



TOWN OF RICHLANDS
Town Board Meeting
May 13, 2025
6:00 PM
AGENDA

I. Meeting Called to Order by Mayor McKinley Smith

II. Pledge of Allegiance

III. Invocation

IV. Adoption of the Agenda

V. Adoption of the Minutes

1. April 2025 Meeting Minutes

VI. Public Comment

VII. Public Hearings

1. Public Hearing - Special Use Permit (Class B Manufactured Home)
2. Public Hearing - Zoning Map Amendment
3. Public Hearing - Zoning Map Amendment

VIII. Old Business

IX. New Business

1. Special Use Permit (Class B Manufactured Home)
2. Ordinance 2025-05 (Zoning Map Amendment)
3. Ordinance 2025-06 (Zoning Map Amendment)
4. Budget Amendment #11
5. FY 24-25 Audit Contract

X. Administrator Notes and Updates

1. Administrator Notes and Updates

XI. Police Report

1. April 2025 Police Report

XII. Board Member Concerns and Committee Updates

XIII. Personnel

XIV. Closed Session

XV. Adjourn



TOWN OF RICHLANDS

Regular Board Meeting

Agenda Item V. - 1.
April 2025 Meeting Minutes

Description:

April 2025 Meeting Minutes.

Review:

Attached are the minutes for the April 8, 2025 Regular Meeting of the Richlands Board of Aldermen and the April 30, 2025 Budget Workshop. The Board of Aldermen will also need to adopt the minutes of the Closed Session from the April 8 meeting.

Action Needed:

Review and adopt the April meeting minutes.

ATTACHMENTS:

Description

- ☐ April 8, 2025 Minutes
- ☐ April 30, 2025 Budget Workshop Minutes

TOWN OF RICHLANDS
NORTH CAROLINA

Office of the
Town Clerk
(910) 324-3301
(910) 324-2324 fax
townclerk@richlandsc.gov

Mailing Address:
P.O. Box 245
Richlands, N.C. 28574



The Richlands Board of Aldermen met in Regular Session on April 8, 2025, at 6:00 pm at the Richlands Town Hall. Present for the meeting were:

Mayor McKinley Smith
Mayor Pro-Tem Tom Brown
Alderman Kandy Koonce

Alderman Marilyn Bunce
Alderman Kent Painter

Absent: Alderman Paul Conner

Also present were:

Gregg Whitehead, Town Administrator
Erin Juhls, Town Clerk
William A. Horne, Chief of Police

Keith Fountain, Town Attorney
Johnathan Jarman, Public Works Director

There were 9 citizens present.

I. MEETING CALLED TO ORDER:

Mayor McKinley Smith called the meeting to order at 6:00 pm.

II. PLEDGE OF ALLEGIANCE: Alderman Kent Painter

III. INVOCATION: Mayor McKinley Smith

IV. ADOPTION OF AGENDA:

Gregg Whitehead, Town Administrator, presented the agenda to the Board.

A **motion** was made by Alderman Tom Brown seconded by Alderman Kandy Koonce to adopt the agenda as presented. The motion was unanimously carried.

V. ADOPTION OF MINUTES (March 11, 2025):

A **motion** was made by Alderman Kent Painter, seconded by Alderman Kandy Koonce to approve the Regular and Closed session meeting minutes of March, 2025. The motion was unanimously carried.

VI. PUBLIC COMMENT: None

VII. PUBLIC HEARING:

Mayor Smith opened the Public Hearing to receive public comment regarding the Zoning Map Amendment.

Town Administrator Gregg Whitehead informed the board of an application that was received seeking to change the zoning designation of a 76.61-acre tract of property (Tax ID #017879) located along Francktown Road accessed by Life Boulevard in the Extra Territorial Jurisdiction of Richlands. The proposed zoning map amendment seeks to change the zoning designation from R-20 Residential to RM-6 Residential, which allows for single and multi-family housing.

Jason Houston with Tidewater Associates, Inc. addressed the board and informed them that he is working with the owners to get this property rezoned. They are looking to develop single family homes and duplexes. They are also exploring annexing both this property and the adjacent one.

With no further comments, Mayor Smith declared the public hearing closed.

VIII. OLD BUSINESS: None

IX. NEW BUSINESS:

1. NCLM MUNICIPAL ACCOUNTING SERVICES PRESENTATION:

North Carolina League of Municipalities staff members Chris Nida, Director of Technical Assistance, Autumn Lyvers, Supervisor of Accounting, and Gwen French, Accounting Specialist attended the meeting to recognize the town for participating in the NCLM Municipal Accounting Services program.

Mr. Nida and Ms. Lyvers thanked the State Legislatures, the Board of Alderman, Town Administrator Gregg Whitehead, and Town Clerk/Finance Officer Erin Juhls for their commitment and dedication to the program.

They gave a short presentation which highlighted benefits of the program as well as the ongoing support and training opportunities.

A plaque was presented to Mayor Smith recognizing the town for being a successful participant in the Municipal Accounting Services Program. Town Administrator Gregg Whitehead and Town Clerk/Finance Officer Erin Juhls were presented with Certificates of Achievement for satisfactory completion of the conversion to Black Mountain Software as part of the NCLM Accounting Services program.

2. NCDOT FOUR-WAY STOP:

Stonewall Mathis, Division Traffic Engineer, NCDOT Division 3 traffic Services Bryce Cox, senior Assistant Division Traffic Engineer, NCDOT Division 3 Traffic Services, and Doug Lafave, Regional Traffic Safety Engineer, NCDOT Cape Far Regional Traffic Office attended the meeting to discuss the planned four-way stop at the intersection of Wilmington street and Hargett Street

Mr. Bryce Cox and Mr. Stonewall Davis thanked the board for the opportunity to speak and expressed their respect for the Board's opinions. They presented additional information regarding the four-way stop, including crash data and analysis, and addressed concerns about potential delays the stop might cause at the intersection.

After some discussion, a **motion** was made by Alderman Tom Brown, seconded by Alderman Kandy Koonce, that the town board vote to send a request to DOT to not put this four way stop in the center of Richlands. The motion was unanimously carried.

Alderman Brown also requested a copy of the letter be sent to our Legislatures.

3. **ORDINANCE 2025-03 (ZONING MAP AMENDMENT):**

Town Administrator, Gregg Whitehead presented Ordinance 2025-03 which will amend the Richlands Zoning Map by changing the zoning designation of a 76.61-acre tract of property (Onslow County Tax ID #017879) from the R-20 Residential District to the RM-6 Residential District.

Now that the required Public Hearing has been held, the Board deliberated and voted on Ordinance 2025-03.

A **motion** was made by Alderman Tom Brown, seconded by Alderman Marilyn Bunce to approve Ordinance 2025-03 and to adopt the findings of the Planning Board. The motion was unanimously carried.

4. **INTERLOCAL AGREEMENT UPDATE:**

Town Administrator Mr. Whitehead presented two interlocal agreements between the Town and Onslow County to be reviewed and/or updated. The first agreement was established in 2010 and authorizes the County to provide for building inspections, address minimum housing complaints and provide for zoning setback compliance. Town Administrator, Gregg Whitehead has spoken with Mr. Carter Metcalf, Director of Onslow County Planning and Development, and has offered to provide additional planning services to the town. Mr. Metcalf is offering to utilize his staff to provide zoning and planning compliance services to the town. Zoning Permit processing, site plan/technical review are all available as services if needed.

After a discussion, Mr. Whitehead recommended at a minimum, removing the flood plain development regulations in the Extraterritorial Jurisdiction on the first agreement. The board agreed for Mr. Whitehead to look further into expanding the services included in the interlocal agreement with Onslow County Planning and Development.

The second agreement is a renewal of the vector control services agreement that was approved last year, which provides for vector control services if the town's allotment of mosquito spraying is used up during the year.

A **motion** was made by Alderman Tom Brown, seconded by Alderman Kandy Koonce to approve the interlocal agreement for spraying. The motion was unanimously carried.

5. **BUDGET AMENDMENTS #6, #7, #8:**

Budget Amendment #6 readjusted line-item expenditures in the Public Safety Department in the amount of \$3,500.00. Since the funds were moved within a department and under \$5,000.00, Town Administrator Gregg Whitehead authorized the budget amendment, and it does not require Board approval.

Budget Amendment #7 will account for a \$2,000.00 Walmart Grant that the Police Department recently received.

Budget Amendment #8 will account for \$675.06 in revenue that the town received from the County's three cent fire protection allocation.

A **motion** was made by Alderman Kent Painter, seconded by Alderman Kandy Koonce to approve Budget Amendment #7 and #8. The motion was unanimously carried.

6. **GRANT PROJECT ORDINANCE:**

Town Administrator, Gregg Whitehead presented Grant Project Ordinance 2025-04 which will amend the grant project ordinance originally adopted on April 9, 2024. The amended ordinance takes into account the actual engineering fees and adjusts the amount of construction costs and contingency funds in order to maximize the amount of grant funds allocated for the project.

A **motion** was made by Alderman Marilyn Bunce, seconded by Alderman Tom Brown to approve amended Grant Project Ordinance 2025-04. The motion was unanimously carried.

X. **ADMINISTRATOR NOTES AND UPDATES:**

The Town Administrator, Gregg Whitehead, presented a copy of notes and updates to the Board which is incorporated by reference and hereby made part of these minutes. He also reported on the following:

- Will be out of the office April 15th and April 22nd
- Town Hall will be closed on April 18th for Good Friday.
- A Budget Workshop needs to be scheduled for April.
- At the last meeting, switching to Brightspeed for internet was discussed but since there will not be any ip addresses available until June or July, Mr. Whitehead has started looking into dedicated fiber with Spectrum which would require a contract.

After some discussion, the board agreed for Mr. Whitehead to choose whichever internet option he feels is best.

XI. **POLICE REPORT:**

Chief William A. Horne presented a copy of the Activity Report for March 2025 and is incorporated by reference and hereby made part of these minutes. He also reported on the following:

- Received a \$2,000.00 grant from Walmart which will be used to purchase a new safe.

- Used GHSP points to purchase 15 cases of thermal paper.
- Currently have 2 vehicles down. The newest 2021 Charger, which is under warranty, is having the motor replaced and should be ready this week. The 2019 Charger, which has 66,000 miles, also needs a new motor. The estimate which includes parts and labor is about \$6,300.00.

After a discussion, a **motion** was made by Alderman Marilyn Bunce, seconded by Alderman Tom Brown to approve Budget Amendment #9 for the new motor. The motion was unanimously carried.

XII. BOARD MEMBER CONCERNS AND COMMITTEE UPDATES:

Alderman Marilyn Bunce: Has received several complaints regarding roosters in Tri-Field Estates disturbing the peace. She requested the Code Enforcement Officer patrol the area. She also thanked the Police Department for placing the radar sign on Foy Street.

She also had the pleasure of attending with Alderman Brown, services at Blooming Hill Baptist Church where a proclamation from the town was presented to Mayor Smith honoring his time there as well as other accomplishments.

Alderman Tom Brown: It came to his attention that on April 10th, Town Administrator Gregg Whitehead will have been with the town for 27 years. He thanked Mr. Whitehead for his leadership and dedication to the town.

XIII. PERSONNEL: None

XIV. CLOSED SESSION:

A **motion** was made by Alderman Tom Brown, seconded by Alderman Kandy Koonce to go into closed session to discuss a proposed acquisition of real property. The motion was unanimously carried.

A **motion** was made by Alderman Kandy Koonce, seconded by Alderman Kent Painter to go back into open session. The motion was unanimously carried.

No action was taken in closed session. A discussion was held regarding the possible acquisition of real estate and the procedures for the town.

XV. ADJOURN:

With no further business, a **motion** was made by Alderman Tom Brown, seconded by Alderman Kandy Koonce to adjourn the meeting at 7:40 pm. The motion was unanimously carried.

Respectfully Submitted,

Mayor McKinley Smith

Attest:
Erin Juhls, Town Clerk

DRAFT

TOWN OF RICHLANDS
NORTH CAROLINA

Office of the
Town Clerk
(910) 324-3301
(910) 324-2324 fax
richlandsclerk@embarqmail.com

Mailing Address:
P.O. Box 245
Richlands, N.C. 28574



TOWN OF RICHLANDS
BOARD OF ALDERMEN
BUDGET WORKSHOP
WEDNESDAY, APRIL 30, 2025

The Richlands' Board of Aldermen met on Wednesday, April 30, 2025 at 10:00 am for FY 25/26 Budget Workshop which was held in the Board Room of the Richlands Town Hall. Present for the workshop were:

Mayor McKinley Smith
Alderman Marilyn Bunce
Alderman Paul Conner
Alderman Kandy Koonce
Alderman Tom Brown

Town Administrator, Gregg Whitehead
Town Clerk, Erin Juhls
Public Works Director, Johnathan Jarman
Police Chief William A. Horne
Alderman Kent Painter

WORKSHOP CALLED TO ORDER:

The Budget Workshop was called to order by Mayor McKinley Smith at 10:05 am.

INVOCATION: Mayor McKinley Smith

INTRODUCTION, EXPECTATIONS & BUDGET OVERVIEW:

Mayor McKinley Smith requested Town Administrator, Gregg Whitehead, to proceed with the presentation of the proposed budget for FY 2025/2026.

Gregg Whitehead, Town Administrator, presented a proposed budget for FY 2025/2026 to the Board.

PROPOSED BUDGET HIGHLIGHTS FOR FY 25/26:

Mr. Whitehead gave a brief overview of the proposed FY 2025/2026 budget as follows:

The combination of a continuing increase in population, property tax values and sales tax revenues have contributed to consistent revenue growth in the General Fund.

- Sales Tax revenues are on pace to be \$12,000.00 over what was budgeted for FY 24/25. Property values increased \$6,915,000.00 for FY 25/26, which represents a 3.05% increase over last year.
- Total proposed budget is \$2,084,100.00, which represents a 3.2% increase over FY. 24/25 budget. The total increase, excluding amendments and grant funds, is 67,400.00.
- The budget as currently presented has a \$.38 tax rate.
- The garbage collection fee is to remain at \$17.00/month/cart.
- ZERO fund balance is being appropriated.
- Budget Figures do not include any grant funds or grant funded projects.
- Health care costs are anticipated to increase by a modest 5 percent.
- A 5.0% COLA is proposed for all full-time employees.
- \$12,700.00 is allocated for the annual Sylvester Farms Annexation Agreement
- Potential loan payment for the street paving project is funded.
- As presented, the budget has \$39,800.00 in unobligated funds.

DEPARTMENT NEEDS & ISSUES:

Administration Department's total request is \$346,500.00:

Mr. Whitehead reported on the following for Administration:

- Departmental budget is \$17,700.00 more than FY 24/25.

Governing Body's total request is \$130,00.00:

Mr. Whitehead reported on the following for Governing Body:

- No funds have been allocated to RDR façade grant due to recent statutory changes concerning non-profit organizations and the voting requirements for any participating board members.
- \$12,700.00.00 is allocated for the annual Sylvester Farms Annexation Agreement.
- Departmental budget is \$11,300.00 more than FY 24/25

Public Safety Department's total request is \$676,200.00:

Mr. Whitehead reported on the following for the Public Safety/Police Department:

- \$0.00 is budgeted for any capital item requests.
- Departmental budget is \$50,000.00 less than FY 24/25.

Public Works Department's total request is \$696,000.00:

Mr. Whitehead reported on the following for the Public Works/Streets Department:

- \$0.00 is budgeted for any capital item requests.
- Departmental budget is \$7,300.00 less than FY 24/25.
- \$20,000.00 was requested for sidewalk repairs.

Public Buildings and Grounds's total request \$65,600.00:

Mr. Whitehead reported on the following for Public Buildings:

- \$20,000.00 is allocated to replace the roof of the RVFD Building.
- Departmental budget is \$25,900.00 more than FY 24/25, excluding any grant funds.

PERSONNEL:

Mr. Whitehead reported on the following:

- Retirement benefit percentages are set by the State and for the new year, rates have been set at 14.35% for General Employees and 16.08% for Law Enforcement.
- A 5% COLA is proposed for all employees.
- Health Insurance will be increasing, and we are currently waiting on two more quotes.
- Currently, employees only have the option of contributing dollar amounts to their 401k, we would like to offer the option of contributing a percentage as well.

ACTION:

After Board discussion, they agreed on a 5% COLA for all employees.

A **motion** was made by Alderman Marilyn Bunce, seconded by Alderman Tom Brown to approve the option of contributing percentages to the 401k for employees. The motion was unanimously carried.

MISCELLANEOUS DISCUSSION AND REVIEW:

- Mr. Whitehead presented a tax comparison chart. Each penny accounts for roughly \$22,5440.00 in revenue. Tax rate has been \$.38 since 2022.
- 2026/2027 will be the next revaluation year and could include a 20-30% increase.
- Public Works and Public Safety have both requested vehicles. Rather than purchase them outright, Mr. Whitehead would like to do an installment purchase for 3 years for both vehicles.
- Public Works requested \$20,000.00 for sidewalk repairs. Public Works Director Johnathan Jarman stated that the town could focus on the severe areas for now.
- With the new agenda program, Mr. Whitehead would like to purchase iPads for the Board either this year or next.
- Workers Comp and Property Insurance have both increased.

ACTION:

After some discussion, the Board agreed to keep the tax rate at \$.38/\$100 valuation.

- Mr. Whitehead brought to the board the option of closing Town Hall at 12:00 pm on Fridays.

After some discussion, the board agreed on closing Town Hall early on Fridays at 12:00 pm. for a trial period.

FY 2023/2024 Schedule of Fees:

No change in the schedule of fees for FY 25/26.

BOARD MEMBER CONCERNS:

Alderman Marilyn Bunce: Has had residents inquire about sidewalks in town. She would like to see additional sidewalks put in place in the future as well as more bicycle and walking paths.

Alderman Tom Brown: Inquired about the status of the four-way stop downtown. Mr. Whitehead sent a letter to the Department of Transportation and once they receive, will also send letters to our representatives.

ACTION:

The Board agreed for Town Administrator Gregg Whitehead to proceed with the budget as presented with the changes discussed.

ADJOURN:

There being no further business, **a motion** was made by Alderman Kandy Koonce, seconded by Alderman Tom Brown to adjourn the workshop at 12:30 pm. The motion was unanimously carried.

Respectfully Submitted,

Mayor McKinley Smith

Attest:

Erin Juhls, Town Clerk



TOWN OF RICHLANDS

Regular Board Meeting

Agenda Item VII. - 1.

Public Hearing - Special Use Permit (Class B Manufactured Home)

Description:

Public Hearing - Special Use Permit (Class B Manufactured Home).

Review:

The Board needs to hold an evidentiary hearing regarding a special use permit request by Mr. Erik Perez and Irais Juarez Diaz seeking to locate a Class B Manufactured Home (single-wide) at 252 Sylvester Street (Lot 1), Richlands. The property in question is referenced as Onslow County Tax Parcel #206-78 and is located in the RM-6 Residential District, which allows Class B manufactured homes as a special use.

Please note that the evidentiary hearing procedure for a special use permit is quasi-judicial in nature. All witnesses must be sworn or affirmed to provide testimony. Any person who has standing to appeal the decision shall have the right to participate as party at the evidentiary hearing.

Action Needed:

Hold the evidentiary hearing.

ATTACHMENTS:

Description

- Special Use Request (252 Sylvester St)
- Perez Special Use Request Map

Town of Richlands Zoning Change & Appeal Form

APPLICANT: (Please Print)

NAME: Erik Perez, Irais Juarez Diaz PHONE NO: (252) 324-0255, (910) 581-5456

MAILING ADDRESS: 151 Hall Road, Pink Hill, NC 28572

ADDRESS OF PROPERTY (if different from mailing address): Lot #1 Sylvester Street, Richlands, NC 28574

PROPERTY OWNER (if different from applicant): (Please Print)

NAME: ECH Development LLC PHONE NO: _____

MAILING ADDRESS: _____

ACTION REQUESTED (Check One):

- | | |
|--|--------------------------|
| <input type="checkbox"/> ZONING ORDINANCE TEXT AMENDMENT | (Required Fee: \$250.00) |
| <input type="checkbox"/> ZONING MAP AMENDMENT | (Required Fee: \$450.00) |
| <input type="checkbox"/> VARIANCE REQUEST | (Required Fee: \$250.00) |
| <input checked="" type="checkbox"/> CONDITIONAL/SPECIAL USE PERMIT | (Required Fee: \$250.00) |
| <input type="checkbox"/> APPEAL OF ADMINISTRATIVE DECISION | (Required Fee: \$50.00) |
| <input type="checkbox"/> OTHER _____ | |

DESCRIPTION OF REQUEST:

OWNER/APPLICANT STATEMENT: I certify that I am the property owner or truly represent the property owner(s). I understand that each applicant wishing to appeal an administrative decision, requesting a variance or conditional use permit, or requesting a rezoning or other change to the Richlands Zoning Ordinance shall pay a nonrefundable fee to cover the costs of advertising and administration. The fees required are adopted by the Richlands Board of Aldermen and listed in the Fee Schedule for the Town of Richlands. A receipt of this fee shall be issued by the Town. This fee, however, shall not apply to requests originating with any department, board or agency of the Town of Richlands.

SIGNATURE OF APPLICANT: Erik Perez, Irais Juarez Diaz DATE: 04/04/25

****OFFICIAL USE ONLY****

ZONING OFFICIAL SIGNATURE: [Signature]

DATE REQUEST RECEIVED: 04/04/2025

HAS APPROPRIATE FEE BEEN COLLECTED IF REQUIRED? YES NO

PLANNING BOARD / BOARD OF ADJUSTMENT ACTION: APPROVE () DENY ()

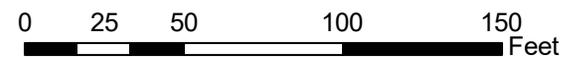
SIGNATURE OF ZONING BOARD CHAIR: _____ DATE: _____

252 Sylvester Street



May 6, 2025

MAP IS NOT TO BE USED FOR SALES OR
CONVEYANCES. THIS IS NOT A SURVEY
NO FIELD SURVEY WAS PERFORMED!





TOWN OF RICHLANDS

Regular Board Meeting

Agenda Item VII. - 2.

Public Hearing - Zoning Map Amendment

Description:

Public Hearing - Zoning Map Amendment (24 East Development).

Review:

The Board needs to hold a public hearing in order to hear public comment concerning a proposed change to the Richlands Zoning Map that will redistrict approximately 50.29 acres of Tax Parcel ID 169540 and 169841 from R-20 Residential, R-10 Residential and C-2 Commercial to the C-2 Commercial District and will change 2.609 acres of Tax Parcel ID 169540 from the R-20 Residential District to R-6 Residential District. The tracts in question are located along Nathaniel Drive and Koonce Fork Road and are located in both the territorial jurisdiction and extra-territorial jurisdiction of the town.

Please note that the R-6 Residential District allows for both single and multi-family residences.

Action Needed:

Hold the public hearing.

ATTACHMENTS:

Description

- ☐ 24 East Rezoning Application
- ☐ 24 East Development Rezoning Map
- ☐ 24 East Development Zoning Map (Current)

Town of Richlands Zoning Change & Appeal Form

APPLICANT: (Please Print)

NAME: 24 East Development, LLC PHONE NO: 910-324-1107

MAILING ADDRESS: P.O. Box 295, Richlands, NC 28574

ADDRESS OF PROPERTY (if different from mailing address): Tracts identified by Parcel ID numbers
169841 and 169540.

PROPERTY OWNER (if different from applicant): (Please Print)

NAME: Same as above PHONE NO: _____

MAILING ADDRESS: _____

ACTION REQUESTED (Check One):

- | | |
|--|--------------------------|
| <input type="checkbox"/> ZONING ORDINANCE TEXT AMENDMENT | (Required Fee: \$250.00) |
| <input checked="" type="checkbox"/> ZONING MAP AMENDMENT | (Required Fee: \$450.00) |
| <input type="checkbox"/> VARIANCE REQUEST | (Required Fee: \$250.00) |
| <input type="checkbox"/> CONDITIONAL/SPECIAL USE PERMIT | (Required Fee: \$250.00) |
| <input type="checkbox"/> APPEAL OF ADMINISTRATIVE DECISION | (Required Fee: \$50.00) |
| <input type="checkbox"/> OTHER _____ | |

DESCRIPTION OF REQUEST:

This request is to rezone property currently zoned C-2, R-10, & R-20
to C-2, thus matching the C-2 zoning on the adjacent east side .

OWNER/APPLICANT STATEMENT: I certify that I am the property owner or truly represent the property owner(s). I understand that each applicant wishing to appeal an administrative decision, requesting a variance or conditional use permit, or requesting a rezoning or other change to the Richlands Zoning Ordinance shall pay a nonrefundable fee to cover the costs of advertising and administration. The fees required are adopted by the Richlands Board of Aldermen and listed in the Fee Schedule for the Town of Richlands. A receipt of this fee shall be issued by the Town. This fee, however, shall not apply to requests originating with any department, board or agency of the Town of Richlands.

SIGNATURE OF APPLICANT: *Sam Ward Smith III* DATE: 3-4-25

****OFFICIAL USE ONLY****

ZONING OFFICIAL SIGNATURE: *[Signature]*

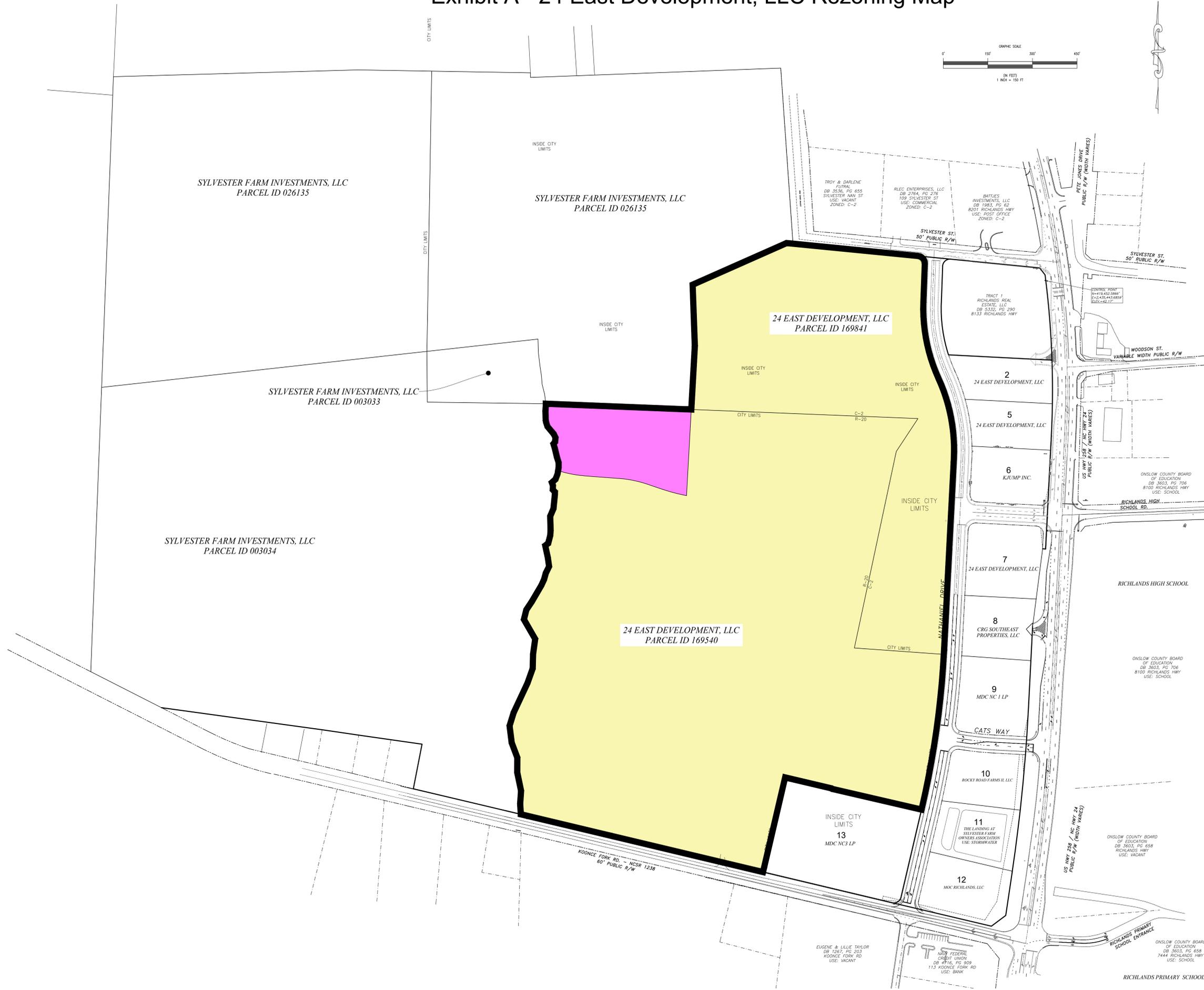
DATE REQUEST RECEIVED: 3-04-2025

HAS APPROPRIATE FEE BEEN COLLECTED IF REQUIRED? YES NO

PLANNING BOARD / BOARD OF ADJUSTMENT ACTION: APPROVE () DENY ()

SIGNATURE OF ZONING BOARD CHAIR: _____ DATE: _____

Exhibit A - 24 East Development, LLC Rezoning Map



Revisions

- = R-6
- = C-2

Owner:
 24 East
 Development, LLC
 108 W. Franck Street
 Richlands, NC 28574
 (252) 523-5107

Project
 The Landing at
 Sylvester Farms
 Hwy 24 - Richlands NC

The Landings
 Proposed
 Rezoning Exhibit

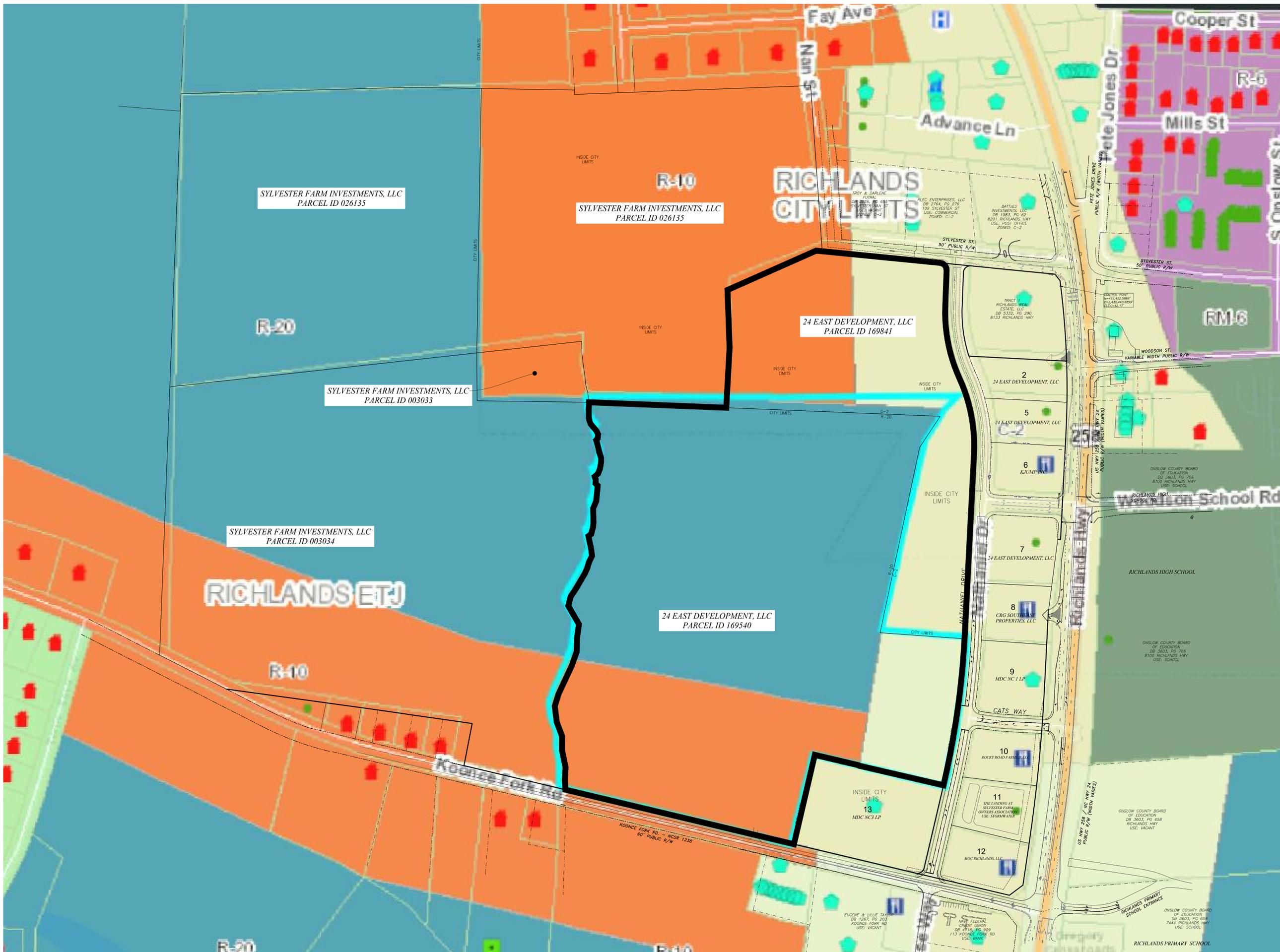
Date
 March 19, 2025

Scale
 1" = 150'

Sheet

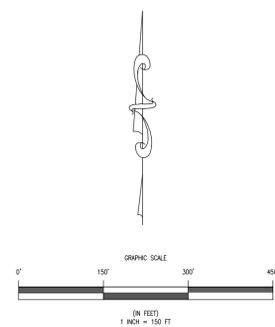
24 East Development, LLC - Current Zoning Map

Wm. G. Daniel & Assoc.
 Engineering Planning
 Landscape Architecture
 1150 SE MAYNARD ROAD
 SUITE 260
 CARY, NC 27511
 (919) 467-9708
 C-0329



Revisions

- = R-20
- = R-10
- = C-2



Owner:
 24 East
 Development, LLC
 108 W. Franck Street
 Richlands, NC 28574
 (252) 523-5107

Project
 The Landing at
 Sylvester Farms
 Hwy 24 - Richlands NC

The Landings
 Existing
 Zoning Exhibit

Date
 March 19, 2025

Scale
 1" = 150'

Sheet



TOWN OF RICHLANDS

Regular Board Meeting

Agenda Item VII. - 3.

Public Hearing - Zoning Map Amendment

Description:

Public Hearing - Zoning Map Amendment (Sylvester Farm Investments).

Review:

The Board needs to hold a public hearing in order to hear public comment concerning a proposed change to the Richlands Zoning map that will redistrict all of approximately 88.29 acres of Tax Parcel ID 003034, 026137, 003033 and 026135 from the R-20 Residential and R-10 Residential District to the R-6 Residential District. The tracts in question are located along Sylvester Street, Nan Street and Koonce Fork Road in both the territorial and extra-territorial jurisdiction of Richlands.

Action Needed:

Hold the public hearing.

ATTACHMENTS:

Description

- SFI Rezoning Request
- SFI Rezoning Map
- SFI Zoning Map (current)

Town of Richlands Zoning Change & Appeal Form

APPLICANT: (Please Print)

NAME: Sylvester Farms Investments, LLC PHONE NO: 910-324-1107

MAILING ADDRESS: P.O. Box 295, Richlands, NC 28574

ADDRESS OF PROPERTY (if different from mailing address): Tracts identified by Parcel ID numbers
003034, 026137, 003033, and 026135

PROPERTY OWNER (if different from applicant): (Please Print)

NAME: Same as above PHONE NO: _____

MAILING ADDRESS: _____

ACTION REQUESTED (Check One):

- | | |
|--|--------------------------|
| <input type="checkbox"/> ZONING ORDINANCE TEXT AMENDMENT | (Required Fee: \$250.00) |
| <input checked="" type="checkbox"/> ZONING MAP AMENDMENT | (Required Fee: \$450.00) |
| <input type="checkbox"/> VARIANCE REQUEST | (Required Fee: \$250.00) |
| <input type="checkbox"/> CONDITIONAL/SPECIAL USE PERMIT | (Required Fee: \$250.00) |
| <input type="checkbox"/> APPEAL OF ADMINISTRATIVE DECISION | (Required Fee: \$50.00) |
| <input type="checkbox"/> OTHER _____ | |

DESCRIPTION OF REQUEST:

This request is to rezone property currently zoned R-10 and R-20 to R-6
as shown on the attached exhibit.

OWNER/APPLICANT STATEMENT: I certify that I am the property owner or truly represent the property owner(s). I understand that each applicant wishing to appeal an administrative decision, requesting a variance or conditional use permit, or requesting a rezoning or other change to the Richlands Zoning Ordinance shall pay a nonrefundable fee to cover the costs of advertising and administration. The fees required are adopted by the Richlands Board of Aldermen and listed in the Fee Schedule for the Town of Richlands. A receipt of this fee shall be issued by the Town. This fee, however, shall not apply to requests originating with any department, board or agency of the Town of Richlands.

SIGNATURE OF APPLICANT: *Tom Ward* DATE: 3-4-25

****OFFICIAL USE ONLY****

ZONING OFFICIAL SIGNATURE: *[Signature]*

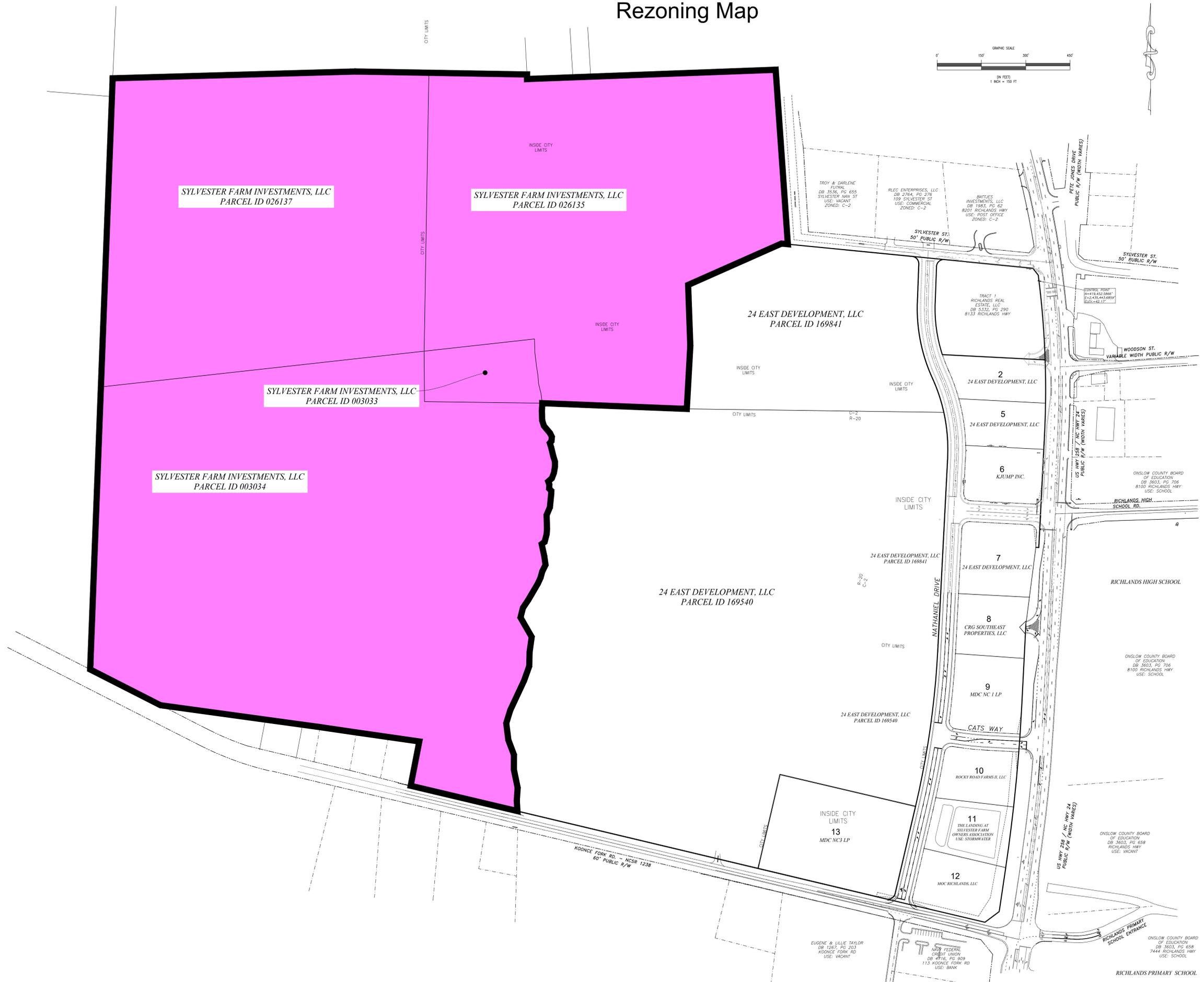
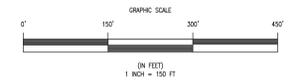
DATE REQUEST RECEIVED: 3-04-2025

HAS APPROPRIATE FEE BEEN COLLECTED IF REQUIRED? YES NO

PLANNING BOARD / BOARD OF ADJUSTMENT ACTION: APPROVE () DENY ()

SIGNATURE OF ZONING BOARD CHAIR: _____ DATE: _____

Sylvester Farm Investments, LLC Rezoning Map



Revisions

= R-6

Owner:
Sylvester Farm
Investments, LLC
108 W. Franck Street
Richlands, NC 28574
(252) 523-5107

Project
The Landing at
Sylvester Farms
Hwy 24 - Richlands NC

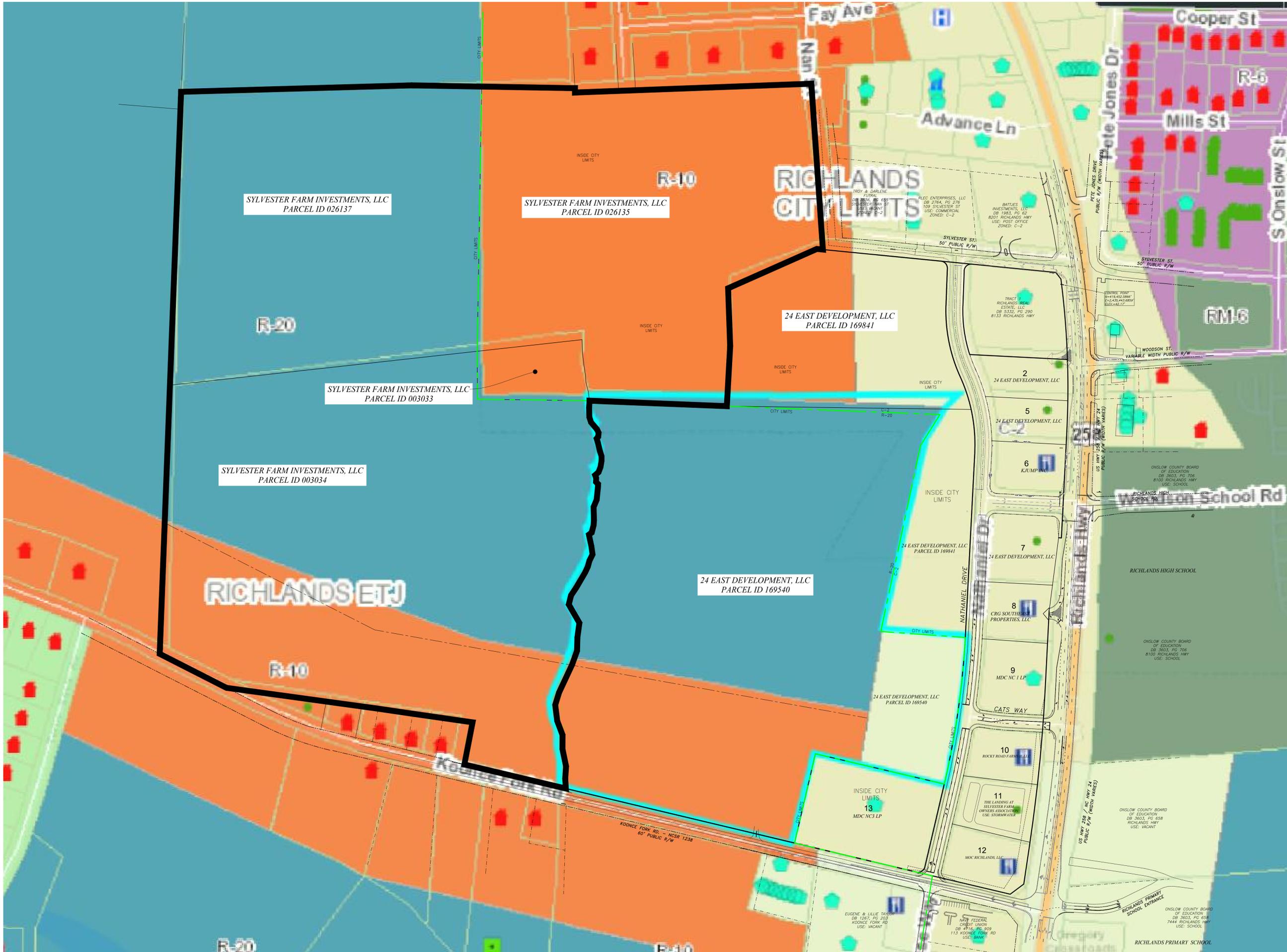
The Landings
Proposed
Rezoning Exhibit

Date
March 19, 2025

Scale
1" = 150'

Sheet
1 of 1

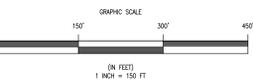
Sylvester Farm Investments, LLC - Current Zoning Map



Wm. G. Daniel & Assoc.
 Engineering Planning
 Landscape Architecture
 1150 SE MAYNARD ROAD
 SUITE 260
 CARY, NC 27511
 (919) 467-9708
 C-0329

Revisions

- = R-20
- = R-10
- = C-2



Owner:
 Sylvester Farm Investments, LLC
 108 W. Franck Street
 Richlands, NC 28574
 (252) 523-5107

Project
 The Landing at Sylvester Farms
 Hwy 24 - Richlands NC

The Landings Existing Zoning Exhibit

Date
 March 19, 2025

Scale
 1" = 150'

Sheet



TOWN OF RICHLANDS

Regular Board Meeting

Agenda Item IX. - 1.

Special Use Permit (Class B Manufactured Home)

Description:

Special Use Permit (Class B Manufactured Home).

Review:

Now that the Board has held the required evidentiary hearing, the Board may deliberate and vote on the special use permit request by Mr. Erik Perez and Irais Juarez Diaz seeking to locate a Class B Manufactured Home (single-wide) at 252 Sylvester Street (Lot 1), Richlands. The property in question is referenced as Onslow County Tax Parcel #206-78 and is located in the RM-6 Residential District, which allows Class B manufactured homes as a special use.

In order to authorize a special use permit, the Board must base their decision on six (6) findings of fact. The attached Special Use Permit Grant Form lists the findings and can be used to deliberate and vote on the matter. I have included a blank Special Use Grant Form to use as a guideline in considering the findings of fact and is not intended to assume approval or the intent of the Board on the matter. The concurring vote of four-fifths of the Board if all six findings of fact are met shall be necessary to grant a special use permit.

I have reviewed the request and deem the application to be compliant with Section 153.342 of the Code of Ordinances.

Action Needed:

Act as desired.

ATTACHMENTS:

Description

- Perez Special Use Request
- Perez Special Use Request Map
- Special Use Request Grant/Denial Form

Town of Richlands Zoning Change & Appeal Form

APPLICANT: (Please Print)

NAME: Erik Perez, Irais Juarez Diaz PHONE NO: (252) 324-0255, (910) 581-5456

MAILING ADDRESS: 151 Hall Road, Pink Hill, NC 28572

ADDRESS OF PROPERTY (if different from mailing address): Lot #1 Sylvester Street, Richlands, NC 28574

PROPERTY OWNER (if different from applicant): (Please Print)

NAME: ECH Development LLC PHONE NO: _____

MAILING ADDRESS: _____

ACTION REQUESTED (Check One):

- | | |
|--|--------------------------|
| <input type="checkbox"/> ZONING ORDINANCE TEXT AMENDMENT | (Required Fee: \$250.00) |
| <input type="checkbox"/> ZONING MAP AMENDMENT | (Required Fee: \$450.00) |
| <input type="checkbox"/> VARIANCE REQUEST | (Required Fee: \$250.00) |
| <input checked="" type="checkbox"/> CONDITIONAL/SPECIAL USE PERMIT | (Required Fee: \$250.00) |
| <input type="checkbox"/> APPEAL OF ADMINISTRATIVE DECISION | (Required Fee: \$50.00) |
| <input type="checkbox"/> OTHER _____ | |

DESCRIPTION OF REQUEST:

OWNER/APPLICANT STATEMENT: I certify that I am the property owner or truly represent the property owner(s). I understand that each applicant wishing to appeal an administrative decision, requesting a variance or conditional use permit, or requesting a rezoning or other change to the Richlands Zoning Ordinance shall pay a nonrefundable fee to cover the costs of advertising and administration. The fees required are adopted by the Richlands Board of Aldermen and listed in the Fee Schedule for the Town of Richlands. A receipt of this fee shall be issued by the Town. This fee, however, shall not apply to requests originating with any department, board or agency of the Town of Richlands.

SIGNATURE OF APPLICANT: Erik Perez, Irais Juarez Diaz DATE: 04/04/25

****OFFICIAL USE ONLY****

ZONING OFFICIAL SIGNATURE: [Signature]

DATE REQUEST RECEIVED: 04/04/2025

HAS APPROPRIATE FEE BEEN COLLECTED IF REQUIRED? YES NO

PLANNING BOARD / BOARD OF ADJUSTMENT ACTION: APPROVE () DENY ()

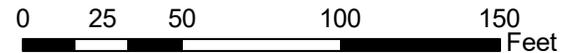
SIGNATURE OF ZONING BOARD CHAIR: _____ DATE: _____

252 Sylvester Street



May 6, 2025

MAP IS NOT TO BE USED FOR SALES OR
CONVEYANCES. THIS IS NOT A SURVEY
NO FIELD SURVEY WAS PERFORMED!



STATE OF NORTH CAROLINA

COUNTY OF ONSLOW

ORDER GRANTING
A SPECIAL USE PERMIT

TOWN OF RICHLANDS

The Board of Aldermen for the Town of Richlands, having held a public hearing on _____ to consider the application submitted by _____ a request for a Special Use Permit to use the property located at _____, Richlands, as _____, and having heard all of the evidence and arguments presented at the hearing, makes the following FINDINGS OF FACT and draws the following CONCLUSIONS:

(1) The requested permit is within its jurisdiction according to the table of permissible uses;

(2) The application is complete;

(3) If completed as proposed in the application, the development will comply with all of the requirements of this chapter;

(4) The use will not materially endanger the public health or safety if located where proposed and developed according to the plan as submitted;

(5) The use will not substantially reduce the value of adjoining or abutting property, or that the use is a public necessity; and

(6) The location and character of the use, if developed according to the plan as submitted and approved, will be in harmony with the area in which it is to be located and in general conformity with the plan of development of the town.

THEREFORE, on the basis of all the foregoing, IT IS ORDERED that the application for a SPECIAL USE PERMIT be GRANTED/DENIED, subject to the following conditions (if any):

Ordered this ____ day of _____, 2023.

Town Clerk

Mayor



TOWN OF RICHLANDS

Regular Board Meeting

Agenda Item IX. - 2.

Ordinance 2025-05 (Zoning Map Amendment)

Description:

Ordinance 2025-05 (Zoning Map Amendment).

Review:

Now that the appropriate public hearing has been held, the Board may deliberate and vote on the matter. The attached ordinance will change the zoning district designation of approximately 50.29 acres of Tax Parcel ID 169540 and 169841 from R-20 Residential, R-10 Residential and C-2 Commercial to the C-2 Commercial District and will change 2.609 acres of Tax Parcel ID 169540 from the R-20 Residential District to R-6 Residential District.

Action Needed:

Approve the ordinance if desired.

ATTACHMENTS:

Description

- ☐ Ordinance 2025-05
- ☐ 24 East Development Rezoning Map (Exhibit A)
- ☐ 24 East Metes and Bounds (Exhibit B)
- ☐ 24 East Development Zoning Map (Current)
- ☐ 24 East Development Land Use Consistency Statement

STATE OF NORTH CAROLINA
TOWN OF RICHLANDS

ORDINANCE
2025-05

Ordinance Amending Official Richlands Zoning Map

Introduced: May 13, 2025

Adopted: _____

WHEREAS, the Town of Richlands (hereinafter Town), has been formally petitioned by 24 East Development, LLC to have the Richlands Zoning Map amended; and

WHEREAS, the proposed Zoning Map Amendment will change approximately 50.29 acres of Tax Parcel ID 169540 and 169841 from R-20 Residential, R-10 Residential and C-2 Commercial to the C-2 Commercial District and will change 2.609 acres of Tax Parcel ID 169540 from the R-20 Residential District to R-6 Residential District. The tracts in question are located along Nathaniel Drive and Koonce Fork Road in both the territorial and extra-territorial jurisdiction of Richlands; and

WHEREAS, a map of the proposed Zoning Map Amendment has been prepared and is titled “24 East Development, LLC Rezoning Map” (Exhibit A); and

WHEREAS, Matrix East, PLLC., has prepared a metes and bound description (Exhibit B) of the proposed 2.609 acre parcel requested to be rezoned; and

WHEREAS, the zoning map amendment request has been reviewed and deemed appropriate by the Richlands Planning Board and that the proposed zoning map amendment is consistent with the Onslow County Land Use Plan; and

WHEREAS, the Richlands Board of Aldermen has posted the required notice and a public hearing for the proposed Map Amendment was held on May 13, 2025; and

NOW, THEREFORE, BE IT ORDAINED:

SECTION 1. That the Richlands Board of Aldermen amend the Official Zoning Map of the Town of Richlands by rezoning the zoning designation of Onslow County Tax Parcel ID # 169540 and 169841 as illustrated by a map of the proposed Zoning Map Amendment titled “24 East Development, LLC Rezoning Map” (Exhibit A) and the metes and bounds description (Exhibit B).

SECTION 2. That the Richlands Board of Aldermen recognize and fully concur with the findings and recommendation of the Comprehensive Land Use Plan Consistency Statement provided by the Richlands Planning Board dated March 17, 2025.

SECTION 3. All existing ordinances or parts of ordinances in conflict with this ordinance are hereby repealed to the extent of such conflict.

SECTION 4. If any section, subsection, paragraph, sentence, clause, phrase or portion of this ordinance is for any reason held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed severable and such holding shall not affect the validity of the remaining portions hereof.

SECTION 5. This ordinance shall be effective immediately upon its adoption.

Adopted at a regular monthly meeting on _____, 2025.

McKinley Smith, Mayor

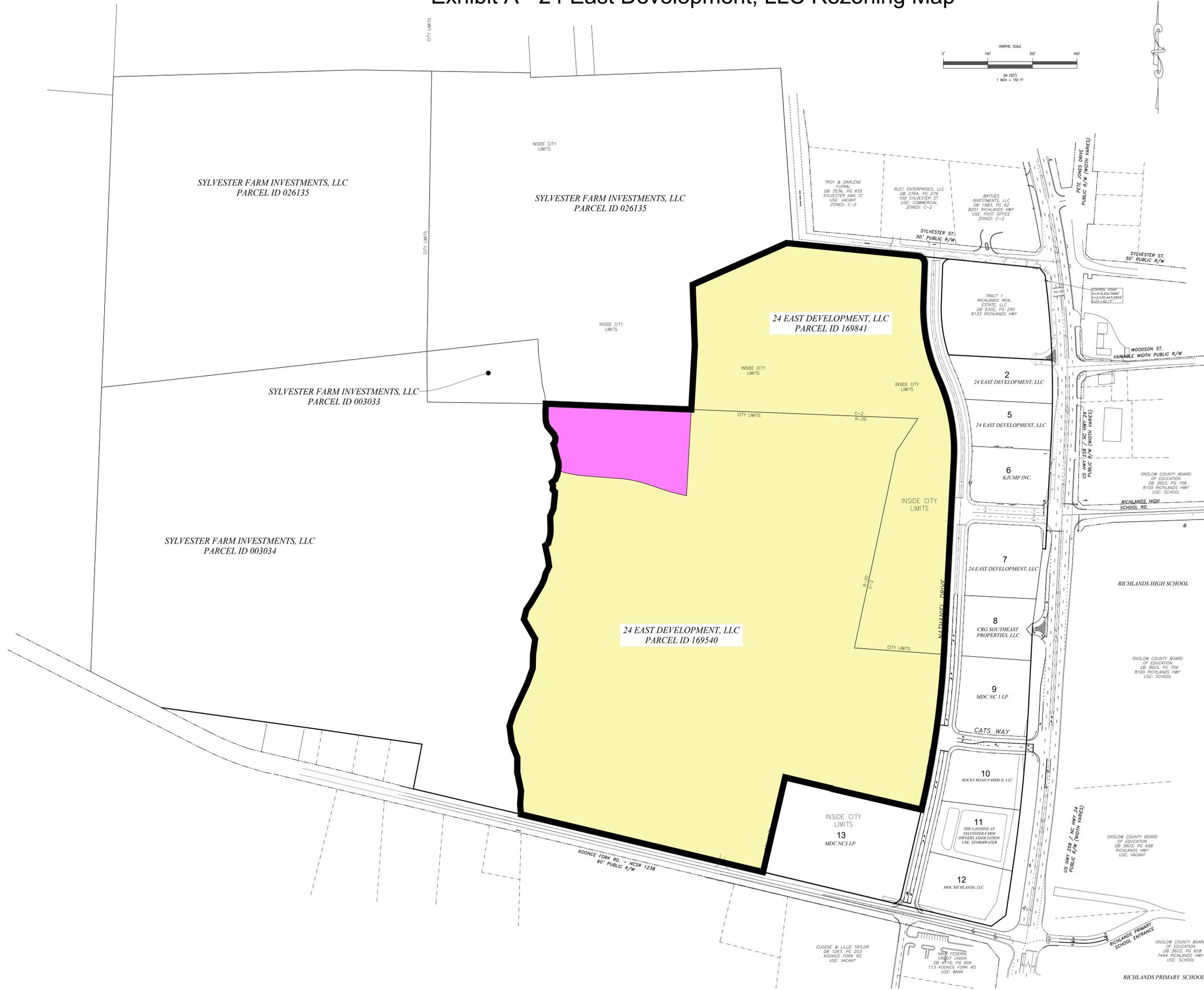
ATTEST:

Approved as to form:

Erin Juhls, Town Clerk

Town Attorney

Exhibit A - 24 East Development, LLC Rezoning Map



Revisions

- = R-6
- = C-2

Owner:
 24 East
 Development, LLC
 108 W. Franck Street
 Richlands, NC 28574
 (252) 523-5107

Project
 The Landing at
 Sylvester Farms
 Hwy 24 - Richlands NC

The Landings
 Proposed
 Rezoning Exhibit

Date
 March 19, 2025

Scale
 1" = 150'

Sheet

Exhibit B

Matrix East, PLLC

906 N. Queen St., Ste. A
Kinston, NC 28501
Phone 252-522-2500
Fax 252-522-4747

**LEGAL DESCRIPTION
(PROPERTY REZONING)**

LYING IN RICHLANDS TOWNSHIP, ONSLOW COUNTY, NORTH CAROLINA, AND BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGINNING AT A POINT HAVING NAD 83/2011 NORTH CAROLINA GRID COORDINATES, N = 418,735.4810 FEET, E = 2,434,243.7961 FEET;

THENCE, FROM THE POINT OF BEGINNING SO LOCATED, RUNNING ALONG A CURVE TO THE RIGHT (SAID CURVE HAVING A RADIUS OF 635 FEET, A DELTA ANGLE OF 7° 33' 46", AN ARC LENGTH OF 83.79 FEET, A CHORD BEARING OF N 75° 16' 41" W, AND A CHORD DISTANCE OF 83.72 FEET) TO A POINT; THENCE N 71° 29' 53" W 51.95 FEET TO A POINT; THENCE ALONG A CURVE TO THE LEFT (SAID CURVE HAVING A RADIUS OF 400 FEET, A DELTA ANGLE OF 14° 08' 46", AN ARC LENGTH OF 98.76 FEET, A CHORD BEARING OF N 78° 34' 16" W, AND A CHORD DISTANCE OF 98.51 FEET) TO A POINT; THENCE N 85° 38' 40" W 115.72 FEET TO A POINT; THENCE ALONG A CURVE TO THE RIGHT (SAID CURVE HAVING A RADIUS OF 375 FEET, A DELTA ANGLE OF 13° 42' 02", AN ARC LENGTH OF 89.67 FEET, A CHORD BEARING OF N 78° 47' 39" W, AND A CHORD DISTANCE OF 89.46 FEET) TO A POINT; THENCE N 09° 37' 39" E 10.51 FEET TO A POINT; THENCE N 00° 07' 55" W 16.47 FEET TO A POINT; THENCE N 17° 26' 07" W 19.01 FEET TO A POINT; THENCE N 13° 28' 33" W 30.88 FEET TO A POINT; THENCE N 17° 26' 02" W 14.91 FEET TO A POINT; THENCE N 39° 58' 19" E 8.67 FEET TO A POINT; THENCE N 05° 13' 08" E 14.25 FEET TO A POINT; THENCE N 26° 07' 46" W 13.77 FEET TO A POINT; THENCE N 40° 12' 55" W 32.23 FEET TO A POINT; THENCE N 17° 28' 41" W 15.14 FEET TO A POINT; THENCE N 11° 09' 15" W 6.67 FEET TO A POINT; THENCE N 01° 46' 17" W 30.42 FEET TO A POINT; THENCE N 03° 27' 37" E 19.03 FEET TO A POINT; THENCE N 00° 03' 55" W 5.57 FEET TO A POINT; THENCE S 87° 44' 42" E 487.51 FEET TO A POINT; THENCE S 03° 10' 11" W 287.71 FEET TO THE POINT AND PLACE OF BEGINNING;

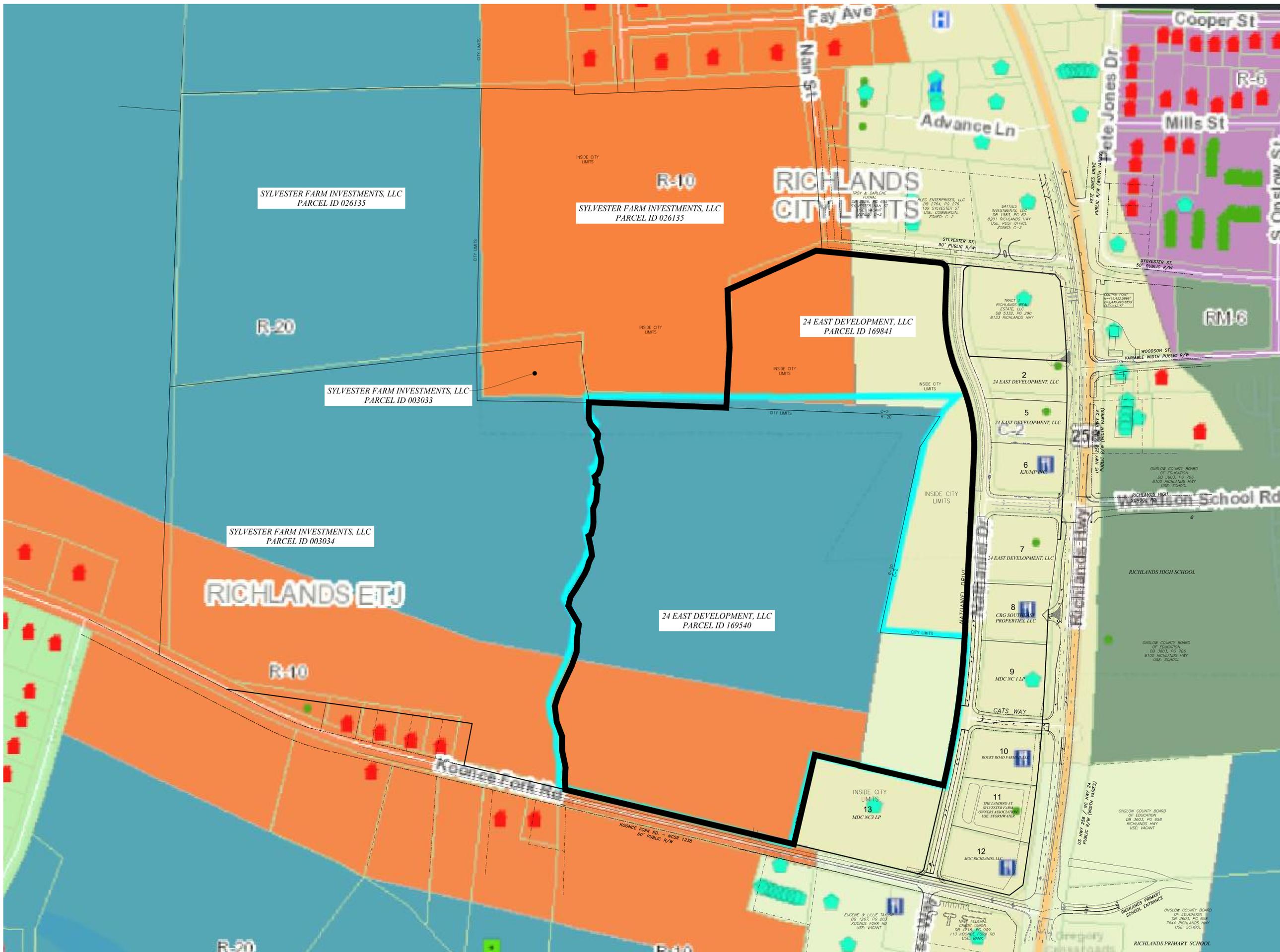
CONTAINING 2.609 ACRES MORE OR LESS.

PREPARED BY:
CHRISTOPHER K. PADERICK, PLS
March 13, 2025



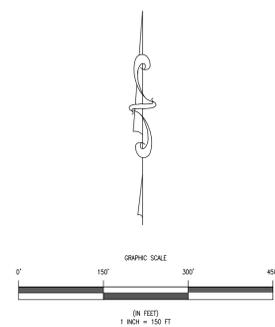
24 East Development, LLC - Current Zoning Map

Wm. G. Daniel & Assoc.
 Engineering Planning
 Landscape Architecture
 1150 SE MAYNARD ROAD
 SUITE 260
 CARY, NC 27511
 (919) 467-9708
 C-0329



Revisions

- = R-20
- = R-10
- = C-2



Owner:
 24 East
 Development, LLC
 108 W. Franck Street
 Richlands, NC 28574
 (252) 523-5107

Project
 The Landing at
 Sylvester Farms
 Hwy 24 - Richlands NC

The Landings
 Existing
 Zoning Exhibit

Date
 March 19, 2025

Scale
 1" = 150'

Sheet

**RICHLANDS PLANNING BOARD
CONSISTENCY STATEMENT WORKSHEET**

REZONING REQUEST:

24 East Development Request to Rezone 50.29 Acres of Tax Parcel ID 169841 and 169540 from R-10 and R-20 Residential to C-2 Commercial District and 2.69 Acres of Tax Parcel 169540 to R-6 Residential

1. Will the proposal place all property similarly situated in the area in the same district, or in a complementary district?
Yes No

2. Are the permitted uses under the proposed district appropriate for the area where the amendment is proposed?
Yes No

3. Would the uses permitted under the proposed district be in the general public interest?
Yes No

4. Would the character of the area will be adversely affected by any use permitted in the proposed district?
Yes No

5. Is the proposed amendment consistent with the Onslow County Comprehensive Plan?
Yes No

A favorable motion was made on March 17, 2025 by Member Kent Painter, seconded by Member Marilyn Bunce, to recommend approval of the proposal to the Board of Aldermen, based on the findings that the proposed amendment and presented documentation are consistent with the stated goals and expressed intent of the County's Comprehensive Plan, consistent with the Future Land Use Map, and is reasonable and in the public interest. The motion was unanimously carried.

Daniel Gray
Daniel Gray, Chair



TOWN OF RICHLANDS

Regular Board Meeting

Agenda Item IX. - 3.

Ordinance 2025-06 (Zoning Map Amendment)

Description:

Ordinance 2025-06 (Zoning Map Amendment).

Review:

Now that the appropriate public hearing has been held, the Board may deliberate and vote on the matter. The attached ordinance will amend the Richlands Zoning Map by changing the zoning designation of all of approximately 88.29 acres of Tax Parcel ID 003034, 026137, 003033 and 026135 from the R-20 Residential and R-10 Residential District to the R-6 Residential District. The tracts in question are located along Sylvester Street, Nan Street and Koonce Fork Road in both the territorial and extra-territorial jurisdiction of Richlands.

Action Needed:

Approve the ordinance if desired.

ATTACHMENTS:

Description

- Ordinance 2025-06
- SFI Rezoning Map
- SFI Zoning Map (current)
- SFI Land Use Consistency Statement

STATE OF NORTH CAROLINA
TOWN OF RICHLANDS

ORDINANCE
2025-06

Ordinance Amending Official Richlands Zoning Map

Introduced: May 13, 2025

Adopted: _____

WHEREAS, the Town of Richlands (hereinafter Town), has been formally petitioned by Sylvester Farms Investments, LLC to have the Richlands Zoning Map amended; and

WHEREAS, the proposed Zoning Map Amendment will change all of approximately 88.29 acres of Tax Parcel ID 003034, 026137, 003033 and 026135 from the R-20 Residential and R-10 Residential District to the R-6 Residential District. The tracts in question are located along Sylvester Street, Nan Street and Koonce Fork Road in both the territorial and extra-territorial jurisdiction of Richlands; and

WHEREAS, a map of the proposed Zoning Map Amendment has been prepared and is titled “Sylvester Farm Investments, LLC Rezoning Map” (Exhibit A); and

WHEREAS, the zoning map amendment request has been reviewed and deemed appropriate by the Richlands Planning Board and that the proposed zoning map amendment is consistent with the Onslow County Land Use Plan; and

WHEREAS, the Richlands Board of Aldermen has posted the required notice and a public hearing for the proposed Map Amendment was held on May 13, 2025; and

NOW, THEREFORE, BE IT ORDAINED:

SECTION 1. That the Richlands Board of Aldermen amend the Official Zoning Map of the Town of Richlands by rezoning the zoning designation of Onslow County Tax Parcel ID # 003034, 026137, 003033 and 026135 from the R-20 Residential and R-10 Residential District to the R-6 Residential District and as illustrated by a map of the proposed Zoning Map Amendment titled “Sylvester Farm Investments, LLC Rezoning Map” (Exhibit A).

SECTION 2. That the Richlands Board of Aldermen recognize and fully concur with the findings and recommendation of the Comprehensive Land Use Plan Consistency Statement provided by the Richlands Planning Board dated March 17, 2025.

SECTION 3. All existing ordinances or parts of ordinances in conflict with this ordinance are hereby repealed to the extent of such conflict.

SECTION 4. If any section, subsection, paragraph, sentence, clause, phrase or portion of this ordinance is for any reason held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed severable and such holding shall not affect the validity of the remaining portions hereof.

SECTION 5. This ordinance shall be effective immediately upon its adoption.

Adopted at a regular monthly meeting on _____, 2025.

McKinley Smith, Mayor

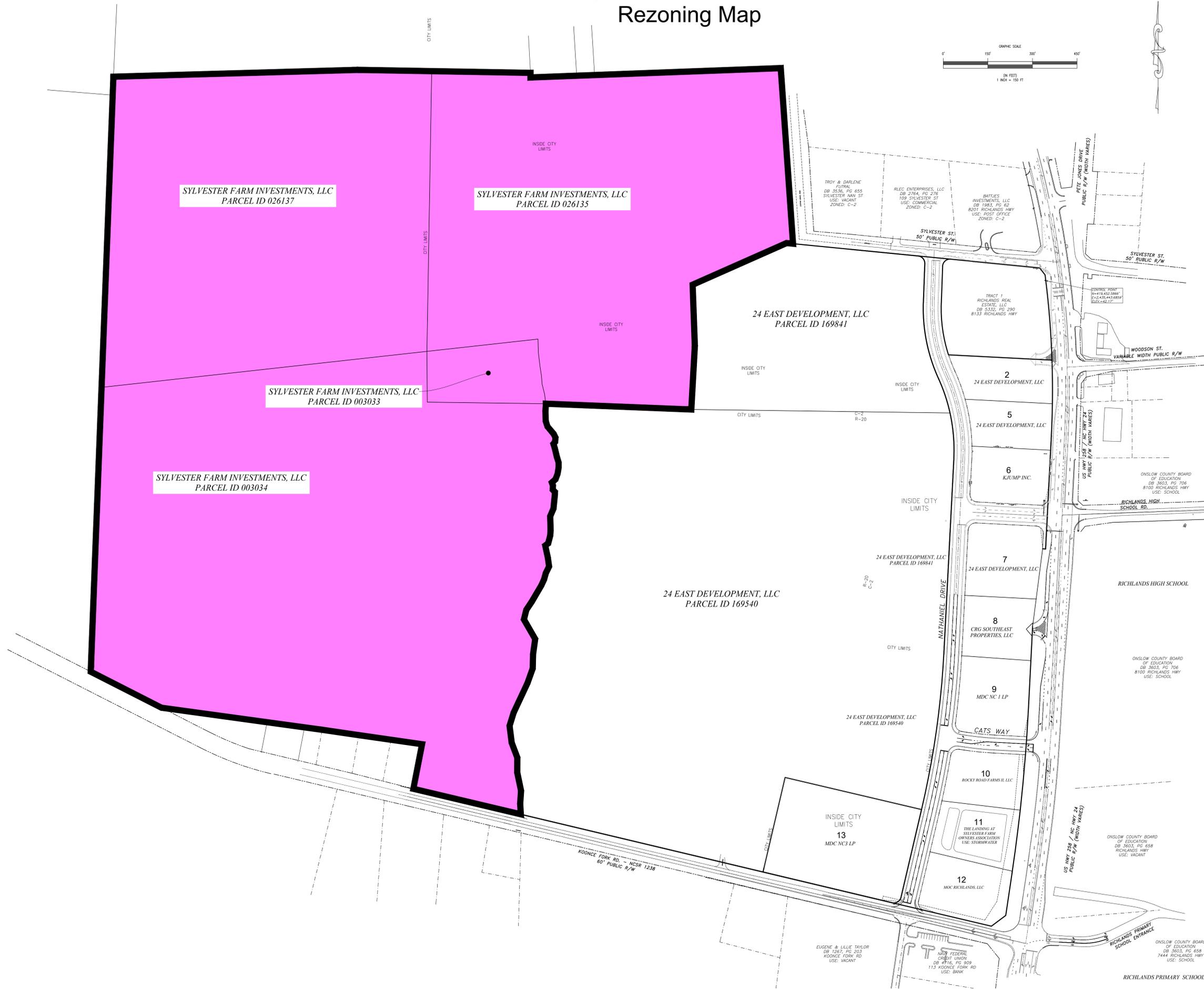
ATTEST:

Approved as to form:

Erin Juhls, Town Clerk

Town Attorney

Exhibit A - Sylvester Farm Investments, LLC Rezoning Map



Revisions

= R-6

Owner:
Sylvester Farm
Investments, LLC
108 W. Franck Street
Richlands, NC 28574
(252) 523-5107

Project
The Landing at
Sylvester Farms
Hwy 24 - Richlands NC

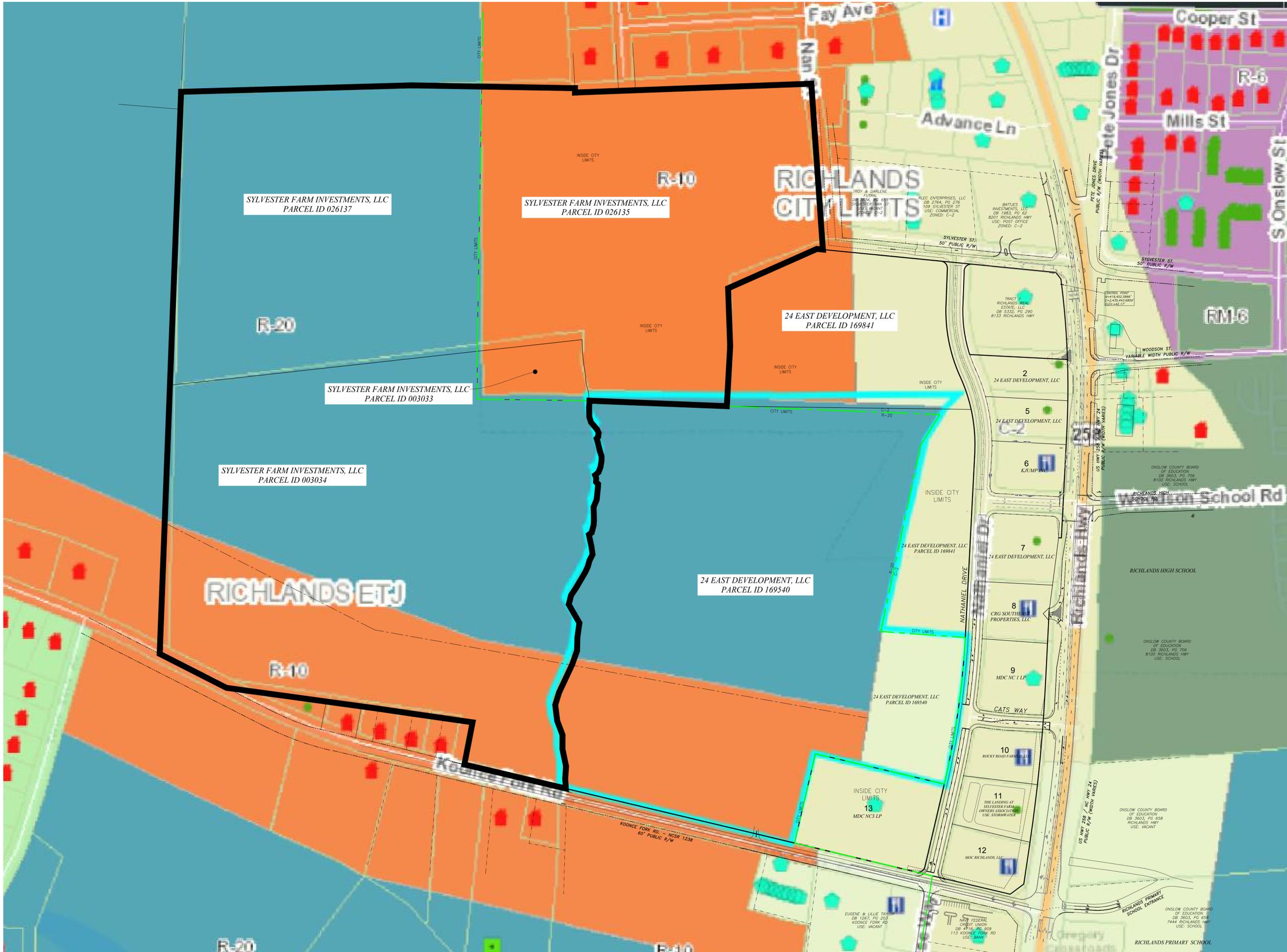
The Landings
Proposed
Rezoning Exhibit

Date
March 19, 2025

Scale
1" = 150'

Sheet

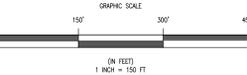
Sylvester Farm Investments, LLC - Current Zoning Map



Wm. G. Daniel & Assoc.
 Engineering Planning
 Landscape Architecture
 1150 SE MAYNARD ROAD
 SUITE 260
 CARY, NC 27511
 (919) 467-9708
 C-0329

Revisions

- = R-20
- = R-10
- = C-2



Owner:
 Sylvester Farm Investments, LLC
 108 W. Franck Street
 Richlands, NC 28574
 (252) 523-5107

Project
 The Landing at Sylvester Farms
 Hwy 24 - Richlands NC

The Landings Existing Zoning Exhibit

Date
 March 19, 2025

Scale
 1" = 150'

Sheet

**RICHLANDS PLANNING BOARD
CONSISTENCY STATEMENT WORKSHEET**

REZONING REQUEST:

Sylvester Farms Investments Request to Rezone 88.29 Acres from R-10 and R-20 to the R-6 Residential District

1. Will the proposal place all property similarly situated in the area in the same district, or in a complementary district?
Yes No

2. Are the permitted uses under the proposed district appropriate for the area where the amendment is proposed?
Yes No

3. Would the uses permitted under the proposed district be in the general public interest?
Yes No

4. Would the character of the area will be adversely affected by any use permitted in the proposed district?
Yes No

5. Is the proposed amendment consistent with the Onslow County Comprehensive Plan?
Yes No

A favorable motion was made on March 17, 2025 by Member Melissa Kepes, seconded by Member Jason Smith, to recommend approval of the proposal to the Board of Aldermen, based on the findings that the proposed amendment and presented documentation are consistent with the stated goals and expressed intent of the County's Comprehensive Plan, consistent with the Future Land Use Map, and is reasonable and in the public interest. The motion was unanimously carried.

Daniel Gray

Daniel Gray, Chair



TOWN OF RICHLANDS
Regular Board Meeting
Agenda Item IX. - 4.
Budget Amendment #11

Description:

Budget Amendment #11.

Review:

Budget Amendment #11 will cover the \$3,500 in costs associated with repairing the electrical service at the Community Building. I elected to have the electrical service switched from pole mounted to an underground conduit to prevent future disruptions and to avoid having to place the service pole through the roof of the building, which would have been required to meet code.

As required by our budget ordinance, I am informing the Board that I also approved Budget Amendment #10 in the amount of \$1,670.42 to cover the cost of Duke Power running the new electrical service line and installing a service meter. The funds for Budget Amendment #10 were covered within the department.

Action Needed:

Approve the budget amendment.

ATTACHMENTS:

Description

- Budget Amendment #11



TOWN OF RICHLANDS
Regular Board Meeting
Agenda Item IX. - 5.
FY 24-25 Audit Contract

Description:

FY 24-25 Audit Contract.

Review:

Attached is the audit services contract with Gregory Redman, CPA to provide the annual audit for the 24-25 Fiscal Year. The base price is \$12,500 and a has a not to exceed amount of \$16,500 that will cover the preparation of the end of year financial statements.

Action Needed:

Approve the contract.

ATTACHMENTS:

Description

- ▣ FY 24-25 Audit Contract

The	Governing Board
of	Primary Government Unit
and	Discretely Presented Component Unit (DPCU) (if applicable)

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

and	Auditor Name
	Auditor Address

Hereinafter referred to as Auditor

for	Fiscal Year Ending	Date Audit Will Be Submitted to LGC
-----	--------------------	-------------------------------------

Must be within six months of FYE

hereby agree as follows:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

23. This contract may be terminated at any time by mutual consent and agreement of the Governmental Unit(s) and the Auditor, provided that (a) the consent to terminate is in writing and signed by both parties, (b) the parties have agreed on the fee amount which shall be paid to the Auditor (if applicable), and (c) no termination shall be effective until approved in writing by the Secretary of the LGC.
24. The Governmental Unit's (Units') failure or forbearance to enforce, or waiver of, any right or an event of breach or default on one occasion or instance shall not constitute the waiver of such right, breach or default on any subsequent occasion or instance.
25. There are no other agreements between the parties hereto and no other agreements relative hereto that shall be enforceable unless entered into in accordance with the procedure set out herein and approved by the Secretary of the LGC.
26. E-Verify. Auditor shall comply with the requirements of NCGS Chapter 64 Article 2. Further, if Auditor utilizes any subcontractor(s), Auditor shall require such subcontractor(s) to comply with the requirements of NCGS Chapter 64, Article 2.
27. **Applicable to audits with fiscal year ends of June 30, 2020 and later.** For all non-attest services, the Auditor shall adhere to the independence rules of the AICPA Professional Code of Conduct and *Government Auditing Standards, 2018 Revision* (as applicable). Preparing financial statements in their entirety shall be deemed a "significant threat" requiring the Auditor to apply safeguards sufficient to reduce the threat to an acceptable level. If the Auditor cannot reduce the threats to an acceptable level, the Auditor cannot complete the audit. If the Auditor is able to reduce the threats to an acceptable level, the documentation of this determination, including the safeguards applied, must be included in the audit workpapers.
- All non-attest service(s) being performed by the Auditor that are necessary to perform the audit must be identified and included in this contract. The Governmental Unit shall designate an individual with the suitable skills, knowledge, and/or experience (SKE) necessary to oversee the services and accept responsibility for the results of the services performed. If the Auditor is able to identify an individual with the appropriate SKE, s/he must document and include in the audit workpapers how he/she reached that conclusion. If the Auditor determines that an individual with the appropriate SKE cannot be identified, the Auditor cannot perform both the non-attest service(s) and the audit. See "Fees for Audit Services" page of this contract to disclose the person identified as having the appropriate SKE for the Governmental Unit.
28. **Applicable to audits with fiscal year ends of June 30, 2021 and later.** The auditor shall present the audited financial statements including any compliance reports to the government unit's governing body or audit committee in an official meeting in open session as soon as the audited financial statements are available but not later than 45 days after the submission of the audit report to the Secretary. The auditor's presentation to the government unit's governing body or audit committee shall include:
- a) the description of each finding, including all material weaknesses and significant deficiencies, as found by the auditor, and any other issues related to the internal controls or fiscal health of the government unit as disclosed in the management letter, the Single Audit or Yellow Book reports, or any other communications from the auditor regarding internal controls as required by current auditing standards set by the Accounting Standards Board or its successor;
 - b) the status of the prior year audit findings;
 - c) the values of Financial Performance Indicators based on information presented in the audited financial statements; and
 - d) notification to the governing body that the governing body shall develop a "Response to the Auditor's Findings, Recommendations, and Fiscal Matters," if required under 20 NCAC 03 .0508.
29. Information based on the audited financial statements shall be submitted to the Secretary for the purpose of identifying Financial Performance Indicators and Financial Performance Indicators of Concern. See 20 NCAC 03 .0502(c)(6).

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

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

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

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

FEEES FOR AUDIT SERVICES

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

Financial statements were prepared by: Auditor Governmental Unit Third Party

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

Name: **Title and Unit / Company:** **Email Address:**

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

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

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

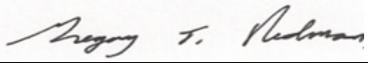
4. Prior to the submission of the completed audited financial report and applicable compliance reports subject to this contract, or to an amendment to this contract (if required) the Auditor may submit interim invoices for approval for services rendered under this contract to the Secretary of the LGC,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

Primary Government Unit	
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	\$

Discretely Presented Component Unit	
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*	
Authorized Firm Representative (typed or printed)*	Signature* 
Date*	Email Address*

GOVERNMENTAL UNIT

Governmental Unit*	
Date Governing Board Approved Audit Contract* (Enter date in box to right)	
Mayor/Chairperson (typed or printed)*	Signature*
Date	Email Address*

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

GOVERNMENTAL UNIT – PRE-AUDIT CERTIFICATE

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

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

Sum Obligated by This Transaction:	\$
Primary Governmental Unit Finance Officer* (typed or printed)	Signature*
Date of Pre-Audit Certificate*	Email Address*

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

DISCRETELY PRESENTED COMPONENT UNIT

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

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

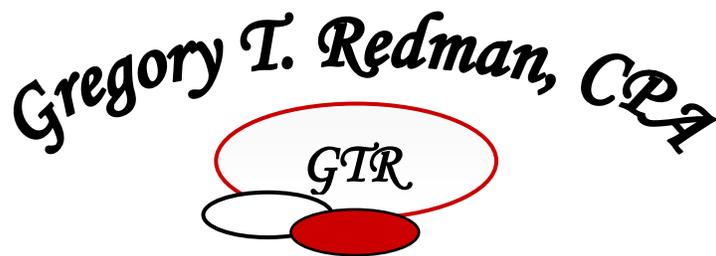
DPCU – PRE-AUDIT CERTIFICATE

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

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

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

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



Member
North Carolina Association of
Certified Public Accountants

Member
American Institute of
Certified Public Accountants

April 24, 2025

Town of Richlands, North Carolina
Post Office Box 530
Richlands, NC 28572

I am pleased to confirm my understanding of the services I am to provide the Town of Richlands, North Carolina for the year ended June 30, 2025.

Audit Scope and Objectives

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

1. Management's Discussion and Analysis
2. Schedule of the Proportionate Share of the Net Pension Liability – Local Government Employees' Retirement Systems
3. Schedule of Contributions – Local Government Employees' Retirement System
4. Schedule of Changes in Total Pension Liability – Law Enforcement Officers' Special Separation Allowance
5. Schedule of Total Pension Liability as a Percentage of Covered Payroll – Law Enforcement Officers' Special Separation Allowance

I have also been engaged to report on supplementary information other than RSI that accompanies own of Richlands, North Carolina's financial statements. I will subject the following supplementary information to the auditing procedures applied in my audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and I will provide an opinion on it in relation to the financial statements as a whole:

1. Combining and Individual Non-major Fund Financial Statements and Schedules
2. Schedule of Ad Valorem Taxes Receivable
3. Analysis of Current Tax Levy – Town-wide Levy

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

The objectives also include reporting on internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

Auditor's Responsibilities for the Audit of the Financial Statements

I will conduct my audit in accordance with GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of your accounting records of the Town of Richlands, North Carolina and other procedures I consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, I exercise professional judgment and maintain professional skepticism throughout the audit.

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

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because I will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements 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. However, I will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that come to my attention. I will also inform the appropriate level of management of any violations of laws or governmental regulations that come to my attention, unless clearly inconsequential. My responsibility as auditors is limited to the period covered by my audit and does not extend to any later periods for which I am not engaged as auditors.

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

My procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions.

I will also request written representations from your attorneys as part of the engagement.

I have identified the following significant risk(s) of material misstatement as part of my audit planning: Management Override of Controls, Improper Revenue Recognition, and Expenditures of ARPA Funding.

I may, from time to time and depending on the circumstances, use third-party service providers in serving your account. I may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, I maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, I will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and I will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that I am unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, I will remain responsible for the work provided by any such third-party service providers. My audit of financial statements does not relieve you of your responsibilities.

Audit Procedures—Internal Control

I will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for my opinion. Tests of controls may be performed to test the effectiveness of certain controls that I consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. My tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in my report on internal control issued pursuant to *Government Auditing Standards*. 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, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, I will express no such opinion. However, during the audit, I will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, I will perform tests of the Town of Richlands, North Carolina's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of my audit will not be to provide an opinion on overall compliance, and I will not express such an opinion in my report on compliance issued pursuant to *Government Auditing Standards*.

Responsibilities of Management for the Financial Statements

My audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with accounting principles generally accepted in the United States of America, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that I may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom I determine it necessary to obtain audit evidence. At the conclusion of my audit, I will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and *Government Auditing Standards*.

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

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, or contracts or grant agreements that I report.

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

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on my current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

Engagement Administration, Fees, and Other

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

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

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

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the cognizant agency. If I am aware that a federal awarding agency or auditee is contesting an audit finding, I will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Gregory T. Redman, CPA is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. I expect to begin my audit on approximately August 1, 2025, and to issue my reports no later than December 31, 2025.

My fee for these services will be at my standard hourly rates, as per item 3 under the Fees For Audit Services section of the attached Contract to Audit Accounts. If I elect to terminate my services for nonpayment, my engagement will be deemed to have been completed upon written notification of termination, even if I have not completed my report. 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. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, I will discuss it with you and arrive at a new fee estimate before I incur the additional costs.

Reporting

I will issue a written report upon completion of my audit of the Town of Richlands, North Carolina's financial statements. My report will be addressed to the Board of Aldermen of the Town of Richlands, North Carolina. Circumstances may arise in which my report may differ from its expected form and content based on the results of my audit. Depending on the nature of these circumstances, it may be necessary for us to modify my opinion, add a separate section, or add an emphasis-of-matter or other-matter paragraph to my auditor's report, or if necessary, withdraw from this engagement. If my opinion is other than unmodified, I will discuss the reasons with you in advance. If, for any reason, I am unable to complete the audit or are unable to form or have not formed opinions, I may decline to express opinions or issue reports, or I may withdraw from this engagement.

I will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will state (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The report will also state that the report is not suitable for any other purpose. If during my audit I become aware that the Town of Richlands, North Carolina is subject to an audit requirement that is not encompassed in the terms of this engagement, I will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

I appreciate the opportunity to be of service to the Town of Richlands, North Carolina and believe this letter accurately summarizes the significant terms of my engagement. If you have any questions, please let us know. If you agree with the terms of my engagement described in this letter, please sign the attached copy and return it to us.

Very truly yours,

A handwritten signature in black ink that reads "Gregory T. Redman, CPA". The signature is written in a cursive, flowing style.

Gregory T. Redman, CPA

RESPONSE:

This letter correctly sets forth the understanding of the Town of Richlands, North Carolina.

By: _____

Title: _____

Date: _____



TOWN OF RICHLANDS
Regular Board Meeting
Agenda Item X. - 1.
Administrator Notes and Updates

Description:

- Town Hall will be closed on Monday, May 26 in observance of Memorial Day.
- I am currently in the process of preparing the complete proposed budget for Fiscal Year 2025-2026. My intention is to either present the budget at a special meeting late May or at the regular June meeting.

Review:

Action Needed:



TOWN OF RICHLANDS
Regular Board Meeting
Agenda Item XI. - 1.
April 2025 Police Report

Description:

Attached is the Police Activity Log for the month of April 2025.

Review:

Action Needed:

Receive the Police Report.

ATTACHMENTS:

Description

- ▣ April 2025 Police Activity Log

Activity Log Event Summary (Cumulative Totals)

Richlands Police Department

(04/01/2025 - 04/30/2025)

911 Hang-Up	2	Adminstration Run	38
Alarm Activation	4	Animal Complaint	1
Arrest	9	Assist Citizen	19
Assist EMS	4	Assist Fire	2
Assist Other Agency	9	Assist Other RPD Officer	3
Attended Court	1	Bank Escort	3
Business Check	977	Business Walk Through	1
Call for Service	387	Careless & Reckless	1
Child Abuse	1	Child Safety Seat	4
Citation	276	Cite & Release	1
Civil Problem	6	Crash	12
Death	1	Domestic Dispute	4
DWI	1	DWLR	29
Fingerprinting	4	Follow up Investigation	2
Found Property/Safe Keeping	1	FTO Training	1
Funeral Escort	1	Incident Report	27
Juvenile Problems	2	Larceny	3
Lighting Violation	6	Lost/Stolen Property	1
No Insurance	14	NOL	14
Open Container	1	Open Door/Windows	7
Patrol Zone 1	36	Patrol Zone 2	46
Patrol Zone 3	39	Patrol Zone 4	35
Patrol Zone 5	43	Patrol Zone 6	41
Possession of Drug Paraphernalia	1	Possession of Marijuana	4
Property Damage	3	Registration Violation	87
Safe Movement Violation	1	Seatbelt	19
Selective Traffic Enforcement	110	Special Assignment	12
Speeding	43	Stoplight/Sign	8
Supplement to report	14	Suspicious Vehicle/Person/Incident	6
Towed Vehicle	2	Transport to Jail	9
Unlock Car	11	Vehicle Check After Shift	17
Vehicle Check Before Shift	25	Vehicle Searches	4
Vehicle Stop	256	Verbal Warnings	82

Activity Log Event Summary (Cumulative Totals)

Richlands Police Department

(04/01/2025 - 04/30/2025)

Warning Citation	13	Warrant	4
Window Tint Violation	32		

Total Number Of Events: 2,883