



Locust City Council Meeting Agenda Joel Huneycutt Community Room

7:00 PM

December 12, 2024

Mayor
Council Members

Mayor Steve Huber
Mayor Pro-Tem Larry Baucom, Mandy Watson, Roger Hypes, Harry Fletcher, Mike Haigler, Barry Sims, Rusty Efird, and De Dee Nathan.

Call to Order:	1. Call to Order	Mayor Huber
	2. Presentation of Colors, Prayer	Mayor Huber
	3. Oath of Office	
	4. Adopt Agenda	
	5. Minutes - adopt November 14, 2024	Amy Furr
Reports:	• November 14, 2024	
	6. Financial Reports	
	• Financial Reports - November 2024	
	• Audit Report FY 24	
	7. Mayor's Report	Mayor Huber
Department Reports:	• City Council Reorganization	
	• Introduction of new LPD Officer: Matthew Crosby	
	8. Manager's Report	Cesar Correa
	• 2025 Holiday Schedule	
	• 2025 Council Meeting Dates	
	• Purchase Orders	
	9. Administration/HR	Harry Fletcher
	10. Parks	Mandy Watson
	11. Facilities	Barry Sims
	12. Public Works	Larry Baucom
	• Wastewater Report - November 2024	
	13. ABC, Economic Development & Small Business Support	Rusty Efird
	14. Public Safety	Roger Hypes

- Monthly Report - November 2024.

15. Planning & Zoning

Mike Haigler

- Monthly Report - November 2024
- Voluntary Annexation: 9782 Quail Run Road

16. Public Comment Period:

17. Board Closing Comments

18. Adjourn

Next Scheduled Council Meeting - January 9, 2025



Locust City Council

Meeting Minutes

Joel Huneycutt Community Room

7:00 PM

November 14, 2024

Mayor
Council Members

Mayor Steve Huber
Mayor Pro-Tem Larry Baucom, Mandy Watson, Roger Hypes, Harry Fletcher, Mike Haigler, Barry Sims, and Rusty Efird

1. Call to Order

Mayor Huber called the meeting to order at 7:02pm

2. Presentation of Colors, Prayer

Mayor Huber and Levi Farmer led in the Pledge of Allegiance and gave the invocation

3. Adopt Agenda

M/S/A Council Members Harry Fletcher and Barry Sims (6-0)
Motion to excuse Council Member Mandy Watson

M/S/A Council Members Harry Fletcher and Larry Baucom (6-0)
Motion to adopt the agenda as presented

4. Minutes - adopt October 10, 2024

M/S/A Council Members Harry Fletcher and Roger Hypes (6-0)
Motion to approve the October 10, 2024 minutes

October 10, 2024

5. Financial Reports

City Manager Cesar Correa announced that our auditors submitted our fiscal year ending 2024 audit to the Local Government Commission last month. The City received confirmation that the LGC approved our audit and

had no comments/findings! Big thanks to Finance Director Stephanía Morton for working with our auditors to get this submitted in good standing. Our auditors will be present at the December 12th meeting to present the audit as required by statute. He presented a copy of the ACFR (Annual Comprehensive Financial Report). In the General Fund, revenues exceed expenditures by \$1,118,515.92. Also in the Wastewater Fund revenues exceed expenditures by \$1,485,224.31. The City has also received several reimbursements back from the State. The process for reimbursement remains slow, but fortunately it does not impact our cash flow. The City received the ABC's final distribution for sales for fiscal year ending 6/30/2024 in the amount of \$112,607 *these funds will be reflected in the December 2024 Financial Summary since they were deposited during the month of November*. It's almost time to start prepping for the next fiscal year budget.

Financial Summary - October 2024

6. Mayor's Report

Mayor Huber took a few minutes to recognize Council Member Harry Fletcher for his over 2 decades of service to the citizens of Locust. Council Member Harry Fletcher was presented with a handmade Locust plaque in appreciation for his many years of service by City Manager Cesar Correa and Chief of Police Jeff Shew and each Council Member and employee took a moment to say a few words of thanks and encouragement. Mayor Huber then, conceded the floor to Chief of Police Jeff Shew who presented Officer Eric Fore with a commendation for his efforts in organizing the donation drive for the Western NC communities impacted by hurricane Helene. Just a friendly reminder to the Council that liaison appointments will be reorganized at next month's meeting and if you have any requests for departments that you'd like to report on, please let Mayor Huber or City Manager Cesar Correa know.

Recognition of Service - Harry Fletcher

Recognition - Officer Eric Fore

Reorganization Meeting - Liaison Appointments Reminder

7. Manager's Report

Congrats to Mayor Huber, Council Members Haigler, and Council Member Ebird on their re-election and the newly elected Ms. De-Dee Nathan. Purchase orders were reviewed. Following the adoption of the latest revision of our employee handbook, City Clerk Amy Furr and City Manager Cesar Correa worked on putting together an elected official's policy manual. The main reason for this manual is to comply with the recent statute regarding the prohibition of pornography, which includes City Council Members. While the employee handbook applies to all employees, it does not cover elected officials. This manual covers items such as conflict of interest, orders of procedure, working with City Manager/City Clerk, etc. The policy manual was reviewed by Council. City Manager Cesar Correa also stated that the City is about to receive Sgt. Whitley's new vehicle, and we have an older Charger that is ready to be auctioned. He is asking for permission to dispose of the asset. City Manager Cesar Correa thanked all the veterans and wished everyone a Happy Thanksgiving.

M/S/A Council Members Harry Fletcher and Larry Baucom (6-0)
Motion to approve purchase orders

M/S/A Council Members Harry Fletcher and Larry Baucom (6-0)
Motion to adopt Elected/Appointed Officials Policy Manual

M/S/A Council Members Michael Haigler and Harry Fletcher (6-0)
Motion to approve asset disposal for the outdated 2014 Police Dodge Charger

Elected Officials Policy Manual

Disposal of LPD Vehicle

Purchase Orders

8. Administration/HR

Nothing to report at this time

9. Parks

With the vacancy on the Parks Advisory Board, the board had their regular meeting on Monday, November 4th and made the recommendation to appoint Mr. Felix Salzedo to the vacancy. Next Thursday is the City Tree Lighting ceremony between 5-8pm. Wreaths and banners have been put up. Christmas parade is Saturday, December 7th.

M/S/A Council Members Harry Fletcher and Larry Baucom (6-0)
Motion to appoint Felix Salzedo to the Parks Advisory Board for a 2 year term

Park Advisory Board Appointment

10. Facilities

The Public Works department identified some repairs at the museum and dugouts that require Council approval. The dugout needs some new siding and roof shingles, the museum has cosmetic issues with old materials that are broken and/or rotted. The total cost of both repairs is \$5,800. Council reviewed the quote for the repairs.

M/S/A Council Members Barry Sims and Rusty Efrid (6-0)
Motion to approve repairs to both the museum and the dugouts at the ballfields.

Park Museum and Athletic Complex Repairs

11. Public Works

The flow report was reviewed by Council Member Larry Baucom. Public Works Director Tim Flieger informed City Manager Cesaro Correa that his team was able to identify a leak in the vacuum system that's been causing a lot of issues. The issue is located along Hwy 200 and Lions Club Dr. The problem is accessing the leak, which is deep underground. The City received a quote from Dellinger, who is currently installing other sewer projects for the City, to repair the leak. The quote is for \$10,400. The work is intrusive and better suited for a big contractor rather than, fixing with our own staff/equipment. Tim Flieger is confident that repairing this leak will result in the system running much more efficiently and reducing the use of electricity. He believes it will pay for itself in about 10–12 months. The quote for repair was reviewed by Council.

M/S/A Council Members Larry Baucom and Harry Fletcher (6-0)
Motion to approve vacuum system repair by Dellinger.

Wastewater Report - October 2024

Vacuum Leak Repair

12. ABC, Economic Development & Small Business Support

ABC Board Chair Margaret Peacock is up for reappointment. She has requested to be reappointed to the board as well as reappointed as chair for a 3 year term. The new UPS Store is opening soon. Showmars is looking to locate in the old Hwy 55/La Casa de los Churros building.

M/S/A Council Members Rusty Efird and Harry Fletcher (6-0)
Motion to appoint Margaret Peacock to the ABC Board and appoint her as chair of that board for a 3 year term.

ABC Appointment

13. Public Safety

Council Member Roger Hypes reviewed the monthly statistics report. The officer of the month for October was SRO Officer Daniel Longtin. He thanked Officer Eric Fore and the entire department for their dedication to the citizens of Locust and beyond.

Public Safety Report - October 2024

14. Planning & Zoning

Following the election, P&Z Board Member De-Dee Nathan was elected to the City Council and had submitted her resignation from the P&Z Board respectively. Board Alternate Jeff Claiborne will fill her vacant seat and that leaves the alternate seat vacant. The City was also made aware that P&Z Board Member Lanna Thomas will retire her seat in December and that will leave another seat vacant. The City opened up applications and are recommending Matthew Sanford for the vacant alternate seat. City Manager Cesar Correa also requested to open up applications to fill the two impending vacant alternate seats on the P&Z Board. Council Member Michael Haigler reviewed the monthly report.

M/S/A Council Members Michael Haigler and Harry Fletcher (6-0)
Motion to appoint Matthew Sanford to the P&Z Board as an alternate

M/S/A Council Members Michael Haigler and Harry Fletcher (6-0)
Motion to advertise for the vacancies on the P&Z Board

During the October meeting, Council received a petition for voluntary annexation of 9782 Quail Run Road and instructed City Clerk Amy Furr to certify the petition. Council has received the certified petition and is asked to adopt a resolution fixing the date and scheduling the public hearing for the December 12th meeting when Council will vote on the annexation. As a reminder, this property is the new parcel that Kolter Homes seeks to incorporate into our city limits as part of the Cresswind community at Rocky River project. Kolter Homes is requesting for the annexation to be effective June 30, 2025 as permitted by statute.

M/S/A Council Members Michael Haigler and Barry Sims (6-0)

Motion to adopt a resolution fixing the date of the voluntary annexation petition public hearing for Thursday, December 12, 2024.

Council was presented with 4 rezoning applications and 1 text amendment to the LDO. The 5 public hearings and applicant presentations are as follows:

Council heard and reviewed a text amendment to the land development ordinance to allow auto upholstery as a new use in the current use table, to be permitted by right in HC, LHC and CBI.

Public Hearing: Opened at 7:59pm No one spoke for or against. Public Hearing closed at 8:00pm

M/S/A Council Members Michael Haigler and Harry Fletcher (6-0)

Motion to approve the proposed text amendment to the use table in the land development ordinance to add auto upholstery permitted by right in HC, LHC and CBI

Jose Munoz - Champs Auto Sales: Submitted a conditional rezoning request for an Auto Sales lot at 164-A Browns Hill Rd. There will be no changes to the building, just a new sign of the same dimensions. The request is to move from HC to HC-C. There was some concern from the Council regarding the lack of space for parking the vehicles to sell and the traffic at that corner. Council Member Larry Baucom asked the Council to recuse Mr. Baucom due to his business being a direct competitor.

M/S/A Council Members Harry Fletcher and Michael Haigler (5-0)

Motion to recuse Council Member Larry Baucom from the vote

Public Hearing: Opened at 8:03pm No one spoke for or against. Public Hearing closed at 8:03pm

M/A Council Member Michael Haigler (4-1) Council Member Harry Fletcher was "nay" vote
Motion to approve conditional rezoning request submitted by Jose Munoz with Champs Auto for an Auto Sales lot at 164-A Browns Hill Rd parcel pin# 556504603264 designating the subject property as highway commercial-conditional (HC-C) with the associated site plan to be inconsistent with the 2014 Land Use Plan, and to amend the 2014 Land Use Plan to reflect the parcel as Commercial Corridor.

Kolter Homes: Presented a site plan amendment to include a new parcel of property and change their site plan and change some of the lots to a total of 1166 lots in the site plan with 14 acres of amenities.

Public Hearing: Opened at 8:25pm No one spoke for or against Public Hearing closed at 8:26pm

M/A Council Member Michael Haigler (6-0)

Motion to approve the site plan amendment request by Jolter Homes for the Cresswind at Rocky River Community with the associated site plan, proposed elevations, and site-specific conditions to be consistent with the 2014 Land Use Plan.

Sams Xpress Car Wash: Stephanie De Maiores with Cooper Legal Firm gave a presentation on the Sams Xpress Car Wash and fueling station that is proposed on one of the lots at the corner of Hwy 24/27 and Browns Hill Rd.

Public Hearing: Opened at 8:47pm No one spoke for or against. Public Hearing closed at 8:48pm

M/A Council Member Michael Haigler (6-0)

Motion to approve conditional rezoning request by Sams Xpress Car Wash for parcel pin #'s 556504700420 and 556504705367 designating the subject property as highway commercial - conditional (HC-C) with the associated site plan and proposed elevations to be consistent with the 2014 Land Use Plan.

New Life Church: Stephanie De Maioribus with Cooper Legal Firm presented a base zoning district change from OPS to CBI for New Life Church.

Public Hearing: Opened at 8:55pm No one spoke for or against Public Hearing closed at 8:55pm

M/A Council Member Michael Haigler (6-0)

Motion to approve the rezoning request submitted by New Life Church parcel pin# 556402791712 designating the subject property as Campus Business Institutional (CBI) to be consistent with the 2014 Land Use Plan.

Monthly Report - October 2024

Planning & Zoning Board Appointment

Voluntary Annexation - 9782 Quail Run Road

Public Hearing: Land Development Ordinance Text Change

Conditional Rezoning: Champs Auto

Site Plan Amendment: Kolter Homes - Cresswind at Rocky River

Conditional Rezoning: Sam's Express Car Wash

Rezoning: New Life Church

15. Public Comment Period:

Levi Farmer, 109 Dogwood St, spoke about street repaving on Dogwood St and asked for it to be repaired as it is bumpy for him and his bike.

Judy Godwin, 1404 West Main St, spoke about her concerns about the growth and the traffic on Hwy 24/27 and also that sewer is not available on the outgoing side of 24/27 (food lion side).

Wendy Taylor, 110 Kings Dr spoke about her frustration with Waste Pro regarding leaf pickup. Missing the vacuum pick up that was previously offered.

16. Board Closing Comments

Council Member Harry Fletcher made his last closing comments and that he appreciates the staff and the citizens of Locust. He hopes that those who come after him will have the community in mind. Congratulations to the incumbents who were re-elected and to Ms. Nathan who was newly elected. Thank you to those who signed up for the election and their willingness to serve. Thank you to all of those who came out to the meeting. Great meeting tonight and all of the good things coming to Locust. Happy Thanksgiving to all. Congrats to Commissioner Scott Efird on his re-election.

17. Adjourn

M/S/A Council Members Harry Fletcher and Larry Baucom (6-0)

Motion to adjourn at 9:22pm

Amy Furr, City Clerk

Stephen Huber, Mayor



CITY OF LOCUST
FINANCIAL SUMMARY REPORT - NOVEMBER 30, 2024
FISCAL YEAR ENDING 6/30/2025

GENERAL FUND

	ACTUAL FY '23/'24	CURRENT BUDGET	ACTUAL 6/30/2025	Y-T-D % COLLECTED
REVENUES				
PROPERTY TAXES	\$ 2,660,358	\$ 2,200,000	\$ 1,790,548	81.39%
VEHICLE TAXES/DMV VEHICLE FEES	\$ 50,740	\$ -	\$ 11,860	0.00%
FRANCHISE TAXES	\$ 258,134	\$ 230,000	\$ 58,460	25.42%
SALES TAXES	\$ 1,723,637	\$ 1,225,000	\$ 454,675	37.12%
CABLE VISION FRANCHISE	\$ 19,434	\$ 21,000	\$ 4,488	21.37%
SOLID WASTE	\$ 301,447	\$ 265,000	\$ 223,929	84.50%
BUSINESS REGISTRATION/PERMITS	\$ 49,605	\$ 10,000	\$ 31,990	319.90%
POWELL FUND	\$ 168,669	\$ 165,500	\$ 96,433	58.27%
ALL OTHER REVENUES	\$ 1,540,788	\$ 648,000	\$ 480,740	74.19%
	<u>\$ 6,772,813</u>	<u>\$ 4,764,500</u>	<u>\$ 3,153,122</u>	<u>66.18%</u>

	ACTUAL FY '23/'24	CURRENT BUDGET	ACTUAL 6/30/2025	Y-T-D % SPENT
EXPENDITURES				
GENERAL ADMINISTRATION GOV'T	\$ 777,672	\$ 808,500	\$ 362,827	44.88%
CENTRAL SERVICES	\$ 119,488	\$ 81,750	\$ 84,100	102.87%
PUBLIC SAFETY	\$ 1,757,271	\$ 1,960,500	\$ 815,780	41.61%
PUBLIC WORKS	\$ 606,275	\$ 528,450	\$ 238,614	45.15%
POWELL FUND/STREETS	\$ 172,130	\$ 308,600	\$ 75,143	24.35%
SANITATION	\$ 535,645	\$ 500,000	\$ 204,950	40.99%
PARKS & RECREATION	\$ 1,777,305	\$ 575,700	\$ 271,550	47.17%
CONTRIBUTION TO WASTE WATER FUND	\$ -	\$ -	\$ -	0.00%
CAPITAL PROJECT FUND	\$ -	\$ -	\$ -	0.00%
ECONOMIC DEVELOPMENT	\$ -	\$ 1,000	\$ 2,000	0.00%
TRANSFER TO WASTE WATER	\$ -	\$ -	\$ -	0.00%
DEBT SERVICE	\$ -	\$ -	\$ -	0.00%
GENERAL FUND RESERVE	\$ -	\$ -	\$ -	0.00%

\$ 5,745,787	\$ 4,764,500	\$ 2,054,964	43.13%
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Y-T-D FUND BALANCE INCREASE

<u>\$ 1,027,026</u>	<u>\$ -</u>	<u>\$ 1,098,157</u>	
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Sales Tax Revenue Summary

July 2024	\$ 158,712.75	rec'd 9/13/2024
Aug 2024	\$ 145,855.96	rec'd 10/15/2024
Sept 2024	\$ 150,105.96	rec'd 11/15/2024

ABC Income Summary

July 2024	\$ 25,429.92	incl'd LEO Qtr Dist.
August 2024	\$ 23,390.42	rec'd 9/3/2024
Sept 2024	\$ 23,390.42	rec'd 10/2/2024

Oct 2024	\$ 143,793.33	incl'd LEO Qtr Dist./Final & ABC monthly/final 23-24
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WASTE WATER FUND

	ACTUAL FY '23/'24	CURRENT BUDGET	ACTUAL 6/30/2025	Y-T-D % COLLECTED
REVENUES				
MISC INCOME	\$ 7,649	\$ 1,000	\$ 570	57.00%
INTEREST INCOME	\$ 112,892	\$ 10,000	\$ 10,390	103.90%
NEW DEV SEWER TAP FEES	\$ 12,500	\$ -	\$ -	0.00%
AVAILABILITY FEES	\$ 125,067	\$ 115,000	\$ 50,081	#DIV/0!
USER FEES	\$ 1,675,638	\$ 1,115,000	\$ 716,005	64.22%
SYSTEM DEVELOPMENT FEE	\$ 244,050	\$ 225,000	\$ 131,100	43.55%
FUND BALANCE RESERVES	\$ -	\$ -	\$ -	0.00%
WASTEWATER RESERVES	\$ -	\$ -	\$ -	0.00%
OTHER FEE INCOME	\$ 4,803,757	\$ -	\$ 4,766,545	0.00%
	<u>\$ 6,981,553</u>	<u>\$ 1,466,000</u>	<u>\$ 5,674,691</u>	<u>387.09%</u>

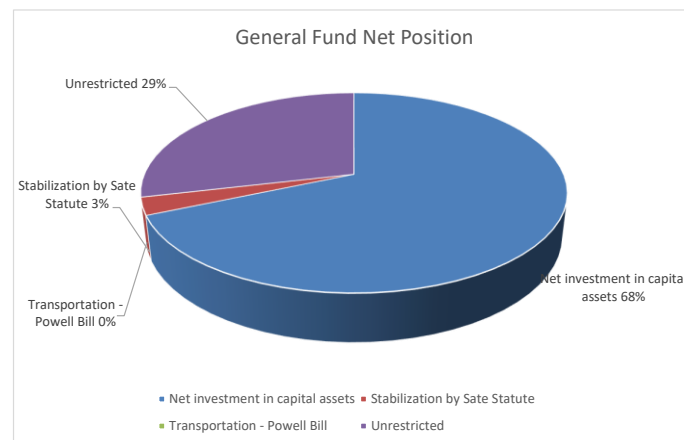
	ACTUAL FY '23/'24	CURRENT BUDGET	ACTUAL 6/30/2025	Y-T-D % SPENT
EXPENDITURES				
ADMINISTRATION	\$ 301,464	\$ 304,100	\$ 146,443	48.16%
WASTE COLLECTION & TREATMENT	\$ 1,017,547	\$ 1,161,900	\$ 493,686	42.49%
CAPITAL PROJ - N BASIN PS	\$ 1,009	\$ -	\$ 3,473,349	0.00%
CAPITAL PROJ - MEADOWCREEK PS	\$ -	\$ -	\$ 102,299	#DIV/0!
DEBT SERVICE	\$ -	\$ -	\$ -	0.00%
	<u>\$ 1,320,020</u>	<u>\$ 1,466,000</u>	<u>\$ 4,215,777</u>	<u>287.57%</u>

Y-T-D FUND BALANCE INCREASE

<u>\$ 5,661,533</u>	<u>\$ -</u>	<u>\$ 1,458,913</u>	<u>0.00%</u>
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GENERAL FUND INVESTMENT POSITION

Total Fund Balance	6/30/2024
Net investment in capital assets	12,787,871.00
Stabilization by Sate Statute	523,450.00
Transportation - Powell Bill	2,332.00
Unrestricted	5,345,011.00
Subtotal	\$ 18,658,664.00



CITY OF LOCUST, NORTH CAROLINA

Audit Report Summary

(For Management Purposes Only)

For the Year Ended June 30, 2024



Strickland Hardee PLLC
Certified Public Accountants

236 East Center Street, Lexington, NC 27292 • (336) 843-4409 • info@shcpa.cpa

CITY OF LOCUST, NORTH CAROLINA
Audit Report Summary
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Services Performed

- Annual audit of financial statements
- Assistance with the preparation of the financial statements
- Report to management on observations and recommendations for improvements
- Consultation on accounting matters as requested
- Attendance at Council meetings/committee meetings as requested

Auditor Independence

Auditor independence is assessed in accordance with Government Auditing Standards. Government Auditing Standards, 2018 Revision (2018 Yellow Book) states that an audit organization or the individual auditor must be independent. Independence includes both independence of mind and independence in appearance. No events have occurred to impair our independence during the current year's audit.

Opinions

Basic Financial Statements

We expressed an **unmodified opinion** (the best opinion you can get) on the fair presentation of the basic financial statements.

Major Programs

We expressed an **unmodified opinion** (the best opinion you can get) based on compliance requirements that could have a direct and material effect on the following major program:

- Special Appropriation Legislatively Directed Grant

Required Supplemental Information

Required supplemental information consist of:

- Management's Discussion and Analysis
- Schedule of Changes in the City's Separation Allowance – LEOSA
- Schedule of the City's Total Separation Allowance as a Percentage of Covered Payroll – LEOSA
- Schedule of the City's Proportionate Share of Net Pension Liability (Asset) – LGERS
- Schedule of the City's Contributions – LGERS

We applied certain limited procedures on the required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

Individual Fund Statements and Schedules

We were engaged to report on the budget and actual schedules and other tax schedules which accompany the financial statements but are not required supplementary information. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America. The budget and actual schedules, except for the General Fund, do not comply with accounting principles generally accepted in the United States of America, however, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory information and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

Deficiencies and Recommendations:**Material Weakness**

None noted

Significant Deficiencies

None noted

Other Recommendations

None noted

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Strickland Hardee PLLC

Certified Public Accountants

INTEGRITY MEETS TRUST

October 25, 2024

To the Honorable Mayor and Members of the City Council
City of Locust, North Carolina

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Locust, North Carolina for the year ended June 30, 2024. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards*), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated March 8, 2024. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in Note I to the financial statements. No new accounting policies were adopted, and the application of existing policies was not changed during 2024. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate(s) affecting the City's financial statements were:

Management's estimate of the depreciation is based on the estimated useful life of the asset. We evaluated the key factors and assumptions used to develop the depreciation in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the current portion of compensated absences is based on historical experience. We evaluated the key factors and assumptions used to develop the current portion of compensated absences in determining that it is reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated October 25, 2024.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the City's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the City's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to Management's Discussion and Analysis, and pension schedules, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual - General Fund, the Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Non-GAAP) – Wastewater Fund, the Schedule of Ad Valorem Taxes Receivable, and the Analysis of Current Tax Levy – City-Wide Levy, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the introductory section or statistical section, which accompany the financial statements but are not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Restriction on Use

This information is intended solely for the information and use of the City Council and management of the City and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Strickland Hardee PLLC

Lexington, North Carolina



Strickland Hardee PLLC

Certified Public Accountants

INTEGRITY MEETS TRUST

To the Honorable Mayor and Members of the City Council
City of Locust, North Carolina

In planning and performing our audit of the financial statements of the governmental activities, the business-type activities, the aggregately discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Locust, North Carolina as of and for the year ended June 30, 2024, in accordance with auditing standards generally accepted in the United States of America, we considered the City of Locust, North Carolina's system of internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City of Locust, North Carolina's internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Locust, North Carolina's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. Given these limitations during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

This communication is intended solely for the information and use of management, the City Council, others within the City of Locust, North Carolina, and is not intended to be, and should not be, used by anyone other than these specified parties.

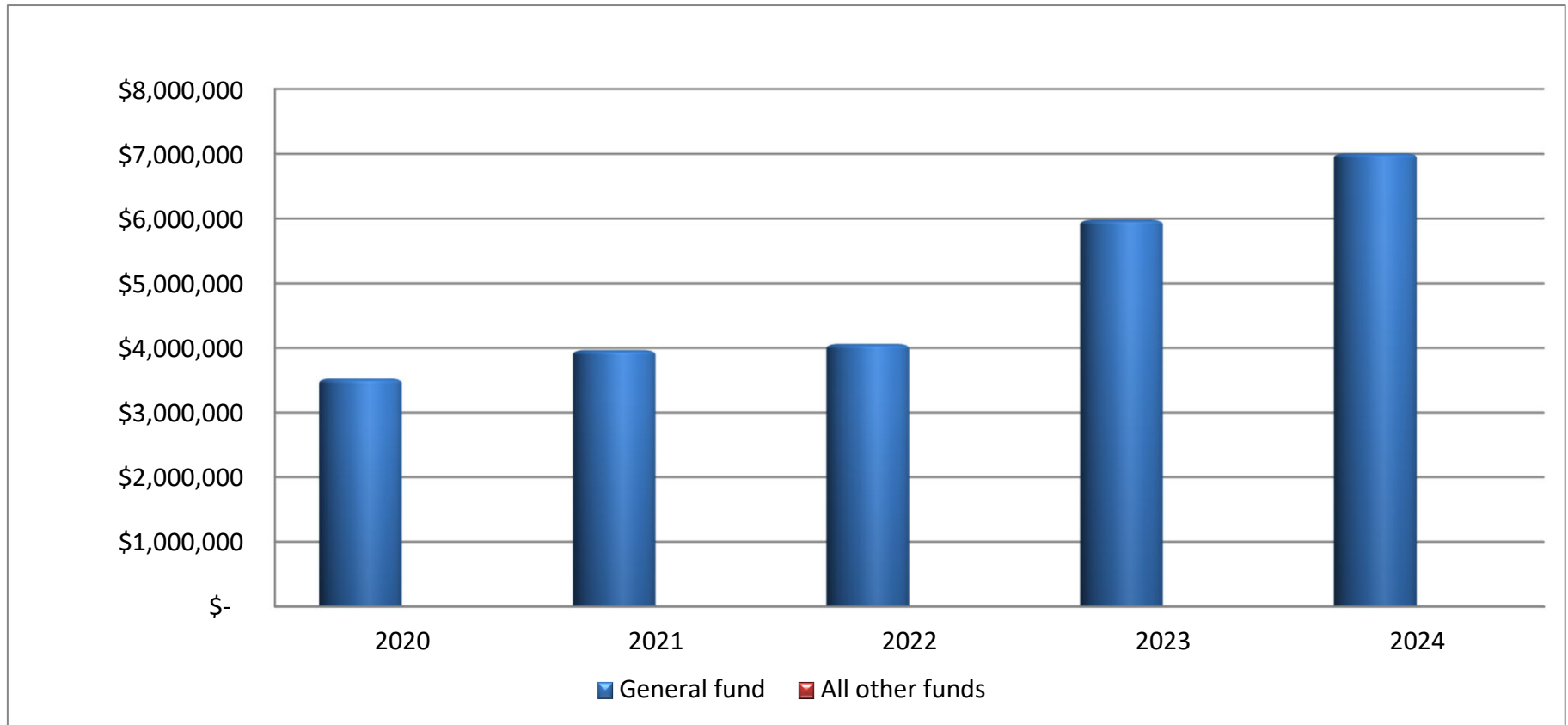
Very truly yours,

Strickland Hardee PLLC

Lexington, North Carolina
October 25, 2024

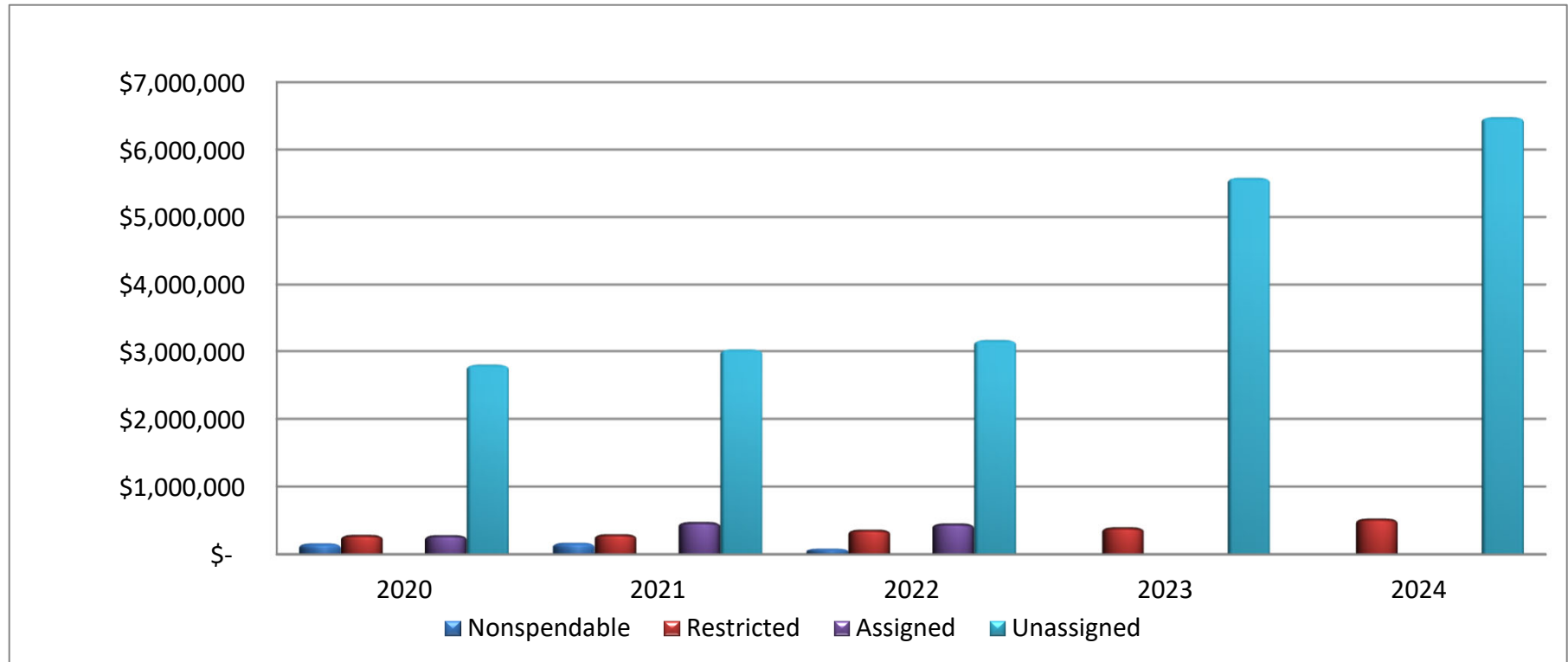
**CITY OF LOCUST, NORTH CAROLINA
TRENDS
FYE 6/30/2024**

CITY OF LOCUST, NORTH CAROLINA
Governmental Fund Balance
Last Five Fiscal Years



	2020	2021	2022	2023	2024
General fund	\$ 3,528,591	\$ 3,969,075	\$ 4,064,669	\$ 5,979,858	\$ 7,006,888
All other funds	-	-	-	-	-
	<u>\$ 3,528,591</u>	<u>\$ 3,969,075</u>	<u>\$ 4,064,669</u>	<u>\$ 5,979,858</u>	<u>\$ 7,006,888</u>

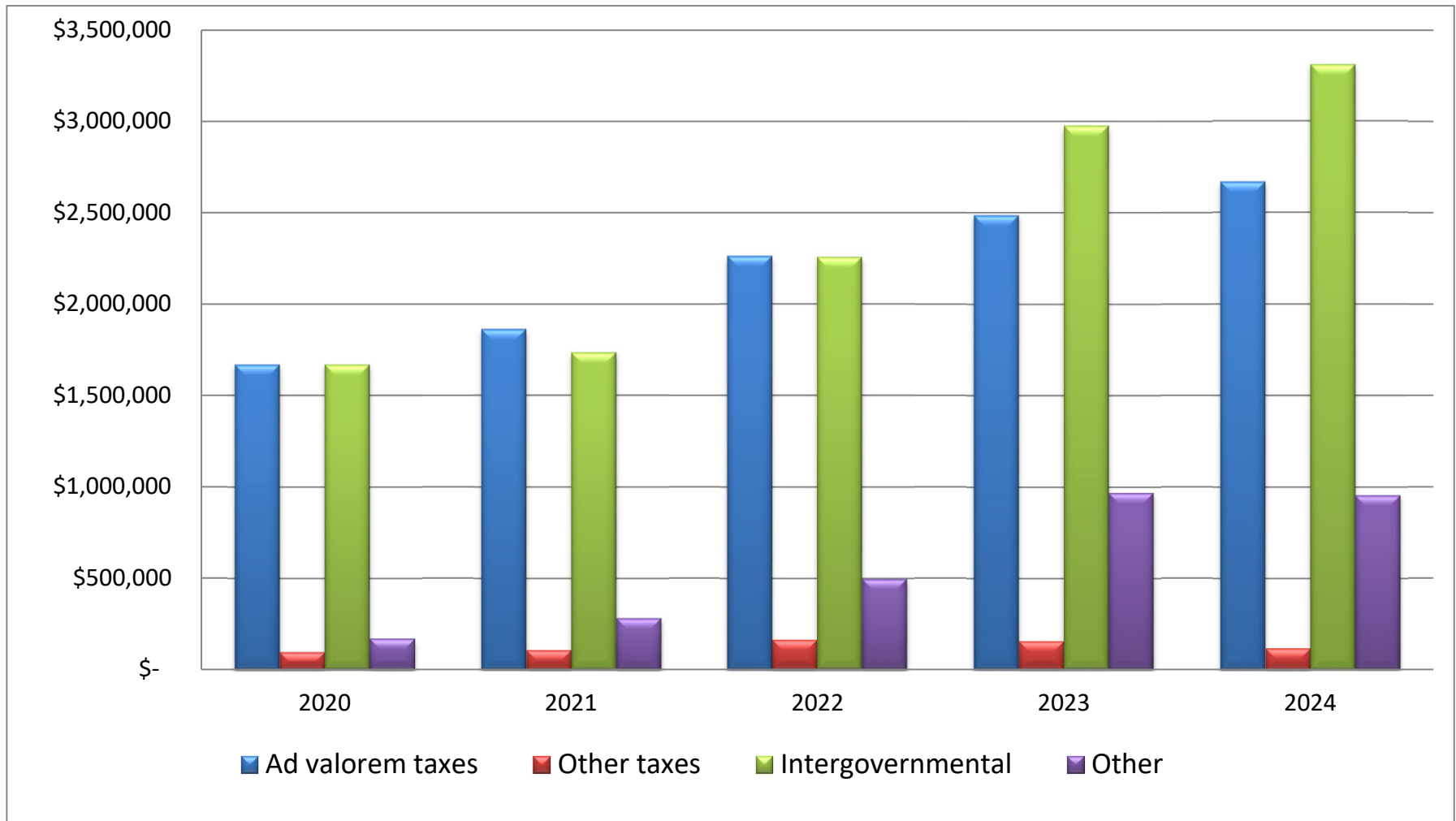
CITY OF LOCUST, NORTH CAROLINA
Governmental Fund Balance by Category
Last Five Fiscal Years



	2020	2021	2022	2023	2024
Nonspendable	\$ 160,156	\$ 170,021	\$ 82,021	\$ -	\$ -
Restricted	285,386	296,069	362,952	397,624	525,782
Assigned	281,454	475,663	453,822	-	-
Unassigned	2,801,595	3,027,322	3,165,874	5,582,234	6,481,106
	<u>\$ 3,528,591</u>	<u>\$ 3,969,075</u>	<u>\$ 4,064,669</u>	<u>\$ 5,979,858</u>	<u>\$ 7,006,888</u>

FOR MANAGEMENT PURPOSES ONLY

CITY OF LOCUST, NORTH CAROLINA
Governmental Revenues by Source
Last Five Fiscal Years



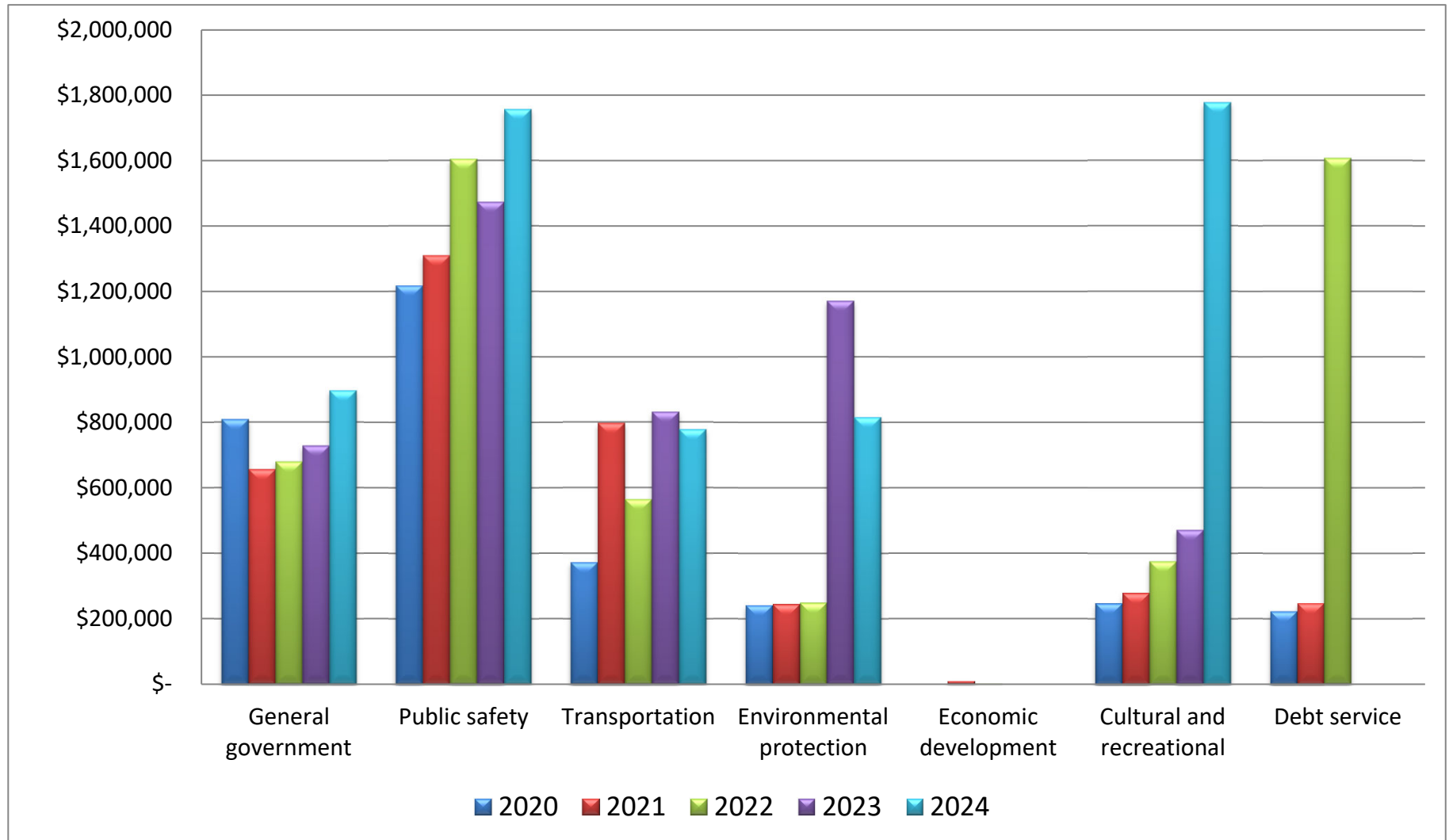
FOR MANAGEMENT PURPOSES ONLY

CITY OF LOCUST, NORTH CAROLINA
Governmental Revenues by Source
Last Five Fiscal Years

Year Ended June 30	2020	2021	2022	2023	2024
Revenues					
Ad valorem taxes	\$ 1,669,419	\$ 1,862,120	\$ 2,261,627	\$ 2,486,346	\$ 2,668,883
Other taxes	98,965	110,450	166,316	159,693	119,779
Intergovernmental	1,669,303	1,733,996	2,256,236	2,977,802	3,309,890
Other	172,738	282,954	497,562	969,325	955,192
Total revenues	<u>\$ 3,610,425</u>	<u>\$ 3,989,520</u>	<u>\$ 5,181,741</u>	<u>\$ 6,593,166</u>	<u>\$ 7,053,744</u>

FOR MANAGEMENT PURPOSES ONLY

CITY OF LOCUST, NORTH CAROLINA
Governmental Expenditures
Last Five Fiscal Years



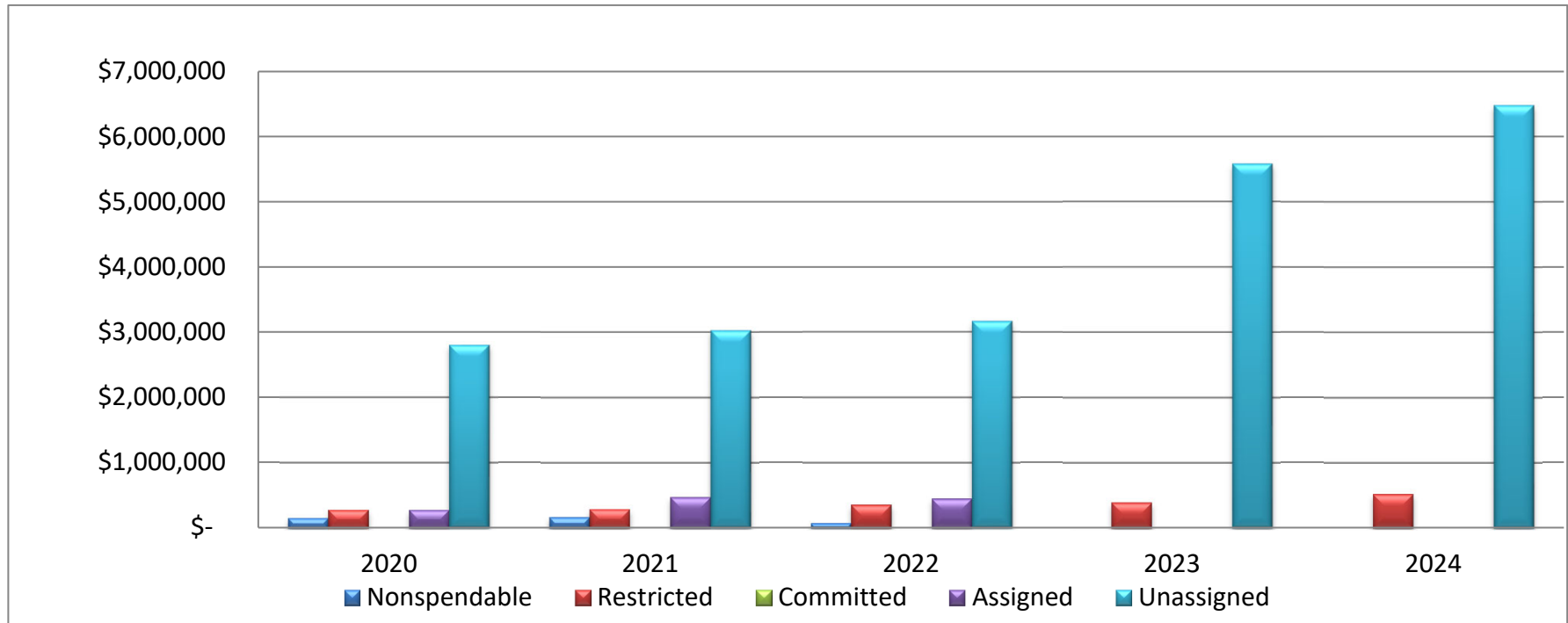
FOR MANAGEMENT PURPOSES ONLY

CITY OF LOCUST, NORTH CAROLINA
Governmental Expenditures
Last Five Fiscal Years

Year Ended June 30	2020	2021	2022	2023	2024
Expenditures					
General government	\$ 809,146	\$ 656,312	\$ 679,928	\$ 728,352	\$ 897,151
Public safety	1,218,545	1,311,067	1,605,245	1,474,519	1,757,271
Transportation	372,940	797,362	564,943	831,487	778,409
Environmental protection	242,970	245,742	250,231	1,171,835	816,576
Economic development	-	10,267	2,103	-	-
Cultural and recreational	248,070	279,596	376,279	471,784	1,777,307
Debt service	223,692	248,692	1,607,417	-	-
Total expenditures	<u>\$ 3,115,363</u>	<u>\$ 3,549,038</u>	<u>\$ 5,086,146</u>	<u>\$ 4,677,977</u>	<u>\$ 6,026,714</u>

FOR MANAGEMENT PURPOSES ONLY

CITY OF LOCUST, NORTH CAROLINA
General Fund's Fund Balance
Last Five Fiscal Years

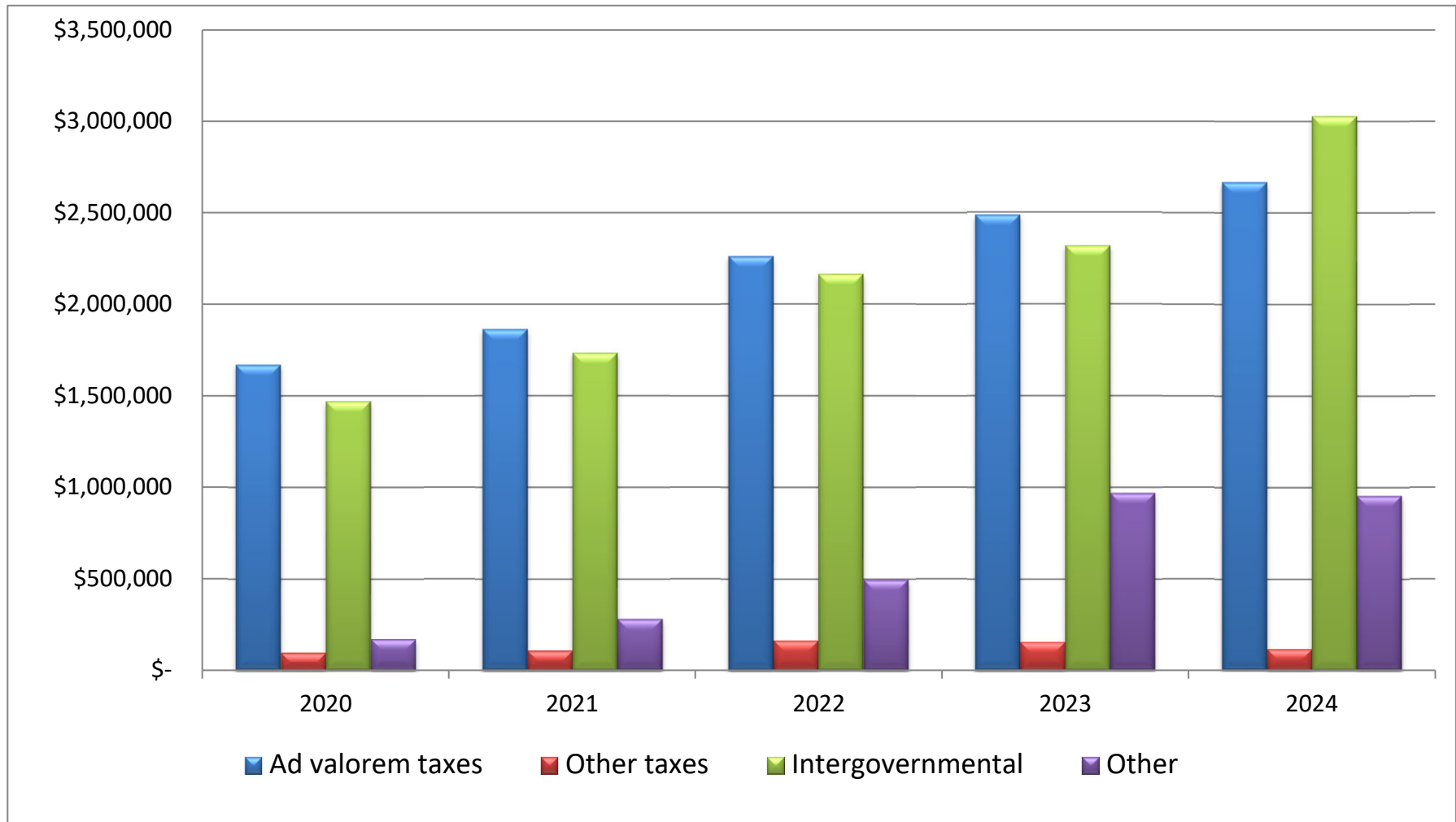


	2020	2021	2022	2023	2024
Nonspendable	\$ 160,156	\$ 170,021	\$ 82,021	\$ -	\$ -
Restricted	285,386	296,069	362,952	397,624	525,782
Committed	-	-	-	-	-
Assigned	281,454	475,663	453,822	-	-
Unassigned	2,801,595	3,027,322	3,165,874	5,582,234	6,481,106
	<u>\$ 3,528,591</u>	<u>\$ 3,969,075</u>	<u>\$ 4,064,669</u>	<u>\$ 5,979,858</u>	<u>\$ 7,006,888</u>

FOR MANAGEMENT PURPOSES ONLY

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CITY OF LOCUST, NORTH CAROLINA
General Fund Revenues by Source
Last Five Fiscal Years



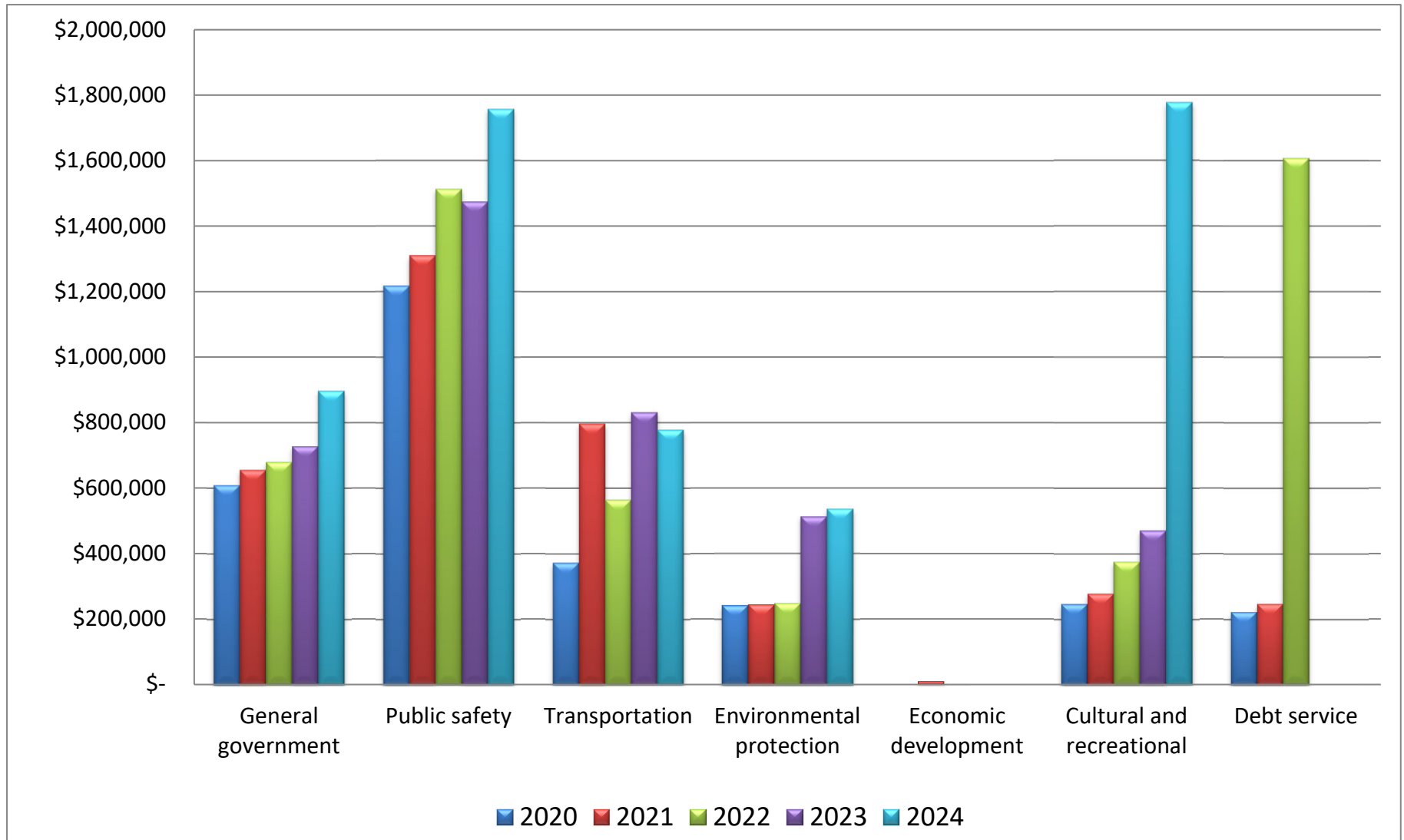
FOR MANAGEMENT PURPOSES ONLY

CITY OF LOCUST, NORTH CAROLINA
General Fund Revenues by Source
Last Five Fiscal Years

Year Ended June 30	2020	2021	2022	2023	2024
Revenues					
Ad valorem taxes	\$ 1,669,419	\$ 1,862,120	\$ 2,261,627	\$ 2,486,346	\$ 2,668,883
Other taxes	98,965	110,450	166,316	159,693	119,779
Intergovernmental	1,469,658	1,733,996	2,164,220	2,318,807	3,028,959
Other	172,738	282,954	497,562	969,325	955,192
Total revenues	<u>\$ 3,410,780</u>	<u>\$ 3,989,520</u>	<u>\$ 5,089,725</u>	<u>\$ 5,934,171</u>	<u>\$ 6,772,813</u>

FOR MANAGEMENT PURPOSES ONLY

CITY OF LOCUST, NORTH CAROLINA
General Fund Expenditures
Last Five Fiscal Years



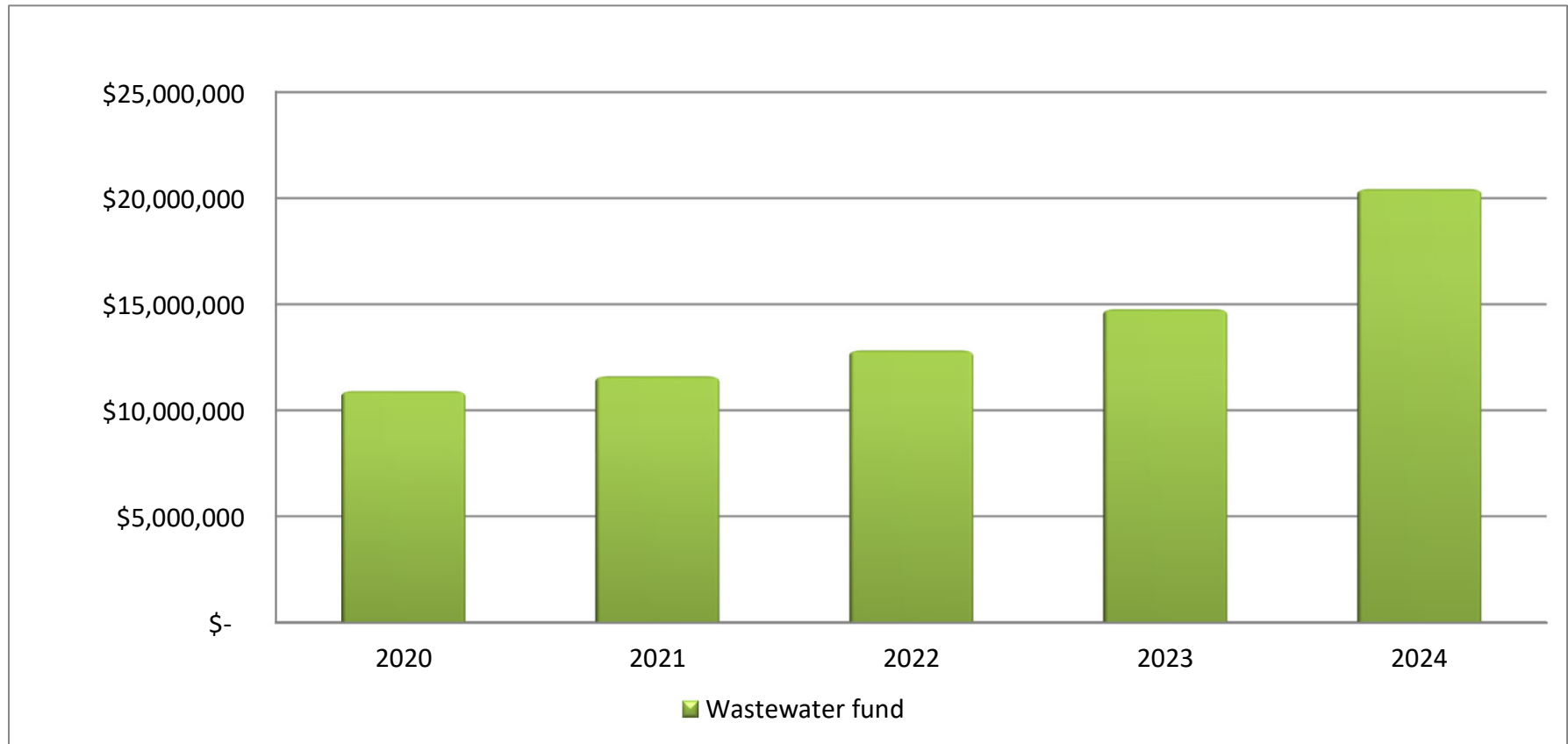
FOR MANAGEMENT PURPOSES ONLY

CITY OF LOCUST, NORTH CAROLINA
General Fund Expenditures
Last Five Fiscal Years

Year Ended June 30	2020	2021	2022	2023	2024
Expenditures					
General government	\$ 609,501	\$ 656,312	\$ 679,928	\$ 728,352	\$ 897,151
Public safety	1,218,545	1,311,067	1,513,229	1,474,519	1,757,271
Transportation	372,940	797,362	564,943	831,487	778,409
Environmental protection	242,970	245,742	250,231	512,840	535,645
Economic development	-	10,267	2,103	-	-
Cultural and recreational	248,070	279,596	376,279	471,784	1,777,307
Debt service	223,692	248,692	1,607,417	-	-
Total expenditures	<u>\$ 2,915,718</u>	<u>\$ 3,549,038</u>	<u>\$ 4,994,130</u>	<u>\$ 4,018,982</u>	<u>\$ 5,745,783</u>

FOR MANAGEMENT PURPOSES ONLY

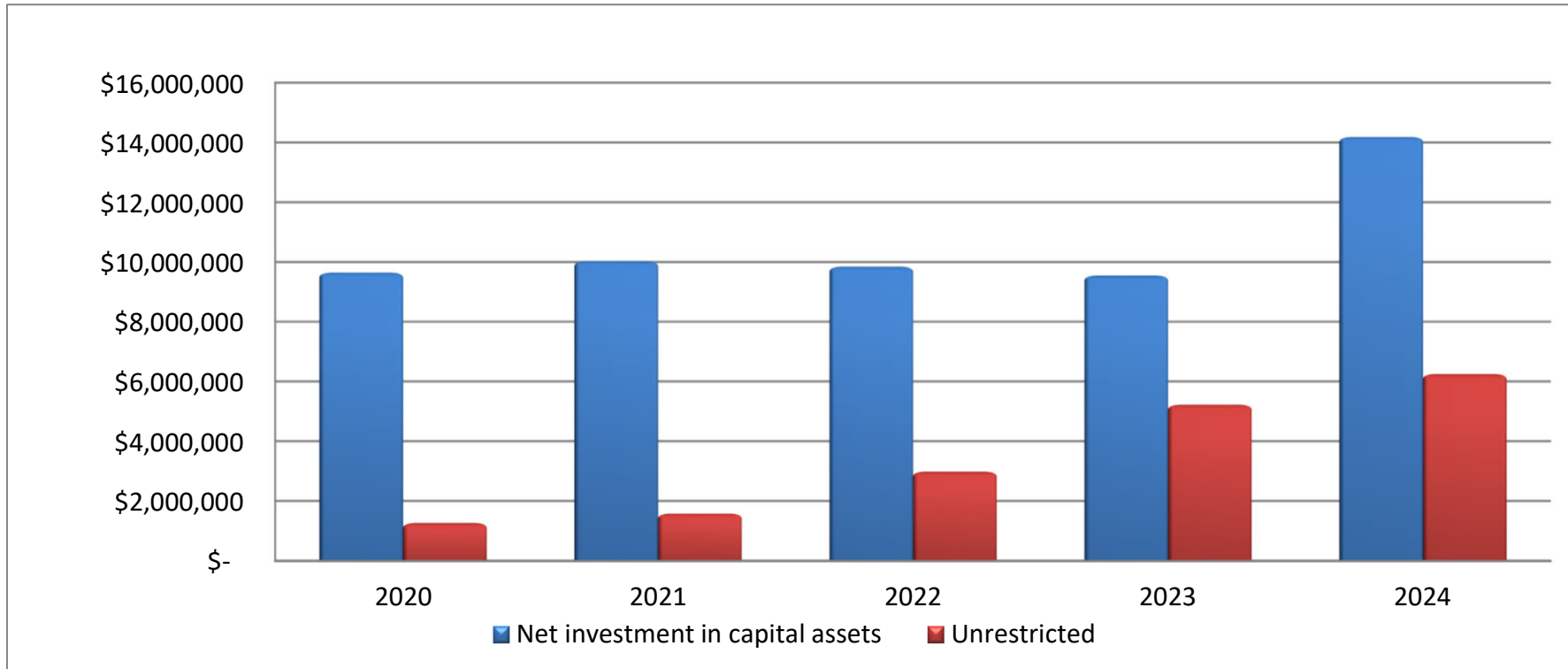
CITY OF LOCUST, NORTH CAROLINA
Wastewater Net Position
Last Five Fiscal Years



	2020	2021	2022	2023	2024
Wastewater fund	\$ 10,907,173	\$ 11,604,286	\$ 12,824,838	\$ 14,765,704	\$ 20,427,236

FOR MANAGEMENT PURPOSES ONLY

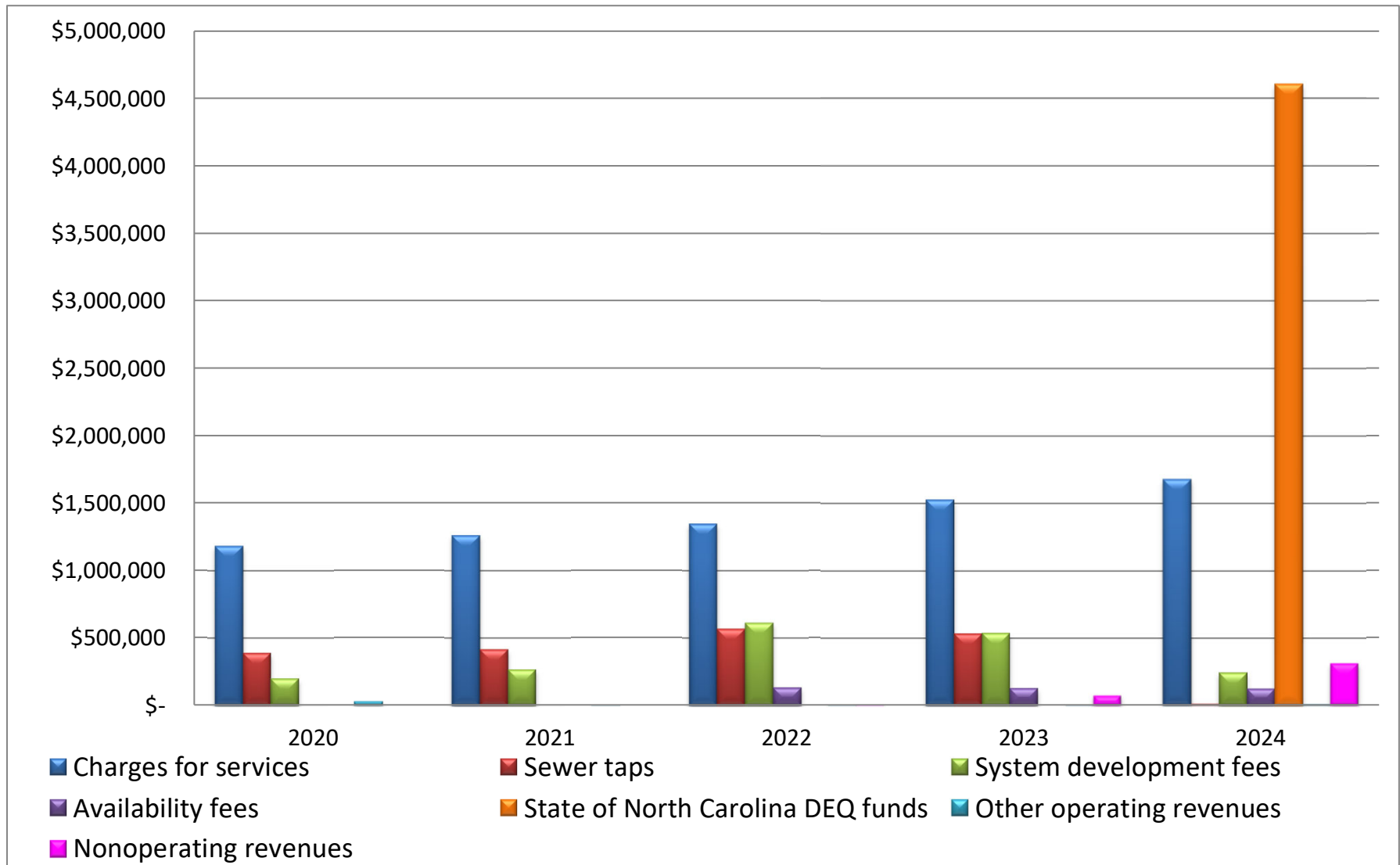
CITY OF LOCUST, NORTH CAROLINA
Wastewater Net Position by Category
Last Five Fiscal Years



	2020	2021	2022	2023	2024
Net investment in capital assets	\$ 9,641,348	\$ 10,024,403	\$ 9,841,086	\$ 9,544,084	\$ 14,178,836
Unrestricted	1,265,825	1,579,883	2,983,752	5,221,620	6,248,400
	<u>\$ 10,907,173</u>	<u>\$ 11,604,286</u>	<u>\$ 12,824,838</u>	<u>\$ 14,765,704</u>	<u>\$ 20,427,236</u>

FOR MANAGEMENT PURPOSES ONLY

CITY OF LOCUST, NORTH CAROLINA
Wastewater Revenues by Source
Last Five Fiscal Years



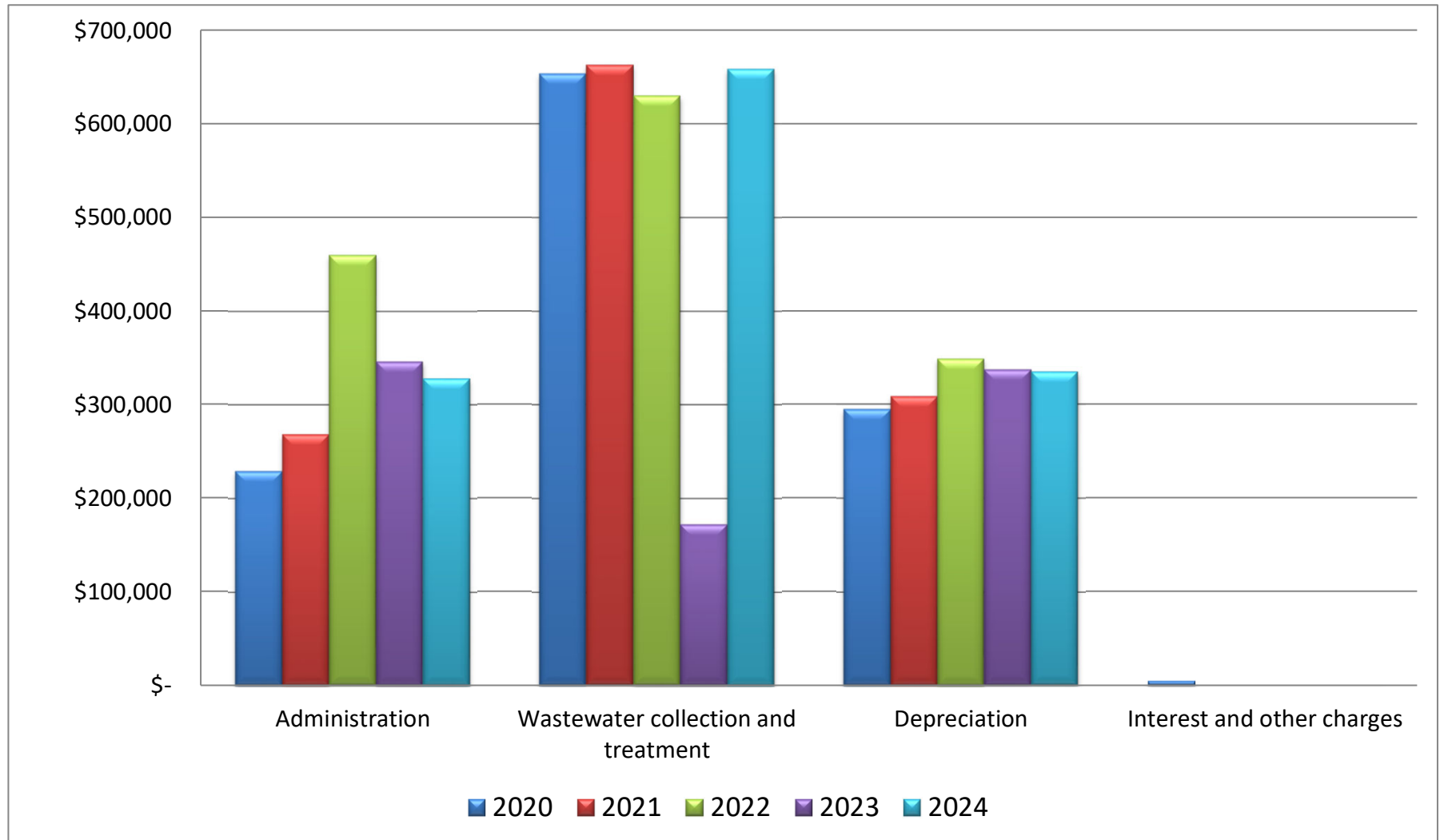
FOR MANAGEMENT PURPOSES ONLY

CITY OF LOCUST, NORTH CAROLINA
Wastewater Revenues by Source
Last Five Fiscal Years

Year Ended June 30	2020	2021	2022	2023	2024
Revenues					
Charges for services	\$ 1,178,267	\$ 1,258,117	\$ 1,343,641	\$ 1,523,239	\$ 1,675,638
Sewer taps	386,468	412,808	565,000	532,500	12,500
System development fees	197,500	264,530	612,308	535,000	244,050
Availability fees	-	-	132,821	128,790	125,067
State of North Carolina DEQ funds	-	-	-	-	4,603,577
Other operating revenues	27,971	895	2,487	530	7,829
Nonoperating revenues	-	-	1,694	75,741	312,892
Total revenues	<u>\$ 1,790,206</u>	<u>\$ 1,936,350</u>	<u>\$ 2,657,951</u>	<u>\$ 2,795,800</u>	<u>\$ 6,981,553</u>

FOR MANAGEMENT PURPOSES ONLY

CITY OF LOCUST, NORTH CAROLINA
Wastewater Expenses
Last Five Fiscal Years



FOR MANAGEMENT PURPOSES ONLY

CITY OF LOCUST, NORTH CAROLINA
Wastewater Expenses
Last Five Fiscal Years

Year Ended June 30	2020	2021	2022	2023	2024
Expenses					
Administration	\$ 228,938	\$ 268,511	\$ 459,827	\$ 346,062	\$ 327,651
Wastewater collection and treatment	652,991	662,556	629,408	172,112	657,924
Depreciation	294,430	308,169	348,164	336,760	334,446
Interest and other charges	4,652	-	-	-	-
Total expenditures	<u>\$ 1,181,011</u>	<u>\$ 1,239,236</u>	<u>\$ 1,437,399</u>	<u>\$ 854,934</u>	<u>\$ 1,320,021</u>

FOR MANAGEMENT PURPOSES ONLY



City of Locust
Post Office Box 190
Locust, North Carolina 28097-0190
(704) 888-5260

2025 Holiday Schedule

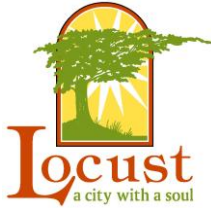
- New Years Day Wednesday, January 1, 2025
- Martin Luther King Jr, Day Monday, January 20, 2025
- Good Friday Friday, April 18, 2025
- Memorial Day Monday, May 26, 2025
- Independence Day Friday, July 4, 2025
- Labor Day Monday, September 1, 2025
- Veteran's Day Tuesday, November 11, 2025
- Thanksgiving Thursday, November 27, 2025
Friday, November 28, 2025
- Christmas Wednesday, December 24, 2025
Thursday, December 25, 2025
Friday, December 26, 2025



City of Locust
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**2025 Council Meeting List, all meetings begin at 7:00pm
2nd Thursday of every month**

January 9, 2025
February 13, 2025
March 13, 2025
April 10, 2025
May 8, 2025
June 12, 2025
July 10, 2025
August 7th or 21st, 2025
September 11, 2025
October 9, 2025
November 13, 2025
December 11, 2025



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(704) 888-5260

Purchase Order Requests – 12/12/2024

Purchase Request # 5605

Vendor: Carolina Environmental Response Team

For: WW Station Maintenance – MCVS #2 Pump/Haul

Amount: \$ 1,543.81

Charge Code: 061-005-07400-54103 WW – Emergency Expense

Remaining budget amount will be updated at a later date.

Purchase Request # 5607

Vendor: Chambers Engineering, PA

For: October 2024 General Engineering Services

Amount: \$ 3,060.00

Charge Code: 061-005-07400-52103 WW – Professional Services

Remaining Budget: \$ 18,441.03

Purchase Request # 5579

Vendor: Chambers Engineering, PA

For: Engineering Services – Pine Bluff Oct. 2024

Amount: \$ 1,629.02

Charge Code: 061-005-07400-52103 WW – Professional Services

Remaining Budget: \$ 16,812.01

Purchase Request # 5579

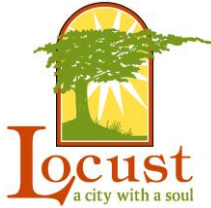
Vendor: Chambers Engineering, PA

For: Engineering Services – Pine Bluff Oct. 2024

Amount: \$ 2,116.00

Charge Code: 061-005-07400-52103 WW – Professional Services

Remaining Budget: \$ 14,696.01



City of Locust
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Purchase Order Requests – 12/12/2024

Purchase Request # 5613

Vendor: Stewart

For: WW System Maintenance – Main Street FM GPR

Amount: \$ 3,000.00

Charge Code: 061-005-07400-54103 WW – Emergency Expense

Remaining budget amount will be updated at a later date.

Purchase Request # 5617

Vendor: Ferguson Enterprises Inc.

For: WW System Maintenance – Vac. Main Repair – Gas Main Ext.

Amount: \$ 1,230.00

Charge Code: 061-005-07400-54103 WW – Emergency Expense

Remaining budget amount will be updated at a later date.

Purchase Request # 5628

Vendor: Wal-Mart Associates Inc.

For: Police Shop with a Cop Event

Amount: \$ 5,000.00

Charge Code: 011-005-04300-56102 Police – Shop with a Cop Expense

Cannon Foundation awards the City of Locust a \$5,000.00 Grant.

Locust Wastewater
Monthly Metering

Monthly Wastewater Flow Recordings

<u>Date</u>	<u>Time</u>	<u>Meter</u>	<u>Daily Total</u>	<u>Recorded Rain Fall(")</u>
Friday, November 1, 2024	11:59:59 PM	319453.4	319453.4	
Saturday, November 2, 2024	11:59:59 PM	601023.7	281570.3	
Sunday, November 3, 2024	11:59:59 PM	942793.0	341769.3	
Monday, November 4, 2024	11:59:59 PM	1260184.3	317391.3	
Tuesday, November 5, 2024	11:59:59 PM	1581511.1	321326.9	0.06
Wednesday, November 6, 2024	11:59:59 PM	1891785.2	310274.1	0.05
Thursday, November 7, 2024	11:59:59 PM	2209941.8	318156.6	
Friday, November 8, 2024	11:59:59 PM	2518493.6	308551.9	
Saturday, November 9, 2024	11:59:59 PM	2845205.2	326711.6	
Sunday, November 10, 2024	11:59:59 PM	3173377.1	328171.9	0.06
Monday, November 11, 2024	11:59:59 PM	3498656.1	325279.1	0.04
Tuesday, November 12, 2024	11:59:59 PM	3831615.8	332959.7	
Wednesday, November 13, 2024	11:59:59 PM	4147115.5	315499.7	
Thursday, November 14, 2024	11:59:59 PM	4505635.2	358519.7	0.66
Friday, November 15, 2024	11:59:59 PM	4847250.5	341615.3	
Saturday, November 16, 2024	11:59:59 PM	5176784.6	329534.1	
Sunday, November 17, 2024	11:59:59 PM	5522005.9	345221.3	
Monday, November 18, 2024	11:59:59 PM	5845822.7	323816.9	
Tuesday, November 19, 2024	11:59:59 PM	6165871.5	320048.8	
Wednesday, November 20, 2024	11:59:59 PM	6490533.0	324661.6	0.22
Thursday, November 21, 2024	11:59:59 PM	6830010.8	339477.8	
Friday, November 22, 2024	11:59:59 PM	7163082.7	333071.9	
Saturday, November 23, 2024	11:59:59 PM	7507453.0	344370.3	
Sunday, November 24, 2024	11:59:59 PM	7855256.8	347803.8	
Monday, November 25, 2024	11:59:59 PM	8189522.4	334265.6	
Tuesday, November 26, 2024	11:59:59 PM	8521430.8	331908.4	
Wednesday, November 27, 2024	11:59:59 PM	8862924.0	341493.1	
Thursday, November 28, 2024	11:59:59 PM	9175113.7	312189.7	0.05
Friday, November 29, 2024	11:59:59 PM	9495428.4	320314.7	
Saturday, November 30, 2024	11:59:59 PM	9829024.0	333595.6	
Monthly Total				9829024.0
Daily Average				327634.13
				1.14

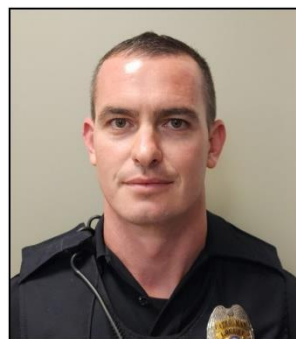


NOVEMBER 2024 SUMMARY

NOVEMBER 2024

CATEGORY	AMOUNT
Total Calls Dispatched/Initiated	294
Traffic Stops Conducted	363
Business And Neighborhood Patrols	2,774
Arrest Charges Made	34
Citation Charges Issued	147
Warnings Issued	266
Traffic Crashes Reported	28
Total Activities Attended By LPD	3,431

November 2024 Officer of the Month



Officer Jerry D. Wallace

- 2nd Month With Department

- 1st In Department For Month - 468 Field Contacts, 62 Warnings Issued, 11 Arrest Charges (3 DWIs, 1 Felony Flee To Elude), 20 Speeding Warnings Issued

- 3rd In Department – 34 Citation Charges Issued

Planning and Zoning

November 2024

1 New House permit
O'Conner

3 Commercial Remodel

2 Remodel

3 Fence

1 Storage

1 Porch

1 Preliminary Plat Review Cresswinds Phase 2

68 New housing permits as of 11/30/2024



City of Locust
Post Office Box 190
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**RESOLUTION FIXING DATE OF PUBLIC HEARING ON QUESTION
OF ANNEXATION PURSUANT TO G.S. 160A-31**

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

WHEREAS, the Locust City Council has by resolution directed the City Clerk to investigate the sufficiency of the petition; and

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

NOW, THEREFORE, BE IT RESOLVED, by the City Council of the City of Locust, North Carolina that:

Section 1. A public hearing on the question of annexation of the area described herein will be held at the Joel Huneycutt Community Room at 7:00pm or soon thereafter on December 12, 2024.

Section 2. The area proposed for annexation is described as follows:

Joseph L. Selle & Alicia M. Siebert, PIN# 557604702780

BEGINNING at an existing rebar in the centerline of a private 60' right of way (recorded in Deed Book 375 Page 497), being the common corner of the property of Cody L Walden (now or formerly) recorded in Deed Book 1366 Page 750 and shown on Plat Book 22, Page 201; thence following the existing city limits line seven (7) calls: (1) with a bearing of S 08°11'04" E and a distance of 134.67' to an existing rebar; (2) with a bearing of S 27°49'25" E and a distance of 157.28' to an existing rebar; (3) with a bearing of S 48°12'17" E and a distance of 93.15' to an existing rebar; (4) with a bearing of N 59°30'11" E and a distance of 63.32' to an existing rebar; (5) with a bearing of N 05°32'44" E and a distance of 77.99' to an existing rebar; (6) with a bearing of N 28°54'46" W and a distance of 150.82' to a point; (7) with a bearing of N 33°42'31" W and a distance of 157.93' to an existing rebar in the centerline of a private 60' right of way; thence leaving the existing city limits line and following the new city limits line two (2) calls: (1) with a bearing of S 46°34'09" W and a distance of 40.26' to an existing rebar; (2) with a bearing of S 72°15'08" W and a distance of 36.05' to an existing rebar; being the point of BEGINNING, having an area of 1.000 acre, more or less.



City of Locust

**Post Office Box 190
Locust, North Carolina 28097-0190
(704) 888-5260**

Section 3. Notice of the public hearing shall be published once in the Stanly News and Press, a newspaper having general circulation in the City of Locust, at least 10 days prior to the date of the public hearing.

Amy Furr, City Clerk

Stephen Huber, Mayor



City of Locust

Post Office Box 190
Locust, North Carolina 28097-0190
(704) 888-5260

NOTICE OF PUBLIC HEARING ON REQUEST FOR ANNEXATION

The public will take notice that the City Council of the City of Locust has called a public hearing at 7:00pm or soon thereafter on December 12, 2024 in the Joel Huneycutt Community Room on the question of annexing the following described territory, requested by petition filed pursuant to G.S. 160A-31:

Joseph L. Selle & Alicia M. Siebert, PIN# 557604702780

BEGINNING at an existing rebar in the centerline of a private 60' right of way (recorded in Deed Book 375 Page 497), being the common corner of the property of Cody L Walden (now or formerly) recorded in Deed Book 1366 Page 750 and shown on Plat Book 22, Page 201; thence following the existing city limits line seven (7) calls: (1) with a bearing of S 08°11'04" E and a distance of 134.67' to an existing rebar; (2) with a bearing of S 27°49'25" E and a distance of 157.28' to an existing rebar; (3) with a bearing of S 48°12'17" E and a distance of 93.15' to an existing rebar; (4) with a bearing of N 59°30'11" E and a distance of 63.32' to an existing rebar; (5) with a bearing of N 05°32'44" E and a distance of 77.99' to an existing rebar; (6) with a bearing of N 28°54'46" W and a distance of 150.82' to a point; (7) with a bearing of N 33°42'31" W and a distance of 157.93' to an existing rebar in the centerline of a private 60' right of way; thence leaving the existing city limits line and following the new city limits line two (2) calls: (1) with a bearing of S 46°34'09" W and a distance of 40.26' to an existing rebar; (2) with a bearing of S 72°15'08" W and a distance of 36.05' to an existing rebar; being the point of BEGINNING, having an area of 1.000 acre, more or less

Amy Furr, City Clerk



City of Locust
Post Office Box 190
Locust, North Carolina 28097-0190
(704) 888-5260

**AN ORDINANCE TO EXTEND THE CORPORATE LIMITS OF THE
CITY OF LOCUST, NORTH CAROLINA**

WHEREAS, the Locust City Council has been petitioned under G.S. 160A-31 to annex the area described below; and

WHEREAS, the Locust City Council has by resolution directed the City Clerk to investigate the sufficiency of the petition; and

WHEREAS, the City Clerk has certified the sufficiency of the petition and a public hearing on the question of this annexation was held in the Joel Huneycutt Community Room at 7:00pm or soon thereafter on December 12, 2024 after due notice by the Stanly News and Press on (date); and

WHEREAS, the Locust City Council finds that the petition meets the standards of G.S. 160A-31:

NOW, THEREFORE, BE IT ORDAINED by the City Council of the City of Locust, North Carolina that:

Section 1. By virtue of the authority granted by G.S. 160A-31, the following described territory is hereby annexed and made part of the City of Locust as of June 30, 2025

Joseph L. Selle & Alicia M. Siebert, PIN# 557604702780

BEGINNING at an existing rebar in the centerline of a private 60' right of way (recorded in Deed Book 375 Page 497), being the common corner of the property of Cody L Walden (now or formerly) recorded in Deed Book 1366 Page 750 and shown on Plat Book 22, Page 201; thence following the existing city limits line seven (7) calls: (1) with a bearing of S 08°11'04" E and a distance of 134.67' to an existing rebar; (2) with a bearing of S 27°49'25" E and a distance of 157.28' to an existing rebar; (3) with a bearing of S 48°12'17" E and a distance of 93.15' to an existing rebar; (4) with a bearing of N 59°30'11" E and a distance of 63.32' to an existing rebar; (5) with a bearing of N 05°32'44" E and a distance of 77.99' to an existing rebar; (6) with a bearing of N 28°54'46" W and a distance of 150.82' to a point; (7) with a bearing of N 33°42'31" W and a distance of 157.93' to an existing



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rebar in the centerline of a private 60' right of way; thence leaving the existing city limits line and following the new city limits line two (2) calls: (1) with a bearing of S 46°34'09" W and a distance of 40.26' to an existing rebar; (2) with a bearing of S 72°15'08" W and a distance of 36.05' to an existing rebar; being the point of BEGINNING, having an area of 1.000 acre, more or less.

Section 2. Upon and after June 30, 2025 the above described territory and its citizens and property shall be subject to all debts, laws, ordinances and regulations in force in the City of Locust and shall be entitled to the same privileges and benefits as other parts of the City of Locust. Said territory shall be subject to municipal taxes according to G.S. 160A-58.10.

Section 3. The Mayor of the City of Locust shall cause to be recorded in the office of the Register of Deeds of Stanly County, and in the office of the Secretary of State at Raleigh, North Carolina, an accurate map of the annexed territory, described in Section 1 above, together with a duly certified copy of this ordinance. Such a map shall also be delivered to the Stanly County Board of Elections, as required by G.S. 163-288.1.

Adopted this 12th day of December, 2024

Amy Furr, City Clerk

Stephen Huber, Mayor

AS APPROVED TO FORM:

Conney Josey, City Attorney