

1. CALL TO ORDER
2. INVOCATION AND PLEDGE OF ALLEGIANCE
3. ADDITION, DELETION OR ARRANGEMENT OF AGENDA ITEMS
4. APPROVE MINUTES OF THE APRIL 9, 2026 REGULAR MEETING
5. CONSENT AGENDA
 - a. ACCEPT MARCH AND APRIL TAX COLLECTOR'S REPORT
 - b. ADOPT METROPOLITAN TRANSIT COMMISSION (MTC) TERMINATION RESOLUTION
 - c. ACCEPT 2026 AUDIT CONTRACT, CHANGES IMPLEMENTED TO THE 2026 AUDIT CONTRACT BY THE NORTH CAROLINA STATE TREASURER'S OFFICE AND THE 2026 ENGAGEMENT LETTER FROM MARTIN STARNES & ASSOCIATES , CPA, PA
 - d. ADOPT BUDGET AMENDMENTS
 - e. ACCEPT FEBRUARY TREASURER'S REPORTS AND FINANCIALS
 - f. APPROVE TOWN OF MINT HILL PROCUREMENT & CONTRACT EXECUTION POLICY
 - g. AUTHORIZE TOWN MANAGER TO EXECUTE PROPERTY DAMAGE RELEASE AGREEMENT WITH ERIE INSURANCE COMPANY
 - h. APPROVE NEW AND REVISED JOB DESCRIPTIONS
 - i. ADOPT THE MINT HILL COMMUNITY CENTER YOUTH PROGRAM FEES
 - j. AUTHORIZE TOWN MANAGER TO EXECUTE CONTRACT FOR APPLE CREEK CULVERT INSPECTION
 - k. AUTHORIZE TOWN MANAGER TO EXECUTE RIGHT-OF-ENTRY AGREEMENT FOR ALEXANDER LANDING
6. RECOGNITION OF THE QUEENS GRANT MEN'S HIGH SCHOOL BASKETBALL TEAM- NORTH CAROLINA HIGH SCHOOL ATHLETIC ASSOCIATION 2A STATE CHAMPIONS-**DEFERRED UNTIL JUNE 11, 2026**
7. PUBLIC HEARING ON #[ZC26-4](#), FILED BY JOHN STREET LLC, TO AMEND THE ALTON RETAIL ZONING PLAN, PROPERTY LOCATED AT 6412 MATTHEWS-MINT HILL ROAD, TAX PARCEL NUMBER 195-182-64*
8. PUBLIC HEARING ON THE TOWN OF MINT HILL BUDGET FOR FISCAL YEAR ENDING JUNE 30, 2027*
9. PUBLIC COMMENTS**
10. NATIONAL LAW ENFORCEMENT WEEK PROCLAMATION
11. PRESENTATION AND ACCEPTANCE OF THE 2025 AUDITED FINANCIAL STATEMENTS BY MARTIN STARNES & ASSOCIATES, CPAS, P.A.
12. DISCUSSION AND DECISION ON #[ZC25-8](#), FILED BY BRANDON SHREVES, TO ALLOW A CONDITIONAL REZONING FOR A COMMERCIAL DEVELOPMENT, INCLUDING A BUILDING WITHOUT PUBLIC ROAD FRONTAGE, PROPERTY LOCATED AT 7503 MATTHEWS-MINT HILL ROAD, TAX PARCEL NUMBER 137-301-32 - **THE APPLICANT HAS ASKED FOR THE ITEM TO BE DEFERRED UNTIL A LATER MEETING.**
13. DISCUSSION AND DECISION ON #[ZC25-11](#), FILED BY KURT ODOM ON BEHALF OF FAIRVIEW FLEX AND WAREHOUSE, LLC, TO ALLOW TWO WAREHOUSE BUILDINGS WITH FLEX/OFFICE UNITS FOR LEASE, PROPERTY LOCATED AT 8405 FAIRVIEW ROAD AND 7830 LARGE OAK LANE, TAX PARCEL NUMBERS 139-012-02 AND 139-012-38- **THE APPLICANT HAS ASKED FOR THE ITEM TO BE DEFERRED UNTIL A LATER MEETING.**
14. DISCUSSION AND DECISION ON#[ZC26-3](#), FILED BY SHEILA MAITLAND, TO CONVERT A HOUSE INTO A PROFESSIONAL OFFICE, PROPERTY LOCATED AT 4419 WILGROVE-MINT HILL ROAD, TAX PARCEL NUMBER 137-062-17
 - a. MOTION TO ACCEPT OR MODIFY CONSISTENCY STATEMENT AS PRESENTED BY THE MINT HILL PLANNING BOARD

- b. MOTION AND DECISION ON #ZC26-3
15. ADOPT REGULATION OF BICYCLES, E-BIKES AND PERSONAL CONVEYANCE VEHICLES ORDINANCE; CHAPTER 24, ARTICLE IV
 16. OTHER BUSINESS & COUNCIL MATTERS
 17. CLOSED SESSION TO APPROVE MINUTES OF THE FEBRUARY 6, 2026, AND APRIL 9, 2026 CLOSED SESSION MEETING
 18. ADJOURNMENT

***PUBLIC HEARING INSTRUCTIONS**
SPEAKING AT A PUBLIC HEARING

Before the meeting starts, please sign up to address the Board on a specific Public Hearing.

Comments must be pertinent to a public hearing agenda item. Comments are expected to be civil and within reasonable standards of courtesy. Comments that include vulgarity, slander, name calling, personal attacks or threats will not be permitted.

****PUBLIC COMMENT INSTRUCTIONS**
SPEAKING TO PUBLIC COMMENTS

Before the meeting starts, please sign up to address the Board under Public Comments.

Public speakers must sign up with the Town Clerk. Comments are limited to three minutes per person (ten minutes total for groups), with possible limits on time or number of speakers. Public Comments may not address current agenda items, election candidacies, or funding requests. Speakers must remain respectful at all times. The Mayor will enforce these rules. The full policy is available at the sign-up table.

VIEWING A PUBLIC MEETING ONLINE

The Town of Mint Hill live-streams the regularly scheduled meetings of the Board of Commissioners, Planning Board and Board of Adjustment. Anyone can view the live meetings or watch at a later time on the Town's YouTube Channel. To watch a meeting, hover a smartphone camera app over the QR Code to the right or navigate any web browser to <https://www.youtube.com/c/TownofMintHillNC/live>.



[LIVE STREAM](https://www.youtube.com/c/TownofMintHillNC/live)

AGENDAS & MINUTES

Current and past Agendas and Minutes for the Board of Commissioners, Planning Board and Board of Adjustment can be found at <http://bit.ly/39ueN0G> or hover a smartphone camera app over the QR Code to the right.



[AGENDA & MINUTES](http://bit.ly/39ueN0G)

**MINUTES OF THE REGULAR MEETING OF
THE BOARD OF COMMISSIONERS
TOWN OF MINT HILL, NORTH CAROLINA
APRIL 9, 2026**

The Board of Commissioners of the Town of Mint Hill met in regular session on Thursday, April 9, 2026, at 7:00 p.m. in the John M. McEwen Assembly Room, Mint Hill Town Hall.

ATTENDANCE

Mayor: Dale Dalton

Commissioners: Twanna Henderson, Patrick Holton, Tony Long and Trey Long

Town Attorney: Kevin Bringewatt

Deputy Town Manager: Lee Bailey

Assistant Town Manager: Steve Frey

Planning Technician: Nicki Johnson

Fire Chief: John Phillips

Police Chief: Joseph Hatley

Mint Hill Community Center Director: Kristi Flitcraft

Finance Director: Naida Sergel

Staff Engineer: Justin Williams

Town Clerk: Michelle Wells

CALL TO ORDER, INVOCATION AND PLEDGE

Mayor Dalton called the meeting to order, ruled a quorum present and the meeting duly constituted to carry on business. Following the invocation offered by Commissioner Henderson, Mayor Dalton led the Pledge of Allegiance to the Flag of the United States of America.

ORDER OF BUSINESS

Addition, Deletion or Arrangement of Agenda Items: Mayor Dalton stated Staff requested changes to the Consent Agenda: Item 5h Authorize the Town Manager to execute contract for BL-0081 sidewalk project was added and Item 5e Adopt Budget Amendment was deleted. Mayor Dalton stated John Street, LLC, the applicant for #ZC26-4, asked to have the public hearing continued to the meeting on May 14, 2026. Additionally, Kurt Odom, the applicant for #ZC25-11, and Brandon Shreves, the applicant for #ZC25-8, asked for their items to be continued to a later meeting. Mayor Dalton added the Child Abuse Prevention Month Proclamation and a Closed Session for Legal Advice.

Approve Minutes of the March 12, 2026 Regular Meeting: Upon the motion of Commissioner Tony Long, seconded by Commissioner Holton, the Board unanimously approved the minutes as presented.

Consent Agenda: (A) Approve Municipal Agreement with NCDOT for Bain School Road, Lawyers Road, and Truelight Church Road Sidewalks; (B) Adopt Misenheimer Explorer Resolution; (C) Approve Fee Schedule Increase for Memorial Park Benches and Trees; (D) Adopt the Mint Hill Community Center Summer Camp Fees; (E) Adopt Budget Amendment; (F) Adopt Amendment to Audit Contract FY 2025; (G) Adopt Revised Deputy Fire Chief Job Description; and (H) Authorize the Town Manager to Execute Contract for BL-0081 Sidewalk Project: Upon the motion of Commissioner Tony Long, seconded by Commissioner Holton, the Board unanimously accepted the consent agenda with the changes requested by Staff: deletion of 5e and the addition of 5h.

Public Hearing on #ZC26-3, Filed by Sheila Maitland, to Convert a House into a Professional Office, Property Located at 4419 Wilgrove-Mint Hill Road, Tax Parcel Number 137-062-17: Staff presented the following information:

Sheila Maitland is requesting conditional rezoning to convert the existing residence at 4419 Wilgrove-Mint Hill Road into a professional office (i.e., relationship enrichment therapy).

2.8 USE PROVISIONS 7.4 Downtown Code

Professional Offices are permitted along Wilgrove-Mint Hill Road only with Conditional Zoning approval.

Conditional District decisions shall be made in consideration of identified relevant adopted land use plan. Conditional District rezoning is a legislative procedure under which the Board of Commissioners has the authority to increase, tighten, add, vary, modify, or waive specific conditions or standards. In approving a petition for the rezoning of property to a Conditional District the Board of Commissioners may request reasonable and appropriate conditions.

Sheila Maitland, 12700 Twilight Drive, stated she owned the Relationship Enrichment Center; the business had been operational for 25 years. The Relationship Enrichment Center had been located in Matthews, North Carolina for the last five years. If the rezoning request was approved, it would allow her to see clients at the house located at 4419 Wilgrove-Mint Hill Road. Ms. Maitland offered to answer questions from the Board.

Commissioner Holton asked Staff if the requested project was consistent with the Land Use Plan. Yes, Planning Technician Johnson said, the proposed project would be aligned with the UDO.

Commissioner Henderson asked if Ms. Maitland was the sole clinician or if she had a team. Ms. Maitland said there were five clinicians that would work onsite; she had an administrative employee who worked remotely.

There being no further questions from the Board, Mayor Dalton opened the Public Hearing to the public. There being no questions from the public, Mayor Dalton closed the Public Hearing on #ZC26-3.

Public Hearing on #ZC26-4, filed by John Street LLC, to Amend the Alton Retail Zoning Plan, Property Located at 6412 Matthews-Mint Hill Road, Tax Parcel Number 195-182-64: John Street. LLC, the applicant for #ZC26-4, asked the Board to continue this Public Hearing to May 14, 2026.

Public Comments: Daniel Laveck, 3940 Well Road, stated he had spoken at the March 12th Board of Commissioners meeting about sidewalk safety. He stated that tonight he wanted the Board to consider additional safety measures for the roundabout at Highway 51 and Idlewild Road. He stated he had an interaction with vehicles who failed (or nearly failed) to yield the right-of-way to individuals in the crosswalk. Mr. Laveck told the Board that he had shared his experience on social media; he was shocked by the number of individuals who thought it unwise to attempt to use the crosswalks at the intersection. He stated he often used the sidewalks along Highway 51. He discussed and explained his experiences regarding sidewalks and crosswalks with the Board. He suggested three options to increase safety in the crosswalks at the roundabout: (1) move the crosswalks approximately 50-100 feet from the intersection to allow for increased visibility, (2) add flashing yellow lights to the crosswalks, and/or (3) lower the

speed limit to 35 mph. Mr. Laveck understood the Town of Mint Hill would need to explore these safety enhancement options with the Town of Matthews and the North Carolina Department of Transportation. He invited the Board to attempt to cross at that intersection so they could see the difficulties he had described. Mr. Laveck encouraged the Board to make changes that would improve the safety and quality of life in the Town of Mint Hill.

Discussion and Decision on #ZC25-8, Filed by Brandon Shreves, to Allow a Conditional Rezoning for a Commercial Development, including a Building Without Public Road Frontage, Property Located at 7503 Matthews-Mint Hill Road, Tax Parcel Number 137-301-32: Mr. Brandon Shreves, the applicant for #ZC25-8, asked for the Discussion and Decision to be continued to a future meeting.

Discussion and Decision on #ZC25-11, Filed by Kurt Odom on behalf of Fairview Flex and Warehouse, LLC, to Allow Two Warehouse Buildings with Flex/Office Units for Lease, Property Located at 8405 Fairview Road and 7830 Large Oak Lane, Tax Parcel Numbers 139-012-02 and 139-012-38: Mr. Kurt Odom, the applicant for #ZC25-11, asked for the Discussion and Decision to be continued to a future meeting.

Discussion and Decision on #ZC26-1, Filed by Tim Arey on behalf of Arey Properties, to Allow a Conditional Rezoning for a 41 Single Family Lot Subdivision on 27.39 Acres, Property Located at 12128 Bain School Road, Tax Parcel Numbers 197-231-02, 197-231-03, and 197-021-15: Staff submitted the following information to the Board.

The Planning Board sent a favorable recommendation. Upon a motion made by Mr. Draffen, seconded by Mr. Fandel, the Board unanimously agreed to send a favorable recommendation for #ZC26-1, Filed by Arey Properties, to allow a Conditional Rezoning for a 41 Single Family Lot Subdivision on 27.39 acres, property located at 12128 Bain School Rd, Tax Parcel Numbers 197-231-02, 197-231-03, and 197-021-15.

ZC26-1 appears to be consistent with the adopted Land Use Plan, which designates the subject property as Low-Density Residential. The Low-Density Residential place type accomplishes smaller lots by keeping the gross density of the development at 2 units per acre or less.

Low-Density Residential

This area is characterized by low density residential development. Single-family detached homes on ½-acre lots or larger are common. Smaller lots are accomplished by keeping the gross density of the development at 2 units per acre or less. Improved open spaces include golf courses, neighborhood parks and recreational amenities, and greenway trails.

Therefore, the rezoning request is deemed reasonable, in the public interest, and consistent with the adopted Land Use Plan.

Upon the motion of Commissioner Holton, seconded by Commissioner Tony Long, the Board unanimously accepted the consistency statement as presented by the Mint Hill Planning Board. ZC26-1 appeared to be consistent with the adopted Land Use Plan, which designated the subject property as Low-Density Residential-this place type accomplishes smaller lots by keeping the gross density of the development at 2 units per acre or less. This area was characterized by low density residential development. Single-family detached homes on ½-acre lots or larger were common. Smaller lots were accomplished by keeping the gross density of the development at 2 units per acre or less. Improved open spaces included golf courses, neighborhood parks and recreational amenities, and greenway trails.

Therefore, the rezoning request was deemed reasonable, in the public interest, and consistent with the adopted Land Use Plan.

Upon the motion of Commissioner Holton, seconded by Commissioner Tony Long, the Board unanimously approved #ZC26-1, Filed by Arey Properties, to Allow a Conditional Rezoning for a 41 Single Family Lot Subdivision on 27.39 Acres, Property Located at 12128 Bain School Road, Tax Parcel Numbers 197-231-02, 197-231-03, and 197-021-15.

Discussion and Decision on #ZC26-2, Filed by Jasmine Williams, to Allow a Conditional Rezoning to Allow for Use of a Montessori School, Property Located at 6300 Allen Black Road, Tax Parcel Number 197-072-06: Staff submitted the following information to the Board.

The Planning Board sent a favorable recommendation. Upon a motion made by Mrs. Walker, seconded by Mr. Washington, the Board unanimously agreed to send a favorable recommendation for #ZC26-2, filed by Jasmine Williams, to allow a Conditional Rezoning to allow for use of a Montessori school, property located at 6300 Allen Black Road, Tax Parcel Number 197-072-06.

ZC26-2-While the Land Use Plan designates the property as Low-Density Residential, the proposed private school is consistent with this place type.

Specifically, the proposed rezoning aligns with the character of the area by prioritizing the preservation of open space and utilizing a low-impact site plan that respects the surrounding residential/rural scale. The proposed school mirrors these standards by maintaining a low-intensity footprint similar to these permitted recreational amenities. Therefore, the rezoning request is deemed reasonable, in the public interest, and consistent with the goals of the adopted Land Use Plan.

Upon the motion of Commissioner Tony Long, seconded by Commissioner Holton, the Board unanimously accepted the consistency statement as presented by the Mint Hill Planning Board. ZC26-2-While the Land Use Plan designated the property as Low-Density Residential, the proposed private school was consistent with this place type. Specifically, the proposed rezoning aligned with the character of the area by prioritizing the preservation of open space and utilizing a low-impact site plan that respected the surrounding residential/rural scale. The proposed school mirrored these standards by maintaining a low-intensity footprint similar to those permitted recreational amenities. Therefore, the rezoning request was deemed reasonable, in the public interest, and consistent with the goals of the adopted Land Use Plan.

Upon the motion of Commissioner Tony Long, seconded by Commissioner Holton, the Board unanimously approved #ZC26-2, Filed by Jasmine Williams, to Allow a Conditional Rezoning to Allow for Use of a Montessori School, Property Located at 6300 Allen Black Road, Tax Parcel Number 197-072-06.

Child Abuse Prevention Month Proclamation: Mayor Dalton asked Commissioner Henderson to read the following proclamation:

Whereas, child well-being is not just a moral imperative but the foundation for building America's future success and prosperity; and,

Whereas, all children deserve to grow up in environments that offer Positive Childhood Experiences that promote healthy mental, physical, and emotional development; and,

Whereas, communities that have the resources they need to ensure all families can access supports when they need them, free of judgement or barriers, can reduce the risk of child abuse and neglect while promoting parental and family resilience; and,

Whereas, child abuse and neglect are preventable, and the responsibility to help every child meet their full potential lies within every community member, organization, and leader, recognizing that promoting positive experiences for all families strengthens the future of our community; and,

Whereas, collaboration among families, educators, early child care providers, health care providers, faith-based organizations, local businesses, social services agencies, law enforcement, and community groups is essential for creating the positive environments and experiences children need to lead healthy, purposeful lives with hope for the future, and,

Whereas, during Child Abuse Prevention Month, we recognize the importance of strengthening families and creating nurturing environments where all children feel supported, cared for, and able to thrive;

Now, Therefore, I, Dale Dalton, Mayor of Mint Hill, do hereby proclaim April 2026 as
“Child Abuse Prevention Month”
in Mint Hill and commend its observance to all residents.

IN TESTIMONY WHEREOF, I have hereunto set my hand and caused to be affixed the Great Seal of Mint Hill, North Carolina this 9th day of April, 2026.

Mayor Dalton presented the proclamation to Willie Hansen, the president of Guardians of the Children.

Other Business/Council Matters: Commissioner Trey Long stated the eighth annual Mint Hill Historical Society Rodeo would be held April 17-18, 2026; he invited everyone to attend.

Commissioner Henderson attended the Live Well Mecklenburg; *“Live Well Meck connects Mecklenburg County Public Health with community partners to regularly collect and review local health data. This helps us understand the health status of residents, community needs, strengths, and challenges.”* Commissioner Henderson stated the Mint Hill Chamber of Commerce would hold an interest meeting for two trips they have planned to New York and to Japan. The meeting would be held April 20th at 6:30 at the Mint Hill Chamber office located inside of the Mint Hill Community Center.

Commissioner Holton invited everyone to attend the activities hosted by Mint Hill Events (minthillevents.org). The Tina Ross Afternoon in the Park would be held April 25th at Veterans Park and the second annual Fetching Fun Festival would be held May 2nd at Founders Park.

Commissioner Tony Long thanked residents for attending; he said it was good to see a crowd. He encouraged everyone to monitor the Town’s website (minthill.com) for news related to all facets (i.e. planning, events, contact information) of Town business; he was sorry that some residents weren’t aware of the resources and information available on the website or by calling Town Hall. Commissioner Tony Long stated the Mint Hill Community Center was being utilized by residents and he felt as though it was a star in the community. Commissioner Tony Long stated Centralina had discussed possible property tax measures; he asked residents to research and carefully examine the pros and cons of the proposed

measures. Commissioner Tony Long sent his condolences and prayers to the family of Gary Sides, Union County Commissioner, who passed away.

Mayor Dalton was happy to see the Mint Hill Community Center being enjoyed by so many; he encouraged everyone to visit the Mint Hill Community Center at 11524 Bain School Road and to enjoy all of the center programs and activities. Mayor Dalton invited everyone out to watch the Charlotte Knights on April 30, 2026, for the Mint Hill Town Takeover; he said it would be a great time! Mayor Dalton said he and Mrs. Dalton would love to see everyone at the Mint Hill Historical Society Rodeo; they would have the honor of serving as the Grand Marshals.

Closed Session for Legal Advice: Upon the motion of Commissioner Holton, seconded by Commissioner Long, the Board voted to move into Closed Session. No announcement was expected.

The Board returned to Open Session.

Adjournment: By consensus, the Board unanimously agreed the meeting be adjourned. Mayor Dalton adjourned the meeting at 8:08 p.m.

Michelle Wells, CMC, Town Clerk

TAX COLLECTOR'S REPORT FOR MARCH 2026

Please see attached reports from County regarding taxes collected on behalf of the Town of Mint Hill. The following is a summary of the collections during the month of March 2026:

Current/Prior Year Real Estate/Personal Property**:	\$90,627.17
Interest Collected on All Taxes:	\$3,316.79
Registered Motor Vehicle Tax (less 1.5%***):	\$72.36
Registered Motor Vehicle Fee (less 1.5%***):	\$47.58
Total Collected During March 2026	\$94,063.90

** Personal Property other than registered motor vehicles.

***In accordance with State Statutes, County receives 1.5% for billing/collecting vehicle tax/fee.

Report Parameters:

Date Sent to Finance Start: **3/1/2026**

Date Sent to Finance End: **3/31/2026**

Abstract Type: **BUS,IND,PUB,REI**

Tax District: **MINT HILL**

Tax Year: **ALL**

Year For: **2025, 2024, 2023, 2022, 2021, 2020, 2019, 2018, 2017, 2016, 2015, 2014, 2013, 2012, 2011, 2010, 2009, 2008, 2007, 2006, 2005, 2004, 2003, 2002, 2001, 2000, 1999, 1998, 1997, 1996, 1995, 1994, 1993, 1992, 1991**

Collapse

Districts: **N**

Default Sort-By: **Tax Year**

Grouping: **Tax District,Levy Type**

Tax Year	Orig. Billed Amt (\$)	Abs. Adj (\$)	Bill Releases (\$)	Disc. Levy (\$)	Net Levy (\$)	Property Tax (\$)	Penalties (\$)	Int. Collect. (\$)	Total Collect. (\$)	% Coll.	% Un-coll.
			Assessor Refunds (\$)	Additional Levy (\$)		Assmt Fees (\$)	Coll. Fees (\$)	Net Collect. (\$)	Unpaid Balance (\$)		
TAX DISTRICT: MINT HILL LEVY TYPE: LATE LIST PENALTY											
2025	8,085.55	17.39	0.00	2,920.38	10,526.96	0.00	11,165.07	4.97	162.45	88.36 %	11.64 %
			0.00	159.14		0.00	0.00	162.45	1,224.88		
2024	6,222.10	0.00	0.00	3,937.00	9,945.86	0.00	10,164.53	0.09	0.87	93.30 %	6.70 %
			0.00	5.43		0.00	0.00	0.87	666.10		
2023	3,667.86	0.00	0.00	857.95	4,348.45	0.00	4,530.99	0.00	0.00	85.59 %	14.41 %
			0.00	5.18		0.00	0.00	0.00	626.58		
2022	4,136.36	0.00	0.00	2,668.45	6,046.52	0.00	6,899.09	0.00	0.00	87.36 %	12.64 %
			0.00	94.28		0.00	0.00	0.00	763.98		
2021	4,876.50	0.00	0.00	917.53	3,559.71	0.00	6,039.48	0.00	0.00	88.36 %	11.64 %
			0.00	245.45		0.00	0.00	0.00	414.49		
2020	3,530.81	0.00	0.00	2,304.65	4,688.68	0.00	5,835.46	0.00	0.00	90.82 %	9.18 %
			0.00	0.00		0.00	0.00	0.00	430.58		
2019	3,029.81	0.00	0.00	3,346.60	5,596.91	0.00	6,376.41	0.00	0.00	93.02 %	6.98 %
			0.00	0.00		0.00	0.00	0.00	390.40		
2018	3,020.97	0.00	0.00	1,747.94	3,297.75	0.00	5,101.07	0.00	0.00	85.18 %	14.82 %

			0.00	332.16		0.00	0.00	0.00	488.79		
2017	2,350.37	0.00	0.00	376.55	2,449.64	0.00	2,726.92	0.00	0.00	86.67 %	13.33 %
			0.00	0.00		0.00	0.00	0.00	326.48		
2016	1,968.03	0.00	0.00	2,305.50	3,116.26	0.00	4,290.69	0.00	0.00	89.20 %	10.80 %
			0.00	17.16		0.00	0.00	0.00	336.58		
2015	1,728.34	0.00	0.00	2,987.13	2,677.36	0.00	4,716.47	0.00	0.00	90.01 %	9.99 %
			0.00	1.00		0.00	0.00	0.00	267.43		
2014	2,112.76	0.00	0.00	618.04	2,212.80	0.00	2,742.95	0.00	0.00	85.92 %	14.08 %
			0.00	12.15		0.00	0.00	0.00	311.50		
2013	1,746.82	0.00	0.00	737.20	2,403.55	0.00	2,489.70	0.00	0.00	89.32 %	10.68 %
			0.00	5.68		0.00	0.00	0.00	256.70		
2012	1,697.77	0.00	0.00	768.08	2,379.68	0.00	2,469.01	0.00	0.00	88.40 %	11.60 %
			0.00	3.16		0.00	0.00	0.00	275.94		
2011	2,129.19	0.00	0.00	3,171.44	3,872.53	0.00	5,301.44	0.00	0.00	93.13 %	6.87 %
			0.00	0.81		0.00	0.00	0.00	266.14		
2010	2,950.95	0.00	0.00	4,286.80	7,739.64	0.00	9,012.82	0.00	0.00	63.06 %	36.94 %
			0.00	1,775.07		0.00	0.00	0.00	2,859.10		
2009	2,072.67	0.00	0.00	209.41	1,737.93	0.00	2,291.43	0.00	0.00	91.45 %	8.55 %
			0.00	9.35		0.00	0.00	0.00	148.54		
2008	1,537.94	0.00	0.00	2,217.57	3,494.40	0.00	3,755.51	0.00	0.00	93.34 %	6.66 %
			0.00	0.00		0.00	0.00	0.00	232.85		
2007	1,562.60	0.00	0.00	554.83	1,869.91	0.00	2,117.43	0.00	0.00	92.39 %	7.61 %
			0.00	0.00		0.00	0.00	0.00	142.25		
2006	1,859.22	0.00	0.00	7,511.65	9,031.36	0.00	9,370.87	0.00	0.00	97.80 %	2.20 %
			0.00	0.00		0.00	0.00	0.00	198.60		
2005	1,220.48	0.00	0.00	395.41	1,583.99	0.00	1,615.89	0.00	0.00	89.68 %	10.32 %
			0.00	0.00		0.00	0.00	0.00	163.52		
2004	1,167.95	0.00	0.00	132.15	1,293.46	0.00	1,300.10	0.00	0.00	91.68 %	8.32 %
			0.00	0.00		0.00	0.00	0.00	107.65		
2003	909.62	0.00	0.00	509.91	1,334.00	0.00	1,419.53	0.00	0.00	91.29 %	8.71 %
			0.00	0.00		0.00	0.00	0.00	116.14		

2002	135.80	0.00	0.00	137.86	244.85	0.00	273.66	0.00	0.00	69.90 %	30.10 %
			0.00	0.00		0.00	0.00	0.00	73.69		
2001	131.41	0.00	0.00	4.13	114.50	0.00	135.54	0.00	0.00	5.87 %	94.13 %
			0.00	0.00		0.00	0.00	0.00	107.78		
2000	119.41	0.00	0.00	5.72	106.84	0.00	125.13	0.00	0.00	17.18 %	82.82 %
			0.00	0.00		0.00	0.00	0.00	88.48		
Subtot.	63,971.29	17.39	0.00	45,629.88	95,673.54	0.00	112,267.19	5.06	163.32	88.20 %	11.80 %
			0	2,666.02		0.00	0.00	163.32	11,285.17		

TAX DISTRICT: MINT HILL LEVY TYPE: TAX

2026	0.00	0.00	8.01	14,888.73	14,880.72	14,888.73	0.00	0.00	151.59	1.02 %	98.98 %
			0.00	0.00		0.00	0.00	151.59	14,729.13		
2025	12,789,012.22	404.86	0.00	24,318.46	12,768,579.55	13,218,477.59	0.00	3,160.52	92,587.39	98.85 %	1.15 %
			237.32	405,146.91		0.00	0.00	92,824.71	146,807.43		
2024	12,514,196.53	0.00	0.00	28,376.15	12,536,113.39	12,553,412.82	0.00	30.84	731.82	99.80 %	0.20 %
			0.00	10,840.14		0.00	0.00	731.82	25,602.99		
2023	12,105,160.17	0.00	0.00	21,888.70	12,073,799.71	12,142,375.93	0.00	0.16	2.04	99.87 %	0.13 %
			0.00	15,327.06		0.00	0.00	2.04	16,106.17		
2022	9,068,823.54	0.00	0.00	23,485.19	9,059,193.89	9,120,026.81	0.00	0.00	0.00	99.88 %	0.12 %
			0.00	27,718.08		0.00	0.00	0.00	11,181.11		
2021	8,776,057.73	0.00	0.00	22,654.51	8,800,779.22	8,830,966.51	0.00	0.00	0.00	99.90 %	0.10 %
			0.00	32,254.27		0.00	0.00	0.00	8,483.10		
2020	8,516,071.91	0.00	0.00	28,859.99	8,540,507.89	8,570,076.21	0.00	0.00	0.00	99.93 %	0.07 %
			0.00	25,144.31		0.00	0.00	0.00	6,035.29		
2019	8,349,869.53	0.00	0.00	21,043.47	8,302,449.91	8,422,401.05	0.00	0.00	0.00	99.92 %	0.08 %
			0.00	51,488.05		0.00	0.00	0.00	6,766.31		
2018	6,445,097.83	0.00	0.00	15,589.04	6,438,782.25	6,487,865.21	0.00	0.00	0.00	99.92 %	0.08 %
			0.00	27,178.34		0.00	0.00	0.00	5,342.39		
2017	6,292,395.84	0.00	0.00	11,445.42	6,280,347.24	6,359,117.72	0.00	0.00	0.00	99.94 %	0.06 %
			0.00	55,276.46		0.00	0.00	0.00	4,045.59		
2016	6,122,075.14	0.00	0.00	24,541.12	6,117,903.92	6,215,694.87	0.00	0.00	0.00	99.94 %	0.06 %
			0.00	69,078.61		0.00	0.00	0.00	3,651.74		

2015	6,220,503.06	0.00	0.00	70,279.54	5,855,883.79	6,479,585.93	0.00	0.00	0.00	99.95 %	0.05 %
			0.00	188,803.33		0.00	0.00	0.00	2,682.75		
2014	5,791,215.02	0.00	0.00	12,837.46	5,596,398.74	5,815,841.43	0.00	0.00	0.00	99.93 %	0.07 %
			0.00	11,788.95		0.00	0.00	0.00	3,771.41		
2013	5,718,131.77	0.00	0.00	5,867.71	5,490,178.88	5,729,466.78	0.00	0.00	0.00	99.95 %	0.05 %
			0.00	5,467.30		0.00	0.00	0.00	2,998.94		
2012	5,662,797.95	0.00	0.00	16,553.46	5,448,970.79	5,767,461.72	0.00	0.00	0.00	99.94 %	0.06 %
			0.00	88,110.31		0.00	0.00	0.00	3,061.01		
2011	5,673,909.72	0.00	0.00	9,241.61	5,364,328.20	5,702,863.27	0.00	0.00	0.00	99.95 %	0.05 %
			0.00	19,711.94		0.00	0.00	0.00	2,896.54		
2010	5,118,564.12	0.00	0.00	17,717.18	5,127,922.41	5,166,203.98	0.00	0.00	0.00	99.71 %	0.29 %
			0.00	29,922.68		0.00	0.00	0.00	14,815.20		
2009	5,012,136.48	0.00	0.00	1,119.79	5,005,297.33	5,020,482.20	0.00	0.00	0.00	99.93 %	0.07 %
			0.00	7,225.93		0.00	0.00	0.00	3,537.61		
2008	4,804,066.63	0.00	0.00	17,907.96	4,815,027.01	4,823,863.23	0.00	0.00	0.00	99.94 %	0.06 %
			0.00	1,888.64		0.00	0.00	0.00	2,748.47		
2007	4,502,954.66	0.00	0.00	4,529.97	4,461,630.57	4,507,484.63	0.00	0.00	0.00	99.93 %	0.07 %
			0.00	0.00		0.00	0.00	0.00	3,299.89		
2006	4,143,563.34	0.00	0.00	34,034.25	4,160,891.18	4,177,597.59	0.00	0.00	0.00	99.92 %	0.08 %
			0.00	0.00		0.00	0.00	0.00	3,464.67		
2005	3,893,636.42	0.00	0.00	15,803.93	3,901,604.11	3,909,440.35	0.00	0.00	0.00	99.93 %	0.07 %
			0.00	0.00		0.00	0.00	0.00	2,595.89		
2004	3,629,861.87	0.00	0.00	28,923.83	3,649,757.33	3,658,785.70	0.00	0.00	0.00	99.92 %	0.08 %
			0.00	0.00		0.00	0.00	0.00	2,816.25		
2003	3,532,522.69	0.00	0.00	12,524.77	3,530,199.63	3,545,047.46	0.00	0.00	0.00	99.92 %	0.08 %
			0.00	0.00		0.00	0.00	0.00	2,996.65		
2002	76,815.11	0.00	0.00	516.10	76,788.30	77,331.21	0.00	0.00	0.00	97.44 %	2.56 %
			0.00	0.00		0.00	0.00	0.00	1,965.03		
2001	23,006.77	0.00	0.00	16.11	22,722.59	23,022.88	0.00	0.00	0.00	91.40 %	8.60 %
			0.00	0.00		0.00	0.00	0.00	1,954.02		
2000	28,975.18	0.00	0.00	70.94	28,863.20	29,046.12	0.00	0.00	0.00	91.71 %	8.29 %

			0.00	0.00		0.00	0.00	0.00	2,392.78		
Subtot.	154,811,421.23	404.86	8.01	485,035.39	153,469,801.75	156,368,827.93	0.00	3,191.52	93,472.84	99.80 %	0.20 %
			237.32	1,072,371.31		0.00	0.00	93,710.16	306,748.36		

TAX DISTRICT: MINT HILL LEVY TYPE: VEHICLE FEE

2025	860.00	0.00	0.00	20.00	850.00	0.00	0.00	0.28	10.28	77.65 %	22.35 %
			0.00	0.00		880.00	0.00	10.28	190.00		
2024	300.00	0.00	0.00	0.00	290.00	0.00	0.00	0.00	0.00	93.10 %	6.90 %
			0.00	0.00		300.00	0.00	0.00	20.00		
2023	370.00	0.00	0.00	0.00	330.00	0.00	0.00	0.00	0.00	96.97 %	3.03 %
			0.00	0.00		370.00	0.00	0.00	10.00		
2022	610.00	0.00	0.00	10.00	620.00	0.00	0.00	0.00	0.00	98.39 %	1.61 %
			0.00	0.00		620.00	0.00	0.00	10.00		
2021	370.00	0.00	0.00	0.00	370.00	0.00	0.00	0.00	0.00	94.59 %	5.41 %
			0.00	0.00		370.00	0.00	0.00	20.00		
2020	360.00	0.00	0.00	10.00	360.00	0.00	0.00	0.00	0.00	88.89 %	11.11 %
			0.00	0.00		370.00	0.00	0.00	40.00		
2019	310.00	0.00	0.00	0.00	290.00	0.00	0.00	0.00	0.00	86.21 %	13.79 %
			0.00	0.00		310.00	0.00	0.00	40.00		
2018	330.00	0.00	0.00	0.00	320.00	0.00	0.00	0.00	0.00	87.50 %	12.50 %
			0.00	20.00		350.00	0.00	0.00	40.00		
2017	280.00	0.00	0.00	0.00	270.00	0.00	0.00	0.00	0.00	96.30 %	3.70 %
			0.00	0.00		280.00	0.00	0.00	10.00		
2016	160.00	0.00	0.00	0.00	150.00	0.00	0.00	0.00	0.00	93.33 %	6.67 %
			0.00	0.00		160.00	0.00	0.00	10.00		
2015	90.00	0.00	0.00	0.00	90.00	0.00	0.00	0.00	0.00	100 %	0 %
			0.00	0.00		90.00	0.00	0.00	0.00		
2014	100.00	0.00	0.00	0.00	100.00	0.00	0.00	0.00	0.00	100 %	0 %
			0.00	0.00		100.00	0.00	0.00	0.00		
2013	70.00	0.00	0.00	0.00	70.00	0.00	0.00	0.00	0.00	100 %	0 %
			0.00	0.00		70.00	0.00	0.00	0.00		
2011	10.00	0.00	0.00	0.00	10.00	0.00	0.00	0.00	0.00	100 %	0 %

			0.00	0.00		10.00	0.00	0.00	0.00		
2010	10.00	0.00	0.00	0.00	10.00	0.00	0.00	0.00	0.00	100 %	0 %
			0.00	0.00		10.00	0.00	0.00	0.00		
2006	10.00	0.00	0.00	0.00	10.00	0.00	0.00	0.00	0.00	100 %	0 %
			0.00	0.00		10.00	0.00	0.00	0.00		
2005	60.00	0.00	0.00	0.00	60.00	0.00	0.00	0.00	0.00	100 %	0 %
			0.00	0.00		60.00	0.00	0.00	0.00		
Subtot.	4,300.00	0.00	0.00	40.00	4,200.00	0.00	0.00	0.28	10.28	90.71 %	9.29 %
			0	20.00		4,360.00	0.00	10.28	390.00		
Total	154,879,692.52	422.25	8.01	530,705.27	153,569,675.29	156,368,827.93	112,267.19	3,196.86	93,646.44	99.79 %	0.21 %
			237.32	1,075,057.33		4,360.00	0.00	93,883.76	318,423.53		

Signature (Tax Collector) _____

TR-401F Net Collections Report

Report Parameters:

Date Sent to Finance Start: **3/1/2026** Date Sent to Finance End: **3/31/2026** Abstract Type: **RMV**
 Tax District: **MINT HILL**

Tax Year: **ALL** Year For: **2025, 2024, 2023, 2022, 2021, 2020, 2019, 2018, 2017, 2016, 2015, 2014, 2013, 2012, 2011, 2010, 2009, 2008, 2007, 2006, 2005, 2004, 2003, 2002, 2001, 2000, 1999, 1998, 1997, 1996, 1995, 1994, 1993, 1992, 1991** Collapse Districts: **N**

Default Sort-By: **Tax Year** Grouping: **Tax District, Levy Type**

Tax Year	Orig. Billed Amt (\$)	Abs. Adj (\$)	Bill Releases (\$)	Disc. Levy (\$)	Net Levy (\$)	Property Tax (\$)	Penalties (\$)	Int. Collect. (\$)	1.5% Admin	Net Amt Due	Total Collect. (\$)	% Coll.	% Un- coll.
			Assessor Refunds (\$)	Additional Levy (\$)		Assmt Fees (\$)	Coll. Fees (\$)	Net Collect. (\$)			Unpaid Balance (\$)		
TAX DISTRICT: MINT HILL LEVY TYPE: TAX													
2014	3,294.04	0.00	0.00	0.00	2,938.96	3,320.91	0.00	0.00			0.00	97.79 %	2.21 %
			0.00	26.87		0.00	0.00	0.00			64.93		
2013	322,077.93	0.00	0.00	0.00	317,114.93	322,077.93	0.00	0.00			0.00	98.36 %	1.64 %
			0.00	0.00		0.00	0.00	0.00			5,202.50		
2012	550,264.19	0.00	0.00	0.00	542,323.54	550,419.11	0.00	58.45			99.57	98.76 %	1.24 %
			0.00	154.92		0.00	0.00	99.57			6,744.12		
2011	513,213.51	0.00	0.00	0.00	506,501.35	513,307.88	0.00	15.01			15.01	98.99 %	1.01 %
			0.00	94.37		0.00	0.00	15.01			5,107.37		
2010	488,951.08	0.00	0.00	0.00	481,831.32	489,518.80	0.00	0.00			0.00	98.67 %	1.33 %
			0.00	567.72		0.00	0.00	0.00			6,427.59		
2009	501,368.74	0.00	0.00	0.00	494,162.07	502,170.92	0.00	0.00			0.00	98.65 %	1.35 %
			0.00	802.18		0.00	0.00	0.00			6,683.81		
2008	542,235.83	0.00	0.00	0.00	534,007.05	542,859.70	0.00	0.00			0.00	98.83 %	1.17 %
			0.00	623.87		0.00	0.00	0.00			6,238.65		
2007	570,743.61	0.00	0.00	0.00	555,960.93	573,148.45	0.00	0.00			0.00	97.92 %	2.08 %
			0.00	2,404.84		0.00	0.00	0.00			11,570.55		
2006	545,204.67	0.00	0.00	0.00	538,006.19	549,611.45	0.00	0.00			0.00	98.18 %	1.82 %
			0.00	4,406.78		0.00	0.00	0.00			9,782.54		
2005	228,095.33	0.00	0.00	0.00	223,747.26	229,740.47	0.00	0.00			0.00	97.77 %	2.23 %

			0.00	1,645.14		0.00	0.00	0.00			4,988.84		
Subtot.	4,265,448.93	0.00	0.00	0.00	4,196,593.60	4,276,175.62	0.00	73.46	1.10	72.36	114.58	98.50 %	1.50 %
			0	10,726.69		0.00	0.00	114.58	1.72	112.86	62,810.90		
TAX DISTRICT: MINT HILL LEVY TYPE: VEHICLE FEE													
2014	690.00	0.00	0.00	0.00	689.12	0.00	0.00	0.00			0.00	95.65 %	4.35 %
				10.00		700.00	0.00	0.00			30.00		
2013	111,822.63	0.00	0.00	0.00	110,790.45	0.00	0.00	0.00			0.00	97.25 %	2.75 %
				0.00		111,822.63	0.00	0.00			3,046.56		
2012	197,645.01	0.00	0.00	0.00	195,895.20	0.00	0.00	36.76			56.76	97.55 %	2.45 %
				30.00		197,675.01	0.00	56.76			4,804.24		
2011	193,644.99	0.00	0.00	0.00	192,187.31	0.00	0.00	11.54			11.54	97.99 %	2.01 %
				10.00		193,654.99	0.00	11.54			3,860.14		
2010	189,020.83	0.00	0.00	0.00	187,596.38	0.00	0.00	0.00			0.00	97.49 %	2.51 %
				80.00		189,100.83	0.00	0.00			4,713.31		
2009	189,032.51	0.00	0.00	0.00	187,555.64	0.00	0.00	0.00			0.00	97.56 %	2.44 %
				180.00		189,212.51	0.00	0.00			4,576.65		
2008	192,005.00	0.00	0.00	0.00	190,298.11	0.00	0.00	0.00			0.00	97.86 %	2.14 %
				170.00		192,175.00	0.00	0.00			4,081.05		
2007	192,756.67	0.00	0.00	0.00	190,799.54	0.00	0.00	0.00			0.00	96.78 %	3.22 %
				810.00		193,566.67	0.00	0.00			6,142.50		
2006	186,370.85	0.00	0.00	0.00	184,544.72	0.00	0.00	0.00			0.00	96.79 %	3.21 %
				708.33		187,079.18	0.00	0.00			5,915.58		
2005	74,844.73	0.00	0.00	0.00	73,872.50	0.00	0.00	0.00			0.00	96.26 %	3.74 %
				277.52		75,122.25	0.00	0.00			2,761.69		
Subtot.	1,527,833.22	0.00	0.00	0.00	1,514,228.97	0.00	0.00	48.30	0.72	47.58	68.30	97.36 %	2.64 %
			0	2,275.85		1,530,109.07	0.00	68.30	1.02	67.28	39,931.72		
Total	5,793,282.15	0.00	0.00	0.00	5,710,822.57	4,276,175.62	0.00	121.76	1.83	119.93	182.88	98.20 %	1.80 %
			0.00	13,002.54		1,530,109.07	0.00	182.88	2.74	180.14	102,742.62		

Signature (Tax Collector) _____

TAX COLLECTOR'S REPORT FOR APRIL 2026

Please see attached reports from County regarding taxes collected on behalf of the Town of Mint Hill. The following is a summary of the collections during the month of April 2026:

Current/Prior Year Real Estate/Personal Property**:	\$51,244.33
Interest Collected on All Taxes:	\$2,243.99
Registered Motor Vehicle Tax (less 1.5%***):	\$25.22
Registered Motor Vehicle Fee (less 1.5%***):	\$8.09
Total Collected During April 2026	\$53,521.63

** Personal Property other than registered motor vehicles.

***In accordance with State Statutes, County receives 1.5% for billing/collecting vehicle tax/fee.

Report Parameters:

Date Sent to Finance Start: **4/1/2026**

Date Sent to Finance End: **4/30/2026**

Abstract Type: **BUS,IND,PUB,REI**

Tax District: **MINT HILL**

Tax Year: **ALL**

Year For: **2025, 2024, 2023, 2022, 2021, 2020, 2019, 2018, 2017, 2016, 2015, 2014, 2013, 2012, 2011, 2010, 2009, 2008, 2007, 2006, 2005, 2004, 2003, 2002, 2001, 2000, 1999, 1998, 1997, 1996, 1995, 1994, 1993, 1992, 1991**

Collapse

Districts: **N**

Default Sort-By: **Tax Year**

Grouping: **Tax District,Levy Type**

Tax Year	Orig. Billed Amt (\$)	Abs. Adj (\$)	Bill Releases (\$)	Disc. Levy (\$)	Net Levy (\$)	Property Tax (\$)	Penalties (\$)	Int. Collect. (\$)	Total Collect. (\$)	% Coll.	% Un-coll.
			Assessor Refunds (\$)	Additional Levy (\$)		Assmt Fees (\$)	Coll. Fees (\$)	Net Collect. (\$)	Unpaid Balance (\$)		
TAX DISTRICT: MINT HILL LEVY TYPE: LATE LIST PENALTY											
2026	0.00	0.00	0.00	207.38	207.38	0.00	207.38	0.00	0.00	0 %	100 %
			0.00	0.00		0.00	0.00	0.00	207.38		
2025	8,085.55	0.51	0.00	2,920.38	10,526.45	0.00	11,165.07	5.40	136.10	89.61 %	10.39 %
			0.00	159.14		0.00	0.00	136.10	1,093.67		
2024	6,222.10	240.21	0.00	3,937.00	9,705.65	0.00	10,164.53	0.57	-235.43	93.18 %	6.82 %
			240.21	5.43		0.00	0.00	4.78	661.89		
2023	3,667.86	0.00	0.00	857.95	4,348.45	0.00	4,530.99	0.12	0.64	85.60 %	14.40 %
			0.00	5.18		0.00	0.00	0.64	626.06		
2022	4,136.36	0.00	0.00	2,668.45	6,046.52	0.00	6,899.09	0.04	0.18	87.37 %	12.63 %
			0.00	94.28		0.00	0.00	0.18	763.84		
2021	4,876.50	0.00	0.00	917.53	3,559.71	0.00	6,039.48	0.00	0.00	88.36 %	11.64 %
			0.00	245.45		0.00	0.00	0.00	414.49		
2020	3,530.81	0.00	0.00	2,304.65	4,688.68	0.00	5,835.46	0.00	0.00	90.82 %	9.18 %
			0.00	0.00		0.00	0.00	0.00	430.58		
2019	3,029.81	0.00	0.00	3,346.60	5,596.91	0.00	6,376.41	0.00	0.00	93.02 %	6.98 %

			0.00	0.00		0.00	0.00	0.00	390.40		
2018	3,020.97	0.00	0.00	1,747.94	3,297.75	0.00	5,101.07	0.49	1.25	85.20 %	14.80 %
			0.00	332.16		0.00	0.00	1.25	488.03		
2017	2,350.37	0.00	0.00	376.55	2,449.64	0.00	2,726.92	0.00	0.00	86.67 %	13.33 %
			0.00	0.00		0.00	0.00	0.00	326.48		
2016	1,968.03	0.00	0.00	2,305.50	3,116.26	0.00	4,290.69	0.00	0.00	89.20 %	10.80 %
			0.00	17.16		0.00	0.00	0.00	336.58		
2015	1,728.34	0.00	0.00	2,987.13	2,677.36	0.00	4,716.47	0.00	0.00	90.01 %	9.99 %
			0.00	1.00		0.00	0.00	0.00	267.43		
2014	2,112.76	0.00	0.00	618.04	2,212.80	0.00	2,742.95	0.00	0.00	85.92 %	14.08 %
			0.00	12.15		0.00	0.00	0.00	311.50		
2013	1,746.82	0.00	0.00	737.20	2,403.55	0.00	2,489.70	0.00	0.00	89.32 %	10.68 %
			0.00	5.68		0.00	0.00	0.00	256.70		
2012	1,697.77	0.00	0.00	768.08	2,379.68	0.00	2,469.01	0.00	0.00	88.40 %	11.60 %
			0.00	3.16		0.00	0.00	0.00	275.94		
2011	2,129.19	0.00	0.00	3,171.44	3,872.53	0.00	5,301.44	0.00	0.00	93.13 %	6.87 %
			0.00	0.81		0.00	0.00	0.00	266.14		
2010	2,950.95	0.00	0.00	4,286.80	7,739.64	0.00	9,012.82	0.00	0.00	63.06 %	36.94 %
			0.00	1,775.07		0.00	0.00	0.00	2,859.10		
2009	2,072.67	0.00	0.00	209.41	1,737.93	0.00	2,291.43	0.00	0.00	91.45 %	8.55 %
			0.00	9.35		0.00	0.00	0.00	148.54		
2008	1,537.94	0.00	0.00	2,217.57	3,494.40	0.00	3,755.51	0.00	0.00	93.34 %	6.66 %
			0.00	0.00		0.00	0.00	0.00	232.85		
2007	1,562.60	0.00	0.00	554.83	1,869.91	0.00	2,117.43	0.00	0.00	92.39 %	7.61 %
			0.00	0.00		0.00	0.00	0.00	142.25		
2006	1,859.22	0.00	0.00	7,511.65	9,031.36	0.00	9,370.87	0.00	0.00	97.80 %	2.20 %
			0.00	0.00		0.00	0.00	0.00	198.60		
2005	1,220.48	0.00	0.00	395.41	1,583.99	0.00	1,615.89	0.00	0.00	89.68 %	10.32 %
			0.00	0.00		0.00	0.00	0.00	163.52		
2004	1,167.95	0.00	0.00	132.15	1,293.46	0.00	1,300.10	0.00	0.00	91.68 %	8.32 %
			0.00	0.00		0.00	0.00	0.00	107.65		

2003	909.62	0.00	0.00	509.91	1,334.00	0.00	1,419.53	0.00	0.00	91.29 %	8.71 %
			0.00	0.00		0.00	0.00	0.00	116.14		
2002	135.80	0.00	0.00	137.86	244.85	0.00	273.66	0.00	0.00	69.90 %	30.10 %
			0.00	0.00		0.00	0.00	0.00	73.69		
2001	131.41	0.00	0.00	4.13	114.50	0.00	135.54	0.00	0.00	5.87 %	94.13 %
			0.00	0.00		0.00	0.00	0.00	107.78		
2000	119.41	0.00	0.00	5.72	106.84	0.00	125.13	0.00	0.00	17.18 %	82.82 %
			0.00	0.00		0.00	0.00	0.00	88.48		
Subtot.	63,971.29	240.72	0.00	45,837.26	95,640.20	0.00	112,474.57	6.62	-97.26	88.13 %	11.87 %
			240.21	2,666.02		0.00	0.00	142.95	11,355.71		

TAX DISTRICT: MINT HILL LEVY TYPE: TAX

2026	0.00	6,218.70	0.00	15,737.91	9,511.20	15,737.91	0.00	0.00	371.99	5.50 %	94.50 %
			0.00	0.00		0.00	0.00	371.99	8,987.62		
2025	12,789,012.22	2,207.79	0.00	24,318.46	12,766,371.76	13,218,477.59	0.00	2,061.51	50,839.30	99.25 %	0.75 %
			0.00	405,146.91		0.00	0.00	50,839.30	95,821.85		
2024	12,514,196.53	2,402.08	0.00	28,376.15	12,533,711.31	12,553,412.82	0.00	13.72	-1,645.99	99.80 %	0.20 %
			2,402.08	10,840.14		0.00	0.00	756.09	24,860.62		
2023	12,105,160.17	0.00	0.00	21,888.70	12,073,799.71	12,142,375.93	0.00	119.22	1,308.53	99.88 %	0.12 %
			0.00	15,327.06		0.00	0.00	1,308.53	14,916.86		
2022	9,068,823.54	0.00	0.00	23,485.19	9,059,193.89	9,120,026.81	0.00	0.43	1.81	99.88 %	0.12 %
			0.00	27,718.08		0.00	0.00	1.81	11,179.73		
2021	8,776,057.73	0.00	0.22	22,654.51	8,800,779.00	8,830,966.51	0.00	4.30	15.40	99.90 %	0.10 %
			0.00	32,254.27		0.00	0.00	15.40	8,471.78		
2020	8,516,071.91	0.00	0.00	28,859.99	8,540,507.89	8,570,076.21	0.00	0.00	0.00	99.93 %	0.07 %
			0.00	25,144.31		0.00	0.00	0.00	6,035.29		
2019	8,349,869.53	0.00	0.00	21,043.47	8,302,449.91	8,422,401.05	0.00	0.00	0.00	99.92 %	0.08 %
			0.00	51,488.05		0.00	0.00	0.00	6,766.31		
2018	6,445,097.83	0.00	0.00	15,589.04	6,438,782.25	6,487,865.21	0.00	4.89	12.48	99.92 %	0.08 %
			0.00	27,178.34		0.00	0.00	12.48	5,334.80		
2017	6,292,395.84	0.00	0.00	11,445.42	6,280,347.24	6,359,117.72	0.00	0.00	0.00	99.94 %	0.06 %
			0.00	55,276.46		0.00	0.00	0.00	4,045.59		

2016	6,122,075.14	0.00	0.00	24,541.12	6,117,903.92	6,215,694.87	0.00	0.00	0.00	99.94 %	0.06 %
			0.00	69,078.61		0.00	0.00	0.00	3,651.74		
2015	6,220,503.06	0.00	0.00	70,279.54	5,855,883.79	6,479,585.93	0.00	0.00	0.00	99.95 %	0.05 %
			0.00	188,803.33		0.00	0.00	0.00	2,682.75		
2014	5,791,215.02	0.00	0.00	12,837.46	5,596,398.74	5,815,841.43	0.00	0.00	0.00	99.93 %	0.07 %
			0.00	11,788.95		0.00	0.00	0.00	3,771.41		
2013	5,718,131.77	0.00	0.00	5,867.71	5,490,178.88	5,729,466.78	0.00	0.00	0.00	99.95 %	0.05 %
			0.00	5,467.30		0.00	0.00	0.00	2,998.94		
2012	5,662,797.95	0.00	0.00	16,553.46	5,448,970.79	5,767,461.72	0.00	0.00	0.00	99.94 %	0.06 %
			0.00	88,110.31		0.00	0.00	0.00	3,061.01		
2011	5,673,909.72	0.00	0.00	9,241.61	5,364,328.20	5,702,863.27	0.00	0.00	0.00	99.95 %	0.05 %
			0.00	19,711.94		0.00	0.00	0.00	2,896.54		
2010	5,118,564.12	0.00	0.00	17,717.18	5,127,922.41	5,166,203.98	0.00	0.00	0.00	99.71 %	0.29 %
			0.00	29,922.68		0.00	0.00	0.00	14,815.20		
2009	5,012,136.48	0.00	0.00	1,119.79	5,005,297.33	5,020,482.20	0.00	0.00	0.00	99.93 %	0.07 %
			0.00	7,225.93		0.00	0.00	0.00	3,537.61		
2008	4,804,066.63	0.00	0.00	17,907.96	4,815,027.01	4,823,863.23	0.00	0.00	0.00	99.94 %	0.06 %
			0.00	1,888.64		0.00	0.00	0.00	2,748.47		
2007	4,502,954.66	0.00	0.00	4,529.97	4,461,630.57	4,507,484.63	0.00	0.00	0.00	99.93 %	0.07 %
			0.00	0.00		0.00	0.00	0.00	3,299.89		
2006	4,143,563.34	0.00	0.00	34,034.25	4,160,891.18	4,177,597.59	0.00	0.00	0.00	99.92 %	0.08 %
			0.00	0.00		0.00	0.00	0.00	3,464.67		
2005	3,893,636.42	0.00	0.00	15,803.93	3,901,604.11	3,909,440.35	0.00	0.00	0.00	99.93 %	0.07 %
			0.00	0.00		0.00	0.00	0.00	2,595.89		
2004	3,629,861.87	0.00	0.00	28,923.83	3,649,757.33	3,658,785.70	0.00	0.00	0.00	99.92 %	0.08 %
			0.00	0.00		0.00	0.00	0.00	2,816.25		
2003	3,532,522.69	0.00	0.00	12,524.77	3,530,199.63	3,545,047.46	0.00	0.00	0.00	99.92 %	0.08 %
			0.00	0.00		0.00	0.00	0.00	2,996.65		
2002	76,815.11	0.00	0.00	516.10	76,788.30	77,331.21	0.00	0.00	0.00	97.44 %	2.56 %
			0.00	0.00		0.00	0.00	0.00	1,965.03		
2001	23,006.77	0.00	0.00	16.11	22,722.59	23,022.88	0.00	0.00	0.00	91.40 %	8.60 %

			0.00	0.00		0.00	0.00	0.00	1,954.02		
2000	28,975.18	0.00	0.00	70.94	28,863.20	29,046.12	0.00	0.00	0.00	91.71 %	8.29 %
			0.00	0.00		0.00	0.00	0.00	2,392.78		
Subtot.	154,811,421.23	10,828.57	0.22	485,884.57	153,459,822.14	156,369,677.11	0.00	2,204.07	50,903.52	99.84 %	0.16 %
			2402.08	1,072,371.31		0.00	0.00	53,305.60	248,069.30		

TAX DISTRICT: MINT HILL LEVY TYPE: VEHICLE FEE

2025	860.00	0.00	0.00	20.00	850.00	0.00	0.00	0.00	0.00	77.65 %	22.35 %
			0.00	0.00		880.00	0.00	0.00	190.00		
2024	300.00	0.00	0.00	0.00	290.00	0.00	0.00	0.00	0.00	93.10 %	6.90 %
			0.00	0.00		300.00	0.00	0.00	20.00		
2023	370.00	0.00	0.00	0.00	330.00	0.00	0.00	0.00	0.00	96.97 %	3.03 %
			0.00	0.00		370.00	0.00	0.00	10.00		
2022	610.00	0.00	0.00	10.00	620.00	0.00	0.00	0.00	0.00	98.39 %	1.61 %
			0.00	0.00		620.00	0.00	0.00	10.00		
2021	370.00	0.00	0.00	0.00	370.00	0.00	0.00	0.00	0.00	94.59 %	5.41 %
			0.00	0.00		370.00	0.00	0.00	20.00		
2020	360.00	0.00	0.00	10.00	360.00	0.00	0.00	0.00	0.00	88.89 %	11.11 %
			0.00	0.00		370.00	0.00	0.00	40.00		
2019	310.00	0.00	0.00	0.00	290.00	0.00	0.00	0.00	0.00	86.21 %	13.79 %
			0.00	0.00		310.00	0.00	0.00	40.00		
2018	330.00	0.00	0.00	0.00	320.00	0.00	0.00	0.00	0.00	87.50 %	12.50 %
			0.00	20.00		350.00	0.00	0.00	40.00		
2017	280.00	0.00	0.00	0.00	270.00	0.00	0.00	0.00	0.00	96.30 %	3.70 %
			0.00	0.00		280.00	0.00	0.00	10.00		
2016	160.00	0.00	0.00	0.00	150.00	0.00	0.00	0.00	0.00	93.33 %	6.67 %
			0.00	0.00		160.00	0.00	0.00	10.00		
2015	90.00	0.00	0.00	0.00	90.00	0.00	0.00	0.00	0.00	100 %	0 %
			0.00	0.00		90.00	0.00	0.00	0.00		
2014	100.00	0.00	0.00	0.00	100.00	0.00	0.00	0.00	0.00	100 %	0 %
			0.00	0.00		100.00	0.00	0.00	0.00		
2013	70.00	0.00	0.00	0.00	70.00	0.00	0.00	0.00	0.00	100 %	0 %

			0.00	0.00		70.00	0.00	0.00	0.00		
2011	10.00	0.00	0.00	0.00	10.00	0.00	0.00	0.00	0.00	100 %	0 %
			0.00	0.00		10.00	0.00	0.00	0.00		
2010	10.00	0.00	0.00	0.00	10.00	0.00	0.00	0.00	0.00	100 %	0 %
			0.00	0.00		10.00	0.00	0.00	0.00		
2006	10.00	0.00	0.00	0.00	10.00	0.00	0.00	0.00	0.00	100 %	0 %
			0.00	0.00		10.00	0.00	0.00	0.00		
2005	60.00	0.00	0.00	0.00	60.00	0.00	0.00	0.00	0.00	100 %	0 %
			0.00	0.00		60.00	0.00	0.00	0.00		
Subtot.	4,300.00	0.00	0.00	40.00	4,200.00	0.00	0.00	0.00	0.00	90.71 %	9.29 %
			0	20.00		4,360.00	0.00	0.00	390.00		
Total	154,879,692.52	11,069.29	0.22	531,761.83	153,559,662.34	156,369,677.11	112,474.57	2,210.69	50,806.26	99.83 %	0.17 %
			2,642.29	1,075,057.33		4,360.00	0.00	53,448.55	259,815.01		

Signature (Tax Collector) _____

Report Parameters:

Date Sent to Finance Start: 4/1/2026

Date Sent to Finance End: 4/30/2026

Abstract Type: RMV

Tax District: MINT HILL

Tax Year: ALL

Year For: 2025, 2024, 2023, 2022, 2021, 2020, 2019, 2018, 2017, 2016, 2015, 2014, 2013, 2012, 2011, 2010, 2009, 2008, 2007, 2006, 2005, 2004, 2003, 2002, 2001, 2000, 1999, 1998, 1997, 1996, 1995, 1994, 1993, 1992, 1991

Collapse Districts: N

Default Sort-By: Tax Year

Grouping: Tax District, Levy Type

Tax Year	Orig. Billed Amt (\$)	Abs. Adj (\$)	Bill Releases (\$)	Disc. Levy (\$)	Net Levy (\$)	Property Tax (\$)	Penalties (\$)	Int. Collect. (\$)	1.5% Admin	Net Amt Due	Total Collect. (\$)	% Coll.	% Un coll.
			Assessor Refunds (\$)	Additional Levy (\$)		Assmt Fees (\$)	Coll. Fees (\$)	Net Collect. (\$)			Unpaid Balance (\$)		
TAX DISTRICT: MINT HILL LEVY TYPE: TAX													
2014	3,294.04	0.00	0.00	0.00	2,938.96	3,320.91	0.00	0.00			0.00	97.79 %	2.21 %
			0.00	26.87		0.00	0.00	0.00			64.93		
2013	322,077.93	0.00	0.00	0.00	317,114.93	322,077.93	0.00	0.00			0.00	98.36 %	1.64 %
			0.00	0.00		0.00	0.00	0.00			5,202.50		
2012	550,264.19	0.00	0.00	0.00	542,323.54	550,419.11	0.00	0.49			0.49	98.76 %	1.24 %
			0.00	154.92		0.00	0.00	0.49			6,744.12		
2011	513,213.51	0.00	0.00	0.00	506,501.35	513,307.88	0.00	0.00			0.00	98.99 %	1.01 %
			0.00	94.37		0.00	0.00	0.00			5,107.37		
2010	488,951.08	0.00	0.00	0.00	481,831.32	489,518.80	0.00	0.48			0.48	98.67 %	1.33 %
			0.00	567.72		0.00	0.00	0.48			6,427.59		
2009	501,368.74	0.00	0.00	0.00	494,162.07	502,170.92	0.00	24.63			56.04	98.65 %	1.35 %
			0.00	802.18		0.00	0.00	56.04			6,652.40		
2008	542,235.83	0.00	0.00	0.00	534,007.05	542,859.70	0.00	0.00			0.00	98.83 %	1.17 %
			0.00	623.87		0.00	0.00	0.00			6,238.65		
2007	570,743.61	0.00	0.00	0.00	555,960.93	573,148.45	0.00	0.00			0.00	97.92 %	2.08 %
			0.00	2,404.84		0.00	0.00	0.00			11,570.55		
2006	545,204.67	0.00	0.00	0.00	538,006.19	549,611.45	0.00	0.00			0.00	98.18 %	1.82 %
			0.00	4,406.78		0.00	0.00	0.00			9,782.54		
2005	228,095.33	0.00	0.00	0.00	223,747.26	229,740.47	0.00	0.00			0.00	97.77 %	2.23 %

			0.00	1,645.14		0.00	0.00	0.00			4,988.84		
Subtot.	4,265,448.93	0.00	0.00	0.00	4,196,593.60	4,276,175.62	0.00	25.60	0.38	25.22	57.01	98.50 %	1.50 %
			0	10,726.69		0.00	0.00	57.01	0.86	56.15	62,779.49		
TAX DISTRICT: MINT HILL LEVY TYPE: VEHICLE FEE													
2014	690.00	0.00	0.00	0.00	689.12	0.00	0.00	0.00			0.00	95.65 %	4.35 %
				0.00	10.00	700.00	0.00	0.00			30.00		
2013	111,822.63	0.00	0.00	0.00	110,790.45	0.00	0.00	0.00			0.00	97.25 %	2.75 %
				0.00	0.00	111,822.63	0.00	0.00			3,046.56		
2012	197,645.01	0.00	0.00	0.00	195,895.20	0.00	0.00	0.16			0.16	97.55 %	2.45 %
				0.00	30.00	197,675.01	0.00	0.16			4,804.24		
2011	193,644.99	0.00	0.00	0.00	192,187.31	0.00	0.00	0.00			0.00	97.99 %	2.01 %
				0.00	10.00	193,654.99	0.00	0.00			3,860.14		
2010	189,020.83	0.00	0.00	0.00	187,596.38	0.00	0.00	0.21			0.21	97.49 %	2.51 %
				0.00	80.00	189,100.83	0.00	0.21			4,713.31		
2009	189,032.51	0.00	0.00	0.00	187,555.64	0.00	0.00	7.84			16.81	97.56 %	2.44 %
				0.00	180.00	189,212.51	0.00	16.81			4,567.68		
2008	192,005.00	0.00	0.00	0.00	190,298.11	0.00	0.00	0.00			0.00	97.86 %	2.14 %
				0.00	170.00	192,175.00	0.00	0.00			4,081.05		
2007	192,756.67	0.00	0.00	0.00	190,799.54	0.00	0.00	0.00			0.00	96.78 %	3.22 %
				0.00	810.00	193,566.67	0.00	0.00			6,142.50		
2006	186,370.85	0.00	0.00	0.00	184,544.72	0.00	0.00	0.00			0.00	96.79 %	3.21 %
				0.00	708.33	187,079.18	0.00	0.00			5,915.58		
2005	74,844.73	0.00	0.00	0.00	73,872.50	0.00	0.00	0.00			0.00	96.26 %	3.74 %
				0.00	277.52	75,122.25	0.00	0.00			2,761.69		
Subtot.	1,527,833.22	0.00	0.00	0.00	1,514,228.97	0.00	0.00	8.21	0.12	8.09	17.18	97.36 %	2.64 %
			0	2,275.85		1,530,109.07	0.00	17.18	0.26	16.92	39,922.75		
Total	5,793,282.15	0.00	0.00	0.00	5,710,822.57	4,276,175.62	0.00	33.81	0.51	33.30	74.19	98.20 %	1.80 %
			0.00	13,002.54		1,530,109.07	0.00	74.19	1.11	73.08	102,702.24		

Signature (Tax Collector) _____

RESOLUTION TO RATIFY THE TERMINATION AGREEMENT FOR THE
TRANSIT GOVERNANCE INTERLOCAL AGREEMENT

WHEREAS, the Board of Commissioners of the Town of Mint Hill approved the original Transit Governance Interlocal Agreement, executed in February of 1999, between the County of Mecklenburg, Town of Cornelius, Town of Davidson, Town of Huntersville, Town of Matthews, Town of Mint Hill, Town of Pineville, and the City of Charlotte; and

WHEREAS, the Board of Commissioners of the Town of Mint Hill and the other parties have approved amendments to the Transit Governance Interlocal Agreement, executed in 2005 and 2024; and

WHEREAS, pursuant to authority in Session Law 2025-39 (the "Act"), the County has levied an additional one percent (1%) sales and use tax, effective as of July 1, 2026, and has created a new Metropolitan Public Transportation Authority (the "MPTA"); and

WHEREAS, the Act also amends the laws governing funding for public transportation in the County; requires all or a portion of the Charlotte Area Transit System ("CATS") to be transferred to the MPTA; and requires the termination of the Transit Agreement and the dissolution of the MTC by the Tax Levy Date; and

WHEREAS, the purpose of the Termination Agreement is to define an orderly process for the termination of the Transit Governance Interlocal Agreement and the dissolution of the MTC in accordance with the Act; and

WHEREAS, to become effective, the Termination Agreement must be approved by the City, the County, and at least three-quarters of the six Mecklenburg County towns.

NOW THEREFORE, BE IT RESOLVED that the Board of Commissioners of the Town of Mint Hill hereby:

1. RATIFIES THE TERMINATION AGREEMENT FOR THE TRANSIT GOVERNANCE INTERLOCAL AGREEMENT, AS DESCRIBED ABOVE, BETWEEN THE CITY OF CHARLOTTE, COUNTY OF MECKLENBURG, TOWN OF MINT HILL, TOWN OF DAVIDSON, TOWN OF HUNTERSVILLE, TOWN OF MATTHEWS, TOWN OF MINT HILL, AND TOWN OF PINEVILLE; AND
2. AUTHORIZES THE TOWN MANAGER OR HIS DESIGNEE TO EXECUTE THE TERMINATION AGREEMENT FOR THE TRANSIT GOVERNANCE INTERLOCAL AGREEMENT, AS DESCRIBED ABOVE, PROVIDED THAT THE AGREEMENT IS CONSISTENT WITH THE TERMS PRESENTED TO THE TOWN BOARD AND THE PURPOSE FOR WHICH IT WAS APPROVED AND THAT THE COUNTY, THE CITY AND AT LEAST THREE-QUARTERS OF THE SIX MECKLENBURG COUNTY TOWNS HAVE APPROVED SUCH AGREEMENT.

THIS THE 14th DAY OF MAY, 2026

Dale Dalton, Mayor

Attest:

Approved to Form:

Michelle Wells, Town Clerk

Kevin Bringewatt, Town Attorney

This Termination Agreement (this "Termination Agreement") for the Transit Governance Interlocal Agreement (the "Transit Agreement"), is entered into as of _____, 2026, by and among the **COUNTY OF MECKLENBURG** (the "County"), a political subdivision of the State of North Carolina, the **CITY OF CHARLOTTE** (the "City"), a municipal corporation organized under the laws of the State of North Carolina, and such other **MUNICIPAL CORPORATIONS ORGANIZED UNDER THE LAWS OF THE STATE OF NORTH CAROLINA LISTED IN SECTION III OF THE TRANSIT AGREEMENT** (each a "Town" and collectively, the "Towns") who are signatories to this Agreement (together the City, County, and Towns are the "Parties").

WITNESSETH:

WHEREAS, the Parties entered into the Transit Agreement, dated February 16, 1999 and later amended in 2005 and 2024, to provide the relationships and mechanisms to guide the planning, financing, and implementation of an effective, efficient, responsive, and accountable integrated regional transit system; and

WHEREAS, the transit system established pursuant to the Transit Agreement came to be known as the Charlotte Area Transit System ("CATS"), and operated as a public enterprise and department of the City; and

WHEREAS, the Transit Agreement created an intergovernmental body known as the Metropolitan Transit Commission (the "MTC"), which was responsible for, among other things, reviewing and recommending long-range public transportation plans and approving the operating and capital program budgets for CATS; and

WHEREAS, pursuant to authority in Session Law 2025-39 (the "Act"), the County has levied an additional one percent (1%) sales and use tax, effective as of July 1, 2026 (the "Tax Levy Date"), and has created a new Metropolitan Public Transportation Authority (the "MPTA"); and

WHEREAS, the Act also amends the laws governing funding for public transportation in the County; requires all or a portion of CATS to be transferred to the MPTA; and requires the termination of the Transit Agreement and the dissolution of the MTC by the Tax Levy Date; and

WHEREAS, the purpose of this Termination Agreement is to define an orderly process for the termination of the Transit Agreement and the dissolution of the MTC in accordance with the Act; and

WHEREAS, under Section X.D of the Transit Agreement, the Transit Agreement can be terminated with the consent of the City, the County and at least three-quarters of the Towns; and

WHEREAS, the Parties hereto have the power pursuant to Section 153A-445(a)(1) and Article 20 of Chapter 160A of the North Carolina General Statutes to perform jointly any function that they have the power to perform alone, or to contract with one another for the performance of any governmental function that they have the power to perform alone, and to enter into contracts and agreements to specify the details of these joint undertakings; and

NOW, THEREFORE, in consideration of the premises and the fulfillment of the terms of this Agreement, the Parties hereto agree as follows:

I. **Purpose**

The purpose of this Termination Agreement is to define a process for the termination of the Transit Agreement and the dissolution of the MTC. Section 6.4(9) of the Act directs the Parties to draft the Termination Agreement by July 1, 2026.

II. **Termination of Transit Agreement**

- A. **Effective Date** – Pursuant to the Act and this Termination Agreement, the Transit Agreement will terminate as of the Tax Levy Date.
- B. **Specific Obligations** – All provisions of and requirements of the Transit Agreement are terminated by this Termination Agreement. For clarity, but not for the purpose of any limitation, termination of the following requirements of the Transit Agreement are addressed specifically:
 - 1. **Debt Obligations Terminated** – The Transit Agreement contained provisions establishing the Parties’ responsibility for repayment of transit debt issued during the period in which the Transit Agreement was in place. The Parties agree that the Act contains provisions, which sufficiently identify responsibility for transit debt, or debt issued previously pursuant to the Transit Agreement. Therefore, the requirements of Section X.D and X.E of the Transit Agreement concerning responsibility for debt repayment are terminated as of the Tax Levy Date.
 - 2. **Maintenance Of Effort Obligations Terminated** – Section VIII.C of the Transit Agreement required each party to transfer a “maintenance of effort” payment to the City each year. Section 6.4(9) of the Act directs the Parties to repeal the maintenance of effort requirements of the Transit Agreement. Therefore, pursuant to the Act and the Termination Agreement, the requirements of Section VIII.C concerning maintenance of effort obligations are terminated as of the Tax Levy Date.

III. **MTC Dissolution**

- A. **Dissolution Date** – Pursuant to the Act, the MTC shall be dissolved as of the Tax Levy Date. Any power, authority, responsibility, obligation, or committee of the MTC shall also terminate as of the Tax Levy Date.

IN WITNESS WHEREOF, the Parties hereto have caused this Termination Agreement to be executed effective as of the day written above by authority duly granted by the governing boards of the Parties.

[SIGNATURES BEGIN ON FOLLOWING PAGE]

COUNTY OF MECKLENBURG

Name: _____

Title: _____

(SEAL)

Clerk to the Board

Approved as to form:

County Attorney

This instrument has been preaudited in the manner required by the Local Government Budget and Fiscal Control Act.

Director of Finance
Mecklenburg County

CITY OF CHARLOTTE

Name: _____

Title: _____

(SEAL)

City Clerk

This instrument has been preaudited in the manner required by the Local Government Budget and Fiscal Control Act.

Director of Finance
City of Charlotte

TOWN OF CORNELIUS

Name: _____

Title: _____

(SEAL)

Clerk to the Town

This instrument has been preaudited in the manner required by the Local Government Budget and Fiscal Control Act.

Director of Finance
Town of Cornelius

TOWN OF DAVIDSON

Name: _____

Title: _____

(SEAL)

Clerk to the Town

This instrument has been preaudited in the manner required by the Local Government Budget and Fiscal Control Act.

Director of Finance
Town of Davidson

TOWN OF HUNTERSVILLE

Name: _____

Title: _____

(SEAL)

Clerk to the Town

This instrument has been preaudited in the manner required by the Local Government Budget and Fiscal Control Act.

Director of Finance
Town of Huntersville

TOWN OF MATTHEWS

Name: _____

Title: _____

(SEAL)

Clerk to the Town

This instrument has been preaudited in the manner required by the Local Government Budget and Fiscal Control Act.

Director of Finance
Town of Matthews

TOWN OF MINT HILL

Name: _____

Title: _____

(SEAL)

Clerk to the Town

This instrument has been preaudited in the manner required by the Local Government Budget and Fiscal Control Act.

Director of Finance
Town of Mint Hill

TOWN OF PINEVILLE

Name: _____

Title: _____

(SEAL)

Clerk to the Town

This instrument has been preaudited in the manner required by the Local Government Budget and Fiscal Control Act.

Director of Finance
Town of Pineville

The of and	Governing Board Board of Commissioners
	Primary Government Unit Town of Mint Hill, NC
	Discretely Presented Component Unit (DPCU) (if applicable) N/A

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

and	Auditor Name Martin Starnes & Associates, CPAs. P.A.
	Auditor Address 730 13th Avenue Drive SE, Hickory NC 28602

Hereinafter referred to as Auditor

for	Fiscal Year Ending 06/30/26	Date Audit Will Be Submitted to LGC 12/31/26
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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. Auditing Standards – AICPA (Clarified),” referred to as generally accepted auditing standards (GAAS) and additional required legal statements and disclosures of all funds and/or divisions of the Governmental Unit(s). The non-major combining, and individual fund statements and schedules shall be subjected to the auditing procedures applied in the audit of the basic financial statements and an opinion shall be rendered in relation to (as applicable) the governmental activities, the business-type activities, the aggregate DPCUs, each major governmental and enterprise fund, and the aggregate remaining fund information (non-major government and enterprise funds, the internal service fund type, and the fiduciary fund types). Budgetary comparison information shall be prepared in accordance with applicable GASB standards. Budget-to-actual comparisons at the level of the legally adopted budget ordinance shall be presented as required supplementary information and shall not be included in the basic financial statements. Any other budgetary comparison information shall be presented only as supplementary information for funds required to be budgeted under NCGS Chapter 159, Article 3.

2. At a minimum, the Auditor shall conduct the audit and render the report in accordance with GAAS. If the Governmental Unit expended \$100,000 or more in combined Federal and State financial assistance during the reporting period, the Auditor shall perform the audit in accordance with *Generally Accepted Government Auditing Standards* (GAGAS). The Governmental Unit is subject to federal single audit requirements in accordance with Title 2 US Code of Federal Regulations Part 200 *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards*, Subpart F (*Uniform Guidance*) and the State Single Audit Implementation Act. Currently the threshold is \$1,000,000 for federal and state single audits, or such other threshold as applicable for the fiscal year under audit. This audit and all associated audit documentation may be subject to review by federal and State agencies in accordance with federal and State laws, including the staff of the Office of State Auditor (OSA) and the Local Government Commission (LGC). If the audit requires a federal single audit in accordance with the Uniform Guidance (§200.501) the Auditor and Governmental Unit(s) should discuss, in advance of the execution of this contract, the responsibility for submission of the audit and the accompanying data collection form (form SF-FAC) to the Federal Audit Clearinghouse as required under the Uniform Guidance (§200.512) to ensure proper submission.

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

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

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

6. It is agreed that time is of the essence in this contract. All audits are to be performed, and the report of audit submitted to LGC Staff, within six months of fiscal year end. At the time of the execution of this contract, if the parties know that the anticipated submission date of the audit exceeds six months after fiscal year end, a written explanation shall be provided to the Secretary of the LGC on this contract form (see the space provided on Page 7). If it becomes necessary to amend the audit fee or the date that the audit report will be submitted to the LGC, an amended contract along with a written explanation of the change shall be submitted to the Secretary of the LGC for approval.
7. It is agreed that GAAS include a review of the Governmental Unit's (Units') systems of internal control and accounting as they relate to accountability of funds and adherence to budget and law requirements applicable thereto; that the Auditor shall make a written report, which may or may not be a part of the written report of audit, to the Governing Board setting forth the Auditor's findings, together with his or her recommendations for improvement. That written report shall include all matters determined to be "significant deficiencies and material weaknesses" in accordance with AU-C §265 "Communicating Internal Control Related Matters Identified in an Audit" of GAAS. The Auditor shall file a copy of that report with the Secretary of the LGC.

For GAAS or *Government Auditing Standards* audits, if an Auditor issues an AU-C §260 report, "Auditor's Communication With Those Charged With Governance," commonly referred to as a "Governance Letter," LGC staff does not require the report to be submitted unless the Auditor cites significant findings or issues from the audit, as defined in AU-C §260 paragraphs 12 - 14. This would include issues such as difficulties encountered during the audit, significant or unusual transactions, uncorrected misstatements, matters that are difficult or contentious for which the Auditor consulted outside the engagement team and, in the Auditor's judgment, are significant and relevant to those charged with governance, and other findings or issues that the Auditor believes are significant and relevant. If matters identified during the audit were required to be reported as described in AU-C §260 paragraphs 12 - 14 and were communicated in a method other than an AU-C §260 letter, the written documentation must be submitted.

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

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

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

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

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

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

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

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

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

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

15. Should circumstances disclosed by the audit call for a more detailed investigation by the Auditor than necessary under ordinary circumstances, the Auditor shall inform the Governing Board in writing of the need for such additional investigation and the additional compensation required therefore. Upon approval by the Secretary of the LGC, this contract may be modified or amended to include the increased time, compensation, or both as may be agreed upon by the Governing Board and the Auditor.
16. If an approved contract needs to be modified or amended for any reason, the change shall be made in writing and preaudited if the change includes a change in audit fee (preaudit requirement does not apply to hospitals). This amended contract shall be completed in full, including a written explanation of the change, signed and dated by all original parties to the contract. It shall then be submitted to the Secretary of the LGC for approval. No change to the audit contract shall be effective unless approved by the Secretary of the LGC.
17. A copy of the engagement letter, issued by the Auditor and signed by both the Auditor and the Governmental Unit(s), shall be attached to this contract, and except for fees, work, and terms not related to audit services, shall be incorporated by reference as if fully set forth herein as part of this contract. In case of conflict between the terms of the engagement letter and the terms of this contract, the terms of this contract shall take precedence. Engagement letter terms that conflict with the contract are deemed to be void unless the conflicting terms of this contract are specifically deleted in Paragraph 30 of this contract. Engagement letters containing indemnification clauses shall not be accepted by LGC Staff.
18. Special provisions should be limited. Please list any special provisions in an attachment.
19. A separate contract should not be made for each division to be audited or report to be submitted. If a DPCU is subject to the audit requirements detailed in The Local Government Budget and Fiscal Control Act and a separate audit report is issued, a separate audit contract is required. If a separate report is not to be issued and the DPCU is included in the primary government audit, the DPCU shall be named along with the primary government on this audit contract. DPCU Board approval date, signatures from the DPCU Board chairman and Finance Officer also shall be included on this contract.
20. The contract shall be executed, preaudited (preaudit requirement does not apply to hospitals) and physically signed by all parties including Governmental Unit(s) and the Auditor, then submitted in PDF format to the Secretary of the LGC.
21. The contract is not valid until it is approved by the Secretary of the LGC. The staff of the LGC shall notify the Governmental Unit and Auditor of contract approval by email. The audit should not be started before the contract is approved.
22. Retention of Client Records: Auditors are subject to the NC State Board of CPA Examiners' Retention of Client Records Rule 21 NCAC 08N .0305 as it relates to the provision of audit and other attest services, as well as non-attest services. Clients and former clients should be familiar with the requirements of this rule prior to requesting the return of records.

23. This contract may be terminated at any time by mutual consent and agreement of the Governmental Unit(s) and the Auditor, provided that (a) the consent to terminate is in writing and signed by both parties, (b) the parties have agreed on the fee amount which shall be paid to the Auditor (if applicable), and (c) no termination shall be effective until approved in writing by the Secretary of the LGC.
24. The Governmental Unit's (Units') failure or forbearance to enforce, or waiver of, any right or an event of breach or default on one occasion or instance shall not constitute the waiver of such right, breach or default on any subsequent occasion or instance.
25. There are no other agreements between the parties hereto and no other agreements relative hereto that shall be enforceable unless entered into in accordance with the procedure set out herein and approved by the Secretary of the LGC.
26. E-Verify. The Auditor shall comply with the requirements of NCGS Chapter 64 Article 2. Further, if the Auditor utilizes any subcontractor(s), Auditor shall require such subcontractor(s) to comply with the requirements of NCGS Chapter 64, Article 2.
27. For all non-attest services, the Auditor shall adhere to the independence rules of the AICPA Professional Code of Conduct and *Government Auditing Standards, 2018 or 2024 Revision* (as applicable). Preparing financial statements in their entirety shall be deemed a "significant threat" requiring the Auditor to apply safeguards sufficient to reduce the threat to an acceptable level. If the Auditor cannot reduce the threats to an acceptable level, the Auditor cannot complete the audit. If the Auditor is able to reduce the threats to an acceptable level, the documentation of this determination, including the safeguards applied, must be included in the audit workpapers.
- All non-attest service(s) being performed by the Auditor that are necessary to perform the audit must be identified and included in this contract. The Governmental Unit shall designate an individual with the suitable skills, knowledge, and/or experience (SKE) necessary to oversee the services and accept responsibility for the results of the services performed. If the Auditor is able to identify an individual with the appropriate SKE, the Auditor must document and include in the audit workpapers how the Auditor reached that conclusion. If the Auditor determines that an individual with the appropriate SKE cannot be identified, the Auditor cannot perform both the non-attest service(s) and the audit. See "Fees for Audit Services" page of this contract to disclose the person identified as having the appropriate SKE for the Governmental Unit.
28. **Applicable to audits with fiscal year ends of June 30, 2021 and later.** The Auditor shall present the audited financial statements including any compliance reports to the Government Unit's Governing Board or audit committee in an official meeting in open session as soon as the audited financial statements are available but not later than 45 days after the submission of the audit report to the Secretary of the LGC. The Auditor's presentation to the Governing Board or audit committee shall include:
- a) the description of each finding, including all material weaknesses and significant deficiencies, as found by the Auditor, and any other issues related to the internal controls or fiscal health of the Government Unit as disclosed in the management letter, the Single Audit or Yellow Book reports, or any other communications from the Auditor regarding internal controls as required by current auditing standards;
 - b) the status of the prior year audit findings;
 - c) the values of Financial Performance Indicators based on information presented in the audited financial statements; and
 - d) notification to the Governing Board that the Governing Board shall develop a "Response to the Auditor's Findings, Recommendations, and Fiscal Matters," if required under Rule 20 NCAC 03 .0508.

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

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

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

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

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

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

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

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 Paragraph 27 of this contract for specific requirements. The following information must be provided by the Auditor; contracts presented to the LGC without this information will be not be approved.

Financial statements were prepared by: Auditor Governmental Unit Third Party

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

Name:	Title and Unit / Company:	Email Address:
Naida Sergel	Finance Director, Town of Mint Hill	nsergel@admin.minthill.com

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

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

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

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

Primary Government Unit	Town of Mint Hill, NC
Audit Fee (financial and compliance if applicable)	\$ 41,650 (\$37,150 audit + \$4,500 single audit for up to 2 programs)
Fee per Major Program (if not included above)	\$ 4,500 per major program in excess of 2
Additional Fees Not Included Above (if applicable):	
Financial Statement Preparation (incl. notes and RSI)	\$ 6,600
All Other Non-Attest Services	\$ 1,200 (capital asset listing maintenance)
TOTAL AMOUNT NOT TO EXCEED	\$ 53,950 (includes 3 major programs)

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

SIGNATURE PAGE

AUDIT FIRM

Audit Firm* Martin Starnes & Associates, CPAs. P.A.	
Authorized Firm Representative (typed or printed)* Amber Y. McGhinnis	Signature* <i>Amber Y. McGhinnis</i>
Date* 05/06/26	Email Address* amcghinnis@msa.cpa

GOVERNMENTAL UNIT

Governmental Unit* Town of Mint Hill, NC	
Date Governing Board Approved Audit Contract* (Enter date in box to right)	05/14/2026
Mayor/Chairperson (typed or printed)* Dale Dalton, Mayor	Signature*
Date 05/14/2026	Email Address* ddalton@boc.minthill.com

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

GOVERNMENTAL UNIT – PREAUDIT CERTIFICATE

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

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

Sum Obligated by This Transaction:	\$ 53,950 (includes 3 major programs)
Primary Governmental Unit Finance Officer* (typed or printed) Brian L. Welch, Town Manager/Finance Officer	Signature*
Date of Preaudit Certificate*	Email Address* bwelch@admin.minthill.com

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

DISCRETELY PRESENTED COMPONENT UNIT

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

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

DPCU – PREAUDIT CERTIFICATE

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

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

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

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

PRINT



Report on the Firm's System of Quality Control

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

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

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

Firm's Responsibility

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

Peer Reviewer's Responsibility

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

Required Selections and Considerations

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

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

Opinion

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

Dean Dorton Allen Ford, PLLC

Dean Dorton Allen Ford, PLLC

May 10, 2024



Important Information and Instructions on the FY 2026 Audit Contract (Updated February 2026)

Changes to the FY 2026 Contract Form

Several changes were made to the FY 2026 contract form; a summary of substantive changes follows. Please carefully read and review the contract in its entirety before using or signing the contract.

Units of local government that utilize the contract form provided by the LGC must use the 2026 contract form for all FY 2026 audits. The FY 2026 contract version is number "Rev. 02/2026" in the top right corner.

Because the FY 2026 contract form reflects recent updates to single audit thresholds (see redline changes to Paragraph 2), it should **not** be used for prior year audits. Instead, units are advised to use the FY 2025 contract form (Rev. 12/2024) for all prior year audits for which a contract has not yet been submitted to the LGC. The [FY 2025 contract form](#) and [instructions](#) are available on the Department of State Treasurer website.

Paragraph 1

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

Paragraph 2

At a minimum, the Auditor shall conduct the audit and render the report in accordance with GAAS. If the Governmental Unit expended \$100,000 or more in combined Federal and State financial assistance during the reporting period, the Auditor shall perform the audit in accordance with *Generally Accepted*

Government Auditing Standards (GAGAS). The Governmental Unit is subject to federal single audit requirements in accordance with Title 2 US Code of Federal Regulations Part 200 Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards, Subpart F (Uniform Guidance) and the State Single Audit Implementation Act. ~~Currently the threshold is \$750,000 for a federal single audit and \$500,000 for a State Single Audit.~~ Currently the threshold is \$1,000,000 for federal and state single audits, or such other threshold as applicable for the fiscal year under audit. This audit and all associated audit documentation may be subject to review by federal and State agencies in accordance with federal and State laws, including the staff of the Office of State Auditor (OSA) and the Local Government Commission (LGC). If the audit requires a federal single audit in accordance with the Uniform Guidance (§200.501) the Auditor and Governmental Unit(s) should discuss, in advance of the execution of this contract, the responsibility for submission of the audit and the accompanying data collection form (~~form SF-FAC~~) to the Federal Audit Clearinghouse as required under the Uniform Guidance (§200.512) to ensure proper submission.

~~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).

Paragraph 5

If this audit engagement is subject to the standards for audit as defined in *Government Auditing Standards*, (2018 revision ~~or subsequent revisions, as applicable~~) issued by the Comptroller General of the United States, then by accepting this engagement, the Auditor warrants that he or she has met the requirements for a peer review and continuing education as specified in *Government Auditing Standards*. The Auditor agrees to provide a copy of the most recent peer review report to the Governmental Unit(s) and to the Secretary of the LGC prior to the execution of an audit contract. Subsequent submissions of the report are required only upon report expiration or upon the Auditor's receipt of an updated peer review report. If the audit firm ~~received~~ receives a peer review rating other than pass, the Auditor shall not contract with the Governmental Unit(s) without first contacting the Secretary of the LGC for a peer review analysis that may result in additional contractual requirements.

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

Paragraph 6

It is agreed that time is of the essence in this contract. All audits are to be performed, and the report of audit submitted to LGC Staff, within six months of fiscal year end. ~~At the time of the execution of this contract, if the parties know that the anticipated submission date of the audit exceeds six months after fiscal year end, a written explanation shall be provided to the Secretary of the LGC on this contract form (see the space provided on Page 7).~~ If it becomes necessary to amend the audit fee or the date that the audit report will be submitted to the LGC, an amended contract along with a written explanation of the change shall be submitted to the Secretary of the LGC for approval.

Paragraph 7

It is agreed that GAAS include a review of the Governmental Unit's (Units') systems of internal control and accounting as they relate to accountability of funds and adherence to budget and law requirements applicable thereto; that the Auditor shall make a written report, which may or may not be a part of the written report of audit, to the Governing Board setting forth the Auditor's findings, together with his or her recommendations for improvement. That written report shall include all matters ~~defined as determined to be~~ "significant deficiencies and material weaknesses" in ~~accordance with AU-C §265 "Communicating Internal Control Related Matters Identified in an Audit" of the AICPA Professional Standards (Clarified)~~ GAAS. The Auditor shall file a copy of that report with the Secretary of the LGC.

For GAAS or *Government Auditing Standards* audits, if an Auditor issues an AU-C §260 report, "~~Auditor's Communication With Those Charged With Governance,~~" commonly referred to as a "Governance Letter," LGC staff does not require the report to be submitted unless the Auditor cites significant findings or issues from the audit, as defined in AU-C §260 paragraphs 12 - 14. This would include issues such as difficulties encountered during the audit, significant or unusual transactions, uncorrected misstatements, matters that are difficult or contentious ~~reviewed with~~ for which the Auditor consulted outside the engagement team and, ~~in the Auditor's judgment, are significant and relevant to~~ those charged with governance, and other ~~findings or issues that the Auditor believes are~~ significant and relevant matters. If matters identified during the audit were required to be reported as described in AU-C §260 paragraphs 12 - 14 and were communicated in a method other than an AU-C §260 letter, the written documentation must be submitted.

Paragraph 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.~~

~~If the audit firm is required by the Secretary of the Local Government Commission to obtain a pre-issuance review or take corrective action as a result of peer review findings or quality control deficiencies, such corrective action shall be consistent with the authority and requirements of the North Carolina State Board of Certified Public Accountant Examiners, the AICPA Peer Review Program, and established Local Government Commission practice, including the use of report addenda or other remedial measures, as appropriate.~~

Paragraph 14

~~The Auditor shall submit the report of audit in PDF format to LGC Staff.~~

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

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

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

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

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

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

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

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

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

Paragraph 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 or 2024 Revision* (as applicable). Preparing financial statements in their entirety shall be deemed a “significant threat” requiring the Auditor to apply safeguards sufficient to reduce the threat to an acceptable level. If the Auditor cannot reduce the threats to an acceptable level, the Auditor cannot complete the audit. If the Auditor is able to reduce the threats to an acceptable level, the documentation of this determination, including the safeguards applied, must be included in the audit workpapers.

Paragraph 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(e)(6).~~ of the LGC through the LGC's LOGOS system, including completion of the Data Input Report (DIR). Submission is not complete and shall not be accepted by the LGC until the Finance Officer has reviewed and certified the DIR in accordance with Paragraph 14 of this contract.

Paragraph 33/34

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

~~33-34. Modifications to the language and terms contained in this contract form (LGC-205) are not allowed. Changes or edits to the text of this contract form are not permitted, except for the Secretary's authority to revise or update this contract form pursuant to LGC Rule 20 NCAC 03.0502.~~

New Field – Explanation for Late Audit Per Paragraph 6

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

Instructions on Completing the Audit Contract Form

1) Contract Forms

The LGC-205 Standard Audit Contract Form is organized as follows:

- LGC-205 Form A (unit and auditor information, submission date, contract terms)
- LGC-205 Form B (fee information and requirements, signature pages)

Note that there is no longer a hospital contract form. Nearly all of the hospital contract language was identical to the standard contract language; therefore, the separate hospital contract has been eliminated, and language has been added to the standard contract, as needed, to address hospital-specific exclusions to contract terms.

For information about amending the audit contract, see “Amended Contracts” below. A link to the separate LGC 205 Amended Audit Contract Form is provided there.

2) Date Audit Will Be Submitted

Audit report due dates for all units except housing authorities are six months after fiscal year end (audits for housing authorities are due 10 months after fiscal year end). The date provided in this field should reflect the date the auditor will submit the audit report to the secretary of the LGC. Please note the added language in Paragraph 6 of Form A requiring a written explanation if, at the time the contract is executed, the parties know that the audit will be submitted after the deadline. Audit reports submitted after the deadline are considered late and will trigger a Financial Performance Indicator of Concern (FPIC).

3) Fees Page

The fee section must be completed for both the Primary Government and the discretely presented component unit (DPCU), if applicable.

Paragraph 1 of Form B includes information related to independence standards and must be completed, if applicable.

The terms and fees specified in the engagement letter must agree with those in the audit 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” (see Form A, Paragraph 17).

Fees must be stated as specific dollar amounts. Any fees presented as descriptions or references will result in the contract being rejected and returned for correction. If the fees are detailed in an addendum, the addendum must be acknowledged in writing by the Governmental Unit.

4) Signature Pages

There are two signature pages: one for the Primary Government Unit and one for the DPCU. Please ensure all fields on the pages are completed. Note that all sections require a typed/printed name as well as signature – please ensure both are included in each section.

The preaudit certificate section for the Primary Government Unit and the DPCU (if applicable) must be signed and dated by the appropriate party. A preaudit certificate is not required for hospitals.

Submitting the Contract

1) Ensure all fields are completed and signatures provided (as applicable) on:

- Page one
- Fees page
- Signature page(s)

2) Prepare a single PDF file containing the following:

- Completed LGC-205 Standard Audit Contract Form
- Engagement letter
- Peer review report (*required only if current peer review report is not on file with the LGC – see Form A, Paragraph 5*)
- Contract addendum (*if applicable*)

3) Upload the File

- Access the LGC File Transfer Portal at <https://lgcportal.nctreasurer.com/>.
- Select "Contracts" and then "Standard Contracts."
- Complete the information required on the upload form, attach your PDF file and submit.
- Confirmation emails will be sent to all email addresses provided in the upload form.

Other Important Information

Staff Review

Upon receipt of the contract materials, staff will review the contract and notify the unit and auditor by email (using the email addresses provided in the LGC File Transfer Portal) either that the contract is approved or of the steps to be taken to secure approval. Please note that this email is your official notice of audit contract approval, and a printed copy will not be provided.

DPCU Audit Contract Requirements

If a DPCU is subject to the audit requirements of the Local Government Budget and Fiscal Control Act and a **separate audit report** is issued for that DPCU, a **separate audit contract** is required for the DPCU. If a separate audit report is not being issued for the DPCU and is to be included in the Primary Government's audit report, the DPCU must be named with the Primary Government on the audit contract for the Primary Government. The board chairperson of the DPCU must also sign the audit contract in addition to the elected leader of the Primary Government.

Amended Contracts

If an audit cannot be completed by the date specified in the original contract or if the fees specified in the original contract are modified, the auditor or governmental unit must file an amended contract form (Amended LGC-205). Please refer to the [audit contract amendment instructions](#) for details on completing and submitting an [amended contract form](#).

Please note that there is no “grace period” for the submission of an amended contract. If an audit is not submitted on or before the date specified in the audit contract, an amended contract is required.

For assistance please contact: LGC.Contract@nctreasurer.com

Submission of Invoices (units other than hospitals)

A valid contract must be in place for staff to approve invoices, and all invoices must be submitted and approved prior to payment.

As stated in Rule 20 NCAC 03 .0505, “All invoices for services rendered in an audit engagement as defined in Rule .0503 of this Section shall be submitted to the Secretary for approval before any payment is made. Payment before approval is a violation of law pursuant to G.S. 159-34(a).”

Note that this section does not apply to hospitals.

For assistance please contact: LGCInvoice@nctreasurer.com

MARTIN STARNES

& ASSOCIATES, CPAs, P.A.

“A Professional Association of Certified Public Accountants and Management Consultants”

May 6, 2026

Brian Welch, Town Manager/Finance Officer
Town of Mint Hill
4430 Mint Hill Village Lane
Mint Hill, NC 28227

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

Engagement Objective and Scope

We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information (as applicable) of the Town of Mint Hill, NC, as of June 30, 2026, and for the year then ended, and the related notes to the financial statements, which collectively comprise the Town of Mint Hill’s basic financial statements as listed in the table of contents.

In addition, we will audit the entity’s compliance over major federal and state award programs for the period ended June 30, 2026. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter. Our audits will be conducted with the objectives of our expressing an opinion on each opinion unit and an opinion on compliance regarding the entity’s major federal and state award programs. The objectives of our audit of the financial statements are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor’s report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America (GAAS) and in accordance with *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

Accounting principles generally accepted in the United States of America require that certain supplementary information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the required supplementary information (RSI) in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist primarily of inquiries of management regarding their methods of measurement and presentation, and comparing the information for consistency with management's responses to our inquiries. We will not express an opinion or provide any form of assurance on the RSI. The following RSI is required by accounting principles generally accepted in the United States of America. This RSI will be subjected to certain limited procedures but will not be audited:

- Management's Discussion and Analysis
- Budgetary comparison info and related notes to RSI
- Law Enforcement Officers' Special Separation Allowance schedules
- Other Post-Employment Benefits' schedules
- Local Governmental Employees' Retirement System's schedules

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

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

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

Schedule of Expenditures of Federal and State Awards

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

Data Collection Form (if applicable)

Prior to the completion of our engagement, we will complete the sections of the Data Collection Form that are our responsibility. The form will summarize our audit findings, amounts and conclusions. It is management's responsibility to submit a reporting package including financial statements, Schedule of Expenditures of Federal and State Awards, summary schedule of prior audit findings and corrective action

plan along with the Data Collection Form to the Federal Audit Clearinghouse. The financial reporting package must be text searchable, unencrypted, and unlocked. Otherwise, the reporting package will not be accepted by the Federal Audit Clearinghouse. We will assist you in the electronic submission and certification. You may request from us copies of our report for you to include with the reporting package submitted to pass-through entities.

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

Audit of the Financial Statements

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

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

We may advise management about appropriate accounting principles and their application, and we may assist in the assembly of your financial statements. However, management has the final responsibility for

the selection and application of accounting policies and the fair presentation of financial statements that reflect the nature and operation of the Town of Mint Hill.

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

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

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

Audit of Major Program Compliance

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

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

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

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

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

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

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

Management's Responsibilities

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

1. For the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America;
2. For the design, implementation, and maintenance of the system of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error;
3. For the prevention and detection of fraud, including the design and implementation of programs and controls to prevent and detect fraud;
4. For identifying, in its accounts, all federal and state awards received and expended during the period and the federal and State programs under which they were received;
5. For maintaining records that adequately identify the source and application of funds for federal and state funded activities;
6. For preparing the Schedule of Expenditures of Federal and State Awards (including notes and noncash assistance received) in accordance with the Uniform Guidance and State Single Audit Implementation Act;
7. For designing, implementing, and maintaining effective internal control over federal and state awards that provides reasonable assurance that the entity is managing federal and state awards in compliance with federal and state statutes, regulations, and the terms and conditions of the federal and state awards;

8. For identifying and ensuring that the entity complies with federal and state laws, statutes, regulations, rules, provisions of contracts or grant agreements, and the terms and conditions of federal and state award programs, and implementing systems designed to achieve compliance with applicable federal and state statutes, regulations and the terms and conditions of federal and state award programs;
9. For disclosing accurately, currently and completely the financial results of each federal and state award in accordance with the requirements of the award;
10. For identifying and providing report copies of previous audits, attestation engagements, or other studies that directly relate to the objectives of the audit, including whether related recommendations have been implemented;
11. For taking prompt action when instances of noncompliance are identified;
12. For addressing the findings and recommendations of auditors, for establishing and maintaining a process to track the status of such findings and recommendations and taking corrective action on reported audit findings from prior periods and preparing a summary schedule of prior audit findings;
13. For following up and taking corrective action on current year audit findings and preparing a corrective action plan for such findings;
14. For submitting the reporting package and data collection form to the appropriate parties;
15. For making the auditor aware of any significant contractor relationships where the contractor is responsible for program compliance;
16. To provide us with:
 - a. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements including the disclosures, and relevant to federal and state award programs, such as records, documentation, and other matters;
 - b. Additional information that we may request from management for the purpose of the audit;
 - c. Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.
 - d. A written acknowledgement of all the documents that management expects to issue that will be included in the annual report and the planned timing and method of issuance of that annual report (if applicable); and
 - e. A final version of the annual report (including all the documents that, together, comprise the annual report) in a timely manner prior to the date of the auditor's report (if applicable).
17. For adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current year or period(s) under audit are immaterial, both individually and in the aggregate, to the financial statements as a whole;
18. For acceptance of nonattest services, including identifying the proper party to oversee nonattest work;
19. For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets;
20. For informing us of any known or suspected fraud affecting the entity involving management, employees with significant roles in the system of internal control and others where fraud could have a material effect on the financials and/or compliance;
21. For the accuracy and completeness of all information provided;
22. For taking reasonable measures to safeguard protected personally identifiable and other sensitive information, records and documentation;
23. For informing us of any events encountered subsequent to the period under audit that may require adjustment to or note disclosure in the financial statements; and
24. For confirming your understanding of your responsibilities as defined in this letter to us in your management representation letter.

With regard to the supplementary information referred to above, you acknowledge and understand your responsibility (a) for the preparation of the supplementary information in accordance with the applicable

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

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

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

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

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

Limitations of the Audit Report

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

Nonattest Services

We will perform the following nonattest services:

- Draft of financial statements and footnotes
- GASB 34 conversion entries
- Preparation of auditor portions of Data Collection Form (if applicable)
- Preparation of the AFIR
- Preparation of the LGC's data input report
- Capital asset & depreciation listing maintenance
- Clerical services

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

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

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

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

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

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

Reporting

We will issue a written report upon completion of our audit of the Town of Mint Hill's basic financial statements. Our report will be addressed to the governing body of the Town of Mint Hill. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph(s) to our auditor's report, or if necessary, withdraw from the engagement. If our opinions on the basic financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

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

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

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

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

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

Electronic Transmittals

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

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

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

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

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

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

Timing of Engagement

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

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

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

Provisions of Engagement Administration and Fees

Erica Brown is the engagement partner for the audit services specified in this letter. The engagement partner's responsibilities include supervising Martin Starnes & Associates, CPAs, P.A.'s services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the audit report. To ensure that our independence is not impaired under the AICPA Code of Professional Conduct, you agree to inform the engagement partner before entering into any substantive employment discussions with any of our personnel.

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

Our fees for these services are as follows:

Audit Fee	\$ 37,150
Financial Statement Drafting	6,600
Single Audit Fees (up to 2 programs)	4,500
Other Non-Attest Services (capital assets)	1,200
	<u>\$ 49,450</u>
Additional Fees:	
Charge per major program in excess of 2	<u>\$ 4,500</u>

Please note that the fees above include up to 2 major programs, as indicated. The "total amount not to exceed" listed on the audit contract includes up to 3 major programs. If the total number of major programs exceeds 3 and the "total amount not to exceed" needs to be increased, we will prepare an amended contract to include the fees necessary based on the per program amount listed as additional fees above.

As part of the base audit fee above, we will provide 10 printed copies of the final audit report and related documents. Additional printed copies may be requested. However, such requests will incur a supplemental fee at our standard reproduction and handling rate in effect at the time of the request.

In addition, the preparation of the LGC's data input report is considered an additional service outside the scope of the audit engagement. Fees for this service will be billed at our standard hourly rates for the

personnel assigned to the engagement. We will notify you if we anticipate the need for significant additional time in excess of normal preparation requirements.

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

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

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

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

Changing Laws and Regulations

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

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

Incorrect Accounting Methods or Errors in Client Records

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

Failure to Prepare for the Engagement

In an effort to minimize your fees, we assign you the responsibility for the preparation of schedules and documents needed for the engagement. We also discuss matters such as availability of your key personnel, deadlines, and work space. If your personnel are unable, for whatever reasons, to provide these items as

previously agreed upon, it might substantially increase the work we must do to complete the engagement within the scheduled time.

Starting and Stopping Our Work

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

Our fees are based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. Our fees for such services range from \$90-\$450 per hour.

Non-Solicitation of Employees and Independent Contractors

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

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

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

Termination and Withdrawal

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

Proprietary Information

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

Conflicts of Interest

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

Third-Party Service Providers or Subcontractors

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

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

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

Records Management

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

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

We agree to retain our audit documentation or work papers for a period of at least five years from the date of our report. Catastrophic events or physical deterioration may result in damage to or destruction of our

firm's records, causing the records to be unavailable before the expiration of the retention period, as stated in our record retention policy.

Summons or Subpoenas

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

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

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

Confidentiality

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

Referrals

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

Limitations on Oral and Email Communications

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

Due to these limitations and the related risks, it may not be appropriate to proceed with a decision solely on the basis of any oral or email communication from us. You accept all responsibility for any liability, including but not limited to additional tax, penalties or interest resulting from your decision (i) not to have us perform the research and analysis necessary to reach a more definitive conclusion and (ii) to instead rely on an oral or email communication. The limitation in this paragraph will not apply to an item of written

advice that is a deliverable of a separate engagement. If you wish to engage us to provide formal advice on a matter on which we have communicated orally or by email, we will confirm this service in a separate agreement.

Disclaimer of Legal and Investment Advice

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

Electronic Data Communication and Storage

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

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

Marketing and Educational Communications

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

Independent Contractor

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

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

Severability

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

Survivability

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

Assignment, No Third-Party Beneficiaries

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

Force Majeure

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

Electronic Signatures and Counterparts

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

Entire Agreement

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

Statute of Limitations

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

Limitation of Liability

You agree that Martin Starnes & Associates, CPAs, P.A.’s liability, if any, arising out of or related to this contract and the services provided hereunder, shall be limited to the amount of the fees paid by You for services rendered under this contract. In no event shall Martin Starnes & Associates, CPAs, P.A. be liable to You or a third party for any indirect, special, consequential, punitive, or exemplary damages, including but not limited to lost profits, loss of revenue, interruption, loss of use, damage to goodwill or reputation, regardless of whether You were advised of the possibility of such damages, regardless of whether such damages were reasonably foreseeable, and regardless of whether such damages arise under a theory of

contract, tort, strict liability, or otherwise. The foregoing limitations shall not apply to the extent it is finally, judicially determined that the liability resulted from gross negligence or fraud of Martin Starnes & Associates, CPAs, P.A. or if enforcement of this provision is disallowed by applicable law or professional standards.

Mediation

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

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

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

Arbitration Procedures

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

Costs

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

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

Please sign and return a copy of this letter to indicate your acknowledgment of, and agreement with, the

arrangements for our audit of the financial statements and compliance over major federal and state award programs, including our respective responsibilities.

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

Respectfully,

Martin Starnes & Associates, CPAs, P.A.

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

RESPONSE:

This letter correctly sets forth our understanding.

Acknowledged and agreed on behalf of the Town of Mint Hill by:

Signature: _____

Title: Town Manager

Date: 05/14/2026

FY2026

Proposed Budget Amendments:

TOURISM FUND

Budget	Budgeted Amount	Amendment	Amended
Revenues			
Fund Balance - Unreserved	0	800,000	800,000
Expenditures			
Non-Departmental	405,000	800,000	1,205,000

The above amendment represents an overall increase to the Tourism Fund of \$800,000 and brings the total Revenues and Expenditures to \$1,205,500.

FY2026
Proposed Budget Amendments:

GENERAL FUND

Budget	Budgeted Amount	Amendment	Amended
Revenues			
Fund Balance - Unreserved	2,773,159	316,000	3,089,159
Expenditures			
Non-Departmental	1,205,000	316,000	1,521,000

The above amendment represents an overall increase to the General Fund of \$316,000 and brings the total Revenues and Expenditures to \$30,221,535.

FY2026

Proposed Budget Amendments:

CAPITAL PROJECTS - BAIN FUND

Budget	Budgeted Amount	Amendment	Amended
Revenues			
Admin – Transfers from Other Funds	0	1,116,000	1,116,000
Expenditures			
Construction	11,221,000	1,116,000	12,337,000

The above amendment represents an overall increase to the Capital Projects - Bain Fund of \$1,116,000 and brings the total Revenues and Expenditures to \$13,818,900.

FY2026
Proposed Budget Amendments:

POWELL BILLFUND

Budget	Budgeted Amount	Amendment	Amended
Revenues			
Fund Balance - Unreserved	494,800	100,000	594,800
Expenditures			
Non Departmental	468,800	100,000	568,800

The above amendment represents an overall increase to the Powell Bill Fund of \$100,000 and brings the total Revenues and Expenditures to \$1,598,800.

TOWN OF MINT HILL - TREASURER'S REPORT

GENERAL FUND (10):	December-25	January-26	February-26
CHECKING ACCOUNT - PINNACLE [10-1000-1144]			
Balance - Month Beginning	\$1,341,410.28	\$1,781,064.99	\$1,609,662.19
Receipts	\$3,500,000.00	\$1,450,000.00	\$1,500,134.05
Disbursements	\$3,060,345.29	\$1,621,402.80	\$1,723,924.94
Balance - Month End	\$1,781,064.99	\$1,609,662.19	\$1,385,871.30
SAVINGS ACCOUNT - TRUIST [10-1000-1132]			
Balance - Month Beginning	\$1,310,153.32	\$1,281,294.80	\$1,264,527.25
Receipts	\$1,323.07	\$1,225.25	\$1,087.04
Disbursements	\$30,181.59	\$17,992.80	\$32,238.11
Balance - Month End	\$1,281,294.80	\$1,264,527.25	\$1,233,376.18
CHECKING ACCOUNT - PINNACLE (Alarm Tracking) [10-1000-1131]			
Balance - Month Beginning	\$133,232.28	\$133,232.28	\$133,232.28
Receipts	\$0.00	\$0.00	\$0.00
Disbursements	\$0.00	\$0.00	\$0.00
Balance - Month End	\$133,232.28	\$133,232.28	\$133,232.28
SAVINGS ACCOUNT - NCCMT [10-1000-1150]			
Balance - Month Beginning	\$1,655,857.62	\$5,778,709.36	\$7,077,960.40
Receipts	\$7,775,288.44	\$2,915,401.76	\$722,107.33
Disbursements	\$3,652,436.70	\$1,616,150.72	\$1,588,284.50
Balance - Month End	\$5,778,709.36	\$7,077,960.40	\$6,211,783.23
CHECKING ACCOUNT - PINNACLE (FSA) [10-1000-1139]			
Balance - Month Beginning	\$40,286.54	\$33,598.52	\$26,985.78
Receipts	\$0.00	\$0.00	\$0.00
Disbursements	\$6,688.02	\$6,612.74	\$3,585.73
Balance - Month End	\$33,598.52	\$26,985.78	\$23,400.05
MONEY MARKET ACCOUNT - PINNACLE [10-1000-1121]			
Balance - Month Beginning	\$1,592,386.26	\$1,596,330.44	\$1,600,130.91
Receipts	\$3,944.18	\$3,800.47	\$3,440.49
Disbursements	\$0.00	\$0.00	\$0.00
Balance - Month End	\$1,596,330.44	\$1,600,130.91	\$1,603,571.40
SAVINGS ACCOUNT - PINNACLE [10-1000-1145]			
Balance - Month Beginning	\$1,485,004.18	\$2,182,534.68	\$1,997,265.37
Receipts	\$867,964.84	\$16,474.78	\$494,066.96
Disbursements	\$170,434.34	\$201,744.09	\$165,629.22
Balance - Month End	\$2,182,534.68	\$1,997,265.37	\$2,325,703.11
SAVINGS ACCOUNT - NC CLASS [10-1000-1155]			
Balance - Month Beginning	\$1,053,961.41	\$1,057,438.22	\$1,060,822.01
Receipts	\$3,476.81	\$3,383.79	\$3,041.96
Disbursements	\$0.00	\$0.00	\$0.00
Balance - Month End	\$1,057,438.22	\$1,060,822.01	\$1,063,863.97
PETTY CASH - Balance (on Hand) @ Month-End	\$100.00	\$100.00	\$100.00
TOTAL GENERAL FUND	\$13,844,303.29	\$14,770,686.19	\$13,980,901.52

TOWN OF MINT HILL - TREASURER'S REPORT

POWELL BILL FUND (20):	December-25	January-26	February-26
<i>CHECKING ACCOUNT - PINNACLE [20-1000-1144]</i>			
Balance - Month Beginning	\$13,626.94	\$6,709.34	\$5,104.12
Receipts	\$0.00	\$0.00	\$0.00
Disbursements	\$6,917.60	\$1,605.22	\$4,857.23
Balance - Month End	\$6,709.34	\$5,104.12	\$246.89
<i>SAVING ACCOUNT - NCCMT [20-1000-1150]</i>			
Balance - Month Beginning	\$2,329,611.07	\$2,829,565.19	\$2,838,250.18
Receipts	\$499,954.12	\$8,684.99	\$7,801.95
Disbursements	\$0.00	\$0.00	\$0.00
Balance - Month End	\$2,829,565.19	\$2,838,250.18	\$2,846,052.13
<i>PETTY CASH - Balance (on Hand) @ Month-End</i>	\$30.00	\$30.00	\$30.00
TOTAL POWELL BILL FUND	\$2,836,304.53	\$2,843,384.30	\$2,846,329.02

STORMWATER FUND (25):	December-25	January-26	February-26
<i>CHECKING ACCOUNT - PINNACLE [25-1000-1144]</i>			
Balance - Month Beginning	\$634,030.23	\$632,726.31	\$632,527.11
Receipts	\$0.00	\$0.00	\$0.00
Disbursements	\$1,303.92	\$199.20	\$7,372.93
Balance - Month End	\$632,726.31	\$632,527.11	\$625,154.18
<i>SAVINGS ACCOUNT - NCCMT [25-1000-1150]</i>			
Balance - Month Beginning	\$237,820.13	\$281,383.11	\$331,991.09
Receipts	\$43,562.98	\$50,607.98	\$49,935.74
Disbursements	\$0.00	\$0.00	\$0.00
Balance - Month End	\$281,383.11	\$331,991.09	\$381,926.83
TOTAL STORM WATER FUND	\$914,109.42	\$964,518.20	\$1,007,081.01

POLICE FUND (30):	December-25	January-26	February-26
<i>CHECKING ACCOUNT- PINNACLE (Police Fundraiser) [30-1000-1144]</i>			
Balance - Month Beginning	\$49,260.33	\$56,609.60	\$57,551.18
Receipts	\$13,881.00	\$1,100.00	\$1,800.00
Disbursements	\$6,531.73	\$158.42	\$7,678.69
Balance - Month End	\$56,609.60	\$57,551.18	\$51,672.49
<i>CHEKCKING ACCOUNT- PINNACLE (Police Seized Funds) [30-1000-1127]</i>			
Balance - Month Beginning	\$38,485.91	\$38,485.91	\$41,573.96
Receipts	\$0.00	\$6,102.05	\$0.00
Disbursements	\$0.00	\$3,014.00	\$0.00
Balance - Month End	\$38,485.91	\$41,573.96	\$41,573.96
<i>CHECKING ACCOUNT - PINNACLE (Federal Asset Forfeiture) [30-1000-1135]</i>			
Balance - Month Beginning	\$502,133.69	\$518,478.46	\$528,149.02
Receipts	\$16,344.77	\$9,670.56	\$0.00
Disbursements	\$0.00	\$0.00	\$0.00
Balance - Month End	\$518,478.46	\$528,149.02	\$528,149.02
<i>CHECKING ACCOUNT -PINNACLE (NC Asset Forfeiture) [30-1000-1125]</i>			
Balance - Month Beginning	\$5,866.87	\$5,866.87	\$5,866.87
Receipts	\$0.00	\$0.00	\$0.00
Disbursements	\$0.00	\$0.00	\$0.00
Balance - Month End	\$5,866.87	\$5,866.87	\$5,866.87
TOTAL POLICE FUND	\$619,440.84	\$633,141.03	\$627,262.34

TOWN OF MINT HILL - TREASURER'S REPORT

COMMUNITY CENTER FUND (32):	December-25	January-26	February-26
<i>CHECKING ACCOUNT- PINNACLE (Community Center) [32-1000-1144]</i>			
Balance - Month Beginning	\$308,609.12	\$36,053.72	\$60,528.77
Receipts	\$1,500,000.00	\$1,200,000.00	\$0.00
Disbursements	\$1,772,555.40	\$1,175,524.95	\$35,091.49
Balance - Month End	\$36,053.72	\$60,528.77	\$25,437.28
<i>MM ACCOUNT- PINNACLE (Community Center) [32-1000-1145]</i>			
Balance - Month Beginning	\$2,854,969.99	\$1,358,533.44	\$159,280.67
Receipts	\$3,563.45	\$747.23	\$171.06
Disbursements	\$1,500,000.00	\$1,200,000.00	\$0.00
Balance - Month End	\$1,358,533.44	\$159,280.67	\$159,451.73
TOTAL COMMUNITY CENTER FUND	\$1,394,587.16	\$219,809.44	\$184,889.01

POLICE GRANT FUND (35):	December-25	January-26	February-26
<i>CHECKING ACCOUNT- PINNACLE (Police Grant) [35-1000-1144]</i>			
Balance - Month Beginning	\$0.00	\$0.00	\$0.00
Receipts	\$0.00	\$0.00	\$0.00
Disbursements	\$0.00	\$0.00	\$0.00
Balance - Month End	\$0.00	\$0.00	\$0.00
<i>MM ACCOUNT- PINNACLE (Police Grant) [35-1000-1145]</i>			
Balance - Month Beginning	\$5.17	\$5.17	\$5.17
Receipts	\$0.00	\$0.00	\$0.00
Disbursements	\$0.00	\$0.00	\$0.00
Balance - Month End	\$5.17	\$5.17	\$5.17
TOTAL POLICE GRANT FUND	\$5.17	\$5.17	\$5.17

ARPA FUND (40):	December-25	January-26	February-26
<i>CHECKING ACCOUNT-PINNACLE [40-1000-1144]</i>			
Balance - Month Beginning	\$33,808.61	\$33,479.46	\$33,045.73
Receipts	\$0.00	\$0.00	\$0.00
Disbursements	\$329.15	\$433.73	\$0.00
Balance - Month End	\$33,479.46	\$33,045.73	\$33,045.73
<i>SAVING ACCOUNT - NCCMT [40-1000-1150]</i>			
Balance - Month Beginning	\$42,178.85	\$42,313.05	\$42,442.92
Receipts	\$134.20	\$129.87	\$116.67
Disbursements	\$0.00	\$0.00	\$0.00
Balance - Month End	\$42,313.05	\$42,442.92	\$42,559.59
TOTAL ARPA FUND	\$75,792.51	\$75,488.65	\$75,605.32

PSF CAPITAL PROJECTS FUND (45):	December-25	January-26	February-26
<i>CHECKING ACCOUNT- PINNACLE PSF [45-1000-1144]</i>			
Balance - Month Beginning	\$25,592.60	\$16,872.60	\$16,872.60
Receipts	\$0.00	\$0.00	\$0.00
Disbursements	\$8,720.00	\$0.00	\$0.00
Balance - Month End	\$16,872.60	\$16,872.60	\$16,872.60
<i>MMS ACCOUNT- PINNACLE PSF [45-1000-1145]</i>			
Balance - Month Beginning	\$1,239,359.36	\$1,242,429.13	\$1,245,387.06
Receipts	\$3,069.77	\$2,957.93	\$2,677.73
Disbursements	\$0.00	\$0.00	\$0.00
Balance - Month End	\$1,242,429.13	\$1,245,387.06	\$1,248,064.79
TOTAL PSF CAPITAL PROJECTS FUND	\$1,259,301.73	\$1,262,259.66	\$1,264,937.39

TOWN OF MINT HILL - TREASURER'S REPORT

INFRASTRUCTURE FUND (50):	December-25	January-26	February-26
<i>SAVINGS ACCOUNT- PINNACLE [50-1000-1144]</i>			
Balance - Month Beginning	\$13,237.29	\$13,237.29	\$13,237.29
Receipts	\$0.00	\$0.00	\$0.00
Disbursements	\$0.00	\$0.00	\$0.00
Balance - Month End	\$13,237.29	\$13,237.29	\$13,237.29
TOTAL INFRASTRUCURE FUND	\$13,237.29	\$13,237.29	\$13,237.29

TOURISM FUND (60):	December-25	January-26	February-26
<i>CHECKING ACCOUNT - PINNACLE [60-1000-1144]</i>			
Balance - Month Beginning	\$24,730.77	\$24,404.61	\$24,158.81
Receipts	\$0.00	\$0.00	\$100,000.00
Disbursements	\$326.16	\$245.80	\$111,000.00
Balance - Month End	\$24,404.61	\$24,158.81	\$13,158.81
<i>SAVING ACCOUNT - NCCMT [60-1000-1150]</i>			
Balance - Month Beginning	\$1,110,170.61	\$1,113,702.88	\$1,117,121.19
Receipts	\$3,532.27	\$3,418.31	\$2,928.53
Disbursements	\$0.00	\$0.00	\$100,000.00
Balance - Month End	\$1,113,702.88	\$1,117,121.19	\$1,020,049.72
TOTAL TOURISM FUND	\$1,138,107.49	\$1,141,280.00	\$1,033,208.53

SUMMARY CASH - ALL FUNDS	December-25	January-26	February-26
TOTAL GENERAL FUND, w/ Petty Cash (10)	\$13,844,303.29	\$14,770,686.19	\$13,980,901.52
TOTAL POWELL BILL FUND, w/ Petty Cash (20)	\$2,836,304.53	\$2,843,384.30	\$2,846,329.02
TOTAL STORM WATER FUND (25)	\$914,109.42	\$964,518.20	\$1,007,081.01
TOTAL POLICE FUND (30)	\$619,440.84	\$633,141.03	\$627,262.34
TOTAL COMMUNITY CENTER GRANT FUND (32)	\$1,394,587.16	\$219,809.44	\$184,889.01
TOTAL POLICE GRANT FUND (35)	\$5.17	\$5.17	\$5.17
TOTAL ARPA FUND (40)	\$75,792.51	\$75,488.65	\$75,605.32
TOTAL PSF/SIDEWALK CAPITAL PROJECT FUND (45)	\$1,259,301.73	\$1,262,259.66	\$1,264,937.39
TOTAL INFRASTRUCTURE FUND (50)	\$13,237.29	\$13,237.29	\$13,237.29
TOTAL TOURISM FUND (60)	\$1,138,107.49	\$1,141,280.00	\$1,033,208.53
TOTAL CASH (ALL FUNDS)	\$22,095,189.43	\$21,923,809.93	\$21,033,456.60

REVENUE & EXPENDITURE STATEMENT FOR 10 GENERAL FUND
 02/01/2026 To 02/28/2026

TOWN OF MINT HILL
 FY 2025-2026

*100 in the % Used column indicates that no budget exists

Account	Budget (\$)	Current Period (\$)	YTD (\$)	Remaining Balance (\$)	% Used
10 General Fund					
Revenue					
1000 Administrative					
10-1000-3100 AD VALOREM TAXES - LEVY	12,640,000.00	200,430.06	12,547,280.45	92,719.55	99
10-1000-3101 AD VALOREM TAXES - PRIOR YEAF	20,000.00	4,030.30	62,530.41	-42,530.41	313
10-1000-3102 AUTO FEE	240,000.00	20,024.35	170,847.61	69,152.39	71
10-1000-3103 AD VALOREM TAXES - INTEREST	10,000.00	5,415.57	17,418.55	-7,418.55	174
10-1000-3110 MOTOR VEHICLE TAX	1,050,000.00	89,882.56	714,903.61	335,096.39	68
10-1000-3220 TAXES - SOLID WASTE DISPOSAL	17,000.00	6,096.09	17,018.82	-18.82	100
10-1000-3225 VEHICLE RENTAL TAX	5,000.00	464.10	7,103.41	-2,103.41	142
10-1000-3250 OTHER TAXES - ABC	110,000.00	0.00	73,247.46	36,752.54	67
10-1000-3322 BEER & WINE TAX	110,000.00	0.00	0.00	110,000.00	0
10-1000-3324 UTILITY FRANCHISE TAX	1,300,000.00	0.00	699,148.99	600,851.01	54
10-1000-3325 SALES & USE TAX REFUND	3,800,000.00	392,297.71	2,759,558.44	1,040,441.56	73
10-1000-3800 OTHER FINANCING SOURCES	4,488,945.00	0.00	1,676,289.09	2,812,655.91	37
10-1000-3830 TRANSFERS FROM OTHER FUNDS	1,288,000.00	0.00	0.00	1,288,000.00	0
10-1000-3831 EARNINGS ON INVESTMENTS	260,000.00	27,106.10	181,037.29	78,962.71	70
10-1000-3834 ROOM RESERVATIONS	0.00	-100.00	200.00	-200.00	*100
10-1000-3838 PARK USER FEES	0.00	11,251.00	55,340.17	-55,340.17	*100
10-1000-3839 OTHER MISCELLANEOUS REVENU	130,000.00	462.96	28,336.98	101,663.02	22
10-1000-3840 REVENUE - GRANTS	765,200.00	0.00	0.00	765,200.00	0
10-1000-3841 ZONING APPLICATION FEES	30,000.00	4,105.00	46,846.25	-16,846.25	156
10-1000-3850 APPROPRIATED FUND BALANCE	2,891,390.00	0.00	0.00	2,891,390.00	0
1000 Administrative Subtotal	\$29,155,535.00	\$761,465.80	\$19,057,107.53	\$10,098,427.47	65
3000 Fire					
10-3000-3839 OTHER MISCELLANEOUS REVENU	700,000.00	4,719.47	187,486.17	512,513.83	27
3000 Fire Subtotal	\$700,000.00	\$4,719.47	\$187,486.17	\$512,513.83	27
5000 Police					
10-5000-3833 FEES, CONTRIBUTIONS & GENERA	0.00	0.00	2,024.55	-2,024.55	*100
10-5000-3839 OTHER MISCELLANEOUS REVEN	0.00	790.00	11,302.28	-11,302.28	*100
10-5000-3840 REVENUE - GRANTS (PUBLIC SAFI	0.00	5,257.17	7,301.19	-7,301.19	*100
10-5000-3849 POLICE ALARM REVENUE	0.00	0.00	1,066.59	-1,066.59	*100
5000 Police Subtotal	\$0.00	\$6,047.17	\$21,694.61	-\$21,694.61	*100
6500 Community Center					
10-6500-3834 ROOM RESERVATIONS	50,000.00	0.00	0.00	50,000.00	0
6500 Community Center Subtotal	\$50,000.00	\$0.00	\$0.00	\$50,000.00	0
Revenue Subtotal	\$29,905,535.00	\$772,232.44	\$19,266,288.31	\$10,639,246.69	64
Expenditure					
0100					

REVENUE & EXPENDITURE STATEMENT FOR 10 GENERAL FUND
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TOWN OF MINT HILL
 FY 2025-2026

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10-0100-4121 SALARIES - FT	45,000.00	3,461.52	31,153.68	13,846.32	69
10-0100-4181 FICA	3,443.00	264.76	2,382.84	1,060.16	69
10-0100-4313 ALLOWANCES - TECHNOLOGY	16,500.00	1,375.00	11,000.00	5,500.00	67
0100 Subtotal	\$64,943.00	\$5,101.28	\$44,536.52	\$20,406.48	69
1000 Administrative					
10-1000-4121 SALARIES - FT	1,520,000.00	103,387.47	961,754.95	558,245.05	63
10-1000-4126 SALARIES - PT	55,000.00	1,700.00	3,810.00	51,190.00	7
10-1000-4181 FICA	120,488.00	7,691.40	67,230.70	53,257.30	56
10-1000-4182 NC RETIREMENT	218,120.00	14,867.14	138,012.66	80,107.34	63
10-1000-4183 HOSPITAL INSURANCE	135,000.00	1,460.27	64,425.87	70,574.13	48
10-1000-4189 401(K) CONTRIBUTION	76,000.00	5,169.38	48,087.79	27,912.21	63
10-1000-4265 BANK SVC CHARGE	5,000.00	269.83	2,630.97	2,369.03	53
10-1000-4391 ADVERTISING	2,000.00	338.02	872.66	1,127.34	44
10-1000-4399 OTHER SERVICES/STUDIES	10,000.00	0.00	0.00	10,000.00	0
1000 Administrative Subtotal	\$2,141,608.00	\$134,883.51	\$1,286,825.60	\$854,782.40	60
3000 Fire					
10-3000-4121 SALARIES - FT	3,080,000.00	234,266.89	2,083,112.51	996,887.49	68
10-3000-4126 SALARIES - PT	20,000.00	229.18	1,512.61	18,487.39	8
10-3000-4181 FICA	237,150.00	16,951.34	152,526.40	84,623.60	64
10-3000-4182 NC RETIREMENT	419,804.00	33,097.84	296,046.72	123,757.28	71
10-3000-4183 HOSPITAL INSURANCE	392,160.00	0.00	180,874.08	211,285.92	46
10-3000-4189 401(K) CONTRIBUTION	154,000.00	11,508.29	101,377.41	52,622.59	66
10-3000-4212 UNIFORMS	80,000.00	13,622.93	50,442.37	29,557.63	63
10-3000-4251 FUEL	5,000.00	0.00	1,623.97	3,376.03	32
10-3000-4260 SUPPLIES & MATERIALS	120,000.00	2,690.25	21,474.94	98,525.06	18
10-3000-4311 TRAINING & MILEAGE	18,000.00	902.71	8,066.28	9,933.72	45
10-3000-4330 UTILITIES	35,000.00	6,990.10	29,095.40	5,904.60	83
10-3000-4350 REPAIRS & MAINT - COMPUTER	30,000.00	655.72	24,416.97	5,583.03	81
10-3000-4351 REPAIRS & MAINT - STATION	50,000.00	3,741.35	37,617.22	12,382.78	75
10-3000-4352 REPAIRS & MAINT - EQUIPMENT	30,000.00	4,919.86	11,661.23	18,338.77	39
10-3000-4353 REPAIRS & MAINT - AUTO	120,000.00	22,506.43	79,704.01	40,295.99	66
10-3000-4375 DONATION - VFD	5,000.00	0.00	5,000.00	0.00	100
10-3000-4398 RADIO USER FEES	35,000.00	0.00	27,268.29	7,731.71	78
10-3000-4520 COMPUTERS / TECHNOLOGY	8,000.00	649.35	5,181.84	2,818.16	65
10-3000-8595 CAPITAL OUTLAY - FIRE	1,791,945.00	0.00	1,791,945.00	0.00	100
10-3000-9830 DEBT RETIREMENT (FIRE)	472,500.00	0.00	25,000.00	447,500.00	5
3000 Fire Subtotal	\$7,103,559.00	\$352,732.24	\$4,933,947.25	\$2,169,611.75	69
3500 Streets & Highways					
10-3500-4121 SALARIES - FT	773,500.00	73,856.92	604,968.35	168,531.65	78

REVENUE & EXPENDITURE STATEMENT FOR 10 GENERAL FUND
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TOWN OF MINT HILL
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10-3500-4181 FICA	59,173.00	5,511.68	44,818.80	14,354.20	76
10-3500-4182 NC RETIREMENT	110,998.00	10,620.63	85,987.67	25,010.33	77
10-3500-4183 HOSPITAL INSURANCE	100,776.00	0.00	52,646.86	48,129.14	52
10-3500-4189 401(K) CONTRIBUTION	38,675.00	3,614.28	29,549.27	9,125.73	76
10-3500-4212 UNIFORMS	12,500.00	1,260.44	10,129.20	2,370.80	81
10-3500-4260 SUPPLIES & MATERIALS	20,000.00	2,666.99	9,603.83	10,396.17	48
10-3500-4311 TRAINING & MILEAGE	10,000.00	928.61	9,135.13	864.87	91
10-3500-4330 UTILITIES	0.00	1,982.98	7,844.75	-7,844.75	*100
10-3500-4332 STREET LIGHTING	115,000.00	12,026.69	79,916.20	35,083.80	69
10-3500-4370 STORMWATER UTILITIES	132,000.00	0.00	72,158.98	59,841.02	55
10-3500-4513 STREET NAME SIGNS	20,000.00	621.40	5,172.66	14,827.34	26
10-3500-8580 GROUNDS MAINTENANCE	5,000.00	0.00	1,374.40	3,625.60	27
10-3500-8598 CAPITAL OUTLAY - PUBLIC WORKS	839,000.00	18,295.00	634,387.59	204,612.41	76
10-3500-8599 CAPITAL OUTLAY - SIDEWALKS	1,847,200.00	0.00	0.00	1,847,200.00	0
10-3500-9830 DEBT RETIREMENT (STREETS)	220,000.00	0.00	0.00	220,000.00	0
3500 Streets & Highways Subtotal	\$4,303,822.00	\$131,385.62	\$1,647,693.69	\$2,656,128.31	38
4000 Solid Waste					
10-4000-4394 GARBAGE/RUBBISH - CONT SVC	2,504,040.00	206,412.57	1,639,303.71	864,736.29	65
10-4000-4441 LANDFILL FEES	535,000.00	31,469.95	336,645.46	198,354.54	63
4000 Solid Waste Subtotal	\$3,039,040.00	\$237,882.52	\$1,975,949.17	\$1,063,090.83	65
5000 Police					
10-5000-4121 SALARIES - FT	4,800,000.00	337,700.62	2,882,367.60	1,917,632.40	60
10-5000-4126 SALARIES - PT	0.00	1,925.00	45,209.65	-45,209.65	*100
10-5000-4130 EMPLOYEE INCENTIVES	12,000.00	-1,066.48	-10,934.55	22,934.55	-91
10-5000-4131 SEPARATION ALLOWANCE	70,000.00	5,634.52	43,027.00	26,973.00	61
10-5000-4181 FICA	367,200.00	25,649.54	220,252.28	146,947.72	60
10-5000-4182 NC RETIREMENT	772,800.00	51,670.40	451,380.12	321,419.88	58
10-5000-4183 HOSPITAL INSURANCE	538,080.00	0.00	217,803.83	320,276.17	40
10-5000-4185 ESC - UNEMPLOYMENT	15,000.00	0.00	0.00	15,000.00	0
10-5000-4186 WORKER'S COMPENSATION	97,500.00	0.00	109,553.45	-12,053.45	112
10-5000-4189 401(K) CONTRIBUTION	240,000.00	15,869.70	141,603.85	98,396.15	59
10-5000-4192 PROF SVCS - LEGAL	9,000.00	4,500.00	9,000.00	0.00	100
10-5000-4196 PROF SVCS - MISCELLANEOUS	1,500.00	0.00	17.55	1,482.45	1
10-5000-4197 PROF SVCS - PHYSICALS/DRUG	3,000.00	31.80	397.10	2,602.90	13
10-5000-4198 PROF SVCS - PSYCTEST	2,500.00	1,380.00	2,590.00	-90.00	104
10-5000-4199 PROF SVCS - DCI	13,000.00	0.00	3,468.00	9,532.00	27
10-5000-4200 COMM/RADIO	30,000.00	0.00	0.00	30,000.00	0
10-5000-4212 UNIFORMS	60,000.00	1,723.20	17,389.73	42,610.27	29
10-5000-4213 DUTY SUPPLIES & EQUIPMENT	70,000.00	5,139.98	11,072.70	58,927.30	16

REVENUE & EXPENDITURE STATEMENT FOR 10 GENERAL FUND
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TOWN OF MINT HILL
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10-5000-4250 INSURANCE & BONDS	85,000.00	0.00	7,520.62	77,479.38	9
10-5000-4251 FUEL	15,000.00	897.26	14,810.11	189.89	99
10-5000-4252 TIRES	15,000.00	126.44	6,251.39	8,748.61	42
10-5000-4253 AUTO SUPPLIES	5,000.00	25.96	1,857.29	3,142.71	37
10-5000-4260 SUPPLIES & MATERIALS	30,000.00	11,725.83	28,548.11	1,451.89	95
10-5000-4270 GRANT MATCHING FUNDS	10,000.00	0.00	-8,739.76	18,739.76	-87
10-5000-4311 TRAINING & MILEAGE	42,000.00	3,716.24	23,625.60	18,374.40	56
10-5000-4321 TELEPHONE	25,000.00	1,653.61	12,462.68	12,537.32	50
10-5000-4325 POSTAGE	5,000.00	263.28	1,570.57	3,429.43	31
10-5000-4330 UTILITIES	37,000.00	2,398.95	22,629.04	14,370.96	61
10-5000-4341 PRINTING	3,000.00	0.00	468.25	2,531.75	16
10-5000-4344 CLEANING/HOUSEKEEPING	9,000.00	1,332.00	4,496.00	4,504.00	50
10-5000-4350 REPAIRS & MAINT - COMPUTER	167,000.00	13,747.51	63,314.57	103,685.43	38
10-5000-4352 REPAIRS & MAINT - EQUIPMENT	25,000.00	280.00	14,013.28	10,986.72	56
10-5000-4353 REPAIRS & MAINT - AUTO	50,000.00	955.60	21,735.83	28,264.17	43
10-5000-4391 ADVERTISING	1,000.00	0.00	0.00	1,000.00	0
10-5000-4398 DISPATCHING	179,108.00	0.00	179,107.84	0.16	100
10-5000-4452 AUTO INSURANCE	75,000.00	0.00	62,510.11	12,489.89	83
10-5000-4491 DUES & SUBSCRIPTIONS	3,000.00	0.00	1,781.55	1,218.45	59
10-5000-4520 COMPUTERS / TECHNOLOGY	80,000.00	4,765.90	5,151.17	74,848.83	6
10-5000-4540 VEHICLES	760,000.00	10,239.79	363,174.51	396,825.49	48
10-5000-4550 K-9 PROGRAM	9,000.00	2,000.00	4,827.98	4,172.02	54
10-5000-5030 INVESTIGATIONS	20,000.00	100.00	2,016.48	17,983.52	10
10-5000-5070 MHPD - TASER	15,000.00	0.00	0.00	15,000.00	0
10-5000-9830 DEBT RETIREMENT (POLICE)	270,000.00	0.00	176,422.35	93,577.65	65
5000 Police Subtotal	\$9,036,688.00	\$504,386.65	\$5,153,753.88	\$3,882,934.12	57
6000 Parks					
10-6000-4126 SALARIES - PT	95,000.00	5,415.00	58,050.00	36,950.00	61
10-6000-4181 FICA	7,268.00	414.27	4,440.81	2,827.19	61
10-6000-4223 STORMWATER UTILITIES	7,100.00	622.84	3,756.82	3,343.18	53
10-6000-4240 REPAIRS & MAINT - SUPPLIES	1,500.00	0.00	345.37	1,154.63	23
10-6000-4260 SUPPLIES & MATERIALS	6,000.00	0.00	5,900.72	99.28	98
10-6000-4330 UTILITIES	31,000.00	12,969.26	54,770.61	-23,770.61	177
10-6000-4351 REPAIRS & MAINT - BUILDINGS	15,000.00	20.05	9,536.19	5,463.81	64
10-6000-4352 REPAIRS & MAINT - EQUIPMENT	12,000.00	0.00	6,214.23	5,785.77	52
10-6000-4355 REPAIRS & MAINT - GROUNDS	25,000.00	1,104.07	13,157.42	11,842.58	53
10-6000-8520 CAPITAL OUTLAY - PARKS	47,000.00	0.00	34,996.00	12,004.00	74
6000 Parks Subtotal	\$246,868.00	\$20,545.49	\$191,168.17	\$55,699.83	77
6500 Community Center					

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TOWN OF MINT HILL
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10-6500-4121 SALARIES - FT	86,000.00	932.00	932.00	85,068.00	1
10-6500-4126 SALARIES - PT	54,000.00	160.00	160.00	53,840.00	0
10-6500-4181 FICA	10,710.00	61.67	61.67	10,648.33	1
10-6500-4182 NC RETIREMENT	12,437.00	0.00	0.00	12,437.00	0
10-6500-4183 HOSPITAL INSURANCE	18,240.00	0.00	0.00	18,240.00	0
10-6500-4189 401(K) CONTRIBUTION	4,334.00	46.60	46.60	4,287.40	1
10-6500-4212 UNIFORMS	8,000.00	0.00	0.00	8,000.00	0
10-6500-4260 SUPPLIES & MATERIALS	32,000.00	161.14	161.14	31,838.86	1
10-6500-4311 TRAINING & MILEAGE	1,000.00	0.00	0.00	1,000.00	0
10-6500-4330 UTILITIES	82,000.00	376.18	376.18	81,623.82	0
10-6500-4351 REPAIRS & MAINT - BUILDINGS	5,800.00	0.00	0.00	5,800.00	0
10-6500-4355 REPAIRS & MAINT - GROUNDS	2,000.00	0.00	0.00	2,000.00	0
10-6500-4491 DUES & SUBSCRIPTIONS	1,710.00	0.00	0.00	1,710.00	0
6500 Community Center Subtotal	\$318,231.00	\$1,737.59	\$1,737.59	\$316,493.41	1
7000 Debt Service					
10-7000-4510 DEBT SVC - PRINCIPAL (PSF)	1,104,000.00	276,000.00	828,000.00	276,000.00	75
10-7000-4512 DEBT SVC - PRINCIPAL (FLEET)	488,772.25	0.00	0.00	488,772.25	0
10-7000-4513 DEBT SVC - PRINCIPAL (FIRE)	13,143.00	0.00	13,391.56	-248.56	102
10-7000-4520 DEBT SVC - INTEREST (PSF)	730,840.20	181,292.10	552,384.00	178,456.20	76
10-7000-4522 DEBT SVC - INTEREST (FLEET)	28,997.02	0.00	0.00	28,997.02	0
10-7000-4523 DEBT SVC - INTEREST (FIRE)	23.53	0.00	24.31	-0.78	103
7000 Debt Service Subtotal	\$2,365,776.00	\$457,292.10	\$1,393,799.87	\$971,976.13	59
7500 Non-Departmental					
10-7500-4190 CONTRACTED TAX BILLING SVC	28,000.00	0.00	0.00	28,000.00	0
10-7500-4191 PROFESSIONAL SVCS - ACCOUNT	45,000.00	0.00	21,600.00	23,400.00	48
10-7500-4192 PROFESSIONAL SVCS - LEGAL	65,000.00	15.00	11,831.60	53,168.40	18
10-7500-4193 PROFESSIONAL SVCS - CODE	3,000.00	0.00	0.00	3,000.00	0
10-7500-4195 PROF SVCS - ANIMAL CONTROL	100,000.00	0.00	33,293.00	66,707.00	33
10-7500-4223 STORMWATER UTILITIES	5,000.00	221.67	1,495.27	3,504.73	30
10-7500-4250 INSURANCE & BONDS	240,000.00	12.18	302,880.70	-62,880.70	126
10-7500-4251 FUEL	160,000.00	9,719.72	94,467.33	65,532.67	59
10-7500-4260 SUPPLIES & MATERIALS	50,000.00	8,730.50	42,362.27	7,637.73	85
10-7500-4311 TRAINING & MILEAGE	20,000.00	7,236.34	10,706.98	9,293.02	54
10-7500-4312 ALLOWANCES - AUTO	6,000.00	500.00	4,000.00	2,000.00	67
10-7500-4321 TELEPHONE	42,000.00	1,039.24	22,326.68	19,673.32	53
10-7500-4325 POSTAGE	7,000.00	167.18	3,811.10	3,188.90	54
10-7500-4330 UTILITIES	70,000.00	8,367.35	61,441.99	8,558.01	88
10-7500-4350 REPAIRS & MAINT - COMPUTER	54,000.00	3,475.00	17,547.48	36,452.52	32
10-7500-4351 REPAIRS & MAINT - BUILDINGS	25,000.00	4,048.00	11,764.19	13,235.81	47

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TOWN OF MINT HILL
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10-7500-4352 REPAIRS & MAINT - EQUIPMENT	5,000.00	0.00	0.00	5,000.00	0
10-7500-4353 REPAIRS & MAINT - AUTO	0.00	282.79	652.19	-652.19	*100
10-7500-4375 DONATIONS	188,000.00	0.00	187,000.00	1,000.00	99
10-7500-4391 ADVERTISING	2,000.00	97.58	697.65	1,302.35	35
10-7500-4393 MISC CONTRACTUAL SVCS	120,000.00	31,351.62	105,089.66	14,910.34	88
10-7500-4491 DUES & SUBSCRIPTIONS	40,000.00	0.00	38,367.25	1,632.75	96
10-7500-4585 OFFICE EQUIPMENT	10,000.00	0.00	5,584.46	4,415.54	56
7500 Non-Departmental Subtotal	\$1,285,000.00	\$75,264.17	\$976,919.80	\$308,080.20	76
Expenditure Subtotal	\$29,905,535.00	\$1,921,211.17	\$17,606,331.54	\$12,299,203.46	59
Before Transfers	Deficiency Of Revenue Subtotal	\$0.00	-\$1,148,978.73	\$1,659,956.77	*100
After Transfers	Deficiency Of Revenue Subtotal	\$0.00	-\$1,148,978.73	\$1,659,956.77	*100

REVENUE & EXPENDITURE STATEMENT FOR 20 POWELL BILL
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TOWN OF MINT HILL
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20 Powell Bill Fund					
Revenue					
7500 Non-Departmental					
20-7500-3321 ALLOCATION	954,000.00	0.00	984,884.02	-30,884.02	103
20-7500-3831 EARNINGS ON INVESTMENTS	50,000.00	7,801.95	59,006.70	-9,006.70	118
20-7500-3851 FUND BALANCE - APPROPRIATED	494,800.00	0.00	0.00	494,800.00	0
7500 Non-Departmental Subtotal	\$1,498,800.00	\$7,801.95	\$1,043,890.72	\$454,909.28	70
Revenue Subtotal	\$1,498,800.00	\$7,801.95	\$1,043,890.72	\$454,909.28	70
Expenditure					
2000 Planning					
20-2000-4440 ST MAINT - CONTRACTUAL	1,000,000.00	0.00	0.00	1,000,000.00	0
2000 Planning Subtotal	\$1,000,000.00	\$0.00	\$0.00	\$1,000,000.00	0
7500 Non-Departmental					
20-7500-4241 ST MAINT - GRAVEL	15,000.00	0.00	4,719.51	10,280.49	31
20-7500-4242 ST MAINT - ASPHALT	20,000.00	0.00	6,545.39	13,454.61	33
20-7500-4244 ST MAINT - TRAFFIC SIGNS	6,000.00	0.00	985.25	5,014.75	16
20-7500-4251 ST MAINT - FUEL	45,000.00	266.68	17,797.48	27,202.52	40
20-7500-4252 ST MAINT - TIRES & TUBES	5,000.00	1,156.31	3,560.95	1,439.05	71
20-7500-4253 ST MAINT - PARTS	5,000.00	1,045.81	2,951.99	2,048.01	59
20-7500-4260 SUPPLIES & MATERIALS	1,000.00	112.17	668.42	331.58	67
20-7500-4352 REPAIRS & MAINT - EQUIPMENT	25,000.00	762.73	12,341.84	12,658.16	49
20-7500-4353 REPAIRS & MAINT - AUTO	10,000.00	867.27	4,910.18	5,089.82	49
20-7500-4354 ST MAINT - RIGHT OF WAY	50,000.00	5,223.87	10,785.80	39,214.20	22
20-7500-4393 MISC CONTRACTUAL SVCS	2,000.00	0.00	1,500.00	500.00	75
20-7500-4442 SIDEWALKS	86,800.00	0.00	34,795.58	52,004.42	40
7500 Non-Departmental Subtotal	\$270,800.00	\$9,434.84	\$101,562.39	\$169,237.61	38
8000 Capital Outlay					
20-8000-4555 CAPITAL OUTLAY - 218 IMPROVE	30,000.00	0.00	0.00	30,000.00	0
8000 Capital Outlay Subtotal	\$30,000.00	\$0.00	\$0.00	\$30,000.00	0
9000 Contingency					
20-9000-4990 TRANSFER TO DEBT SVC	198,000.00	0.00	0.00	198,000.00	0
9000 Contingency Subtotal	\$198,000.00	\$0.00	\$0.00	\$198,000.00	0
Expenditure Subtotal	\$1,498,800.00	\$9,434.84	\$101,562.39	\$1,397,237.61	7
Before Transfers	Deficiency Of Revenue Subtotal	\$0.00	-\$1,632.89	\$942,328.33	*100
After Transfers	Deficiency Of Revenue Subtotal	\$0.00	-\$1,632.89	\$942,328.33	*100

REVENUE & EXPENDITURE STATEMENT FOR 25 STORM WATER
 02/01/2026 To 02/28/2026

TOWN OF MINT HILL
 FY 2025-2026

*100 in the % Used column indicates that no budget exists

Account	Budget (\$)	Current Period (\$)	YTD (\$)	Remaining Balance (\$)	% Used
25 Storm Water Fund					
Revenue					
7500 Non-Departmental					
25-7500-3831 EARNINGS ON INVESTMENTS	5,000.00	941.46	8,826.43	-3,826.43	177
25-7500-3842 STORM WATER FEES COLLECTED	610,000.00	48,994.28	448,158.88	161,841.12	73
25-7500-3850 FUND BALANCE - UNRESERVED	68,219.00	0.00	0.00	68,219.00	0
7500 Non-Departmental Subtotal	\$683,219.00	\$49,935.74	\$456,985.31	\$226,233.69	67
Revenue Subtotal	\$683,219.00	\$49,935.74	\$456,985.31	\$226,233.69	67
Expenditure					
1000 Administrative					
25-1000-4121 SALARIES - FT	416,500.00	34,323.24	286,989.09	129,510.91	69
25-1000-4181 FICA	31,862.00	2,557.94	21,204.45	10,657.55	67
25-1000-4182 NC RETIREMENT	59,768.00	4,935.64	41,268.96	18,499.04	69
25-1000-4183 HOSPITAL INSURANCE	54,264.00	0.00	28,349.35	25,914.65	52
25-1000-4189 401(K) CONTRIBUTION	20,825.00	1,794.73	15,048.57	5,776.43	72
1000 Administrative Subtotal	\$583,219.00	\$43,611.55	\$392,860.42	\$190,358.58	67
7500 Non-Departmental					
25-7500-4730 STORM WATER REPAIRS	20,000.00	2,493.73	15,753.01	4,246.99	79
25-7500-4732 SW - PHASE II PROGRAM COSTS	80,000.00	0.00	37,065.26	42,934.74	46
7500 Non-Departmental Subtotal	\$100,000.00	\$2,493.73	\$52,818.27	\$47,181.73	53
Expenditure Subtotal	\$683,219.00	\$46,105.28	\$445,678.69	\$237,540.31	65
Before Transfers	Excess Of Revenue Subtotal	\$0.00	\$3,830.46	\$11,306.62	*100
After Transfers	Excess Of Revenue Subtotal	\$0.00	\$3,830.46	\$11,306.62	*100

REVENUE & EXPENDITURE STATEMENT FOR 30 MINT HILL POLICE
 02/01/2026 To 02/28/2026

TOWN OF MINT HILL
 FY 2025-2026

*100 in the % Used column indicates that no budget exists

Account	Budget (\$)	Current Period (\$)	YTD (\$)	Remaining Balance (\$)	% Used
30 Mint Hill Police Fund					
Revenue					
5000 Police					
30-5000-3840 REVENUE - GRANTS	0.00	0.00	17,598.51	-17,598.51	*100
30-5000-3846 NC ASSET REVENUE	0.00	0.00	1,229.43	-1,229.43	*100
30-5000-3847 FED FORFEITURE REVENUE	50.00	0.00	16,678.03	-16,628.03	33,356
30-5000-3848 FUNDRAISER REVENUE	0.00	1,800.00	27,301.00	-27,301.00	*100
5000 Police Subtotal	\$50.00	\$1,800.00	\$62,806.97	-\$62,756.97	125,614
Revenue Subtotal	\$50.00	\$1,800.00	\$62,806.97	-\$62,756.97	125,614
Expenditure					
5000 Police					
30-5000-4265 BANK FEES	50.00	0.00	0.00	50.00	0
30-5000-4848 FUNDRAISER EXPENDITURES	0.00	7,352.00	16,657.26	-16,657.26	*100
5000 Police Subtotal	\$50.00	\$7,352.00	\$16,657.26	-\$16,607.26	33,315
Expenditure Subtotal	\$50.00	\$7,352.00	\$16,657.26	-\$16,607.26	33,315
Before Transfers	Deficiency Of Revenue Subtotal	\$0.00	-\$5,552.00	\$46,149.71	*100
After Transfers	Deficiency Of Revenue Subtotal	\$0.00	-\$5,552.00	\$46,149.71	*100

REVENUE & EXPENDITURE STATEMENT FOR 32 COMMUNITY
 02/01/2026 To 02/28/2026

TOWN OF MINT HILL
 FY 2025-2026

*100 in the % Used column indicates that no budget exists

Account	Budget (\$)	Current Period (\$)	YTD (\$)	Remaining Balance (\$)	% Used
32 Community Center Grant					
Revenue					
1000 Administrative					
32-1000-3850 APPROPRIATED FUND BALANCE	12,702,900.00	0.00	0.00	12,702,900.00	0
1000 Administrative Subtotal	\$12,702,900.00	\$0.00	\$0.00	\$12,702,900.00	0
7500 Non-Departmental					
32-7500-3831 EARNINGS ON INVESTMENTS	0.00	171.06	80,589.24	-80,589.24	*100
7500 Non-Departmental Subtotal	\$0.00	\$171.06	\$80,589.24	-\$80,589.24	*100
Revenue Subtotal	\$12,702,900.00	\$171.06	\$80,589.24	\$12,622,310.76	1
Expenditure					
7500 Non-Departmental					
32-7500-8510 CC - DESIGN	109,000.00	0.00	0.00	109,000.00	0
32-7500-8520 CC - CONSTRUCTION	11,221,000.00	0.00	8,911,875.78	2,309,124.22	79
32-7500-8530 CC - FURNISHINGS	620,000.00	40,210.02	324,192.79	295,807.21	52
32-7500-8540 CC - INSPECTIONS, TESTING	382,900.00	0.00	15,579.00	367,321.00	4
7500 Non-Departmental Subtotal	\$12,332,900.00	\$40,210.02	\$9,251,647.57	\$3,081,252.43	75
9000 Contingency					
32-9000-9999 CC - CONTINGENCY	370,000.00	0.00	0.00	370,000.00	0
9000 Contingency Subtotal	\$370,000.00	\$0.00	\$0.00	\$370,000.00	0
Expenditure Subtotal	\$12,702,900.00	\$40,210.02	\$9,251,647.57	\$3,451,252.43	73
Before Transfers	Deficiency Of Revenue Subtotal	\$0.00	-\$40,038.96	-\$9,171,058.33	*100
After Transfers	Deficiency Of Revenue Subtotal	\$0.00	-\$40,038.96	-\$9,171,058.33	*100

REVENUE & EXPENDITURE STATEMENT FOR 35 MHPD STATE
 02/01/2026 To 02/28/2026

TOWN OF MINT HILL
 FY 2025-2026

*100 in the % Used column indicates that no budget exists

Account	Budget (\$)	Current Period (\$)	YTD (\$)	Remaining Balance (\$)	% Used
35 Mhpd State Grant Fund					
Revenue					
7500 Non-Departmental					
35-7500-3831 EARNINGS ON INVESTMENTS	0.00	0.00	0.62	-0.62	*100
7500 Non-Departmental Subtotal	\$0.00	\$0.00	\$0.62	-\$0.62	*100
Revenue Subtotal	\$0.00	\$0.00	\$0.62	-\$0.62	*100
Expenditure					
1000 Administrative					
35-1000-4265 BANK FEES	0.00	0.00	34.00	-34.00	*100
1000 Administrative Subtotal	\$0.00	\$0.00	\$34.00	-\$34.00	*100
Expenditure Subtotal	\$0.00	\$0.00	\$34.00	-\$34.00	*100
Before Transfers			Deficiency Of Revenue Subtotal	\$0.00	\$0.00
				-\$33.38	*100
After Transfers			Deficiency Of Revenue Subtotal	\$0.00	\$0.00
				-\$33.38	*100

REVENUE & EXPENDITURE STATEMENT FOR 40 GRANT PROJECT -
 02/01/2026 To 02/28/2026

TOWN OF MINT HILL
 FY 2025-2026

*100 in the % Used column indicates that no budget exists

Account	Budget (\$)	Current Period (\$)	YTD (\$)	Remaining Balance (\$)	% Used
40 Grant Project - Arpa					
Revenue					
7500 Non-Departmental					
40-7500-3831 EARNINGS ON INVESTMENTS	0.00	116.67	2,896.96	-2,896.96	*100
7500 Non-Departmental Subtotal	\$0.00	\$116.67	\$2,896.96	-\$2,896.96	*100
Revenue Subtotal	\$0.00	\$116.67	\$2,896.96	-\$2,896.96	*100
Expenditure					
1000 Administrative					
40-1000-4400 ARPA - ADMIN	0.00	0.00	37,964.61	-37,964.61	*100
1000 Administrative Subtotal	\$0.00	\$0.00	\$37,964.61	-\$37,964.61	*100
3000 Fire					
40-3000-4400 ARPA -FIRE	0.00	0.00	39,398.40	-39,398.40	*100
3000 Fire Subtotal	\$0.00	\$0.00	\$39,398.40	-\$39,398.40	*100
Expenditure Subtotal	\$0.00	\$0.00	\$77,363.01	-\$77,363.01	*100
Before Transfers	Excess Of Revenue Subtotal	\$0.00	\$116.67	-\$74,466.05	*100
After Transfers	Excess Of Revenue Subtotal	\$0.00	\$116.67	-\$74,466.05	*100

REVENUE & EXPENDITURE STATEMENT FOR 45 CAPITAL
 02/01/2026 To 02/28/2026

TOWN OF MINT HILL
 FY 2025-2026

*100 in the % Used column indicates that no budget exists

Account	Budget (\$)	Current Period (\$)	YTD (\$)	Remaining Balance (\$)	% Used
45 Capital Projects - Psf					
Revenue					
7500 Non-Departmental					
45-7500-3831 EARNINGS ON INVESTMENTS	0.00	2,677.73	27,317.88	-27,317.88	*100
7500 Non-Departmental Subtotal	\$0.00	\$2,677.73	\$27,317.88	-\$27,317.88	*100
Revenue Subtotal	\$0.00	\$2,677.73	\$27,317.88	-\$27,317.88	*100
Expenditure					
7500 Non-Departmental					
45-7500-8520 PSF - CONSTRUCTION	0.00	0.00	94,122.99	-94,122.99	*100
45-7500-8530 PSF - FURNISHINGS	0.00	0.00	15,386.84	-15,386.84	*100
7500 Non-Departmental Subtotal	\$0.00	\$0.00	\$109,509.83	-\$109,509.83	*100
Expenditure Subtotal	\$0.00	\$0.00	\$109,509.83	-\$109,509.83	*100
Before Transfers	Excess Of Revenue Subtotal	\$0.00	\$2,677.73	-\$82,191.95	*100
After Transfers	Excess Of Revenue Subtotal	\$0.00	\$2,677.73	-\$82,191.95	*100

REVENUE & EXPENDITURE STATEMENT FOR 50 INFRASTRUCTURE

02/01/2026 To 02/28/2026

TOWN OF MINT HILL

FY 2025-2026

*100 in the % Used column indicates that no budget exists

Account	Budget (\$)	Current Period (\$)	YTD (\$)	Remaining Balance (\$)	% Used
50 Infrastructure Fund					
Revenue					
7500 Non-Departmental					
50-7500-3831 EARNINGS ON INVESTMENTS	50.00	0.00	0.00	50.00	0
7500 Non-Departmental Subtotal	\$50.00	\$0.00	\$0.00	\$50.00	0
Revenue Subtotal	\$50.00	\$0.00	\$0.00	\$50.00	0
Expenditure					
9000 Contingency					
50-9000-9999 CONTINGENCY	50.00	0.00	0.00	50.00	0
9000 Contingency Subtotal	\$50.00	\$0.00	\$0.00	\$50.00	0
Expenditure Subtotal	\$50.00	\$0.00	\$0.00	\$50.00	0
Before Transfers	Deficiency Of Revenue Subtotal	\$0.00	\$0.00	\$0.00	0
After Transfers	Deficiency Of Revenue Subtotal	\$0.00	\$0.00	\$0.00	0

REVENUE & EXPENDITURE STATEMENT FOR 60 TOURISM FUND
 02/01/2026 To 02/28/2026

TOWN OF MINT HILL
 FY 2025-2026

*100 in the % Used column indicates that no budget exists

Account	Budget (\$)	Current Period (\$)	YTD (\$)	Remaining Balance (\$)	% Used
60 Tourism Fund					
Revenue					
7500 Non-Departmental					
60-7500-3270 TOURISM TAX REVENUE	400,000.00	0.00	233,738.11	166,261.89	58
60-7500-3831 EARNINGS ON INVESTMENTS	5,500.00	2,928.53	29,050.27	-23,550.27	528
7500 Non-Departmental Subtotal	\$405,500.00	\$2,928.53	\$262,788.38	\$142,711.62	65
Revenue Subtotal	\$405,500.00	\$2,928.53	\$262,788.38	\$142,711.62	65
Expenditure					
7500 Non-Departmental					
60-7500-4220 CULTURAL EVENTS	50,000.00	35,000.00	41,214.78	8,785.22	82
60-7500-4376 DONATIONS	115,500.00	76,000.00	89,000.00	26,500.00	77
60-7500-4830 TRANSFERS TO OTHER FUNDS	50,000.00	0.00	0.00	50,000.00	0
60-7500-8510 CAPITAL OUTLAY - TOURISM	170,000.00	0.00	0.00	170,000.00	0
7500 Non-Departmental Subtotal	\$385,500.00	\$111,000.00	\$130,214.78	\$255,285.22	34
9000 Contingency					
60-9000-9999 CONTINGENCY	20,000.00	0.00	530.00	19,470.00	3
9000 Contingency Subtotal	\$20,000.00	\$0.00	\$530.00	\$19,470.00	3
Expenditure Subtotal	\$405,500.00	\$111,000.00	\$130,744.78	\$274,755.22	32
Before Transfers	Deficiency Of Revenue Subtotal	\$0.00	-\$108,071.47	\$132,043.60	*100
After Transfers	Deficiency Of Revenue Subtotal	\$0.00	-\$108,071.47	\$132,043.60	*100

REVENUE & EXPENDITURE STATEMENT FOR 60 TOURISM FUND

02/01/2026 To 02/28/2026

TOWN OF MINT HILL

FY 2025-2026

*100 in the % Used column indicates that no budget exists

Account	Budget (\$)	Current Period (\$)	YTD (\$)	Remaining Balance (\$)	% Used
GRAND TOTAL	\$0.00	-\$1,297,649.19	-\$6,535,964.68	\$6,535,964.68	*100

MEMORANDUM

DATE: May 14, 2026
SUBJECT: Town of Mint Hill Procurement & Contract Execution Policies
FROM: Steve Frey, PE, Assistant Town Manager
TO: Mayor and Commissioners

Staff has worked closely with the Town Attorney to develop Procurement and Contract Execution Policies for both Federally-funded and non-Federally-funded work. In addition to being recommended by the Town's financial auditor, these Policies are intended to help staff comply with federal and state laws and rules, as well as Town policies.

These Policies will have accompanying administrative guidance documents to further aid staff in meeting Town-specific requirements, mainly for internal workflow and bookkeeping.

I recommend you approve these Policies.

TOWN OF MINT HILL PROCUREMENT & CONTRACT EXECUTION POLICY

I. COMPLIANCE WITH APPLICABLE PROCUREMENT LAWS

Procurement of all supplies, materials and equipment ("Goods"), procurement of services for the erection, construction, alteration or repair of any buildings ("Construction and Repair"), and the procurement of other services ("Other Services") shall be in accordance with all applicable laws and the Town's Fiscal Policy ("Legal Requirements").

As of the date of this policy, Legal Requirements include:

1. Goods

- a. **Formal Bidding Procedures:** Formal bidding procedures prescribed in N.C. Gen. Stat. §143-129 must be followed for the purchase of Goods that require an estimated expenditure of \$90,000 or more (unless one of the exceptions stated in N.C. Gen. Stat. §143-129 is applicable).
- b. **Informal Bidding Procedures:** Informal bidding procedures are prescribed in N.C. Gen. Stat. §143-131 for the purchase of goods that involve an estimated expenditure of \$30,000 or more but less than \$90,000. At a minimum, there should be good faith efforts to obtain at least three written quotes.

2. Construction and Repair

- a. **Formal Bidding Procedures:** Formal bidding procedures prescribed in N.C. Gen. Stat. §143-129 must be followed for construction or repair work that requires an estimated expenditure of \$500,000 or more (unless one of the exceptions stated in N.C. Gen. Stat. §143-129 is applicable).
- b. **Informal bidding procedures:** Informal bidding procedures are prescribed in N.C. Gen. Stat. §143-131 for construction and repair contracts involving an estimated expenditure of \$30,000 or more but less than \$500,000. At a minimum, there should be good faith efforts to obtain at least three written quotes.

3. Other Services

Procurement of Other Services should generally be obtained through some form of competitive process satisfactory to the Town Manager or Designee, such as obtaining written quotes or negotiation. Notwithstanding the above, procurement of certain professional architectural, engineering and surveying services must be in accordance with N.C. Gen. Stat. §143-64.31-64.34. Generally, these provisions require that firms shall be selected based on demonstrated competence and qualification without regard to a fee other than unit-price information and thereafter that a contract be negotiated. Likewise, when procuring accounting, appraisal, financial, legal, technology support or other professional services for the Town, firms should be selected on the basis of demonstrated competence and qualification and then a contract negotiated with the selected firm or firms.

4. Electronic Obligations and Payments:

Procurement of Goods and Services through electronic payments as defined by N.C. Gen. Stat §159-28 and N.C. Gen. Stat. §115C-441 is expressly authorized. The Finance Officer shall adopt written procedures for obligations that will be incurred by electronic means provided for herein. These policies shall address all necessary requirements of NC Administrative Code 20 NCAC 03 .0409 and 20 NCAC 03. 0410.

5. Other Requirements:

- a. The Town shall comply with all Minority Business and Historically Underutilized Business participation procedures and reporting requirements in compliance with applicable law, including but not limited to Article 3 and Article 8 of Chapter 143 of the North Carolina General Statutes.
- b. All purchases, service, construction or repair over \$30,000.00 shall be formalized on a written contract.
- c. All purchases and contracts shall be pre-audited as required by state law.
- d. All contracts shall be approved as to form by the Town Attorney. All contracts above the formal limits of \$90,000.00 for goods and \$500,000.00 for construction or repair shall be submitted for review and approval by the Town Attorney.
- e. Contracts shall not be divided in order to keep them less than the various dollar thresholds referenced below, thereby avoiding the applicable procurement or approval procedure.
- f. For clarity, a purchase order is considered a contract.
- g. The Town Manager may establish additional purchasing and contracting procedures that will be applicable to all Town departments, such additional procedures to be consistent with this policy. The Town Manager shall consult with the Town Attorney to develop reasonable contract forms and templates to assist in an efficient procurement process.

In the event of changes in applicable Legal Requirements (e.g. future statutory changes in bidding thresholds), then such current Legal Requirements shall be satisfied. Town staff shall consult with the Town Attorney and the North Carolina School of Government as reasonably needed to remain current on applicable Legal Requirements.

II. APPROVAL AND SIGNATURE AUTHORITY

The following contracts shall require approval by the Board of Commissioners of the Town of Mint Hill:

1. Contracts for acquisition of real estate and leases of real estate;
2. Disposition of real property, including easements;
3. All contracts that extend beyond one budget year;
4. All contracts in amounts greater than \$50,000;
5. All change orders and contract amendments greater than \$50,000; and
6. Any contracts/purchase orders that require the approval of the Board of Commissioners pursuant to applicable Legal Requirements.

The Town Manager, or Town Manager's designee, is authorized to approve all other contracts, but may in his or her discretion, send any contract not otherwise specified to the Board of Commissioners for approval.

The Town Manager, or Town Manager designee, is authorized to sign all properly approved contracts.

Approved and Effective this ____ day of _____, 2026.

Dale Dalton, Mayor Town of Mint Hill

Attest

Michelle Wells, Town Clerk

TOWN OF MINT HILL FEDERAL PROCUREMENT & CONTRACT EXECUTION POLICY

I. PURPOSE

The purpose of this policy is to establish guidelines that meet or exceed the procurement requirements for purchases of goods (apparatus, supplies, materials, and equipment), services, and construction or repair projects when federal funds are being used in whole or in part to pay for the cost of the contract. To the extent that other sections of procurement policies and procedures adopted by the Town of Mint Hill are more restrictive than those contained in this policy, local policies and procedures shall be followed.

II. POLICY

A. Application of Policy

This policy applies to contracts for purchases, services, and construction or repair work funded with federal financial assistance (direct or reimbursed). The requirements of this Policy also apply to any subrecipient of the funds.

All federally funded projects, loans, grants, and sub-grants, whether funded in part or wholly, are subject to the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for federal awards (Uniform Guidance) codified at 2 C.F.R. Part 200 unless otherwise directed in writing by the federal agency or state pass-through agency that awarded the funds.

B. Compliance with Federal Law

All procurement activities involving the expenditure of federal funds must be conducted in compliance with the Procurement Standards codified in 2 C.F.R. §200.317 through §200-326 unless otherwise directed in writing by the federal agency or state pass-through agency that awarded the funds. Mint Hill will follow all applicable local, state, and federal procurement requirements when expending federal funds. Should Mint Hill have more stringent requirements, the most restrictive requirement shall apply so long as it is consistent with state and federal law.

C. Contract Award

All contracts shall be awarded only to the lowest responsive responsible bidder possessing the ability to perform successfully under the terms and conditions of the contract.

D. No Evasion

No contract may be divided to bring the cost under bid thresholds or to evade any requirements under this Policy or state and federal law.

E. Contract Requirements

All contracts paid for in whole or in part with federal funds shall be in writing. The written contract must include or incorporate by reference the provisions required under 2 C.F.R §200.326 and as provided for under 2 C.F.R. Part 200, Appendix II.

F. Contractors' Conflict of Interest

Designers, suppliers, and contractors that assist in the development or drafting of specifications, requirements, statements of work, invitation for bids or requests for proposals shall be excluded from competing for such requirements.

G. Approval and Modification

The administrative procedures contained in this Policy are administrative and may be changed as necessary at the staff level to comply with state and federal law.

III. GENERAL PROCUREMENT STANDARDS AND PROCEDURES

The Requesting Department shall procure all contracts in accordance with the requirements of this Section of the Policy.

A. Necessity

Purchases must be necessary to perform the scope of work and must avoid acquisition of unnecessary or duplicative items. The Requesting Department should check with the federal surplus property agency prior to buying new items when feasible and less expensive. Strategic sourcing should be considered with other departments and/or agencies who have similar needs to consolidate procurements and services to obtain better pricing.

B. Clear Specifications

All solicitations must incorporate a clear and accurate description of the technical requirements for the materials, products, or services to be procured, and shall include all other requirements which bidders must fulfill and all other factors to be used in evaluating bids or proposals. Technical requirements must not contain features that restrict competition.

C. Notice of Federal Funding

All bid solicitations must acknowledge the use of federal funding for the contract. In addition, all prospective bidders or offerors must acknowledge that funding is contingent upon compliance with all terms and conditions of the funding award.

D. Compliance by Contractors

All solicitations shall inform prospective contractors that they must comply with all applicable federal laws, regulations, executive orders, and terms and conditions of the funding award.

E. Fixed Price

Solicitations must state that bidders shall submit bids on a fixed price basis and that the contract shall be awarded on this basis unless otherwise provided for in this Policy. Cost plus percentage of cost contracts are prohibited. Time and materials contracts are prohibited in most circumstances. Time and materials contracts will not be used unless no other form of contract is suitable and the contract includes a "Not to Exceed"

amount. A time and materials contract shall not be awarded without express written permission of the federal agency or state pass-through agency that awarded the funds.

F. Use of Brand Names

When possible, performance or functional specifications are preferred to allow for more competition, leaving the determination of how to reach the required result to the contractor. Brand names may be used only when it is impractical or uneconomical to write a clear and accurate description of the requirement(s). When a brand name is listed, it is used as reference only and "or equal" must be included in the description.

G. Lease versus Purchase

Under certain circumstances, it may be necessary to perform an analysis of lease versus purchase alternatives to determine the most economical approach.

H. Dividing Contract for M/WBE Participation

If economically feasible, procurements may be divided into smaller components to allow maximum participation of small and minority businesses and women business enterprises. The procurement cannot be divided to bring the cost under bid thresholds or to evade any requirements under this Policy.

I. Documentation

Documentation must be maintained by the Requesting Department detailing the history of all procurements. The documentation should include the procurement method used, contract type, basis for contractor selection, price, sources solicited, public notices, cost analysis, bid documents, addenda, amendments, contractor's responsiveness, notice of award, copies of notices to unsuccessful bidders or offerors, record of protests or disputes, bond documents, notice to proceed, purchase order, and contract. All documentation relating to the award of any contract must be made available to the granting agency upon request.

J. Cost Estimate

For all procurements costing \$250,000 or more, the Requesting Department shall develop an estimate of the cost of the procurement prior to soliciting bids. Cost estimates may be developed by reviewing prior contract costs, online review of similar products or services, or other means by which a good faith cost estimate may be obtained. Cost estimates for construction and repair contracts may be developed by the project designer.

K. Contract Requirements

The Requesting Department must prepare a written contract incorporating the provisions referenced in Section II.C of this Policy.

L. Debarment

No contract shall be awarded to a contractor included on the federally debarred bidder's list.

M. Contractor Oversight

The Requesting Department receiving the federal funding must maintain oversight of the contract to ensure that contractor is performing in accordance with the contract terms, conditions, and specifications.

N. Open Competition

Solicitations shall be prepared in a way to be fair and provide open competition. The procurement process shall not restrict competition by imposing unreasonable requirements on bidders, including but not limited to unnecessary supplier experience, excessive or unnecessary bonding, specifying a brand name without allowing for "or equal" products, or other unnecessary requirements that have the effect of restricting competition.

O. Geographic Preference

No contract shall be awarded on the basis of a geographic preference.

IV. SPECIFIC PROCUREMENT PROCEDURES

The Requesting Department shall solicit bids in accordance with the requirements under this Section of the Policy based on the type and cost of the contract.

A. Service Contracts (except for A/E professional services) and Purchase Contracts costing less than \$10,000

Service contracts (except for A/E professional services) and purchase contracts costing less than \$10,000 shall be procured using the Uniform Guidance "micro-purchase" procedure (2 C.F.R. § 200.320(a)) as follows:

1. The contract may be awarded without soliciting pricing or bids if the price of the goods or services is considered to be fair and reasonable.
2. To the extent practicable, purchases must be distributed among qualified suppliers.

B. Service Contracts (except for A/E professional services) and Purchase Contracts costing \$10,000 up to \$90,000

Service Contracts (except for A/E professional services) and Purchase Contracts costing \$10,000 up to \$90,000 shall be procured using the Uniform Guidance "small purchase" procedure (2 C.F.R. § 200.320(b)) as follows:

1. Obtain price or rate quotes from an "adequate number" of qualified sources (a federal grantor agency might issue guidance interpreting "adequate number," so the Requesting Department should review the terms and conditions of the grant award documents to confirm whether specific guidance has been issued).

2. Take affirmative steps to solicit price quotes from M/WBE vendors and suppliers as required under 2 C.F.R. §200.321.
3. Cost or price analysis is not required prior to soliciting bids.
4. Award the contract on a fixed-price basis (a not-to-exceed basis is permissible for service contracts where obtaining a fixed price is not feasible).
5. Award the contract to the lowest responsive, responsible bidder.

C. Service Contracts (except for A/E professional services) and Purchase Contracts costing \$90,000 and above

Service Contracts (except for A/E professional services) and Purchase Contracts costing \$90,000 and above shall be procured using a combination of the most restrictive requirements of the Uniform Guidance "sealed bid" procedure (2 C.F.R. §200.320(c)) and state formal bidding procedures (G.S. 143-129) as follows:

1. Cost or price analysis is required prior to soliciting bids.
2. Complete specifications or purchase description must be made available to all bidders.
3. The bid must be formally advertised in a newspaper of general circulation for at least seven full days between the date of the advertisement and the date of the public bid opening. Electronic-only advertising must be authorized by the governing board. The advertisement must state the date, time, and location of the public bid opening, indicate where specifications may be obtained, and reserve to the governing board the right to reject any or all bids only for "sound documented reasons."
4. Take affirmative steps to solicit price quotes from M/WBE vendors and suppliers as required under 2 C.F.R. §200.321.
5. Open bids at the public bid opening on the date, time, and at the location noticed in the public advertisement. All bids must be submitted sealed. A minimum of 2 bids must be received in order to open all bids.
6. Award the contract to the lowest responsive, responsible bidder on a fixed-price basis. Governing board approval is required for purchase contracts unless the governing board has delegated award authority to an individual official or employee. Any and all bids may be rejected only for "sound documented reasons."
7. **Note Regarding Service Contracts Costing \$90,000 up to \$250,000:** Local government service contracts are not subject to state competitive bidding requirements. If a local government does not require competitive proposals (RFPs) for service contracts under its local policy, it may choose to follow the UG small purchase procedure for service contracts costing \$10,000 up to \$250,000, and then follow the UG sealed bid or competitive proposal method for service contracts

costing \$250,000 or more. If the local policy regarding service contracts is more restrictive, the local policy should be followed.

D. Service Contracts (except for A/E professional services) costing \$250,000 and above

Service Contracts (except for A/E professional services) costing \$250,000 and above may be procured using the Uniform Guidance "competitive proposal" procedure (2 C.F.R. §200.320(d)) when the "sealed bid" procedure is not appropriate for the particular type of service being sought. The procedures are as follows:

1. A Request for Proposals (RFP) must be publicly advertised. Formal advertisement in a newspaper is not required so long as the method of advertisement will solicit proposals from an "adequate number" of qualified firms.
2. Take affirmative steps to solicit price quotes from M/WBE vendors and suppliers as provided under 2 C.F.R. §200.321.
3. Identify evaluation criteria and relative importance of each criteria (criteria weight) in the RFP.
4. Consider all responses to the publicized RFP to the maximum extent practical.
5. Must have a written method for conducting technical evaluations of proposals and selecting the winning firm.
6. Award the contract to the responsible firm with most advantageous proposal taking into account price and other factors identified in the RFP. Governing board approval is not required.
7. Award the contract on a fixed-price or cost-reimbursement basis.

E. Construction and repair contracts costing less than \$10,000

Construction and repair contracts costing less than \$10,000 shall be procured using the Uniform Guidance "micro-purchase" procedure (2 C.F.R. §200.320(a)) as follows:

1. The contract may be awarded without soliciting pricing or bids if the price of the goods or services is considered to be fair and reasonable.
2. To the extent practicable, contracts must be distributed among qualified suppliers.

F. Construction and repair contracts costing \$10,000 up to \$250,000

Construction and repair contracts costing \$10,000 up to \$250,000 shall be procured using the Uniform Guidance "small purchase" procedure (2 C.F.R. §200.320(b)) as follows:

1. Obtain price or rate quotes from an "adequate number" of qualified sources (a federal grantor agency might issue guidance interpreting "adequate number," so the requesting department should review the terms and conditions of the grant award documents to confirm whether specific guidance has been issued).

2. Take affirmative steps to solicit price quotes from M/WBE vendors and suppliers as required under 2 C.F.R. §200.321.
3. Cost or price analysis is not required prior to soliciting bids, although price estimates may be provided by the project designer.
4. Award the contract on a fixed-price or not-to-exceed basis.
5. Award the contract to the lowest responsive, responsible bidder. Governing board approval is not required.

G. Construction and repair contracts costing \$250,000 up to \$500,000

Construction and repair contracts costing \$250,000 up to \$500,000 shall be procured using the Uniform Guidance "sealed bid" procedure (2 C.F.R. §200.320(c)) as follows:

1. Cost or price analysis is required prior to soliciting bids (this cost estimate may be provided by the project designer).
2. Complete specifications must be made available to all bidders.
3. Publicly advertise the bid solicitation for a period of time sufficient to give bidders notice of opportunity to submit bids (formal advertisement in a newspaper is not required so long as other means of advertising will provide sufficient notice of the opportunity to bid). The advertisement must state the date, time, and location of the public bid opening, and indicate where specifications may be obtained.
4. Take affirmative steps to solicit price quotes from M/WBE vendors and suppliers as provided under 2 C.F.R. §200.321.
5. Open the bids at the public bid opening on the date, time, and at the location noticed in the public advertisement. All bids must be submitted sealed. A minimum of 2 bids must be received in order to open all bids.
6. A 5% bid bond is required of all bidders. Performance and payment bonds of 100% of the contract price are required of the winning bidder.
7. Award the contract on a firm fixed-price basis.
8. Award the contract to the lowest responsive, responsible bidder. Governing board approval is not required. Any and all bids may be rejected only for "sound documented reasons."

H. Construction and repair contracts costing \$500,000 and above

Construction and repair contracts costing \$500,000 and above shall be procured using a combination of the most restrictive requirements of the Uniform Guidance "sealed bid" procedure (2 C.F.R. §200.320(c)) and state formal bidding procedures (G.S. 143-129) as follows:

1. Cost or price analysis is required prior to soliciting bids (this cost estimate should be provided by the project designer).

2. Complete specifications must be made available to all bidders.
3. Formally advertise the bid in a newspaper of general circulation for at least seven full days between the date of the advertisement and the date of the public bid opening. Electronic-only advertising must be authorized by the governing board. The advertisement must state the date, time, and location of the public bid opening, indicate where specifications may be obtained, and reserve to the governing board the right to reject any or all bids only for "sound documented reasons."
4. Take affirmative steps to solicit price quotes from M/WBE vendors and suppliers as provided under 2 C.F.R. §200.321.
5. Open the bids at the public bid opening on the date, time, and at the location noticed in the public advertisement. All bids must be submitted sealed and in paper form. A minimum of 3 bids must be received in order to open all bids.
6. A 5% bid bond is required of all bidders (a bid that does not include a bid bond cannot be counted toward the 3-bid minimum requirement). Performance and payment bonds of 100% of the contract price are required of the winning bidder.
7. Award the contract on a firm fixed-price basis.
8. Award the contract to the lowest responsive, responsible bidder. Governing board approval is required and cannot be delegated. The governing board may reject and all bids only for "sound documented reasons."

I. Construction or repair contracts involving a building costing \$300,000 and above

Construction or repair contracts involving a building costing \$300,000 and above must comply with the following additional requirements under state law:

1. Formal HUB (historically underutilized business) participation required under G.S. 143-128.2, including local government outreach efforts and bidder good faith efforts, shall apply.
2. Separate specifications shall be drawn for the HVAC, electrical, plumbing, and general construction work as required under G.S. 143-128(a).
3. The project shall be bid using a statutorily authorized bidding method (separate-prime, single-prime, or dual bidding) as required under G.S. 143-129(a1).

J. Contracts for Architectural and Engineering Services costing under \$250,000

Contracts for Architectural and Engineering Services costing under \$250,000 shall be procured using the state "Mini-Brooks Act" requirements (G.S. 143-64.31) as follows:

1. Issue a Request for Qualifications (RFQ) to solicit qualifications from qualified firms (formal advertisement in a newspaper is not required). Price (other than unit cost) shall not be solicited in the RFQ.

2. Take affirmative steps to solicit price quotes from M/WBE vendors and suppliers as provided for under 2 C.F.R. §200.321.
3. Evaluate the qualifications of respondents based on the evaluation criteria developed by the Purchasing Department and/or Requesting Department.
4. Rank respondents based on qualifications and select the best qualified firm. Price cannot be a factor in the evaluation. Preference may be given to in-state (but not local) firms.
5. Negotiate fair and reasonable compensation with the best qualified firm. If negotiations are not successful, repeat negotiations with the second-best qualified firm.
6. Award the contract to best qualified firm with whom fair and reasonable compensation has been successfully negotiated. Governing board approval is not required.

K. Contracts for Architectural and Engineering Services costing \$250,000 or more

Contracts for Architectural and Engineering Services costing \$250,000 or more shall be procured using the Uniform Guidance "competitive proposal" procedure (2 C.F.R. §200.320(d)(5)) as follows:

1. Publicly advertise a Request for Qualifications (RFQ) to solicit qualifications from qualified firms (formal advertisement in a newspaper is not required). Price (other than unit cost) shall not be solicited in the RFQ.
2. Take affirmative steps to solicit price quotes from M/WBE vendors and suppliers as provided under 2 C.F.R. §200.321.
3. Identify the evaluation criteria and relative importance of each criteria (the criteria weight) in the RFQ.
4. Proposals must be solicited from an "adequate number of qualified sources" (an individual federal grantor agency may issue guidance interpreting "adequate number").
5. Must have a written method for conducting technical evaluations of proposals and selecting the best qualified firm.
6. Consider all responses to the publicized RFQ to the maximum extent practical.
7. Evaluate qualifications of respondents to rank respondents and select the most qualified firm. Preference may be given to in-state (but not local) firms provided that granting the preference leaves an appropriate number of qualified firms to compete for the contract given the nature and size of the project.
8. Price cannot be a factor in the initial selection of the most qualified firm.

9. Once the most qualified firm is selected, negotiate fair and reasonable compensation. If negotiations are not successful, repeat negotiations with the second-best qualified firm.
10. Award the contract to best qualified firm with whom fair and reasonable compensation has been successfully negotiated. Governing board approval is not required.

V. EXCEPTIONS

Non-competitive contracts are allowed *only* under the following conditions and with the written approval of the federal agency or state pass-through agency that awarded the federal funds:

A. Sole Source

A contract may be awarded without competitive bidding when the item is available from only one source. The Purchasing Department and/or Requesting Department shall document the justification for and lack of available competition for the item. A sole source contract must be approved by the governing board.

B. Public Exigency

A contract may be awarded without competitive bidding when there is a public exigency. A public exigency exists when there is an imminent or actual threat to public health, safety, and welfare, and the need for the item will not permit the delay resulting from a competitive bidding.

C. Inadequate Competition

A contract may be awarded without competitive bidding when competition is determined to be inadequate after attempts to solicit bids from a number of sources as required under this Policy does not result in a qualified winning bidder.

D. Federal Contract

A contract may be awarded without competitive bidding when the purchase is made from a federal contract available on the U.S. General Services Administration schedules of contracts.

E. Awarding Agency Approval

A contract may be awarded without competitive bidding with the express written authorization of the federal agency or state pass-through agency that awarded the federal funds so long as awarding the contract without competition is consistent with state law.

The Town Manager, or Town Manager's designee, is authorized to approve all other contracts, but may in his or her discretion, send any contract not otherwise specified to the Board of Commissioners for approval.

The Town Manager, or Town Manager designee, is authorized to sign all properly approved contracts.

Approved and Effective this ____ day of _____, 2026.

Dale Dalton, Mayor Town of Mint Hill

Attest

Michelle Wells, Town Clerk

MEMORANDUM

DATE: May 14, 2026
SUBJECT: Property Damage Release
FROM: Steve Frey, PE, Assistant Town Manager
TO: Mayor and Commissioners

On February 11, 2026, a vehicle departed NC51 (Matthews-Mint Hill Road) and struck a handrail. The resulting damage was a destroyed handrail and a partially damaged retaining wall. The sidewalk was closed due to the threat to pedestrian safety. To reopen the sidewalk as quickly as possible, quotes were solicited from private contractors, and the repairs were made totaling \$45,912.

A claim was filed against the driver's automobile insurance company for the full amount. Due to policy coverage limitations, the insurance company (Erie Insurance) offered a partial settlement of \$42,478.12.

A condition of releasing this settlement is for the Town to execute a Property Damage Release form. The Town Attorney has reviewed the form and found no adverse conditions toward the Town.

Staff recommends authorizing the Town Manager to execute the Property Damage Release form.

PROPERTY DAMAGE RELEASE

CLAIM # A00007451089

RELEASE BY Town of Mint Hill ("Releasor(s)").

- 1. RELEASE.** For the consideration of Forty two thousand four hundred seventy eight and 12/100 dollars (\$42,478.12), I/we, and for my/our heirs, representatives, successors, and assigns, hereby release and forever discharge TIM STARKEY, his/her/their/its heirs, executors, administrators, insurers, successors, and assigns (Collectively, "Releasees"), from any and all claims and/or causes of action arising from or by reason of any and all property damage, foreseen or unforeseen, known or unknown, which has been or may be sustained by me/us arising out of the incident that occurred on or about 02/11/2026, at or near NC-51 in Mint Hill the State of North Carolina ("the Loss").
- 2. CLAIMS.** The consideration above is specifically applicable to and payable to me/us in full and final settlement of any and all liability claims for any and all damage to any property, real or personal, of mine/ours, whether known or unknown, foreseen or unforeseen or which may later develop, arising out of the Loss.
- 3. RIGHT OF CONTRIBUTION and JOINDER.** I/we release and discharge Releasees from any right of contribution that I/we may have, relative to claims of others that may be brought against me/us by reason of the Loss. I/we will not join nor attempt to join the Releasees in any capacity, in any action that may be brought against me/us arising out of the Loss. In the event that any other person or entity joins or attempts to join Releasees into any suit, action or proceeding in which I/we seek compensation for property damage I/we suffered or may suffer as a result of the Loss, I/we agree to mark any judgment or award against Releasees satisfied in full, without any further payment by Releasees.
- 4. LIENS AND EXPENSES.** This Release includes any and all present and future liens or claims for subrogation against the payments to be made according to this Release. I/we agree that I/we are responsible for the payment of any liens or charges against the payments to be made hereunder, should any such liens, subrogation claims or claims for expenses and charges be asserted.
- 5. NO ADMISSION OF LIABILITY.** I/We understand that this settlement is the compromise of a disputed claim, and that the payment is not an admission of liability on the part of Releasees, which liability is specifically denied.

<input type="text"/>	<input type="text"/>	
Signature of Releasor	Printed Name of Releasor	Date
<input type="text"/>	<input type="text"/>	
Signature of Releasor	Printed Name of Releasor	Date

WITNESS

Signature of Witness	Printed Name of Witness	Date
Signature of Witness	Printed Name of Witness	Date

MEMORANDUM

May 14, 2026

To: Town of Mint Hill Mayor and Board of Commissioners

From: Candice Hawkins, Human Resources Director

Subject: Additions and Revisions - Job Descriptions

Attachments: Part-time Park & Recreation Seasonal
Project Manager
Public Works Operations Manager
Special Projects Manager
Stormwater Supervisor
Town Engineer-Public Works Director

The purpose of this memo is to present revised job descriptions for Public Works Operations Manager and Town Engineer-Public Works Director, as well as, additional job descriptions for new positions. The job descriptions are being revised to ensure they accurately reflect the current duties, responsibilities, and organizational needs of the positions. Over time, operational priorities and expectations have evolved, making updates necessary to maintain clarity and alignment with the department. These revisions will support effective recruitment and overall organizational efficiency.

Newly added job descriptions include Part-time Park & Recreation Seasonal, Project Manager, Special Projects Manager and Stormwater Supervisor. These positions are being presented to support evolving operational needs and enhance the Town's ability to effectively deliver services to the community. As the Town continues to grow and priorities expand, these positions are intended to provide appropriate staffing, improve efficiency, and ensure responsibilities are aligned with current and future organizational objectives.

Attached are the job descriptions for your review and approval.

Job Title: Part-Time Park & Recreation Seasonal
FLSA Status: Non-Exempt – \$20.00/hr

General Description:

The Part-Time Park & Recreation Seasonal employee assists with the daily operation of the Town's seasonal programs by providing a safe, engaging, and positive environment for youth participants. This position works with children of varying ages to lead and support recreational activities, supervise participants, and promote a fun and inclusive experience. The employee is responsible for ensuring participant safety, following program guidelines, and providing courteous and responsive service to participants and their families.

This is a seasonal, part-time position requiring the employee to be energetic, creative, and the ability to work effectively with children and as part of a team.

Duties and Responsibilities:

These duties and responsibilities are not intended to be all-inclusive. The employee may perform other related duties to meet the Town's ongoing needs.

- Supervises participants and ensures their safety, well-being, and positive development
- Assists with the planning, organization, and implementation of Park & Rec programs and activities, including leading small and large group games and events
- Enforces program rules and applies appropriate behavior management techniques to maintain a safe and inclusive environment
- Greets participants and parents/guardians in a positive and professional manner and provides program information as needed
- Communicates with supervisory staff regarding participant behavior, program needs, and concerns
- Participates in staff training and planning sessions before and during programs
- Assists with the setup, facilitation, and cleanup of program activities and areas
- Administers basic first aid in emergencies
- Follows direction from supervisory staff and works cooperatively as part of a team
- Maintains regular and reliable attendance and arrives on time for scheduled shifts
- Maintains clean, organized, and safe work areas at all times

Knowledge, Skills, and Abilities:

- Knowledge of department operations, policies, processes, procedures, and services sufficient to respond to general inquiries from the public
- Knowledge of recreational activities, games, and programming practices appropriate for youth participants
- Ability to interact effectively with children, parents/guardians, and the general public in a positive and respectful manner
- Ability to supervise and manage groups of children in a safe and structured environment
- Ability to establish and maintain effective working relationships with program participants, staff, and the public
- Ability to follow oral and written instructions and adhere to established procedures
- Ability to promote and maintain a safe environment for participants
- Ability to work effectively as part of a team
- Ability to communicate clearly and assist in resolving minor conflicts or concerns
- Ability to adapt to changing situations and respond appropriately in a fast-paced environment
- Ability to demonstrate enthusiasm, initiative, and a positive attitude when working with youth

Minimum Qualifications:

- Must possess a valid North Carolina driver's license
- Must be at least 16 years of age
- CPR, AED, and/or First Aid certification, preferred
- Prior experience working with children in recreation, sports, or similar programs, preferred

Physical Requirements:

This position involves both indoor and outdoor work. The employee is exposed to varying environmental conditions, including heat, cold, humidity, and inclement weather. The position requires the ability to actively participate in and lead recreational activities, including walking, standing, running, bending, stooping, reaching, and engaging in physical play for extended periods of time. The employee must be able to demonstrate and assist with games and activities and maintain an appropriate level of energy and engagement throughout the workday. The employee must be able to frequently lift, push, or carry up to 10 pounds and occasionally up to 100 pounds, and assist with the setup and breakdown of program equipment and materials. The employee must also be able to maintain visual and auditory awareness of participants at all times.

Job Title: Project Manager

FLSA Status: Non-Exempt – Grade 18: \$82,880.07

General Description:

The Project Manager is a professional, highly responsible position that provides planning, coordination, and management of capital improvement and infrastructure-related projects across multiple Town departments. This position focuses on the delivery of municipal projects, including public infrastructure, facility improvements, and initiatives supported through state and federal grant programs; including the management, planning, and construction oversight of transit related public infrastructure projects. The position performs project oversight, contract and consultant coordination, interdepartmental collaboration, and communication functions to ensure projects are delivered on time, within scope, and in alignment with the Town of Mint Hill's priorities.

Work involves substantial independence, sound judgment, strong project management skills, and the ability to coordinate effectively with internal departments, external agencies, engineers, contractors, elected officials, and the public. Work is performed under the direction of the Assistant Town Manager and is evaluated periodically.

Duties and Responsibilities:

These duties and responsibilities are not intended to be all-inclusive. The employee may perform other related duties to meet the Town's ongoing needs.

- Plans, organizes, and manages assigned capital improvement and infrastructure projects, including roadway, utility, facility, and related public works initiatives
- Manages project lifecycles from concept through completion, including scope development, scheduling, budgeting, design coordination, procurement, construction, and close-out
- Coordinates with Town departments to ensure project alignment and effective implementation
- Serves as the primary point of contact for engineers, contractors, consultants, and regulatory agencies throughout project development and delivery
- Monitors project progress, schedules, budgets, and milestones; identifies risks and implements corrective actions to maintain project timelines and objectives
- Reviews engineering plans, specifications, and cost estimates for completeness, accuracy, and compliance with applicable standards and regulations
- Assists in developing and managing capital project budgets; tracks expenditures, change orders, and funding sources
- Prepares or assists with RFPs/RFQs, bid documents, construction contracts, and scopes of work in accordance with North Carolina municipal procurement requirements
- Oversees the work of consultants and contractors to ensure quality, compliance, and adherence to project specifications and timelines
- Coordinates permitting, regulatory approvals, and inspections with local, state, and federal agencies (NCDOT, Mecklenburg County, CLT Water, etc.)
- Provides regular project updates, reports, and recommendations to the Assistant Town Manager, Town Manager, and Town Commissioners as needed
- Facilitates project meetings, pre-construction conferences, and stakeholder coordination efforts
- Supports the administration of state and federal grant-funded projects, including compliance, documentation, and reporting requirements
- Assists with long-range capital planning, infrastructure assessments, and prioritization of capital improvement projects
- Responds to citizen inquiries and communicates project impacts, schedules, and updates to the public
- May supervise interns, project-specific staff, or consultants

Knowledge, Skills, and Abilities:

- Knowledge of municipal government functions, North Carolina local government laws, budgeting, procurement rules, and capital improvement planning
- Strong project management skills with the ability to manage multiple infrastructure and capital projects simultaneously
- Ability to read and interpret engineering plans, specifications, and construction documents
- Excellent written and verbal communication, including preparing reports and presenting to elected bodies or stakeholders
- Ability to coordinate with engineers, contractors, consultants, regulatory agencies, and internal departments
- Ability to monitor project budgets, schedules, and performance, and address issues proactively
- Proficient with project management tools, Microsoft Office Suite, and GIS or permitting software (preferred)
- Ability to exercise independent judgment, maintain confidentiality, and manage time effectively

Minimum Qualifications:

- Must possess a valid North Carolina driver's license
- Bachelor's degree in Public Administration, Business Administration, Urban Planning, Project Management, Engineering, or a closely related field
- Minimum 3–5 years of progressively responsible experience in local government, public-sector administration, or project management
- Experience with municipal capital improvement projects, public infrastructure, or community development is desirable

Physical Requirements:

This position is primarily office-based with occasional field duties. Work is generally performed indoors under typical office conditions. The employee must be able to perform administrative and leadership functions, including sitting or standing for extended periods, using office equipment, operating computers, communicating effectively in person or by phone, and reading and analyzing data with sufficient visual acuity. Occasional walking, bending, reaching, climbing stairs, and traversing uneven terrain may be required during inspections or site visits. While strenuous manual labor is not always required, the employee should be able to lift or move items weighing up to 50 pounds occasionally. Hearing, speaking, and vision must be adequate to perform all job duties safely and effectively. Work may subject the employee to both indoor and outdoor environmental conditions while construction projects are in progress. The employee may be exposed to noise, equipment, fumes, and other possible safety hazards when inspecting projects.

Job Title: Public Works Operations Manager

FLSA Status: Exempt

General Description:

The Public Works Operations Manager is responsible for the efficient, productive, and safe day-to-day operations of the Public Works Department under the general supervision and administrative guidance of the Town Engineer/Public Works Director. This position supervises all Public Works field staff while planning, scheduling, and implementing the department's workload assignments. The Operations Manager applies broad knowledge and experience in municipal maintenance, repair, and construction to ensure the efficient and timely completion of both scheduled and emergency projects and tasks. The Operations Manager coordinates the effective use of personnel, equipment, and materials while supporting budget implementation and ensuring compliance with applicable regulations and safety standards. This position also contributes to infrastructure asset management and plays a key role in emergency and after-hours operations. The Operations Manager represents the Town in the field on a variety of public and private construction projects while ensuring adherence to Town and other applicable standards.

Duties and Responsibilities:

These duties and responsibilities are not intended to be all-inclusive. The employee may perform other related duties to meet the Town's ongoing needs.

- Plans, organizes, directs, supervises, and participates in all aspects of Public Works Department operations, including streets and right-of-way maintenance, stormwater infrastructure, Town facilities, park grounds and facilities, snow and ice operations, storm debris removal, fleet management, and special event support
- Directly supervises Public Works staff, oversees daily field operations, assigns personnel and crews, and participates in work activities as needed
- Conducts site inspections to determine project needs and monitors work in progress and upon completion to ensure quality and compliance with Town standards
- Inspects contractor work within the Town right-of-way and coordinates with Mecklenburg County staff on development-related inspections
- Assists in planning and implementation of the annual street overlay program in coordination with the Town Engineer/Public Works Director
- Promotes and enforces safety practices to protect employees, the public, and Town assets
- Collaborates with the Town Engineer/Public Works Director to plan projects, evaluate service requests, develop policies and procedures, and assist with budget planning and monitoring
- Performs personnel management functions, including training, coaching, performance evaluation, and assisting with hiring and disciplinary actions
- Locates and coordinates with vendors and contractors; inspects contracted work
- Coordinates with other Town departments, regulatory agencies, and external partners
- Maintains records and prepares operational reports; recommends improvements to enhance service delivery
- Procures materials and equipment, obtains quotes, and processes invoices
- Operates and transports Town equipment as needed to support field operations
- Maintains knowledge of required licenses and certifications, including CDL and pesticide applicator requirements
- Responds to and participates in emergency and disaster response operations, including after-hours work
- Responds to citizen inquiries, complaints, and service requests related to Public Works operations

- Ensures compliance with federal, state, and local safety guidelines while promoting safe work practices throughout Public Works operations

Knowledge, Skills, and Abilities:

- Thorough knowledge of modern management principles and practices related to a municipal Public Works organization
- Thorough knowledge of municipal maintenance, repair, and construction practices related to streets, right-of-way, stormwater, parks, and facilities
- Knowledge of construction site practices, applicable laws and regulations, and the ability to identify operational deficiencies and implement improvements
- Knowledge of fleet management, including vehicle and equipment maintenance and repair
- Thorough knowledge of workplace safety practices and ability to ensure compliance with applicable safety regulations and standards
- Demonstrates proficiency in the operation and maintenance of construction equipment and tools
- Ability to plan, direct, supervise, and evaluate the work of employees while effectively managing resources
- Strong leadership skills, including the ability to motivate staff, maintain productivity, and foster a positive work environment
- Ability to interpret community needs and translate them into infrastructure and service improvements
- Ability to establish and maintain effective working relationships with employees, contractors, agencies, and the public
- Effective verbal and written communication skills
- Ability to respond effectively to emergency situations and make sound, independent decisions under pressure
- Ability to make sound fiscal decisions, including evaluating equipment needs, obtaining quotes, and recommending purchases
- Strong organizational skills and ability to prioritize and manage multiple projects and assignments
- Proficiency in the use of computers and mobile devices, including Microsoft Office and other relevant applications
- Ability to perform mathematical calculations and estimate materials, costs, and labor required for projects

Minimum Qualifications:

- Minimum of ten (10) years' experience in the municipal maintenance and construction field is required, along with a minimum of three years' experience in a leadership or supervisory role
- Must possess a valid North Carolina driver's license; a North Carolina Class A Commercial Driver's License (CDL) is required or must be obtained within three (3) months of hire
- Possession of a North Carolina Pesticide Applicator License, or the ability to obtain within six (6) months of hire
- Graduation from a technical/vocational program, associate's degree, or higher in a related field is preferred
- Any combination of education, training, and experience that enables the essential functions of the job to be performed efficiently and responsibly may be considered

Physical Requirements:

This is heavy work requiring the exertion of 100 pounds of force occasionally, up to 50 pounds of force frequently, and up to 20 pounds of force constantly to move objects; work requires climbing, balancing, stooping, kneeling, crouching, reaching, standing, walking, sitting, pushing, pulling, lifting, and grasping. Visual acuity is required for depth perception, visual inspection involving small defects and/or small parts, use of measuring devices, assembly or fabrication of parts at or within arm's length, operation of machines, and operation of motor vehicles

or equipment. Vocal communication is required for expressing or exchanging ideas by means of the spoken word. Hearing is required to perceive information at normal spoken word levels and to receive detailed information through oral communications and/or to make fine distinctions in sound. Work requires operating machines and observing general surroundings and activities. Work regularly requires exposure to outdoor weather conditions including extreme cold, extreme heat, noise, vibration, hazards, atmospheric conditions and oils. Frequently requires exposure to fumes or airborne particles and exposure to toxic or caustic chemicals and occasionally exposure to the risk of electrical shock. Work is generally in a moderately noisy location.

Job Title: Special Projects Manager
FLSA Status: Non-Exempt – Grade 22

General Description:

The Special Projects Manager is a professional, highly responsible position that provides planning, coordination, and management of key municipal projects and initiatives across multiple Town departments; including the management, planning, and construction oversight of transit related public infrastructure projects. The position performs policy analysis, project oversight, interdepartmental coordination, and communication functions to ensure that strategic priorities of the Town of Mint Hill are successfully implemented.

Work involves substantial independence, sound judgment, strong project management skills, and the ability to coordinate effectively with internal departments, external agencies, consultants, elected officials, and the public. Work is performed under direction of the Assistant Town Manager and is evaluated periodically.

Duties and Responsibilities:

These duties and responsibilities are not intended to be all-inclusive. The employee may perform other related duties to meet the Town's ongoing needs.

- Plans, organizes, and manages special projects assigned by the Town Manager or Assistant Town Manager, including capital improvements, operational initiatives, technology upgrades, community development efforts, and grant-funded projects
- Manages project lifecycles from concept through completion, including scoping, scheduling, budgeting, procurement, implementation, tracking, and close-out
- Coordinates with Town departments (Planning, Engineering, Public Works, Parks & Recreation, Finance, Police, Fire, Administration) to ensure alignment of goals and execution
- Monitors project progress, milestones, and deliverables; prepares updates and ensures timely completion of tasks
- Conducts research, feasibility studies, and policy analysis to support Town leadership decision-making
- Prepares professional reports, presentations, and recommendations for the Town Manager, Town Commissioners, and advisory committees
- Analyzes operational workflows, policies, and service delivery methods; recommends improvements or new procedures
- Assists in developing and managing project budgets; monitors expenditures and forecasts cost impacts
- Prepares or assists with RFPs/RFQs, bid documents, consultant scopes of work, contract negotiations, and vendor selection in accordance with NC municipal procurement laws
- Oversees the work of consultants and contractors to ensure quality, compliance, and performance
- Serves as a liaison between the Town Manager's Office, department heads, community partners, regional agencies (NCDOT, Mecklenburg County, CLT Water, etc.), and the public
- Facilitates project-related meetings, public information sessions, community outreach, and stakeholder coordination
- Represents the Town at intergovernmental meetings, professional organizations, and public events as assigned
- Assists with implementing strategic plans, performance measures, and organizational initiatives
- Drafts agenda items, memos, briefing materials, and correspondence for meetings
- Supports grant applications, compliance tracking, and reporting requirements
- Helps coordinate cross-departmental responses during emergencies, long-term planning efforts, or major civic projects

- May supervise interns, project-specific staff, or consultants

Knowledge, Skills, and Abilities:

- Knowledge of municipal government functions, North Carolina local government laws, budgeting, procurement rules, and public administration principles
- Strong project management skills with ability to handle multiple complex projects simultaneously
- Excellent written and verbal communication, including preparing reports and presenting to elected bodies or stakeholders
- Ability to research issues, analyze data, and develop sound recommendations
- Ability to work collaboratively across departments, build relationships, and manage conflict diplomatically
- Proficient with project management tools, Microsoft Office Suite, and GIS or permitting software (preferred)
- Ability to exercise independent judgment, maintain confidentiality, and manage time effectively

Minimum Qualifications:

- Must possess a valid North Carolina driver's license
- Bachelor's degree in Public Administration, Business Administration, Urban Planning, Project Management, Engineering, or a closely related field
- Minimum 3–5 years of progressively responsible experience in local government, public-sector administration, or project management
- Experience with municipal capital improvement projects, public infrastructure, or community development is desirable

Physical Requirements:

This position is primarily office-based with occasional field duties. Work is generally performed indoors under typical office conditions. The employee must be able to perform administrative and leadership functions, including sitting or standing for extended periods, using office equipment, operating computers, communicating effectively in person or by phone, and reading and analyzing data with sufficient visual acuity. Occasional walking, bending, reaching, climbing stairs, and traversing uneven terrain may be required during inspections or site visits. While strenuous manual labor is not always required, the employee should be able to lift or move items weighing up to 50 pounds occasionally. Hearing, speaking, and vision must be adequate to perform all job duties safely and effectively. Work may subject the employee to both indoor and outdoor environmental conditions while construction projects are in progress. The employee may be exposed to noise, equipment, fumes, and other possible safety hazards when inspecting projects.

Job Title: Stormwater Supervisor

FLSA Status: Non-Exempt – Grade 11: \$58,899.93

General Description:

The Stormwater Supervisor facilitates the efficient, productive, and safe operations of the Town's stormwater maintenance activities. This position is responsible for the implementation of stormwater maintenance field work, working under the direct supervision of the Public Works Operations Manager, and in close coordination with the Town Engineer/Director of Public Works. This position supervises stormwater maintenance staff, regularly leading and/or assisting crews in the field with stormwater system maintenance, repair, and construction activities, including heavy manual labor and operation of equipment. Work also involves performing inspections of stormwater infrastructure and projects in various stages of completion, identifying and addressing drainage issues and illicit discharges, and handling public inquiries and complaints related to stormwater concerns.

Duties and Responsibilities:

These duties and responsibilities are not intended to be all-inclusive. The employee may perform other related duties to meet the Town's ongoing needs.

- Assists in the coordination of Public Works planned and emergency stormwater infrastructure maintenance and repair workload, and directly supervises the stormwater crew(s)/staff assigned to that work
- Regularly leads and/or assists crews with manual stormwater labor and/or equipment operation
- Supervises, schedules, and coordinates stormwater crew(s) activities, including assigning work, prioritizing tasks, and monitoring progress to ensure compliance with Town standards
- Supervises the construction to proper grade and slope for curb and gutter, stormwater drainage, catch basins and the maintenance, cleaning and repairs of same; oversees installation and maintenance of stormwater infrastructure
- Determines daily priorities, assigns work to crew(s), and inspects work for progress and conformity to standards
- Coordinates daily stormwater maintenance workflow via work order scheduling and assignments, documents project progress and close-out, and maintains essential project records and files
- Investigates and coordinates mitigation of problems with stormwater drainage and other construction-related issues from contractors and the general public
- Maintains inventory for the crew(s), orders materials and/or equipment for projects, obtains quotes for materials, products, and equipment
- Enforces safety rules and regulations throughout the stormwater crew(s), makes suggestions and provides input regarding crew(s) workflow logistics
- Ensures stormwater compliance with federal, state, local, and department regulations and policies
- Maintains accurate records of expenses/orders, project reports, and makes and keeps records of work and/or projects to be done at later times during rainy days and/or winter months
- Maintains all necessary records, maps, databases, and reports on assigned projects
- Operates Town equipment and loads and transports equipment to worksites
- Performs work during emergency/disaster situations

Knowledge, Skills and Abilities:

- Knowledge of the tools and equipment used in construction and maintenance of stormwater infrastructure improvements

- Knowledge of occupational safety rules and health requirements and practices when working in or near water and sewer lines, manholes, sewage outfall lines, ditches, and retention ponds; ability to stay abreast of regulation changes and to ascertain deficiencies within department operations
- Knowledge of the operation and preventative maintenance requirements of equipment used in stormwater maintenance work
- Knowledge of local stormwater standards and requirements
- Effective training and leadership skills; ability to relate, motivate, and focus staff attention and productivity
- Effective verbal and written communication skills
- Skilled in the use of specialized equipment and tools to which assigned
- Ability to make sound fiscal decisions by identifying necessary equipment and material purchases, obtaining and reviewing quotes, and recommending purchases to management
- Ability and skills to read and interpret plans and specifications, and make recommendations on proper maintenance techniques
- Proficient use of computers and electronic mobile devices including, but not limited to, the use of Microsoft Office programs, email, and other programs/applications
- Able to make complex mathematical computations including area, volume, unit, and total prices
- Able to estimate man-hours and material quantities required to complete projects
- Ability to ensure the application of safety precautions for staff in all work performed

Minimum Qualifications:

- Must possess a valid North Carolina driver's license; a North Carolina Commercial Class A Driver's License is required – applicants may be considered without this license but will be required to successfully obtain a CDL permit within six months of hire, and an unrestricted Class A CDL within two years of hire
- Related technical/vocational school, associate's degree, or higher education is preferred
- Any combination of education, training, and experience that enables the essential functions of the job to be performed efficiently and responsibly may be considered
- Minimum of five years' experience in the municipal maintenance, stormwater, and/or construction field is required, along with a minimum of three years' experience in a leadership or supervisory role is strongly preferred

Physical Requirements:

This is heavy work requiring the exertion of 100 pounds of force occasionally, up to 50 pounds of force frequently, and up to 20 pounds of force constantly to move objects; work requires climbing, balancing, stooping, kneeling, crouching, reaching, standing, walking, sitting, pushing, pulling, lifting, and grasping. Visual acuity is required for depth perception, visual inspection involving small defects and/or small parts, use of measuring devices, assembly or fabrication of parts at or within arm's length, operation of machines, and operation of motor vehicles or equipment. Vocal communication is required for expressing or exchanging ideas by means of the spoken word. Hearing is required to perceive information at normal spoken word levels and to receive detailed information through oral communications and/or to make fine distinctions in sound. Work requires operating machines and observing general surroundings and activities. Work regularly requires exposure to outdoor weather conditions including extreme cold, extreme heat, noise, vibration, hazards, atmospheric conditions and oils. Frequently requires exposure to fumes or airborne particles and exposure to toxic or caustic chemicals and occasionally exposure to the risk of electrical shock. Work is generally in a moderately noisy location.

Job Title: Town Engineer/Public Works Director

FLSA Status: Exempt

General Description:

This position performs difficult professional, administrative, and managerial work in directing the Public Works Department for the Town, also serving as the Town Engineer. This employee is responsible for strategic planning, organizing, and budgeting the work of employees engaged in Public Works construction, maintenance, repair, as well as directing engineering projects, enforcing stormwater regulations, administering engineering contracts, coordinating work with the Town Manager, other departments, and regulatory entities, and ensuring compliance with applicable federal, state, and local laws and regulations. Work includes oversight of public infrastructure systems, capital improvement projects, and long-range planning initiatives related to Public Works and engineering functions. Supervision is exercised over department personnel. Work is performed under direction of the Assistant Town Manager and is evaluated periodically.

Duties and Responsibilities:

These duties and responsibilities are not intended to be all-inclusive. The employee may perform other related duties to meet the Town's ongoing needs.

- Plans, organizes, directs, and supervises all aspects of the Public Works department's operations including, but not limited to, streets and right-of-way maintenance, stormwater infrastructure, Town facilities maintenance and repair, snow plowing and deicing operations, downed tree and storm debris removal, vehicular and motorized equipment fleet management, Town special events preparation and operation
- Plans, organizes, and directs professional engineering work and services in the Town, supporting the design and construction of municipal projects, participating in long-range planning for capacity and growth, construction project planning and management, reviewing plans and construction drawings for adherence to engineering specifications, and coordinating contracted Town infrastructure construction and repair
- Oversees the assessment and long-term planning of the Town's infrastructure assets to support maintenance and capital improvement needs
- Reviews and coordinates public and private development plans and construction to ensure compliance with Town standards and engineering requirements
- Supervises the preparation of construction plans, bid packages, specifications, and contract documents for construction projects
- Oversees capital improvement projects, including the preparation and administration of capital and operating budgets
- Ensures departmental compliance with all applicable federal, state, and local laws, regulations, and permit requirements
- Provides technical guidance and support to management, elected officials, various boards and commissions, and Town staff
- Manages and coordinates the work of consulting engineers, contractors, and vendors on assigned projects
- Establishes and implements department policies and procedures, plans, develops, and monitors the department's budget, and makes personnel recommendations
- Analyzes department schedules and workloads; adjusts as necessary to ensure optimum productivity and efficiency
- Meets with Town residents and citizen groups to discuss and resolve problems related to department operations and projects
- Makes field inspections of projects to review progress and ensure timely completion

- Directs and participates in emergency response activities, including severe weather events and disaster recovery operations
- Performs general administrative/clerical work as required, including but not limited to preparing reports and correspondence, copying and filing documents, entering and retrieving computer data, attending and conducting meetings, etc.
- Prepares a variety of studies, reports, and related information for decision-making purposes and as required by the Town and regulatory agencies
- Serves as the liaison with the North Carolina Department of Transportation on projects as necessary
- Attends and participates in Town Commission meetings as needed
- Attends meetings, workshops, and conferences, as appropriate, to maintain knowledge of current legislation, trends, and technology in assigned areas of responsibility

Knowledge, Skills, and Abilities:

- Knowledge of the principles and practices of civil engineering as applied to land development, public infrastructure, and general utilities knowledge
- Knowledge of infrastructure construction, maintenance, repair, utility system operation, and maintenance; significant coordinative and project management skills
- Knowledge of stormwater management principles and requirements including erosion and sediment control and water quality regulations
- Comprehensive knowledge of local, state, and federal laws and regulations related to Public Works and administration, along with the Town's rules and regulations
- Thorough knowledge of the application of information technology to construction monitoring, office systems, GIS, and mapping
- Knowledge of subdivision design, land development review processes, and plan review for compliance with local ordinances and engineering standards
- Comprehensive knowledge of the Town's budgeting, purchasing, and personnel policies and procedures
- Considerable knowledge of and demonstrated skills in using effective leadership, management, and supervisory skills, including hiring, mentoring, training, delegation, communication, motivation, team building, and performance coaching and evaluation
- Knowledge of governmental bidding and procurement laws, policies, and procedures
- Knowledge of infrastructure asset management principles and long-range capital planning practices
- Ability to plan, coordinate, and direct Public Works personnel and programs to achieve maximum efficiency and effectiveness
- Ability to perform cost estimations and to plan, design, and manage large municipal projects
- Ability to analyze financial data, manage departmental expenditures, and ensure cost-effective use of resources
- Ability to inspect projects for compliance with Ordinance and code provisions
- Ability to perform difficult engineering computations and to make comprehensive recommendations on engineering problems
- Ability to organize work for efficient processing, set and follow effective work priorities, and meet established deadlines
- Ability to establish and maintain effective working relationships with officials, associates, land developers, and the general public
- Ability to exercise sound independent judgment and initiative
- Skilled in the use of civil engineering instruments and equipment
- Skilled in collaborative conflict resolution, public speaking, and customer service excellence; effectively present technical information to elected officials, boards, and non-technical audiences

Minimum Qualifications:

- Must possess a valid North Carolina driver's license
- Must possess a Professional Engineer license

Physical Requirements:

This position is primarily office-based with occasional field duties. Work is generally performed indoors under typical office conditions. The employee must be able to perform administrative and leadership functions, including sitting or standing for extended periods, using office equipment, operating computers, communicating effectively in person or by phone, and reading and analyzing data with sufficient visual acuity. Occasional walking, bending, reaching, climbing stairs, and traversing uneven terrain may be required during inspections or site visits. While strenuous manual labor is not always required, the employee should be able to lift or move items weighing up to 50 pounds occasionally. Hearing, speaking, and vision must be adequate to perform all job duties safely and effectively. Work may subject the employee to both indoor and outdoor environmental conditions while construction projects are in progress. The employee may be exposed to noise, equipment, fumes, and other possible safety hazards when inspecting projects.

MEMORANDUM

DATE: May 14, 2026
SUBJECT: Mint Hill Community Center Proposed Youth Program Fee Schedules
FROM: Kristi Flitcraft
TO: Mayor and Commissioners

The Mint Hill Community Center staff respectfully request consideration of the proposed fee schedules for the following youth programs. The proposed fees are intended to support program sustainability while maintaining affordability for residents and remaining competitive with similar programs in the region.

- Parents Night Out
- Day Camp/Teacher Workday Camp

PARENTS NIGHT OUT

Program Description

- Parents Night Out will provide a safe, structured, and engaging evening for children while offering dependable childcare.
 - Ages: 3-10 years old (must be potty trained)
 - Schedule: Approximately one evening per month
 - Hours: 5:00 pm – 9:00 pm
 - Dinner: Included

The program will focus on:

- Physical activity
- Social development
- Creativity
- Educational enrichment

Goals and Objectives:

- Provide a safe and structured environment for children
- Strengthen community engagement through youth programming
- Support working families with reliable childcare
- Encourage teamwork, creativity and confidence
- Foster learning through fun experiences

Staffing Plan:

- 5 Staff Members

Enrollment and Fees:

- Capacity: 50 per night
- Rate: \$30 per child, per night

DAY CAMP / TEACHER WORKDAY CAMP

Program Description

- Day Camp and Teacher Workday Camps will operate on select non-school days throughout the year to provide full-day or half-day camp
 - Ages: 5 – 10 years old
 - Schedule: Various days throughout the year
 - Hours: 7:30 am – 6:00 pm

The Program will focus on:

- Physical activity
- Social development
- Creativity
- Educational enrichment

Staffing Plan:

- Campers grouped by age
- Groups of approximately 12-13 children

Enrollment and Fees:

- Capacity: 50 children per day
- Daily Rate: \$60 per child
- Half-Day Rate \$30 per child

Budget Overview:

- Projected expenses: \$15,500 annually
 - Staffing 8 dedicated employees
- Projected revenue: \$36,000 annually
- Net Income: \$20,500 annually

License Requirements:

- No childcare license required under North Carolina law for seasonal recreational camps operating fewer than four consecutive months

I recommend that the Board of Commissioners adopt the Mint Hill Community Center Youth Program Fee Schedules for Parents Nights Out, and Day Camp/Teacher Workday Programs.

MEMORANDUM

DATE: May 14, 2026
SUBJECT: Apple Creek Drive Culvert Structural Inspection
FROM: Justin Williams, PE, Staff Engineer
TO: Mayor and Commissioners

Town staff recently became aware of potential structural issues in the stormwater culvert located beneath Apple Creek Drive. This portion of Apple Creek Drive serves as the sole access point for 31 homes located beyond the culvert.

To assess the culvert's condition, staff has solicited a proposal for a structural inspection and repair options. These engineering services are exempt from qualifications-based selection under G.S. 143-64.32 because the estimated cost is less than \$50,000.

Staff recommends that you authorize the Town Manager to exercise this exemption and execute a contract with LaBella Associates to perform this work in the amount of \$8,700.

MEMORANDUM

DATE: May 14, 2026
SUBJECT: **Alexander Landing Subdivision Right-of-Entry**
FROM: Steve Frey, PE, Assistant Town Manager
TO: Mayor and Commissioners

The Alexander Landing subdivision (currently under construction on the south side of Lawyers Road near Truelight Church Road) is constructing a greenway extension as part of their approved rezoning plan. To connect this new segment of greenway to the Town's existing one, a right-of-entry form is needed to grant permission for the developer's contractor to enter Town property.

The agreement requires the developer to restore the disturbed areas to as-good or better condition and also sets a timeframe of 360 days (or completion of their work, whichever happens first). This is not a permanent agreement and is not filed at the Register of Deeds.

The Town Attorney has approved this method of granting access.

I recommend you authorize the Town Manager to execute this Right-of-Entry form with MTS-CLT, LLC (the developer of Alexander Landing).

RIGHT OF ENTRY AND CONSTRUCTION AGREEMENT

NORTH CAROLINA
MECKLENBURG COUNTY

This **RIGHT OF ENTRY AND CONSTRUCTION AGREEMENT** (“Agreement”) is made and entered into this ___ day of **May, 2026**, by and between the **Town of Mint Hill, North Carolina**, a body politic and political subdivision of the State of North Carolina (“Owner”), and **MTS-CLT, LLC**, a North Carolina limited liability company (“Grantee”).

WITNESSETH:

WHEREAS, Owner owns that certain parcel of land located in Mint Hill, Mecklenburg County, North Carolina, identified as Tax Parcel No. 13538162 (the “Owner’s Property”); and

WHEREAS, Grantee is developing a project known as **Alexander Landing** and requires access across a portion of the Owner’s Property; and

WHEREAS, Grantee desires to enter upon a portion of the Owner’s Property for the purposes described herein, including the construction of certain improvements; and

WHEREAS, Owner is willing to grant Grantee a limited right of entry and construction rights upon the terms and conditions set forth herein.

NOW, THEREFORE, for and in consideration of the promises and mutual covenants hereafter set forth, IT IS AGREED:

1. Grant of Right of Entry and Construction Rights

Owner hereby grants to Grantee, its employees, agents, contractors, and subcontractors, a temporary right to enter upon that portion of the Owner’s Property as generally depicted on **Exhibit A** (the “Access Area”) for the following purposes (collectively, the “Permitted Purposes”):

- (a) Accessing the property for construction-related activities;
- (b) Constructing a greenway and pedestrian bridge crossing;
- (c) Installing associated infrastructure and appurtenances; and
- (d) Performing all activities reasonably necessary to complete the foregoing in accordance with approved plans.

All work shall be performed in accordance with the construction drawings for Alexander Landing as approved by the Town of Mint Hill and Mecklenburg County.

2. Restoration; Work Limitations; Erosion Control

(a) Restoration Obligation

Grantee shall, at its sole cost and expense, restore the Owner's Property to a condition equal to or better than the condition existing immediately prior to entry, including but not limited to repair of any disturbed areas, grading, landscaping, pavement, utilities, and other improvements. Owner hereby acknowledges and agrees that it will be necessary for Grantee to remove certain trees and underbrush and perform grading and paving activities on the Owner's Property in order to install the greenway improvements in accordance with the approved plans.

(b) Limitation of Work Area

Grantee shall:

- Keep all activities confined to the smallest practical footprint, and
- Use commercially reasonable efforts to minimize disturbance to the Owner's Property and adjacent areas.

(c) Erosion and Sedimentation Control Compliance

Grantee shall strictly comply with all applicable erosion and sedimentation control requirements, including but not limited to those of:

- Mecklenburg County, and
- The Town of Mint Hill.

Such compliance shall include installation, maintenance, and removal of all required erosion control measures.

3. Responsibility and Safety

Grantee shall be solely responsible for:

- The safety of its employees, agents, and contractors; and
- All construction means, methods, and site conditions.

Grantee's activities shall not unreasonably interfere with Owner's use of its property, except as reasonably necessary to accomplish the Permitted Purposes.

4. No Trespass

By granting this Agreement, Owner waives any claim of trespass against Grantee, its agents, contractors, and subcontractors, provided that such parties are acting within the scope of this Agreement.

5. Term

The term of this Agreement shall commence upon execution by both parties and shall continue until the earlier of:

- (a) Completion of the Permitted Purposes and restoration of the Owner's Property, or
- (b) Three hundred and sixty (360) days from the date of execution, unless extended by written agreement of the parties.

6. Indemnification

Grantee shall indemnify, defend, and hold harmless Owner from and against any and all claims, damages, losses, and expenses arising out of or resulting from Grantee's activities on the Owner's Property, except to the extent caused by the negligence or willful misconduct of Owner.

7. Insurance

Grantee shall maintain commercially reasonable general liability insurance covering its activities under this Agreement and shall provide evidence of such insurance upon request.

IN WITNESS WHEREOF, the parties have executed this Agreement as of the date first written above.

OWNER:

TOWN OF MINT HILL

By: _____
Name: _____
Title: _____

GRANTEE:

MTS-CLT, LLC

By: _____
Name: _____
Title: _____

EXHIBIT A

(Access Area / Greenway & Bridge Location)

RECOGNITION OF THE QUEENS GRANT MEN'S HIGH SCHOOL BASKETBALL
TEAM- NORTH CAROLINA HIGH SCHOOL ATHLETIC ASSOCIATION 2A STATE
CHAMPIONS- **DEFERRED UNTIL JUNE 11, 2026**



CASE #ZC26-4 PUBLIC HEARING





APPLICATION DETAILS

CASE:	ZC26-4
EXISTING ZONING:	O-A DO-B (CZD)
PROPOSED ZONING:	O-A DO-B (CZD)
PROPERTY OWNER(S):	JOHN STREET LLC
APPLICANT(S):	JOHN STREET LLC
LOCATION:	6412 MATTHEWS-MINT HILL RD
PROPERTY ACREAGE:	2.98
TAX PARCEL NUMBER(S):	195-182-64
REQUEST:	Amend Undisturbed Open Space area



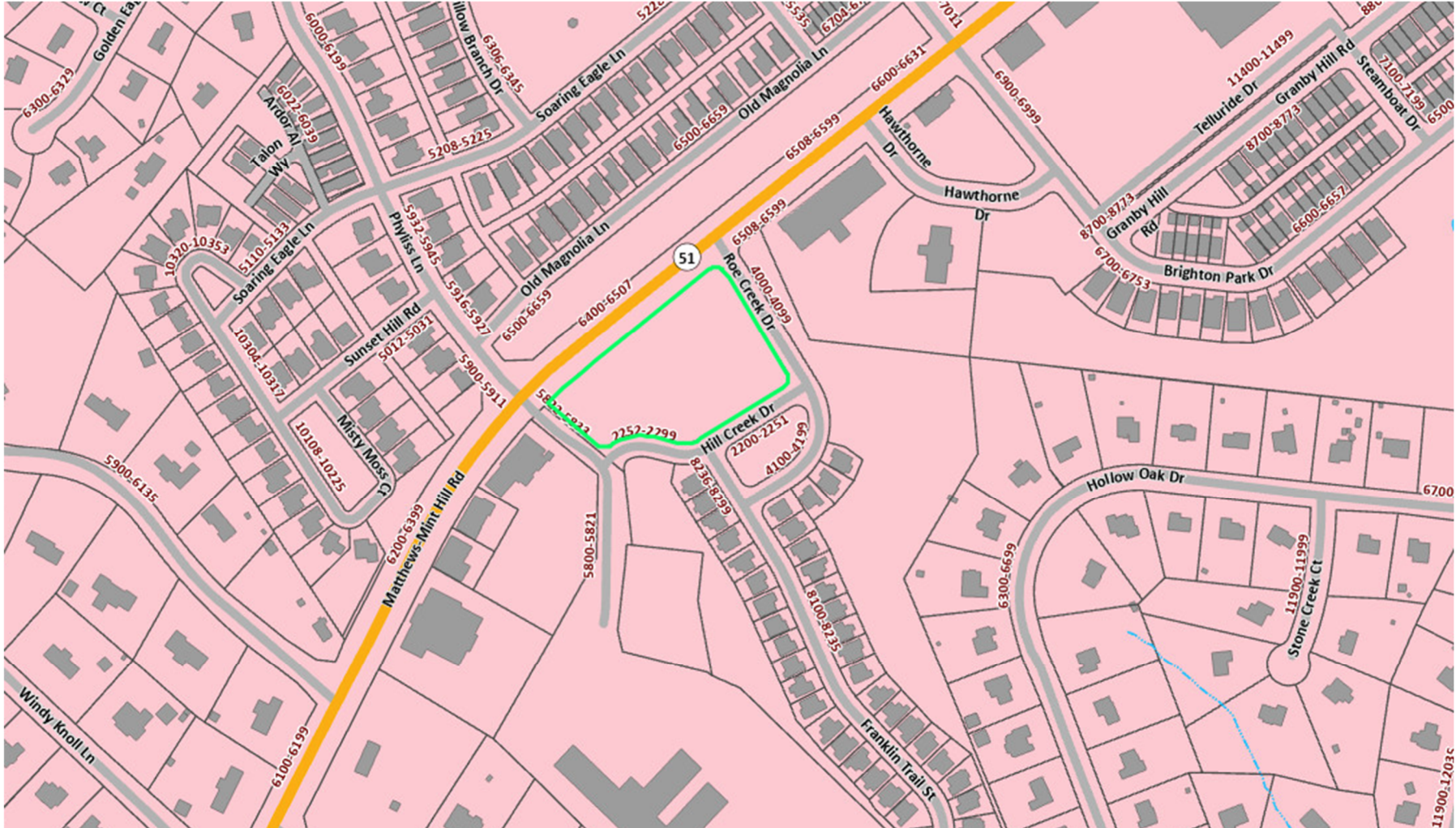


SUMMARY

APPLICATION SUMMARY	Amend ZC24-5, the Alton Retail Zoning Plan. The applicant is requesting permission to modify the Undisturbed Open Space area.	
MEETING DATES	Community Meeting (if required)	
	BOC Public Hearing	May 14, 2026
	Planning Board	May 18, 2026
	BOC Decision	June 11, 2026



LOCATION MAP



OTHER EXHIBIT

SITE DATA:

TAX PARCEL:	19518264
TOTAL ACREAGE:	±2.99 AC
ZONING DISTRICT:	O-A DO-B(CD)
UNDISTURBED OPEN SPACE: REQUIRED:	0.449 AC (15%)
PROPOSED (RETAIL SITE):	0.40 AC
PROPOSED (ALTON CREEK DEVELOPMENT):	0.049 AC
	0.449 AC
PARKING: REQUIRED:	43 SPACES
PROPOSED:	71 SPACES
WATERSHED:	GOOSE CREEK

NOTES:

- Improvements to Matthews-Mint Hill Road will include a traffic signal with mast arms, pedestrian signal, crosswalks (with pavers), turn lanes, streetscape with pedestrian lights (with outlets), street trees and paver bands.
- All road improvements will be the responsibility of the Developer.
- Sidewalk along Matthews-Mint Hill Road frontage will be upgraded to 8' wide sidewalk.
- Subject to the next following paragraph, the required transportation improvements shall be installed prior to the issuance of the first certificate of occupancy for a new building constructed on the site.

Notwithstanding the foregoing, the Town shall issue, or approve and cause Mecklenburg County to issue, temporary certificates of occupancy for any tenant space within the project if the traffic signal with mast arms to be installed by developer at the intersection of Phylliss Lane and Matthews-Mint Hill Road, which is part of the required transportation improvements, is not installed at the time such tenant space is otherwise ready for occupancy, provided that all of the conditions set out below are satisfied.

- The mast arms for the traffic signal have been ordered within fifteen (15) days after the complete execution of the related reimbursement agreement by Developer and the Town.
- Developer has provided the town with a copy of the purchase order and proof of payment for the mast arms within fifteen (15) days after the complete execution of the related reimbursement agreement by Developer and the Town.
- Developer has not taken any action, or failed to take any reasonable action, that would delay the delivery or installation of the traffic signal with mast arms.

Proposed uses on site shall be limited to Retail, Retail less than 10k, Office, Office - Medical Services, Office - Financial Institution w/ Drive-Thru¹, Restaurant, and Restaurant w/ Drive-Thru²

¹ Drive-Up ATM and/or Teller Window

² Pick-Up Window for Advance Orders Only (no ordering on-site)

DEVELOPMENT NOTES:

General Notes:

- Base information provided by previously approved plans titled "Alton Creek", dated 10/06/2022 by ESP Associates.
- All site plan, zoning, and wetland information utilized in the preparation of this plan is considered preliminary in nature and subject to change and final verification.
- Draft - Do not rely on this document.

Floodplain Information:

Floodplain information obtained from FEMA FIRM Panel 3710550100K with an effective date of study of 02/19/2014.

Stream/Wetland Information:

Stream/Wetland information is based on preliminary information provided to ESP by Mecklenburg County GIS data. For purposes of preparation of this Conditional Zoning plan, any potential wetland areas and stream features depicted on the plan are considered to be preliminary in nature and approximate in location. The Conditional Zoning Plan will need to be revised once all agencies approved on-site wetlands/stream and appropriate jurisdictional boundaries are surveyed and verified with acceptable levels of accuracy - unit loss may occur.

Access Points/Driveways/Streets:

- Proposed project site entrance locations are considered preliminary in nature and need to be verified for adequate sight distance.
- All roadway and street systems are considered to be preliminary and will need to be verified for sufficiency to satisfy or exceed minimum requirements established in the Town of Mint Hill and applicable standards identified by NCDOT. Street connections are conceptual and may be subject to change based on agency input and review.

Open Space/Tree Save:

Open Space and Tree Save areas are conceptual and preliminary. The exact location of these areas may change as the client finalizes decisions regarding final layout, product allocation, and as other spatially dependent project components such as stormwater areas, wetland areas, utility features, and buffers (as applicable) for this project are better defined.

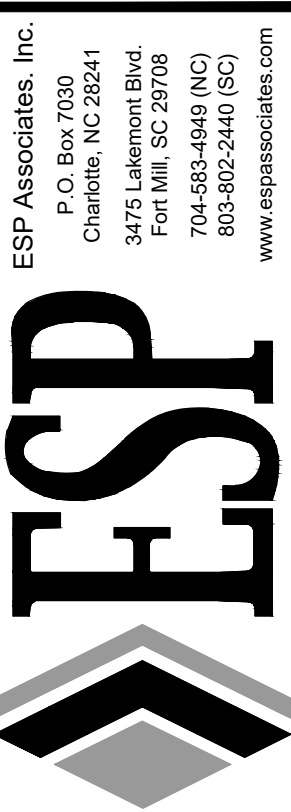
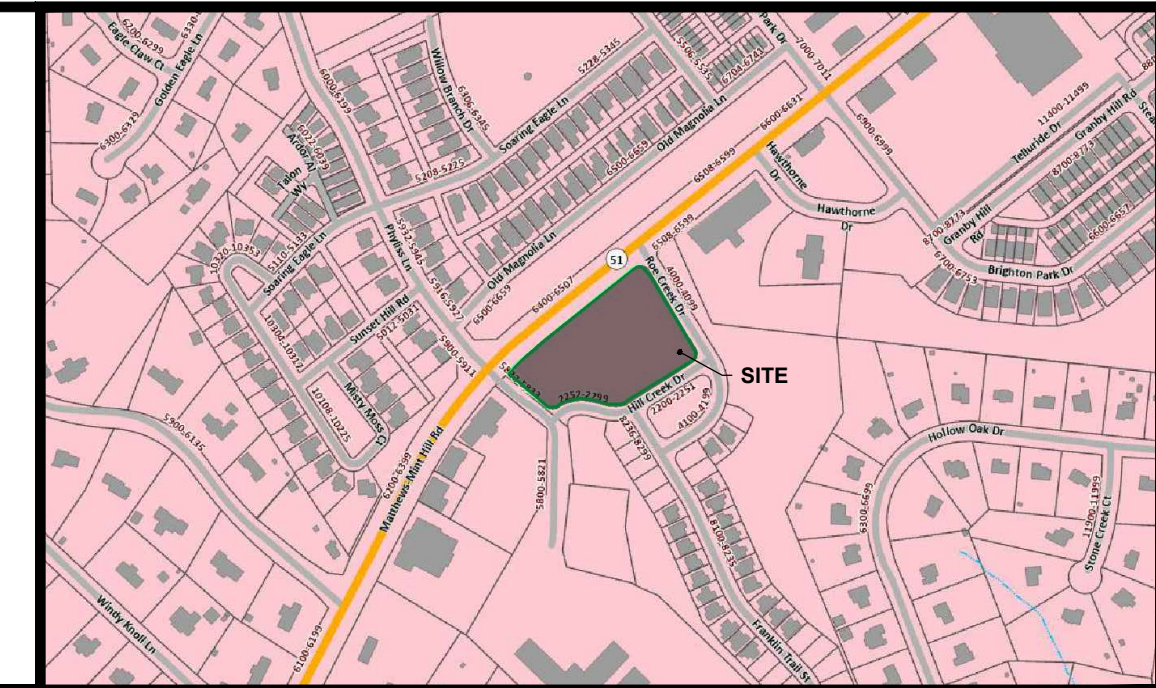
Public Information:

ESP Associates is not responsible for plan deficiencies created by incorrect, incomplete, missing, or outdated information derived from public sources such as GIS, Planning and Zoning departments.

ALTON RETAIL

ZONING PLAN

TOWN OF MINT HILL, NORTH CAROLINA



VICINITY MAP
NOT TO SCALE

SITE DATA:

TAX PARCEL:	19518264
TOTAL ACREAGE:	±2.99 AC
ZONING DISTRICT:	O-A DO-B(CD)
UNDISTURBED OPEN SPACE:	
REQUIRED:	0.449 AC (15%)
PROPOSED (RETAIL SITE):	0.40 AC
PROPOSED (ALTON CREEK DEVELOPMENT):	0.049 AC
TOTAL:	0.449 AC
PARKING:	
REQUIRED:	43 SPACES
PROPOSED:	71 SPACES
WATERSHED:	GOOSE CREEK

- NOTES:**
- Improvements to Matthews-Mint Hill Road will include a traffic signal with mast arms, pedestrian signal, crosswalks (with pavers), turn lanes, streetscape with pedestrian lights (with outlets), street trees and paver bands.
 - All road improvements will be the responsibility of the Developer.
 - Sidewalk along Matthews-Mint Hill Road frontage will be upgraded to 8' wide sidewalk.
 - Subject to the next following paragraph, the required transportation improvements shall be installed prior to the issuance of the first certificate of occupancy for a new building constructed on the site.
- Notwithstanding the foregoing, the Town shall issue, or approve and cause Mecklenburg County to issue, temporary certificates of occupancy for any tenant space within the project if the traffic signal with mast arms to be installed by developer at the intersection of Phyllis Lane and Matthews-Mint Hill Road, which is part of the required transportation improvements, is not installed at the time such tenant space is otherwise ready for occupancy, provided that all of the conditions set out below are satisfied.
- The mast arms for the traffic signal have been ordered within fifteen (15) days after the complete execution of the related reimbursement agreement by Developer and the Town.
 - Developer has provided the town with a copy of the purchase order and proof of payment for the mast arms within fifteen (15) days after the complete execution of the related reimbursement agreement by Developer and the Town.
 - Developer has not taken any action, or failed to take any reasonable action, that would delay the delivery or installation of the traffic signal with mast arms.
- Proposed uses on site shall be limited to Retail, Retail less than 10k, Office, Office - Medical Services, Office - Financial Institution w/ Drive-Thru¹, Restaurant, and Restaurant w/ Drive-Thru²
- ¹ Drive-Up ATM and/or Teller Window
² Pick-Up Window for Advance Orders Only (no ordering on-site)

PRELIMINARY
NOT FOR
CONSTRUCTION

NO.	DATE	REVISION	BY	LS	CL
1	01/22/2025	REVISED PER BOARD OF COMMISSIONERS & PLANNING BOARD RECOMMENDATIONS			
2	05/01/2026	REVISED PER NEW LAYOUT			

DEVELOPMENT NOTES:

General Notes:

- Base information provided by previously approved plans titled "Alton Creek", dated 10/06/2022 by ESP Associates.
- All site plan, zoning, and wetland information utilized in the preparation of this plan is considered preliminary in nature and subject to change and final verification.
- Draft - Do not rely on this document.

Floodplain Information:
Floodplain information obtained from FEMA FIRM Panel 3710550100K with an effective date of study of 02/19/2014.

Stream/Wetland Information:
Stream/Wetland information is based on preliminary information provided to ESP by Mecklenburg County GIS data. For purposes of preparation of this Conditional Zoning plan, any potential wetland areas and stream features depicted on the plan are considered to be preliminary in nature and approximate in location. The Conditional Zoning Plan will need to be revised once all agencies approved on-site wetlands/stream and appropriate jurisdictional boundaries are surveyed and verified with acceptable levels of accuracy - unit loss may occur.

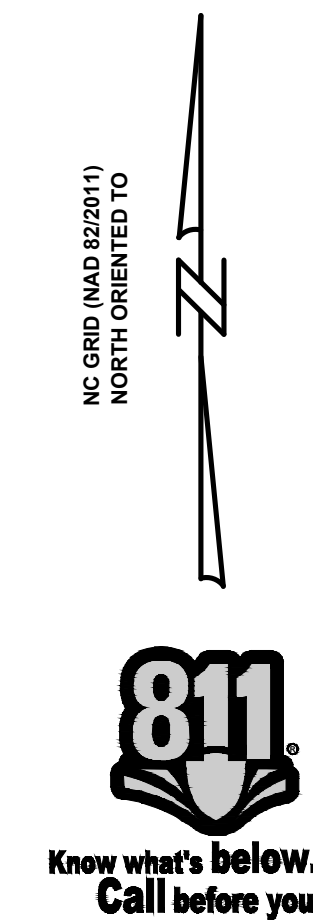
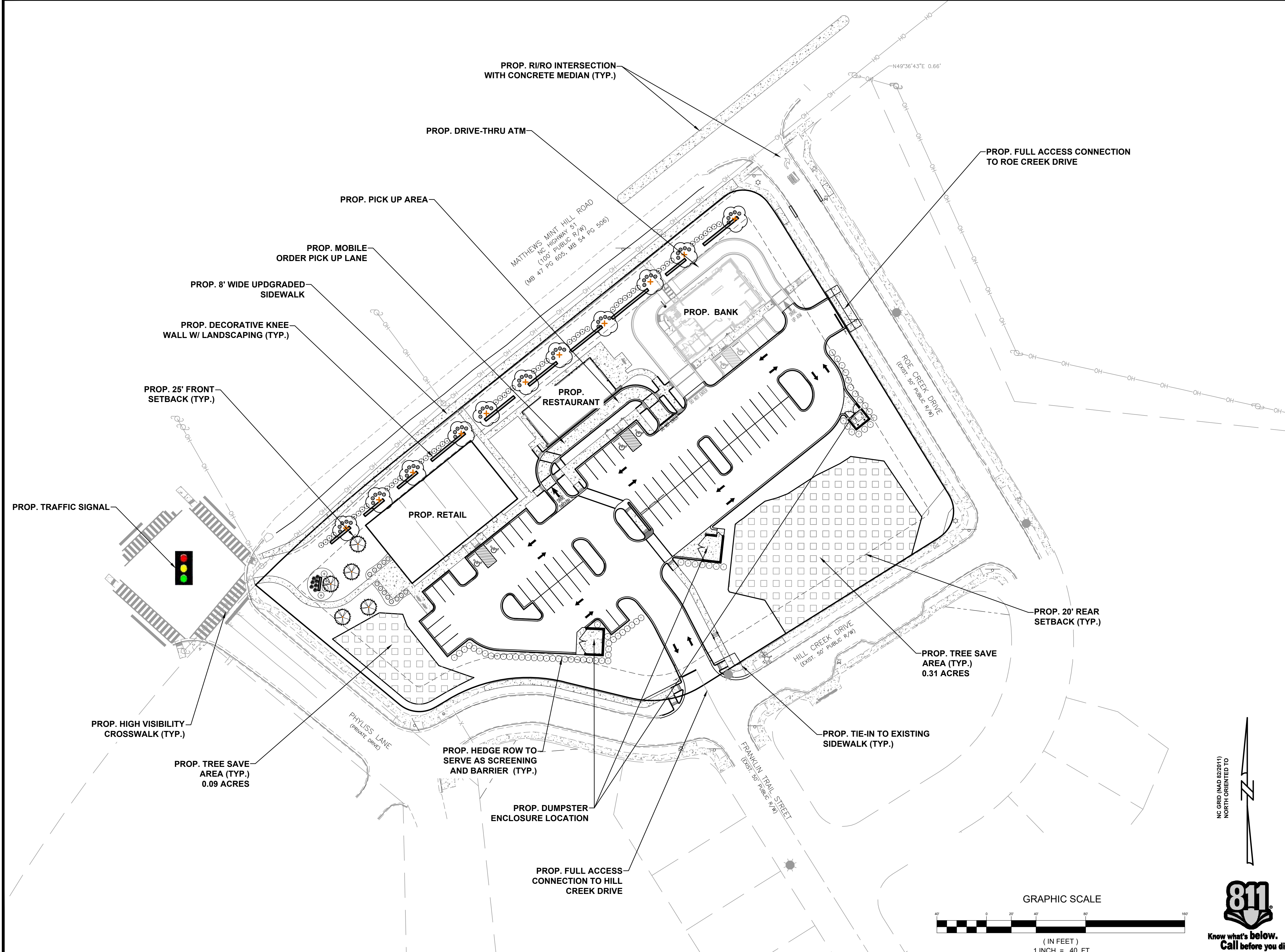
Access Points/Driveways/Streets:

- Proposed project site entrance locations are considered preliminary in nature and need to be verified for adequate sight distance.
- All roadway and street systems are considered to be preliminary and will need to be verified for sufficiency to satisfy or exceed minimum requirements established in the Town of Mint Hill and applicable standards identified by NCDOT. Street connections are conceptual and may be subject to change based on agency input and review.

Open Space/Tree Save:
Open Space and Tree Save areas are conceptual and preliminary. The exact location of these areas may change as the client finalizes decisions regarding final layout, product allocation, and as other spatially dependent project components such as stormwater areas, wetland areas, utility features, and buffers (as applicable) for this project are better defined.

Public Information:
ESP Associates is not responsible for plan deficiencies created by incorrect, incomplete, missing, or outdated information derived from public sources such as GIS, Planning and Zoning departments.

ZONING PLAN
ALTON RETAIL
TOWN OF MINT HILL, NORTH CAROLINA
LAT PURSER & ASSOCIATES, INC.



U:\2024 Projects\MT24-00566 - Alton Retail_34-00566\Sheets\Planning\24-00566_Conditional Zoning Plan (Rev.) Layout.dwg

PROJECT INFORMATION

PROJECT MANAGER:	LS
DESIGNED BY:	LS
DRAWN BY:	LS
PROJECT NUMBER:	24-00566
ORIGINAL DATE:	02/06/2025
SHEET:	1 OF 1

Town of Mint Hill



Fiscal Year 2026-2027
Budget Document

PROPOSED BUDGET MESSAGE

DATE: 5/8/2026
TO: THE HONORABLE MAYOR DALTON,
MEMBERS OF THE BOARD OF COMMISSIONERS
FROM: BRIAN L. WELCH, TOWN MANAGER/BUDGET OFFICER
RE: FY 2026 - 2027 ANNUAL BUDGET

Pursuant to Section § 159-11 of the North Carolina General Statutes, I respectfully present the recommended FY 2026-2027 Budget for your review and consideration. The following message summarizes and highlights the significant elements of the adopted budget, particularly in those areas where there are notable changes from the FY 2025-2026 budget.

The most significant change from the FY 2025-2026 budget is the addition of the PAVE Fund. Revenues from this fund derive from the soon to be implemented additional one cent sales tax applied only in Mecklenburg County. Forty percent of the collected funds must be distributed amongst the seven municipalities in Mecklenburg County for expenditures related to “roadway systems” as defined in House Bill 948.

The recommended General Fund budget totals \$30,341,177. This budget is presented with an **adopted tax rate of \$0.225 per \$100** of assessed valuation, representing no change in the current tax rate as adopted for FY 2025-2026.

The Town’s revenue forecasting philosophy has always been conservative and will continue for this fiscal year due to the ongoing uncertainty of current local, state, and national economic trends. Economic forecasting is not an exact science and at times relies upon the best professional judgment of the forecaster. To reduce the risks of miscalculating revenues or expenditures, the Town identifies as many factors as possible that may contribute to changes in revenue and expenditures, such as population growth, property values, development, and the overall health of the national and regional economies.

Our citizens and Board have much to be proud of with a tax rate of 22.5 cents. At 22.5 cents, our tax rate is one of the lowest in the state for a municipality of our size.

GENERAL FUND/POWELL BILL REVENUE HIGHLIGHTS

Ad Valorem Taxes: The Town of Mint Hill relies on property taxes for 46% of the General Fund Budget Revenues. The assessment of all property located in the Town of Mint Hill is provided to us by Mecklenburg and Union Counties. The assessed property value is projected at \$6,296,113,651.

The adopted General Fund tax rate will be set at 22.5¢ per \$100 valuation of property with an estimated collection rate of 98%. Ad Valorem tax revenues (including prior year taxes to be collected) for the coming Fiscal Year are budgeted at \$13,935,000.

Local Sales and Use Tax: The State of North Carolina grants local governments the authority to levy a local sales tax of up to 2.5%, with the state sales tax. Mecklenburg County levies this tax with Mint Hill receiving sales tax revenues based on an Ad Valorem basis. The FY 2026-2027 sales tax projection is \$4,100,000.

Franchise Tax: The state levies a franchise tax on the total gross receipts of various utilities. Each Town's share of the utility franchise tax is based on the actual receipts from the electric and telephone service within their municipal boundaries during the fiscal year. The amount of revenue generated by this tax is highly dependent on weather conditions throughout the year. Also, any annexations of industrial or other facilities that are heavy users of electric or telephone services, effective during the fiscal year could impact this revenue. The Town has not annexed any industrial areas that will significantly impact this revenue. This revenue source is expected to be \$1,300,000 for FY 2026-2027.

Powell Bill Tax: The calculating formula for this revenue is derived from the NC Certified population estimate of Mint Hill (75%) and total mileage of road maintained by Mint Hill (25%). The total estimated Powell Bill Tax Revenues for the FY 2026-2027 adopted budget is \$980,000.

GENERAL FUND/POWELL BILL/PAVE EXPENDITURE HIGHLIGHTS

Personnel: The FY 2026-2027 budget includes funding for three additional positions in the Police Department if awarded the Governor's Highway Safety Program grant. One additional position in the newly opened Community Center and three additional positions in the Fire Department. Additionally, the budget includes six new positions in the PAVE Fund to include: two project managers and four maintenance workers responsible for stormwater-related work within the street rights of way. Also, the adopted budget

includes a 5% market rate adjustment for Town Employees in addition to a 2.5% merit pool. The market adjustment will become effective with the second payroll after January 1, 2027.

Administration: There are no significant personnel changes in the Administration Department.

General Services (Non-Departmental): This account is derived from ongoing professional and contractual expenses the Town expends on an annual basis. These services include items that are associated with multiple departments or contributions to outside organizations. These items include but are not limited to the auditing/legal services, insurance and bonds, telephone, and utilities. Various outside organizations will receive funding from the Town of Mint Hill during FY 2026-2027.

Police Department: The Police Department budget includes matching grant funding for three (3) additional sworn positions. The purchase of four (4) vehicles has also been included.

Fire Department: Funding is appropriated in this budget for the addition of three (3) Fire Fighter positions. The Town will also have additional costs related to the purchase of two new engine companies.

Animal Control: Animal Control Services will continue to be provided by Charlotte-Mecklenburg Animal Control through an annual contract. The contract provides for receiving all animal control complaints, dispatching service, complaint investigation and resolution, transportation of animals and housing of the animals. The FY2026-2027 budget estimates the cost of this service at \$100,000.

Street Maintenance: The Town maintains over 120 miles of streets within the corporate limits. These streets are assessed on an annual basis and are assigned priority for repair by the Public Works Supervisor and Town Engineer. The adopted FY2026-2027 budget has identified \$1,800,000 for street resurfacing. \$400,000 worth of this work will be funded through the PAVE Fund.

Solid Waste / Recycling: The adopted budget provides funding for once weekly curbside collection of one ninety-six (96) gallon can, bi-weekly recycling and weekly debris pickup. The cost of this service for FY 2026-2027 is \$2,628,036 or \$19.73 per household per month. Landfill service and tipping fees will continue to be provided by Mecklenburg County Landfill service at a cost of \$540,000.

Parks and Recreation: Funds have been added to this year's budget to purchase landscaping equipment including a truck and trailer.

Community Center: After opening in March 2026 with two full time personnel and eight part time personnel, the FY2026-2027 budget includes funding for one additional full time

position along with eight part time seasonal positions for coverage of a new series of summer camps.

STORMWATER FUND

Mecklenburg County and all seven municipalities assess a stormwater fee to every tax parcel except undeveloped ones including tax-exempt agencies such as Governments, Schools, and Churches. The assessments are spent only on stormwater related expenditures to repair or maintain the major and minor stormwater system. The Town will continue to contract with Mecklenburg County Stormwater Services for inspection and repair services, supplemented by the Town's Public Works Department, as well as the continued implementation of the federally mandated Stormwater Phase II Permit Requirements. All priority rankings and subsequent work on stormwater complaints are in accordance with the Mecklenburg County Stormwater Services priority rating system. Stormwater rates will remain the same.

TOURISM REVENUE FUND

Mecklenburg County collects hotel and motel tax from properties within the County. Revenues collected within the Town limits are shared with the County, which uses its portion of the tax to fund the Charlotte Convention Center as well as other regional tourism draws. The remaining portion of the tax is remitted to the Town of Mint Hill to be spent on the promotion of local tourism. This fund also accounts for revenues collected from the Prepared Food and Beverage Tax for use for the same purpose. Per an interlocal agreement between all municipalities within Mecklenburg County, the Town's portion of the tax equates to 75% of that amount collected in each municipality.

INFRASTRUCTURE FUND

This Fund contains proceeds for future infrastructure work that has been contributed by developers in lieu of immediately installing the infrastructure required as part of their development. Currently the Fund contains monies related to the installation of sidewalk, curb and guttering and other improvements along Wilgrove-Mint Hill Road.

PAVE FUND

This fund contains tax proceeds from the one cent additional sales tax set to take effect July 1, 2026. By law, tax proceeds received by the Town must be used for costs associated with "roadway systems." Anticipated expenditures in FY2026-2027 include a four man crew dedicated solely to stormwater work within the Town's rights of way, additional resurfacing funding, design costs related to several sidewalk projects, and of most significance, costs associated with the design and construction of several road/intersection safety enhancements throughout Town.

SUMMARY

Mint Hill will continue all efforts to provide its residents with the highest possible level of service while striving to be good stewards of the Town's tax dollars. We will manage the continued growth of our area to provide a well-balanced community with a high standard of living that is sustainable in all economic conditions. The Town will continue to work with other agencies to resolve issues related to water/sewer, transportation, growth, and recreational opportunities. Identifying what are the best long-term interests for the Town, goal setting for the future and working towards these goals will continue to be our primary focus.

In closing, I would like to extend my sincerest appreciation to the elected officials and the entire Town Staff for their dedication, hard work and genuine interest in our community. Their selfless efforts and commitment to excellence is a big reason Mint Hill is one of the best communities in North Carolina.

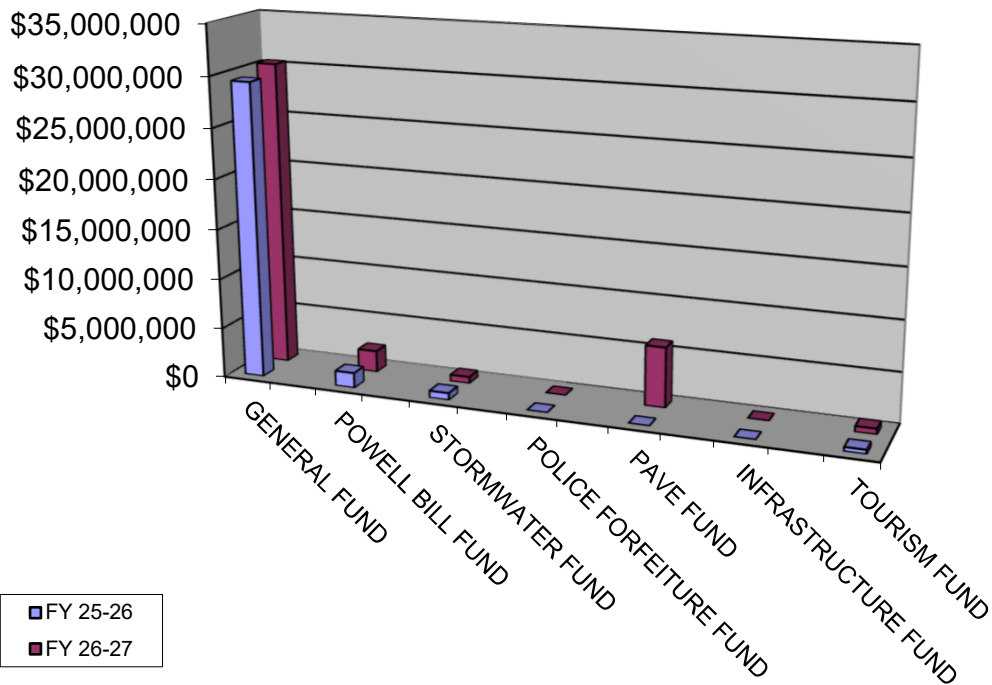
Respectfully submitted,

A handwritten signature in black ink, appearing to read "B. L. Welch", with a long horizontal flourish extending to the right.

Brian L. Welch
Town Manager/Budget Officer

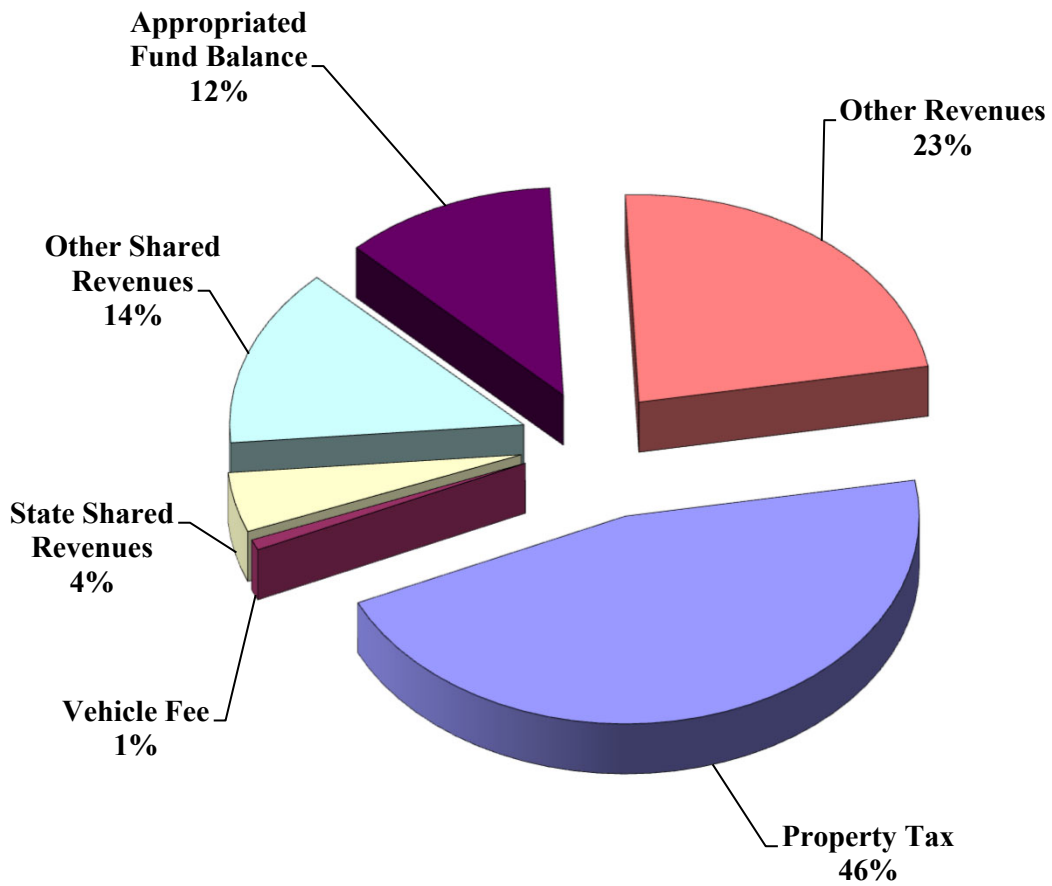
SUMMARY OF ANNUAL BUDGET BY FUND

TYPE OF FUND	FY 25-26	FY 26-27
GENERAL FUND	\$29,422,304	\$30,341,177
POWELL BILL FUND	1,498,800	2,141,000
STORMWATER FUND	683,219	643,352
POLICE FORFEITURE FUND	50	50
PAVE FUND	n/a	5,977,425
INFRASTRUCTURE FUND	50	50
TOURISM FUND	405,500	555,000
TOTAL	\$44,712,823	\$39,658,054



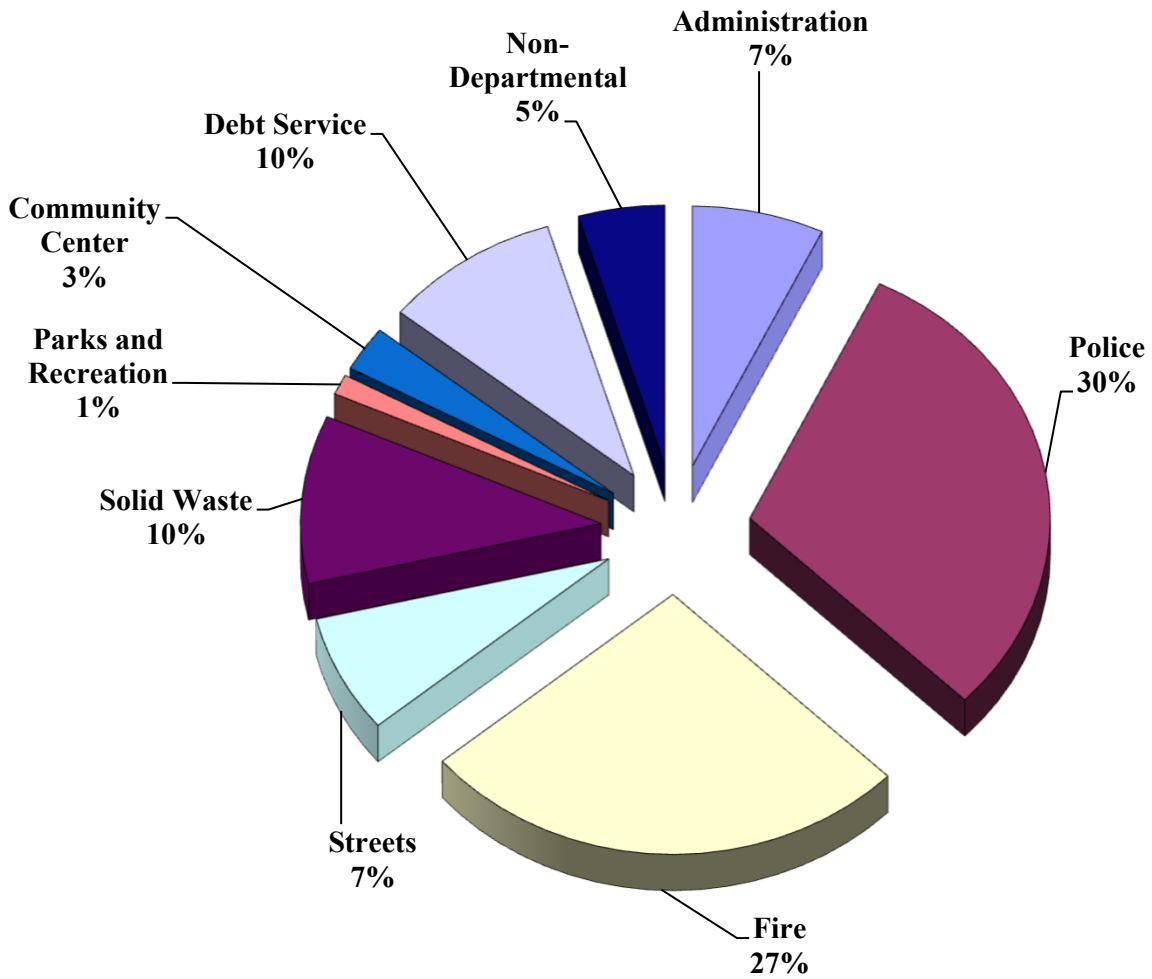
FY 2026-2027 GENERAL FUND REVENUE SUMMARY

REVENUES	
Property Tax	\$13,935,000
Vehicle Fee	250,000
State Shared Revenues	1,410,000
Other Shared Revenues	4,233,000
Appropriated Fund Balance	3,547,463
Other Revenues	6,965,714
<i>Total Revenues</i>	<hr/> \$30,341,177



FY 2026-2027 GENERAL FUND EXPENDITURE SUMMARY

EXPENDITURES	
Governing Body	\$64,943
Administration	2,151,410
Police	9,146,325
Fire	8,053,639
Streets	2,227,060
Solid Waste	3,168,036
Parks and Recreation	382,280
Community Center	851,487
Debt Service	2,889,997
Non-Departmental	1,406,000
<i>Total Expenditures</i>	\$30,341,177

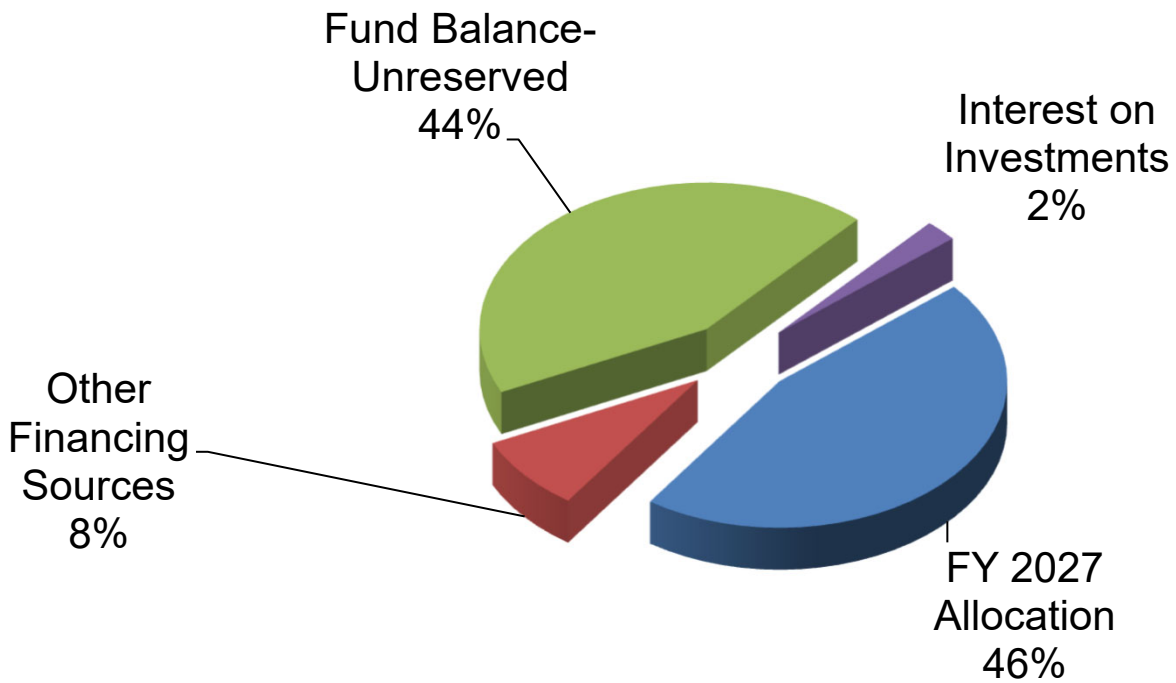


FY 2026-2027 POWELL BILL

REVENUE SUMMARY

REVENUES

FY 2027 Allocation	\$980,000
Other Financing Sources	\$177,000
Fund Balance-Unreserved	934,000
Interest on Investments	50,000
Total Revenues	\$2,141,000

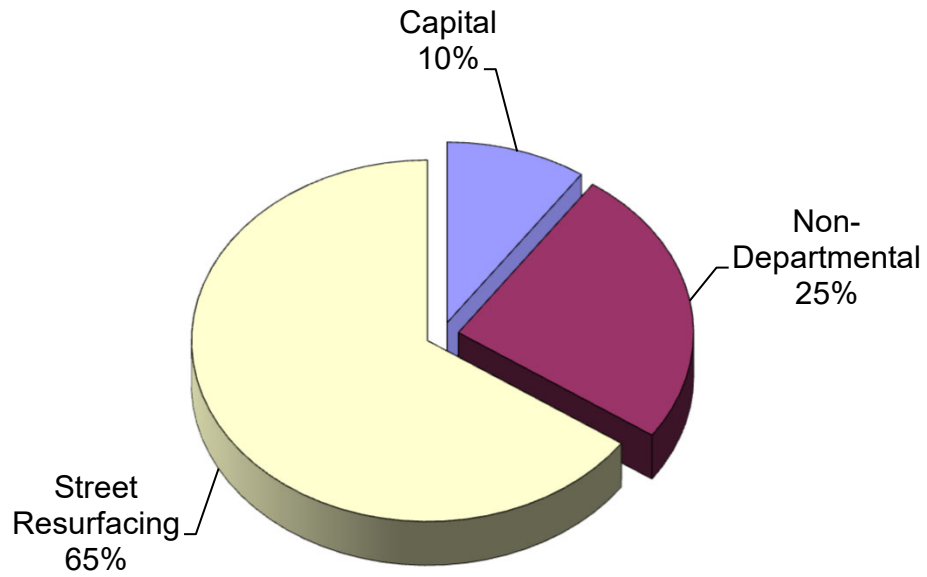


FY 2026-2027 POWELL BILL

EXPENDITURE SUMMARY

EXPENDITURES

Capital	\$207,000
Non-Departmental	534,000
Street Resurfacing	1,400,000
<hr/>	
Total Expenditures	\$2,141,000



2026-2027 BUDGET ORDINANCE

BE IT ORDAINED by the Board of Commissioners of the Town of Mint Hill, NC meeting in regular session on June 11, 2026, that the following Fund Revenues and Department Expenditures together with certain restrictions and authorizations are adopted:

SUMMARY

General Fund	\$30,341,177
Powell Bill Fund	2,141,000
Stormwater Fund	643,352
Police Forfeiture Fund	50
Infrastructure Fund	50
PAVE Fund	5,977,425
Tourism Revenue Fund	555,000
	\$39,658,054
TOTAL FUND SUMMARY	\$39,658,054

Section I GENERAL FUND

Revenues Anticipated

<u>SOURCE</u>	<u>AMOUNT</u>
Ad Valorem Taxes - Levy	\$12,800,000
Ad Valorem Taxes-Prior Years	20,000
Auto Fee	250,000
Ad Valorem Taxes-Interest	15,000
Motor Vehicle Tax	1,100,000
Vehicle Rental Tax	5,000
Other Taxes - ABC	110,000
Solid Waste Disposal	18,000
Beer & Wine Tax	110,000
Utility Franchise Tax	1,300,000
Sales and Use Tax Refund	4,100,000
Other Financing Sources	2,689,714
Earnings on Investments	300,000
Other Miscellaneous Revenues	3,946,000
Zoning Application Fees	30,000
Fund Balance-Unreserved	3,547,463
	\$30,341,177
Total General Fund Revenue	\$30,341,177

Expenditures Authorized

<u>Department</u>	<u>Amount</u>
Governing Body	\$64,943
Administration	2,151,410
Police	9,146,325
Fire	8,053,639
Streets	2,227,060
Solid Waste	3,168,036
Parks and Recreation	382,280
Community Center	851,487
Debt Service	2,889,997
Non-Departmental	1,406,000
	<hr/>
Total General Fund Expenditures	\$30,341,177

Section II
POWELL BILL FUND

Revenues Anticipated

<u>Source</u>	<u>Amount</u>
Powell Bill Revenue	\$980,000
Fund Balance-Unreserved	934,000
Other Financing Sources	177,000
Interest on Investments	50,000

Total Powell Bill Revenues **\$2,141,000**

Expenditures Authorized

<u>Department</u>	<u>Amount</u>
Street Resurfacing	\$1,400,000
Non Departmental	534,000
Capital	207,000

Total Powell Bill Expenditures **\$2,141,000**

**Section III
STORMWATER FUND**

Revenues Anticipated

<u>Source</u>	<u>Amount</u>
Stormwater Fees	\$615,000
Interest on Investments	8,000
Fund Balance-Unreserved	20,352
	<hr/>
Total Stormwater Revenues	\$643,352

Expenditures Authorized

<u>Source</u>	<u>Amount</u>
Administration	\$543,352
Non-Departmental	100,000
Capital	0
	<hr/>
Total Stormwater Expenditures	\$643,352

Section IV
POLICE FORFEITURE FUND

Revenues Anticipated

<u>Source</u>	<u>Amount</u>
Interest on Investments	<u>\$50</u>
Total Forfeiture Revenues	\$50

Expenditures Authorized

<u>Source</u>	<u>Amount</u>
Contingency	<u>\$50</u>
Total Forfeiture Expenditures	\$50

Section V
PAVE FUND

Revenues Anticipated

<u>Source</u>	<u>Amount</u>
Tax Proceeds	\$5,652,000
Other Financing Sources	315,000
Interest on Investments	10,425
	<hr/>
Total Capital Projects--BAIN Revenues	\$5,977,425

Expenditures Authorized

<u>Source</u>	<u>Amount</u>
Administrative	806,925
Non-Departmental	5,170,500
	<hr/>
Total Capital Projects--BAIN Expenditures	\$5,977,425

**Section VI
INFRASTRUCTURE FUND**

Revenues Anticipated

<u>Source</u>	<u>Amount</u>
Interest on Investments	<u>\$50</u>
Total Infrastructure Revenues	\$50

Expenditures Authorized

<u>Source</u>	<u>Amount</u>
Contingency	<u>\$50</u>
Total Infrastructure Expenditures	\$50

**Section VII
TOURISM FUND**

Revenues Anticipated

<u>Source</u>	<u>Amount</u>
Prepared Food/Occupancy Tax	\$450,000
Fund Balance-Unreserved	100,000
Interest on Investments	5,000
	<hr/>
Total Tourism Revenues	\$555,000

Expenditures Authorized

<u>Source</u>	<u>Amount</u>
Non-Departmental	\$555,000
	<hr/>
Total Tourism Expenditures	\$555,000

**SECTION VIII
TAX RATE ESTABLISHED**

An Ad Valorem Tax Rate of \$0.225 per \$100 at full valuation is hereby established as the official tax rate for the Town of Mint Hill for the fiscal year 2026-2027. This rate is based on a total true valuation of \$6,296,113,651 and an estimated rate of collection of approximately 98%. A vehicle fee of \$10 is also hereby established and is levied on all vehicles registered within the corporate limits.

**Section IX
SPECIAL AUTHORIZATION, BUDGET OFFICER**

- A The Budget Officer shall be authorized to reallocate departmental appropriations among the various objects of expenditures as he believes necessary.

**Section X
RESTRICTIONS, BUDGET OFFICER**

- A Utilization of appropriations established in any Capital Reserve Account may be accomplished only with the express approval of the Board.
- B Upon authorization by the Board at some future time, the Budget Officer may activate the Capital Projects Fund and thereafter treat it as any other operating

**Section XI
UTILIZATION OF BUDGET AND BUDGET ORDINANCE**

This Ordinance and the Budget Document shall be the basis of the financial plan for the Mint Hill Municipal Government during the 2026-2027 Fiscal Year. The Budget Officer shall administer the Budget and he shall insure that operating officials are provided guidance and sufficient details to implement their appropriate portion of the Budget. The accounting section shall establish records that are in consonance with the Budget and this Ordinance and the appropriate statutes of the State of North Carolina.

PROPOSED THIS THE 14TH DAY OF MAY, 2026



National Law Enforcement Week Proclamation

WHEREAS, in 1962, President Kennedy proclaimed May 15th as National Peace Officers Memorial Day. The calendar week in which May 15th falls, is recognized as National Police Week; and,

WHEREAS, there are approximately 900,000 law enforcement officers serving in communities across the United States, including the dedicated members of the Mint Hill Police Department; and,

WHEREAS, since the first recorded death in 1786, more than 24,000 law enforcement officers in the United States have made the ultimate sacrifice and been killed in the line of duty; and,

WHEREAS, it is known that every two days an American Police Officer will be killed in the line of duty somewhere in the United States and that Officers will be seriously assaulted in the performance of their duties, our Town joins with other Cities, Towns and Villages to honor all Peace Officers everywhere; and,

WHEREAS the Board of Commissioners and the community of the Town of Mint Hill would like to honor the men and women of law enforcement for their never-ending commitment to the protection of life and property; and,

NOW, THEREFORE, BE IT RESOLVED, that I, Mayor Dale Dalton, and members of the Board of Commissioners of the Town of Mint Hill formally designate May 10-16, 2026, as National Law Enforcement Week in Mint Hill, and publicly salute the service of law enforcement officers in our community and in communities across the Nation.

Adopted this the 14th day of May 2026.

Dale Dalton, Mayor

**TOWN OF MINT HILL
NORTH CAROLINA**

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2025

Item #12

DISCUSSION AND DECISION ON [#ZC25-8](#), FILED BY BRANDON SHREVES, TO ALLOW A CONDITIONAL REZONING FOR A COMMERCIAL DEVELOPMENT, INCLUDING A BUILDING WITHOUT PUBLIC ROAD FRONTAGE, PROPERTY LOCATED AT 7503 MATTHEWS-MINT HILL ROAD, TAX PARCEL NUMBER 137-301-32. **THE APPLICANT HAS ASKED FOR THE ITEM TO BE DEFERRED UNTIL A LATER MEETING.**

Item #13

DISCUSSION AND DECISION ON #[ZC25-11](#), FILED BY KURT ODOM ON BEHALF OF FAIRVIEW FLEX AND WAREHOUSE, LLC, TO ALLOW TWO WAREHOUSE BUILDINGS WITH FLEX/OFFICE UNITS FOR LEASE, PROPERTY LOCATED AT 8405 FAIRVIEW ROAD AND 7830 LARGE OAK LANE, TAX PARCEL NUMBERS 139-012-02 AND 139-012-38. **THE APPLICANT HAS ASKED FOR THE ITEM TO BE DEFERRED UNTIL A LATER MEETING.**



CASE #ZC26-3

DISCUSSION AND DECISION





PLANNING BOARD TRANSMITTAL

CASE:	ZC26-3
MEETING DATE:	April 27, 2026
MEMBERS:	<p>TOM GATZ KENNY DRAFFEN (Absent) SCOTT FANDEL JAMES WASHINGTON (Absent) ROGER HENDRIX (Absent) RHONDA WALKER JORGE GALLEGOS</p>
RECOMMENDATION:	FAVORABLE
MOTION:	<p>Upon a motion made by Mr. Gallegos, seconded by Mr. Fandel, the Board unanimously agreed to send a favorable recommendation for #ZC26-3, Filed by Sheila Maitland, to Convert a House into a Professional Office, Property Located at 4419 Wilgrove-Mint Hill Road, Tax Parcel Number 137-062-17.</p>
RECOMMENDED CONSISTENCY STATEMENT	<p>ZC26-3 appears to be consistent with the adopted Land Use Plan, which designates the subject property as part of the Downtown. This land use category supports a broad range of uses. <i>Professional Offices are permitted along Wilgrove-Mint Hill Road only with Conditional Zoning approval.</i> Therefore, the rezoning request is deemed reasonable, in the public interest, and consistent with the adopted Land Use Plan.</p>



APPLICATION DETAILS

CASE:	ZC26-3
EXISTING ZONING:	R DO-A
PROPOSED ZONING:	R DO-A (CZD)
PROPERTY OWNER(S):	Sheila Maitland
APPLICANT(S):	Sheila Maitland
LOCATION:	4419 Wilgrove-Mint Hill Road
PROPERTY ACREAGE:	.83
TAX PARCEL NUMBER(S):	137-062-17
REQUEST:	Conditional Rezoning to allow a professional office





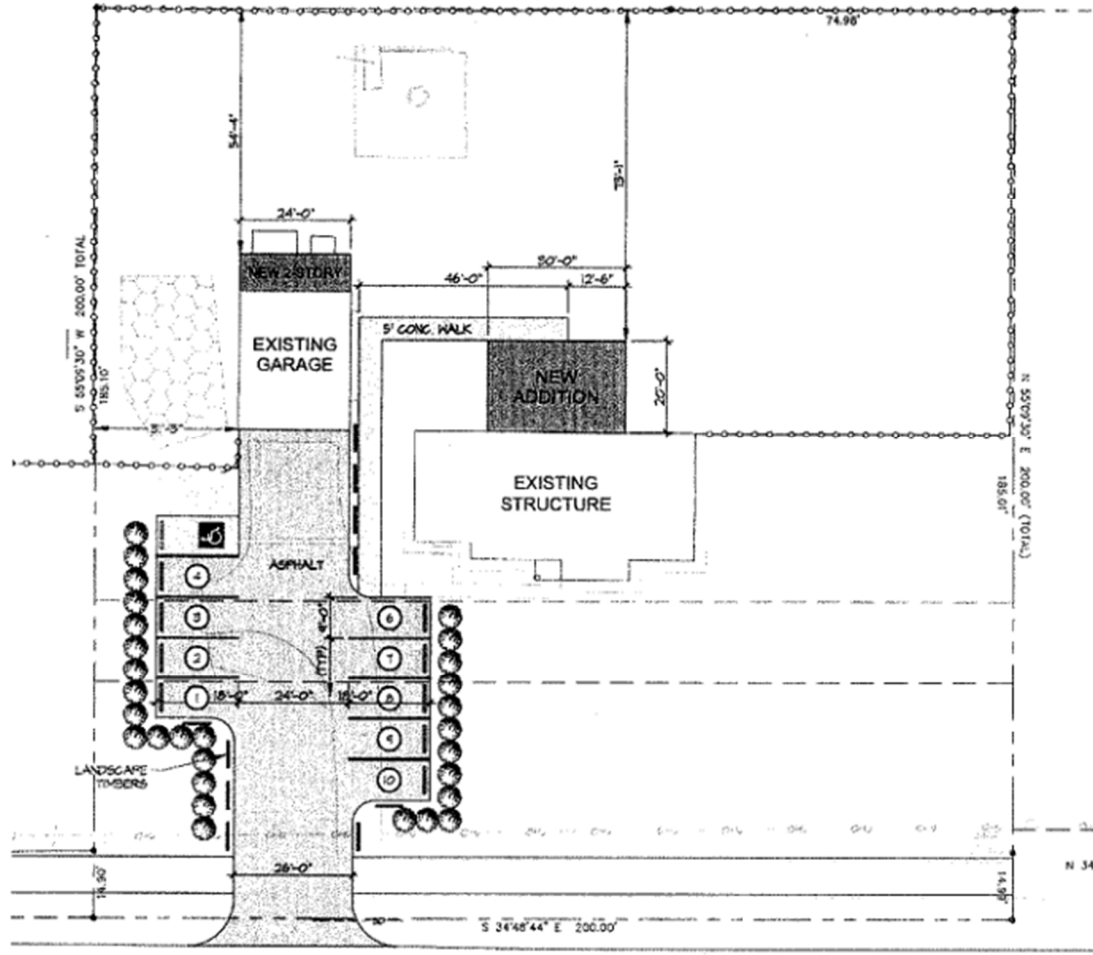
STAFF REPORT

<p>APPLICATION SUMMARY</p>	<p>Sheila Maitland is requesting conditional rezoning to convert the existing residence at 4419 Wilgrove-Mint Hill Road into a professional office (i.e., relationship enrichment therapy).</p> <p><i>2.8 USE PROVISIONS 7.4 Downtown Code</i> <i>Professional Offices are permitted along Wilgrove-Mint Hill Road only with a Conditional Zoning approval.</i></p> <p><i>Conditional District decisions shall be made in consideration of identified relevant adopted land use plan. Conditional District rezoning is a legislative procedure under which the Board of Commissioners has the authority to increase, tighten, add, vary, modify, or waive specific conditions or standards. In approving a petition for the rezoning of property to a Conditional District the Board of Commissioners may request reasonable and appropriate conditions</i></p>	
<p>PLAN CONSISTENCY</p>	<p>MINT HILL LAND USE PLAN</p>	<p>Downtown</p>
	<p>DOWNTOWN MASTER PLAN</p>	<p>Per Downtown Code-Professional Office</p>
	<p>MINT HILL COMPREHENSIVE TRANSPORTATION PLAN</p>	<p>N/A</p>
	<p>PEDESTRIAN PLAN</p>	<p>N/A</p>
<p>STAFF RECOMMENDATION</p>	<p>Favorable</p> <p>DOWNTOWN Municipal centers are the established centers of commerce in the County. They are the local-serving areas of economic activity and community-focused gatherings and entertainment. Characterized by the broad range of uses and higher intensity development, these centers are the more urbanized areas of Mint Hill.</p>	

LOCATION MAP



SITE PLAN



SITE PLAN FOR
RELATIONSHIP ENRICHMENT CENTER
 4419 WILGROVE MINT HILL RD, MINT HILL, NORTH CAROLINA, 28227

19
C.I. SITE PLAN
 SCALE: 1"=20'-0"

RVEY

CHAPTER 24: STREETS AND SIDEWALKS

ARTICLE IV – E-BIKES

REGULATION OF BICYCLES, E-BIKES, AND PERSONAL CONVEYANCE VEHICLES

24-65 DEFINITIONS.

For the purpose of this chapter, the following definition shall apply unless the context clearly indicates or requires a different meaning.

BICYCLE. A bicycle is a device that has no motor and is human powered, propelled solely by pedals, operated by one or more persons, and having two or more wheels, except children's tricycles.

BICYCLE PATH. A portion of the roadway or a paved lane separated from the roadway that has been designated by striping, pavement markings, and signage for the preferential or exclusive use of Bicyclists.

ELECTRIC-ASSISTED BICYCLES ("E-BIKES"). A bicycle with two or three wheels that is equipped with a seat or saddle for use by the rider, fully operable pedals for human propulsion, and an electric motor that is no more than 750 watts, whose maximum speed on a level surface when powered solely by such a motor is no greater than 20 miles per hour.

MOTOR-DRIVEN BICYCLE. A vehicle with two or three wheels, a steering handle, one or two saddle seats, pedals, and a motor that can propel the vehicle at a speed greater than 20 miles per hour on a level surface. This term shall not include an electric assisted bicycle as defined herein.

MOPED. A vehicle, other than a motor-driven bicycle or electric assisted bicycle, that has two or three wheels, no external shifting device, a motor that does not exceed 50 cubic centimeters piston displacement and cannot propel the vehicle at a speed greater than 30 miles per hour on a level surface. The motor may be powered by electricity, alternative fuel, motor fuel, or a combination of each.

PERSONAL CONVEYANCE VEHICLE ("PCV"). A device that is designed to be ridden by the user and is human powered or powered by an electric motor that is capable of propelling the device with or without human propulsion at a speed no greater than 20 miles per hour. Including but not limited to scooters, skateboards, hoverboards, etc. This term shall not include a device which is designed for and intended to be used as a means of transportation for a person with a mobility impairment, or who uses the device for mobility enhancement, is suitable for use both inside and outside a building, including on sidewalks, and is limited by design to 15 miles per hour when the device is being operated by a person with a mobility impairment, or who uses the device for mobility enhancement.

VEHICLE. Any wheeled conveyance, whether motor-powered or animal-driven, including but not limited to golf carts, all-terrain vehicles, motorbikes, mopeds, motorcycles, powered vehicles that do not meet the definition of electric-assisted bicycles or personal conveyance vehicle as defined herein; except, electric-assisted bicycles as defined, personal conveyance vehicles as defined, standard bicycles, wheelchairs and similar vehicles, baby carriages, and vehicles in the service of the park and recreation department or law enforcement. Additionally, this term shall not include a device which is designed for and intended to be used as a means of transportation for a person with a mobility impairment, or who uses the device for mobility enhancement, is suitable for use both inside and outside a building, including on sidewalks, and is limited by design to 15 miles per hour when the device is being operated by a person with a mobility impairment, or who uses the device for mobility enhancement.

24-66 APPLICATION.

(A) The provisions of this chapter shall apply to all persons operating a bicycle, E-Bike, Motor-driven Bicycle, Moped, PCV or a Vehicle on streets, sidewalks, multi-use paths, greenways, (greenways and multi-use paths may be referred to collectively herein as “Shared Use Paths”) roadways, and highways under the jurisdiction of the town.

(B) This chapter does not apply to vehicles used by law enforcement or other Town departments in the course and scope of their official duties.

24-67 HELMET PROTECTION FOR CHILDREN.

- (A) No person under the age of 16 shall use, operate or be a passenger on a bicycle, E-Bike, Motor-driven Bicycle, PCV, in-line skates, roller-skates, skateboard, or scooter on a public roadway, public bicycle path, or other public right-of-way, unless that person wears a protective helmet of good fit, fastened securely upon the head with straps of the helmet.
- (B) It shall be unlawful for a parent or guardian to allow his or her child or ward to so operate or ride a bicycle, E-Bike, Motor-driven Bicycle, PCV, in-line skates, roller-skates, skateboard or scooter, without wearing a protective helmet of good fit, fastened securely upon the head with straps of the helmet.
- (C) Such helmet shall meet or exceed the safety standards set forth by the U.S. Consumer Product Safety Commission, the American National Standards Institute, or the Snell Memorial Foundation.
- (D) Failure to wear a helmet as described in divisions (A), (B), and (C) shall not be considered evidence of contributory negligence and shall be inadmissible in any civil action.
- (E) Violations of division (B) shall be punishable by a civil fine of \$25.00. The parent, guardian, or custodian of the offender shall be responsible for payment of the civil penalty. The fine for any first-time violator may be waived, upon presentation of

evidence that he or she has purchased or procured an approved helmet and demonstrates an intention to use it as required by law.

24-68 RIGHTS AND DUTIES OF BICYCLISTS.

Every person riding a bicycle, or an E-bike upon a roadway (a "Bicyclist") shall be granted all of the rights and shall be subject to all of the duties applicable to the driver of a vehicle by the laws of this state declaring rules of the road applicable to vehicles or by the traffic regulations of the town applicable to the driver of a vehicle, except as to special regulations in this subchapter and except as to those provisions of laws and regulations which by their nature can have no application.

24-69 LIMITATIONS AS TO OPERATION, RIDING POSITION, AND NUMBER OF RIDERS OF BICYCLES AND E-BIKES.

- (A) An operator propelling a bicycle or E-bike may not ride other than upon or astride a permanent and regular attached seat.
- (B) No bicycle or E-bike may be used to carry more persons at one time than the number for which it is designed and equipped.
- (C) A person riding upon any bicycle or E-bike may not attach it or them or himself to a vehicle upon a roadway.
- (D) A person operating a bicycle or E-bike may not carry any package, bundle, or article that prevents the rider from keeping at least one hand upon the handlebars.

24-70 REQUIRED EQUIPMENT FOR BICYCLES AND E-BIKES.

- (A) A bicycle and E-bike must be equipped with a brake that will enable the operator to make the braked wheels skid on dry, level, clean pavement.
- (B) A bicycle or E-bike, when in use at nighttime, must be equipped with a lamp on the front which must emit a white light visible from a distance of at least 500 feet to the front and with a red reflector on the rear that must be visible from all distances from 50 feet to 300 feet to the rear when directly in front of the lawful upper beams of head lamps on a motor vehicle. A lamp emitting a red light visible from a distance of 500 feet to the rear may be used in addition to the red reflector.

24-71 RIDING BICYCLES AND E-BIKES ON SIDEWALKS.

- (A) No person shall ride or operate a bicycle or an E-bike upon any sidewalk in the town except:
 - (1) Children the age of 17 and under and any adults accompanying children the age of 17 and under may ride on any sidewalk;
 - (2) Where the sidewalk is designated a Shared Use Path measuring at least eight feet in width; or

(3) Where the adjacent highway has a posted speed limit of 25 miles per hour or more, any person may ride a bicycle or E-bike on the adjacent sidewalk except as otherwise herein prohibited.

(B) Any person permitted under this section to ride or operate a bicycle or E-bike on a sidewalk, bicycle path, or Shared Use Path shall at all times ride or operate the bicycle or E-bike with due care and yield the right-of-way to pedestrians.

(C) No person shall ride or operate a bicycle or E-bike on any sidewalk or Shared Use Path in the town recklessly under the circumstances or at a speed in excess of twenty miles an hour.

(D) Where permitted in the above subsections, bicycles and E-bikes shall not be operated in a manner which causes damage to public or private property.

(E) The provisions of this section shall not diminish, detract from, or change the rights and duties of Bicyclists under this chapter or state law.

24-72 RIGHTS AND DUTIES OF PERSONS OPERATING PERSONAL CONVEYANCE VEHICLES.

A person may operate a PCV upon a roadway only if the roadway has a designated speed limit of no more than 25 miles per hour. A person operating a PCV on an allowed roadway shall be granted all of the rights and shall be subject to all of the duties applicable to the driver of a vehicle by the laws of this state declaring rules of the road applicable to vehicles or by the traffic regulations of the town applicable to the driver of a vehicle, except as to special regulations in this subchapter and except as to those provisions of laws and regulations which by their nature can have no application.

24-73 LIMITATIONS AS TO OPERATION, SPEED, RIDING POSITION, AND NUMBER OF RIDERS OF PERSONAL CONVEYANCE VEHICLES.

(A) An operator of a PCV shall operate the PCV with due care and yield the right-of-way to pedestrians within public pathways and right-of-way.

(B) No PCV may be used to carry more persons at one time than the number for which it is designed and equipped.

(C) No person shall operate a PCV while engaged in an activity that is not necessary to the operation of the PCV which impairs, or would reasonably be expected to impair, the ability of the person to safely operate the PCV.

(D) No person shall operate a PCV on public streets, sidewalks or Shared Use Paths within the Town's jurisdiction before sunrise or after sunset.

24-74 RIDING PCVs ON SIDEWALKS.

(A) No person shall ride or operate an PCV upon any sidewalk in the town except:

(1) Children age of 17 and under and any adults accompanying children the age of seventeen and under may ride a PCV on any sidewalk;

(2) Where the sidewalk is designated as a Shared Use Path measuring at least eight feet in width;

(3) Where the adjacent highway has a posted speed limit of 25 miles per hour or more, any person may ride a PCV on the adjacent sidewalk except as otherwise herein prohibited.

(B) Any person permitted under this section to ride or operate a PCV on a sidewalk, bicycle path, or Shared Use Path shall at all times ride or operate the PCV with due care and yield the right-of-way to pedestrians using the sidewalk.

(C) No person shall ride or operate a PCV on any sidewalk or Shared Use Path in the town recklessly under the circumstances or at a speed in excess of twenty miles an hour.

(D) Where permitted in the above sub-sections, PCVs shall not be operated in a manner which causes damage to public or private property.

(F) The provisions of this section shall not diminish, detract from, or change the rights and duties of operators of PCVs under this chapter or state law.

24-75 MODIFICATION OF E-BIKE EQUIPMENT TO INCREASE HORSEPOWER OR SPEED.

(A) Any electric assisted bicycle that is equipped, with or without pedals, such that it can reach a top motor-powered speed of more than 20 miles per hour but less than 30 miles per hour shall be deemed a moped under this chapter and shall be subject to all regulation applicable to mopeds.

(B) Any electric assisted bicycle that is equipped, with or without pedals, such that it can reach a motor-powered speed in excess of 30 miles per hour is deemed a motorcycle under this chapter and shall be subject to all regulations applicable to motorcycles.

24-76 RIGHTS AND DUTIES OF PERSONS OPERATING MOTOR-DRIVEN BICYCLES, MOPEDS AND MOTORCYCLES.

Every person operating a Motor-driven bicycle, moped or a motorcycle upon a roadway shall be granted all of the rights and shall be subject to all of the duties applicable to the driver of a vehicle by the laws of this state declaring rules of the road applicable to vehicles or by the traffic regulations of the town applicable to the driver of a vehicle.

24-77 LICENSING AND REGISTRATION REQUIREMENT FOR MOTOR-DRIVEN BICYCLES, MOPEDS AND MOTORCYCLES.

- (A) A person operating a Motor-driven bicycle on a public highway at all times must comply with North Carolina law applicable to Motor-driven bicycles and in addition Motor-driven bicycle operators must have in their possession a North Carolina Motor-driven bicycle registration and proof that the operator is at least sixteen years old.
- (B) A person operating a moped on a public highway at all times must comply with North Carolina law applicable to mopeds and in addition moped operators must have in their possession a North Carolina moped registration and proof that the operator is at least sixteen years old.
- (C) A person operating a motorcycle on a public highway at all times must comply with North Carolina law applicable to motorcycles and in addition operators must have in their possession a motorcycle registration, proof of insurance, and a valid driver's license with a motorcycle endorsement.

24-78 RIDING MOPEDS, MOTOR-DRIVEN BICYCLES OR MOTORCYCLES ON SIDEWALKS AND PUBLIC PATHWAYS.

No person shall ride or operate a moped, Motor-driven bicycle, or a motorcycle upon any sidewalk, public pathway or Shared Use Path in the town.

24-79 VEHICLES NOT PERMITTED TO OPERATE ON SIDEWALKS OR PUBLIC ROADWAYS

- (A) No person shall ride or operate a Vehicle upon any sidewalks, Shared Use or other public paths within the Town.
- (B) No person shall operate a Vehicle upon Town roadways that is not registered with the State, equipped as required, and otherwise compliant with North Carolina law.
- (C) Operators of Vehicles on Town roadways must be licensed and insured as required by state law.

24-80 PENALTY.

- (A) Impoundment: The Town Manager, his designee or any law enforcement officer of the Town may impound any bicycle, E-bike, PCV, motor-driven bicycle, moped, motorcycle or other Vehicle operated in violation of the provisions of this chapter, retain possession of the same until ownership is established, issue a civil penalty in accordance within this Article IV and dispose of the vehicle if ownership is not established and civil citations are not paid within 90 days of issuance; provided that nothing herein contained shall be construed to limit the authority of law enforcement officers to take into custody any bicycle, E-bike, PCV or Vehicle believed to be stolen.
- (B) In addition to impoundment, owners who knowingly operate or allow to be operated a Bicycle, E-Bike, PVC, Motor-driven bicycle, Moped, Motorcycle or Vehicle in violation of this chapter will be subject to civil citations as follows:

- a. \$100 for first offense cited under this Chapter.
- b. \$200 for second offense cited under this Chapter.
- c. \$500 for third and subsequent offenses cited under this Chapter.

(C) Owners who knowingly operate or allow to be operated a Motorcycle or Vehicle upon the roadways of the Town in violations of state law requiring proof of financial responsibility (GS 20-313) shall be guilty of a class 3 misdemeanor.

(D) Owners who knowingly operate or allow to be operated a Moped, Motorcycle or Vehicle upon the roadways of the Town in violations of state laws requiring proper registration of the Vehicle (GS 20-111) shall be guilty of a class 3 misdemeanor.