park, S. 77-12-45 W. 319.63 feet to an iron pin found, said iron pin being located on the Easterly line of Lot 38 of Kingsberry Subdivision, as the same is shown on a map thereof recorded in Map Book 6 at Page 62 of the Union County Public Registry; thence with the Easterly line of the said Lot 38 of Kingsberry Subdivision and the easterly line of Lot 22 of Kingsberry Subdivision, as the same is shown on a map thereof recorded in Map Book 6 at Page 62 of the Union County Public Registry N. 00-13-19 W. 203.06 feet to an iron pin found, said pin being located on the Southerly line of the properties of International Construction Equipment, Inc. as the same is shown in a deed recorded in Book 452 at Page 12 of the Union County Public Registry; thence with the Southerly line of the said International Construction Equipment, Inc. S. 88-54-14 E. 111.75 feet to an iron pin set located on the Southerly line of the said International Construction Equipment, Inc.; thence N. 77-09-58 E. 154.53 feet, a new line in the lands of International Construction Equipment, Inc. to an iron pin set; thence S. 29-16-34 E. 43.12 feet to the point or place of BEGINNING, and containing 1.21 acres as shown on survey entitled Physical Survey of 1.21 acres by Edward L. Killough, NCRLS, dated August 15, 2002. The above described lands are all of Lot 23 of Stallings Industrial Park, as the same is shown on a map thereof recorded in Map Book 7 at Page 99 of the Union County Public Registry, and a portion of the lands of International Construction Equipment, Inc. (now or formerly) as shown in deed recorded in Book 452 at Page 12 of the Union County Public Registry.

TRACT 2: BEING ALL of Lot 22 of STALLINGS INDUSTRIAL PARK, as shown on map thereof recorded in Plat Book 7, Page 99, Union County Registry, reference to which is hereby made for a more particular description.

The property hereinabove described was acquired by Grantor by instrument recorded in Book 1968, Page 873, and Book 4905, Page 832, Union County Registry.

All or a portion of the property herein conveyed ___ includes or X does not include the primary residence of a Grantor.

A map showing the above described property is recorded in Book 7, Page 99.

TO HAVE AND TO HOLD the aforesaid lot or parcel of land and all privileges and appurtenances thereto belonging to the Grantee in fee simple.

And the Grantor covenants with the Grantee, that Grantor is seized of the premises in fee simple, has the right to convey the same in fee simple, that title is marketable and free and clear of all encumbrances, and that Grantor will warrant and defend the title against the lawful claims of all persons whomsoever, other than the following exceptions:

Restrictions recorded in Book 267, Page 695, Union County Registry; right of way of Warehouse Drive; and ad valorem taxes for the current year and subsequent years, easements of record, and any local, county, state, or federal laws, ordinances, or regulations relating to zoning, environment, subdivision, occupancy, use, construction, or development of the subject property, including existing violations of said laws, ordinances, or regulations.

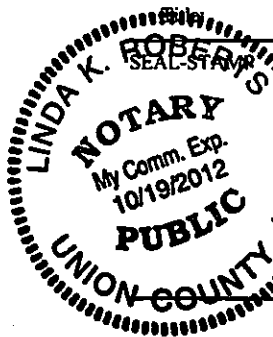
IN WITNESS WHEREOF, the Grantor has duly executed the foregoing as of the day and year first above written.

TBJB, LLC, A NORTH CAROLINA LIMITED LIABILITY COMPANY _____(SEAL)

(Entity Name)
By: Timothy J. Blanchard
Timothy J. Blanchard, Member/Manager _____(SEAL)

By: Jerri B. Blanchard
Jerri B. Blanchard, Member/Manager _____(SEAL)

By: _____(SEAL)

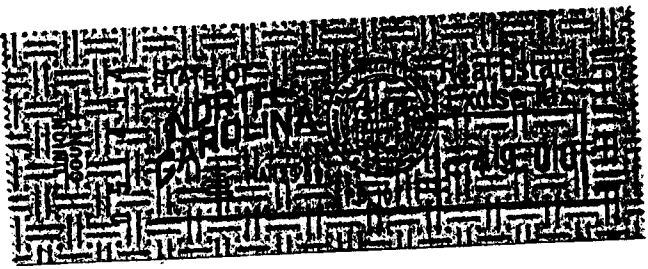


State of North Carolina - County of Union
Linda K. Roberts, the undersigned Notary Public of the County and State aforesaid, certify that Timothy J. Blanchard and Jerri B. Blanchard personally came before me this day and acknowledged that they are the Member/Managers of TBJB, LLC, a North Carolina limited liability company, and that by authority duly given and as the act of such entity, they signed the foregoing instrument in its name on its behalf as its act and deed. Witness my hand and Notarial stamp or seal, this 18th day of July, 2012.

My Commission Expires: May 8, 2016 10/19/2012
(lls)
Linda K. Roberts
Notary Public

RECORDED
FILED
DUB

BOOK 452 PAGE 012



Filed for record
Date: March 29, 1989
Time 9:55 o'clock A.M.
OWEN L. PLYLER, Register of Deeds
Union County, Monroe, North Carolina

Excise Tax \$49.00

Recording Time, Book and Page

Tax Lot No. 07-126-037 Parcel Identifier No. _____
Verified by _____ County on the _____ day of _____, 19____
by _____

Mail after recording to PERRY, PATRICK, FARMER & MICHAUX, PA *(Gen Joseph)*
P. O. Box 35566; Charlotte, NC 28235

This instrument was prepared by PERRY, PATRICK, FARMER & MICHAUX, PA

Brief description for the Index 1.62 ac end of Warehouse Drive

NORTH CAROLINA GENERAL WARRANTY DEED

THIS DEED made this 22nd day of March, 1989, by and between

GRANTOR

GRANTEE

CONCRETE SUPPLY CO.,
a North Carolina Corporation

INTERNATIONAL CONSTRUCTION EQUIPMENT, INC.
301 Warehouse Drive
Matthews, NC 28105

Enter in appropriate block for each party: name, address, and, if appropriate, character of entity, e.g. corporation or partnership.

The designation Grantor and Grantee as used herein shall include said parties, their heirs, successors, and assigns, and shall include singular, plural, masculine, feminine or neuter as required by context.

WITNESSETH, that the Grantor, for a valuable consideration paid by the Grantee, the receipt of which is hereby acknowledged, has and by these presents does grant, bargain, sell and convey unto the Grantee in fee simple, all that certain lot or parcel of land situated in the City of Stallings, Vance Township, Mecklenburg County, North Carolina and more particularly described as follows:

See Exhibit A attached hereto and incorporated herein by reference.

The property hereinabove described was acquired by Grantor by instrument recorded in
Book 188 at Page 90 of the Union County Registry.

A map showing the above described property is recorded in Plat Book page.....

TO HAVE AND TO HOLD the aforesaid lot or parcel of land and all privileges and appurtenances thereto belonging to the Grantee in fee simple.

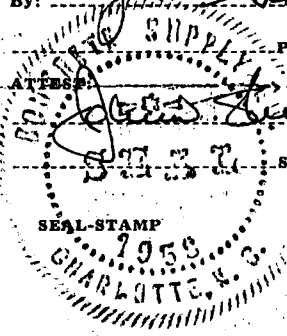
And the Grantor covenants with the Grantee, that Grantor is seized of the premises in fee simple, has the right to convey the same in fee simple, that title is marketable and free and clear of all encumbrances, and that Grantor will warrant and defend the title against the lawful claims of all persons whomsoever except for the exceptions hereinafter stated. Title to the property hereinabove described is subject to the following exceptions:

Easements, covenants and conditions of record and the lien of ad valorem taxes for the year of 1989 which the Grantor agrees to pay.

IN WITNESS WHEREOF, the Grantor has hereunto set his hand and seal, or if corporate, has caused this instrument to be signed in its corporate name by its duly authorized officers and its seal to be hereunto affixed by authority of its Board of Directors, the day and year first above written.

CONCRETE SUPPLY CO., a North Carolina
(Corporate Name) corporation

By: *J. J. Honey*
President
ATTEST: *John W. Shealy, Jr.*
Secretary (Corporate Seal)



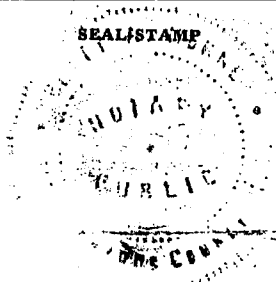
USE BLACK INK ONLY

..... (SEAL)
..... (SEAL)
..... (SEAL)
..... (SEAL)

NORTH CAROLINA, County.

I, a Notary Public of the County and State aforesaid, certify that
Grantor,
personally appeared before me this day and acknowledged the execution of the foregoing instrument. Witness my
hand and official stamp or seal, this day of, 19.....

My commission expires: Notary Public



NORTH CAROLINA, *Mecklenburg* County.

I, a Notary Public of the County and State aforesaid, certify that *John W. Shealy, Jr.*,
personally came before me this day and acknowledged that he is Secretary of
Concrete Supply Co. a North Carolina corporation, and that by authority duly
given and as the act of the corporation, the foregoing instrument was signed in its name by its
President, sealed with its corporate seal and attested by *him* as its Secretary.
Witness my hand and official stamp or seal, this *22nd* day of *March*, 19*89*.

My commission expires: *7-11-91* *Betty R. Howe* Notary Public

The foregoing Certificate(s) of *Betty R. Howe, a Notary Public of*
Mecklenburg County, N.C.

is/are certified to be correct. This instrument and this certificate are duly registered at the date and time and in the Book and Page shown on the first page hereof. O'NEIL L. PLYLER

REGISTER OF DEEDS FOR *Union* COUNTY
By *Jean J. Moore* Deputy/Assistant - Register of Deeds

EXHIBIT A

BEGINNING at a point in the northwestern corner of Lot 23 of Stallings Industrial Park subdivision as same is shown on map thereof recorded in Map Book 7 at page 99 in the Union County Public Registry, said point also being located in the easterly property line of Lot 22 of Kingsberry subdivision as same is shown on map thereof recorded in Map Book 6 at page 62 in the aforesaid Public Registry; and running thence with the easterly property line of the aforesaid Lot 22, N. 00-03-25 W. 120.03 feet to a point; thence leaving the easterly property line of the aforesaid Lot 22, S. 88-44-20 E. 576.00 feet to a point; thence S. 12-35-05 E. 123.59 feet to a point in the common corner of Lot 39 and Lot 24 of Stallings Industrial Park subdivision as same is shown on map thereof recorded in Map Book 7 at page 99 in the aforesaid Public Registry; thence with the northerly property line of the aforesaid Lot 24 and with the northerly margin of the right-of-way of Warehouse Drive and the northerly margin of Lot 23 of Stallings Industrial Park as same is shown on map thereof recorded in Map book 7 at page 99 in the aforesaid Public Registry, N. 88-44-20 W. 602.81 feet to a point, the point or place of Beginning, and containing 1.62 acres all as shown on survey prepared by Edward L. Killough, N.C.R.L.S., dated December 21, 1988, reference to which survey is hereby made for a more particular description of the property.

1968
0873

BK 1968 PG 873

UNION COUNTY NC 11/07/2002
10 \$1050.00

43787



Real Estate
Excise Tax

Filed for record
Date 11.7.2002
Time 3:40 a.m. (p.m.)
JUDY G. PRICE, Register of Deeds
Union County, Moore, N.C.

Excise Tax \$ 1050.00

Recording Time, Book and Page

Tax Lot No. 7-126-286 Parcel Identifier No. portion 287
Verified by _____ County on the _____ day of _____, 20____
by _____

Mail after recording to: TBJB, L.L.C., 316 WAREHOUSE DRIVE, STALLINGS, NC 28079

This instrument was prepared by CHARLES W. BENNETT - mail to - Griffin Smith Caldwell
et al
Atty.

Brief Description for the index

ALL OF LOT 23 STALLINGS INDUSTRIAL
PARK, MAP BOOK 7 AT PAGE 99 AND .07
ACRES OUT OF BOOK 452 AT PAGE 12

NORTH CAROLINA GENERAL WARRANTY DEED

THIS DEED made 11/07/2002, by and between

GRANTOR	GRANTEE
C & M #2 INVESTMENTS, LLC a North Carolina Limited Liability Company 301 WAREHOUSE DRIVE STALLINGS, NC 28079	TBJB, L.L.C. a North Carolina Limited Liability Company 316 WAREHOUSE DRIVE STALLINGS, NC 28079

Enter in appropriate block for each party: name, address, and, if appropriate, character of entity, e.g., corporation or partnership.

The designation Grantor and Grantee as used herein shall include said parties, their heirs, successors, and assigns, and shall include singular, plural, masculine, feminine or neuter as required by context.

WITNESSETH, that the Grantor, for a valuable consideration paid by the Grantee, the receipt of which is hereby acknowledged, has and by these presents does grant, bargain, sell and convey unto the Grantee in fee simple, all that certain lot or parcel of land situated in the City of STALLINGS, VANCE Township, UNION County, North Carolina and more particularly described as follows:

SEE EXHIBIT "A" ATTACHED HERETO AND INCORPORATED HEREIN BY THIS REFERENCE.

The property hereinabove described was acquired by Grantor by instrument recorded in Book 924, Page 444 and a portion of the property described in Deed recorded in Book 452 at Page 12 of the Union County Public Registry.

A map showing the above described property is recorded in MAP BOOK 7, PAGE 99.

TO HAVE AND TO HOLD the aforesaid lot or parcel of land and all privileges and appurtenances thereto belonging to the Grantee in fee simple.

And the Grantor covenants with the Grantee, that Grantor is seized of the premises in fee simple, has the right to convey the same in fee simple, that title is marketable and free and clear of all encumbrances, and that Grantor will warrant and defend the title against the lawful claims of all persons whomsoever except for the exceptions hereinafter stated.

Title to the property hereinabove described is subject to the following exceptions:

CURRENT YEAR TAXES, ENFORCEABLE RESTRICTIVE COVENANTS, EASEMENTS, AND RIGHTS OF WAY OF PUBLIC RECORD.

IN WITNESS WHEREOF, the Grantor has hereunto set his hand and seal, or if corporate, has caused this instrument to be signed in its corporate name by its duly authorized officers and its seal to be hereunto affixed by authority of its Board of Directors, the day and year first above written.

C & M #2 INVESTMENTS, LLC

(Corporate Name)
By: [Signature]
Managing Member

STATE OF NORTH CAROLINA
COUNTY OF UNION

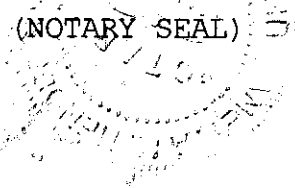
SEAL-STAMP

I, Anetta M. Henderson, Notary Public for the County of Union A and State, hereby certify that T. Richard Morris, Managing Member of C & M #2 INVESTMENTS, LLC, a Limited Liability Corporation, personally appeared before me this day and acknowledged the execution of the foregoing document.

Witness my hand and official seal, this the 7 day of November, 2002.

Anetta M. Henderson
Notary Public

My Commission Expires: 8.9.2004



The foregoing Certificate(s) of Annette m. Henderson, NP

is/are certified to be correct. This instrument and this certificate are duly registered at the date and time and in the Book and Page shown on the first page hereof.

Judy G Price REGISTER OF DEEDS FOR Union COUNTY

By mayorquita Deputy/Assistant-Register of Deeds.

Exhibit "A"

Legal Description

That certain tract or parcel of land lying and being in the Town of Stallings, Vance Township, Union County, North Carolina, and more particularly described as follows:

BEGINNING at a an iron pin found, said iron pin being located on the Westerly margin of the current terminus point of Warehouse Drive (a 60 foot public right of way), said point also constituting the common corner of the lands of International Equipment Company, Inc .as the same are shown in a Deed recorded in Book 452 at Page 12 of the Union County Public Registry, and the lands of C & M #2 Investments, LLC, and furthermore located N. 41-20-41 W. from a P.K. Nail Set in the center line of the said Warehouse Drive, and commencing thence with the Westerly margin of the said Warehouse Drive, S. 12-52-30 E. 130.16 feet to an iron pin found on the Westerly margin of the said Warehouse Drive, a corner of Lot 22 of Stallings Industrial Park as the same is shown on a map thereof recorded in Map Book 7 at Page 99 of the Union County Public Registry; thence with the Northerly line of the said Lot 22 of Stallings Industrial Park, S. 77-12-45 W. 319.63 feet to an iron pin found, said iron pin being located on the Easterly line of Lot 38 of Kingsberry Subdivision, as the same is shown on a map thereof recorded in Map Book 6 at Page 62 of the Union County Public Registry; thence with the Easterly line of the said Lot 38 of Kingsberry Subdivision and the easterly line of Lot 22 of Kingsberry Subdivision, as the same is shown on a map thereof recorded in Map Book 6 at Page 62 of the Union County Public Registry N. 00-13-19 W. 203.06 feet to an iron pin found, said pin being located on the Southerly line of the properties of International Construction Equipment, Inc. as the same is shown in a deed recorded in Book 452 at Page 12 of the Union County Public Registry; thence with the Southerly line of the said International Construction Equipment, Inc. S. 88-54-14 E. 111.75 feet to an iron pin set located on the Southerly line of the said International Construction Equipment, Inc.; thence N. 77-09-58 E. 154.53 feet, a new line in the lands of International Construction Equipment, Inc., to an iron pin set; thence S. 29-16-34 E. 43.12 feet to the point or place of BEGINNING, and containing 1.21 acres as shown on survey entitled Physical Survey of 1.21 Acres by Edward L. Killough, NCRLS, dated August 15th, 2002.

The above described lands are all of Lot 23 of Stallings Industrial Park, as the same is shown on a map thereof recorded in Map Book 7 at Page 99 of the Union County Public Registry, and a portion of the lands of International Construction Equipment, Inc. (now or formerly) as shown in deed recorded in Book 452 at Page 12 of the Union County Public Registry.

This conveyance is made subject to the reserved easements for ingress and regress and for the installation and maintenance of utilities to International Construction Equipment, Inc. set forth in deed from International Construction Equipment, Inc. to C & M #2 Investments, LLC recorded in Book 1967 at Page 241 of the Union County Public Registry, and the grant of easements for ingress and regress and for utility installation and maintenance to International Construction Equipment, Inc. as described in agreement recorded in Book 1967 at Page 232 of the Union County Public Registry.



4905
0832

FILED
UNION COUNTY
CRYSTAL CRUMP
REGISTER OF DEEDS

FILED May 30, 2008
AT 04:27 pm
BOOK 04905
START PAGE 0832
END PAGE 0833
INSTRUMENT # 20970
EXCISE TAX \$700.00
TRB

NORTH CAROLINA GENERAL WARRANTY DEED

Excise Tax: \$700.00

Parcel Identifier No. 07-136-285 Verified by _____ County on the ____ day of _____, 20____
By: _____

Mail/Box to: RUSSELL Z. ASTI

This instrument was prepared by: RUSSELL Z. ASTI

Brief description for the Index: LOT 22 STALLINGS INDUSTRIAL PARL

THIS DEED made this 27 day of MAY, 2008, by and between

GRANTOR	GRANTEE
JAMES HERMAN STEPP, UNMARRIED	TBJB, LLC 316 WAREHOUSE DRIVE MATTHEWS, NC 28104

Enter in appropriate block for each party: name, address, and, if appropriate, character of entity, e.g. corporation or partnership.

The designation Grantor and Grantee as used herein shall include said parties, their heirs, successors, and assigns, and shall include singular, plural, masculine, feminine or neuter as required by context.

WITNESSETH, that the Grantor, for a valuable consideration paid by the Grantee, the receipt of which is hereby acknowledged, has and by these presents does grant, bargain, sell and convey unto the Grantee in fee simple, all that certain lot or parcel of land situated in the City of MATTHEWS, VANCE Township, UNION County, North Carolina and more particularly described as follows:

BEING ALL OF LOT 22 OF STALLINGS INDUSTRIAL PARK, AS SHOWN ON MAP THEREOF RECORDED IN PLAT BOOK 7 AT PAGE 99, UNION COUNTY REGISTRY, REFERENCE TO WHICH IS HEREBY MADE FOR A MORE PARTICULAR DESCRIPTION.

The property hereinabove described was acquired by Grantor by instrument recorded in Book 370, page 815.

A map showing the above described property is recorded in PLAT CABINET 7, PAGE 99.

TO HAVE AND TO HOLD the aforesaid lot or parcel of land and all privileges and appurtenances thereto belonging to the Grantee in fee simple.

And the Grantor covenants with the Grantee, that Grantor is seized of the premises in fee simple, has the right to convey the same in fee simple, that title is marketable and free and clear of all encumbrances, and that Grantor will warrant and defend the title against the lawful claims of all persons whomsoever, other than the following exceptions:

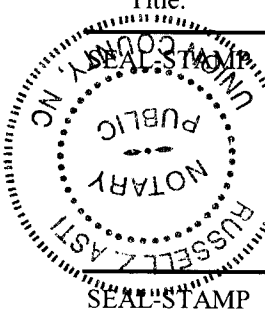
IN WITNESS WHEREOF, the Grantor has duly executed the foregoing as of the day and year first above written.

(Entity Name) James Herman Stepp (SEAL)
JAMES HERMAN STEPP

By: _____ (SEAL)
Title: _____

By: _____ (SEAL)
Title: _____

By: _____ (SEAL)
Title: _____



State of North Carolina – County of UNION
 I, the undersigned Notary Public of the County and State aforesaid, certify that JAMES HERMAN STEPP personally appeared before me this day and acknowledged the due execution of the foregoing instrument for the purposes therein expressed. Witness my hand and Notarial stamp or seal this 29 day of MAY, 2008.
 My Commission Expires: 10/21/2009

 Notary Public

SEAL-STAMP State of North Carolina - County of _____
 I, the undersigned Notary Public of the County and State aforesaid, certify that _____ personally came before me this day and acknowledged that he is the _____ of _____, a North Carolina or _____ corporation/limited liability company/general partnership/limited partnership (strike through the inapplicable), and that by authority duly given and as the act of such entity, he signed the foregoing instrument in its name on its behalf as its act and deed. Witness my hand and Notarial stamp or seal, this _____ day of _____, 20____.
 My Commission Expires: _____

 Notary Public

SEAL-STAMP State of North Carolina - County of _____
 I, the undersigned Notary Public of the County and State aforesaid, certify that _____

 Witness my hand and Notarial stamp or seal, this _____ day of _____, 20____.
 My Commission Expires: _____

 Notary Public

6106
0127

FILED
UNION COUNTY, NC
CRYSTAL CRUMP
REGISTER OF DEEDS

FILED Sep 27, 2013
AT 12:11 pm
BOOK 06106
START PAGE 0127
END PAGE 0129
INSTRUMENT # 33563
EXCISE TAX (None)
AH

NORTH CAROLINA SPECIAL WARRANTY DEED

Excise Tax:\$

Parcel Identifier No. _____ Verified by _____ County on the ____ day of _____, 20____
By: _____

Mail/Box to: Jeff Dunham, Tuggle Duggins, PO Box 2888, Greensboro 27402 _____

This instrument was prepared by: Jeff Dunham _____

Brief description for the Index: _____

THIS DEED made this 20th day of September, 2013, by and between

GRANTOR	GRANTEE
Concrete Supply Holdings, Inc. , a North Carolina Corporation (f/k/a Concrete Supply Company)	Concrete Supply Co., LLC , a North Carolina limited liability company (f/k/a Connex Joint Venture, LLC) P.O. Box 5247 Charlotte, NC 28225

WITNESSETH, that the Grantor, for a valuable consideration paid by the Grantee, the receipt of which is hereby acknowledged, has and by these presents does grant, bargain, sell and convey unto the Grantee in fee simple, all that certain lot or parcel of land situated in _____ Township, Union County, North Carolina and more particularly described as follows:

See **Exhibit "A"** attached hereto and incorporated herein by reference.

The property hereinabove described was acquired by Grantor by instrument recorded in Book 794 Page 864 (Tract I) and Book 188, Page 90 (Tract II).

All or a portion of the property herein conveyed ____ includes or X does not include the primary residence of a Grantor.

A map showing the above described property is recorded in Plat Book ____ page ____

TO HAVE AND TO HOLD the aforesaid lot or parcel of land and all privileges and appurtenances thereto belonging to the Grantee in fee simple.

And the Grantor covenants with the Grantee, that Grantor has done nothing to impair such title as Grantor received, and Grantor will warrant and defend the title against the lawful claims of all persons claiming by, under or through Grantor, other than the following exceptions:

Restrictions, easements, rights of way of record, if any, and *ad valorem* taxes for the current year.

IN WITNESS WHEREOF, the Grantor has duly executed the foregoing as of the day and year first above written.

Concrete Supply Holdings, Inc.
(f/k/a Concrete Supply Co.)

By: *H. R. Batten*
Henry R. Batten, President

State of North Carolina - County of Guilford

I, the undersigned Notary Public of the County of Guilford and State aforesaid, certify that Henry R. Batten personally came before me this day and acknowledged that he is the President of Concrete Supply Holdings, Inc., a North Carolina corporation, and that by authority duly given and as the act of such entity he signed the foregoing instrument in its name on its behalf as its act and deed. Witness my hand and Notarial stamp or seal, this 20 day of September, 2013.

My Commission Expires: June 14, 2017
(Affix Seal)

N. D. Crenshaw
Natalie D. Crenshaw Notary Public
Notary's Printed or Typed Name

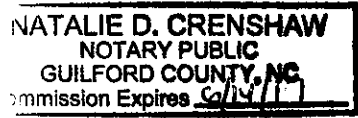


Exhibit "A"

(Description of Real Property)

Tract I (Parcel No. 09180064B):

BEGINNING at a point in the southwestern right-of-way line of Sutherland Avenue Extension (80 feet in width) in the centerline of Bearskin Creek, a common corner with the Gibson & Lowder property (Book 379, Page 537, Union County Registry) and running thence with the centerline of the Creek and boundary lines of the Gibson & Lowder property six calls as follows: (1) South 65 degrees 22 minutes 51 seconds West 80.92 feet; (2) South 56 degrees 45 minutes 11 seconds West 188.47 feet; (3) South 28 degrees 47 minutes 43 seconds West 67.84 feet; (4) South 20 degrees 44 minutes 16 seconds West 73.39 feet; (5) South 10 degrees 32 minutes 58 seconds East 91.69 feet; and (6) South 00 degrees 00 minutes 21 seconds West 157.35 feet to a point in the centerline of the Creek; thence departing from the Creek, three new division lines: (1) North 53 degrees 52 minutes 19 seconds West (passing a new iron set at 30 feet) a total distance of 253.45 feet to a point evidenced by a new set iron; (2) North 38 degrees 31 minutes 53 seconds West 494.05 feet to appoint evidenced by another new set iron; and (3) North 51 degrees 28 minutes 07 East (passing a new iron at 200 feet and another new iron at 400 feet) a total distance of 600.00 feet to a point in the southwestern right-of-way line of Sutherland Avenue Extension evidenced by a new set iron, a new corner; thence with the southwestern right-of-way line of the Avenue, South 38 degrees 31 minutes 53 seconds East (passing a new iron at 420.71 feet) a total distance of 507.58 feet to the BEGINNING, and containing 7.445 acres, more or less, according to a March 27, 1995, survey and plat by Derrick K. Odom, NCRLS, and being all of Tracts 1, 2, 3 and 4 of said plat.

Tract II (Parcel No. 07126037):

Beginning at a tack in the center line of State Road No. 3457, located at the southwesterly corner of the 12-acre tract of land conveyed to Concrete Supply Co. by Ralph Henry Husband and wife, Cornelia G. Husband, by deed dated September 25, 1963, which deed is recorded in Book 2441 at Page 200 in the Mecklenburg County Public Registry, and runs thence with the said Concrete Supply Co. line South 59-44 East 927.8 feet to an iron rod located at the southeastern corner of the said 12-acre tract of land; thence South 1-15 West 322 feet to a cedar stake; thence North 85-15 West 529.4 feet to a stake; thence North 11-30 East 364.8 feet to a stake; thence North 74-28 West 501.9 feet, passing a stake, to a tack in the center line of State Road No. 3457; thence with the center line of said State Road, North 29-34 East 291.9 feet to the point of Beginning, containing 7.3 acres, more or less, as shown by survey of Douglas P. Moore, Surveyor, dated September 19, 1963.

STATE OF NORTH CAROLINA
MECKLENBURG COUNTY

Revenue Stamps Affixed \$ 22.00

THIS DEED, Made this 25th day of September, A.D., 1963, by and between
RALPH HENRY HUSBAND AND WIFE, CORNELIA G. HUSBAND

of the County of Mecklenburg and State of North Carolina, part 1.63 of the first part, and
CONCRETE SUPPLY CO., a North Carolina corporation with its principal place of business in the
City of Charlotte

of the County of Mecklenburg and State of North Carolina, part .7 of the second part.

WITNESSETH, That the said part 1.63 of the first part, in consideration of

One Hundred Dollars and other valuable considerations-----

to them paid by the part .7 of the second part, the receipt of which is hereby acknowledged, have bargained and
sold, and by these presents do grant, bargain, sell and convey unto said part .7 of the second part, its

successors and assigns ~~xxxx~~ all that certain
parcel

of land situate, lying and being in Morning Star Township, Mecklenburg County, State of North Carolina,
and more particularly described and defined as follows:

BEGINNING at an iron stake in the center line at the Seaboard Airline
Railway at a corner between the lands of Ralph Henry Husband (formerly owner by Mrs. Maude
McLeod Tennant) and Mrs. Dora Johnson, and runs thence with the dividing line between said
property, South 1 degree 15 minutes 30 seconds West, 717.72 feet to an iron stake; thence a
new line, North 59 degrees 44 minutes 00 seconds West, 927.80 feet to a tack in the 16 foot
paved road shown on the map hereinafter referred to; thence with said road, North 31 degrees
35 minutes 30 seconds East, 300 feet to an iron stake; thence continuing with said road, and
beyond the curve thereof, North 26 degrees 56 minutes East, 497.58 feet to an iron in the center
line of the right-of-way of the Seaboard Airline Railway; thence with the center line of said
right-of-way, South 44 degrees 02 minutes 30 seconds East, 625 feet to the beginning, containing
12 acres, more or less, as shown by survey by M. B. Seaver, Deputy County Surveyor, dated
September 20, 1956.

BEING the same property conveyed to Ralph Henry Husband by deed of
Maude McLeod Tennant and her late husband, dated October 5, 1956, and recorded in Book 1876 at
Page 137 in the Mecklenburg Public Registry, as corrected by deed of even date from Maude McLeod
Tennant (widow), to Ralph Henry Husband, duly filed for record in said Registry.

TO HAVE AND TO HOLD the aforesaid parcel
of land and all privileges and appurtenances thereto
belonging, to the said party of the second part, its successors
and assigns, to their only use and behoof forever.

And the parties of the first part for themselves their heirs, executors and administrators, covenant with the said part of the second part, its successors and assigns, that they are seized of said premises in fee, and have right to convey the same in fee simple; that the same are free and clear of all encumbrances, that they will warrant and defend the said title to the same against the lawful claims of all persons whomsoever.

IN TESTIMONY WHEREOF, The said parties of the first part to these presents have hereunto set their hand and seal the day and year above written. Signed, Sealed and Delivered in presence of RALPH HENRY HUSBAND CORNELIA G. HUSBAND (SEAL) (SEAL) (SEAL) (SEAL) (SEAL)

STATE OF NORTH CAROLINA, COUNTY OF MECKLENBURG. ss. I, Nancy C. King a Notary Public

for said County and State, do hereby certify that Ralph Henry Husband and Cornelia G. Husband, his wife personally appeared before me this day, and acknowledged the due execution of the foregoing (or annexed) instrument.



WITNESS my hand and Notarial seal, this 26th day of September, A.D., 1963. NANCY C. KING Notary Public. My Commission Expires Aug. 13, 1965

STATE OF NORTH CAROLINA, COUNTY OF MECKLENBURG. ss. I, a Notary Public for said County and State, do hereby certify that

personally appeared before me this day, and acknowledged the due execution of the foregoing (or annexed) instrument. WITNESS my hand and Notarial seal, this day of, A.D., 19 Notary Public.

STATE OF NORTH CAROLINA, COUNTY OF MECKLENBURG. ss.

The foregoing (or annexed) certificate of Nancy C. King, a Notary Public for said County and State is adjudged to be correct. Let the instrument and the certificate be registered.

This 26th day of September, A.D., 1963. J. Edward Stukes, Clerk Superior Court. By: WILMA H. SPAIN Deputy Clerk of Superior Court.

Filed at 4:51 o'clock P. M., September 26, 1963. Registered at 9:00 o'clock A. M., September 30, 1963.

Drawn by: Dockery, Ruff, Perry, Bond & Cobb. Recorded and Verified EDGAR SMITH, Register of Deeds. LER

FILED Feb 28, 2023
AT 09:28:00 AM
BOOK 08662
START PAGE 0269
END PAGE 0270
INSTRUMENT # 04478
EXCISE TAX \$880.00

NORTH CAROLINA SPECIAL WARRANTY DEED

Excise Tax: \$880.00

Parcel Identifier No. 07-126-283 Verified by _____ County on the ____ day of _____, 20____
By: _____

Mail/Box to: Regent Law, 1515 Mockingbird Lane, Suite 4115, Charlotte, NC 28209

This instrument was prepared by: J. Bennett Glass, P.A., Attorney at Law

Brief description for the Index: Lot 21 and portion of Lot 20, Stallings Industrial Park

THIS DEED made this 24th day of February, 2023, by and between

GRANTOR	GRANTEE
TBJB, LLC, a North Carolina limited liability company 4324 Briarcliff Dr Monroe, NC 28110	Millgrove Properties LLC, a North Carolina limited liability company 6212 Mill Grove Road Indian Trail, NC 28079

Enter in appropriate block for each Grantor and Grantee: name, mailing address, and, if appropriate, character of entity, e.g. corporation or partnership.

The designation Grantor and Grantee as used herein shall include said parties, their heirs, successors, and assigns, and shall include singular, plural, masculine, feminine or neuter as required by context.

WITNESSETH, that the Grantor, for a valuable consideration paid by the Grantee, the receipt of which is hereby acknowledged, has and by these presents does grant, bargain, sell and convey unto the Grantee in fee simple, all that certain lot or parcel of land situated in the Town of Stallings, Vance Township, Union County, North Carolina and more particularly described as follows:

TRACT 1: BEING ALL of Lot 21 of STALLINGS INDUSTRIAL PARK as shown on map of survey recorded in Plat Book 7, Page 99, Union County Registry, to which plat reference is hereby made for a more particular metes and bounds description.

TRACT 2: BEING ALL of Lot 20 of STALLINGS INDUSTRIAL PARK as shown on map of survey recorded in Plat Book 7, Page 99, Union County Registry, to which plat reference is hereby made for a more particular metes and bounds description.

LESS AND EXCEPT FROM LOT 20: That certain portion of Lot 20 conveyed to Southern Concrete Materials, Inc. by deed recorded in Book 410, Page 28, Union County Registry.

The purpose of this deed is to sell and convey the above described property to Millgrove Properties LLC, in connection with the "winding up" of the affairs of TBJB, LLC. Timothy John Blanchard, Member/Manager has been authorized and directed to execute this special warranty deed to convey the subject property to the Grantee herein.

The property hereinabove described was acquired by Grantor by instrument recorded in Book 5867, Page 843, Union County Registry.

All or a portion of the property herein conveyed ___ includes or X does not include the primary residence of a Grantor.

A map showing the above described property is recorded in Plat Book 7, Page 99.

TO HAVE AND TO HOLD the aforesaid lot or parcel of land and all privileges and appurtenances thereto belonging to the Grantee in fee simple.

And the Grantor covenants with the Grantee, that Grantor has done nothing to impair such title as Grantor received, and Grantor will warrant and defend the title against the lawful claims of all persons claiming by, under or through Grantor, other than the following exceptions:

Restrictions recorded in Book 267, Page 695, Union County Registry; right of way of Warehouse Drive and ad valorem taxes for the current year and subsequent years, easements of record, and any local, county, state, or federal laws, ordinances, or regulations relating to zoning, environment, subdivision, occupancy, use, construction, or development of the subject property.

IN WITNESS WHEREOF, the Grantor has duly executed the foregoing as of the day and year first above written.

TBJB, LLC, a North Carolina limited liability company

By: Timothy John Blanchard
Timothy John Blanchard, Member/Manager

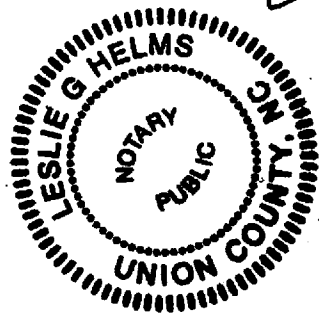
State of North Carolina - County of Union

I, **Leslie G. Helms**, the undersigned Notary Public of the County of Union and State aforesaid, certify that **Timothy John Blanchard** personally came before me this day and acknowledged that he is **Member/Manager** of **TBJB, LLC**, a North Carolina limited liability company, and that by authority duly given and as the act of such entity, he signed the foregoing instrument in its name on its behalf as its act and deed. Witness my hand and Notarial stamp or seal, this 24th day of **February, 2023**.

My Commission Expires: **May 8, 2026**

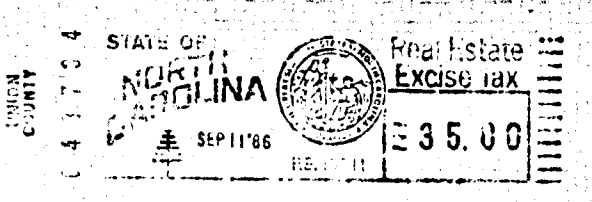
Leslie G. Helms
Notary Public

(Affix Seal)



RECORDED
and
VERIFIED:
KSE

BOOK 410 PAGE 028



Filed for record
Date: Sept. 11, 1986
TIME: 2:45 o'clock p.m.
MARY B. CARPENTER, Register of Deeds
Union County, Monroe, North Carolina

Excise Tax \$35.00

Recording Time, Book and Page

Tax Lot No. Parcel Identifier No.
Verified by County on the day of, 19
by

Mail after recording to Southern Concrete Materials, Inc., 800 State Street, Charlotte, N.C. 28208

This instrument was prepared by PERRY & BUNDY, ATTORNEYS AT LAW, P. O. BOX 712, MONROE, N. C. 28110

Brief description for the Index Vance Township, Union County

NORTH CAROLINA GENERAL WARRANTY DEED

THIS DEED made this 8th day of September, 19 86, by and between

GRANTOR

GRANTEE

J. Wildred Starnes and
wife, Jean H. Starnes

Southern Concrete Materials, Inc.

Enter in appropriate block for each party: name, address, and, if appropriate, character of entity, e.g. corporation or partnership.

The designation Grantor and Grantee as used herein shall include said parties, their heirs, successors, and assigns, and shall include singular, plural, masculine, feminine or neuter as required by context.

WITNESSETH, that the Grantor, for a valuable consideration paid by the Grantee, the receipt of which is hereby acknowledged, has and by these presents does grant, bargain, sell and convey unto the Grantee in fee simple, all that certain lot or parcel of land situated in the City of, Vance Township, Union County, North Carolina and more particularly described as follows:

BEGINNING at an iron located on the West line of Warehouse Drive, common corner of Lots 18 and 19, and running thence from the beginning point and with the North line of Lot 18, South 77 degrees 23 minutes West 300.0 feet to an iron thence North 12 degrees 37 minutes West 260.0 feet to an iron, a new corner on the southern line of Lot 21; thence with the southern line of Lot 21, North 77 degrees 23 minutes East 300.17 feet to an iron on the West line of Warehouse Drive, common corner with the southeast corner of Lot 21; thence with the West line of Warehouse Drive, South 12 degrees 37 minutes East 260.0 feet to the point of BEGINNING and being all of Lot 19 and a major portion of Lot 20, Stallings Industrial Park, according to a physical survey and map by Walter L. Gordon, R.L.S., dated July 9, 1986. Reference is also made to map recorded in Plat Book 7, page 99, Union County Registry. Deed references: Deed Book 302, page 309, and Deed Book 303, page 516.

This conveyance is made and accepted subject to any easements and right of ways for roads and utilities and service lines as may border or cross the subject property, subject to any restrictions of record affecting the same, and subject to applicable zoning.

The property hereinabove described was acquired by Grantor by instrument recorded in

A map showing the above described property is recorded in Plat Book page.....

TO HAVE AND TO HOLD the aforesaid lot or parcel of land and all privileges and appurtenances thereto belonging to the Grantee in fee simple.

And the Grantor covenants with the Grantee, that Grantor is seized of the premises in fee simple, has the right to convey the same in fee simple, that title is marketable and free and clear of all encumbrances, and that Grantor will warrant and defend the title against the lawful claims of all persons whomsoever except for the exceptions hereinafter stated. Title to the property hereinabove described is subject to the following exceptions:

IN WITNESS WHEREOF, the Grantor has hereunto set his hand and seal, or if corporate, has caused this instrument to be signed in its corporate name by its duly authorized officers and its seal to be hereunto affixed by authority of its Board of Directors, the day and year first above written.

Southern Concrete Materials, Inc.
(Corporate Name)

By: *[Signature]*
President

ATTEST:
Secretary (Corporate Seal)

[Signature] (SEAL)
J. Wildred Starnes
[Signature] (SEAL)
Jean H. Starnes
(SEAL)

USE BLACK INK ONLY



NORTH CAROLINA, CABARRUS County.
I, a Notary Public of the County and State aforesaid, certify that ~~*[Signature]*~~
J. Wildred Starnes - Jean H Starnes Grantor,
personally appeared before me this day and acknowledged the execution of the foregoing instrument. Witness my
hand and official stamp or seal, this 11th day of September, 1986
My commission expires: July 21, 1990 *David Franklin Camp* Public

SEAL-STAMP NORTH CAROLINA, County.
I, a Notary Public of the County and State aforesaid, certify that
personally came before me this day and acknowledged that he is Secretary of
..... a North Carolina corporation, and that by authority duly
given and as the act of the corporation, the foregoing instrument was signed in its name by its
President, sealed with its corporate seal and attested by as its Secretary.
Witness my hand and official stamp or seal, this day of, 19.....
My commission expires: Notary Public

The foregoing Certificate(s) of David Franklin Camp, a Notary
Public of Cabarrus Co. N.C.

is/are certified to be correct. This instrument and this certificate are duly registered at the date and time and in the Book and Page shown on the first page hereof.

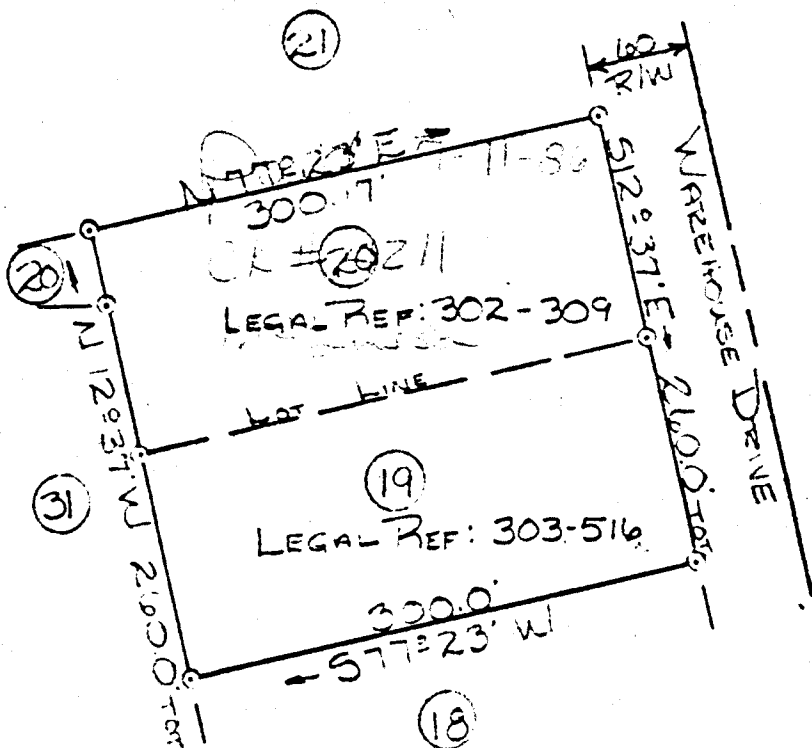
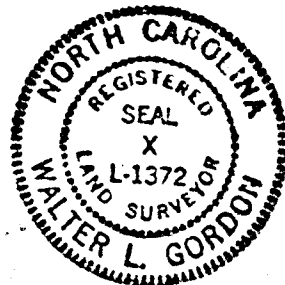
MARY B. CARRIKER REGISTER OF DEEDS FOR Union COUNTY
By J. L. Mason Deputy/Assistant Register of Deeds

41470A

BOOK 410 PAGE 30

THIS IS TO CERTIFY THAT ON THE 9 DAY OF July 1984 I SURVEYED THE PROPERTY SHOWN ON THIS PLAT AND THAT THE TITLE LINES AND THE WALLS OF THE BUILDINGS IF ANY ARE SHOWN HEREON

SIGNED Walter L. Gordon
REGISTERED SURVEYOR



1.79 ACRES, TOTAL

I have consulted the Federal Emergency Management Agency flood map and determined the property shown is not in a special flood hazard zone.



PHYSICAL SURVEY
LOT 19 & MAJOR PORTION OF
LOT 20, STALLINGS INDUSTRIAL PARK

SCALE 1" = 100'

THE PROPERTY OF SOUTHERN CONCRETE MATERIAL, INC.
MAP RECORDED IN BOOK 7 AT PAGE 99 DEED RECORDED IN BOOK 302 PAGE 309
303 516

§ 1-49. Seven years.

Within seven years an action -

- (1) Repealed by Session Laws 1961, c. 115, s. 1.
- (2) By a creditor of a deceased person against his personal or real representative, within seven years next after the qualification of the executor or administrator and his making the advertisement required by law for creditors of the deceased to present their claims, where no personal service of such notice in writing is made upon the creditor. A creditor thus barred of a recovery against the representative of any principal debtor is also barred of a recovery against any surety to the debt.
- (3) Against the owner of an interest in real property by a unit of local government for a violation of a land-use statute, ordinance, or permit or any other official action concerning land use carrying the effect of law. This subdivision does not limit the remedy of injunction for conditions that are actually injurious or dangerous to the public health or safety but does prescribe an outside limitation of seven years from the earlier of the occurrence of any of the following:
 - a. The violation is apparent from a public right-of-way.
 - b. The violation is in plain view from a place to which the public is invited. (C.C.P., s. 32; Code, s. 153; Rev., s. 392; C.S., s. 438; 1961, c. 115, s. 1; 2017-10, s. 2.15(b).)

§ 1-51. Five years.

Within five years –

- (1) No suit, action or proceeding shall be brought or maintained against a railroad company owning or operating a railroad for damages or compensation for right-of-way or use and occupancy of any lands by the company for use of its railroad unless the action or proceeding is commenced within five years after the lands have been entered upon for the purpose of constructing the road, or within two years after it is in operation.
- (2) No suit, action or proceeding shall be brought or maintained against a railroad company for damages caused by the construction of the road, or the repairs thereto, unless such suit, action or proceeding is commenced within five years after the cause of action accrues, and the jury shall assess the entire amount of damages which the party aggrieved is entitled to recover by reason of the trespass on his property.
- (3) No suit, action, or proceeding shall be brought or maintained against a terrorist for damages under G.S. 1-539.2D unless such suit, action, or proceeding is commenced within five years from the date of the injury.
- (4) Notwithstanding G.S. 1-52(9) or any other provision of law, no suit, action, or proceeding shall be brought or maintained against a real estate appraiser, general real estate appraiser, or appraiser trainee who is licensed, certified, or registered pursuant to Chapter 93E of the General Statutes, unless the suit, action, or proceeding is commenced within (i) five years of the date the appraisal was performed or (ii) until the applicable time period for retention of the work file for the appraisal giving rise to the action as established by the Recordkeeping Rule of the Uniform Standards of Professional Appraisal Practice has expired, whichever is greater.
- (5) Against the owner of an interest in real property by a unit of local government for a violation of a land-use statute, ordinance, or permit or any other official action concerning land use carrying the effect of law. This subdivision does not limit the remedy of injunction for conditions that are actually injurious or dangerous to the public health or safety. The claim for relief accrues upon the occurrence of the earlier of any of the following:
 - a. The facts constituting the violation are known to the governing body, an agent, or an employee of the unit of local government.
 - b. The violation can be determined from the public record of the unit of local government. (1893, c. 152; 1895, c. 224; 1897, c. 339; Rev., s. 394; C.S., s. 440; 2015-200, s. 1; 2015-215, s. 1.5; 2017-10, s. 2.15(a).)



MEMO

To: **Mayor and Town Council**
From: Kevin Parker, Engineering Director
Date: April 14, 2025
RE: Community Park and Stallings Road Traffic & Pedestrian Safety Concerns

Purpose:

This memo addresses concerns raised by residents at the March 24, 2025, Council Meeting regarding traffic conditions at the intersection of Stallings Road and Community Park Drive. Three primary issues were identified:

1. The potential installation of "Do Not Block Intersection" signage and pavement markings
 2. The feasibility of installing a jumbo convex safety mirror to assist with sight distance
 3. Pedestrian safety concerns and access across Stallings Road to Stallings Park
-

1. "Do Not Block Intersection" Signage and Pavement Markings

In late 2023, Town staff contacted the North Carolina Department of Transportation (NCDOT) to evaluate the possibility of installing "Do Not Block Intersection" signage and pavement markings at this location. Stallings Road is maintained by NCDOT, while Community Park Drive falls within the Town's right-of-way.

After review, NCDOT determined the intersection does not meet the criteria outlined in the Manual on Uniform Traffic Control Devices (MUTCD). These types of signage and markings are typically restricted to:

- Signalized intersections
- Areas near railroad crossings
- Locations with traffic control devices that frequently cause vehicles to stop and obstruct cross traffic

Because Community Park Drive is approximately 1,200 feet from the nearest signalized intersection on Stallings Road, NCDOT declined the request.

Town staff explored alternatives, such as placing signage within the Town's right-of-way or on private property (with owner permission). However, signage in these locations would be outside the standard driver's line of sight, significantly reducing visibility and effectiveness.

2. Jumbo Convex Safety Mirror

In response to concerns about limited sight distance when exiting Community Park Drive—particularly during peak hours—staff also evaluated the potential installation of a jumbo convex safety mirror, similar to the one located between Town Hall and the Government Center.

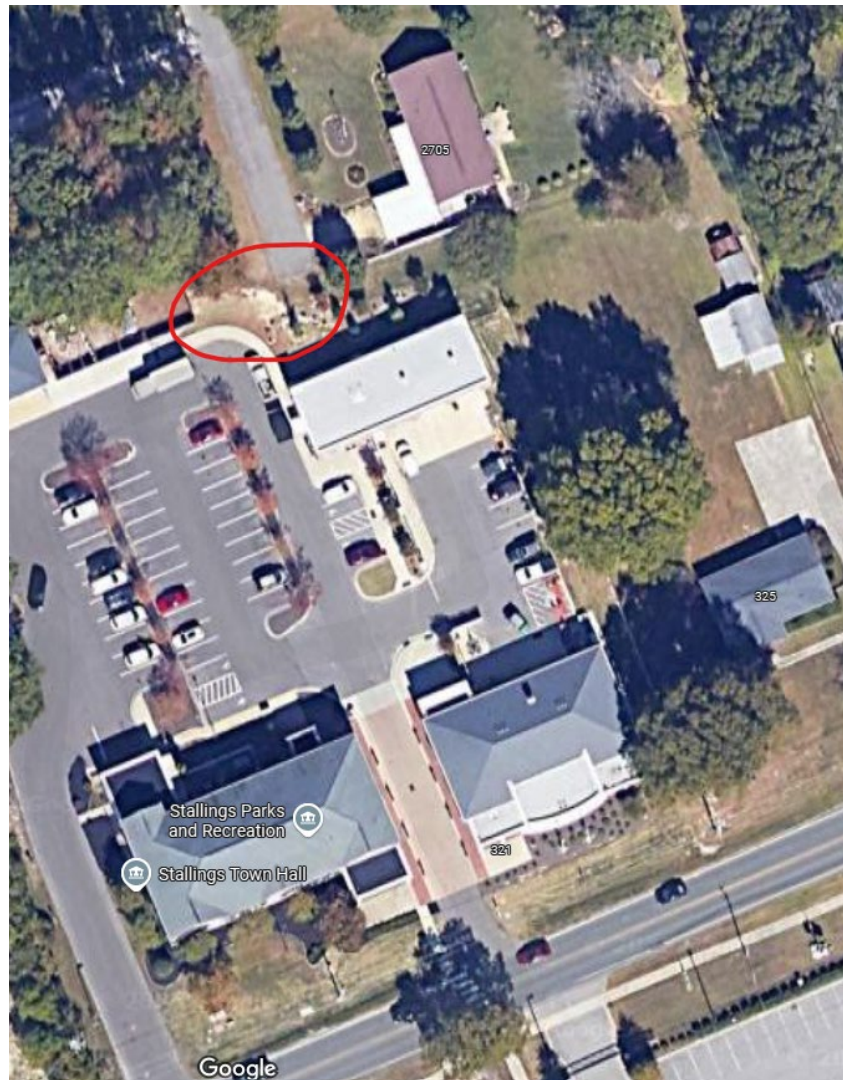
However, it is important to note that these mirrors are designed for low-speed environments such as parking decks, driveways, and warehouse intersections. They are not suitable for monitoring high-speed through-traffic or for assisting drivers in safely merging onto roadways like Stallings Road.

Additionally, due to NCDOT right-of-way limitations and the presence of an existing sidewalk, any mirror would need to be installed approximately five feet farther back from the roadway than the existing mirror at Town Hall—further compromising visibility. The Town Hall mirror itself has proven to be ineffective and is currently under consideration for removal due to safety concerns.

3. Pedestrian Accessibility Across Stallings Road

While there are currently no immediate or short-term options for safely crossing Stallings Road or installing a sidewalk along its corridor, the Town Center Streetscape Plan, adopted by Council, identifies long-term improvements to pedestrian infrastructure and walkability in the Town Center and park area.

In the interim, staff believes a pedestrian connection could be constructed from the terminus of Shirley Drive to the existing sidewalk adjacent to the Town Hall parking lot. This would establish an ADA-accessible pedestrian route to the existing crosswalk in front of Town Hall, improving park access for nearby residents.



Conclusion

Town staff acknowledges the community's concerns regarding traffic safety and pedestrian access at the intersection of Stallings Road and Community Park Drive. However, the proposed signage and mirror installations are either unsupported by NCDOT regulations or are unlikely to be effective due to location-specific limitations.

If Council wishes to pursue a sidewalk connection or the installation of additional signage or mirrors within the Town's right-of-way, staff will request Council's guidance and approval to proceed with implementation.



SANITARY SEWER MASTER PLAN



Purpose

- Recap and provide an update on the Sanitary Sewer Study, with the goal of receiving formal guidance from Council regarding Council's priorities and next steps for staff.

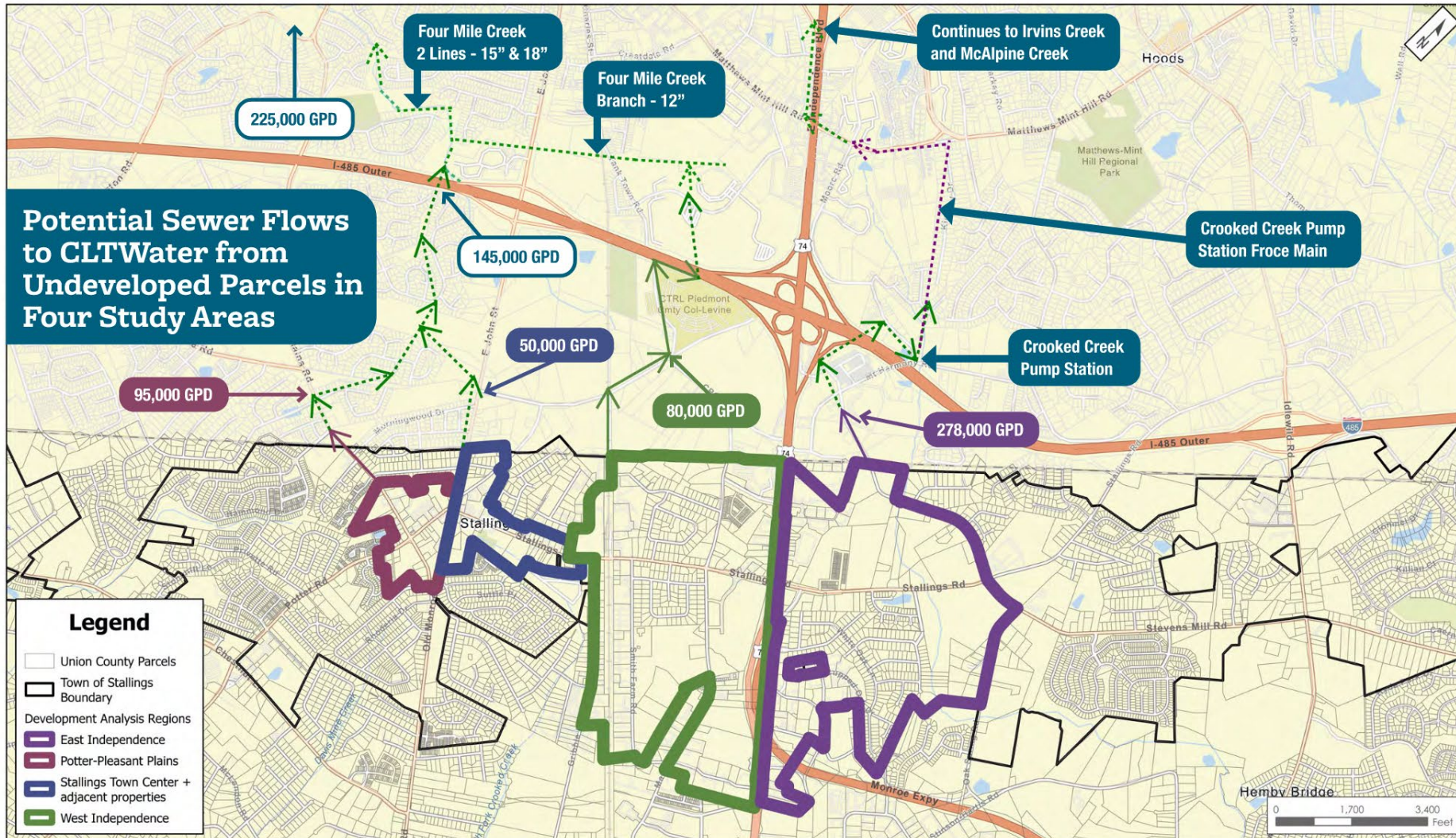
Discussion Topics

- Project Updates and Recaps
 - February 2024 Project Update to Council
 - November 2024 Project Update to Council
 - *December 2024 Meeting with Union County Staff and Elected Officials*
- Options
- Discussion and Next Steps

February 2024 Council Update Recap

- First Update Since Project Began in October 2023
- Preliminary sewer demand estimates were presented
- Presented communication to date with Charlotte Water
- Council Feedback: Continue study with a deeper focus on Charlotte Water and Union County coordination

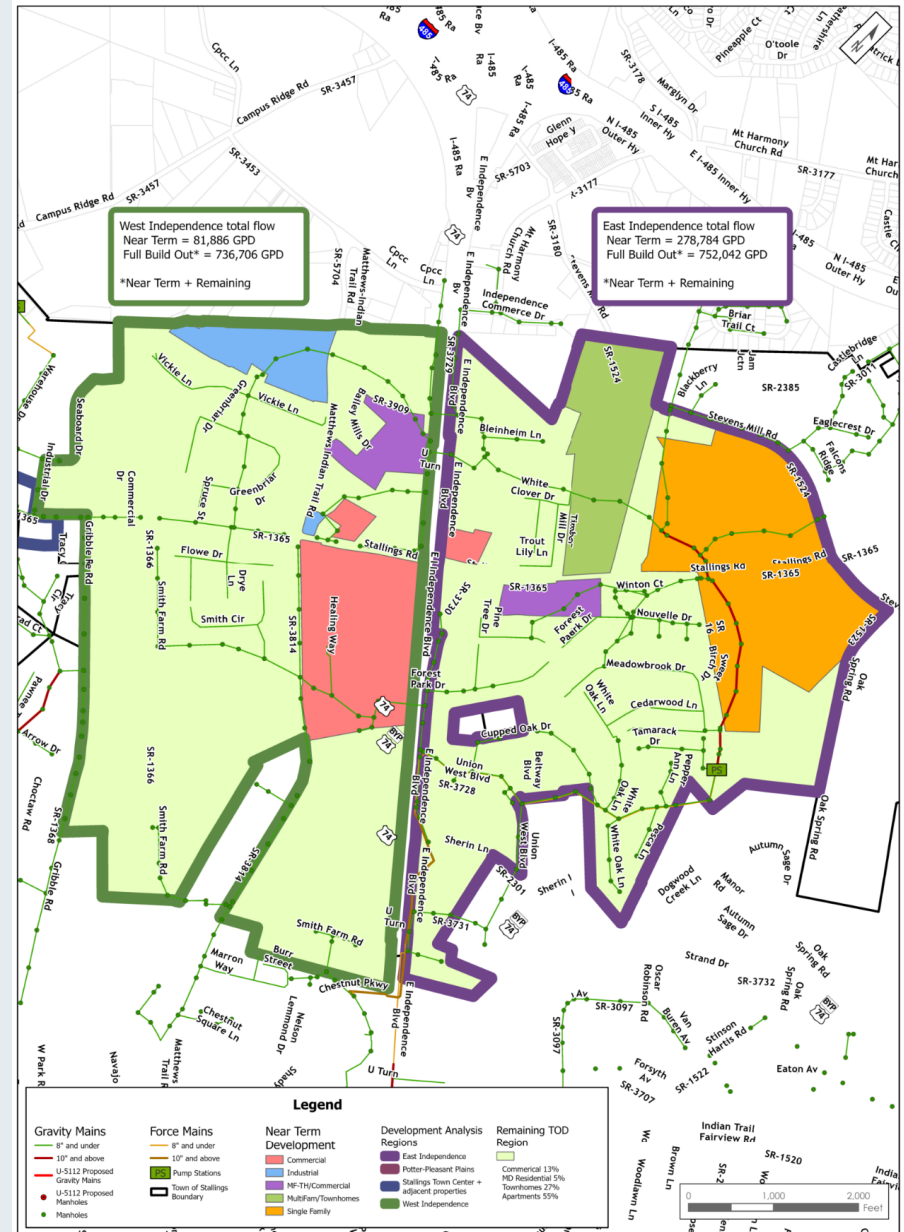
SANITARY SEWER MASTER PLAN



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Existing Sanitary Sewer in Town of Stallings
West Sanitary Sewer at Full Build-Out



Existing Sanitary Sewer in Town of Stallings
East Sanitary Sewer at Full Build Out

Potter-Pleasant Plains				
Future Land Use		Acres	GPD/Acre ²	Flow (GPD)
Near Term Development	Commercial	3	525	1,691
	Industrial		880	-
	MultiFam/Townhomes ³	36	2,560	92,518
	MF-TH/Commercial ⁴		1,543	-
	Single Family		1,000	-
Remaining Downtown Region ¹	Downtown	37	772	28,297
	Commercial 70%	26	525	13,465
	MD Residential 20%	7	1,000	7,328
	Townhomes 7%	3	1,280	3,283
	Apartments 3%	1	3,840	4,221
		76 Total		122,506

Stallings Town Center				
Future Land Use		Acres	GPD/Acre ²	Flow (GPD)
Near Term Development	Commercial	3.66	525	1,922
	Industrial		880	-
	MultiFam/Townhomes ³	14	2,560	35,251
	MF-TH/Commercial ⁴	5.87	1,543	9,054
	Single Family		1,000	-
Remaining Downtown Region ¹	Downtown	62	772	47,651
	Commercial 70%	43	525	22,675
	MD Residential 20%	12	1,000	12,340
	Townhomes 7%	4	1,280	5,528
	Apartments 3%	2	3,840	7,108
		85 Total		93,878

- Notes:
1. Land use based on Matthews, NC downtown overlay
 2. Flows based on Union County referenced flows
 3. Flows based on 50% Multifamily and 50% Townhomes
 4. Flows based on 50% Commercial, 25% Multifamily, and 25% Townhomes

West Independence				
Future Land Use		Acres	GPD/Acre ³	Flow (GPD)
Near Term Development	Commercial	69	525	36,440
	Industrial	25	880	22,431
	MultiFam/Townhomes ⁴		2,560	-
	MF-TH/Commercial ⁵	15	1,543	23,014
	Single Family		1,000	-
Remaining TOD Region ^{1,2}	Mixed-Use 75%	189	2,741	519,167
	Commercial 10%	19	525	9,946
	Townhomes 30%	57	1,280	72,746
	Apartments 60%	114	3,840	436,476
	MD Residential 5%	13	1,000	12,630
	Commercial 5%	13	525	6,630
	Multifamily 15%	38	3,072	116,393
	Townhomes 30%	11	1,280	14,549
Apartments 70%	27	3,840	101,844	
362 Total				736,706

East Independence				
Future Land Use		Acres	GPD/Acre ³	Flow (GPD)
Near Term Development	Commercial	4	525	2,247
	Industrial		880	-
	MultiFam/Townhomes ⁴	53	2,560	134,426
	MF-TH/Commercial ⁵	11	1,543	16,551
	Single Family	126	1,000	125,560
Remaining TOD Region ^{1,2}	Mixed-Use 75%	138	2,741	377,079
	Commercial 10%	14	525	7,224
	Townhomes 30%	41	1,280	52,836
	Apartments 60%	83	3,840	317,019
	MD Residential 5%	9	1,000	9,173
	Commercial 5%	9	525	4,816
	Multifamily 15%	28	2,987	82,190
	Townhomes 30%	8	1,280	10,567
Apartments 70%	19	3,840	73,971	
324 Total				752,042

- Notes:
1. Land use based on Charlotte, NC South End TOD overlay
 2. Assumes only half of the remaining region
 3. Flows based on Union County referenced flows
 4. Flows based on 50% Multifamily and 50% Townhomes
 5. Flows based on 50% Commercial, 25% Multifamily, and 25% Townhomes

November 2024 Council Update Recap

■ Coordination with Charlotte Water

- Currently experiencing surcharging downstream of where these flows would be received so capacity issues span large portions of the system in this area
- New sewer line ($\geq 18''$) would need to be installed under I-485 to accept flows from STC and P3
 - ~\$5k-7k per linear foot of I-485 crossing
- Submitted applications to Charlotte's Preliminary Capacity Assurance Program (Pre-CAP) for total future flow for all 4 basins
 - This program verifies capacity in the public wastewater system for new developments and redevelopments
- Stallings to be notified if new crossing is proposed under I-485

November 2024 Council Update Recap

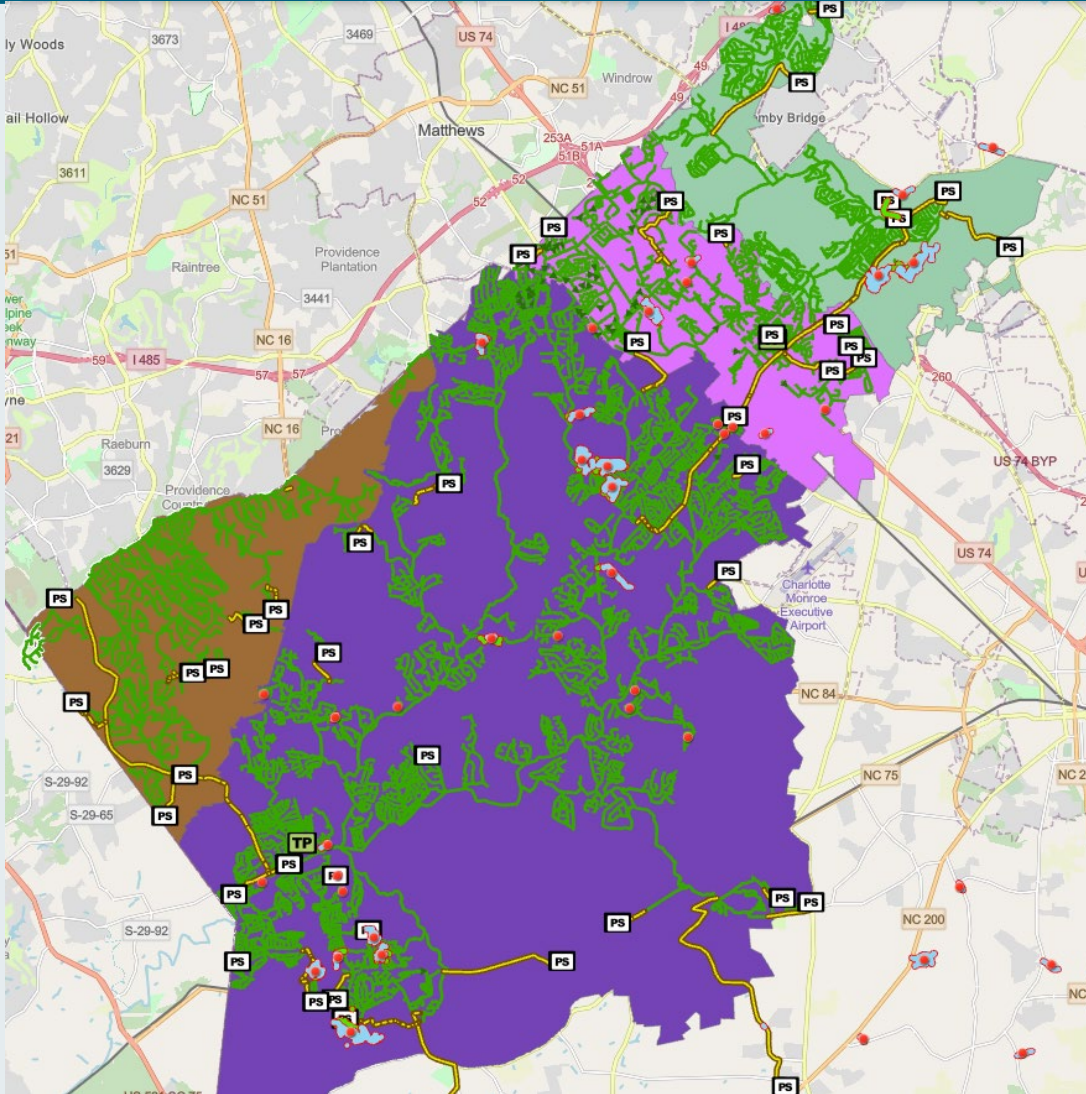
- CLT Water stated that since we do not have any legitimate/concrete developments, our Pre-CAP application will not be considered for their CIP development
- CLT Water will continue to coordinate with Stallings as additional development occurs that may allow for a connection
- Additional Challenges
 - Significant Costs
 - Cost-sharing responsibility
 - Existing infrastructure in areas of interest flows to Union County treatment plants
 - Constructability/Feasibility of new infrastructure
 - Town of Stallings does not currently have a sanitary sewer department









November 2024 Council Update Recap

■ Coordination with Union County

- Meeting September, 2024.
- Charlotte Water Option
 - Highest sewer treatment rates for Union County
 - Sending flows would complicate rates for users in the area
 - UC is preferential to keeping flows from P3/STC within the UC system
 - Board prefers commercial development over residential
 - May consider, but funding source would be required
 - Indian Trail may be interested in partnering
- Twelve Mile WWTP undergoing expansion for 2027
 - Additional 1.5 MGD for entire county to bring through 2040
 - Proposed allocation for 97,500 GPD

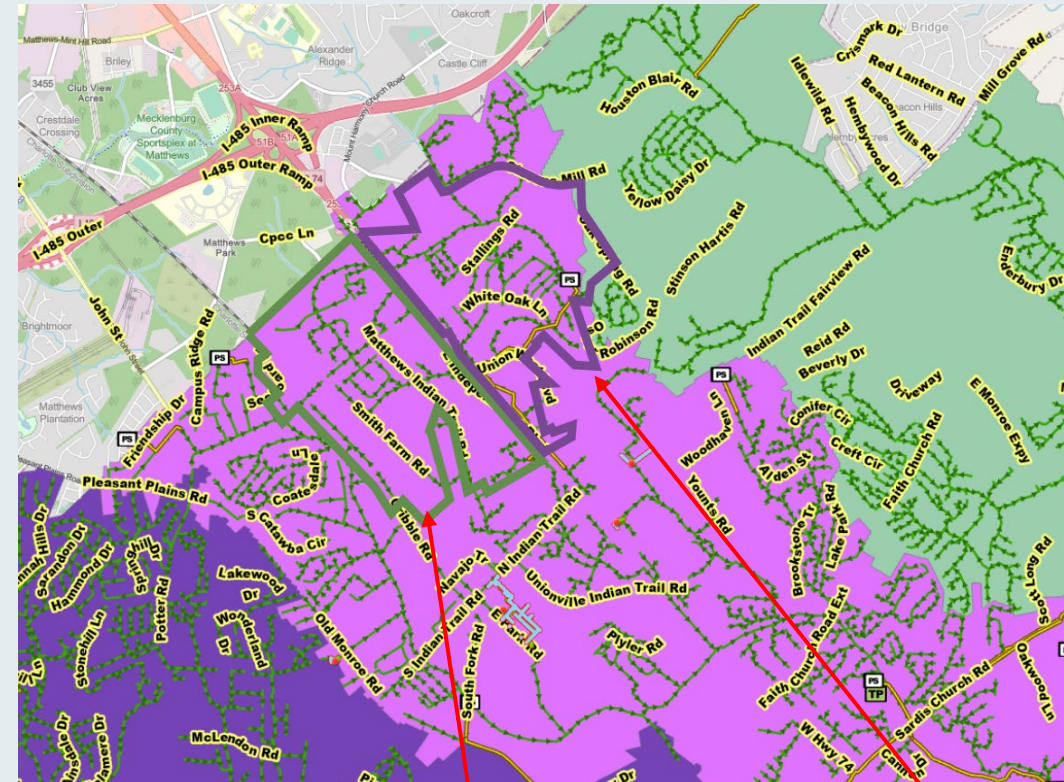
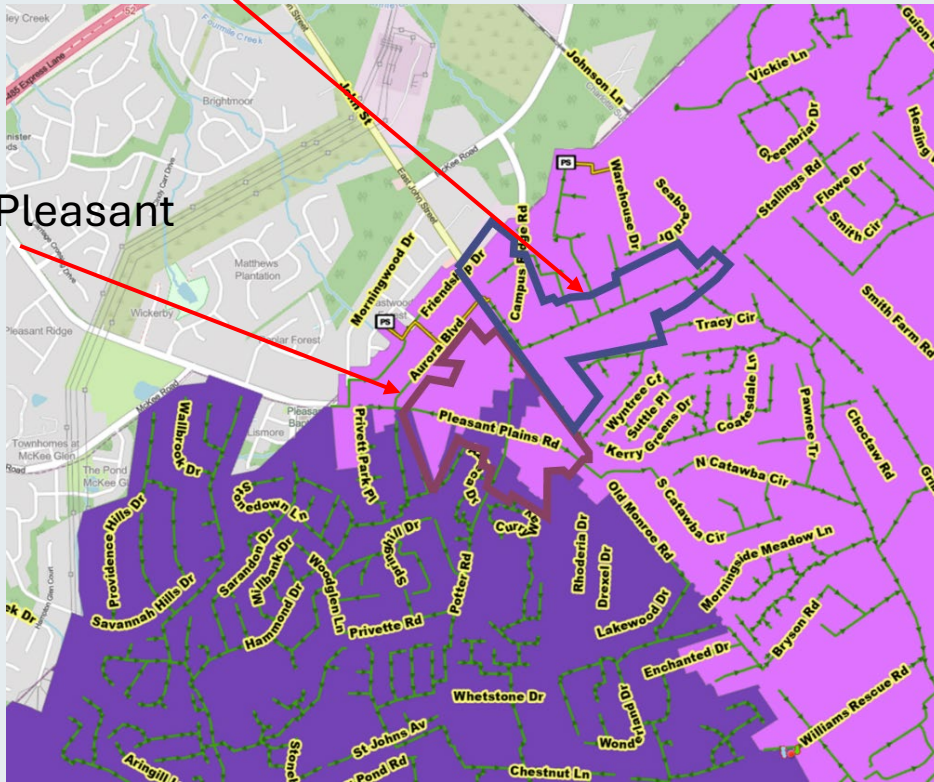
SANITARY SEWER MASTER PLAN



-  Crooked Creek
-  Eastside
-  Grassy Branch
-  Olde Sycamore
-  Six Mile
-  Tallwood
-  Twelve Mile
-  Twelve Mile (Poplin)

Stallings Town Center

Potter-Pleasant
Plains



- Crooked Creek
 - Twelve Mile
 - Twelve Mile (Poplin)
- West Independence East Independence

November 2024 Council Update Recap

■ **Option 1: Connection to CLTW**

- **Feasibility:** Possible in Town Center or Independence regions but dependent on ideal coordination among all parties
- **Challenges:** High costs, need for multi-party alignment, and lack of near-term solutions. Confirmation from Charlotte Water

■ **Option 2: Pumping to 12-Mile Creek Basin**

- **Feasibility:** Most viable for short-term solution
- **Requirements:** Additional design and cost evaluations in partnership with Union County, necessitates significant investment and or/developer collaboration to implement

November 2024 Council Update Recap

- **Option 3: Town-Funded Union County CIP**
 - **Impact:** Potential to expedite expansion for Stallings
 - **Challenges:** Significant cost that would most likely necessitate a bond
- **Option 4: Independent Wastewater Management program for Stallings**
 - **Impact:** Potential to expedite expansion for Stallings
 - **Challenges:** Significant cost implications and maintenance obligations, potentially requiring tax increases
- No option is off the table, but these are options we have discussed with stakeholders

November 2024 Council Update Recap

■ Next Steps

- Council decided to set up a meeting with Union County Water, Union County Management, and Union County Elected Official(s) to further discuss the issue(s) at hand.
 - Meeting occurred on December 19, 2024.

December 2024 Meeting With Union County

■ Attendees

- Union County
 - Melissa Merrell – Union County Board of Commissioners
 - Union County Manager
 - Union County Water Planning and Engineering Staff
- Town of Stallings
 - Mayor Wyatt Dunn
 - Councilman Brad Richardson
 - Alex Sewell
 - Kevin Parker

December 2024 Meeting With Union County

- Summary of Union County Water Projects in the Area
 - Crooked Creek Interceptor Project – Q1 2026
 - Increases/Improves pipe sizing, does not increase treatment capacity.
 - 12-Mile WWTP Expansion – Q2 2027
 - Sewer Allocation Policy
 - Union County BOC Priority to allocate a percentage of the total 1.5 MGD increase to each municipality, respectively.
 - Stallings to receive additional, approximately 97,500 GPD
 - Once the 97,500 GPD is used, there will be no additional capacity for Stallings.

December 2024 Meeting With Union County

- Union County BOC prioritizing commercial development rather than residential (current ratio is 90% residential and 10% commercial).
 - UC would like 80% residential to 20% commercial.
 - Stallings mentioned efforts to increase commercial development in certain areas (Town Center, Union West Business Park, Atrium Hospital).
- Union County Water Development Review Process Outlined on Website – [Development Review Process](#)

December 2024 Meeting With Union County

- Actual flow used represents total flow actively contributing to each WRF
- Permitted flows used represents total flows based on approved projects.
 - Approved projects are not actively contributing to the WRF.
 - Approved projects are not attributed to actual flows until they have met Union County Water’s requirements for an Extension Agreement, which guarantees capacity allocation.
- *Flow/Use Table from Spring of 2024*

Water Reclamation Facility Flows

WRF	Permitted Capacity (MGD)	Actual Average Daily Flow ¹ (MGD)	Percent of Actual Flow Used	Actual + Permitted Obligated Flows (MGD)	Percent of Permitted Flow Used	Actual Rainfall (in)
Twelve Mile Creek	7.5	5.212	69.5%	6.692	89.2%	7.7
Crooked Creek	1.9	1.043	54.9%	1.642	86.4%	7.4
Olde Sycamore	0.15	0.047	31.3%	0.047	31.3%	6.4
Tallwood	0.05	0.022	44.0%	0.022	44.0%	5.7
Grassy Branch	0.05	0.046	92.0%	0.047	94.0%	6.8

¹Based on a 12-month rolling average.

Development Flows

12-Mile Creek WRF		
Backlog Type	Number of Projects	Requested Flow (MGD)
Approved – Permit Submittal Pending	1	0.128
Engineering Plan Review	15	0.485
Sketch Plan Review	10	0.255
Totals	26	0.868

Crooked Creek WRF		
Backlog Type	Number of Projects	Requested Flow (MGD)
Approved – Permit Submittal Pending	1	0.046
Engineering Plan Review	9	0.189
Sketch Plan Review	5	0.059
Totals	15	0.294

January 2025 Flow/Use Table

FACILITY	PERMITTED CAPACITY (MGD)	ACTUAL AVERAGE DAILY FLOW* (MGD)	ACTUAL + PERMITTED OBLIGATED FLOWS (MGD)	PERCENT OF PERMITTED FLOW USED
Twelve Mile Creek	7.5	5.305 +0.093	6.792	90.6% +1.4%
Crooked Creek	1.900	1.117 +0.074	1.689	88.9% +2.5%
Olde Sycamore	0.150	0.043	0.043	28.7%
Tallwood	0.050	0.019	0.019	38.0%
Grassy Branch	0.050	0.043	0.044	88.0%

*12 month rolling average through January 2025.

- **No additional long term (30+ years) capacity improvement projects have been prioritized by Union County BOC for CC & 12-Mile.**

Options for Council Consideration

- No option is off the table, however, there are significant costs associated with any option pursued.
 - Each option will necessitate significant engineering and design work.
- Some options include, but are not limited to:
 - Connect to CLT Water
 - Pumping flows in Town Center to 12-Mile Creek WRF
 - Town funded CIP(s), coordinated with Union County and/or CLT Water.
 - Town-owned and funded WWT Program
 - Package Plants With New Development.



Discussion





MEMO

To: Major and Town Council
 From: Justin Russell, Associate Engineer
 Date: April 4, 2025
 RE: Courtyards at Chestnut Subdivision Public Road Infrastructure Acceptance

EPCON has requested that the Town of Stallings accept the right-of-way designated as public right-of-way (R/W) in the approved Courtyards at Chestnut subdivision Construction Documents (see attached Application for Street Maintenance Acceptance from EPCON dated February 9, 2024). The proposed public R/W and associated public improvements are shown on the Construction Plans for the Courtyards at Chestnut subdivision that were approved by the Town of Stallings on (see attached As-built survey for a depiction of the public R/W). The public improvements within the R/W consist of streets, street lighting, sidewalks, and drainage infrastructure.

The streets with the proposed public R/W and corresponding distances are listed below.

STREET NAME	LINEAR FEET
Headwaters Court	416 LF
Trailwood Drive	554 LF
TOTAL	970 LF / 0.18 miles

The Town's Street Acceptance Policy (refer to the attached Town of Stallings Accepting Existing Private Roads by Developer) require the following criteria to be met for the Town to consider an acceptance request.

1. A fifty (50) foot R/W centered along the street must be dedicated to the Town and recorded at the Union County Register of Deeds office. For a street serving less than fifty (50) dwelling units, a forty (40) foot R/W will be acceptable.

The dedicated R/W is in accordance with the approved site construction plans providing a total R/W width of 60 feet.

2. The street width must be a minimum of twenty-six (26) feet measured from the back of the curb. For a forty (40) foot R/W, a width of twenty-two (22) feet will be acceptable.

The roads were built in accordance with the approved site construction plans providing a minimum of twenty-six (26) feet measured from the back of the curb.

3. Obstructions within the right-of-way R/W, such as excessive slopes, retaining walls, rigid mailbox structures, etc., must be removed.

There are no unpermitted obstructions with the R/W.

4. Any existing lighting, which is substandard, must be brought up to standard or moved outside the right-of-way (R/W).

All lighting was installed in accordance with the approved site construction plans.

5. A subsurface investigation report from a certified materials testing company must be submitted describing the type and condition of the subgrade and pavement.

Certified materials testing documentation was provided and reviewed by Town Staff. A certified inspector was onsite for all roadway and curb proof rolls.

6. All subgrade failures and/or damaged surfaces must be repaired as indicated by the pavement report.

There are no documented or observed subgrade failures or damaged surfaces. Any roadway deficiencies were repaired during the punch list process.

7. Any private utility lines must be converted to public lines in accordance with the Utility Department or other public utility specifications. This will include service lines to any gaslights.

All utility lines have been installed and converted per Town requirements.

8. Storm drainage must meet current Town/NCDOT requirements for public streets.

All storm drainage was designed and constructed to the current Town requirements standards.

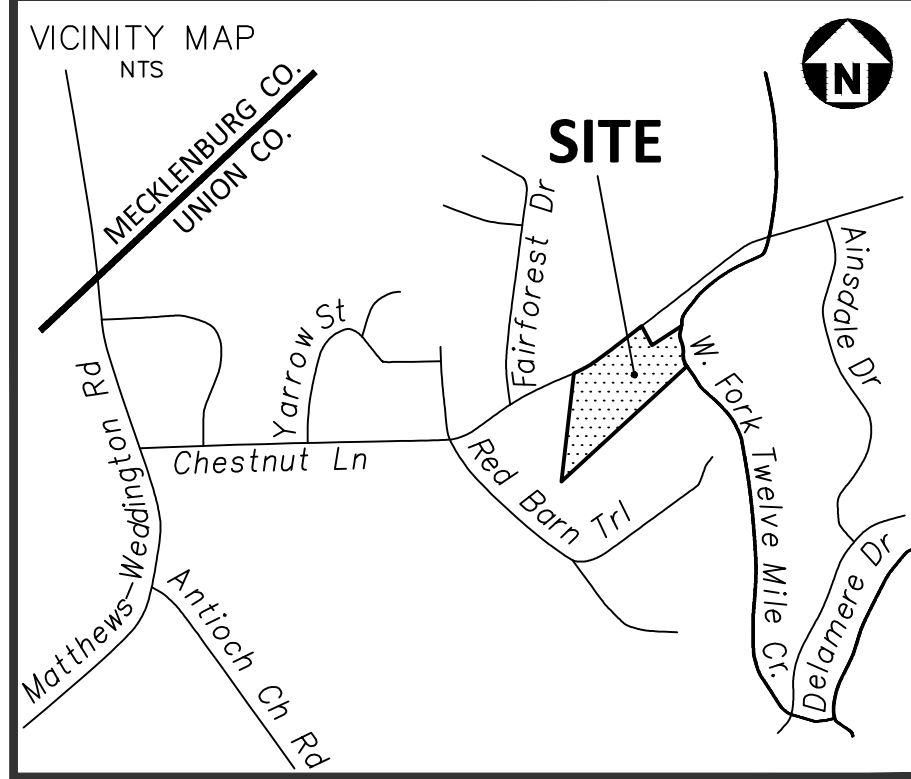
9. Two 35-foot by 35-foot (35' x 35') sight distance triangles measured along the street right-of-way (R/W) are required at the intersection of streets to be maintained. All landscaping which exceeds 30 inches in height above the elevation of the intersection within these sight triangles would have to be trimmed or removed.

The sight distance triangles were reviewed during the plan approval process and landscaping within or adjacent to the site distance triangles meets the Town requirements.

Based on the items referenced above, the applicant has met all the established criteria of the Town of Stallings Street Acceptance Policy (Accepting Existing Private Roads by Developer).

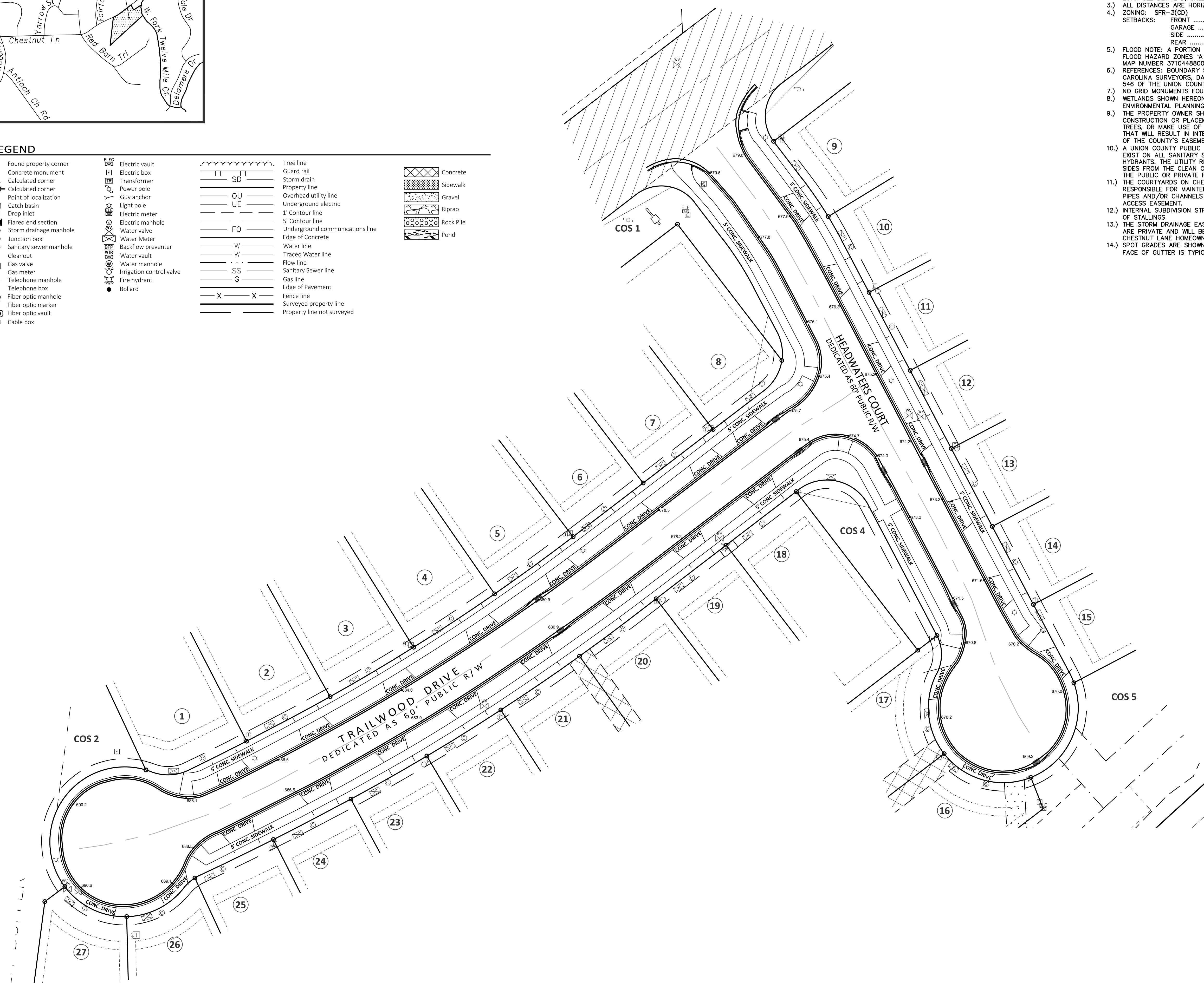
Action Requested:

A motion is requested to accept the 0.18 miles of R/W designated as public right-of-way (R/W) in the approved Courtyards at Chestnut Subdivision Construction Documents and corresponding maintenance of the public improvements within the R/W consisting of streets, street lighting, sidewalks, and drainage infrastructure.



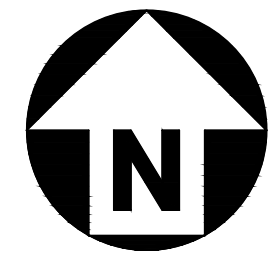
LEGEND

● Found property corner	Electric vault	Tree line	Concrete
■ Concrete monument	Electric box	Guard rail	Sidewalk
▲ Calculated corner	Transformer	Storm drain	Gravel
△ Calculated corner	Power pole	Property line	Riprap
▽ Point of localization	Guy anchor	Overhead utility line	Rock Pile
□ Catch basin	Light pole	Underground electric	Pond
○ Drop inlet	Electric meter	1' Contour line	
■ Flared end section	Electric manhole	5' Contour line	
○ Storm drainage manhole	Water valve	Underground communications line	
○ Junction box	Water Meter	Edge of Concrete	
○ Sanitary sewer manhole	Backflow preventer	Water line	
○ Cleanout	Water vault	Traced Water line	
○ Gas valve	Water manhole	Flow line	
○ Gas meter	Irrigation control valve	Sanitary Sewer line	
○ Telephone manhole	Fire hydrant	Gas line	
○ Telephone box		Edge of Pavement	
○ Fiber optic manhole		Fence line	
○ Fiber optic marker		Surveyed property line	
○ Fiber optic vault		Property line not surveyed	
○ Cable box			



GENERAL NOTES

- 1.) THIS IS A SURVEY OF AN EXISTING PARCEL OF LAND.
- 2.) BEARINGS SHOWN BASED ON NAD83(2011) PER SURVEY ENTITLED CHESTNUT LANE, SURVEYED FOR LAND INVESTMENT RESOURCES, PREPARED BY CAROLINA SURVEYORS, INC. AND DATED AUGUST 29, 2019. SEE DETAIL D, SHEET 2 FOR GRID TIE.
- 3.) ALL DISTANCES ARE HORIZONTAL GROUND DISTANCES.
- 4.) ZONING: SFR-3(CD)
SETBACKS: FRONT 15'
GARAGE 20'
SIDE 5'
REAR 10'
- 5.) FLOOD NOTE: A PORTION OF THIS PROPERTY LIES WITHIN SPECIAL FLOOD HAZARD ZONES A AND AE AS DEFINED BY FEMA F.I.R.M. MAP NUMBER 3710448800K, DATED FEBRUARY 19, 2014.
- 6.) REFERENCES: BOUNDARY SURVEY ENTITLED CHESTNUT LANE, BY CAROLINA SURVEYORS, DATED 8-29-2019; DEED BOOK 7628, PAGE 546 OF THE UNION COUNTY REGISTRY; PARCEL NO. 07147135
- 7.) NO GRID MONUMENTS FOUND WITHIN 2000' OF SITE.
- 8.) WETLANDS SHOWN HEREON DELINEATED BY WETLANDS AND ENVIRONMENTAL PLANNING GROUP (SAW-2020-00196, 10-15-2019)
- 9.) THE PROPERTY OWNER SHALL NOT CONSTRUCT OR PERMIT CONSTRUCTION OR PLACEMENT OF ANY TYPE STRUCTURE, PLANT TREES, OR MAKE USE OF THE EASEMENT AREA IN ANY MANNER THAT WILL RESULT IN INTERFERENCE, INTERRUPTION, OR IMPEDIMENT OF THE COUNTY'S EASEMENT AND INGRESS/EGRESS.
- 10.) A UNION COUNTY PUBLIC WORKS UTILITY RIGHT-OF-WAY SHALL EXIST ON ALL SANITARY SEWER LATERALS, WATER METERS, AND FIRE HYDRANTS. THE UTILITY RIGHT-OF-WAY IS LOCATED 5 FEET ALL SIDES FROM THE CLEAN OUT, WATER METER, OR FIRE HYDRANT TO THE PUBLIC OR PRIVATE ROAD RIGHT-OF-WAY.
- 11.) THE COURTYARDS ON CHESTNUT LANE HOA SHALL BE RESPONSIBLE FOR MAINTENANCE OF STORMWATER FACILITIES, PIPES AND/OR CHANNELS LOCATED WITHIN THE POND ACCESS EASEMENT.
- 12.) INTERNAL SUBDIVISION STREETS WILL BE MAINTAINED BY THE TOWN OF STALLINGS.
- 13.) THE STORM DRAINAGE EASEMENTS BETWEEN LOTS 16/17 AND 20/21 ARE PRIVATE AND WILL BE MAINTAINED BY THE COURTYARDS ON CHESTNUT LANE HOMEOWNERS ASSOCIATION, INC.
- 14.) SPOT GRADES ARE SHOWN ON CURRENT EDGE OF PAVEMENT AND FACE OF GUTTER IS TYPICALLY 0.13' HIGHER AT THIS TIME.

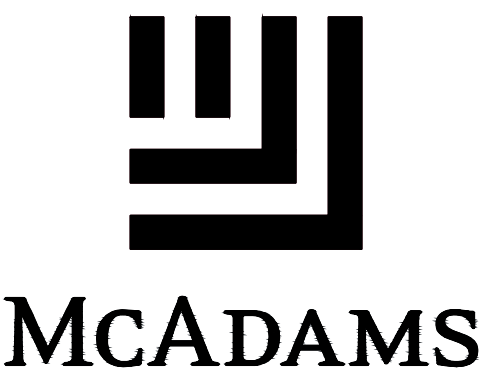


I, CHRISTOPHER J. GAGNE, CERTIFY THAT THIS MAP WAS DRAWN UNDER MY SUPERVISION FROM AN ACTUAL SURVEY MADE UNDER MY SUPERVISION; THAT THE RATIO OF PRECISION IS GREATER THAN 1:10,000; THAT THE GPS SURVEY WAS MADE UNDER MY SUPERVISION; THAT THE FOLLOWING INFORMATION WAS USED TO PERFORM THIS SURVEY; AND THAT THIS MAP MEETS THE REQUIREMENTS OF THE STANDARDS OF PRACTICE FOR LAND SURVEYING IN NORTH CAROLINA (21 NCAC 56.1600).

- (1) CLASS OF SURVEY: CLASS A
- (2) POSITIONAL ACCURACY: < 0.100'
- (3) TYPE OF GPS FIELD PROCEDURE: RTK
- (4) DATE OF SURVEY: 10.4.2022
- (5) DATUM/EPOCH: NAD 83(2011)
- (6) PUBLISHED/FIXED-CONTROL USED: NC RTK NETWORK
- (7) GEIOD MODEL: GEOD12
- (8) COMBINED GRID FACTOR(S): 0.99985058
- (9) UNITS: US SURVEY FEET

WITHIN MY ORIGINAL SIGNATURE, LICENSE NUMBER, AND SEAL THIS 15TH DAY OF FEBRUARY, 2024.

CHRISTOPHER J. GAGNE, PLS L-4700

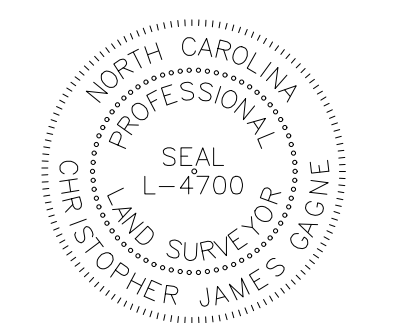


MCADAMS

The John R. McAdams Company, Inc.
2100 South Tryon Street
Suite 400
Charlotte, NC 28203
phone 704.527.0800
fax 919.361.2269
license number: C-00552
www.mcadamsco.com

OWNER

COURTYARDS ON CHESTNUT LANE
ROADWAY ASBUILT SURVEY
CHESTNUT LANE
STALLINGS, UNION COUNTY, NORTH CAROLINA



REVISIONS

NO.	DATE
1	XX.XX.XXXX

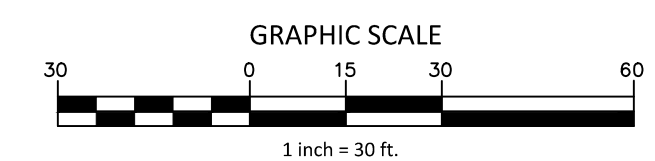
PLAN INFORMATION

PROJECT NO.	EPC20010
FILENAME	EPC20010-ASB
CHECKED BY	CJG
DRAWN BY	CJG
SCALE	1"=30'
DATE	XX. XX. XXXX

SHEET

TOPOGRAPHIC SURVEY SHEET

1-1





MEMO

To: **Mayor and Town Council**
Via: **Alex Sewell, Town Manager**
From: Karen Reid, HR Director
Date: 4/9/2025
RE: **Pay and Benefits Study**

Purpose

This memorandum seeks Town Council direction on the pay and benefits study.

Background

As part of the Town Council's 2024-2025 strategic priorities, a comprehensive pay and benefits study was approved to ensure competitive compensation and alignment with industry standards. The study helps ensure the Town efficiently uses funds to attract and retain qualified staff necessary for delivering quality public services.

Study Overview

The Town engaged David Hill of the Piedmont Triad Regional Council to conduct the study. Mr. Hill has extensive experience in this field and has recently conducted similar studies for municipalities such as Waxhaw and Matthews.

Town Council Presentation & Follow-Up

On January 27, 2025, Mr. Hill presented the study's findings to the Town Council and answered several clarifying questions. Council members were asked to submit any additional questions via email to allow staff to coordinate responses with Mr. Hill before a final decision.

Update:

Staff received one written question regarding the study's cost, which was approximately \$7,000.

Decision Points

Staff is seeking Town Council direction on the following:

- **Staff:** The cost to implement the pay study for employees in FY 2024-2025 is approximately \$26,000, with an annualized cost of \$98,411 (excluding future CPI adjustments).
- **Town Council:** The cost to implement the pay study for the Town Council in FY 2024-2025 is an additional \$8,550, with an annualized cost of \$50,885.

As part of the Pay Study, a Benefits Study was also conducted. During the Pay Study presentation, several recommendations were made for the Town to consider. Staff is now seeking guidance from the Town Council on the proposed changes outlined below.

Group Life Insurance for Employees

- Currently, the Town provides employees with \$30,000 in group life insurance coverage while employed, at an annual cost of \$5,415 to the Town.
- We propose increasing the coverage to equal 1x the employee's salary, up to a maximum of \$175,000, at an annual cost of \$5,440.
- This change would result in an additional cost of only \$25.

Holiday Pay for Employees Scheduled to Work on Holidays

- Currently, an employee that is scheduled to work on a holiday receives 8 hours added to their vacation bank.
- We propose that employees instead receive 8 hours of straight time pay for each holiday worked, with no additional cost to the Town.

Vacation Accrual Based on Prior Government Service

- Currently, prior government service is not recognized, meaning employees must start at the minimum accrual rate. Employees with the Town for 2 years or less accrue 10 days of vacation annually.
- We propose recognizing half of an employee's prior government service for vacation purposes. For example, an employee with 6 years of prior service would receive credit for 3 years of experience, resulting in an accrual rate of 12 days per year.

TOWN OF STALLINGS PAY/CLASSIFICATION STUDY REVIEW



JANUARY 27, 2025

TOWN OF STALLINGS PAY AND CLASSIFICATION STUDY REVIEW

EXPECTED STUDY OUTCOMES

TO DETERMINE AND MAKE RECOMMENDATIONS REGARDING THE GEOGRAPHIC MARKET PLACEMENT FOR THE TOWN OF STALLINGS TO SUPPORT THE TOWN'S EMPLOYEE RECRUITMENT AND RETENTION INITIATIVES.

STUDY PROCESS OVERVIEW

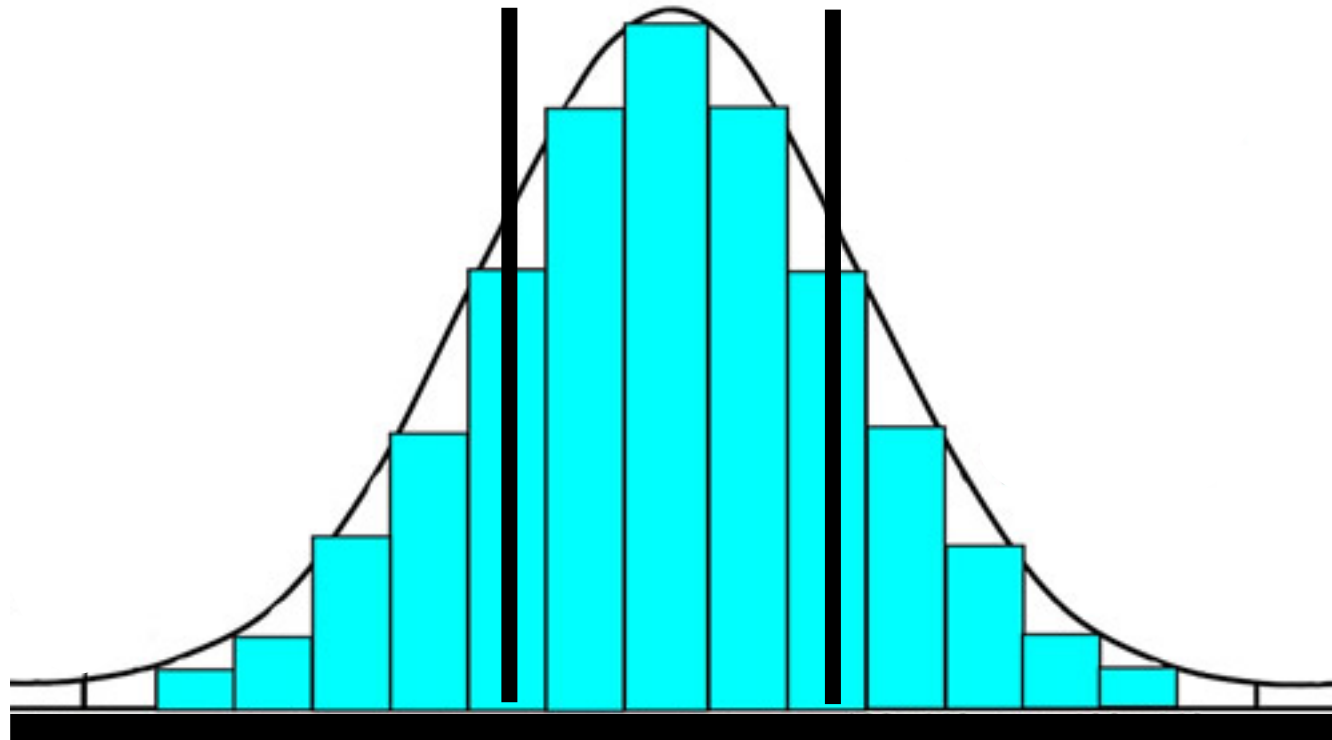
- Identified Local Comparison Market.
- Conducted Employee “Kick-Off” Meetings.
- Met Individually with Department Directors.
- Employees Completed 12-Page Position Description Questionnaire.
- Market Workforce Data Received, Analyzed and Comparisons Initiated.
- Preliminary Findings and Recommendations Developed and Reviewed.
- Finalization of Findings and Recommendations Presented this Evening.
- Benefits Review.

WORKFORCE ANALYSIS AT BEGINNING OF STUDY

Standard Deviation “Bell” Curve

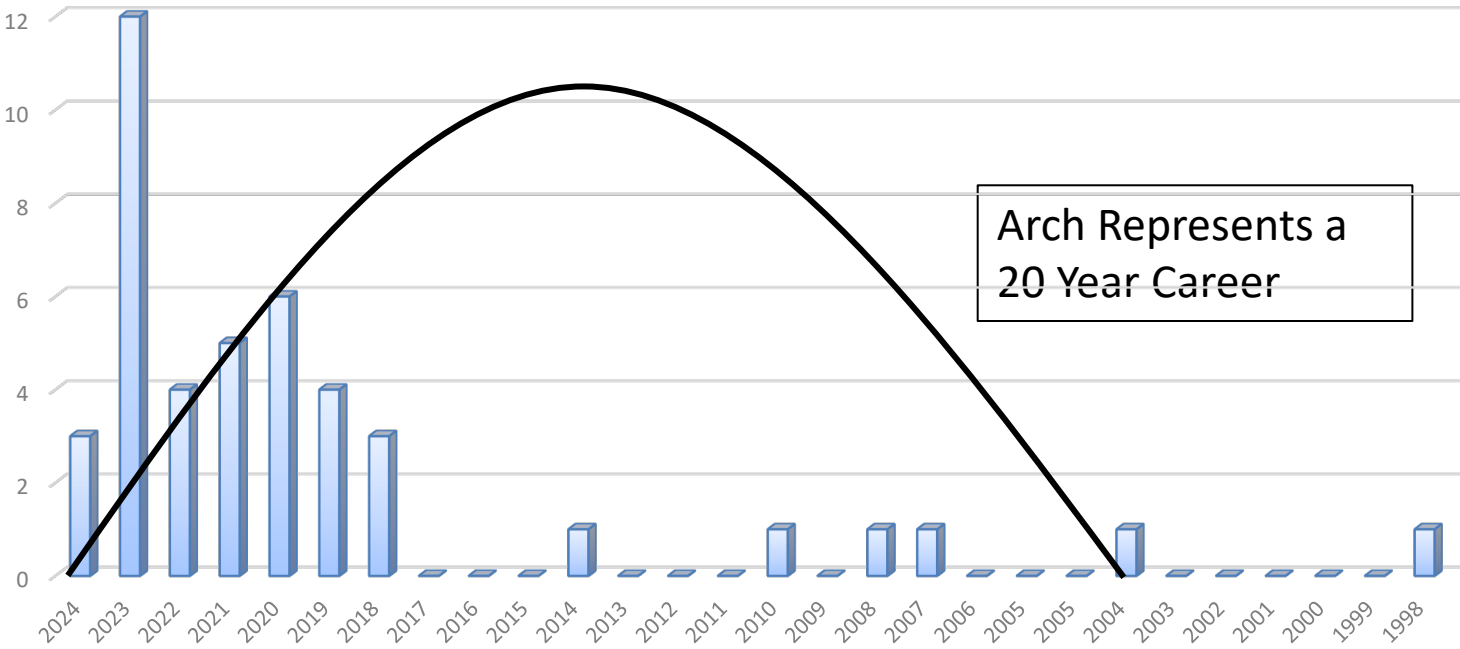
In a mature workforce, practically every element regarding employees’ pay and performance would expect to be within standard deviations and resemble the “Bell Curve”

Two-thirds of workforce, typically, should be located within the middle third of the measured metric.



DISTRIBUTION OF EMPLOYEES BY YEAR EMPLOYED

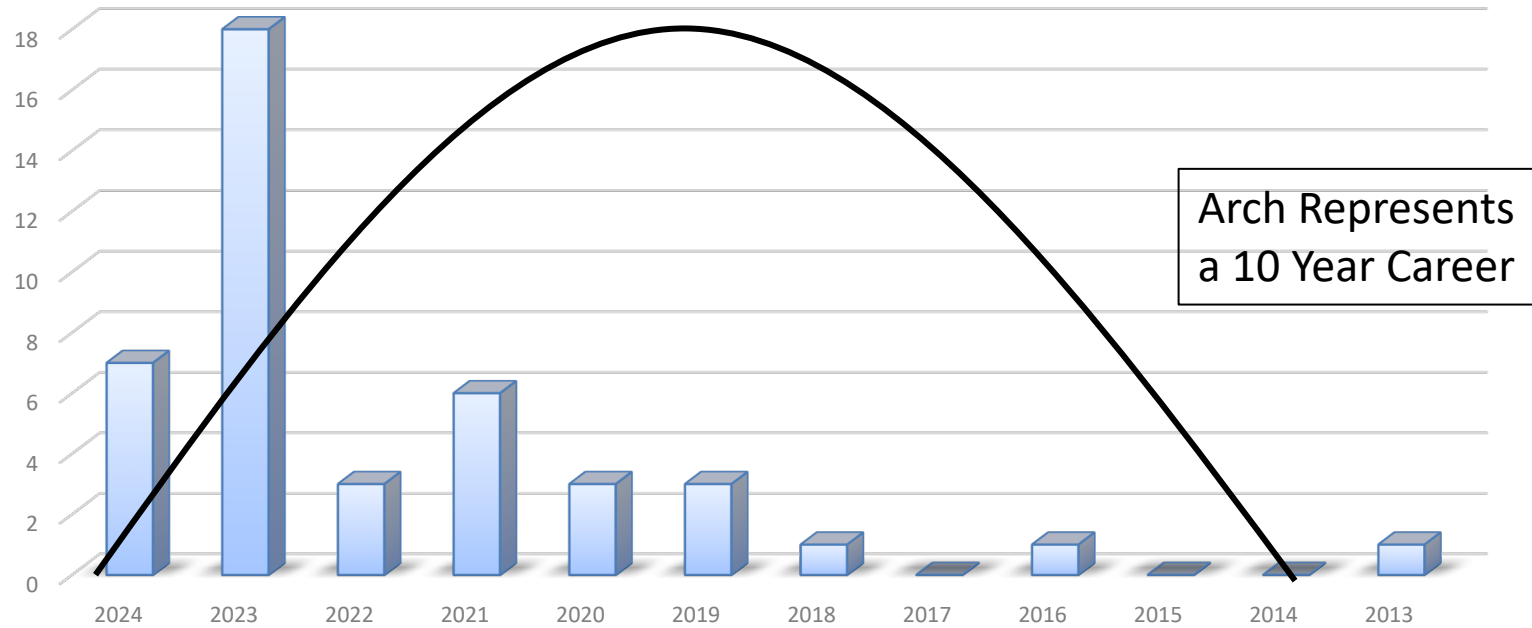
AVERAGE YEARS EMPLOYED: 5.13 YEARS



< 2 Yrs	15	34.88%
< 5 Yrs	30	69.77%
< 10 Yrs	37	86.05%
AVG:	5.13 Yrs	

DISTRIBUTION OF EMPLOYEES BY YEAR IN POSITION

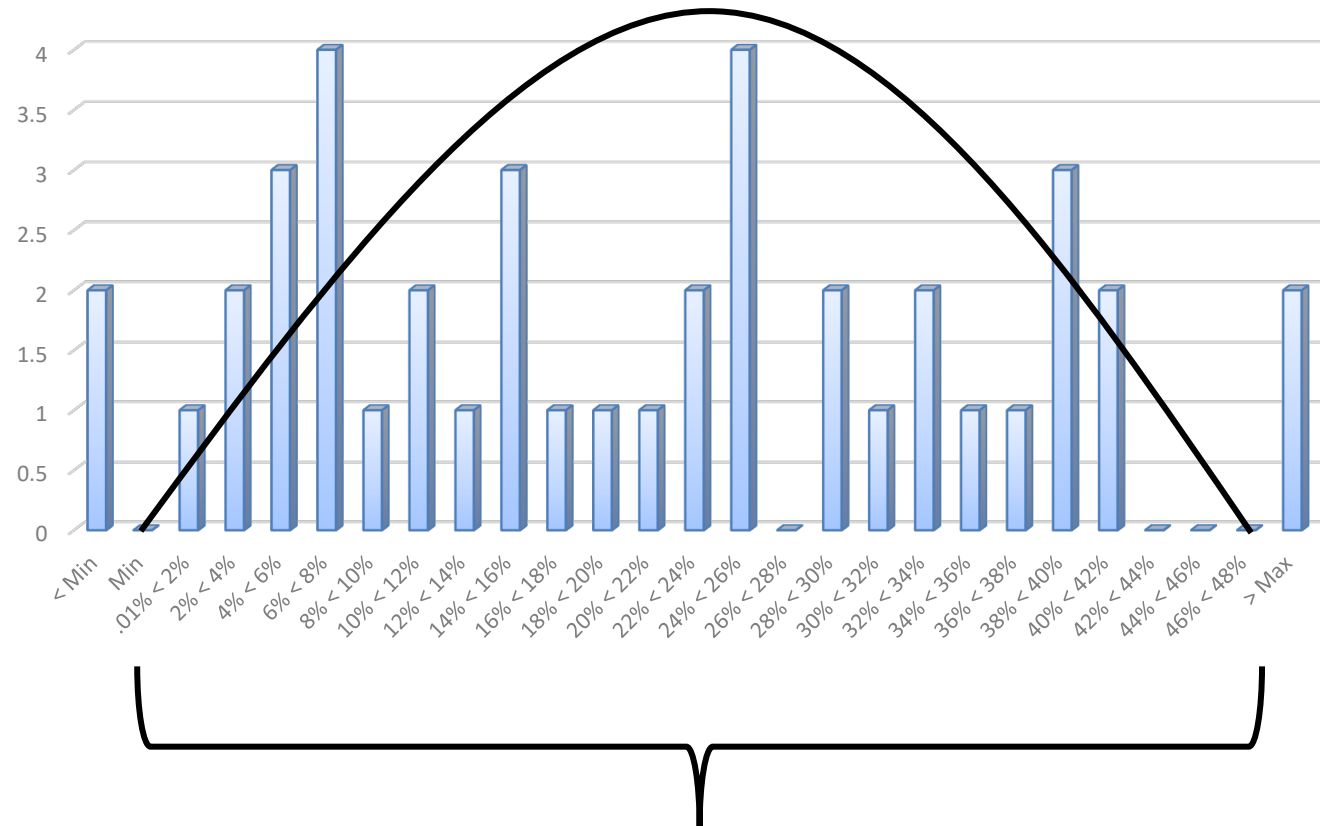
AVERAGE YEARS IN CURRENT POSITION: 2.7 YEARS



< 2 Yrs	25	58.14%
< 5 Yrs	37	86.05%
< 10 Yrs	42	97.67%
AVG:	2.7 Yrs	

DISTRIBUTION OF EMPLOYEES BY % ABOVE GRADE MINIMUM

AVERAGE PERCENT ABOVE PAY GRADE MINIMUM: 20.52%



SALARY GRADE RANGE: 47.62%

< 2%	3	7.14%
< 5%	7	16.67%
< 10%	13	30.95%
AVG:	20.52%	

MARKET COMPARISON EXAMPLE

MARKET

Albemarle	Matthews	Pineville
Charlotte	Mecklenburg Co	Union Co
Harrisburg	Mint Hill	Waxhaw
Indian Trail	Monroe	

Police Officer	Grd	Hire	Min	Midpt	Max	Actual	Range	CR	% > Min	Compared Classifications
Albemarle			46,973	59,891	72,808	48,504	55.00%	0.81	3.26%	Police Officer I
Charlotte			58,623	78,382	95,274	67,715	62.52%	0.86	15.51%	Police Officer I
Harrisburg			57,090	73,022	88,954	67,029	55.81%	0.92	17.41%	Cabarrus County Sheriff
Indian Trail										Union County Sheriff
Matthews			54,376	69,329	84,283	64,167	55.00%	0.93	18.01%	Police Officer I
Mecklenburg Co.			54,114	67,643	81,172	71,810	50.00%	1.06	32.70%	Deputy
Mint Hill										Police Officer
Monroe			57,720	76,481	95,222	60,121	64.97%	0.79	4.16%	Police Officer I
Pineville			51,539	65,961	80,384	54,211	55.97%	0.82	5.18%	Police Officer I
Union County			54,275	67,844	81,412	66,292	50.00%	0.98	22.14%	Deputy
Waxhaw			49,236	61,544	73,853	57,846	50.00%	0.94	17.49%	Police Officer I
Stallings	P17		57,569	71,276	84,983	61,239	47.62%	0.86	6.37%	
Average		7.1%	53,772	68,900	83,707	61,966	55.67%	0.90	15.24%	-1.2%
Median		6.1%	54,275	67,844	81,412	64,167	50.00%	0.95	18.23%	-4.6%
Recommended Grade	107	54,828	57,569	69,905	82,242		50.00%			

BENEFITS REVIEW

BENEFITS REVIEW

- 9 Page Benefits Questionnaire sent to each of the 11 local governments.
- Responses received from 7 of the local governments (63.6% response rate).
- Questionnaire solicited responses regarding areas of benefits:
 - Holidays
 - Vacation and Sick Leave Accrual
 - Prior Service Recognition
 - Hours of Work
 - Health, Dental, Vision, Life and Disability Insurance Plans
 - Non-traditional Work Schedules
 - 401(k)/457 Supplemental Retirement
 - Etc.

RECOMMENDATIONS

RECOMMENDATIONS – PAY STUDY

- Assign Each Position to the Market Supported Pay Grade.
- Establish Employee Salaries on the Compa-Ratio Model that Recognizes and Gives Equal Weight to an Employee's Length of Employment and Time in Position.

RECOMMENDATIONS – COMPA-RATIO MODEL

- Compa-Ratio Model Establishes Relationship of an Employee's Salary to the Mid-Point (Market Value) of the Pay Grade Range.
- Provides a Progressive Methodology Whereby an Employee's Salary Reaches the Market Value (Mid-Point) in the Employee's 8th Year of Employment or Time in Position.

<u>Year</u>	<u>Factor</u>
0	0.76190
0.5	0.80000
1	0.82500
2	0.85000
3	0.87500
4	0.90000
5	0.92500
6	0.95000
7	0.97500
8	1.00000

IMPLEMENTATION COSTS

Salaries:	\$77,489
Payroll Associated Costs (27%):	\$20,922
Total Implementation Costs:	\$98,411

RECOMMENDATIONS – BENEFITS REVIEW

RECOMMENDATIONS – BENEFITS REVIEW

- Allow Employees to Accrue Vacation Based on Prior Service with Another Retirement System Employer.
 - Currently Prior Employment not Recognized, Experienced Employee Must Begin at Minimum Accrual Rate.
 - Propose - Recognize Prior Service for Vacation Accrual Rate.
- Group Life insurance for employees:
 - Currently Town Provides \$30,000 Valued Policy.
 - Propose - Policy Valued at 1 X Employee's Annual Salary.
- For Employees Scheduled to Work on Holidays:
 - Currently Receive 8 Hours of Vacation Leave.
 - Propose - Hour for Hour Compensation in Form of Pay or Comp Time.

THANK YOU,
I LOOK FORWARD TO ANSWERING YOUR QUESTIONS

Paid Parental Leave Policy

Purpose/Objective

The Town of Stallings will provide up to six weeks of paid parental leave to employees following the birth of an employee's child or the placement of a child with an employee in connection with adoption or foster care. The purpose of paid parental leave is to enable the employee to care for and bond with a newborn or a newly adopted or newly placed child. Paid parental leave is designed to promote families' physical and mental health, increase worker retention, and improve worker productivity and morale. This policy will run concurrently with Short Term Disability (STD) and Family and Medical Leave Act (FMLA) leave, as applicable. This policy will be in effect for births, adoptions or placements of foster children occurring on or after January 1, 2025.

Eligibility

Eligible employees must meet the following criteria:

- Have been employed with the Town for at least 12 months.
- Have worked at least 1,250 hours during the 12 consecutive months immediately preceding the date the leave would begin.
- Be a full-time, regular employee

In addition, employees must meet one of the following criteria:

- Have given birth to a child.
- Parent of a newborn.
- Have adopted a child or have been awarded foster placement of a child through the courts (in either case, the child must be age 17 or younger).

Amount, Time Frame and Duration of Paid Parental Leave

- Eligible employees will receive a maximum of six weeks of paid parental leave per birth, adoption or placement of a child/children. The fact that a multiple birth, adoption or placement occurs (e.g., the birth of twins or adoption of siblings) does not increase the six-week total amount of paid parental leave granted for that event. In addition, in no case will an employee receive more than six weeks of paid parental leave in a rolling 12-month period, regardless of whether more than one birth, adoption or foster care placement occurs within that 12-month time frame.
- Each week of paid parental leave is compensated at 100 percent of the employee's regular, straight-time weekly pay. Paid parental leave will be paid on a bi-weekly basis on regularly scheduled pay dates.
- Approved paid parental leave may be taken at any time during the six-month period immediately following the birth, adoption or placement of a child with the employee.
- In the event of a female employee who herself has given birth; the six weeks of paid parental leave is in addition to the short-term disability leave/benefit provided to the employee for the employee's own medical recovery following childbirth.
- Employees have six months to take paid parental leave. Any unused paid parental leave after six months will be added to the employee's accrued sick leave balance.

Coordination with Other Policies

- Paid parental leave taken under this policy will run concurrently with leave under the FMLA; thus, any leave taken under this policy that falls under the definition of circumstances qualifying for leave due to the birth or placement of a child due to adoption or foster care, the leave will be counted toward the 12 weeks of available FMLA leave per 12-month period. All other requirements and provisions under the FMLA will apply. Please refer to the Family and Medical Leave Policy for further guidance on the FMLA.
- After the paid parental leave (and any short-term disability leave for employees giving birth) is exhausted, the balance of FMLA leave (if applicable) will be compensated through employees accrued sick, or vacation leave, once compensatory time has been exhausted. Unpaid leave will be granted only when the employee has exhausted all appropriate types of paid leave. Please refer to the Family and Medical Leave Policy for further guidance on the FMLA.
- The Town will maintain all benefits for employees during the paid parental leave period just as if they were taking any other company paid leave such as paid vacation leave or paid sick leave.
- If a Town holiday occurs while the employee is on paid parental leave, such day will be charged to holiday pay; however, such holiday pay will not extend the total paid parental leave entitlement.
- An employee who takes paid parental leave will be afforded the same level of job protection for the period that the employee is on paid parental leave as if the employee was on FMLA.

Requests for Paid Parental Leave

- The employee will provide his or her supervisor and the human resource department with notice of the request for leave ten (10) weeks prior to the proposed date of leave (or if the leave was not foreseeable, as soon as possible). The employee must complete the necessary HR forms and provide all documentation as required by the HR department to substantiate the request.
- As is the case with all Town policies, the Town of Stallings has the exclusive right to interpret this policy.



MEMO



To: Mayor and Council
Via: Alex Sewell, Town Manager
From: Dennis Franks, Chief of Police
Date: April 9, 2025
RE: Axon Contract Renewal

Purpose: This memo requests that the Town Council allow the Stallings Police to renew our Axon Body Worn Camera (BWC) and In-Car Camera contracts, recognizing significant cost savings over the life of the renewed contract.

Background: In 2020, the Stallings Police Department entered into a 5-year contract with Axon Enterprises for BWC and In-Car cameras. This contract is due for renewal in July 2025. In January we began the process of renewing these contracts for the upcoming budget cycle. Axon initially renewed the SPD contracts at an increased cost of \$95,652 for BWC and \$213,556.80 for the In-Car contract. This was a 13% increase on each contract. SPD personnel were able to negotiate a better contract price, if we sign the contract now, to become effective July 1, 2025. The renegotiated contract drops BWC from \$95,652 to \$83,013.95 and In-Car from \$213,556.80 to \$191,288.66. The new figures indicate a 13% decrease in the BWC contract and a 10% decrease in the In-Car camera contract. These contract reductions show a savings of \$35,313 over the life of the renewed contract or \$7000 a year.

Conclusion: Authorizing the renewal of our BWC and In-Car contracts now will save the Town over \$35,000 for the life of the contract. We will not need to pay on this contract until the start of FY26.

Requested Action: I respectfully request the Town Council to authorize the police department to renew its BWC and In-Car camera contracts.



MEMO

To: **Mayor and Town Council**
Via: Alex Sewell, Town Manager
From: Erinn Nichols, Assistant Town Manager
Date: April 10, 2025
RE: Government Center Use for Election Day Polling Location

The Union County Board of Election (BOE) has requested use of the Government Center Lobby as a polling day location.

Specifics:

- Upcoming Election Days:
 - November 4, 2025
 - March 2025
 - November 2026
- Three-Day Process:
 - Day One – Equipment Delivered/Set-Up
 - Day Two – Election Day
 - Day Three – Equipment Retrieval/Tear Down
- BOE handles all set-up/tear down of location.
- No Town Staff will be needed for staffing the event or set-up/tear down.
- Voters will use Town Hall Parking Lot and Stallings Municipal Park (SMP) Parking Lot as overflow. (Town Staff will park at SMP on Election Day.)
- BOE will partner with Stallings Police to provide safe crossing of Stallings Road from SMP overflow parking.

Action Requested: Authorize use of Stallings Government Center Lobby as polling location for the Union County Board of Elections.



**NOTICE OF A MEETING
OF THE
STALLINGS DISTRICT S**

There will a meeting of the Stallings District S on:

• **Monday, April 14, 2025**

9:30 p.m.*

**or immediately following the conclusion of the Stallings Town Council Meeting*

Stallings Government Center

321 Stallings Road

Stallings, NC 28104

AGENDA

1. Call the Meeting to Order
2. A Resolution calling for an Advisory Referendum on the Question of whether to Levy a Room Occupancy Tax and Notification to the Union County Board of Elections
3. Adjourn the Meeting

This is the 10th day of April, 2025.

s/ Wyatt Dunn

Wyatt Dunn, Mayor



**A RESOLUTION CALLING FOR AN ADVISORY REFERENDUM
ON THE QUESTION OF WHETHER TO LEVY A ROOM
OCCUPANCY TAX AND NOTIFICATION TO THE UNION
COUNTY BOARD OF ELECTIONS**

WHEREAS, Stallings District S is a body politic and corporate and was created as a taxing unit under Section Law 2023-144. Its jurisdiction consists of only that part of the Town of Stallings that is located within Union County and the Stallings Town Council members serve ex officio as the governing body of the District; and

WHEREAS, Stallings District S may direct the County Board of Elections to conduct an advisory referendum on the question of whether to levy a room occupancy tax of up to five (5%) of the gross receipts derived from the rental of an accommodation within the district that is subject to sales tax imposed by the State under NCGS § 105-164.4(a)(3).

NOW, THEREFORE, be it resolved by the Stallings District S (the “Board”) of Union County, North Carolina as follows:

- (1) For the purpose of determining the question whether the qualified votes of Stallings District S shall approve or disapprove the levy of a room occupancy tax of up to five percent (5%) of the gross receipts derived from the rental of an accommodation within the district that is subject to sales tax. The election is to be held in accordance with the procedures of NCGS § 163-287.
- (2) The Union County Board of Elections is hereby requested to print and distribute the necessary ballots and to provide the equipment for the holding of said referendum and to conduct and supervise said referendum.
- (3) The ballots to be used at said referendum in the general election in November of 2024 will indicate that it is being held on behalf of Stallings District S and will contain the following words:

[] FOR [] AGAINST

The levy of a room occupancy tax in the amount of up to five percent (5%) of the gross receipts derived from the rental of an accommodation located within the part of the Town of Stallings that is in Union County.

(4) The Stallings District S Clerk shall mail or deliver a certified copy of this resolution to the Union County Board of Elections within three days after this resolution is adopted.

BE IT FURTHER RESOLVED that this Resolution shall become effective on the date of its adoption.

READ, APPROVED AND ADOPTED this the 14th day of April, 2025.

Erinn Nichols
Clerk to Stallings District S

Wyatt Dunn
Mayor of Stallings District S

Approved as to Form:

Melanie D. Cox
Stallings District S Attorney