

**GOLDSBORO CITY COUNCIL
REGULAR MEETING AGENDA
MONDAY, MARCH 7, 2022**

(Please turn off, or silence, all cellphones upon entering the Council Chambers)

I. WORK SESSION-5:00 P.M. – COUNCIL CHAMBERS, 214 N. CENTER STREET

1. ROLL CALL

2. ADOPTION OF THE AGENDA

3. OLD BUSINESS

- a. Clarification of GEC Motion from February 7, 2022 Council Meeting (City Attorney)
- b. Boards and Commissions Vacancy Discussion (City Clerk)

4. NEW BUSINESS

- c. Juneteenth Celebration Presentation (Liza Govan, Curtis Media)

II. CALL TO ORDER – 7:00 P.M. – COUNCIL CHAMBERS, 214 N. CENTER STREET

Invocation (Father David Wyly, St. Stephens Episcopal Church)

Pledge of Allegiance and National Anthem (GHS Showstoppers)

III. ROLL CALL

IV. APPROVAL OF MINUTES

- A. Minutes of the Work Session and Regular Meeting of February 7, 2022

V. PRESENTATIONS

- B. Resolution Recognizing Brandi Matthews as the First African American Woman Elected to the Goldsboro City Council
- C. Resolution Expressing Appreciation for Services Rendered by Demetrius Speight as an Employee of the City of Goldsboro for More Than 24 Years
- D. FY19-20 Audit Presentation (Dixon Hughes Goodman)
- E. Annual Community Assessment of CPD Program Performance: 2020 CAPER (Community Relations)

VI. PUBLIC HEARING

- F. Public Hearing to Consider a Proposal to Provide Economic Incentives to the Mount Olive Pickle Company (Mark Pope, Wayne County Development Alliance)

VII. PUBLIC COMMENT PERIOD

VIII. CONSENT AGENDA ITEMS

- G. 43rd Annual Greater Goldsboro Road Run – Temporary Street Closing (Police)
- H. Professional Engineering On-Call Services for Water Treatment Plant Structural Assessment (Engineering)
- I. Contract Award for Ash Street Corridor Study (Planning)
- J. Request Authorization to Purchase Cameras Based on Standardization and Compatibility Requirements (Public Works)
- K. Authorization of Sale of Substandard Lot to Adjacent Property Owner Under Session Law 2004-94 (Senate Bill 1370) for 324 S. James Street (Pyramid Management Team, LLC) (Finance)
- L. Amend Contract for Audit Services for Fiscal Year Ending June 30, 2020 (Finance)
- M. Award contract for audit services for fiscal year ending June 30, 2021 to Dixon Hughes Goodman LLP. (Finance)

IX. ITEMS REQUIRING INDIVIDUAL ACTION

- N. Establishing and adopting mandatory Uniform Guidance Policies for the American Rescue Plan Act of 2021 (R1107) (Finance)
- O. Amending a Grant Project Fund Ordinance -American Rescue Plan Act of 2021 (R1107) (Finance)

X. CITY MANAGER'S REPORT

XI. CEREMONIAL DOCUMENTS

- P. Resolution Expressing Appreciation for Services Rendered by Franklin Boswell, Jr. as an Employee of the City of Goldsboro for More Than 22 Years
- Q. Developmental Disabilities Awareness Month Proclamation
- R. Women In Construction Week Proclamation
- S. Women's History Month Proclamation
- T. Brain Injury Awareness Month Proclamation

XII. MAYOR AND COUNCILMEMBERS' COMMENTS

XIII. CLOSED SESSION

XIV. ADJOURN

Cassie (Jamie) Tyler, Patron Services and Operational Assistant (part-time-permanent)
– Would continue at GEC, coordinating event staff and supporting Managers and Director.

Financial Snapshot

Expenses:

- Average for non-covid19 year = \$140K
- Projected savings from consolidated staff, maintenance, ground-keeping, custodial, utilities, vendors = \$15K

Revenue:

- Average for non-covid19 year = \$70K (rental fees, bar and concessions sales)
- Projected increase from additional bar sales, space and amenity rentals = \$10K

City Use of Space:

- Average for non-covid19 year = \$55K
- We project little to no increase in fee-free City use of facility.

Budget Impact:

- No additions to staff salary or investments in facility and equipment would be required to make this change.
- Management team will seek value-adding amenities and modifications to be proposed in future budget years.

Projected Net Benefit from increased use and efficiency = \$25K in first year

Council discussed the proposal. Obie Agbasi with the Golf Course provided comments. A motion was made by Councilwoman Jones to transfer the management of the Golf Course from the Paramount to the Director of Golf. The motion was seconded by Councilman Broadway and unanimously carried.

Boards and Commissions Discussion. Laura Getz, City Clerk presented the following: There are currently four vacancies on the City of Goldsboro's Boards and Commissions. Respective boards have not met to make a recommendation yet but we have provided a list of the current applicants. Please review and make recommendations to these boards at the March 7 meeting and I will bring back a resolution appointing members on March 21, 2022. You also have an updated Boards and Commissions calendar. There are a couple administrative changes to include the time of the Planning Commission is 6:00 pm. Other changes to the dates of the meeting are noted on the calendar.

Councilman Aycock made a motion to approve the boards and commissions calendar, seconded by Mayor Pro Tem Polack and unanimously carried.

Fire Department Expense. City Manager Salmon requested Council approve the engine repair of fire engine 4 in the mount of \$57,000. He stated this may need to come from fund balance. Ms. Gwynn will bring an ordinance back appropriating the money if necessary.

Resolution recognizing Brandi Matthews as the first African American Councilwoman in the City of Goldsboro. Mayor Pro Tem Polack made a recommendation for Councilwoman Matthews to have an official resolution drawn up and archived for monumental contributions to the city council as being the first African American female councilwoman to serve on the council. Mayor Ham asked the City Clerk to prepare the resolution.

Consent Agenda Review. Each item was reviewed.

There being no further business, the meeting recessed until 7:00 p.m.

CITY COUNCIL MEETING

The City Council of the City of Goldsboro, North Carolina, met in regular session in Council Chambers, City Hall, 214 North Center Street, at 7:00 p.m. on February 7, 2022.

Mayor Ham called the meeting to order at 7:00 p.m.

Archbishop Anthony Slater with Tehillah Church Ministries provided the invocation. The Pledge of Allegiance followed.

Roll Call.

Highlighted Motion should be to transfer management of the GEC from the Paramount to the Director of Golf/Parks and Recreation.



Juneteenth

EMANCIPATION DAY

What is Juneteenth:

Juneteenth, also known as Juneteenth Independence Day or Freedom Day, is an American holiday that commemorates the June 19, 1865, announcement of the abolition of slavery in the U.S. state of Texas, and more generally the emancipation of enslaved African Americans throughout the former Confederate States of America.

The future of Juneteenth looks bright as the number of cities and states creating Juneteenth committees continues to increase. Respect and appreciation for all of our differences grow out of exposure and working together. Getting involved and supporting Juneteenth celebrations creates new bonds of friendship and understanding among us. This indeed, brightens our future - and that is the Spirit of Juneteenth!

We look forward to you being a part of this amazing event!



Juneteenth

EMANCIPATION DAY

92.7 JAMZ is gearing up for another spectacular Juneteenth celebration and we want YOU to throw down with us! On Saturday, June 19th, we invite you to partner with us for this 2nd annual event in Goldsboro. Our very own *DJ Kay-Tee* will be your emcee for the day!

Our family friendly event is a time for everyone to gather and celebrate a historical day of emancipation! We're talking food trucks, games and activities, and interactive areas around Herman Park for the entire family to enjoy!

Here's a sample of what's going down!

- 8:00am: Booths will set up in designated areas around event grounds
- 11:00am: Gates Open
- 12:00pm: Celebration kick off and start of our day
- 12:30pm: Start of special guest appearances throughout the day
- 4:45pm: Thank you and wrap up
- 5:00pm: Booth breakdown

This will be a fun filled day you will not want to miss!

JAMZ OUT JUNETEENTH



2022 Features: WWW.JAMZOUTJUNETEENTH.COM

- Arts Council – Pending confirmation of a week long exhibit and reception at the arts council (relocation may hinder)
- Wayne County Museum – Week long exhibit
- Invited guests- Choral, presentation of colors, city manager and mayor, pastoral, representatives Raymond Smith and John Bell, dancers, drumline
- Musical Artists
- Food Trucks
- Bouncy Houses
- Tent Vendors
- Non-Profits

2019 Attendance – Estimated 2,500



PARTICIPATING SPONSOR- Trade

City of Goldsboro Agrees to Provide The Following:

- Use of City of Goldsboro designates grounds for one full day
- Stage- Delivery, Set Up, Break Down & Removal
- Electrical outlets with working power supply for event
- Minimum 6 Port-A-John /Deliver, Set-up & Removal and use of The Hub lavatory facilities
- Police Coverage During Event
- Fire Department on-site
- Trash Service (Minimum 10 Cans Throughout Park); Delivery and Removal
 - **Total Value: \$2,500**

City of Goldsboro will receive radio broadcast ads, 6a – 12m/Monday - Sunday equal to the value of trade. Radio ads must be used by December 31, 2022.



PARTICIPATING SPONSOR

PARTICIPATING SPONSOR WILL RECEIVE:

- Logo/name included in all publicity for the event –fliers, Goldsboro Daily News and On-Air marketing, WSSG (92.7 JAMZ) third-party marketing, etc.
- **10'x10'** booth space (client must provide tent and table)
- **(50) :30** radio spots/6a-12m/M-Sun/ on 92.7 JAMZ (all spots must run before 12-31-2022)
- **Name Inclusion as sponsor in:**
 - **(100) :30** recorded promotional ads
 - **(50)** live mentions leading up to the event
- Logo displayed as sponsor on our Juneteenth webpage www.jamzoutjuneteenth.com

Value: \$2,000

City Cash Investment: \$1,000

MINUTES OF THE MEETING OF THE GOLDSBORO CITY COUNCIL
FEBRUARY 7, 2022

WORK SESSION

The City Council of the City of Goldsboro, North Carolina, met in a Work Session in the Council Chambers, City Hall, 214 North Center Street, at 6:00 p.m. on February 7, 2022.

Call to Order. Mayor Ham called the meeting to order at 6:00 p.m.

Roll Call.

Present: Mayor David Ham, Presiding
Mayor Pro Tem Taj Polack
Councilwoman Hiawatha Jones
Councilman Bill Broadaway
Councilwoman Brandi Matthews
Councilman Charles Gaylor, IV
Councilman Gene Aycock
Ron Lawrence, City Attorney
Tim Salmon, City Manager
Laura Getz, City Clerk

Adoption of the Agenda. City Manager Salmon requested the addition of item e under new business- Goldsboro Fire Department, Engine Number Four Emergency Motor Purchase. Mayor Ham stated we have a Closed Session item, Personnel to discuss. Mayor Pro Tem Polack requested that council consider a resolution naming Councilwoman Matthews as the first African American Councilwoman in the City of Goldsboro. Upon motion of Councilman Broadaway, seconded by Mayor Pro Tem Polack and unanimously carried, Council adopted the agenda.

New Business.

FY20 Audit Update. Catherine Gwynn, Finance Director shared they are in the short roads with the audit. She shared that Dixon Hughes plan to come to the March 7 meeting and present the audit. She shared they are putting a completion date of June 30, 2022 on the FY 21 audit and they will be caught up. She shared information regarding a document titled, Fund Balances-Governmental Funds with council and shared that the document comes out of the audited financial statements in the statistical section, was prepared by staff and is not audited. She shared information about current debt and that the FY 20 fund balance percentage is 9.38% and the story is that it is getting better.

ARPA State and Local Fiscal Recovery Funds Update. City Manager Salmon shared the following information: American Rescue Plan Act Coronavirus State and Local Fiscal Recovery Funds Final Guidance. In March 2021, the American Rescue Plan Act (ARPA) established the Coronavirus State and Local Fiscal Recovery Funds (SLFRF) to provide state, local, and Tribal governments with the resources needed to respond to the pandemic and its economic effects. On May 10, 2021, the U.S. Department of the Treasury issued the interim final rule implementing the SLFRF program. On May 17, 2021, the City Council of the City of Goldsboro accepted \$8,813,514 in ARPA grant funds that may be obligated through December 31, 2024. On June 21, 2021, the City Council adopted the Grant Project Fund for the ARP Special Revenue Fund (R1107) with expenditures of: \$1,664,500 for Lost Public Sector Revenue and \$2,558,994 for Water, Sewer, and Broadband Infrastructure as identified in the FY21-22 Budget; and \$4,590,020 for Contingency. On January 6, 2022, the U.S. Treasury issued the final rule implementing the ARPA statutory provisions on eligible and ineligible uses of SLFRF funding which provides broader flexibility and greater simplicity in the program. One of the most significant changes in the final rule is a standard allowance for revenue loss of up to \$10 million, not to exceed the award amount for each recipient, for the provision of government services. Given this flexibility, staff recommend the full award of \$8,813,514 be applied to lost public sector revenue to fund general government services, primarily salary and benefits. The allowable expenditures would include any payroll for a legally authorized function of the government such as public safety, environmental health, recreation, administration, and public utilities. This will simplify the compliance requirements under Uniform Guidance, and replace tax and utility revenue that can then fund previously agreed water and sewer infrastructure and other expenditures as determined by Council under North Carolina law. If Council approves this change, the Finance Director will bring a project budget amendment to Council at the next meeting to amend the grant project related to the SLFRF award.

It was recommended that Council approve to utilize the standard allowance for revenue loss for the full SLFRF award of \$8,813,514.

Council discussed the ARPA State and Local Fiscal Recovery Funds Update with the manager and finance director, and requested the item be deferred to the meeting in March to allow Council more time to review the request. After further discussion, Council decided to refer the item until the Council Retreat.

GEC Departmental Oversight Change Proposal. Adam Twiss with the Paramount shared the following information:

Goldsboro Event Center: Departmental Oversight

Event Center Facts and Stats

- Founded in 1950 as the Goldsboro Country Club; purchased and renovated by City in 2015.
- Operations transferred from Goldsboro Parks and Recreation to Paramount in 2016.
- Site includes 18-hole municipal golf course, pickle-ball courts, and clay tennis courts.
- Facility spaces include ballroom, dining room, bar, kitchen, patio, pro-shop and locker rooms
- Utilities, maintenance, and certain amenities are split between GEC and Goldsboro Golf Course (GGC) budgets.
- GEC is rented to the public for weddings, banquets, conferences, meetings, etc.
- GEC is available for City Department use at no charge, and may be used for City-sponsored community activities at the discretion of Dept. Head and City Manager.
- Prior to covid-19, GEC facility use had grown by an average of 20% each year.

Proposal

Proposal:

- Oversight of the GEC to be transferred from Paramount Theatre to Golf Course – P&R.

Justification:

- The GEC will operate more efficiently and profitably if managed together with the GGC.
 - Maintenance, grounds keeping, and custodial staff can be shared throughout site and facility.
 - GEC activity can be more effectively aligned with increasing tournament and public use of GGC.
 - Finance Department will no longer need to split utility bills and vendor contracts between two departments.
- **Budget Impact:**
 - Reduced overhead, maintenance, and administration expense.
 - Increased revenue from additional bar and space rental activity. (expected 15-22% increase in revenue)
 - Community activities and programs can be explored for new revenue streams.

Current GEC Personnel

Currently Interviewing Applicants, Event Center Manager

- Seeking background combining hospitality, bar management, event coordination, marketing, etc.

Cassie (Jamie) Tyler, Patron Services and Operational Assistant (part-time permanent)

- Works both Paramount and GEC; Primary contact for Building Attendants, and front of house event support.

Multiple Part-time, event specific, Building Attendant and Bartending staff, shared across Department with Paramount.

Adam Twiss, Director of Paramount Theatre and Goldsboro Event Center

- Extensive background in performing arts production, hospitality, and event/venue management.

Proposed GEC Personnel

Obie Agbasi, Director of Golf (reports to Director of Parks and Recreation)

- Would now oversee GEC together with GGC
- Extensive experience in full-service facility management, including course, club house, and dining.

Kyle Hope, Clubhouse Manager (reports to Director of Golf)

- Maintains primary focus on customer service and operation of club house.
- Coordinates with and supports Event Center Manager with oversight of events and facility.

Interviewing Currently, Event Center Manager (reports to Director of Golf)

- Maintains primary focus on customer service, rental contracts, and operation of Event Center.
- Coordinates with and supports Clubhouse Manager with oversight of retail operation and facility.

Cassie (Jamie) Tyler, Patron Services and Operational Assistant (part-time-permanent)
– Would continue at GEC, coordinating event staff and supporting Managers and Director.

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Consent Agenda Review. Each item was reviewed.

There being no further business, the meeting recessed until 7:00 p.m.

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Mayor Ham called the meeting to order at 7:00 p.m.

Archbishop Anthony Slater with Tehillah Church Ministries provided the invocation. The Pledge of Allegiance followed.

Roll Call.

Present: Mayor David Ham, Presiding
Mayor Pro Tem Taj Polack
Councilwoman Hiawatha Jones
Councilman Bill Broadway
Councilwoman Brandi Matthews
Councilman Charles Gaylor, IV
Councilman Gene Aycock

Approval of Minutes. Councilman Aycock made a motion to approve the minutes of the Work Session and Regular Meeting of January 24, 2022. The motion was seconded by Mayor Pro Tem Polack and unanimously carried.

Presentations.

Miniature Train Update. Chip Craig with the Goldsboro Kiwanis shared the following update:

UPDATE:
Miniature Train
Replacement
Project
Herman Park

Monday, February 7, 2022
Chip Craig
Kiwanis Club of Goldsboro

**Kiwanis Club of Goldsboro & City of Goldsboro
Continuing the Miniature Train Tradition**

On August 16, 2021, City Council authorized the Kiwanis Club of Goldsboro to:

- 1) Initiate a fund-raising campaign to replace the existing train and to upgrade the train experience at Herman Park.
- 2) Use the Train's reserve funds to make a down-payment on the new train.
- 3) Work with City staff to work with us on design of the upgraded experience.
- 4) Apply proceeds from sale of the old train to the Train replacement project.

End of 67th Regular Season – Oct 31, 2021

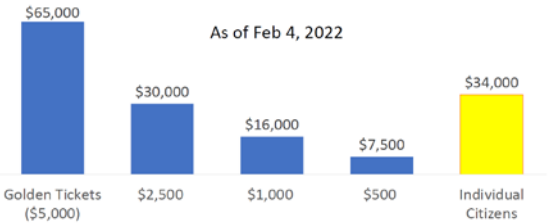
Over 12,000 riders in 2021 – a record.

Groundbreaking – Nov 4, 2021 – C O L D !

COST BUDGETS Original (Aug '21) & Current (Feb '22)	
ORIGINAL	CURRENT
\$110,000 NEW miniature train <ul style="list-style-type: none">Includes Delivery & Set-Up by Miniature Train Fabricator in Texas9 months lead time; for 2022 season	\$110,000 NEW miniature train <ul style="list-style-type: none">Includes Delivery & Set-Up by Miniature Train Fabricator in Texas9 months lead time; for 2022 season
\$ 10,000 for proposed brick Train Station Apron	\$ 24,000 for proposed brick Train Station Apron
\$ 30,000 for proposed Train Platform construction**	\$ 68,000 for proposed Train Platform construction**
\$150,000 TOTAL ESTIMATED COST	\$202,000 TOTAL ESTIMATED COST
** added as sufficient funds are raised	** still in design phase; materials

FUNDING for UPGRADES: Original (Aug '21) & Current (Feb '22)	
ORIGINAL	CURRENT
\$ 50,000 Funds from Club's Train Legacy Account	\$ 50,000 Funds from Club's Train Legacy Account
\$ 25,000 Est Funds (donated by the city) if City sells the old train	\$ 0 Est Funds (donated by the city) if City sells the old train
\$ 75,000 Funds raised from local businesses and private citizens and funds received at the train station itself	\$ 152,500 CASH Funds donated by companies and citizens
\$150,000 Total estimated funds available	\$202,000 Total estimated funds available for upgrades
	Does NOT include value of "Gifts in Kind"

Fundraising Update: \$152,500 Cash Donations Campaign for the next 70 years' train experience



Community Gifts in Kind

Difficult to put actual value, but it is of SIGNIFICANT value

- The "Construction Coalition" Partners are donating their talents, expertise and labor for construction and improvements.
- Magnifies what can be done in upgrades since donated funds will be used primarily to purchase materials at a discount.
- A group has committed to going to Lufkin, Texas to pick up the train and transport it to Goldsboro saving us \$5,000 in transportation costs

“Construction Coalition Partners”

- Goldsboro Builders Supply
- TA Loving Company
- JSmith Civil, LLC
- Wayne Electric Company
- Seegars Fence
- Smith Engineering and Design
- BE Jones Civil Engineering

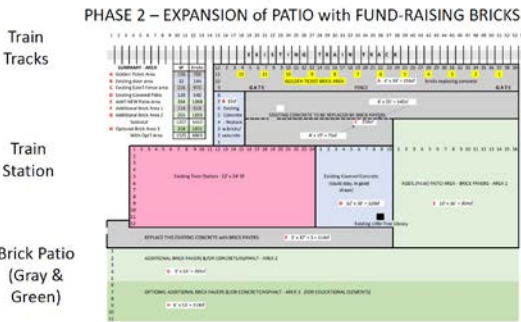
Phase I: New Train
Swannee River Railroad Company, Lufkin TX



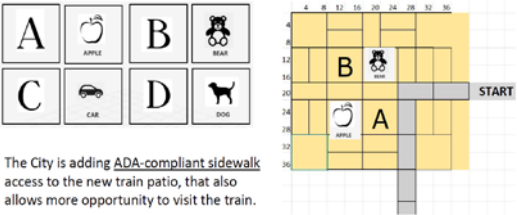
12

What Will Happen to Cash Funds Donated?

- 100% WILL be spent on purchasing the new train and upgrades
- No donated cash funds will be used to replenish the reserve fund
- None of the funds have been used for promotional expenses or by the Kiwanis Club for any expenses for this campaign
 - Promotional expenses were covered by other funds and gifts in kind
 - Costs of groundbreaking and future Grand Opening events covered by other funds



Phase 2: 583 individual bricks were sold; generous donors added 140 “literacy bricks” (alphabet & #s)



The City is adding ADA-compliant sidewalk access to the new train patio, that also allows more opportunity to visit the train.

15



Phase 3: Improvements: Platform area



What is future of the 1953 Train?

- The Old Train is being sold by the City as surplus equipment.
- The train is currently on www.govdeals.com auction site.
 - Auction will close on Feb 16.
 - Minimum bid is \$20,000.
 - Proceeds from the sale will be used to replenish the Train Reserve Fund, for future capital needs (such as rails)

What’s Ahead:

- | | |
|------------------|--|
| Feb & Mar 2022: | Design Phase - City, Construction Partners & KC of GB finalize plan for construction of Improvements |
| Late March 2022: | New Miniature Train arrives |
| April 2022: | Brick Patio is installed
New Train goes into service |
| Summer 2022: | Improvements to Platform & Train Station are completed |



Mayor Ham shared that there were no paid staff on this project in terms of running the train. Mr. Craig stated that it is hundreds of volunteers and that 100% of the money they make, they put back into the community.

Public Comment Period. Mayor Ham opened the public comment period. The following people spoke:

1. Yvonnia Moore requested the Finance Director re-cap the discussion on the audit due to an issue with the sound on social media.
 - a. Councilwoman Matthews requested that the city manager re-cap his agenda item.
2. Dr. David Craig shared concerns regarding the sound issues. He also shared comments regarding council.
3. Janice Scanes thanked the Code Enforcement and Public Works Departments for cleaning up a wooded lot near her home.
4. Don Halliday handed out an item to council and requested to come back to council with a presentation.
5. Thomas Rice, MLFL shared comments regarding a project to raise money for the Restoration Village. He provided his contact information if citizens would like to donate items. (919-750-4665, mlflinc.2014@gmail.com, Facebook at Mirakial's Love for Lives, or drop items off at 1412 US Hwy 117 South)

No one else spoke and the public comment period was closed.

Consent Agenda - Approved as Recommended. City Manager Tim Salmon presented the Consent Agenda. All items were considered to be routine and could be enacted simultaneously with one motion and a roll call vote. If a Councilmember so requested, any item(s) could be removed from the Consent Agenda and discussed and considered separately. In that event, the remaining item(s) on the Consent Agenda would be acted on with one motion and roll call vote. Councilman Aycock moved the items on the Consent Agenda, Items C and D be approved as recommended by staff. The motion was seconded by Councilman Gaylor and a roll call vote resulted in all members voting in favor of the motion.

The items on the Consent Agenda were as follows:

SU-16-21 County of Wayne – (Above-Ground Fuel Dispensing Facility) North side of Wayne Memorial Dr. and the northeast corner of Eighth and Humphry Streets. Order Approved. The County of Wayne is requesting a Special Use Permit for the operation of an above-ground fuel dispensing facility to be located at 901 Eighth St. and within the General Industry (I-2) zoning district.

According to the City’s Unified Development Code and Section 5.5.4 Special Use Specific Regulations, an above-ground fuel dispensing facility (storage of flammable liquids) is a permitted use in the General Industry (I-2) zoning district only after the obtainment of a Special Use Permit approved by City Council.

- Frontage: 470.05 ft.
- Area: 3.45 acres or 150,118 sq. ft.
- Zoning: General Industry (I-2)

On November 1, 2021, the Goldsboro City Council concurred with the recommendation of the Planning Commission and approved a change of zone for the subject property from Office & Institutional (O&I-II) zoning district to General Industry (I-2) zoning district.

The site is owned by the County of Wayne and is formally known as Wayne Facility Services. More than half of the property currently serves as a fleet maintenance facility for County-owned vehicles and equipment. The remaining portion of property is undeveloped consisting of woodlands.

Approval criteria for the above-ground fuel dispensing facility (storage of flammable liquids) are as follows:

1. The proposed facility shall conform to the requirements of the Fire Prevention Codes of the North Carolina State Building Code, National Board of Fire Underwriters and the latest edition of the “Flammable and Combustible Liquids Code, NFPA 30” of the National Fire Protection Association.
2. A dike that forms a basin equal to the capacity of the largest tank shall surround all tanks constructed above the ground level. All tanks shall be located at least twenty-five feet from any property line or in accordance with Section 6.3.9, whichever is greater.

3. A security fence at least eight feet in height and three strands of barbed or razor wire shall surround all facilities used for the storage and handling of flammable materials.
4. If there is a yard area between the fence and the rear and side property lines, the area not used for customer and employee parking shall be planted with grass and have landscaping composed of large trees spaced not more than forty feet apart and not less than one row of shrubs thirty inches in height, spaced so that they will form a continuous visual and opaque screen six feet in height within three growing seasons.
5. If there is no yard area between the fence and property line, the area within ten feet of the inside of the fence shall have landscaping composed of large trees spaced not more than forty feet apart and not less than one row of UDO Article 5-97 06/07/2021 shrubs thirty inches in height, spaced so that they will form a continuous visual and opaque screen six feet in height within three growing seasons.
6. If the perimeter fence is greater than five hundred linear feet in length, the required planting is waived for the sections of the fence not adjacent to residentially zoned property or not visible from the public right-of-way.
7. The location, size and extent of tanks, pumps and other equipment, setbacks, screening and fencing may be modified as necessary to ensure public safety.

The submitted site plan indicates the proposed location of two above-ground fuel tanks shown between an existing County-owned communications tower, fleet maintenance facility and the southern property line. The site plan indicates the fuel dispensing facility will be gated and surrounded with security fencing as required by the City's Unified Development Code.

Staff has been informed by County officials that one fuel tank will consist of 12,000 gallons of gasoline fuel and the other fuel tank will consist of 12,000 gallons of diesel fuel. Both fuel tanks will be provided with canopies for protection against elements of weather and 4ft. on-center steel bollards for protection against accidental vehicular collision.

Access to the site will be provided by a 20ft. wide driveway cut from Eighth St. along the southern property line. A 12ft. wide private access drive will allow County employees to enter the site for fuel dispensing purposes and exit the site through a terminus located at the intersection of Humphrey and Eighth St.

The proposed use does not require additional parking for the site.

Exterior sidewalks are not required for the site since the building or parking area is not expanded by more than 50% of the original building or parking area.

Interconnectivity has not been shown for the site. However, interconnectivity is not required due to the fact that incompatible land uses exist between the subject property and property directly to the east.

City water and sewer are available to serve the site. The site is not located in a Special Flood Hazard Area. City Engineering may require approval of storm water calculations and drainage plans prior to issuance of building permits.

A 50 ft. wide, Type D, landscape buffer is required surrounding the fuel dispensing facility. Staff is working with the applicant and site engineer to utilize existing vegetation to meet City landscape requirements.

At the public hearing held on January 24, 2022, no one appeared to speak for or against the request.

On January 31, 2022 the Planning Commission recommended to approve the Special Use Permit #SU-16-21 for the construction of an above-ground fuel dispensing facility at 901 Eighth Street and located within the General Industry (I-2) zoning district.

It was recommended that Council accept the recommendation of the Planning Commission and approve an Order approving the Special Use Permit #SU-16-21 for the construction of an above-ground fuel dispensing facility at 901 Eighth Street and located within the General Industry (I-2) zoning district.

SU-17-21 Funky Fresh Donuts – South side of Cashwell Dr. between N. Spence Ave. and Eastgate Dr. Order Approved. Funky Fresh Donuts is a made to order donuts, coffee, and pastry shop for dine-in or

take-out service located in the Crossroads Plaza Shopping Center and addressed as 2830 Cashwell Drive. The business is requesting a Special Use Permit to expand and modify the existing business into a cocktail, dessert and coffee lounge.

According to the City’s Unified Development Code and Section 5.5.4 Special Use Specific Regulations, the proposed use would be classified as a Place of Entertainment with ABC permits in the Shopping Center (SC) zoning district. A Place of Entertainment with ABC permits is allowed in the Shopping Center (SC) zoning district only after the obtainment of a Special Use Permit approved by City Council.

- Frontage: 75 ft. (Tenant Space)
- Area: 13.05 acres or 568,255 sq. ft. (Shopping Center)
- Zoning: Shopping Center (SC)

Approval criteria for a Places of Entertainment with ABC are as follows:

1. No establishment shall be located within two hundred feet of any residentially zoned or developed property, church or school. Where the proposed establishment is separated from residentially zoned or developed property by a four-lane highway, the two hundred foot separation shall only apply to the properties along the sides and rear of the establishment. No establishment shall be located within one hundred and fifty feet of any other such establishment.
2. Outdoor activities associated with a place of entertainment must specifically be approved as part of any associated review and approval process. At the time of review, the reviewing body may impose conditions on outdoor activities as necessary to protect the public health, safety and welfare.
3. Upon complaint from any person, a public hearing may be scheduled to determine what additional conditions, if any, may be needed to protect the public health, safety and welfare. Upon a finding, that there has been an increase in the volume, intensity or frequency of the use or a use different than set forth in the special use permit, the reviewing body after the public hearing may modify, suspend or revoke the special use permit.

The applicant has submitted a modified floor plan that indicates the existing donut shop with in-dining facilities that accommodates up to 14 occupants including a walk-up order/pickup area, a kitchen, storage and restrooms for patrons of the business.

New leasable space on the floor plan shows a bar that will serve up to 8 occupants and a lounge area with tables and chairs that can seat fourteen 14 occupants. Storage areas for supplies and refrigerated/frozen goods, as well as, bathrooms are shown as new additions to the modified floor plan.

No additional requirements apply to the Special Use Permit request, however, approval is required from Wayne County’s Environmental Health Department pertaining to foodservice regulations and from City Inspections pertaining to compliance with the North Carolina State Building Code.

- Existing days/hours of operation: Tues.-Sat. 8am - 8pm
- Sunday 12Noon – 6pm

Proposed dessert bar and lounge: Tues.-Sat. 8am – 10pm

At the public hearing on January 24, 2022, no one appeared to speak for or against the request.

The Planning Commission recommended approval of Special Use Permit SU#-17-21 for a Place of Entertainment with ABC permits in the Shopping Center (SC) zoning district.

It was recommended that Council accept the recommendation of the Planning Commission and approve the Special Use Permit SU#-17-21 for the operation of a Place of Entertainment with ABC permits at 2830 Cashwell Drive, Goldsboro, NC and located in the Shopping Center (SC) zoning district.

End of Consent Agenda.

City Manager’s Report. City Manager Salmon read the agenda item, ARPA State and Local Fiscal Recovery Funds Update as requested and introduced Hugh Roe O’Donnell as the temporary assistant city manager. He shared that the retreat will be held on February 21-22 at the Goldsboro Event Center and information concerning the Parks and Recreation Youth Program for the spring.

Ceremonial Documents. Black History Month Proclamation. Mayor Ham proclaimed the month of February 2022 as BLACK HISTORY MONTH in the City of Goldsboro and encouraged all citizens to observe this month by participating and supporting all festivities celebrating the proud heritage of African Americans.

Mayor and Councilmembers' Comments.

Councilwoman Jones asked questions concerning the 2022 CAPER. She thanked the mayor for the proclamation recognizing Black History Month and asked that everyone check out the library and museum for more information concerning Black History. She shared information regarding General Statute 105.2771, for the elderly disabled homestead exclusion, which helps with the payment of property tax for homeowners 65 or over that qualify.

Councilman Broadway thanked Chip and Becky Craig and the Kiwanis for all the work they have done over the years.

Mayor Pro Tem Polack shared comments concerning Black History Month. He shared that one of his students and a member of the Interact Club, Ms. Hines is working on a proposal to have a week entitled, Black Excellence where every day would highlight different aspects of the African-American experience.

Councilwoman Matthews had no comment.

Councilman Gaylor shared comments concerning why he was appointed to Council and why he is a good fit for Goldsboro. He shared comments concerning the Kiwanis and the train and praised the citizens and businesses that have donated to the miniature train project.

Councilman Aycock shared comments about the miniature train. He also shared that he received comments regarding leaves and pine straw not being picked up in January and the reason they were behind was due to equipment being down.

Mayor Ham shared a recent conversation with a Goldsboro citizen regarding the reason the citizen came to Goldsboro and encouraged Council to speak to citizens and get their comments about how they feel about Goldsboro.

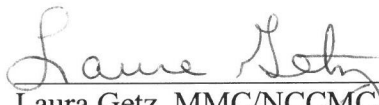
Closed Session Held. Upon motion of Councilwoman Jones, seconded by Mayor Pro Tem Polack and unanimously carried, Council convened into Closed Session to discuss a personnel issue.

Council came out of Closed Session.

The meeting adjourned at 8:13 p.m.




David Ham
Mayor


Laura Getz, MMC/NCCMC
City Clerk

**RESOLUTION 2022-10****RESOLUTION RECOGNIZING BRANDI MATTHEWS AS THE
FIRST AFRICAN AMERICAN WOMAN ELECTED
TO THE GOLDSBORO CITY COUNCIL**

WHEREAS, Brandi Matthews made history when she was elected to the Goldsboro City Council on November 5, 2019, becoming the first African American council woman; and

WHEREAS, Councilwoman Matthews is only the second woman ever elected to serve on City Council; and

WHEREAS, Councilwoman Matthews serves the citizens of District 4 with pride, and she is committed to using her platform to make an impact in her community and throughout the city of Goldsboro; and

WHEREAS, long before running for public office, Councilwoman Matthews has been actively involved in the community. She is the Founder of The Blessing Box of Goldsboro, Founder of Perfectly Imperfect, Inc. (Organization for Teen Girls aged 12-18). She is the creator of the Association of Black Women in Politics, a 10-year Adopt-A-Highway participant (Royal & Spruce Avenue to Royal Avenue & William Street), and member of the Goldsboro/Wayne Branch of NAACP; and


WHEREAS, Councilwoman Matthews often says, "There is gold in Goldsboro." Her accomplishments and dedication to service are a shining example of those words; and

WHEREAS, we salute Councilwoman Matthews for her history-making achievements and for her continued work for the residents of Goldsboro.

NOW THEREFORE, BE IT RESOLVED by the Mayor and City Council of the City of Goldsboro, North Carolina that we acknowledge and recognize the significant contributions made by Councilwoman Matthews to the City of Goldsboro.

This Resolution shall be incorporated into the official Minutes of the City of Goldsboro, and shall be in full force and effect from and after this 7th day of March, 2022.




Taj Polack, Mayor Pro Tem

**RESOLUTION NO. 2022-11****RESOLUTION EXPRESSING APPRECIATION
FOR SERVICES RENDERED BY DEMETRIUS SPEIGHT
AS AN EMPLOYEE OF THE CITY OF GOLDSBORO
FOR MORE THAN 24 YEARS**

WHEREAS, Demetrius Speight retired on March 1, 2022 as a Solid Waste Technician with the Public Works Department of the City of Goldsboro with more than 24 years of service; and

WHEREAS, Demetrius began his career on December 31, 1997 as a Laborer I with the Public Works Department; and

WHEREAS, on December 9, 1998, Demetrius was promoted to Laborer II with the Public Works Department; and

WHEREAS, on August 1, 2007, Demetrius' position was reclassified as Sanitation Worker with the Public Works Department; and

WHEREAS, on January 8, 2014, Demetrius' position was reclassified as Sanitation Technician with the Public Works Department; and

WHEREAS, on September 13, 2017, Demetrius' position was reclassified as Solid Waste Technician with the Public Works Department where he has served until his retirement; and

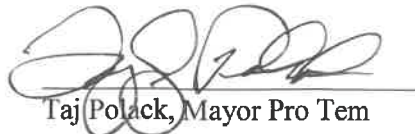
WHEREAS, Demetrius has proven himself to be a dedicated and efficient public servant who has gained the admiration and respect of his fellow workers and the citizens of the City of Goldsboro; and

WHEREAS, the Mayor and City Council of the City of Goldsboro are desirous, on behalf of themselves, City employees and the citizens of the City of Goldsboro, of expressing to Demetrius Speight their deep appreciation and gratitude for the service rendered by him to the City over the years.

NOW, THEREFORE, BE IT RESOLVED by the Mayor and City Council of the City of Goldsboro, North Carolina that:

1. We express to Demetrius our very best wishes for success, happiness, prosperity, and good health in his future endeavors.
2. This Resolution shall be incorporated into the official Minutes of the City of Goldsboro, and shall be in full force and effect from and after this 7th day of March, 2022.




Taj Polack, Mayor Pro Tem

DHG

GOVERNMENT

Board Presentation

City of Goldsboro

March 7, 2022

We have audited the financial statements of the City of Goldsboro as of June 30, 2020.

Our responsibility is to express an opinion on these financial statements and perform an audit to obtain reasonable assurance the financials are free from material misstatement.

Services Performed:

- Audit of the 2020 basic financial statements
- Compliance audit in accordance with the Uniform Guidance and the State Single Audit Implementation Act

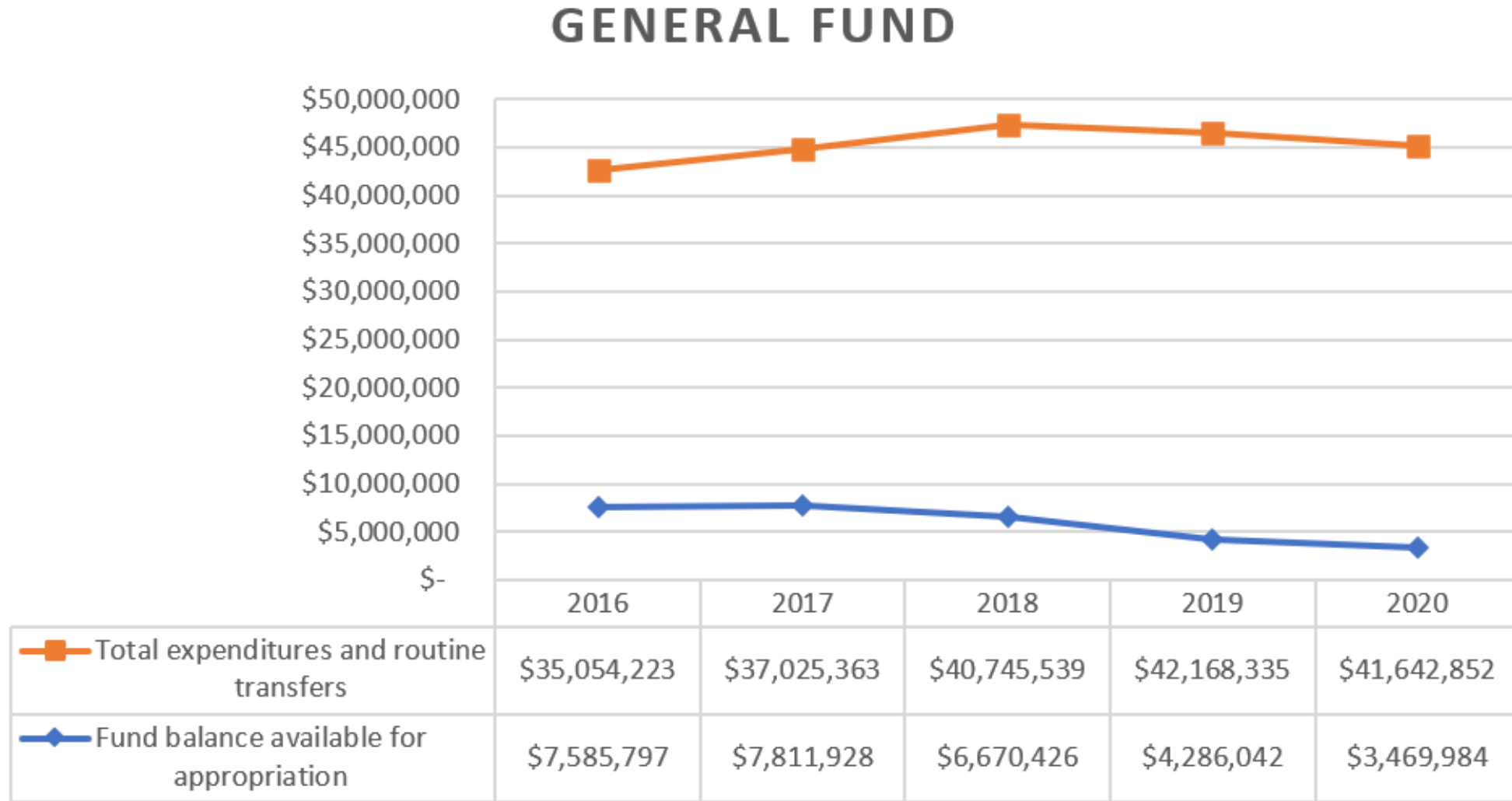
Independent Auditors' Report

- Our report on the 2020 financial statements expresses an unmodified opinion on the fair presentation of the basic financial statements in all material respects in accordance the accounting principles generally accepted in the United States of America. Our report can be found on Page 1 of the Annual Comprehensive Financial Report
- An “Emphasis of Matter” paragraph is included in our report which draws attention to restatements made to beginning net position in the business-type activities (Utility Fund and Stormwater Fund) to correct errors noted in accounts receivable as of June 30, 2019 that had not yet been billed as of that date. Our opinions are not modified with respect to these changes.

General Fund - Fund Balance Summary

	<u>20 16</u>	<u>20 17</u>	<u>20 18</u>	<u>20 19</u>	<u>20 20</u>
Total fund balance - General Fund	\$ 10,983,836	\$ 13,646,593	\$ 12,274,765	\$ 10,787,621	\$ 9,084,558
Less:					
Nonspendable fund balance	(589,493)	(564,291)	(606,124)	(187,925)	(257,212)
Restricted fund balance	<u>(2,808,546)</u>	<u>(5,270,374)</u>	<u>(4,998,215)</u>	<u>(6,313,654)</u>	<u>(5,357,362)</u>
Fund balance available for appropriation	<u>\$ 7,585,797</u>	<u>\$ 7,811,928</u>	<u>\$ 6,670,426</u>	<u>\$ 4,286,042</u>	<u>\$ 3,469,984</u>
Total expenditures and routine transfers	<u>\$ 35,054,223</u>	<u>\$ 37,025,363</u>	<u>\$ 40,745,539</u>	<u>\$ 42,168,335</u>	<u>\$ 41,642,852</u>
Available fund balance as a percentage of expenditures and transfers to other funds	<u>21.6%</u>	<u>21.1%</u>	<u>16.4%</u>	<u>10.2%</u>	<u>8.3%</u>

General Fund - Fund Balance Summary

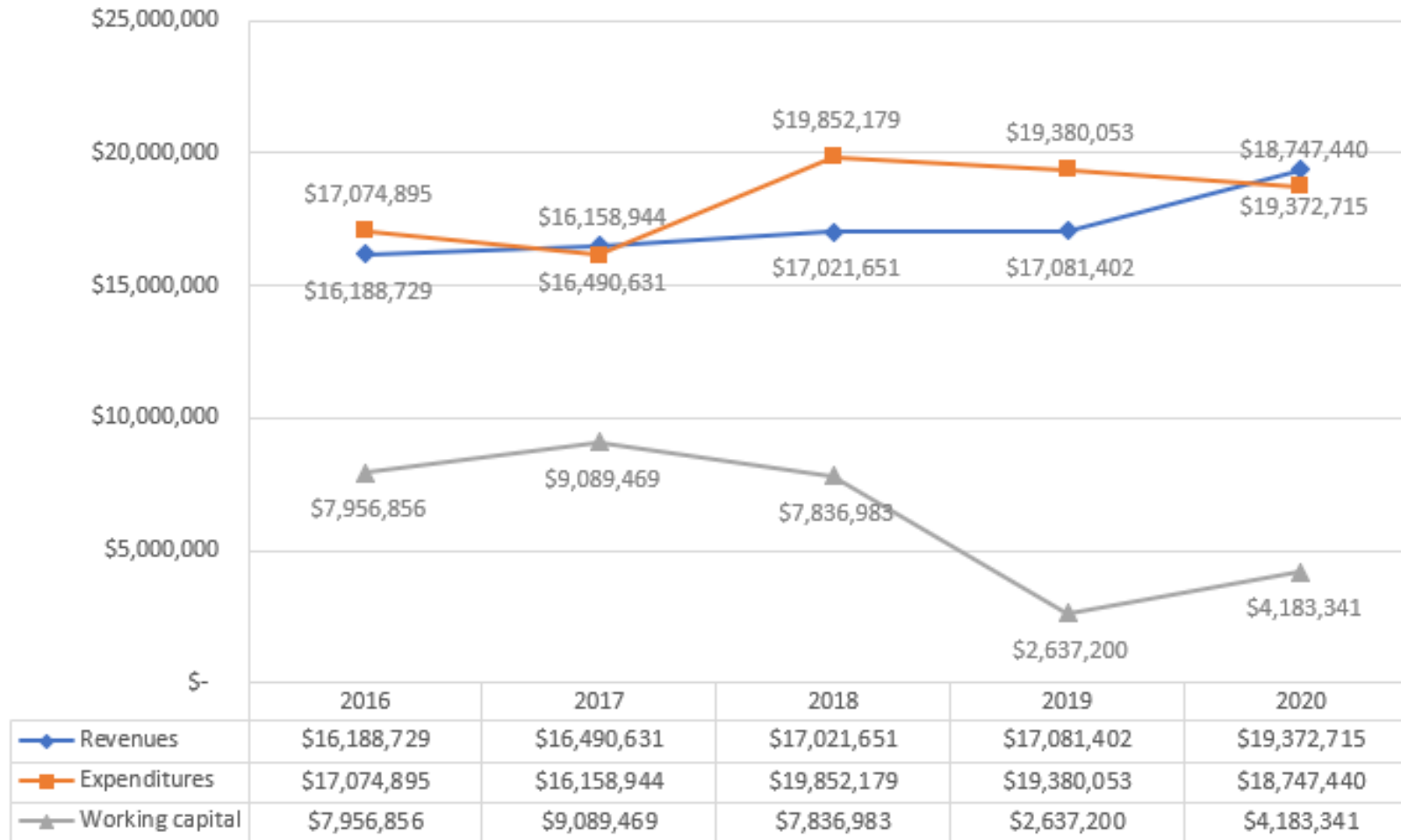


Utility Fund

	<u>20 16</u>	<u>20 17</u>	<u>20 18</u>	<u>20 19</u>	<u>20 20</u>
Revenues (budgetary basis)	<u>\$ 16,188,729</u>	<u>\$ 16,490,631</u>	<u>\$ 17,021,651</u>	<u>\$ 17,081,402</u>	<u>\$ 19,372,715</u>
Expenditures (budgetary basis)	<u>\$ 17,074,895</u>	<u>\$ 16,158,944</u>	<u>\$ 19,852,179</u>	<u>\$ 19,380,053</u>	<u>\$ 18,747,440</u>
Working capital*	<u>\$ 7,956,856</u>	<u>\$ 9,089,469</u>	<u>\$ 7,836,983</u>	<u>\$ 2,637,200</u>	<u>\$ 4,183,341</u>
* - Working capital consists of current assets (excluding restricted cash) minus current liabilities					

Utility Fund

UTILITY FUND



Compliance Reporting

- **Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With Government Auditing Standards**
 - ***Finding 2020-001*** – Material Weakness – Errors were identified that required restatement to prior year's balances. Audit completed late.
 - ***Management's response:*** Caused by a number of factors including retirement of two key management personnel, deficiency in succession planning, and inadequate written procedures. Current management has added staff and documented procedures. Council approved full-time positions, and current management is in the process of filling the positions. Policy and procedure development is ongoing.

Compliance Reporting

- **Report on Compliance for each Major State Program and on Internal Control Over Compliance Required by the Uniform Guidance.**
 - ***Finding 2020-002*** – Material Weakness, Material Non-Compliance – City did not file its compliance and financial audits with the Federal Audit Clearinghouse within the extended deadline of September 30, 2021.
 - ***Management's Response:*** Finance director has created written documentation and reminders to ensure future compliance.

DHG

Questions?

The information set forth in this presentation contains the analysis and conclusions of the author(s) based upon his/her/their research and analysis of industry information and legal authorities. Such analysis and conclusions should not be deemed opinions or conclusions by DHG or the author(s) as to any individual situation as situations are fact specific. The reader should perform its own analysis and form its own conclusions regarding any specific situation. Further, the author(s) conclusions may be revised without notice with or without changes in industry information and legal authorities. © 2020 Dixon Hughes Goodman LLP. All rights reserved.

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CITY OF GOLDSBORO
AGENDA MEMORANDUM
MARCH 7, 2022 COUNCIL MEETING

SUBJECT: Public Hearing to Consider a Proposal to Provide Economic Incentives to the Mount Olive Pickle Company

BACKGROUND: The Mount Olive Pickle Company has been in business in Mount Olive since 1926. Pursuant to NC General Statue 158-7.1, a public hearing is being held on a proposal for the City of Goldsboro to provide economic incentives to the Mount Olive Pickle Company, Inc. totaling \$600,000 over a ten-year period based on a performance agreement with a \$45,450,000 investment and the creation of 167 full-time jobs in Goldsboro.


DISCUSSION: Mount Olive Pickle Company, Inc. will incur costs in purchasing facilities and adding machinery and equipment to such facilities, and the County and City will realize economic benefits due to the expansion of the ad valorem tax base and the creation of employment opportunities for the citizens thereof.

Mount Olive Pickle Company, Inc.'s expansion in Goldsboro depends in part on the support of the NC Department of Commerce \$22 million grant for utility infrastructure, the County, and City in terms of incentives, including, but not limited to, adequate water and wastewater infrastructure and financial grants.

A grant by the County and the City to the Mount Olive Pickle Company, Inc. in the amount of One Million Two Hundred Thousand Dollars (\$1,200,000) would be an incentive for such investment by the Mount Olive Pickle Company, Inc. to assist the same pay a portion of the costs of the investment, and that such incentives be designated as an "Economic Development Grant".

RECOMMENDATION: Following the public hearing and depending on comments received, staff recommends Council adopt the following Resolution authorizing the Mayor and City Clerk to execute a performance agreement with the Mount Olive Pickle Company, Inc.

Date: 3/2/22



Tim Salmon, City Manager

RESOLUTION NO. 2022 –

**RESOLUTION AUTHORIZING THE MAYOR AND CITY CLERK
TO EXECUTE A PERFORMANCE AGREEMENT WITH MOUNT OLIVE
PICKLE COMPANY, INC.**

WHEREAS, the Mount Olive Pickle Company, Inc. has developed plans that include \$45,450,000 investment and the creation of 167 full-time jobs in the City of Goldsboro; and

WHEREAS, the addition of this investment will expand the City's tax base through an increased ad valorem tax value and create employment opportunities for the citizens thereof; and

WHEREAS, the City recognizes that a portion of the revenues generated as a consequence of this business venture be returned to Mount Olive Pickle Company, Inc. to pay a portion of the costs of the investment, and that such revenues be designated as an "Economic Development Grant" to Mount Olive Pickle Company, Inc., in an amount of \$600,000 over a ten-year period.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Goldsboro North Carolina, the Mayor and City Clerk are hereby authorized to sign a performance agreement with Mount Olive Pickle Company, Inc.

Adopted this the 7th day of March, 2022.

Taj Polack, Mayor Pro Tem

Laura Getz, City Clerk

STATE OF NORTH CAROLINA
COUNTY OF WAYNE

ECONOMIC DEVELOPMENT AGREEMENT

This AGREEMENT is executed this _____ day of _____ 2022, by and between Mount Olive Pickle Company, Inc., headquartered at One Cucumber Boulevard, Mount Olive, NC 28365, a corporation authorized to do business in the state of North Carolina (hereinafter "Mount Olive Pickle Company, Inc."), and Wayne County a political subdivision of the State of North Carolina, having its principal place of business at 224 E. Walnut Street, Goldsboro, NC 27530 (hereinafter the "County") and the City of Goldsboro a political subdivision of the State of North Carolina, having a principal place of business at 200 North Center Street, Goldsboro, NC 27530 (hereinafter the "City").

WITNESSETH:

WHEREAS, Mount Olive Pickle Company, Inc. desires to expand its operations including the purchase of facilities located in Goldsboro, Wayne County North Carolina and install certain machinery and equipment, representing a total non-depreciated investment of at least Forty-Five Million Five Hundred Thousand Dollars (\$45,500,000) in personal and real property and the creation of one hundred sixty-seven (167) new jobs ("Qualified Jobs") at those facilities. Those defined investments include ten million dollars (\$10,000,000) in real property and thirty-five million five hundred thousand (\$35,500,000) in personal property and to create at least One Hundred Sixty-Seven (167) new jobs with an anticipated average annual salary of \$41,437 at these facilities on or before December 31, 2026, with incremental achievement goals starting December 31, 2022; and

WHEREAS, Mount Olive Pickle Company, Inc. shall incur certain costs related to the purchase of these facilities, located at 402 Commerce Court, Goldsboro, NC 27534 and 1200 W. Ash Street, Goldsboro, NC 27530, and for installation of these improvements; and

WHEREAS, the addition of these improvements will expand the County and City tax base through increased ad valorem tax value created as a consequence of capital investment in real property and machinery and equipment being brought into the County and City; and

WHEREAS, the County and City recognize that increased ad valorem tax revenues will be generated as a consequence of this business venture and investment, and that a grant by the County and the City would be an incentive for such investment by Mount Olive Pickle Company, Inc. to assist the same pay a portion of the costs of the investment, and that such incentives be designated as an "Economic Development Grant" to Mount Olive Pickle Company, Inc. in the amount of One Million Two Hundred Thousand Dollars (\$1,200,000); and

WHEREAS, Mount Olive Pickle Company, Inc.'s expansion in Goldsboro depends in part on the support of the County and City in terms of incentives, including, but not limited to, adequate water and wastewater infrastructure and financial grants; and

WHEREAS, the parties hereto wish to reduce their understanding regarding the details of the Economic Development Grant and Mount Olive Pickle Company, Inc. performance to this Agreement;

NOW, THEREFORE, for the mutual considerations noted hereinafter, the sufficiency of which are hereby acknowledged, the parties do hereby contract and agree as follows:

I. Economic Development Incentives.

As an incentive for Mount Olive Pickle Company, Inc. to invest in purchasing facilities, machinery and equipment, and in order to provide those incentives in accordance with Article 1, Chapter 158 of the North Carolina General Statutes (the "Local Development Act"), the parties agree to the incentives set forth herein in accordance with the terms and conditions of this Agreement. Mount Olive Pickle Company, Inc. will incur costs in purchasing facilities and adding machinery and equipment to such facilities, and the County and City will realize economic benefits due to the expansion of the ad valorem tax base. The County and City shall provide an Economic Development Grant to Mount Olive Pickle Company, Inc. with an expected value of \$1,200,000, with such a grant to be made available to Mount Olive Pickle Company, Inc. as set forth in Exhibit A.

- A. The County and City shall pay to Mount Olive Pickle Company, Inc. in installments a total grant of \$1,200,000, as shown on and in accordance with terms and conditions described in Exhibit A to this Agreement (the "**County and City Performance Grant**").
- B. The City agrees to use its best efforts to issue to Mount Olive Pickle Company, Inc. a significant industrial user permit for water and wastewater ("Permit") consistent with Mount Olive Pickle Company, Inc.'s planned demand; provided, however, the Permit shall comply with all applicable City ordinances and per WithersRavenal's cost estimate to upgrade the pretreatment system located on Ash Street. The parties acknowledge that the Permit is subject to various approvals from the N.C. Department of Environmental Quality ("DEQ") that are beyond the City's control. Therefore, the City does not warrant or guarantee that a Permit will be issued. City and County acknowledge that Mount Olive Pickle Company, Inc. will not be able to locate its operations in Goldsboro without an acceptable Permit. Therefore, City agrees to use its best efforts, to apply for and issue Mount Olive Pickle Company a significant industrial user permit for water and sewer, to the fullest extent allowed by applicable law, and to cooperate with Mount Olive Pickle Company, Inc. in supporting the planned usage.
- C. Furthermore, Mount Olive Pickle Company, Inc. will apply for a DEQ permit under the National Pollutant Discharge Elimination System ("NPDES") for noncontact cooling water discharge. If the NPDES permit is not approved, then the City and County acknowledge that the scope of Mount Olive Pickle Company, Inc.'s facility upgrades and employment plans will be significantly reduced unless the City can accept additional wastewater to accommodate the noncontact cooling water flow. Therefore, if the NPDES permit is not approved by DEQ, or Mount Olive Pickle Company, Inc. is not successful in finding other reasonable alternative means to address the noncontact cooling water discharge, then the City will use its best efforts to increase its capacity to take the increased flow of noncontact cooling water; provided, however, the City does not guarantee that it will be able to accept the increased flow.

- D. The City and County agree to do all things reasonably necessary to facilitate the use of twenty-two million dollars (\$22,000,000) provided by the State of North Carolina and designated for use by the Wayne County Development Alliance for the exclusive support of Project Butter. Furthermore, City and County agree that the twenty-two million dollars (\$22,000,000) is intended primarily to fund the upgrade and improvements to the City's wastewater treatment system in a way designed to accommodate Mount Olive Pickle Company, Inc.'s plans and will take all actions reasonably necessary to ensure such use.
- E. The City acknowledges the following key dates with regard to the Permit and furthermore agrees to use its best efforts to ensure Mount Olive Pickle Company, Inc. can operate as set forth below:
1. City will be able to accept wastewater discharge of 150,000 gallons/day by April 1, 2023,
 2. City will be able to accept wastewater discharge of 300,000 gallons/day by May 1, 2025,
 3. As part of the wastewater requirements, City will be able to accept chloride discharge levels as submitted to the City in the Permit application and as approved by DEQ, and
 4. Separate water and wastewater meters for Mount Olive Pickle Company, Inc.'s Goldsboro operations will be funded from the money provided by the State of North Carolina for Project Butter and designated for use by the Wayne County Development Alliance.
- F. Mount Olive Pickle Company, Inc. agrees that if it fails to create the number of Qualified Jobs set forth on Exhibit A and maintain the Qualified Jobs through December 31, 2031, the County and City may recapture certain sums paid pursuant to the County and City Performance Grant. Specifically, Mount Olive Pickle Company, Inc. shall return, no later than December 31, 2032, to County and City, respectively, an amount equal to the percentage of the County and City Performance Grant that Mount Olive Pickle Company, Inc. received for job creation for any year where the Qualified Jobs numbers set forth on Exhibit A are not met.

II. Representations.

The County and City represent and warrant that (a) they have the power and authority to bind themselves to the requirements of this Agreement and (b) this Agreement is executed under the authority granted to the County and City under the Local Development Act. The County and City represent and warrant that all expenditures made by them and actions taken, individually or collectively, as provided in this Agreement are for a bona fide public purpose

and are expended in good faith reliance on the Local Development Act.

If the representations made pursuant to this Section II are challenged or threatened to be challenged, (i) the County and/or City promptly will notify Mount Olive Pickle Company, Inc. in writing, (ii) Mount Olive Pickle Company, Inc. will have the right to participate in the defense of any challenge at its own expense and with counsel of its choosing, and (iii) the County and City may, in their respective governing boards' sole discretion, defend this Agreement from those challenges.

III. Miscellaneous Provisions.

- A. Independent Agreement. This Agreement and the conditions hereof only relate to the provisions and grants from the County and City set forth herein and do not limit or affect other commitments made by the County and City, the State of North Carolina, or other entities. This Agreement and the incentives set forth herein are contingent upon the WCDA receiving the funding from Project Butter from the State of North Carolina for use in the expansion of the utility infrastructure as discussed hereinabove.
- B. Governing Law. This Agreement has been drafted and shall be interpreted under the laws of the State of North Carolina and in the event any provision is found by a court of competent jurisdiction to be unenforceable or unconstitutional, all other provisions shall remain in full force and effect.
- C. Binding Agreement. The parties hereto acknowledge that this Agreement and the foregoing actions and grants each represent binding contractual agreements among the parties hereto and that Mount Olive Pickle Company, Inc. is acting in reliance upon this Agreement and the provisions and grants provided herein in its decision as to whether it will expand its investment in Goldsboro/Wayne County, North Carolina.
- D. Assignment. This Agreement shall be assignable by Mount Olive Pickle Company, Inc. to any entity that is controlled by controls or under common control with Mount Olive Pickle Company, Inc. or in the case of a sale of substantially all of the operating assets of the facility, this Agreement may be assigned to the purchaser of the facility so long as the purchaser complies with this Agreement.
- E. Survival. The contractual commitments provided for herein and made by the parties hereto shall be deemed to continue into the future, survive, and remain binding upon future elected officials fully permitted under applicable law.
- F. Force Majeure. Mount Olive Pickle Company, Inc. shall not assume any responsibility for any event or failure to act that is due to any cause in whole or in part that is beyond Mount Olive Pickle Company, Inc. control, even if advised of same, foreseeable or in contemplation of the parties, including without limitation force majeure, the public enemy, fire, flood, earthquake, hurricane, strike or labor disputes, boycott, the inability to obtain raw materials, labor or transportation, the loss of any public or private supplied utilities, the regulations issued by any government or any of its agencies, acts of God, or

any other cause similar or dissimilar to the foregoing.

G. Entire Agreement. This writing contains the entire agreement between the parties hereto and may be amended only by writing signed by all parties hereto.

H. Limitation. No provision of this Agreement shall be construed or interpreted as creating a pledge of the faith and credit of the County or City within the meaning of any constitutional debt limitation. No provision of this Agreement shall be construed or interpreted neither as delegating governmental powers nor as a donation or a lending of the credit of the County or City within the meaning of the State Constitution. No provision of this Agreement shall be construed to pledge or to create a lien on any class or source of the County's or City's moneys, nor shall any provision of the Agreement restrict to any extent prohibited by law, any action or right of action on the part of any future County or City governing body. To the extent of any conflict between this paragraph and any other provisions of this Agreement, this paragraph shall take priority.

Signature Page to Follow

IN WITNESS WHEREOF, the parties hereto have executed this Agreement on the day and year first above written.

WAYNE COUNTY

Attest:

Joe Daugherty, Chairman
Wayne County Board of Commissioners

Carol Bowden, Clerk to the Board

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

BY: _____
Allison Speight, Finance Director

CITY OF GOLDSBORO

Attest:

David Ham, Mayor
City of Goldsboro

Laura Getz , Goldsboro City Clerk

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

BY: _____
Catherine Gwynn, Finance Director

Mount Olive Pickle Company, Inc.

Attest:

By: _____

Secretary

Title: _____

EXHIBIT A

Performance Goals

Year	Annual Job Increase (minimum)	Total Jobs in County and City (minimum as of 12.31.22)	Non Depreciated Capital Investment Increase (minimum)	Capital Investment Cumulative Totals (minimum)	County Grant Annual New Increment (maximum)	County Grant Payment Year (Amount attributed to prior year achievement)	City Grant Annual New Increment (maximum)	City Grant Payment Year (Amount attributed to prior year achievement)
2022	24	24	\$10,500,000	\$10,500,000	\$40,000	\$ - 0 -	\$40,000	\$ - 0 -
2023	0	24	\$ - 0 -	\$ - 0 -	\$40,000	\$40,000	\$40,000	\$40,000
2024	95	119	\$35,000,000	\$35,000,000	\$50,000	\$40,000	\$50,000	\$40,000
2025	0	119	\$ - 0 -	\$ - 0 -	\$50,000	\$50,000	\$50,000	\$50,000
2026	48	167	\$ - 0 -	\$ - 0 -	\$50,000	\$50,000	\$50,000	\$50,000
2027	-	-	\$ - 0 -	\$ - 0 -	\$50,000	\$50,000	\$50,000	\$50,000
2028	-	-	\$ - 0 -	\$ - 0 -	\$85,000	\$50,000	\$85,000	\$50,000
2029	-	-	\$ - 0 -	\$ - 0 -	\$85,000	\$85,000	\$85,000	\$85,000
2030	-	-	\$ - 0 -	\$ - 0 -	\$75,000	\$85,000	\$75,000	\$85,000
2031	-	-	\$ - 0 -	\$ - 0 -	\$75,000	\$75,000	\$75,000	\$75,000
2032	-	-	\$-0-	\$-0-	-0-	\$75,000		\$75,000
Totals	167	167	\$45,500,000	\$45,500,000	\$600,000	\$600,000	\$600,000	\$600,000

Calculation Methodology:

Mount Olive Pickle Company, Inc. performance against the job creation, job maintenance, and the capital investment goals shall be reviewed by the County and City after submission by Mount Olive Pickle Company, Inc. before September of each year, beginning in CY 2023 for performance year 2022. The total amount of capital investment and job increases as of January 1st of that year shall be calculated; the total for each shall be expressed as a percentage of the respective total projected goal. The average of the two percentages shall be the achievement percentage of capital investment and job creation and the grant funds that shall be actually awarded in and for each calendar year based on that achievement, subject to the County and City Grant Annual New increment maximum and the following. Should the average percentage of the cumulative projected goal capital investment and job increase be less than 100% as of January 1st of any given year, the County and City shall accrue the amount of funds budgeted but unearned and such funds shall be paid out in the first year Mount Olive Pickle Company, Inc. attains in a given year at least 100% of its cumulative projected goals, in addition to paying the new increment amount of funds budgeted for that year. The payments by the County and City, should Mount Olive Pickle Company, Inc. be current in all tax payments for that fiscal year and to the extent provided above that performance goals be met, shall be made by September 30th of each year beginning in 2023, for calendar year 2022. This grant shall expire on December 31, 2032. For clarification, if Mount Olive Pickle Company, Inc. does not submit performance data for a year before September of the normal review year, the funds budgeted will accrue and be reviewed by the County and City during the review year following Mt. Olive Pickle Company, Inc. submission, but not after December 31, 2032 (that is, when the grant expires).

Example of Calculation Methodology:

	<i>A</i>	<i>B</i>	<i>C</i>	<i>D</i>	<i>E</i>
<i>Year</i>	<i>Annual Job Increase Goal (minimum)</i>	<i>Total Jobs Increase Cumulative Goal</i>	<i>Total Jobs Increase Cumulative Attained (% = C/B)</i>	<i>Capital Investment Cumulative Totals Goal</i>	<i>Actual Investment Cumulative Totals (%=E/D)</i>
2022	24	24	16 (67%)	\$10,500,000	\$8,505,000 (81%)
2023	0	24	8 (100%)	\$-0-	\$1,995,000 (100%)
2024	95	119	95 (100%)	\$35,000,000	\$35,000,000 (100%)
2025	0	119	0 (100%)	\$-0-	\$-0-
2026	48	167	167 (100%)	\$-0-	\$-0-
2027	N/A	N/A	N/A	N/A	N/A
Totals	167	167	167 (100%)	\$45,500,000	\$45,500,000 (100%)

Year 2023

(For calendar year 2022)

Average % attained = (67% [Jobs] + 81% [Investment]) ÷ 2 = 74%

Amount due from County payable by September 30, 2023, = .74 x \$40,000 = \$29,600

Amount unearned and being accrued \$40,000 - \$29,600 = \$10,400

Amount due from the City payable by September 30, 2023 = .74 x \$40,000 = \$29,600

Amount unearned and being accrued \$40,000 - \$29,600 = \$10,400

Year 2024

(For calendar year 2023)

Average % attained = (100% [Jobs] + 100% [Investment]) ÷ 2 = 100%

Amount due from County payable by September 30, 2024, = 1.00 x \$40,000 = \$40,000

2023 Accruals now earned and also due from County payable by

September 30, 2024, = \$10,400

Total due from County payable by September 30, 2024, = \$40,000 + \$10,400 = \$50,400

Amount due from City payable by September 30, 2024, = 1.00 x \$40,000 = \$40,000

2023 Accruals now earned and also due from County payable by

September 30, 2024, = \$10,400

Total due from City payable by September 30, 2024, = \$40,000 + \$10,400 = \$50,400

Year 2025

(For calendar year 2024)

Average % attained = (100% [Jobs] + 100% [Investment]) ÷ 2 = 100%

Amount due from County payable by September 30, 2025, = 1.00[cap] x \$50,000 = \$50,000

Amount due from City payable by September 30, 2025, = 1.00[cap] x \$50,000 = \$50,000

Definitions:

“Capital Investment” shall be the ad valorem tax value of the property located in the County and City that is owned by Mount Olive Pickle Company, Inc. its affiliates, or financing entities where Mount Olive Pickle Company, Inc. or its affiliates maintain operational control of the property. Any disputes as to the calculation of Capital Investment shall be subject to mediation between senior executives of the applicable parties, or if such mediation is not successful by an action at law or in equity with venue being in a court of competent jurisdiction in Wayne County, North Carolina.

“Budget” unless otherwise agreed in this Agreement, the County and City shall approve a budget for the specific grant amount offered to Mount Olive Pickle Company, Inc. by July 1st of each year that the respective grant is offered, for payment by the agreed-upon date.

NORTH CAROLINA
WAYNE COUNTY

Pursuant to NC General Statute 158-7.1 notice is hereby given to all interested parties that the Goldsboro City Council will hold a public hearing on a proposal to provide an incentive grant to Mount Olive Pickle Company, Inc. totaling \$600,000 (to be provided over a ten year period payable in 10 installments as is detailed on the attached Exhibit A) based on an agreement with the Mount Olive Pickle Company, Inc. to make a \$45,500,000 investment (including, but not limited to: installation of machinery and equipment and improvements to the real property being acquired by the Company) and the creation of 167 jobs (over a four year period at various increases and investments as is detailed in Exhibit A). The public hearing will be held on Monday, March 7, 2022 at 7:00 p.m. in Council Chambers, City Hall, 214 N. Center Street, Goldsboro, NC. As a part of the basis of the incentive grant, is the expenditure of funds from the \$22,000,000 grant from the State of North Carolina to the Wayne County Development Alliance for this specific purpose and project and for the use in the necessary improvement of water and sewer infrastructure of the City.

Written comments may be made on or before Monday, March 7, 2022 by 1:00 pm:

Laura Getz, City Clerk
City of Goldsboro
PO Drawer A
Goldsboro, NC 27533
lgetz@goldsboronc.gov

This the 20th day of February, 2022.

Laura Getz, City Clerk
City of Goldsboro
(City Seal)

CITY OF GOLDSBORO
AGENDA MEMORANDUM
March 7, 2022 COUNCIL MEETING

SUBJECT: 43rd Annual Greater Goldsboro Road Run – Temporary Street Closing

BACKGROUND: An application was received from the Sunrise Kiwanis of Goldsboro, requesting permission to hold their 43rd Annual Greater Goldsboro Road Run on Saturday, April 9, 2022 from 7:00 a.m. to 11:30 a.m.

DISCUSSION: The race is scheduled to begin at Spruce Street on Center Street and end between Chestnut Street and Spruce Street on Center Street and runs through the downtown area of Walnut Street, Evergreen Street, and Andrews Street, Berry Street, Claiborne Street, Mulberry Street, and Pine Street. The Police, Fire, Public Works and Downtown Goldsboro offices have been notified of this request.

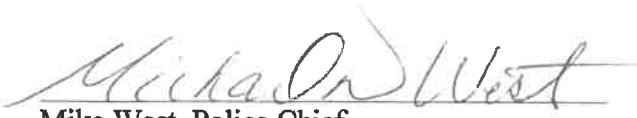
The race has three race routes they will be using for the 10K, 5K, and 1-mile runs. All three routes will start and finish in the same area and will have staggered start times. The time requested for the closing is from 7:00 a.m. to 11:00 a.m.

Staff recommends approval of this request subject to the following conditions:


1. All intersections remain open for Police Department traffic control.
2. A 14-foot fire lane is maintained in the center of the street to provide access for fire and emergency vehicles.
3. All activities, changes in plans, etc. will be coordinated with the Police Department.
4. The Police, Fire, Public Works and Downtown Goldsboro offices are to be involved in the logistical aspects of this event.

RECOMMENDATION: It is recommended that the Council approve the street closing of sections of Center Street at Pine Street, Spruce Street, Chestnut Street, Walnut Street, and Mulberry Street for the 43rd Annual Greater Goldsboro Road Run event 7:00 a.m. to 11:30 a.m. on Saturday, April 9, 2022.

DATE: 2-8-22


Mike West, Police Chief

DATE: 3/1/22


Tim Salmon, City Manager



Date of Application _____
(Inner Office Use Only)

CITY OF GOLDSBORO

SPECIAL EVENTS/PARADE/STREET CLOSING

PERMIT APPLICATION

****In the event of a street closing or carnival, an application should be submitted at least 30 days prior to your parade or special event.**

I. General Information

Type of Event: (please check all that apply)

☐ Parade ☒ Run/Walk ☐ Festival ☐ Street Closure ☐ Carnival ☐ Other (explain): _____

Event Name: 43rd Annual Greater Goldsboro Road Run - Run For a Child

Event Date(s): April 9, 2022 Event Website: www.runtheeast.com

Inclement Weather/Rain Date(s): none

Description of Event (Please briefly describe the event.)

The event consists of a 1-mile Fun Run/Walk, a 5K Run/Walk, and a 10K Run.

Requested Event Location: The Hub

Event Start Time/End Time: 9:00 AM - 11:00 AM

Set-Up: Date & Time (start/end): 4/9/2022 - 7:00 AM

Dismantle (Completion): Date & Time (start/end): 4/9/2022 - 11:30 AM

Estimated Daily Attendance: 250

Will this event require street closures? ☒ Yes ☐ No Closure Times a. 9:00 - 9:30 AM
b. 8:30 - 10:30 AM
2. 7:00 - 11:00 AM

If yes, please list the streets that you are requesting to be closed:

1. Center St. - a. Southbound (Pine St. to Ash St.) b. Northbound (Spruce St. to Mulberry St.)
2. Chestnut St. - Center St. to John St.

II. Applicant and Sponsoring Organization Information

Sponsoring Organization Name: Sunrise Kiwanis of Goldsboro

Are you a non-profit? ☐ Yes ☒ No If yes, are you: ☒ 501c (3) ☐ 501c (6) ☐ Place of worship

Applicant Name: Scott Edwards Title: Race Director

Address: 1205 Parkway Drive

City: Goldsboro State: NC Zip: 27534 Phone: 919-751-5100

Cell Phone: 919-500-6498 Email: scott@cox-edwards.com

Day of Event Contact:

Name: Scott Edwards Phone: 919-580-6498

III. Event Map

For Run/Walk/Parade/Carnival- FORMATION AREA LOCATION: Hub area
1-mile - S. Center / Pine St. Int; 5K - Center /
For Run/Walk/Parade/Carnivals- STARTING POINT: Walnut St. Int.; 10K - same as finish
GFD driveway on S. Center St. between
For Run/Walk/Parade/Carnival- ENDING POINT: Chestnut and Spruce Streets (ALL EVENTS)

***Please provide a detailed map of your event, including race/walk/parade route(s), stage(s), inflatables, rides, booths, tents, parking, etc. (Please attach additional pages as needed.)**

(see attachments)

IV. RESTROOMS & SITE CLEANUP (Bathroom facilities are required for events lasting longer than two hours and must be ADA compliant.)

One Port-A-Jon is recommended per 100 people, and is based on event duration instead of number of participants.

How do you plan to handle restroom services? ☐ Portable Toilets ☒ Other use permanent restroom facilities on-site
If portable toilets will be provided, please list the name/contact of the company:

* Supplement with 1-2 portable toilets if needed

If no portable toilets will be provided, how will these requirements be handled?

How do you plan to remove garbage and/or recycling? (City receptacles must be requested separately no less than 30 days prior to the event. Contact the Public Works Department at 919-750-7450.)

Tyler Houn, Sunrise Kiwanis member and Rec. Leader of Goldsboro Parks and Recreation, will coordinate with Public Works to

June 2021 drop off trash can barrels as needed

V. Event Details: Please answer the following questions regarding your event.

- ☐ Yes ☒ No Does the event involve the sale of food?
- ☐ Yes ☒ No Does the event involve the sale of alcohol?
- If "YES" has the health department been notified?
- For events with food, a letter from the health department must be submitted 30 days prior to the event.
 - Health Department: (919) 731-1000
 - The ABC Permit, issued by the NC ABC Commission, must be submitted to the Goldsboro Police Department prior to the event. The event permit will not be issued until the ABC Permit is submitted.
 - NC ABC Commission: (919) 779-0700
- ☒ Yes ☐ No Will there be musical entertainment at your event? **Only pre-recorded music through sound system*
- If "YES", please provide the following information:
- Amplification? ☐ Yes ☐ No
- Note: Any Live or Loud Music cannot begin prior to 10am, must end by 10pm and is subject to all city noise ordinances, unless approved in advance by the Goldsboro City Council. Please contact the City of Goldsboro Planning Department at 919-580-4333 for questions regarding City Ordinances.**
- ☒ Yes ☐ No Will there be any tents or canopies in the proposed event site? If "YES", please provide the following information:
- Approximate Number of tents: 1
 - Approximate Sizes: 10' x 10'
 - Will any tent exceed 400 sq. feet in area? ☐ Yes ☒ No
- Note: It is the renter's responsibility to contact the Inspections Department to arrange for all tent inspections that are required by City of Goldsboro ordinance. A permit is required when using any type of tent.**
- City of Goldsboro Inspections Department (919) 580-4385
- ☒ Yes ☐ No Will you require electrical hook-ups for this event? (Please note that electrical availability is limited.)
- ☐ Yes ☒ No Will admission fees be charged to attend this event?
- If "YES", provide the cost(s) of all tickets: _____
- ☐ Yes ☒ No Will fees be charged to vendors to participate in this event?
- If "YES", please provide the schedule of fees: _____
- ☒ Yes ☐ No Applicant has read, in its entirety, the City of Goldsboro Use of City-Owned Property for Special Events Policy. The Policy Regarding the Use of City-Owned Property for Special Events is available at <http://www.goldsboronc.gov/special-events>.

***The temporary closing of a NC Department of Transportation Street would be at the discretion of the NC Department of Transportation.**

VI. Miscellaneous:

Parking:

- How will overall patron parking be accommodated for this event? Downtown City of Goldsboro along Center Street and side streets to the West of Center St.

Note: You may be required to provide a shuttle if the event places undue demands on surrounding parking areas.

Special Information and Conditions of receiving a Special Event / Parade Permit:

Insurance:

*General Liability Insurance coverage of at least \$1 million that holds the City and its taxpayers harmless from claims arising out of operation of the event. This Proof of Insurance or applicable rider **MUST** be attached before submitting. Contact your insurance provider for assistance. If the event requires additional insurance, the Finance Director will notify the Police Department and City Manager's Office. Some events, such as carnivals, require a minimum of \$5 million dollars in either general liability insurance or umbrella insurance coverage to be determined at the discretion of the city manager and shall be in place at the time such structure is to be occupied or such place of assembly is established for use by the public. The City shall be added as an additional insured on said policy for any and all relevant times to the operation and/or carnival presence.*

Application Fee:

An application fee of \$25.00 for special events and \$50.00 for parades will be required at the time the application is submitted unless the permit is denied. This non-refundable fee is to be in the form of a check made payable to the City of Goldsboro.

Event Cancellation:

At this time, we do not anticipate canceling any events already permitted, however with ongoing national security concerns and the possible unavailability of city and police resources, this could occur. If this action is necessary, applicants will be given notice in a timely manner. New requests may be denied or adjusted for the same reason.

Public Safety:

The City of Goldsboro reserves the right to require security and medical personnel for your event.

Police: The Goldsboro Police Department shall determine the number of police officers needed to appropriately manage security, as well as the time when such services shall commence. The Applicant may be responsible for hiring and paying off-duty law enforcement officers, or reimbursing the City of Goldsboro for the costs of providing on-duty law enforcement officers, to appropriately manage the event. Please contact the City of Goldsboro's Police Department Off-Duty Coordinator at 919-580-4236, option 3.

Prohibited Items:

No firearms or illegal drugs are allowed.

Policy of Non-Discrimination:

City facilities are available on a non-discriminatory basis. Appropriate activities need to accommodate individuals regardless of age, sex, race, color, religion, national origin, physical or mental disabilities, affection preference or marital status. The City of Goldsboro does not discriminate on the basis of disability in admission, access, treatment or employment in its programs or activities.

Additional Rules Pertaining to Events:

1. Vehicles will only be in designated parking areas.
2. All animals must be leashed as outlined in COG Code of Ordinances 91.15;91.18.
3. Applicant will respect neighboring property/business owners with respect to noise.
4. Applicant understands that it will not be the responsibility of the Police Department to relocate vehicles parked along any portions of the streets to be closed prior to the event.
5. Applicant is required to ensure the areas used are clean and free of debris. Please note that there will be a cleaning fee charged if the area is not clean.

Alcoholic Beverages:

(If consumption of alcohol is planned on property for event, the following additional requirements **MUST** be met.)

1. All necessary ABC permits must be issued by the State and copies are provided with this application.
2. Signs shall be posted and visible at all exit points at the special event stating that it is unlawful to remove alcoholic beverages in opened or sealed containers from the premises.
3. Areas where alcohol will be consumed, served or sold must clearly be defined and delineated on the premises by barricades, caution tape or other acceptable means.

4. All necessary ABC permits must be issued by the State and copies provided with this application. Follow steps outlined at www.pbc.nc.gov/permits.
5. Off-duty law enforcement officers are required to be on-site if alcohol is present at the event. The number of officers required will be determined by the Goldsboro Police Department.

**** Submitting this Special Event/Parade Permit Application does not provide permission to conduct your planned event. Please do not send out publicity, flyers, or other media prior to receiving confirmation of approval. Your confirmation will be in the form of a Permit, issued to the organization and/or person responsible for conducting the event.**

****For street closing applications: the Goldsboro Police Department will notify the applicant when the Goldsboro City Council has approved the permit.**

Agreement

I have read and understand this application and the requirements placed upon this applicant and organization. I agree to abide by the City of Goldsboro rules, regulations and ordinances should my permit application be approved. I will fulfill the requirements placed upon this permit application.

Authorized Signature: Scott Edwards Date: 10/22/2021

Organization: Sunrise Kiwanis of Goldsboro

Please return this application and all supporting documentation by email, mail or in person to:

Goldsboro Police Department
Community Police Services
204 S. Center Street
Goldsboro, NC 27530
spowers@goldsboronc.gov

CANCELLATION POLICY: Written notification of intent to cancel your event must be received in writing a minimum of 21 days prior to the scheduled event date to Sgt. Steven Powers at spowers@goldsboronc.gov.

For Inner Office Use Only:

[Signature]
Goldsboro Police Department Representative

12-22-2021
Date

Erin Fonseca
Downtown Goldsboro Representative

2/2/2022
Date

Catherine J. Byr
Finance Director

2/10/22
Date

[Signature]
City Manager's Signature
(Use of City Owned Lots/Non-Street Closings and Carnivals)

2/1/22
Date



Special Event Release of Liability Waiver

The undersigned person is applying for Use of City-Owned Property for Special Event on behalf of Sunrise Runners of Goldsboro from the City of Goldsboro and hereby agrees to indemnify and hold the City of Goldsboro, its officers, agents and employees harmless from all claims, liabilities, demands, expenses, of any nature or kind, expresses or implied, whether sounding in tort or in contract that may be asserted against the City, its officials, agents and employees by any person, firm, or corporation, that may arise out of any acts or omissions, active or passive, related to operating an event on the city's property.

This the ^{22nd} ~~1st~~ day of October, 20 21.

Scott Edwards
Scott Edwards, Race Director
(Applicant & Authorized Representative of Event)

(SEAL)

This form must be completed, signed and returned with the completed application.



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

10/21/2021

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER
Hylant - Indianapolis
10401 North Meridian St, Ste 200
Indianapolis IN 46290

CONTACT NAME: Lisa Christenson

PHONE (A/C, No, Ext): 317-817-5172

FAX (A/C, No): 317-817-5151

E-MAIL: kiwaniscert@hylant.com

INSURER(S) AFFORDING COVERAGE

NAIC #

INSURER A: Lexington Insurance Company

19437

INSURED
Kiwanis International, All Clubs and Their Members
3638 Woodview Trace
Indianapolis IN 46268

KIWANIS

INSURER B:

INSURER C:

INSURER D:

INSURER E:

INSURER F:

COVERAGES

CERTIFICATE NUMBER: 88999623

REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDITIONAL SUBROGATION	POLICY NUMBER	POLICY EFF DATE	POLICY EXP DATE	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR <input checked="" type="checkbox"/> Liquor Liability GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:	Y	013138005	11/1/2021	11/1/2022	EACH OCCURRENCE \$2,000,000 DAMAGE TO RENTED PREMISES (Per occurrence) \$500,000 MED EXP (Any one person) \$6,000 PERSONAL & ADV INJURY \$2,000,000 GENERAL AGGREGATE \$2,000,000 PRODUCTS - COMP/OP AGG \$2,000,000 Liquor Liability \$1,000,000
A	AUTOMOBILE LIABILITY ANY AUTO OWNED AUTOS ONLY <input checked="" type="checkbox"/> HIRE AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY		013138005	11/1/2021	11/1/2022	COMBINED SINGLE LIMIT (Per accident) \$1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
	UMBRELLA LIAB EXCESS LIAB DED RETENTION \$					EACH OCCURRENCE \$ AGGREGATE \$ \$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in MI) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N <input type="checkbox"/> N/A				PER STATUTE EL EACH ACCIDENT \$ EL DISEASE - EA EMPLOYEE \$ EL DISEASE - POLICY LIMIT \$
A	Self-Insured Retention		013138005	11/1/2021	11/1/2022	All Claims \$75,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

The Certificate Holder and others as defined in the written agreement are additional insured subject to the terms, conditions, and exclusions on the policy with respect to the General Liability only regarding the following Kiwanis event (setup, take down & rain date(s) during the policy term are included).

April 9, 2022 or any future date in the policy term.
Kiwanis sponsored Greater Goldsboro Road Run
Held at along various streets in the City of Goldsboro, NC
Sunrise Kiwanis Club of Goldsboro

CERTIFICATE HOLDER

CANCELLATION

City of Goldsboro, NC
North Center Street
P.O. Drawer A
Goldsboro NC

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

Judy K. Wilson

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ENDORSEMENT

This endorsement, effective 12:01 AM 11/01/2021

Forms a part of policy no.: 013136005

Issued to: KIWANIS INTERNATIONAL, INC.

By: LEXINGTON INSURANCE COMPANY

ADDITIONAL INSURED - DESIGNATED PERSON OR ORGANIZATION

(Based on CG2026 04/13)

This endorsement modifies Insurance provided by the following:

COMMERCIAL GENERAL LIABILITY POLICY

SCHEDULE

Name of Additional Insured Person(s) or Organization(s)

City of Goldsboro, NC
North Center Street
P.O. Drawer A
Goldsboro, NC

Information required to complete this Schedule, if not shown above, will be shown in the Declarations

A. Section II - Who Is An Insured is amended to include as an additional insured the person(s) or organization(s) shown in the Schedule, but only with respect to liability for "bodily injury", "property damage" or "personal and advertising injury" caused, in whole or in part, by your acts or omissions or the acts or omissions of those acting on your behalf:

1. In the performance of your ongoing operations; or
2. In connection with your premises owned by or rented to you.

However:

1. The insurance afforded to such additional insured only applies to the extent permitted by law; and
2. If coverage provided to the additional insured is required by a contract or agreement, the insurance afforded to such additional insured will not be broader than that which you are required by the contract or agreement to provide for such additional insured.

B. With respect to the insurance afforded to these additional insureds, the following is added to Section III - Limits Of Insurance:

If coverage provided to the additional insured is required by a contract or agreement, the most we will pay on behalf of the additional insured is the amount of insurance:

1. Required by the contract or agreement; or

2. Available under the applicable Limits of Insurance shown in the Declarations;
whichever is less.

This endorsement shall not increase the applicable Limits of Insurance shown in the Declarations

All other terms and conditions of the policy remain the same.



Authorized Representative

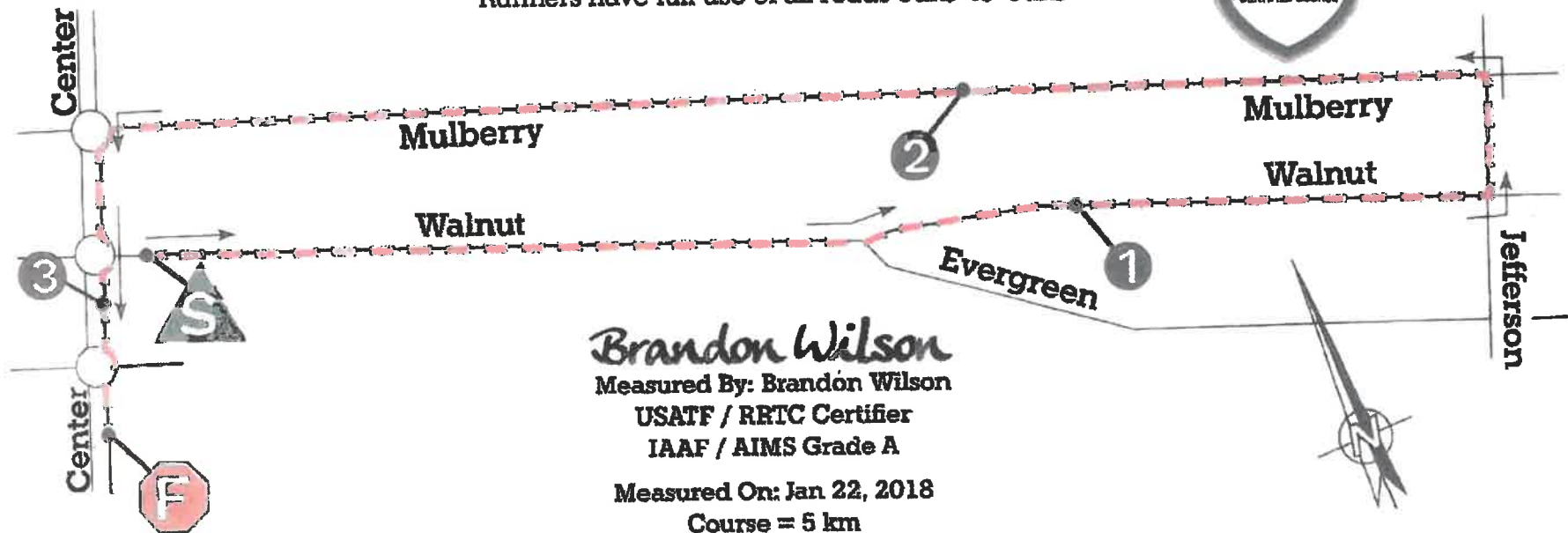
Greater Goldsboro 5k

Goldsboro, NC

USATF Certificate #NC18001BW
Effective Jan 22, 2018 to Dec 31, 2028

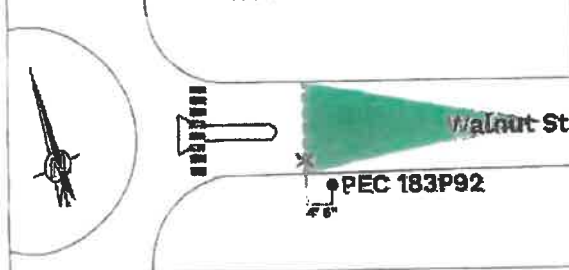


Route is 100% unrestricted
Runners have full use of all roads curb-to-curb



START DETAIL

The Start is an imaginary line on Walnut St perpendicular to the roadway intersecting a mag nail & washer "X" next to the curb. The nail is 4' 6" west of UPole# PEC 183P92



Route

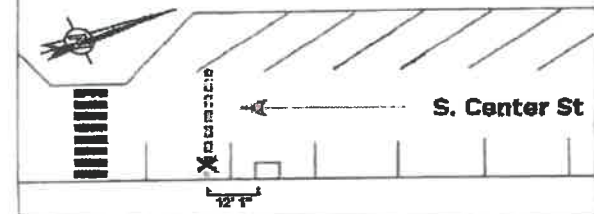
Start -on- E Walnut
Left -on- Jefferson
Left -on- E Mulberry
Left -on- S Center
Finish -on- S Center

Splits

1 Mile - At 1108 B E Walnut
2 Mile - At 1000 E Mulberry
3 Mile - At 116 S Center

FINISH DETAIL

The Finish is an imaginary line on S Center St perpendicular to the roadway intersecting a mag nail & washer "X" next to the curb. It is located between Chestnut and Spruce. The nail is 12' 1" south of the southernmost edge of the rectangular iron storm drain



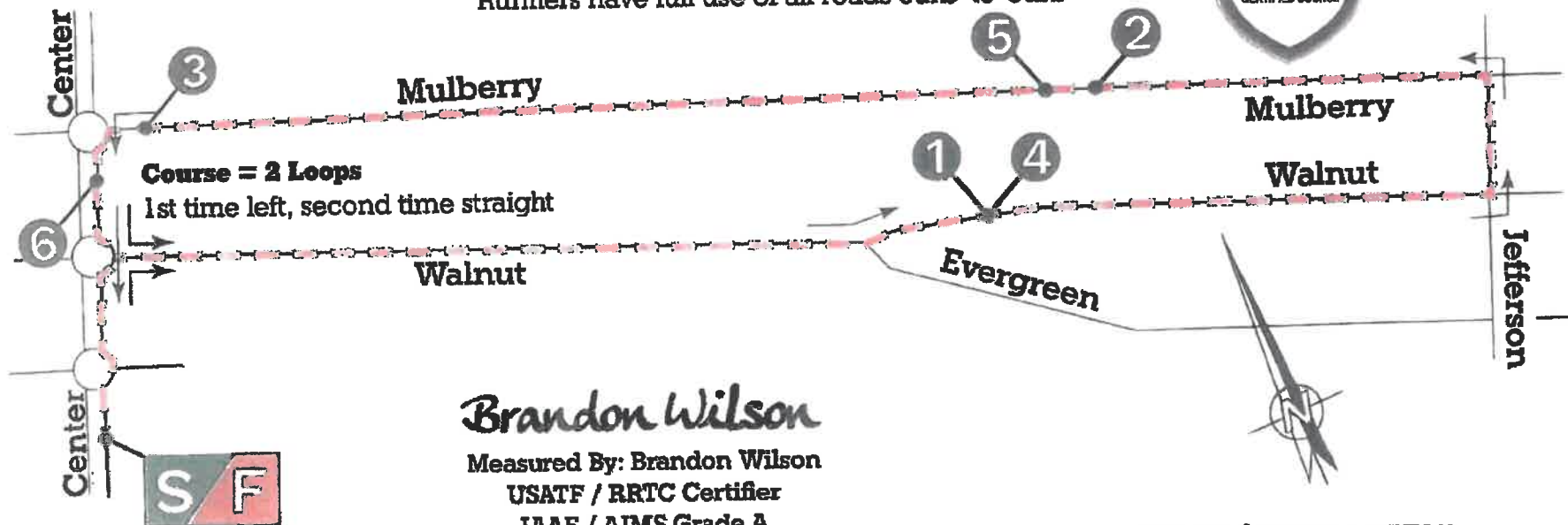
Greater Goldsboro 2-Loop 10k

Goldsboro, NC

USATF Certificate #NC18002BW
Effective Jan 22, 2018 to Dec 31, 2028



Route is 100% unrestricted
Runners have full use of all roads curb-to-curb



Brandon Wilson

Measured By: Brandon Wilson
USATF / RRTC Certifier
IAAF / AIMS Grade A

Measured On: Jan 22, 2018
Course = 10 km

Route

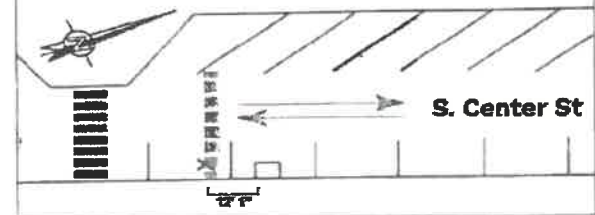
Start -on- S Center
Right -on- E Walnut
-- Begin Loop 1 --
Left -on- Jefferson
Left -on- E Mulberry
Left -on- S Center
Left -on- E Walnut
-- Begin Loop 2 --
Left -on- Jefferson
Left -on- E Mulberry
Left -on- S Center
Finish -on- S Center

Splits

1 Mile - At 1006 E Walnut
2 Mile - At 1108 E Mulberry
3 Mile - At 100 E Mulberry
4 Mile - At 1006 E Walnut
5 Mile - At 1104 E Mulberry
6 Mile - At 136 N Center

START / FINISH DETAIL

The Start and Finish are collocated. They form an imaginary line on S Center St perpendicular to the roadway intersecting a mag nail & washer "X" next to the curb. It is located between Chestnut and Spruce. The nail is 12" 1" south of the southernmost edge of the rectangular iron storm drain



ASH ST.

MULBERRY ST.

N. CENTER ST.

S. CENTER ST.

JEFFERSON ST.

JOHN ST.

WILLIAM ST.

PATRICK ST.
DASY ST.

KORNEGAY ST.

SLOCUMB ST.

LESLIE ST.

LIONEL ST.

HERMAN ST.

LEE ST.

JACKSON ST.

PINEVIEW AVE.

AUDUBON AVE.

OLEANDER AVE.

ANDREWS AVE.

5K START

JOHN ST.

WILLIAM ST.

KORNEGAY ST.

SLOCUMB ST.

LESLIE ST.

HERMAN ST.

JACKSON ST.

PINEVIEW AVE.

AUDUBON AVE.

OLEANDER AVE.

ANDREWS AVE.

2022 GREATER GOLDSBORO ROAD RUN

CHESTNUT ST.

THE HUB
ALL EVENTS FINISH

SPRUCE ST.

JOHN ST.

WILLIAM ST.

PINE ST.

1-MILE START

- 1-MILE FUN RUN/WALK ROUTE
- 5K ROUTE
- 10K ROUTE
- PARKING

CITY OF GOLDSBORO
NORTH CAROLINA
POLICE DEPARTMENT

62890

10-27-21

RECEIVED OF

Surprise Kiwanis Club
Run

FOR

NUMBER

#2309

TOTAL AMOUNT PAID

\$ 25.00

Desk Sgt.

By

[Signature]

CITY OF GOLDSBORO
NORTH CAROLINA
POLICE DEPARTMENT

62891

RECEIVED OF

FOR

NUMBER

Desk Sgt.

TOTAL AMOUNT PAID

\$

By

CITY OF GOLDSBORO
NORTH CAROLINA
POLICE DEPARTMENT

62892

RECEIVED OF

FOR

NUMBER

Desk Sgt.

TOTAL AMOUNT PAID

\$

By

CITY OF GOLDSBORO
AGENDA MEMORANDUM
MARCH 7, 2022 COUNCIL MEETING

SUBJECT: Professional Engineering On-Call Services for Water Treatment Plant Structural Assessment

BACKGROUND: WithersRavenel, The Wooten Company, and CDM Smith, Inc. were selected for on-call engineering services for various engineering projects relating to Water Treatment & Distribution, Wastewater Treatment & Distribution, Stormwater, Transportation, and Construction Inspection.

DISCUSSION: Staff requested WithersRavenel provide costs in reference to structural assessment for the City of Goldsboro Water Treatment Plant.

WithersRavenel engineering services detailed as follows:

Project Management	\$ 2,000
Destructive Testing	\$10,000
Structural Assessment and Recommendation Report	<u>\$14,500</u>
Total	\$26,500

We have reviewed the financing of this project with the Finance Director and determined that funds are available from the Water Plant Utility Fund/Consultant Fees which contains sufficient monies to authorize professional engineering services with WithersRavenel for the Water Treatment Plant Structural Assessment.

RECOMMENDATION: Recommend that the City Council, by motion, adopt the attached Resolution authorizing the City Manager to execute a Professional Engineering Services Agreement with WithersRavenel pertaining to Water Treatment Plant Structural Assessment for an amount not to exceed \$26,500.

Date: 2-25-22


Bobby Croom, PE, CFM, Engineering Director

Date: 3/1/22


Timothy M. Salmon, City Manager

RESOLUTION NO. 2022- 12

RESOLUTION AUTHORIZING THE EXECUTION OF PROFESSIONAL
ENGINEERING SERVICES AGREEMENT WITH WITHERSRAVENEL
FOR WATER TREATMENT PLANT STRUCTURAL ASSESSMENT

WHEREAS, the City Council of the City of Goldsboro has determined that it is necessary and in the best public interest to undertake structural assessment for the Water Treatment Plant; and

WHEREAS, the City Council of the City of Goldsboro desires to authorize Professional Engineering Services Agreement required for Water Treatment Plant Structural Assessment based on the scope of services submitted by WithersRavenel;

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

1. The City Manager is hereby authorized and directed to execute Professional Engineering Services Agreement for an amount not to exceed \$26,500 with WithersRavenel for professional engineering services pertaining to Water Treatment Plant Structural Assessment.
2. This resolution shall be in full force and effect from and after this 7th day of March, 2022.


Taj Polack, Mayor Pro Tem

Attested by:


Laura Getz, City Clerk



**CITY OF GOLDSBORO
AGENDA MEMORANDUM
MARCH 7, 2022, COUNCIL MEETING**

SUBJECT: Contract Award for Ash Street Corridor Study

BACKGROUND: The City of Goldsboro, the Lead Planning Agency for the Goldsboro MPO, requested qualifications to assist in the development of the Ash Street Corridor, which will assist city staff in proposing potential new concepts to improve access management, increase safety along the corridor and potentially secure funding opportunities in the future for recommended improvements.

Eight consulting firms submitted qualifications and the Selection Committee consisting of Kenny Talton, Planning Director, Bobby Croom, Engineering Director, Berry Gray, Wayne County Planning Director, Sam Lawhorn, NCDOT District Engineer and Jennifer Collins, NCDOT Division 4 Development Corridor Engineer reviewed each firm's submittal. Submittals were evaluated on six criteria:

1. Project Experience;
2. Project Manager;
3. Project Team;
4. Project Approach;
5. Technical Expertise; and,
6. Reference

Upon review, the Selection Committee's compiled evaluations indicated that Kittelson & Associates ranked highest of the eight submittals.

On February 10, 2022, Staff presented their recommendation to the Goldsboro MPO TCC and TAC for their approval. They recommended and approved the selection of Kittelson & Associates for this task.

In order to evaluate the Ash Street Corridor between George Street and Berkeley Boulevard for potential road diet resulting in a comprehensive access management plan for the corridor, Kittelson & Associates has proposed a total contract fee of:

<u>Contract for Services</u>	<u>\$139,922.82</u>
-------------------------------------	----------------------------

City of Goldsboro (+/- 20%)	\$ 27,984.56
------------------------------------	---------------------

NCDOT PL 104 funds (+/- 80%)

\$111,938.26

Kittelson & Associates is certified by NCDOT and has been providing transportation planning and engineering services to municipal and state clients for over 35 years. Kittelson's Wilmington, NC office will be the primary office to serve Goldsboro MPO and brings robust project management and technical knowledge, a high-level of experience in multimodal and long-range transportation planning, and strong communication, public outreach, and consensus building skills. Some of Kittelson's specialty services include a performance-based design approach, roundabout design and operations, travel demand modeling and traffic simulation, GIS mapping, development and application services, crosswalk and bicycle facility design, and innovative stakeholder engagement.

DISCUSSION:

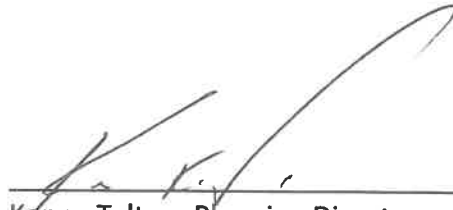
The fee proposal for this project has been reviewed by the Planning Department and North Carolina Department of Transportation, checked for accuracy, and found to be in order. We have also reviewed the financing of this project with the Finance Director. Sufficient funds are available for this project with 80% of the project being eligible for the use of PL 104 funds and reimbursed by NCDOT.

The study is expected to begin in March 2022 with a final plan for consideration in January 2023. Through the planning process there will be two opportunities for public involvement, three Steering Committee meetings and presentations to the Goldsboro MPO TCC and TAC.

RECOMMENDATION:

By motion, adopt a Resolution authorizing the Mayor and City Clerk to execute a contract in the amount of \$139,922.82 with Kittelson & Associates, for the Ash Street Corridor Study.

Date: 3/1/22


Kenny Talton, Planning Director

Date: 3/1/22


Tim Salmon, City Manager

RESOLUTION NO. 2022 – 13

RESOLUTION AWARDING AND AUTHORIZING THE EXECUTION
OF A CONTRACT FOR THE ASH STREET CORRIDOR STUDY

WHEREAS, the City Council of the City of Goldsboro, acting as the Lead Planning Agency for the Goldsboro MPO, has heretofore found it in the public interest to develop an Ash Street Corridor Study to result in a comprehensive access management plan for the corridor; and

WHEREAS, the Technical Coordinating Committee and Transportation Advisory Committee approved Kittelson & Associates to complete the study on February 10, 2022; and

WHEREAS, the total fee proposal was submitted by Kittelson & Associates of Wilmington, North Carolina in the amount of \$139,922.82; and

WHEREAS, the North Carolina Department of Transportation has agreed to allow the use of PL 104 funds to fund 80% of the contract in the amount of \$111,938.26; and

WHEREAS, the City of Goldsboro will be responsible for 20% of the contract in the amount of \$27,984.56; and

WHEREAS, the City Council deems it in the best interest of the City of Goldsboro to accept and award the contract to Kittelson & Associates of Wilmington, North Carolina in the amount of \$139,922.82 for the Ash Street Corridor Study between George Street and Berkeley Boulevard;

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

1. The Mayor and City Clerk are hereby authorized and directed to execute a contract with Kittelson & Associates in the amount of \$139,922.82 for the Ash Street Corridor Study;
2. This Resolution shall be in full force and effect from and after this 7th day of March, 2022.


Taj Polack, Mayor Pro Tem

Attested by:


Laura Getz, City Clerk



	Kittelson	Three Oaks	Total
Task 0 Project Management	\$ 5,395.06	\$ 4,016.04	\$ 9,411.10
Task 1 Attend Kickoff Meeting and Prepare Action Plan	\$ 5,439.22	\$ -	\$ 5,439.22
Task 2 Compile Traffic Data and Review Background Information	\$ 11,433.69	\$ -	\$ 11,433.69
Task 3 Assess Existing Conditions	\$ 20,857.67	\$ -	\$ 20,857.67
Task 4 Public and Stakeholder Engagement	\$ 13,803.28	\$ 14,187.35	\$ 27,990.63
Task 5 Assess Future Conditions and Project Alternatives	\$ 23,627.69	\$ -	\$ 23,627.69
Task 6 Develop Recommended Alternative	\$ 25,006.59	\$ -	\$ 25,006.59
Task 7 Prepare Final Plan and Implementation	\$ 10,495.52	\$ -	\$ 10,495.52

SUBTOTAL	\$ 116,058.71	\$ 18,203.39	\$ 134,262.10
DIRECT EXPENSES	\$ 5,043.52	\$ 617.20	\$ 5,660.72
TOTAL			\$ 139,922.82

	\$ 67.22	\$ 48.96	\$ 51.42	\$ 31.74	\$ 31.74	\$ 66.08	\$ 76.42	\$49.80
	Jamie Henson	Zachary Bugg	Andrew Ooms	Sarah Brown	Rafiur Rahman	Josh Hurst	Bastian Schroeder	Scott Correll
Task 0 Project Management	8	22	0	0	0	0	0	0
Task 1 Attend Kickoff Meeting and Prepare Action Plan	4	22	4	0	0	0	1	0
Task 2 Compile Traffic Data and Review Background Information	1	8	8	30	48	0	1	0
Task 3 Assess Existing Conditions	8	24	16	76	36	0	2	0
Task 4 Public and Stakeholder Engagement	4	40	0	60	0	0	0	0
Task 5 Assess Future Conditions and Project Alternatives	4	36	4	46	60	0	1	28
Task 6 Develop Recommended Alternative	8	16	8	2	102	16	0	28
Task 7 Prepare Final Plan and Implementation	4	16	0	0	44	4	3	4

TOTAL	41	184	40	214	290	20	8	60
BASE \$	2,756.02	\$ 9,008.64	\$ 2,056.80	\$ 6,792.36	\$ 9,204.60	\$ 1,321.60	\$ 611.36	\$ 2,988.00
OVERHEAD (203.54%) \$	5,609.60	\$ 18,336.19	\$ 4,186.41	\$ 13,825.17	\$ 18,735.04	\$ 2,689.98	\$ 1,244.36	\$ 6,081.78
FCCM (0.19%) \$	5.24	\$ 17.12	\$ 3.91	\$ 12.91	\$ 17.49	\$ 2.51	\$ 1.16	\$ 5.68
FEE (10%) \$	836.56	\$ 2,734.48	\$ 624.32	\$ 2,061.75	\$ 2,793.96	\$ 401.16	\$ 185.57	\$ 906.98
TOTAL LABOR COSTS \$	9,207.42	\$ 30,096.42	\$ 6,871.44	\$ 22,692.19	\$ 30,751.10	\$ 4,415.25	\$ 2,042.46	\$ 9,982.43
DIRECT EXPENSES \$	5,043.52							
TOTAL \$	121,102.23							

	\$	73.00	\$	67.00	\$	55.00	\$	25.50	\$	40.25
	Suzanne Young		Craig Young		Jackie Obediente		Joanna Salvucci		Cary Rowells	
Task 0 Project Management		2				21				
Task 1 Attend Kickoff Meeting and Prepare Action Plan										
Task 2 Compile Traffic Data and Review Background Information										
Task 3 Assess Existing Conditions										
Task 4 Public and Stakeholder Engagement		3		8		53		30		4
Task 5 Assess Future Conditions and Project Alternatives										
Task 6 Develop Recommended Alternative										
Task 7 Prepare Final Plan and Implementation										

TOTAL		5		8		74		30		4
BASE	\$	365.00	\$	536.00	\$	4,070.00	\$	765.00	\$	161.00
OVERHEAD (183.1%)	\$	668.32	\$	981.42	\$	7,452.17	\$	1,400.72	\$	294.79
FCCM (0.11%)	\$	0.40	\$	0.59	\$	4.48	\$	0.84	\$	0.18
FEE (9%)	\$	93.00	\$	136.57	\$	1,037.00	\$	194.91	\$	41.02
TOTAL LABOR COSTS	\$	1,126.71	\$	1,654.57	\$	12,563.64	\$	2,361.47	\$	496.99
DIRECT EXPENSES	\$	617.20								
TOTAL	\$	18,820.59								

	Units	Per Unit	Cc	Description	Total	Notes
Additional Counts	6	\$700		Per Location	\$ 4,200.00	For traffic diversion analysis
Mileage	312	\$ 0.59		Per Mile	\$ 182.52	Assume 2 in-person public meetings
Printing Boards	16	\$36		Per Board	\$ 576.00	Assume 8 boards/meeting
Printing Reports	5	\$17		Per Copy	\$ 85.00	
Total Expenses					\$ 5,043.52	

	Units	Per Unit	Cc	Description	Total	Notes
Mileage	320	\$ 0.59		Per Mile	\$ 187.20	Assume 2 in-person public meetings
Printing Mailers	200	\$ 1.66		Per Mailer	\$ 332.00	Assume 8 boards/meeting
Printing Flyers	200	\$ 0.49		Per Copy	\$ 98.00	
Total Expenses					\$ 617.20	



272 North Front Street, Suite 410
Wilmington, NC 28401
P 910.475.1789 F 503.273.8169

February 23, 2022

Project #: 27293

Mr. Kenny Talton
City of Goldsboro, NC
200 N Center St
Goldsboro, NC 27530

Cc: Jennifer Collins, NCDOT Division 4

RE: Ash Street Corridor Study – Professional Services Agreement

Dear Kenny:

Attached is a scope of work for transportation services associated with the Ash Street Corridor Study in Goldsboro, NC. Part "A" identifies our proposed services for the project in accordance with the terms and conditions outlined in Part "B". This scope was developed based on our review of request for qualifications #RFQ2022-002, our experience with similar projects, and our familiarity with the project study area.

We propose to conduct the services (detailed in Part "A" herein) on a lump sum basis for \$139,922.82 (detailed in Table 1 of the attached Part "B").

I, Zachary Bugg, will serve as the Project Manager, and Jamie Henson will serve as the Project Principal, providing senior review and quality assurance. Any questions of a technical or contractual nature can be directed to either of us. Thank you for the opportunity to work together on this project. If you have any questions, please call us at 910.399.5699.

Sincerely,
Kittel & Associates, Inc.

Zach Bugg, PhD
Senior Engineer

Jamie Henson
Associate Planner

PROFESSIONAL SERVICES AGREEMENT

February 23, 2022

Kittelson & Associates, Inc.
272 North Front Street, Suite 410
Wilmington, NC 28401
910.475.1789 (P)
503.273.8169 (F)

City of Goldsboro, NC, with an office at 200 N Center St in Goldsboro, NC 27530 (the "CLIENT"), hereby enters into this Professional Services Agreement (this "Agreement") with KITTELSON & ASSOCIATES, INC. to perform the services as described in this Agreement's Part "A" - Scope of Work (the "Services") for the Ash Street Corridor Study (the "Project"), subject to all of the provisions described in Part "B" Terms and Conditions.

PART A - SCOPE OF WORK

This scope assumes all meetings will be held virtually (via Microsoft Teams or an equivalent platform) unless otherwise noted.

Task 0. Project Management (\$9,411.10)

- Attend biweekly progress meetings with GMPO staff
One (1) staff from the Kittelson team will attend all meetings.
- Coordinate with team internally
- Prepare monthly progress reports and invoices

Task 0 Deliverables:

- Monthly progress reports and invoices

Task 1. Attend Kickoff Meeting and Prepare Action Plan (\$5,439.22)

- Prepare for and attend project kickoff meeting
- Identify project goals and objectives
- Develop a matrix of performance metrics and evaluation criteria for the project
- Prepare project action plan, including a detailed scope and data collection plan

Task 1 Deliverables:

- Kickoff meeting minutes
- Performance metrics matrix
- Project action plan

Task 2. Compile Traffic Data and Review Background Information (\$11,433.69)**Task 2.1. Document Review**

- Review recent relevant plans and studies

Task 2.2. Data Collection

- Request/compile GIS base mapping information, demographic, and land use data
- Identify area environmental and cultural resources
- Review and summarize the latest five years of reported crash data along the study corridor from NCDOT
- Review/compile multimodal count data at up to 14 major intersections
- Collect additional 24-hour tube count data at up to six locations on parallel corridors to assess potential traffic diversion for build alternatives
- Review/balance count data and apply applicable seasonal or COVID-19 adjustment factors
- Collect/review corridor speed, travel time, and reliability data
- Request/review signal timing/phasing information for signalized study intersections

Task 2.3. Field Visit

- Visit the site to confirm street dimensions and existing peak hour operations

Task 2 Deliverables:

- None

Task 3. Assess Existing Conditions (\$20,857.67)**Task 3.1. Demographics and Cultural Resources Analysis**

- Review GIS-based mapping of demographic and employment data within the study area
- Identify sensitive areas, including environmental and cultural resources

Task 3.2. Bicycle and Pedestrian Analysis

- Identify gaps in the pedestrian network, including lack of sidewalk/path or marked crosswalks

- Evaluate bicycle level of traffic stress (LTS) along the study corridor and surrounding areas
- Review preliminary trends from reported bicycle and pedestrian crash data

Task 3.3. Transit Analysis

- Review existing transit service (routes, stops, amenities, and available ridership/APC data)
- Use demographic and employment data to identify areas with high propensity for transit service, and identify gaps in service

Task 3.4. Congestion and Safety Analysis

- Coordinate with NCDOT and other stakeholders to confirm traffic analysis assumptions
- Analyze existing traffic operations at major study intersections along the corridor using Synchro/SIDRA
- Review preliminary trends from reported crash data

Task 3.5. Synthesis of Findings

- Synthesize existing conditions, findings, constraints, and opportunities
- Prepare a presentation of existing conditions findings for public and stakeholder engagement
- Prepare up to 8 boards/maps for public engagement session 1
- Prepare existing conditions memorandum

Task 3 Deliverables:

- Existing conditions memorandum

Task 4. Public and Stakeholder Engagement (\$27,990.62)

Task 4.1. Public Engagement Plan

- Identify project stakeholder list
- Prepare a draft public engagement plan identifying the public outreach methods and contacts, timeline and format of public engagement sessions, and critical populations for public engagement
- Revise/finalize public engagement plan after stakeholder review
- Develop project mailing list for printed and electronic materials

Task 4.2. Stakeholder Meeting 1

- Prepare for and attend stakeholder meeting 1
- Distribute stakeholder meeting 1 minutes and revise public engagement materials per stakeholder comments

Task 4.3. Public Engagement Session 1

- Develop project website, online survey 1, and online comment map
- Prepare and distribute printed and electronic announcements for public engagement session
- Prepare draft press release and social media blasts (up to four) for agency posting
- Prepare for and attend public engagement session 1 **(In Person)**
- Compile and submit notes from public engagement session 1
- Download and review online survey 1 and comment map responses
- Post project materials and public engagement session 1 notes to project website

Task 4.4. Stakeholder Meeting 2

- Prepare for and attend stakeholder meeting 2
- Distribute stakeholder meeting 2 minutes and revise public engagement materials per stakeholder comments

Task 4.5. Public Engagement Session 2

- Develop online survey 2, revisions to online comment map, and other project website updates in advance of public engagement session 2
- Prepare and distribute printed and electronic announcements for public engagement session
- Prepare draft press release and social media blasts (up to four) for agency posting
- Prepare for and attend public engagement session 2 **(In Person)**
- Compile and submit notes from public engagement session 2
- Download and review online survey 2 and comment map responses
- Post project materials and public engagement session 2 notes to project website

Task 4.6. Stakeholder Meeting 3

- Prepare for and attend stakeholder meeting 3
- Update project website with final project materials and download any remaining comments/responses

Task 4 Deliverables:

- Project website
- Online survey 1
- Online comment map
- Materials for public engagement session 1

- Public engagement session 1 summary
- Online survey 2
- Revised online comment map
- Materials for public engagement session 2
- Public engagement session 2 summary

Task 5. Assess Future Conditions and Project Alternatives (\$23,627.69)

Task 5.1. Build Alternatives Development

- Prepare a toolbox of general corridor and intersection treatments to address deficiencies, project goals/objectives, and feedback from public engagement session 1
- Hold a work session with select project stakeholders (potentially in conjunction with a biweekly progress meeting) to develop up to three (3) build alternatives for the corridor, addressing public comments and project goals/objectives

Alternatives are intended to address varying numbers of through lanes along the corridors, as well as basic intersection control types at major intersections and safety/access management strategies. For example, one alternative could reduce the number of through lanes on Ash Street from four to two, while another could add a raised median. An alternative with roundabouts instead of traffic signals at major intersections may also be explored.

- Develop concept-level cross sections for the build alternatives at key points along the corridor

Task 5.2. Future Baseline Development

- Request and review the Goldsboro Travel Demand Model for the study area for no build and build scenarios, incorporating the build geometry as needed
- Confirm/adjust the model to include near-term or recent transportation projects in the area
- Coordinate with NCDOT Transportation Planning Division to confirm model outputs and growth rates
- Forecast link and turning movement design year volumes for the no build and build alternatives

Task 5.3. Traffic Diversion Analysis

- Identify which build alternatives, if any, could reduce capacity on Ash Street
- Estimate diverted traffic volumes to parallel corridors for applicable build alternatives that reduce capacity on Ash Street

Task 5.4. Future Bicycle and Pedestrian Analysis

- Evaluate future bicycle LTS along the study corridor based on design year traffic volumes and updated cross sections

- Identify future crosswalk treatments based on design year traffic volumes and updated cross sections

Task 5.5. Future Congestion and Safety Analysis

- Perform a planning-level intersection control evaluation at the study intersections using the HCM quick estimation procedure, including signal warrant analyses where appropriate
- Assess future year traffic conditions at the study intersections for the no build and build alternatives in Synchro/SIDRA
- Perform a high-level safety assessment of future conditions along the corridor for the no build and build alternatives

Task 5.6. Synthesis of Findings

- Compare no build and build alternatives performance in an Evaluation Matrix using the performance metrics and evaluation criteria identified in the Project Action Plan
- Synthesize findings and prepare a summary email or memorandum to the project stakeholders
- Prepare a presentation of future conditions findings for public and stakeholder engagement
- Prepare up to 8 boards/maps for public engagement session 2

Task 5 Deliverables:

- Future conditions summary

Task 6. Develop Recommended Alternative (\$25,006.59)

Task 6.1. Recommended Alternative Development

- Review public and stakeholder feedback on the no build and build alternatives from public engagement session 2 and expand evaluation matrix accordingly
- Identify one (1) recommended alternative as an outcome of the evaluation matrix

Note that if no recommended alternative emerges, two or more alternatives may be combined into a hybrid to develop the recommended alternative

Task 6.2. Concept Design and Cost Estimation

- Identify pedestrian, bicycle, and transit design treatments for the recommended alternative
- Develop visualizations for repurposing public space along the corridor
- Develop detailed recommendations for repurposing public right of way at each study intersection within the recommended alternative
- Develop a concept (5-10%) design and cross section for one (1) recommended alternative

- Prepare a concept (5-10%) cost estimate and construction quantities for one (1) recommended alternative

Task 6 Deliverables:

- Concept design and cross sections for the recommended alternative
- Visualizations for the recommended alternative showing the repurposing of public space
- Conceptual cost estimate and construction quantities for the recommended alternative

Task 7. Prepare Final Plan and Implementation (\$10,495.52)**Task 7.1. Final Plan Preparation**

- Review applicable NCDOT STI inputs, including GMPO and local scoring
- Develop project implementation plan to maximize potential for funding through NCDOT STI
- Develop draft final plan report
- Revise draft final plan report based on stakeholder comments
- Submit final plan report, including an electronic copy and five bound copies
- Prepare technical appendices and submit all electronic files

Task 7.2. Presentation

- Prepare a final project presentation for public and stakeholder engagement
- Attend and present the final project presentation at two additional TAC/MPO board meetings

Task 7 Deliverables:

- Draft final plan report
- Final plan report and technical appendices

Estimated Direct Expenses (\$5,660.72)

- New tube count traffic volume data along parallel corridors
- Travel cost for attendance at public engagement sessions 1 and 2
- Printing costs for up to 16 public meeting boards
- Printing and postage costs for mailers (100 per meeting) for public engagement sessions 1 and 2

- Printed announcements (100 per meeting) for public engagement sessions 1 and 2
- Printing/shipping costs for 5 bound copies of final plan report

A draft project schedule is displayed on the following page. The schedule assumes a project start date of April 1, 2022, as well as a ten-month schedule; however, the project schedule may need to be extended depending on the format and dates of the two public engagement sessions.

Project Task Description	Billing Method	Fee
0. Project Management	Lump Sum	\$9,411.10
1. Attend Kickoff Meeting and Prepare Action Plan	Lump Sum	\$5,439.22
2. Compile Traffic Data and Review Background Information	Lump Sum	\$11,433.69
3. Assess Existing Conditions	Lump Sum	\$20,857.67
4. Public and Stakeholder Engagement	Lump Sum	\$27,990.62
5. Assess Future Conditions and Project Alternatives	Lump Sum	\$23,627.69
6. Develop Recommended Alternative	Lump Sum	\$25,006.59
7. Prepare Final Plan and Implementation	Lump Sum	\$10,495.52
Direct Expenses	Lump Sum	\$5,660.72
Total Project Budget	Lump Sum	\$139,922.82

Task	April 2022	May 2022	June 2022	July 2022	August 2022	September 2022	October 2022	November 2022	December 2022	January 2023
Task 0: Project Management										
Meetings/Deliverables		P PR	P PR	P PR	P PR	P PR	P PR	P PR	P PR	P PR
Task 1: Attend Kickoff Meeting and Prepare Action Plan										
Meetings/Deliverables	K KM	AP								
Task 2: Compile Traffic Data & Review Background Information										
Meetings/Deliverables										
Task 3: Assess Existing Conditions										
Meetings/Deliverables				EC						
Task 4: Public & Stakeholder Engagement										
Meetings/Deliverables		S1	P1 M1				S2	P2 M2		S3 TA
Task 5: Assess Future Conditions & Project Alternatives										
Meetings/Deliverables						FC				
Task 6: Develop Project Recommendations & Prepare Final Plan										
Meetings/Deliverables									DR	FR

Meetings

K	Kickoff Meeting
P	Monthly Progress Meeting
S1	Steering Committee Meeting #1
P1	Public Meeting #1
S2	Steering Committee Meeting #2
P2	Public Meeting #2
S3	Steering Committee Meeting #3
TA	Technical Advisory Committee/Board Meetings

Deliverables

KM	Kickoff Meeting Minutes
AP	Project Action Plan
PR	Monthly Progress Reports
M1	Public Meeting #1 Minutes
EC	Existing Conditions Report
FC	Future Conditions Report
M2	Public Meeting #2 Minutes
DR	Draft Final Plan
FR	Final Plan

PART B – TERMS AND CONDITIONS

- I. **GENERAL:** The terms and conditions set forth herein shall govern all services subsequently performed on behalf of CLIENT unless changed by a written agreement signed by KITTELSON & ASSOCIATES, INC. In case any one or more of the provisions contained in this Agreement shall be held unenforceable, the enforceability of the remaining provisions contained herein shall not be impaired thereby.
- II. **LIMITATION OF LIABILITY:** CLIENT AGREES THAT IN RECOGNITION OF THE RELATIVE RISKS AND BENEFITS OF THE PROJECT, KITTELSON & ASSOCIATES, INC.'S AGGREGATE JOINT, SEVERAL AND INDIVIDUAL LIABILITY, WHETHER FOR BREACH OF CONTRACT, BREACH OF WARRANTY, NEGLIGENCE, PROFESSIONAL MALPRACTICE, STRICT LIABILITY, OR ANY OTHER LEGAL OR EQUITABLE THEORY OF RECOVERY SHALL BE LIMITED TO AN AMOUNT NO GREATER THAN THREE TIMES THE TOTAL COMPENSATION RECEIVED BY KITTELSON & ASSOCIATES, INC. UNDER THIS AGREEMENT. THIS PROVISION SHALL SURVIVE THE TERMINATION OR EXPIRATION OF THIS AGREEMENT.
- III. **LIMITATION OF REMEDY:** CLIENT COVENANTS THAT IT WILL NOT, UNDER ANY CIRCUMSTANCES, BRING A LAWSUIT OR CLAIM AGAINST KITTELSON & ASSOCIATES, INC.'S INDIVIDUAL EMPLOYEES, OFFICERS, DIRECTORS OR SHAREHOLDERS AND THAT CLIENT'S SOLE REMEDY SHALL BE AGAINST KITTELSON & ASSOCIATES, INC.
- IV. **WAIVER OF CONSEQUENTIAL DAMAGES:** NEITHER KITTELSON & ASSOCIATES, INC. NOR ANY OF ITS OFFICERS, DIRECTORS, EMPLOYEES OR AGENTS SHALL BE LIABLE FOR ANY INDIRECT, PUNITIVE, CONSEQUENTIAL OR EXEMPLARY DAMAGES OF ANY NATURE, INCLUDING, BUT NOT LIMITED TO FINES, PENALTIES AND LOST PROFITS, WHETHER SAID CLAIM IS BASED UPON CONTRACT, WARRANTY, TORT (INCLUDING NEGLIGENCE AND STRICT LIABILITY) OR ANY OTHER LEGAL OR EQUITABLE THEORY OF RECOVERY.
- V. **INDEMNITY:** To the maximum extent allowed by law, CLIENT and KITTELSON & ASSOCIATES, INC. shall indemnify and hold harmless, but not defend, each other and the indemnified party's employees, officers, directors and agents from, for and against all claims, losses, legal costs and expenses resulting from any bodily injury or property damage, but only to the extent caused by the indemnifying party's negligence.
- VI. **OWNERSHIP OF DOCUMENTS:** KITTELSON & ASSOCIATES, INC is deemed the author and owner of its documents and other instruments of service, and will retain all common law, statutory, and other reserved rights, including copyrights. So long as CLIENT complies with all terms of this Agreement, including but not limited to terms of payment, KITTELSON & ASSOCIATES, INC. grants CLIENT a nonexclusive license to use instruments of professional service for the purpose of constructing, occupying and maintaining the Project. Reuse or modification of any such documents by CLIENT, without KITTELSON & ASSOCIATES, INC.'s written permission, shall be at CLIENT's own sole risk and CLIENT agrees to defend, indemnify, reimburse and hold harmless KITTELSON &

ASSOCIATES, INC. from all claims, liabilities, losses, costs, damages and expenses, including attorney's fees and expert's fees, related to the reuse by CLIENT or others acting through CLIENT.

VII. **ELECTRONIC DOCUMENTS:** If KITTELSON & ASSOCIATES, INC. provides CLIENT any documents or other instruments of service in electronic form ("Electronic Documents"), acceptance and use of the electronic documents by CLIENT shall be at CLIENT's sole risk and CLIENT shall:

- a. Waive and covenant not to sue KITTELSON & ASSOCIATES, INC. or its employees alleging any inaccuracy or defect of the Electronic Documents.
- b. Agree that KITTELSON & ASSOCIATES, INC. makes no representation with regard to the compatibility of the Electronic Documents with any software or hardware or that the data is fit for any specific use.
- c. Indemnify, hold harmless, reimburse and defend KITTELSON & ASSOCIATES, INC. from, for and against any claim, damage, liability, loss, expense or cost, including attorneys' fees and expert's fees, that may arise from CLIENT'S use of the Electronic Documents or any subsequent modification of the Electronic Documents by any person or entity.
- d. CLIENT agrees that prior to use of the Electronic Documents on any project other than the Project, CLIENT shall retain the services of a licensed professional as necessary to review and revise the Electronic Documents for compliance with the local laws, practices and standards of the place where the Project will be located.

VIII. **DISPUTE RESOLUTION:** In any dispute arising out of this Agreement or the Services, with the exception of disputes relating to CLIENT's non-payment, partial payment or late payment of any amount due under an invoice issued by KITTELSON & ASSOCIATES, INC. ("Payment Disputes"), for which the remedy will be in accordance with Article XVI of this Agreement, the Parties shall first attempt to resolve the dispute through good-faith negotiation. In the event that the Parties are unable to resolve the dispute through negotiation, CLIENT agrees that any claim or dispute arising out of this Agreement or the Services, with the exception of Payment Disputes, shall be submitted to non-binding mediation. If the dispute cannot be resolved by mediation, the parties agree to submit their dispute to binding arbitration before a single arbitrator. The arbitration shall be held in ~~Wayne County, North Carolina~~ ~~Multnomah County, Oregon~~ and shall be conducted by and pursuant to the rules of ~~the American Arbitration Association Service of Portland, Inc.(ASP), and the arbitrator shall be chosen in accordance with ASP rules.~~ Except in the case of Payment Disputes, the parties agree that so long as they are making good-faith efforts to resolve the dispute pursuant to the terms of this Article, they shall continue to perform under this Agreement.

IX. **GOVERNING LAW:** Without regard to conflict of laws, the rights and liabilities of the parties under this Agreement shall be governed by the laws of the State ~~of Oregon~~ ~~where the Project is located~~.

X. **TIME BAR TO LEGAL ACTION:** All legal actions by either party against the other arising out of or in any way connected with this Agreement or the services to be performed hereunder shall be barred

and under no circumstances shall any such legal action be initiated by either party after the earlier of three (3) years or the State's applicable statute of limitations, both of which shall commence to run on the last day Services are performed under this Agreement.

- XI. **DIRECT EXPENSES:** KITTELSON & ASSOCIATES, INC.'s Direct Expenses shall be those costs incurred on or directly for the Project, including but not limited to necessary transportation costs including mileage at the current IRS-allowed rates, meals and lodging. Reimbursement for automobiles, meals and lodging, and any other expenses furnished by commercial sources shall be on the basis of actual charges plus a 10% markup.

All communication fees including, but not limited to computer services, telephone, faxes, postage, overnight deliveries, and in-house copies, printing, and binding charges shall be billed on the basis of a per direct labor hour fee when furnished by KITTELSON & ASSOCIATES, INC.

- XII. **PROFESSIONAL SERVICES:** KITTELSON & ASSOCIATES, INC. staff is defined as all permanent and temporary employees, as well as any and all contract labor of KITTELSON & ASSOCIATES, INC. All KITTELSON & ASSOCIATES, INC., staff time spent working on the Project will be billed as applicable per Table 1.

- XIII. **COST ESTIMATE:** Any cost estimates provided by KITTELSON & ASSOCIATES, INC. as part of the Services will be on a basis of experience and judgment, but because it has no control over market conditions or bidding procedures KITTELSON & ASSOCIATES, INC. cannot warrant that bids, construction or other Project costs will not vary from these cost estimates.

- XIV. **PEER REVIEW:** Any peer review report prepared by KITTELSON & ASSOCIATES INC. as part of the Services herein merely represents its professional, unbiased opinion regarding the deliverable. This opinion is based solely on KITTELSON & ASSOCIATES, INC.'S evaluation of the information provided by CLIENT and should not be considered an exhaustive review, insurance against errors or omissions in the deliverable, or advocacy of the intended project. CLIENT agrees that the purpose and intent of KITTELSON & ASSOCIATES, INC.'S evaluation of the deliverable is to reduce the risk of errors or omissions only and not to eliminate such risk. KITTELSON & ASSOCIATES, INC. offers no warranty or guarantee with regard to any requested peer review performed under this AGREEMENT.

- XV. **TERMINATION FOR CONVENIENCE:** In addition to other rights of termination, either CLIENT or KITTELSON & ASSOCIATES, INC. may terminate this Agreement for its convenience by giving 30 days' written notice to the other party. In such event, CLIENT shall forthwith pay KITTELSON & ASSOCIATES, INC. in full for all work previously authorized and performed prior to effective date of termination as well as all unavoidable expenses incurred prior to termination.

- XVI. **PAYMENT TO KITTELSON & ASSOCIATES, INC./REMEDIES FOR PAYMENT DISPUTES:** Monthly invoices will be issued by KITTELSON & ASSOCIATES, INC. for all services performed under the terms of this Agreement, and reimbursement of direct expenses. A retainer, if applicable, will be required in advance of start of services and will be credited to the final invoice(s) of Project. Invoices are due

and payable within 30 days of receipt. The CLIENT must notify the KITTELSON & ASSOCIATES, INC.'s Project Manager or Project Accountant, in writing, within 30 days of receipt of any disputed charges in an invoice (the "Disputed Charges "). In the event CLIENT gives notice of any Disputed Charges in an invoice, the undisputed invoiced amounts are still due and owing under the terms of this Article. Interest at the rate of 1.5 percent per month, or alternatively at the highest monthly rate allowable in the jurisdiction where the Services are being provided, whichever is higher, will be charged on all past due amounts. Interest charges on past due amounts are in addition to the fixed ceiling for the contract and are not counted in determining whether the fixed ceiling has been reached. CLIENT'S failure to make payments to KITTELSON & ASSOCIATES, INC. within 90 days of the issuance of an invoice shall constitute a material breach of this Agreement and KITTELSON & ASSOCIATES, INC. shall have the option to withhold services until paid or terminate this Agreement. Payment Disputes, including but not limited to disputes over (a) CLIENT's non-payment or late payment of any charge on an invoice; and (b) any charge on an invoice identified by CLIENT as a Disputed Charge, are not subject to the Dispute Resolution and Arbitration provisions of Article VIII of this Agreement, and KITTELSON & ASSOCIATES, INC. may avail itself of any and all available legal and equitable remedies to address such Payment Disputes, including , but not limited, to asserting a lien against the real property where PROJECT is located. In the event KITTELSON & ASSOCIATES, INC. is required to undertake collection actions, or otherwise incur any costs in connection with the collection of amounts owing under a past-due invoice, all such costs shall be the responsibility of CLIENT. KITTELSON & ASSOCIATES, INC. prefers that all payments be made through the Automated Clearing House Network ("ACH"). The following bank account information is provided below for this purpose:

Account Name: Kittelson & Associates, Inc.
Bank Name: Chase Bank
Account Number: 179118350
ABA Number: 325070760
Remittance Advice: apinvoice@kittelson.com

- XVII. **PREVAILING PARTY ATTORNEY FEES:** In the event of any litigation between the parties arising out of this Agreement, including mandatory arbitration under Article VIII of this Agreement, the prevailing party shall be entitled to recovery of its reasonable attorney's fees incurred in the litigation.
- XVIII. **ADDITIONAL INSURED:** KITTELSON & ASSOCIATES, INC. shall cause its general liability insurers to name CLIENT as an additional insured.
- XIX. **PROFESSIONAL STANDARDS:** KITTELSON & ASSOCIATES, INC. shall be responsible for performing the Services to the level of competency currently maintained by other practicing professional engineers performing the same type of services in CLIENT'S community. KITTELSON & ASSOCIATES, INC. makes no warranty, guarantee or assurance, express or implied, that the Services will yield or accomplish a perfect or particular outcome for the Project.

XX. **ENTIRE AGREEMENT:** This Agreement constitutes the entire, legally-binding contract between the parties regarding its subject matter and supersede any and all prior or contemporaneous understandings, agreements, or representations, whether oral or written. Amendments to this Agreement will be governed by this Agreement and must be in writing and signed by both the CLIENT and KITTELSON & ASSOCIATES, INC.

XXI. **NO THIRD PARTY RIGHTS:** To the fullest extent permitted by law, no party has any third party beneficiary or other rights arising from or related to the Services.

AUTHORIZATION TO PROCEED: Signing this form shall constitute agreement with all terms and conditions of this AGREEMENT and authorization by CLIENT for KITTELSON & ASSOCIATES, INC. to proceed with performance of the Services as of the date first written above (the "EFFECTIVE DATE").

Table 1:

Project Phase Description	Billing Method	Authorized Amount
Ash Street Corridor Study	Lump Sum	\$139,922.82

Accepted for:

City of Goldsboro, NC

Approved for:

Kittelson & Associates, Inc.

Signature

Signature

Print Name

Print Name

Title

Title

Date

Date

CITY OF GOLDSBORO
AGENDA MEMORANDUM
MARCH 7, 2022 COUNCIL MEETING


SUBJECT: Request authorization to purchase cameras based on standardization and compatibility requirements

BACKGROUND: General Statute 143-129(e)(6)(iii) states exceptions to the state competitive bidding requirements are allowed for the purchase of apparatus, supplies, materials or equipment when standardization or compatibility is the overriding consideration.

DISCUSSION: Two replacement robotic cameras were authorized to be purchased for the Distributions and Collections Division during the FY21/22 budget process for \$140K. The cameras are used to conduct required inspections of the City's sanitary sewer system. The current camera system and software were purchased through RedZone Robotics, LLC, which is a proprietary system and incompatible with other robotic camera systems and software packages. To maintain compatibility and ensure continued access to camera footage previously obtained, we will need to maintain the current standard and purchase RedZone Robotic replacement cameras.

RECOMMENDATION: By motion, approve purchasing two RedZone Robotic cameras in order to standardize equipment and maintain compatibility per G.S. 143-129(e)(6).

Date: 3/7/2022



Richard E. A. Fletcher III, Public Works Director

Date: 3/1/22



Timothy Salmon, City Manager

RESOLUTION NO. 2022- 14

**RESOLUTION OF INTENT TO
STANDARDIZE ROBOTIC CAMERA SYSTEM**

WHEREAS, the City of Goldsboro currently owns two robotic cameras from RedZone Robotic LLC to accomplish required sanitary sewer inspections; and,

WHEREAS, the RedZone cameras and software are proprietary and incompatible with other robotic camera systems and software packages; and,

WHEREAS, uniformity and compatibility are determining factors to ensure continued access and use of camera footage previously obtained; and,

WHEREAS, the City of Goldsboro is granted authority under §143-129(e)(6)(iii) to exempt purchases from bidding requirements when standardization or compatibility is the overriding consideration;

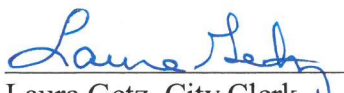
NOW, THEREFORE, BE IT RESOLVED by the Mayor and City Council of the City of Goldsboro, North Carolina that:

1. The City of Goldsboro shall standardize the robotic camera system, and,
2. This standardization will be reevaluated if this robotic camera and software system become unavailable, and at an interval not to exceed 5 years.

This resolution shall be in full force and effect from and after this 7th day of March, 2022.


Taj Polack, Mayor Pro Tem

Attested by:


Laura Getz, City Clerk



CITY OF GOLDSBORO
AGENDA MEMORANDUM
MARCH 7, 2022 COUNCIL MEETING


SUBJECT: Amend Contract for Audit Services for Fiscal Year Ending June 30, 2020

BACKGROUND: City Council approved the audit contract for FY2020 on May 17, 2021, after the FY2019 audit was completed.

DISCUSSION: The financial audit has been completed and issued. The auditors have requested a final amendment in order to close out this engagement, and the Local Government Commission requires the Council approve all extensions of time.

RECOMMENDATION: Council approve the attached resolution to amend the contract for the auditing services for the Fiscal Year ending June 30, 2020 to Dixon Hughes Goodman, LLP for the completion date of March 7, 2022.

Date: 3/2/2022


Catherine F. Gwynn, Finance Director

Date: 3/3/22


Timothy M. Salmon, City Manager

RESOLUTION NO. 2022- 15

A RESOLUTION TO AUTHORIZE THE MAYOR TO EXECUTE A CONTRACT
AMENDMENT NO. 1 BETWEEN THE CITY OF GOLDSBORO AND DIXON
HUGHES GOODMAN, LLP FOR THE EXTENSION OF THE
AUDIT OF CITY'S ACCOUNTS
FOR THE FISCAL YEAR ENDING JUNE 30, 2020

WHEREAS, Council authorized the City to enter into a contract with Dixon Hughes Goodman, LLP on May 17, 2021 for the audit of the City's accounts for the year ending June 30, 2020; and

WHEREAS, there have been delays in finalizing the audit beyond the Local Government Commissions due date of January 31, 2021, and additional time is needed to complete the audit; and

WHEREAS, it is requested that an extension be granted until March 7, 2022.

NOW, THEREFORE, BE IT RESOLVED by the Mayor and City Council of the City of Goldsboro, North Carolina, that:

1. The City of Goldsboro authorizes the Mayor and City Clerk to execute an amendment to the contract for an extension of time to complete the audit until March 7, 2022.
2. This resolution shall be in full force and effect from and after the 7th day of March, 2022.


Taj Polack, Mayor Pro Tem

Attested by:


Laura Getz, City Clerk



CITY OF GOLDSBORO
AGENDA MEMORANDUM
March 7, 2022 COUNCIL MEETING

SUBJECT: Award contract for audit services for fiscal year ending June 30, 2021 to Dixon Hughes Goodman LLP.

BACKGROUND: G.S. §159-34, Annual independent audit, requires each local government to have its accounts audited as soon as possible after the close of each fiscal year by a certified public accountant. The auditor shall be selected by, and shall report directly to the governing board.

DISCUSSION: In May, 2019 the City conducted a request for qualifications and a request for proposal for audit services for fiscal year ending June 30, 2019, and selected Dixon Hughes Goodman, LLP.

The cost of the audit as per the proposal is:

Fy2020	\$53,200
Fy2021	\$54,500
Fy2022	\$55,800

Dixon, Hughes, Goodman, LLP (the firm) is active and in good standing with the North Carolina State Board of Certified Public Accountant Examiners. The partner in charge, John Frank, CPA, is also in active good standing with the same as a Certified Public Accountant. They have a current peer review and have provided insurance information, Form W9 and e-verify compliance.

Once approved by City Council, the contract will be executed and sent to the Local Government Commission for final approval before any field work can commence on the FY21 audit.

RECOMMENDATION: It is recommended that the City Council, by motion:

1. Adopt attached resolution authorizing the award for contract for audit services for fiscal year ending June 30, 2021 to Dixon, Hughes, Goodman, LLP.

Date: 3/2/2022



Catherine F. Gwynn, Finance Director

Date: 3/3/22



Timothy M. Salmon, City Manager

RESOLUTION NO. 2022- 16

RESOLUTION APPROVING DIXON HUGHES GOODMAN LLP AS OFFICIAL AUDITOR
OF THE CITY'S ACCOUNTS FOR THE FISCAL YEAR ENDING JUNE 30, 2021

WHEREAS, North Carolina General Statute §159-34, annual independent audit, requires each local government to have its accounts audited as soon as possible after the close of each fiscal year by a certified public accountant; and

WHEREAS, it is the duty of the Council to select an auditor, and approve the Mayor or his designee, and Finance Officer to enter into a contract for the audit of the City accounts for the fiscal year ending; and

WHEREAS, City staff conducted a competitive request for qualifications and request for proposal process and it has been determined that Dixon Hughes Goodman LLP to be the top scoring firm with the required qualifications needed to conduct the City's audit of accounts in a competent and thorough manner; and

WHEREAS, both the firm, Dixon Hughes Goodman LLP, and the partner in charge, John Frank, CPA, are both in good standing with the North Carolina Board of Certified Public Accountant Examiners; and

WHEREAS, City staff recommends that the contract to audit the accounts of the City of Goldsboro for the fiscal year ending June 30, 2021 be awarded to Dixon Hughes Goodman LLP.


NOW, THEREFORE, BE IT RESOLVED by the Mayor and City Council of the City of Goldsboro, North Carolina that:

1. Dixon Hughes Goodman LLP is hereby selected as the auditor for the City of Goldsboro for the fiscal year ending, June 30, 2021.
2. The Mayor and Finance Director and other staff as required are authorized to execute the necessary documents and contracts for the audit of the City accounts.

This Resolution is effective upon its adoption this 7th day of March, 2022.


Taj Polack, Mayor Pro Tem

Attested by:


Laura Getz, City Clerk



CITY OF GOLDSBORO
AGENDA MEMORANDUM
MARCH 7, 2022 COUNCIL MEETING

SUBJECT: Establishing and adopting mandatory Uniform Guidance Policies for the American Rescue Plan Act of 2021 (R1107)

BACKGROUND: On March 11, 2021 the American Rescue Plan Act of 2021 (ARP) was signed into law by President Biden. The \$1.88 trillion dollar coronavirus relief package allocated \$350 billion dollars in state and local fiscal recovery funds of which \$2.034 billion dollars was allocated directly to North Carolina counties and \$1.3 billion dollars was allocated to municipalities. There is no match required for the grant. The City of Goldsboro, as an entitlement city, will receive a total of \$8,813,514 directly from the federal government as part of the \$1.3 billion dollar allocation to North Carolina municipalities. The funds will be disbursed in two tranches with 50% provided in May, 2021 and the second delivered 12 months later. Funds must be spent by December 31, 2024, unless an extension of time is granted by the federal government. On May 17, 2021, City Council formally accepted the federal grant funds, and named staff as authorized representative to request the funding from the U.S. Treasury. On June 21, 2021, City Council authorized the creation of a grant project ordinance to track the \$8.8M allocation to the City.

DISCUSSION: At this time, staff recommends that the City Council establish and adopt mandatory Uniform Guidance Policies for the American Rescue Plan Act of 2021 to ensure that all federal compliance requirements are met so that the City may execute the authorized programs to spend the \$8.8M grant.

At the February 22, 2022 Council Retreat, City Council authorized staff to use the Standard Allowance for revenue replacement for the entire \$8.8M grant, and all funds could be allocated towards General Government Services salaries and benefits. This was done to help simplify the Uniform Guidance requirements to ensure that the \$8.8M grant could be managed in the most cost efficient manner.

At this time, it is necessary for Council to adopt the following mandatory resolutions and policies:

1. Allowable Costs and Cost Principles Policy
2. Eligible Project Policy
3. Financial Management and Internal Controls Policy
4. Records Retention Policy
5. Nondiscrimination Policy
6. Conflict of Interest Policy (Adopted in the current Procurement Policy)

Additional policies, not required but highly recommended:

1. Program Income Policy
2. Property Management

RECOMMENDATION:

It is recommended that City Council adopt the attached resolutions and recommended policies necessary to execute the program requirements for the American Rescue Plan Act of 2021.

Date: 3/2/2022



Catherine F. Gwynn, Finance Director

Date: 3/3/22



Timothy M. Salmon, City Manager

RESOLUTION NO. 2022- 17
RESOLUTION ADOPTING POLICIES FOR
ALLOWABLE COSTS AND COSTS PRINCIPLES POLICY
ELIGIBLE PROJECT POLICY
FINANCIAL MANAGEMENT AND INTERNAL CONTROLS
AND
RECORD RETENTION
FOR THE
AMERICAN RESCUE PLAN ACT CORONAVIRUS STATE AND LOCAL FISCAL
RECOVERY FUNDS BY NORTH CAROLINA LOCAL GOVERNMENTS

WHEREAS the City of Goldsboro, has received an allocation of funds from the Coronavirus State and Local Fiscal Recovery Funds of H.R. 1319 American Rescue Plan Act of 2021 (ARP/CSLFRF); and

WHEREAS The US Department of the Treasury issued its Final Rule regarding use of ARP/CSLFRF funds on January 6, 2022. This rule identifies permissible uses of ARP/CSLFRF funding and other procedures which must be followed by entities receiving ARP/CSLFRF funds. Local government entities who received ARP/CSLFRF funding must allocate monies no later than December 31, 2024 and disburse all funding no later than December 31, 2026. Failure of an entity to expend all funds by December 31, 2026 will result in forfeiture of ARP/CSLFRF funds; and

WHEREAS the funds may be used for projects within these categories, to the extent authorized by state law.

1. Support public health expenditures, by funding COVID-19 mitigation efforts, medical expenses, behavioral healthcare, and certain public health and safety staff;
2. Address negative economic impacts caused by the public health emergency, including economic harms to workers, households, small businesses, impacted industries, and the public sector;
3. Replace lost public sector revenue, using this funding to provide government services to the extent of the reduction in revenue experienced due to the pandemic;
4. Provide premium pay for essential workers, offering additional support to those who have borne and will bear the greatest health risks because of their service in critical infrastructure sectors; and,
5. Invest in water, sewer, and broadband infrastructure, making necessary investments to improve access to clean drinking water, support vital wastewater and stormwater infrastructure, and to expand access to broadband internet; and

WHEREAS the ARP/CSLFRF are subject to the provisions of the federal Uniform Grant Guidance, 2 CFR Sect. 200 (UG), as provided in the [Assistance Listing](#); and

WHEREAS the [Compliance and Reporting Guidance for the State and Local Fiscal Recovery Funds](#) provides, in relevant part:

Allowable Costs/Cost Principles. As outlined in the Uniform Guidance at 2 CFR Part 200, Subpart E regarding Cost Principles, allowable costs are based on the premise that a recipient is responsible for the effective administration of Federal awards, application of sound management practices, and administration of Federal funds in a manner consistent with the program objectives and terms and conditions of the award. Recipients must implement robust internal controls and effective monitoring to ensure compliance with the Cost Principles, which are important for building trust and accountability.

ARP/CSLFRF Funds may be, but are not required to be, used along with other funding sources for a given project. Note that ARP/CSLFRF Funds may not be used for a non-Federal cost share or match where prohibited by other Federal programs, e.g., funds may not be used for the State share for Medicaid.

Treasury's Interim Final Rule and guidance and the Uniform Guidance outline the types of costs that are allowable, including certain audit costs. For example, per 2 CFR 200.425, a reasonably proportionate share of the costs of audits required by the Single Audit Act Amendments of 1996 are allowable; however, costs for audits that were not performed in accordance with 2 CFR Part 200, Subpart F are not allowable. Please see 2 CFR Part 200, Subpart E regarding the Cost Principles for more information.

- a. Administrative costs: Recipients may use funds for administering the SLFRF program, including costs of consultants to support effective management and oversight, including consultation for ensuring compliance with legal, regulatory, and other requirements. Further, costs must be reasonable and allocable as outlined in 2 CFR 200.404 and 2 CFR 200.405. Pursuant to the ARP/CSLFRF Award Terms and Conditions, recipients are permitted to charge both direct and indirect costs to their SLFRF award as administrative costs. Direct costs are those that are identified specifically as costs of implementing the ARP/CSLFRF program objectives, such as contract support, materials, and supplies for a project. Indirect costs are general overhead costs of an organization where a portion of such costs are allocable to the ARP/CSLFRF award such as the cost of facilities or administrative functions like a director's office. Each category of cost should be treated consistently in like circumstances as direct or indirect, and recipients may not charge the same administrative costs to both direct and indirect cost categories, or to other programs. If a recipient has a current Negotiated Indirect Costs Rate Agreement (NICRA) established with a Federal cognizant agency responsible for reviewing, negotiating, and approving cost allocation plans or indirect cost proposals, then the recipient may use its current NICRA. Alternatively, if the recipient does not have a NICRA, the recipient may elect to use the de minimis rate of 10 percent of the modified total direct costs pursuant to 2 CFR 200.414(f).
- b. Salaries and Expenses: In general, certain employees' wages, salaries, and covered benefits are an eligible use of ARP/CSLFRF award funds; and

WHEREAS Subpart E of the UG dictates allowable costs and cost principles for expenditure of ARP/CSLFRF funds; and

WHEREAS Subpart E of the UG (specifically, 200.400) states that:

The application of these cost principles is based on the fundamental premises that:

- (a) The non-Federal entity is responsible for the efficient and effective administration of the Federal award through the application of sound management practices.
- (b) The non-Federal entity assumes responsibility for administering Federal funds in a manner consistent with underlying agreements, program objectives, and the terms and conditions of the Federal award.
- (c) The non-Federal entity, in recognition of its own unique combination of staff, facilities, and experience, has the primary responsibility for employing whatever form of sound organization and management techniques may be necessary in order to assure proper and efficient administration of the Federal award.
- (d) The application of these cost principles should require no significant changes in the internal accounting policies and practices of the non-Federal entity. However, the accounting practices of the non-Federal entity must be consistent with these cost principles and support the accumulation of costs as required by the principles, and must provide for adequate documentation to support costs charged to the Federal award.
- (e) In reviewing, negotiating and approving cost allocation plans or indirect cost proposals, the cognizant agency for indirect costs should generally assure that the non-Federal entity is applying these cost accounting principles on a consistent basis during their review and negotiation of indirect cost proposals. Where wide variations exist in the treatment of a given cost item by the non-Federal entity, the reasonableness and equity of such treatments should be fully considered.
- (f) For non-Federal entities that educate and engage students in research, the dual role of students as both trainees and employees (including pre- and post-doctoral staff) contributing to the completion of Federal awards for research must be recognized in the application of these principles.
- (g) The non-Federal entity may not earn or keep any profit resulting from Federal financial assistance, unless explicitly authorized by the terms and conditions of the Federal award;

WHEREAS The Coronavirus Local Fiscal Recovery Funds (“CSLFRF”) Award Terms and Conditions and the Compliance and Reporting Guidance set forth the U.S. Department of Treasury’s (“Treasury”) record retention requirements for the ARP/CSLFRF award, and the City shall establish a policy to follow Treasury’s record retention requirements as it expends CSLFRF pursuant to the APR/CSLFRF award; and

WHEREAS the City shall further adopt a policy of Financial Management and Internal Controls to ensure that a procedure and process has been adopted to govern the financial management of the City’s resources to ensure that board and management objectives are obtained by safeguarding

assets, integrity of financial information is maintained, compliance with laws and regulations, and the system promotes operational efficiency.

NOW, THEREFORE BE IT RESOLVED that the governing board of the City of Goldsboro hereby adopts and enacts the following mandated policies under Uniform Guidance for the expenditure of ARP/CSLFRF funds.

Allowable Costs and Cost Principles Policy for the Expenditure of American Rescue Plan Act Recovery Funds

Eligible Project Policy for the Expenditure of American Rescue Plan Act Recover Funds

Record Retention for the Expenditure of American Rescue Plan Act Recover Funds

Financial Management and Internal Control

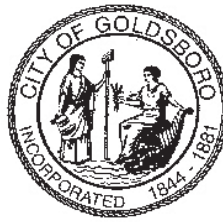
This Resolution shall be in full force and effect from and after this 7th day of March, 2022.


Taj Polack, Mayor Pro Tem

ATTEST:


Laura Getz, City Clerk





ALLOWABLE COSTS AND COST PRINCIPLES POLICY FOR THE EXPENDITURE OF AMERICAN RESCUE PLAN ACT RECOVERY FUNDS

I. POLICY OVERVIEW AND PURPOSE

On May 17, 2021, the City Council of the City of Goldsboro adopted Resolution #2021-41 which accepted \$8,813,514 in funding from the American Rescue Plan Act of 2021. This policy addressing allowable costs and cost principles is necessary under Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, commonly referred to as Uniform Guidance. This policy is effective March 7, 2022, and shall remain in effect for the duration of the ARPA Grant Project Ordinance unless otherwise superseded by a future policy. It applies to all City employees as well as subgrantees and contractors who enter into agreements to perform ARP/CSLFRF related activities for the City.

[Title 2 U.S. Code of Federal Regulations Part 200](#), Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, commonly called Uniform Guidance (UG), specifically Subpart E, defines those items of cost that are allowable, and which are unallowable. The tests of allowability under these principles are: (a) the costs must be reasonable; (b) they must be allocable to eligible projects under the Coronavirus State and Local Fiscal Recovery Funds of H.R. 1319 American Rescue Plan Act of 2021 (ARP/CSLFRF); (c) they must be given consistent treatment through application of those generally accepted accounting principles appropriate to the circumstances; and (d) they must conform to any limitations or exclusions set forth in these principles or in the ARP/CSLFRF grant award as to types or amounts of cost items. Unallowable items fall into two categories: expenses which are by their nature unallowable (e.g., alcohol), and unallowable activities (e.g., fund raising).

The City of Goldsboro shall adhere to all applicable cost principles governing the use of federal grants. This policy addresses the proper classification of both direct and indirect charges to ARP/CSLFRF funded projects and enacts procedures to ensure that proposed and actual expenditures are consistent with the ARP/CSLFRF grant award terms and all applicable federal regulations in the UG.

Responsibility for following these guidelines lies with the City Manager and the Finance Director, who are charged with the administration and financial oversight of the ARP/CSLFRF. Further, all local government employees and officials who are involved in obligating, administering, expending, or monitoring ARP/CSLFRF grant funded projects should be well versed with the categories of costs that are generally allowable and unallowable. Questions on the allowability of costs should be directed to the Finance Director. As questions on allowability of certain costs may require interpretation and judgment, local government personnel are encouraged to ask for assistance in making those determinations.

II. GENERAL COST ALLOWABILITY CRITERIA

All costs expended using ARP/CSLFRF funds must meet the following general criteria:

1. Be necessary and reasonable for the proper and efficient performance and administration of the grant program.

A cost must be *necessary* to achieve a project object. When determining whether a cost is necessary, consideration may be given to:

- Whether the cost is needed for the proper and efficient performance of the grant project.
- Whether the cost is identified in the approved project budget or application.
- Whether the cost aligns with identified needs based on results and findings from a needs assessment.
- Whether the cost addresses project goals and objectives and is based on program data.

A cost is *reasonable* if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision to incur the cost was made. For example, reasonable means that sound business practices were followed, and purchases were comparable to market prices. When determining reasonableness of a cost, consideration must be given to:

- Whether the cost is a type generally recognized as ordinary and necessary for the operation of the City of Goldsboro or the proper and efficient performance of the federal award.
- The restraints or requirements imposed by factors, such as: sound business practices; arm's-length bargaining; federal, state, and other laws and regulations; and terms and conditions of the ARP/CSLFRF award.
- Market prices for comparable goods or services for the geographic area.
- Whether individuals concerned acted with prudence in the circumstances considering their responsibilities to the City of Goldsboro, its employees, the public at large, and the federal government.
- Whether the City of Goldsboro significantly deviates from its established practices and policies regarding the incurrence of costs, which may unjustifiably increase the ARP/CSLFRF award's cost.

2. Be allocable to the ARP/CSLFRF federal award. A cost is allocable to the ARP/CSLFRF award if the goods or services involved are chargeable or assignable to the ARP/CSLFRF award in accordance with the relative benefit received. This means that the ARP/CSLFRF grant program derived a benefit in proportion to the funds charged to the program. *For example, if 50 percent of a local government program officer's salary is paid*

with grant funds, then the local government must document that the program officer spent at least 50 percent of his/her time on the grant program.

If a cost benefits two or more projects or activities in proportions that can be determined without undue effort or cost, the cost must be allocated to the projects based on the proportional benefit. If a cost benefits two or more projects or activities in proportions that cannot be determined because of the interrelationship of the work involved, then the costs may be allocated or transferred to benefitted projects on any reasonable documented basis. Where the purchase of equipment or other capital asset is specifically authorized by the ARP/CSLFRF, the costs are assignable to the Federal award regardless of the use that may be made of the equipment or other capital asset involved when no longer needed for the purpose for which it was originally required.

- 3. Be authorized and not prohibited under state or local laws or regulations.**
- 4. Conform to any limitations or exclusions set forth in the principles, federal laws, ARP/CSLFRF award terms, and other governing regulations as to types or amounts of cost items.**
- 5. Be consistent with policies, regulations, and procedures that apply uniformly to both the ARP/CSLFRF federal award and other activities of the City of Goldsboro.**
- 6. Be accorded consistent treatment.** A cost MAY NOT be assigned to a federal award as a direct cost and also be charged to a federal award as an indirect cost. And a cost must be treated consistently for both federal award and non-federal award expenditures.
- 7. Be determined in accordance with generally accepted accounting principles (GAAP), unless provided otherwise in the Uniform Guidance.**
- 8. Be net of all applicable credits.** The term “applicable credits” refers to those receipts or reduction of expenditures that operate to offset or reduce expense items allocable to the federal award. Typical examples of such transactions are purchase discounts; rebates or allowances; recoveries or indemnities on losses; and adjustments of overpayments or erroneous charges. To the extent that such credits accruing to and received by the local government related to the federal award, they shall be credited to the ARP/CSLFRF award, either as a cost reduction or a cash refund, as appropriate and consistent with the award terms. Any income earned through ARP/CSLFRF projects shall be handled consistent with any City program income policy in effect at the time.
- 9. Be adequately documented.**

III. SELECTED ITEMS OF COST

The Uniform Guidance examines the allowability of fifty-five (55) specific cost items (commonly referred to as Selected Items of Cost) at 2 CFR § 200.420-.475.

City employees responsible for determining cost allowability must be familiar with the Selected Items of Cost and must follow the applicable regulations when charging these specific expenditures to the ARP/CSLFRF grant. City personnel will check costs against the selected items of cost requirements to ensure the cost is allowable and that all process and documentation

requirements are followed. In addition, State laws, City of Goldsboro regulations, and program-specific rules may deem a cost as unallowable, and City personnel must follow those non-federal rules as well.

Exhibit A identifies and summarizes the Selected Items of Cost.

IV. DIRECT AND INDIRECT COSTS

Allowable and allocable costs must be appropriately classified as direct or indirect charges. It is essential that each item of cost be treated consistently in like circumstances either as a direct or an indirect cost.

Direct costs are expenses that are specifically associated with a particular ARP/CSLFRF-eligible project and that can be directly assigned to such activities relatively easily with a high degree of accuracy. Common examples of direct costs include salary and fringe benefits of personnel directly involved in undertaking an eligible project, equipment and supplies for the project, subcontracted service provider, or other materials consumed or expended in the performance of a grant-eligible project.

Indirect costs are (1) costs incurred for a common or joint purpose benefitting more than one ARP/CSLFRF-eligible project, and (2) not readily assignable to the project specifically benefited, without effort disproportionate to the results achieved. They are expenses that benefit more than one project or even more than one federal grant. Common examples of indirect costs include utilities, local telephone charges, shared office supplies, administrative or secretarial salaries.

For indirect costs, the City of Goldsboro may charge a 10 percent de minimis rate of modified total direct costs (MTDC). According to Uniform Guidance Section 200.68 MTDC means all direct salaries and wages, applicable fringe benefits, materials and supplies, services, travel, and up to the first \$25,000 of each subaward (regardless of the period of performance the subawards under the award). MTDC EXCLUDES equipment, capital expenditures, charges for patient care, rental costs, tuition remission, scholarships and fellowships, participant support costs and the portion of each subaward in excess of \$25,000.

V. SPECIAL PROVISIONS FOR STATE AND LOCAL GOVERNMENTS

There are some special provisions of the Uniform Guidance that apply only to states, local governments, and Indian Tribes.

§ 200.444 General costs of government.

(a) For states, local governments, and Indian Tribes, the general costs of government are unallowable (except as provided in [§ 200.475](#)). Unallowable costs include:

- (1) Salaries and expenses of the Office of the Governor of a [state](#) or the chief executive of a [local government](#) or the chief executive of an [Indian tribe](#);
- (2) Salaries and other expenses of a [state](#) legislature, tribal council, or similar local governmental body, such as a county supervisor, city council, school board, etc., whether incurred for purposes of legislation or executive direction;
- (3) Costs of the judicial branch of a government;

(4) Costs of prosecutorial activities unless treated as a direct cost to a specific program if authorized by statute or regulation (however, this does not preclude the allowability of other legal activities of the Attorney General as described in [§ 200.435](#)); and

(5) Costs of other general types of government services normally provided to the general public, such as fire and police, unless provided for as a direct cost under a program statute or regulation.

(b) For [Indian tribes](#) and Councils of Governments (COGs) (see definition for *Local government* in [§ 200.1](#) of this part), up to 50% of salaries and expenses directly attributable to managing and operating [Federal programs](#) by the chief executive and his or her staff can be included in the indirect cost calculation without documentation.

2 CFR § 200.416 COST ALLOCATION PLANS AND INDIRECT COST PROPOSALS.

(a) For states, local governments and Indian tribes, certain services, such as motor pools, computer centers, purchasing, accounting, etc., are provided to operating agencies on a centralized basis. Since Federal awards are performed within the individual operating agencies, there needs to be a process whereby these central service costs can be identified and assigned to benefitted activities on a reasonable and consistent basis. The central service cost allocation plan provides that process.

(b) Individual operating agencies (governmental department or agency), normally charge Federal awards for indirect costs through an indirect cost rate. A separate indirect cost rate(s) proposal for each operating agency is usually necessary to claim indirect costs under Federal awards. Indirect costs include:

(1) The indirect costs originating in each department or agency of the governmental unit carrying out Federal awards and

(2) The costs of central governmental services distributed through the central service cost allocation plan and not otherwise treated as direct costs.

(c) The requirements for development and submission of cost allocation plans (for central service costs and public assistance programs) and indirect cost rate proposals are contained in appendices V, VI and VII to this part.

§ 200.417 INTERAGENCY SERVICE.

The cost of services provided by one agency to another within the governmental unit may include allowable direct costs of the service plus a pro-rated share of indirect costs. A standard indirect cost allowance equal to ten percent of the direct salary and wage cost of providing the service (excluding overtime, shift premiums, and fringe benefits) may be used in lieu of determining the actual indirect costs of the service. These services do not include centralized services included in central service cost allocation plans as described in Appendix V to Part 200.

VI. COST ALLOWABILITY REVIEW PROCESS

PREAPPROVAL COST ALLOWABILITY REVIEW

Before an ARP/CSLFRF-funded project is authorized, the City Manager must review the proposed cost items within an estimated project budget to determine whether they are allowable and allocable and whether cost items will be charged as direct or indirect expenses. This review will occur concurrently with the review of project eligibility and *before* obligating or expending any ARP/CSLFRF funds.

- Local government personnel must submit proposed ARP/CSLFRF projects to the City Manager and Finance Department for review. Decisions and eligibility and approval of all ARPA projects will be governed by the then current version of the City's Eligible Project for the Expenditure of ARPA Funds. In addition to other required information, all proposed project submissions must delineate estimated costs by cost item.
- Along with a general review of project eligibility and conformance with other governing board management directives, the Finance Department must review estimated costs for specific allowable cost requirements, budget parameters, indirect rates, fringe benefit rates, and those activities/costs that require pre-approval by the US Treasury. The Finance Department shall develop appropriate forms to track and document approval of all projects.
- If a proposed project includes a request for an unallowable cost, the Finance Department will return the proposal to the requesting party for review and, if practicable, resubmission with corrected cost items.
- Once a proposed project budget is pre-approved by the City Manager and the Finance Department, City personnel responsible for implementing the project must conform actual obligations and expenditures to the pre-approved project budget.

POST-EXPENDITURE COST ALLOWABILITY REVIEW

Once an expenditure is incurred related to an eligible project, and an invoice or other demand for payment is submitted to the local government, the Finance Department must perform a second review to ensure that actual expenditures comprise allowable costs.

- All invoices or other demands for payment must include a breakdown by cost item. The cost items should mirror those presented in the proposed budget for the project. If an invoice or other demand for payment does not include a breakdown by cost item, the Finance Department will return the invoice to the project manager and/or vendor, contractor, or subrecipient for correction.
- The Finance Department must review the individual cost items listed on the invoice or other demand for payment to determine their allowability and allocability.

- If all cost items are deemed allowable and properly allocable, the Finance Department must proceed through the local government's normal disbursement process.
- If any cost item is deemed unallowable, the Finance Department will notify the project management and/or vendor, contractor, or subrecipient that a portion of the invoice or other demand for payment will not be paid with ARP/CSLFRF funds. The Finance Department may in their discretion, and consistent with this policy, allow an invoice or other demand for payment to be resubmitted with a revised cost allocation. If the local government remains legally obligated by contract or otherwise to pay the disallowed cost item, it must identify other local government funds to cover the disbursement. The City of Goldsboro's governing board must approve any allocation of other funds for this purpose.
- The Finance Department must retain appropriate documentation of budgeted cost items per project and actual obligations and expenditures of cost items per project.


VII. COST TRANSFERS

Any costs charged to the ARP/CSLFRF federal award that do not meet the allowable cost criteria must be removed from the award account and charged to an account that does not require adherence to federal Uniform Guidance or other applicable guidelines.

Failure to adequately follow this policy and related procedures could result in questioned costs, audit findings, potential repayment of disallowed costs and discontinuance of funding.

Effective this the 7th day of March, 2022.

BY: 
Taj Polack, Mayor Pro Tem

BY: 
Timothy M. Salmon, City Manager

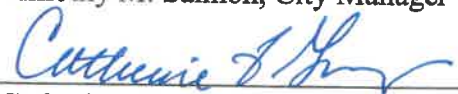
BY: 
Catherine F. Gwynn, Finance Director

EXHIBIT A

Selected Items of Cost	Uniform Guidance General Reference	Allowability
Advertising and public relations costs	2 CFR § 200.421	Allowable with restrictions
Advisory councils	2 CFR § 200.422	Allowable with restrictions
Alcoholic beverages	2 CFR § 200.423	Unallowable
Alumni/ae activities	2 CFR § 200.424	Not specifically addressed
Audit services	2 CFR § 200.425	Allowable with restrictions
Bad debts	2 CFR § 200.426	Unallowable
Bonding costs	2 CFR § 200.427	Allowable with restrictions
Collection of improper payments	2 CFR § 200.428	Allowable
Commencement and convocation costs	2 CFR § 200.429	Not specifically addressed
Compensation – personal services	2 CFR § 200.430	Allowable with restrictions; Special conditions apply (e.g., § 200.430(i)(5))
Compensation – fringe benefits	2 CFR § 200.431	Allowable with restrictions
Conferences	2 CFR § 200.432	Allowable with restrictions
Contingency provisions	2 CFR § 200.433	Unallowable with exceptions
Contributions and donations	2 CFR § 200.434	Unallowable (made by non-federal entity); not reimbursable but value may be used as cost sharing or matching (made to non-federal entity)
Defense and prosecution of criminal and civil proceedings, claims, appeals and patent	2 CFR § 200.435	Allowable with restrictions

Allowable Costs and Cost Principles Policy
March 7, 2022

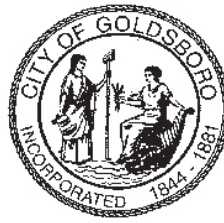
Infringements		
Depreciation	2 CFR § 200.436	Allowable with qualifications
Employee health and welfare costs	2 CFR § 200.437	Allowable with restrictions
Entertainment costs	2 CFR § 200.438	Unallowable with exceptions
Equipment and other capital expenditures	2 CFR § 200.439	Allowability based on specific requirement
Exchange rates	2 CFR § 200.440	Allowable with restrictions
Fines, penalties, damages and other settlements	2 CFR § 200.441	Unallowable with exceptions
Fund raising and investment management costs	2 CFR § 200.442	Unallowable with exceptions
Gains and losses on disposition of depreciable assets	2 CFR § 200.443	Allowable with restrictions
General costs of government	2 CFR § 200.444	Unallowable with exceptions
Goods and services for personal use	2 CFR § 200.445	Unallowable (goods/services); allowable (housing) with restrictions
Idle facilities and idle capacity	2 CFR § 200.446	Idle facilities - unallowable with exceptions; Idle capacity - allowable with restrictions
Insurance and indemnification	2 CFR § 200.447	Allowable with restrictions
Intellectual property	2 CFR § 200.448	Allowable with restrictions
Interest	2 CFR § 200.449	Allowable with restrictions
Lobbying	2 CFR § 200.450	Unallowable
Losses on other awards or contracts	2 CFR § 200.451	Unallowable (however, they are required to be included in the indirect cost rate base for

Allowable Costs and Cost Principles Policy
March 7, 2022

		allocation of indirect costs)
Maintenance and repair costs	2 CFR § 200.452	Allowable with restrictions
Materials and supplies costs, including costs of computing devices	2 CFR § 200.453	Allowable with restrictions
Memberships, subscriptions, and professional activity costs	2 CFR § 200.454	Allowable with restrictions; unallowable for lobbying organizations
Organization costs	2 CFR § 200.455	Unallowable except federal prior approval
Participant support costs	2 CFR § 200.456	Allowable with prior approval of the federal awarding agency
Plant and security costs	2 CFR § 200.457	Allowable; capital expenditures are subject to § 200.439
Pre-award costs	2 CFR § 200.458	Allowable if consistent with other allowabilities and with prior approval of the federal awarding agency
Professional services costs	2 CFR § 200.459	Allowable with restrictions
Proposal costs	2 CFR § 200.460	Allowable with restrictions
Publication and printing costs	2 CFR § 200.461	Allowable with restrictions
Rearrangement and reconversion costs	2 CFR § 200.462	Allowable (ordinary and normal)
Recruiting costs	2 CFR § 200.463	Allowable with restrictions
Relocation costs of employees	2 CFR § 200.464	Allowable with restrictions
Rental costs of real property and equipment	2 CFR § 200.465	Allowable with restrictions
Scholarships and student aid costs	2 CFR § 200.466	Not specifically addressed
Selling and marketing costs	2 CFR § 200.467	Unallowable with exceptions

Allowable Costs and Cost Principles Policy
March 7, 2022

Specialized service facilities	2 CFR § 200.468	Allowable with restrictions
Student activity costs	2 CFR § 200.469	Unallowable unless specifically provided for in the federal award
Taxes (including Value Added Tax)	2 CFR § 200.470	Allowable with restrictions
Termination costs	2 CFR § 200.471	Allowable with restrictions
Training and education costs	2 CFR § 200.472	Allowable for employee development
Transportation costs	2 CFR § 200.473	Allowable with restrictions
Travel costs	2 CFR § 200.474	Allowable with restrictions
Trustees	2 CFR § 200.475	Not specifically addressed



ELIGIBLE PROJECT POLICY FOR THE EXPENDITURE OF AMERICAN RESCUE PLAN ACT RECOVERY FUNDS

I. POLICY OVERVIEW and PURPOSE

On May 17, 2021, the City Council of the City of Goldsboro adopted Resolution #2021-41 which accepted \$8,813,514 in funding from the American Rescue Plan Act of 2021. This policy defines the permissible and prohibited uses of ARP/CSLFRF funding as specified in ARP/CSLFRF. It also outlines the procedures for determining how City of Goldsboro ARP/CSLFRF funds will be used for proposed projects. This policy is effective March 7, 2022, and shall remain in effect for the duration of the ARP/CSLFRF Grant Project Ordinance unless otherwise superseded by a future policy. It applies to all City employees as well as subgrantees and contractors who enter into agreements to perform ARP/CSLFRF related activities for the City.

II. PERMISSIBLE USES OF ARP/CSLFRF FUNDING

The US Department of the Treasury issued its Final Rule regarding use of ARP/CSLFRF funds on January 6, 2022. This rule identifies permissible uses of ARP/CSLFRF funding and other procedures which must be followed by entities receiving ARP/CSLFRF funds. Local government entities who received ARP/CSLFRF funding must allocate monies no later than December 31, 2024 and disburse all funding no later than December 31, 2026. Failure of an entity to expend all funds by December 31, 2026 will result in forfeiture of ARP/CSLFRF funds.

ARPA funds may be used for projects within the following categories of expenditures:

1. Support public health expenditures, by funding COVID-19 mitigation efforts, medical expenses, behavioral healthcare, and certain public health and safety staff.
2. Address negative economic impacts caused by the public health emergency, including economic harms to workers, households, small businesses, impacted industries, and the public sector.
3. Replace lost public sector revenue, using this funding to provide government services to the extent of the reduction in revenue experienced due to the pandemic.
4. Provide premium pay for essential workers, offering additional support to those who have borne and will bear the greatest health risks because of their service in critical infrastructure sectors.
5. Invest in water, sewer, and broadband infrastructure, making necessary investments to improve access to clean drinking water, support vital wastewater and stormwater infrastructure, and to expand access to broadband internet.

Any proposal received by the City of Goldsboro must clearly articulate which applicable provision applies to the suggest project. The US Treasury’s Final Rule may be found at <https://home.treasury.gov/system/files/136/SLFRF-Final-Rule.pdf>. An overview of the final rule may be found at <https://home.treasury.gov/system/files/136/SLFRF-Final-Rule-Overview.pdf>. Employees or any applicant seeking ARPA funding should review each document prior to submitting a proposal.

III. PROHIBITED USES OF ARP/CSLFRF FUNDING

Congress enacted certain impermissible uses under ARPA. Any government entity which uses ARPA funds for these prohibited uses will be forced to repay ARPA funds received. ARPA funds MAY NOT be used for projects within the following categories of expenditures:

1. To offset a reduction in net tax revenue.
2. To make a deposit into a pension fund for the purpose of reducing an accrued, unfunded liability.
3. To fund debt service or replenish financial reserves.
4. For the satisfaction of settlements or judgments.
5. For projects which conflict or contravene the purpose of the American Rescue Plan Act statute (i.e., use of funds to undermine COVID-19 mitigation practices in line with CDC guidance and recommendation).

Project proposals which fall into one of the above categories will not be considered.

IV. PROCEDURES FOR PROJECT APPROVAL

All project proposals shall be submitted to the City Manager and the Finance Department for review. The City Manager and Finance Department shall conduct a preliminary review to determine if the project falls into a permissible ARP/CSLFRF use as defined in Section II above. Proposals shall, at a minimum, include the following:


- a brief description of the project which clearly identifies the specific permissible use under ARP/CSLFRF;
- estimated total costs by cost item on forms developed and approved by the Finance Department;
- a description of practices and procedures which the applicant, employee, subgrantee, and/or contractor assigned to the project will implement to ensure compliance with all aspects 2 CFR 200 (Uniform Guidance); and
- an estimated project timeline including completion date.

If a proposed project includes a request for an unallowable cost, the Finance Department will return the proposal to the requesting party for review. Once a proposed project budget is pre-approved by the City Manager and the Finance Department, the project will be sent to the City Council for final approval. No ARPA funds may be allocated to a particular project without approval by the City Council.

Following approval, staff responsible for implementing the project must conform actual obligations and expenditures to the pre-approved project budget. Changes in project budgets must be approved by the City Council. Any delay in projected project completion date shall be communicated to the City Manager and Finance Director as soon as practically possible.

Effective this the 7th day of _March, 2022.

BY: 
Taj Polack, Mayor Pro Tem

BY: 
Timothy M. Salmon, City Manager

BY: 
Catherine F. Gwynn, Finance Director



Financial Management and Internal Control Policy

Purpose: To document how the management of the City of Goldsboro has fulfilled their responsibility for implementing and maintaining a sound and comprehensive framework of internal control. Internal controls are vital for identifying and addressing major performance and management challenges and areas at greatest risk of fraud, waste, abuse, and mismanagement.

Definition: Internal Control is a process which is designed by an entity's management to provide reasonable, but not absolute, assurance regarding the achievement of organizational objectives in the categories of: (1) reliability of financial reporting; (2) effectiveness and efficiency of operations; and (3) compliance with applicable laws and regulations.

Components of Internal Control: Understanding of the five components of the process is vital to properly structuring, implementing, and maintaining cost-effective internal controls.

1. *Control environment* provides the cultural atmosphere for human behavior within an organization. Several key factors expected of management include:
 - a. *Integrity and ethical values* of management and staff. Management plays a key role in providing standards of behavior, removing temptations for unethical behavior, and providing discipline when required.
 - b. *Commitment to competence* so that all personnel receive the training, counseling, and performance evaluations required to perform their duties and understand the importance of maintaining good internal controls.
 - c. *Management's philosophy and operating style* will impact the amount of risk tolerated and what behavior is rewarded or disciplined.
 - d. *Organizational structure* impacts how internal control functions are communicated, respected, and reported.
 - e. *Assignment of authority and responsibilities* for operations and control functions establishes accountability for results.
 - f. *Human resource policies and practices* impact the control environment by establishing proper hiring, on-boarding, training, evaluating, counseling, promoting, compensating, and disciplinary guidelines.
2. *Risk Assessment* is necessary after management establishes certain objectives in order to anticipate and compensate for factors which may prevent management from fulfilling their responsibilities and goals.
3. *Control activities* are those procedures, actions, or activities that help ensure that management's directives are carried out. They may consist of policies, physical actions, software processes, or procedures such as segregation of duties.
4. *Information and communication* of internal control features focus on the entity's human and technological systems to ensure that the right information is presented to the right individuals at the right time and in the right format.

5. *Monitoring* internal controls on an ongoing basis is essential to make sure they are functioning as intended, and if not, for effective corrective action to be taken.

Limitations of Internal Controls. In this imperfect world, there are several factors which can reduce the effectiveness of internal controls.

1. *Cost-effectiveness.* The cost of a control in dollars or staff time should not outweigh the potential benefit.
2. *Management override* can easily circumvent control procedures, whether for expediency or personal benefit.
3. *Unintended snafus* such as employee errors, mistakes in judgment, carelessness, or misunderstanding of instructions can be impediments.
4. *Collusion* is the intentional act of two or more employees to circumvent existing controls. This is usually hard to detect, and the difficulty increases with the authority level of the employee.

Management Objectives. The purpose of internal controls is to help ensure the following management objectives are met:

1. *Safeguarding Assets.* The City of Goldsboro is responsible for prudent stewardship of cash and all items acquired with public funds including infrastructure, buildings, software, equipment, supplies, and for protecting other intangible items necessary for business functioning such as employee information.
2. *Integrity of financial information.* Financial information is accurate, complete, properly authorized, and produced in a timely manner.
3. *Compliance with laws and regulations.* The City of Goldsboro's financial operation complies with all state and federal requirements, current Generally Accepted Accounting Principles and (GAAP) and the Local Government Budget and Fiscal Control Act, all provisions of installment financing obligations or covenants, and any applicable grant or other funding source.
4. *System promotes operational efficiency.* Controls are cost-effective and easy to maintain working as intended according to approved policy.

City of Goldsboro Internal Controls in Place

1. *Control Environment*
 - a. Keeping core values of trust, honesty, integrity, and accountability at the heart of management decisions and personnel evaluations
 - b. Hiring qualified financial personnel and providing continuing training and educational opportunities and encouraging appropriate certifications
 - c. Conducting an annual audit by well-qualified external CPA firm
 - d. Requiring responsible employee authorization for all accounting transactions

2. Risk Assessment and Control Procedures

Area	Risk	Control Procedures
Cash	Employee could pocket cash received from customers	<ul style="list-style-type: none"> • Separate functions of receiving payments, making bank deposit and posting payments from bank reconciliation, customer invoicing and authorizing write-offs to customer accounts • Security cameras in place • Post payments in automated system at time of payment and provide system generated receipt to customer • Review and reconcile daily activity.
Cash	Employee could pocket cash using false invoice	<ul style="list-style-type: none"> • Separate functions of requisitioning, ordering, receiving, and approving invoices • Invoices are system generated and access is secured by user ids and type of user • Invoices reviewed during accounts receivable and accounts payable process by the Finance Director or designee
Cash	Employee could pocket cash from petty cash box	<ul style="list-style-type: none"> • Petty cash custodian has locked box and original receipts must be signed by employee receiving cash. Amounts over \$50 must be approved by Finance Director or Assistant Finance Director • Reconciliation to replenish the petty cash fund reviewed by Accountant. • Annual audit by Assistant Finance Director and Accountant
Cash	Criminals could try to steal cash by altering or counterfeiting City check	<ul style="list-style-type: none"> • Positive pay protection with bank • Monthly bank reconciliation – review of cleared checks
Cash	Criminals could try to steal cash by forging ACH draft	<ul style="list-style-type: none"> • ACH Positive Pay protection with Bank • Daily verification of ACH transactions processed by the

Area	Risk	Control Procedures
		bank against City records
Cash	Employee could try to steal cash using blank check	<ul style="list-style-type: none"> • Check stock locked in secured print room • Check stock is blank and sequentially numbered on back (control numbers) • System generates next sequential check number • Finance Director or Assistant Finance Director verifies beginning and ending control and check numbers at the time checks are printed • Signatures are digitized and built into software module within the financial server. Access to the server is secured by IT staff and password protected.
Cash	Cash transaction could be recorded improperly, such as typo error or NSF check notification not received from bank	<ul style="list-style-type: none"> • Positive pay protection with bank • Employee who does not record any cash transactions performs monthly bank reconciliations
Investments	Investment could be susceptible to theft	<ul style="list-style-type: none"> • Internal reconciliation of purchase and sale confirmations on monthly statement from custodian by employee other than those who authorize and execute transactions
Investments	Investments and/or related income could be improperly recorded	<ul style="list-style-type: none"> • Compare financial records with statements prepared by custodian • Accounting staff complying with GASB guidance

Area	Risk	Control Procedures
Investments	Investments not allowed under NC law could be purchased	<ul style="list-style-type: none"> • Adopted Investment Policy (included in fiscal policies) clearly identifying allowable investments • Authorization and execution of trades separated duties • Periodic review of LGFCA NC GS 159 • Semi-annual report of investments to LGC
Revenues	Revenues could be improperly recorded or not received in their entirety	<ul style="list-style-type: none"> • Separated duties of billing and recording payments • Daily reconciliation of bank deposits and revenue • Daily reconciliation of outstanding accounts receivable for utilities and miscellaneous billing • Monthly financial summary reports to Board of Commissioners • Monthly review and analysis of outstanding balances and reconciliation to sub-ledgers • Write-off authorization limited to City Manager and Finance Director if authorized by State Statute
Debt	Debt could be issued improperly	<ul style="list-style-type: none"> • All debt authorized by City Council under auspices of LGC (if required)
Debt	Debt service could be under-paid or inadvertently missed	<ul style="list-style-type: none"> • Annual schedule of debt service corroborated with LGC and Trustee • Trustee notifies Finance Director if sufficient funding is not remitted • Monthly monitoring of budget to actual results • Finance Staff assigned to monitor debt payments due based on

Area	Risk	Control Procedures
		annual schedule prepared by Finance Director
Debt	Outstanding debt could be misreported in financial statements	<ul style="list-style-type: none"> • Annual schedule of debt service corroborated with LGC and Trustee • Accounting staff aware of disclosure checklists and requirements • Monthly monitor budget to actual results
Debt	Violation of debt covenants	<ul style="list-style-type: none"> • Management aware of provisions of financing agreements • Allowable ratio computed annually and included in notes to financial statements • Annual review of provisions to ensure that there were no violations
Expenditures	Unauthorized or unavailable funds could be expended	<ul style="list-style-type: none"> • Council-approved budget entered into accounting software • Encumbrance module automatically prevents encumbrance if funds unavailable in line item • Invoices must be approved for payment by authorized Department Director/or designee and respective Finance department designee • All AP transactions in batch are reviewed and approved prior to posting in the accounting software • Purchase Order required for expenditures greater than \$500 • Contracts are pre-audited by Finance Director or Assistant Finance Director • Monthly review by Finance Director of budget to actual expenditures by department and line item

Area	Risk	Control Procedures
Expenditures	Incorrect amounts could be recorded or correct amounts omitted	<ul style="list-style-type: none"> • Open PO report monitored by Procurement Manager on a weekly basis. • Approval from Department Directors and Finance Director required to close or liquidate Purchase Orders with open balances • Department Directors have online and real time access to budget-to-actual expenditure reports and detail transaction reports at all times • AP transactions are reviewed and approved prior to posting in the accounting software • Monthly review by Finance Director of budget to actual expenditures by department and line item
Capital Assets	Capital Assets purchased could be incorrectly omitted from financial records	<ul style="list-style-type: none"> • Finance Director and Accountant along with external auditors carefully examine expenditures posted to capital expense, repairs & maintenance, and other similar accounts, as well as other large expenditures over \$5,000 • Physical inventories taken every other year with unique asset identifier reconciling GL with subsidiary fixed asset module • Finance reviews annually capital asset and updates accounting module
Capital Assets	Capital assets no longer in service inadvertently left on financial records and/or impairment not properly disclosed	<ul style="list-style-type: none"> • Finance staff reviews asset ledgers annually • Annual review of capital asset records in software against automobile and property insurance schedules
Capital Assets	Assets could be lost due to	<ul style="list-style-type: none"> • Adequate property and liability

Area	Risk	Control Procedures
	theft, employee error or casualty	<p>coverage maintained</p> <ul style="list-style-type: none"> • Buildings and storage areas locked after hours • Physical inventories every 3 to 5 years with departmental staff • Security systems and cameras installed at various locations • Inventory listing of items less than capital asset threshold are maintained by various departments
Inventory	Items could be stolen or removed from storage and not properly recorded	<ul style="list-style-type: none"> • Buyer record reductions in inventory through issue ticket process in ERP system • Issue tickets approved by Procurement Manager before posting in system • Procurement Manager or designee releases items • Storage area locked during absence of warehouse staff • Purchasing staff performs annual inventory counts. • Discrepancies between ledger and actual inventory amounts are investigated
Inventory	Items purchased not properly recorded in perpetual inventory system	<ul style="list-style-type: none"> • PO function in ERP system used so items carry through in software module when recording receipt of items • Invoices approved by Procurement Manager (or designee) and Finance Director prior to posting in accounting software • Procurement Manager and staff performs inventory counts periodically • Discrepancies between ledger and actual inventory amounts are investigated
Inventory	Value of items not properly recorded in financial	<ul style="list-style-type: none"> • Invoices approved by Procurement Manager (or

Area	Risk	Control Procedures
	statements	<p>designee) and Finance Director prior to posting in accounting software</p> <ul style="list-style-type: none"> • Purchasing and Warehouse staff conduct annual physical inventory counts. • Discrepancies between ledger and actual inventory amounts are investigated • Annual inventory identifies obsolete or damaged items
Purchasing	Possible violation of state procurement laws	<ul style="list-style-type: none"> • Procurement Manager or designee review all purchase orders before issuance • Purchasing staff attend continuing education • Adopted Purchasing policy and P-card policies in place • Policy and procedure manual incorporates legal mandates • Annual review of purchasing limits and delegations of authority to purchase and contract with Department Director
Purchasing	Risk of not getting best value for taxpayer dollars	<ul style="list-style-type: none"> • Follow formal and informal bid procedures in policy based on state law and best practices • Frequent RFPs and bidding for repeat or continuing contracts • Use Cooperative Purchasing groups and discount programs such as U.S. Communities as well as State Contract
Payroll	Pay persons who are not city employees	<ul style="list-style-type: none"> • New hire and termination forms are authorized by Human Resources and City Manager prior to processing by Payroll • Finance Director or designee preaudits all PAF's relating to new hire, promotions, transfers, salary adjustments • Signed timesheet submission

Area	Risk	Control Procedures
		<p>required for all employees</p> <ul style="list-style-type: none"> • Each individual's time sheet per pay cycle approved by respective Department Head or designee prior to posting • Budget to actual reporting available at all times to Department Heads • Monthly review of budget to actual expenditures by Finance Director
Payroll	Amounts paid and/or deducted are incorrect	<ul style="list-style-type: none"> • Payroll file is maintained to document current pay rates and all deductions • Access to employee pay and benefit in the ERP system limited to Payroll staff • Payroll Audit Checklist utilized to verify expected to actual pay, benefits and deductions for each pay run • Periodic audit of payroll file to verify rates and deductions • Deductions are reconciled by Payroll staff each pay period, and monthly to the carrier's statement • Direct deposit notices distributed with detail for employee verification

3. *Monitoring Internal Controls.* On a periodic basis, the Finance Director or designee will monitor the effectiveness of these controls and propose any modifications as indicated. Also, any malfunctioning of internal controls discovered by external auditors will be immediately investigated by the Finance Director and appropriate remedial action will be taken and documented.
4. *Misuse of City of Goldsboro Assets.* Any employee who suspects or becomes aware of the misuse or potential misuse of City of Goldsboro assets shall immediately notify the Finance Director. If the Finance Director is involved in the misuse or potential misuse, the employee shall immediately notify the City Manager. The Finance Director and/or

City Manager, as appropriate, shall investigate and report to respective Department Director and/or Human Resources if additional action is required.

Authority: North Carolina General Statutes 159-25(a)(1) charges the Finance Officer with keeping the books of the government “in accordance with generally accepted principles of governmental accounting and the rules and regulations of the [Local Government] Commission. Statements on Auditing Standards (SAS) Numbers 55, 94, and 112 provide authoritative guidance for establishing and managing internal controls, and the North Carolina State Treasurer’s Manual prescribes internal control functions.

Reference Materials:

Miller 2002 GAAS Guide

Standards for Internal Control in the Federal Government issued by the United States General Accounting Office


Evaluating Internal Controls: A Local Government Manager’s Guide by Stephen J. Gauthier, published by GFOA

NC Department of State Treasurer Policies Manual—Internal Controls Chapter

GFOA Recommended Practice—Enhancing Management Involvement with Internal Control (2004)

Effective this the 7th day of March, 2022.

BY: 
Taj Polack, Mayor Pro Tem

BY: 
Timothy M. Salmon, City Manager

BY: 
Catherine F. Gwynn, Finance Director



Record Retention Policy: Documents Created or Maintained Pursuant to the ARP/CSLFRF Award

I. Policy Overview and Purpose

On May 17, 2021, the City Council of the City of Goldsboro adopted Resolution #2021-41 which accepted \$8,813,514 in funding from the American Rescue Plan Act of 2021. This policy defines the records and corresponding responsibilities of the City of Goldsboro with regards to the ARP/CSLFRF funding. This policy is effective March 7, 2022, and shall remain in effect for the duration of the ARP/CSLFRF Grant Project Ordinance unless otherwise superseded by a future policy. It applies to all City employees as well as subgrantees and contractors who enter into agreements to perform ARP/CSLFRF related activities for the City. The Coronavirus Local Fiscal Recovery Funds (“CSLFRF”) [Award Terms and Conditions](#) and the [Compliance and Reporting Guidance](#) set forth the U.S. Department of Treasury’s (“Treasury”) record retention requirements for the ARP/CSLFRF award.

It is the policy of the City of Goldsboro to follow Treasury’s record retention requirements as it expends CSLFRF pursuant to the APR/CSLFRF award. Accordingly, the City of Goldsboro agrees to the following:

- Retain all financial and programmatic records related to the use and expenditure of CSLFRF pursuant to the ARP/CSLFRF award for a period of five (5) years after all CLFRF funds have been expended or returned to Treasury, whichever is later.
- Retain records for real property and equipment acquired with CSLFRF for five years after final disposition.
- Ensure that the financial and programmatic records retained sufficiently evidence compliance with section 603(c) of the Social Security Act “ARPA,” Treasury’s regulations implementing that section, and guidance issued by Treasury regarding the foregoing.
- Allow the Treasury Office of Inspector General and the Government Accountability Office, or their authorized representatives, the right of right of timely and unrestricted access to any records for the purpose of audits or other investigations.
- If any litigation, claim, or audit is started before the expiration of the 5-year period, the records will be retained until all litigation, claims, or audit findings involving the records have been resolved.

II. Covered Records: For purposes of this policy, records are information, regardless of physical form or characteristics, that are created, received, or retained that evidence the City of Goldsboro's expenditure of CSLFRF funds on eligible projects, programs, or activities pursuant to the ARP/CSLFRF award.

Records that shall be retained pursuant to this policy include, but are not limited to, the following:

- Financial statements and accounting records evidencing expenditures of CSLFRF for eligible projects, programs, or activities.
- Documentation of rational to support a particular expenditure of CSLFRF (e.g., expenditure constitutes a general government service);
- Documentation of administrative costs charged to the ARP/CSLFRF award;
- Procurement documents evidencing the significant history of a procurement, including, at a minimum, the rationale for the method of procurement, selection of contract type, contractor selection or rejection, and the basis for contract cost or price;
- Subaward agreements and documentation of subrecipient monitoring;
- Documentation evidencing compliance with the Uniform Guidance property management standards set forth in 2 C.F.R. §§ 200.310-316 and 200.329;
- Personnel and payroll records for full-time and part-time employees compensated with CSLFRF, including time and effort reports; and
- Indirect cost rate proposals

III. Storage: City of Goldsboro's records must be stored in a safe, secure, and accessible manner. Wherever practicable, such records should be collected, transmitted, and stored in open and machine-readable formats.

IV. Departmental Responsibilities: Any department or unit of the City of Goldsboro, and its employees, who are responsible for creating or maintaining the covered documents in this policy shall comply with the terms of this policy. Failure to do so may subject the City of Goldsboro to civil and/or criminal liability. Any employee who fails to comply with the record retention requirements set forth herein may be subject to disciplinary sanctions, including suspension or termination.

The Finance Director is responsible for identifying the documents that City of Goldsboro must or should retain and arrange for the proper storage and retrieval of records. The Finance Director shall also ensure that all personnel subject to the terms of this policy are aware of the record retention requirements set forth herein.

V. Reporting Policy Violations: The City of Goldsboro is committed to enforcing this policy as it applies to all forms of records. Any employee that suspects the terms of this policy have been violated shall report the incident immediately to that employee's supervisor. If an employee is not comfortable bringing the matter up with the supervisor, the employee may bring the matter to the attention of the Finance Director. The City of Goldsboro prohibits, any form of

discipline, reprisal, intimidation, or retaliation for reporting incidents of inappropriate conduct of any kind, pursuing any record destruction claim, or cooperating in related investigations.

VI. Questions About the Policy: Any questions about this policy should be referred to the individual below who is in charge of administering, enforcing, and updating this policy.

Catherine Gwynn, Finance Director

Email: cgwynn@goldsboronc.gov

Office: (919) 580-4356

Effective this the 7th day of March, 2022.

BY:



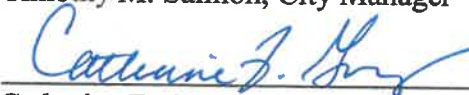
Taj Polack, Mayor Pro Tem

BY:



Timothy M. Salmon, City Manager

BY:



Catherine F. Gwynn, Finance Director

RESOLUTION NO. 2022- 18
RESOLUTION ADOPTING NONDISCRIMINATION POLICY FOR THE
AMERICAN RESCUE PLAN ACT CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY
FUNDS BY NORTH CAROLINA LOCAL GOVERNMENTS

WHEREAS, the City of Goldsboro has received an allocation of funds from the “Coronavirus State Fiscal Recovery Fund” or “Coronavirus Local Fiscal Recovery Fund” (together “CSLFRF funds”), established pursuant to Sections 602 and 603 of the Social Security Act, as added by Section 9901 of the American Rescue Plan Act of 2021, Pub. L. No. 117-2 (the “ARP/CSLFRF award”).

WHEREAS, CSLFRF funds are subject to the U.S. Department of Treasury (“Treasury”) regulations, including the Final Rule, the Award Terms and Conditions, and the Title VII implementing regulations at 31 C.F.R. Part 22.

WHEREAS, pursuant to the ARP/CSLFRF Award Terms and Conditions, and as a condition of receiving CSLFRF funds, the City of Goldsboro agrees to follow all federal statutes and regulations prohibiting discrimination in its administration of CSLFRF under the terms and conditions of the ARP/CSLFRF award, including, without limitation, the following:

- i. Title VI of the Civil Rights Act of 1964 (42 U.S.C. §§ 2000d et seq.) and Treasury’s implementing regulations at 31 C.F.R. Part 22, which prohibit discrimination on the basis of race, color, or national origin within programs or activities receiving federal financial assistance;
- ii. The Fair Housing Act, Title VIII of the Civil Rights Act of 1968 (42 U.S.C. §§ 3601 et seq.), which prohibits discrimination in housing on the basis of race, color, religion, national origin, sex, familial status, or disability;
- iii. Section 504 of the Rehabilitation Act of 1973, as amended (29 U.S.C. § 794), which prohibits discrimination on the basis of disability under any program or activity receiving Federal financial assistance;
- iv. The Age Discrimination Act of 1975, as amended (42 U.S.C. §§ 6101 et seq.), and Treasury’s implementing regulations at 31 C.F.R. Part 23, which prohibit discrimination on the basis of age in programs or activities receiving federal financial assistance; and
- v. Title II of the Americans with Disabilities Act of 1990, as amended (42 U.S.C. §§ 12101 et seq.), which prohibits discrimination on the basis of disability under programs, activities, and services provided or made available by state and local governments or instrumentalities or agencies thereto.

NOW THEREFORE BE IT RESOLVED, that the governing board of the City of Goldsboro hereby adopts and enacts the following *Nondiscrimination Policy*, which shall apply to the operations of any program, activity, or facility that is supported in whole, or in part, by expenditures CSLFRF pursuant to the ARP/CSLFRF award.

This Resolution shall be in full force and effect from and after this 7th day of March, 2022.

ATTEST:


Laura Getz, City Clerk




Taj Polack, Mayor Pro Tem



Nondiscrimination Policy Statement

It is the policy of the City of Goldsboro to ensure that no person shall, on the ground of race, color, national origin (including limited English Proficiency), familial status, sex, age, or disability, be excluded from participation in, be denied the benefits of, or be otherwise subject to discrimination under any program or activity administered by the City of Goldsboro, including programs or activities that are funded in whole or part, with Coronavirus State and Local Fiscal Recovery Funds ("CSLFRF"), which the City of Goldsboro received from the U.S. Department of Treasury ("Treasury") pursuant to Sections 602 and 603 of the Social Security Act, as added by Section 9901 of the American Rescue Plan Act of 2021, Pub. L. No. 117-2 (herein the "ARP/CSLFRF award").

I. Governing Statutory & Regulatory Authorities

As required by the CSLFRF [Award Terms and Conditions](#), the City of Goldsboro shall ensure that each "activity," "facility," or "program" that is funded in whole, or in part, with CSLFRF and administered under the ARP/CSLFRF award, will be facilitated, operated, or conducted in compliance with the following federal statutes and federal regulations prohibiting discrimination. These include, but are not limited to, the following:

- i. Title VI of the Civil Rights Act of 1964 (42 U.S.C. §§ 2000d et seq.) and Treasury's implementing regulations at 31 C.F.R. Part 22, which prohibit discrimination on the basis of race, color, or national origin under programs or activities receiving federal financial assistance;
- ii. The Fair Housing Act, Title VIII of the Civil Rights Act of 1968 (42 U.S.C. §§ 3601 et seq.), which prohibits discrimination in housing on the basis of race, color, religion, national origin, sex, familial status, or disability;
- iii. Section 504 of the Rehabilitation Act of 1973, as amended (29 U.S.C. § 794), which prohibits discrimination on the basis of disability under any program or activity receiving federal financial assistance;
- iv. The Age Discrimination Act of 1975, as amended (42 U.S.C. §§ 6101 et seq.), and Treasury's implementing regulations at 31 C.F.R. Part 23, which prohibit discrimination on the basis of age within programs or activities receiving federal financial assistance; and
- v. Title II of the Americans with Disabilities Act of 1990, as amended (42 U.S.C. §§ 12101 et seq.), which prohibits discrimination on the basis of disability under programs, activities, and services provided or made available by state and local governments or instrumentalities or agencies thereto.

II. Discriminatory Practices Prohibited in the Administration of the ARP/CSLFRF Award

To ensure compliance with Title VII of the Civil Rights Act of 1964, and Title 31 Code of Federal Regulations, Part 22, the Civil Rights Restoration Act of 1987, and other pertinent nondiscrimination authorities, the City of Goldsboro shall prohibit, at a minimum, the following practices in its administration of CSLFRF pursuant to the ARP/CSLFRF award:

1. Denying to a person any service, financial aid, or other program benefit without good cause;
2. Providing to a person any service, financial aid, or another benefit which is different in quantity or quality, or is provided in a different manner, from that provided to others under the program.
3. Subjecting a person to segregation or separate treatment in any matter related to the receipt of any service, financial aid, or other benefit under the program;
4. Restricting a person in the enjoyment of any advantages, privileges, or other benefits enjoyed by others receiving any service, financial aid, or other benefit under the program;
5. Treating a person differently from others in determining whether that person satisfies any admission, enrollment, quota, eligibility, membership, or other requirement or condition which persons must meet to be provided any service, financial aid, or other benefit provided under the program;
6. Implementing different standards, criteria, or other requirements for admission, enrollment, or participation in planning, advisory, contractual, or other integral activities to the program;
7. Adopting methods of administration which, directly or through contractual relationships, would defeat or substantially impair the accomplishment of effective nondiscrimination;
8. Selecting a site or location of facilities with the purpose or effect of excluding persons from, denying them the benefits of, subjecting them to discrimination, or with the purpose or effect of defeating or substantially impairing the accomplishment of the objectives of Title VI or related acts and regulations;
9. Discriminating against any person, either directly or through a contractual agreement, in any employment resulting from the program, a primary objective of which is to provide employment;
10. Committing acts of intimidation or retaliation, including threatening, coercing, or discriminating against any individual for the purpose of interfering with any right or privilege secured by any pertinent nondiscrimination law, or because an individual made a complaint, testified, assisted, or participated in an investigation, proceeding, or hearing.

III. Reporting & Enforcement


1. The City of Goldsboro shall cooperate in any enforcement or compliance review activities by the Department of the Treasury. Enforcement may include investigation, arbitration, mediation, litigation, and monitoring of any settlement agreements that may


result from these actions. The City of Goldsboro shall comply with information requests, on-site compliance reviews, and reporting requirements.

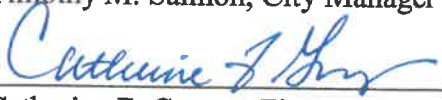
2. The City of Goldsboro shall maintain a complaint log and inform the Treasury of any complaints of discrimination on the grounds of race, color, or national origin (including limited English proficiency covered by Title VI of the Civil Rights Act of 1964 and implementing regulations and provide, upon request, a list of all such reviews or proceedings based on the complaint, whether pending or completed, including the outcome. The City of Goldsboro shall inform the Treasury if it has received no complaints under Title VI.
3. Any person who believes they have been aggrieved by a discriminatory practice under Title VI has a right to file a formal complaint with the Treasury. Any such complaint must be in writing and filed with the Treasury's Title VI Coordinator within one hundred eighty (180) days following the date of the alleged discriminatory occurrence.
4. Any person who believes that because of that person's race, color, national origin, limited English proficiency, familial status, sex, age, religion, or disability that he/she/they have been discriminated against or unfairly treated by the City of Goldsboro in violation of this policy should contact the following office within 180 days from the date of the alleged discriminatory occurrence:

Felecia D. Williams, Community Development Director
214 N. Center Street
Goldsboro, NC 27530
FDWilliams@goldsboronc.gov
Office: (919) 580-4360

Effective this the 7th day of March, 2022.

BY: 
Taj Polack, Mayor Pro Tem

BY: 
Timothy M. Salmon, City Manager

BY: 
Catherine F. Gwynn, Finance Director

RESOLUTION NO. 2022- 19
RESOLUTION ADOPTING POLICY FOR
PROGRAM INCOME FOR THE
AMERICAN RESCUE PLAN ACT CORONAVIRUS STATE AND LOCAL FISCAL
RECOVERY FUNDS BY NORTH CAROLINA LOCAL GOVERNMENTS

WHEREAS, the City of Goldsboro has received an allocation of funds from the Coronavirus “State Fiscal Recovery Fund” or “Coronavirus Local Fiscal Recovery Fund” (together “CSLFRF”) established pursuant to Sections 602 and 603 of the Social Security Act, as added by Section 9901 of the American Rescue Plan Act of 2021, Pub. L. No. 117-2 (“ARPA”).

WHEREAS, the City shall comply with the terms of ARPA, and the U.S. Department of Treasury’s (“Treasury”) federal regulations governing the spending of CSLFRF funds, including the Final Rule, and Treasury’s regulations governing expenditures of CSLFRF funds, including the Award Terms and Conditions, Compliance and Reporting Guidance for the State and Local Fiscal Recovery Funds (together the “Federal regulations”), and any additional guidance Treasury has issued or may issue governing the spending of CSLFRF funds.

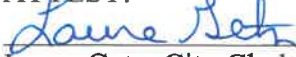
WHEREAS, the City shall comply with the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, 2 C.F.R. Part § 200 (the “Uniform Guidance”); and

WHEREAS, the City shall account for program income per the requirements set forth in the Uniform Guidance, including, but not limited to, 2 C.F.R. § 200.307, and as stipulated in Compliance and Reporting Guidance for the State and Local Recovery Funds, which provides: “Recipients of CSLFRF funds should calculate, document, and record the organization’s program income. Additional controls that your organization should implement include written policies that explicitly identify appropriate allocation methods, accounting standards and principles, compliance monitoring checks for program income calculations, and records.”

NOW, THEREFORE BE IT RESOLVED, that the governing board of City of Goldsboro hereby adopts and enacts the *Program Income Policy* for the use of program income earned from the expenditure of CSLFRF funds pursuant to the ARP/CSLFRF award.

This Resolution shall be in full force and effect from and after this 7th day of March, 2022.

ATTEST:


Laura Getz, City Clerk




Taj Polack, Mayor Pro Tem



PROGRAM INCOME POLICY RELATED TO THE EXPENDITURE OF AMERICAN RESCUE PLAN ACT CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS BY NORTH CAROLINA LOCAL GOVERNMENTS

I. PURPOSE AND SCOPE

On May 17, 2021, the City Council of the City of Goldsboro adopted Resolution #2021-41 which accepted \$8,813,514 in funding from the American Rescue Plan Act of 2021. This policy is effective March 7, 2022, and shall remain in effect for the duration of the ARPA Grant Project Ordinance unless otherwise superseded by a future policy. The City of Goldsboro enacts the following procedures for its use of program income earned from the expenditure of CSLFRF funds to ensure compliance with the Uniform Guidance, including, but not limited to, 2 C.F.R. § 200.307, the ARP/CSLFRF award, and all applicable Federal regulations governing the use of program income. The City of Goldsboro hereafter “UNIT” agrees to administer program income according to the requirements set forth in this policy and as required by the Federal regulations and State law.

The responsibility for following this policy lies with City Manager and the Finance Director, who are charged with the administration and financial oversight of the ARP/CSLFRF award. Questions on the use and/or reporting of program income should be directed to the Finance Department.

II. DEFINITIONS

- a. *ARP/CLSFRF award* means the Federal program governing the use of Coronavirus State and Local Fiscal Recovery Funds as provided in the [Assistance Listing](#) and as administered by the U.S. Department of Treasury pursuant to the American Rescue Plan Act of 2021 (“ARPA”), Pub. L. No. 117-2 (Mar. 11, 2021).
- b. *CSLFRF funds* means the portion of Federal financial assistance from the Coronavirus State Fiscal Recovery Funds and Coronavirus Local Fiscal Recovery Funds (collectively “CSLFRF”) awarded to the UNIT pursuant ARPA.
- c. *Federal award* means the Federal financial assistance that a recipient receives directly from a Federal awarding agency or indirectly from a pass-through entity, as described in § 200.101. The Federal award is the instrument setting forth the terms and conditions of the grant agreement, cooperative agreement, or other agreement for assistance.
- d. *Federal awarding agency* means the Federal agency that provides a Federal award directly to a non-Federal entity.
- e. *Federal financial assistance* means the assistance that non-Federal entities receive or administer in the form of grants, cooperative agreements, non-cash contributions, direct appropriations, food commodities, or other financial assistance, including loans.
- f. *Federal program* means all Federal awards which are assigned a single Assistance Listings Number.

- g. *Non-Federal entity* means a State, local government, Indian tribe, Institution of Higher Education (IHE), or nonprofit organization that carries out a Federal award as a recipient or subrecipient.
- h. *Period of performance* means the total estimated time interval between the start of an initial Federal award and the planned end date, which may include one or more funded portions, or budget periods. The period of performance for the ARP/CSLFRF award ends December 31, 2026.
- i. *Program income* means gross income earned by the non-Federal entity that is directly generated by a supported activity or earned as a result of the Federal award during the period of performance except as provided in [§ § 200.307\(f\)](#).

III. PROGRAM INCOME OVERVIEW

For purposes of this policy, program income is the gross income earned by the UNIT that is directly generated by a supported activity or earned as a result of the ARP/CSLFRF award during the period of performance, which closes December 31, 2026. 2 CFR 200.1.

Program income includes, but is not limited to, the following sources of income:

- The collection of fees for services performed.
- Payments for the use or rental of real or personal property.
- The sale of commodities or items fabricated under the Federal award.
- The payment of principal and interest on loans made under the Federal award.

Program income does not include fees or revenue from the following:

- The use of rebates, credits, discounts, and interest earned on any of them.
- Governmental revenues, such as taxes, special assessments, levies, or fines.
- Proceeds from the sale of real property, equipment, or supplies.

IV. USE OF PROGRAM INCOME

Program income earned pursuant to expenditures of CSLFRF is the property of US Treasury and shall be accounted for in one of three ways pursuant to [2 C.F.R. § 200.307\(e\)](#).

Deduction Method: Program income must be deducted from total allowable costs to determine net allowable costs. Program income shall be used to reduce Treasury's obligation under the ARP/CSLFRF award rather than to increase the funds committed a project. Program income shall be used for current costs. The UNIT shall track and account for program income during the period of performance and shall reimburse Treasury, as required. 2 C.F.R. § 200.307(e)(1).

Addition Method: With prior approval, program income may be added to the total amount of the ARP/CSLFRF award, thereby increasing the total amount of the award. Program income must be expended on an eligible project or program. 2 C.F.R. § 200.307(e)(2). Pursuant to the terms of the ARP/CSLFRF award, the repayment of principal and interest on loans made with

CSLFRF funds that will mature or be forgiven on or before December 31, 2026, may be accounted for using the addition method (see Section VI).

Matching or Cost Sharing Method: With prior approval, program income may be used to meet the cost sharing or matching requirement of the Federal award. The amount of the Federal award shall not change. 2 C.F.R. § 200.307(e)(3).

Unless the ARP/CSLFRF award otherwise stipulates, or the UNIT has received prior approval, the UNIT **shall apply the deduction method** to account for the use of program income.

V. ALLOCATION OF PROGRAM INCOME

The UNIT shall only expend program income on costs that are reasonable, allocable, and allowable under the terms of the ARP/CSLFRF award. To adhere to these requirements, the UNIT shall comply with the cost principles included in 2 C.F.R. § 200, as outlined in the UNIT's Allowable Cost Policy. The UNIT shall allocate program income to the ARP/CSLFRF award in proportion to the pro rata share of the total funding (e.g., if CSLFRF funds cover half of a project's cost, with general revenue covering the other half, the unit shall allocate 50% of any program income earned to the ARP/CSLFRF award and account for its use pursuant to § 200.307).

VI. REPAYMENT OF PRINCIPAL AND INTEREST ON LOANS MADE WITH ARP/CSLFRF FUNDS

Treasury expects that a significant share of loans made with ARP/CSLFRF funds will be repaid. Accordingly, it has issued guidance on how to appropriately account for the repayment of principal and interest. The UNIT agrees to appropriately account for the return of loan funds according to the ARP/CSLFRF award terms, as follows:

- **For Loans that mature or are forgiven on or before December 31, 2026:** The UNIT may add the repayment of principal and interest (program income) to the ARP/CSLFRF award. When the loan is made, the UNIT shall report the principal of the loan as an expense. The UNIT shall expend the repayment of principal only on eligible uses and is subject to restrictions on the timing of the use of ARP/CSLFRF funds pursuant to the ARP/CSLFRF award. Interest payments received prior to the end of the period of performance will be considered **an addition** to the total award and may be used for any purpose that is an eligible use. *The UNIT is not subject to restrictions under 2 CFR 200.307(e)(1) (the deduction method) in accounting for the use of program income.*

- **For Loans with maturities longer than December 31, 2026:** The UNIT is not required to separately account for the repayment of principal and interest on loans that will mature after the ARP/CSLFRF award's period of performance. The UNIT may use CSLFRF for only the projected cost of the loan. The UNIT may estimate the subsidy cost of the loan, which equals the expected cash flows associated with the loan discounted at the UNIT's cost of funding. The cost of funding can be determined based on the interest rates of securities with a similar

maturity to the cash flow being discounted that were either (i) recently issued by the UNIT or (ii) recently issued by a unit of state, local, or Tribal government similar to the UNIT. If the UNIT has adopted the Current Expected Credit Loss (CECL) standard, it may also treat the cost of the loan as equal to the CECL-based expected credit losses over the life of the loan. The UNIT may measure projected losses either once, at the time the loan is extended, or annually over the covered period. *Under either approach, the UNIT is not subject to restrictions under 2 CFR 200.307(e)(1) (the deduction method) and need not separately track repayment of principal or interest.*

- **Revolving Loan Funds:** The UNIT shall treat the contribution of ARP/CSLFRF funds to a revolving loan fund according to approach described above for loans with maturities longer than December 31, 2026. The UNIT may contribute ARP/CSLFRF funds to a revolving loan only if the loan is determined to be for eligible use and the ARP/CSLFRF funds contributed represent the projected cost of loans made over the life of the revolving loan fund.

VII. ADDITIONAL PROGRAM INCOME REQUIREMENTS


- a) **Identifying, Documenting, Reporting, and Tracking.** To ensure compliance with the requirements of program income as outlined by the Federal regulations, the terms and conditions of the ASP/CSLFRF award, and the requirements set forth herein, each department shall identify potential sources of program income and properly report the program income for the period in which it was earned and dispersed.
- b) **Program income shall be accounted for separately.** The UNIT shall not commingle program income earned from programs supported by ARP/CSLFRF funds with the general award of ARP/CSLFRF funds the UNIT received from Treasury. Any costs associated with generating program income revenue shall be charged as expenditures to the ARP/CSLFRF award.
- c) **Program Income Earned After the Period of Performance.** The UNIT shall have no obligation to report program income earned after the period of performance (December 31, 2026). However, the UNIT shall report program income expended after the period of performance if that program income was earned on or before December 31, 2026.
- d) **Subawards.** The UNIT agrees to ensure that any subrecipient of ARP/CSLFRF funds abides by the award of the terms and conditions of this policy and is aware that the subrecipient is responsible for accounting for and reporting program income to the UNIT on a QUARTERLY basis.
- e) **Compliance with State law.** Program income shall not be expended for purposes prohibited under State law.
- f) **Subject to Audit.** The UNIT recognizes that its use of program income may be audited and reviewed for compliance with Federal laws and regulations, State law, and the terms of the ARP/CSLFRF award.

VIII. IMPLEMENTATION OF POLICY

The Finance Director will adopt procedures to identify potential program income during the project eligibility and allowable cost review, document actual program income, and follow the requirements in this policy related to the treatment of program income.

Effective this the 7th day of March, 2022.

BY: 
Taj Polack, Mayor Pro Tem

BY: 
Timothy M. Salmon, City Manager

BY: 
Catherine F. Gwynn, Finance Director

RESOLUTION NO. 2022- 20

RESOLUTION ADOPTING POLICY FOR
PROPERTY MANAGEMENT RELATED TO THE EXPENDITURE
FOR THE
AMERICAN RESCUE PLAN ACT CORONAVIRUS STATE AND LOCAL FISCAL
RECOVERY FUNDS BY NORTH CAROLINA LOCAL GOVERNMENTS

WHEREAS the City of Goldsboro, has received an allocation of funds from the Coronavirus State and Local Fiscal Recovery Funds of H.R. 1319 American Rescue Plan Act of 2021 (ARP/CSLFRF); and

WHEREAS the funds may be used for projects within these categories, to the extent authorized by state law.

1. Support COVID-19 public health expenditures, by funding COVID-19 mitigation and prevention efforts, medical expenses, behavioral healthcare, preventing and responding to violence, and certain public health and safety staff;
2. Address negative economic impacts caused by the public health emergency, including economic harms to households, small businesses, non-profits, impacted industries, and the public sector;
3. Replace lost public sector revenue, using this funding to provide government services to the extent of the reduction in revenue experienced due to the pandemic;
4. Provide premium pay for essential workers, offering additional support to those who have borne and will bear the greatest health risks because of their service in critical infrastructure sectors; and,
5. Invest in water, sewer, and broadband infrastructure, making necessary investments to improve access to clean drinking water, support vital wastewater and stormwater infrastructure, and to expand access to broadband internet; and

WHEREAS the ARP/CSLFRF are subject to the provisions of the federal Uniform Grant Guidance, 2 CFR Sect. 200 (UG), as provided in the [Assistance Listing](#); and


WHEREAS the [Compliance and Reporting Guidance for the State and Local Fiscal Recovery Funds](#) (v2.1 November 2021) provides, in relevant part:

Equipment and Real Property Management. Any purchase of equipment or real property with SLFRF funds must be consistent with the Uniform Guidance at 2 CFR Part 200, Subpart D. Equipment and real property acquired under this program must be used for the originally authorized purpose. Consistent with 2 CFR 200.311 and 2 CFR 200.313, any equipment or real property acquired using SLFRF funds shall vest in the non-Federal entity. Any acquisition and maintenance of equipment or real property must also be in compliance with relevant laws and regulations.

WHEREAS Subpart D of the UG dictates title, use, management, and disposal of real property, equipment, and supplies acquired in whole or in part with ARP/CSLFRF funds.

NOW THEREFORE BE IT RESOLVED that the governing board of the City of Goldsboro hereby adopts and enacts the following *Uniform Guidance Property Management Policy* for the expenditure of ARP/CSLFRF funds.

This Resolution shall be in full force and effect from and after this 7th day of March, 2022.


Taj Polack, Mayor Pro Tem

ATTEST:


Laura Getz, City Clerk





PROPERTY MANAGEMENT POLICY RELATED TO THE EXPENDITURE OF AMERICAN RESCUE PLAN ACT CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS BY NORTH CAROLINA LOCAL GOVERNMENTS

I. POLICY OVERVIEW

On May 17, 2021, the City Council of the City of Goldsboro adopted Resolution #2021-41 which accepted \$8,813,514 in funding from the American Rescue Plan Act of 2021. This policy defines the Property Standards for Real Property, Equipment, and Supplies Acquired with American Rescue Plan Act of 2021 Coronavirus State and Local Fiscal Recovery Funds. This policy is effective March 7, 2022, and shall remain in effect for the duration of the ARP/CSLFRF Grant Project Ordinance unless otherwise superseded by a future policy. It applies to all City employees as well as subgrantees and contractors who enter into agreements to perform ARP/CSLFRF related activities for the City.

[Title 2 U.S. Code of Federal Regulations Part 200](#), Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, commonly called Uniform Guidance (UG), specifically Subpart D, details post award requirements related to property management of property acquired or updated, in whole or in part, with funds from the Coronavirus State and Local Fiscal Recovery Funds of H.R. 1319 American Rescue Plan Act of 2021 (ARP/CSLFRF).

2 CFR 200.311 through 2 CFR 200.316 detail property standards related to the expenditure of ARP/CLSFRF funds. The City of Goldsboro, hereinafter “City” shall adhere to all applicable property standards, as detailed below.

II. DEFINITIONS

The following definitions from 2 CFR 200.1 apply in this policy.

Computing devices: machines used to acquire, store, analyze, process, and publish data and other information electronically, including accessories (or “peripherals”) for printing, transmitting and receiving, or storing electronic information. See also the definitions of supplies and information technology systems in this section.

Equipment: tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which equals

or exceeds the lesser of the capitalization level established by the City for financial statement purposes, or \$5,000. See also the definitions of *capital assets*, *computing devices*, *general purpose equipment*, *information technology systems*, *special purpose equipment*, and *supplies* in this section.

Information technology systems: computing devices, ancillary equipment, software, firmware, and similar procedures, services (including support services), and related resources. See also the definitions of computing devices and equipment in this section.

Intangible property: property having no physical existence, such as trademarks, copyrights, patents and patent applications and property, such as loans, notes and other debt instruments, lease agreements, stock and other instruments of property ownership (whether the property is tangible or intangible).

Personal property: property other than real property. It may be tangible, having physical existence, or intangible.

Property: real property or personal property.

Real property: land, including land improvements, structures and appurtenances thereto, but excludes moveable machinery and equipment.

Supplies: all tangible personal property other than those described in the definition of equipment in this section. A computing device is a supply if the acquisition cost is less than the lesser of the capitalization level established by the local government for financial statement purposes or \$5,000, regardless of the length of its useful life. See also the definitions of computing devices and equipment in this section.

III. REAL PROPERTY

Title to Real Property: Title to real property acquired or improved with ARP/CSLFRF funds vests with the City. 2 CFR 200.311(a).

Use of Real Property: Real property acquired or improved with ARP/CSLFRF funds must be used for the originally authorized purpose as long as needed for that purpose, during which time the City must not dispose of or encumber its title or other interests. 2 CFR 200.311(b).

Insurance of Real Property: The City must provide the equivalent insurance coverage for real property acquired or improved with ARP/CSLFRF funds as provided to property owned by the City. 2 CFR 200.310.

Disposition of Real Property: When the City no longer needs real property purchased with ARP/CSLFRF for ARP/CSLFRF purposes, the City must obtain disposition instructions from US Treasury. The instructions must provide for one of the following alternatives:

1. The City retains title after compensating US Treasury. The amount paid to US Treasury will be computed by applying US Treasury's percentage of participation in the cost of the original purchase (and costs of any improvements) to the fair market value of the property. However, in those situations where the City is disposing of real property acquired or improved with ARP/CSLFRF funds and acquiring replacement real property under the ARP/CSLFRF, the net proceeds from the disposition may be used as an offset to the cost of the replacement property.
2. The City sells the property and compensates US Treasury. The amount due to US Treasury will be calculated by applying US Treasury's percentage of participation in the cost of the original purchase (and cost of any improvements) to the proceeds of the sale after deduction of any actual and reasonable selling and fixing-up expenses. If the ARP/CSLFRF award has not been closed out, the net proceeds from sale may be offset against the original cost of the property. When the City is directed to sell property, sales procedures must be followed that provide for competition to the extent practicable and result in the highest possible return.
3. The City transfers title to US Treasury or to a third party designated/approved by US Treasury. The City is entitled to be paid an amount calculated by applying the City's percentage of participation in the purchase of the real property (and cost of any improvements) to the current fair market value of the property. 2 CFR 200.311(c).

IV. EQUIPMENT

Title to Equipment: Title to equipment acquired or improved with ARP/CSLFRF funds vests with the City. 2 CFR 200.313(a).

Use of Equipment: The City must use equipment acquired with ARP/CSLFRF funds for the project for which it was acquired as long as needed, whether or not the project continues to be supported by the ARP/CSLFRF award, and the City must not encumber the property without prior approval of US Treasury. 2 CFR 200.313(a)(1)-(2).

When no longer needed for the original project, the equipment may be used in other activities supported by a Federal awarding agency, in the following order of priority:

1. Activities under a Federal award from the Federal awarding agency which funded the original project, then
2. Activities under Federal awards from other Federal awarding agencies. This includes consolidated equipment for information technology systems. 2 CFR 200.313(c)(1).

During the time that equipment is used on the project for which it was acquired, the City must also make equipment available for use on other projects or programs currently or previously supported by the Federal Government, provided that such use will not interfere with the work on the project for which it was originally acquired. First preference for other use must be given to other programs or projects supported by US Treasury and second preference must be given to programs or projects under Federal awards from other Federal awarding agencies. Use for non-federally-funded programs

or projects is also permissible. User fees should be considered if appropriate. 2 CFR 200.313(c)(2).

Noncompetition: The City must not use equipment acquired with the ARP/CSLFRF funds to provide services for a fee that is less than private companies charge for equivalent services unless specifically authorized by Federal statute for as long as the Federal Government retains an interest in the equipment. 2 CFR 200.313(c)(3).

Replacement Equipment: When acquiring replacement equipment, the City may use the equipment to be replaced as a trade-in or sell the property and use the proceeds to offset the cost of the replacement property. 2 CFR 200.313(c)(4).

Management of Equipment: The City will manage equipment (including replacement equipment) acquired in whole or in part with ARP/CSLFRF funds according to the following requirements.

1. The City will maintain sufficient records that include
 - a) a description of the property,
 - b) a serial number or other identification number,
 - c) the source of funding for the property (including the Federal Award Identification Number (FAIN)),
 - d) who holds title,
 - e) the acquisition date,
 - f) cost of the property,
 - g) percentage of Federal participation in the project costs for the Federal award under which the property was acquired,
 - h) the location, use and condition of the property, and
 - i) any ultimate disposition data including the date of disposal and sale price of the property.
2. The City will conduct a physical inventory of the property and reconcile results with its property records at least once every two years.
3. The City will develop a control system to ensure adequate safeguards to prevent loss, damage, or theft of the property. Any loss, damage, or theft will be investigated by the City.
4. The City will develop and implement adequate maintenance procedures to keep the property in good condition.
5. If the City is authorized or required to sell the property, it will establish proper sales procedures to ensure the highest possible return, in accordance with state and federal law.

Insurance of Equipment: The City must provide the equivalent insurance coverage for equipment acquired or improved with ARP/CSLFRF funds as provided to property owned by the City. 2 CFR 200.310.

Disposition of Equipment: When the equipment is no longer needed for its original ARP/CSLFRF purpose, the City may either make the equipment available for use in other activities funded by a Federal agency, with priority given to activities funded by US Treasury, dispose of the equipment according to instructions from US Treasury, or follow the procedures below. 2 CFR 200.313(e).

1. Equipment with a per-item fair market value of less than \$5,000 may be retained, sold or transferred by the City, in accordance with state law, with no additional responsibility to US Treasury;
2. If no disposal instructions are received from US Treasury, equipment with a per-item fair market value of greater than \$5,000 may be retained or sold by the City. The City must establish proper sales procedures, in accordance with state law, to ensure the highest possible return. The City must reimburse US Treasury for its federal share. Specifically, US Treasury is entitled to an amount calculated by multiplying the current market value or proceeds from sale by the ARP/CSLFRF funding percentage of participation in the cost of the original purchase. If the equipment is sold, US Treasury may permit the City to deduct and retain from the Federal share \$500 or ten percent of the proceeds, whichever is less, for its selling and handling expenses.
3. Equipment may be transferred to US Treasury or to a third-party designated by US Treasury in return for compensation to the City for its attributable compensation for its attributable percentage of the current fair market value of the property.

V. SUPPLIES

Title to Supplies. Title to supplies acquired with ARP/CSLFRF funds vests with the City upon acquisition. 2 CFR 200.314(a).

Use and Disposition of Supplies: If there is a residual inventory of unused supplies exceeding \$5,000 in total aggregate value upon termination or completion of the ARP/CSLFRF project and the supplies are not needed for any other Federal award, the City must retain the supplies for use on other activities or sell them, but must, in either case, compensate the Federal Government for its share. The amount of compensation must be computed in the same manner as for equipment. 2 CFR 200.314(a).

Noncompetition. As long as the Federal Government retains an interest in the supplies, the City must not use supplies acquired under the ARP/CSLFRF to provide services to other organizations for a fee that is less than private companies charge for equivalent services, unless specifically authorized by Federal statute. 2 CFR 200.314(b).

VI. PROPERTY TRUST RELATIONSHIP

Real property, equipment, and intangible property, that are acquired or improved with ARP/CSLFRF funds must be held in trust by the City as trustee for the beneficiaries of the project or program under which the property was acquired or improved. US Treasury may require the City to record liens or other appropriate notices of record to indicate that personal or real property has been acquired or improved with a Federal award and that use and disposition conditions apply to the property. 2 CFR 200.316.


VII. IMPLEMENTATION OF POLICY


The Finance Director shall adopt procedures to track all real property, equipment, and supplies (collectively, property) acquired or improved in whole or in part with ARP/CLSFRF funds. At a minimum, those procedures must address the following:

- Ensure proper insurance of property
- Document proper use of property
- Working with Finance staff, record and maintain required data records for equipment
- Conduct periodic inventories of equipment, at least every two years
- Create processes for replacement and disposition of property
- Establish other internal controls to safeguard and properly maintain property

Effective this the 7th day of March, 2022.

BY: 
Taj Polack Mayor Pro Tem

BY: 
Timothy M. Salmon, City Manager

BY: 
Catherine F. Gwynn, Finance Director

CITY OF GOLDSBORO
AGENDA MEMORANDUM
MARCH 7, 2022 COUNCIL MEETING

SUBJECT: Amending a Grant Project Fund Ordinance -American Rescue Plan Act of 2021 (R1107)

BACKGROUND: On March 11, 2021 the American Rescue Plan Act of 2021 (ARP) was signed into law by President Biden. The \$1.88 trillion dollar coronavirus relief package allocated \$350 billion dollars in state and local fiscal recovery funds of which \$2.034 billion dollars was allocated directly to North Carolina counties and \$1.3 billion dollars was allocated to municipalities. There is no match required for the grant. The City of Goldsboro, as an entitlement city, will receive a total of \$8,813,514 directly from the federal government as part of the \$1.3 billion dollar allocation to North Carolina municipalities. The funds will be disbursed in two tranches with 50% provided in May, 2021 and the second delivered 12 months later. Funds must be spent by December 31, 2024, unless an extension of time is granted by the federal government. On May 17, 2021, City Council formally accepted the federal grant funds, and named staff as authorized representative to request the funding from the U.S. Treasury. On June 21, 2021, City Council authorized the creation of a grant project ordinance to track the \$8.8M allocation to the City.

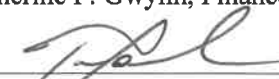
DISCUSSION: At the February 22, 2022 Council Retreat, City Council authorized staff to use the Standard Allowance for revenue replacement for the entire \$8.8M grant, and all funds could be allocated towards General Government Services salaries and benefits. This was done to help simplify the Uniform Guidance requirements to ensure that the \$8.8M grant could be managed in the most cost efficient manner. At this time, staff recommends that the City amend the grant project fund to authorize staff to make this election, in order to begin fulfilling the terms of the grant.

RECOMMENDATION: It is recommended that City Council adopt the attached amendment to the grant project ordinance for the American Rescue Plan Act of 2021 Special Revenue Fund.

Date: 3/2/2022


Catherine F. Gwynn, Finance Director

Date: 3/3/22


Timothy M. Salmon, City Manager

ORDINANCE NO. 2022- 7

AN ORDINANCE AMENDING THE GRANT PROJECT FUND FOR THE
AMERICAN RESCUE PLAN ACT OF 2021 (ARP)
SPECIAL REVENUE FUND (R1107)

WHEREAS, on March 11, 2021, the American Rescue Plan Act of 2021 (ARP) was signed into law by President Biden; and

WHEREAS, the American Rescue Plan allocates \$8,813,514 for the City of Goldsboro as an entitlement city; and

WHEREAS, the grant funds are intended to provide eligible state, local, territorial, and Tribal governments with a substantial infusion of resources to meet pandemic response needs and rebuild a stronger, and more equitable economy as the country recovers; and

WHEREAS, the City of Goldsboro as recipient may use these funds to support public health expenditures, address negative economic impacts caused by the public health emergency, replace lost public sector revenue, provide premium pay for essential workers, and to invest in water, sewer, and broadband infrastructure, and

WHEREAS, on May 17, 2021 the City Council of the City of Goldsboro accepted the grant funds from the American Rescue Plan Act of 2021; and

WHEREAS, on June 21, 2021, the City Council of the City of Goldsboro pursuant to Section 13.2 of Chapter 159 of the General Statutes of North Carolina, authorized the adoption of a grant project fund in order to track and comply with the terms of the grant award, with North Carolina state law with regards to allowable expenditures, and local ordinance and policy; and

WHEREAS, it is necessary to reallocate appropriations to allow for the Standard Allowance to be applied to General Government Services personnel and benefits in accordance with Council approval on February 22, 2022.

NOW, THEREFORE, BE IT ORDAINED by the City Council of the City of Goldsboro, North Carolina, that the American Rescue Plan Act of 2021 (ARP) Grant Project Fund (R1107) be amended as follows:

Section 1: Use of Funds

These funds may be used for the following categories of expenditures, to the extent authorized by state law.

1. Support public health expenditures, by funding COVID-19 mitigation efforts, medical expenses, behavioral healthcare, and certain public health and safety staff;
2. Address negative economic impacts caused by the public health emergency, including economic harms to workers, households, small businesses, impacted industries, and the public sector;
3. Replace lost public sector revenue, using this funding to provide government services to the extent of the reduction in revenue experienced due to the pandemic;
4. Provide premium pay for essential workers, offering additional support to those who have borne and will bear the greatest health risks because of their service in critical infrastructure sectors; and,
5. Invest in water, sewer, and broadband infrastructure, making necessary investments to improve access to clean drinking water, support vital wastewater and stormwater infrastructure, and to expand access to broadband internet.

Section 2: Standard Allowance Election

The City has elected to take the standard allowance, as authorized by 31 CFR Part 35.6(d)(1) and expend all its ARP/CSLFRF funds for the provision of government services.

These services will include General Government, Transportation, Economic & Physical Development, Public Safety, Environmental Protection, Cultural & Recreational, and Enterprise Services. The Expenditure Category shall be 6.1 and the Cost Object will be salaries and benefits.

Section 3: Revenue and Expenditure Appropriations

The following amounts are appropriate for the project and authorized for expenditure:

American Rescue Plan (R1107)

	Current Budget	Amended Budget	Increase (Decrease)
Revenues:			
Federal Grants	\$ 8,813,514.00	\$ 8,813,514.00	\$ -
Total Revenues	\$ 8,813,514.00	\$ 8,813,514.00	\$ -
Expenditures:			
Public Health	\$ -	\$ -	\$ -
Negative Economic Impacts	-	-	-
Lost Public Sector Revenue	1,664,500.00	8,813,514.00	7,149,014.00
Premium Pay for Essential Workers	-	-	-
Water, Sewer, Broadband Infrastructure	2,558,994.00	-	(2,558,994.00)
Contingency	4,590,020.00	-	(4,590,020.00)
Total Expenditures	\$ 8,813,514.00	\$ 8,813,514.00	\$ -

Section 4: Maintenance of Records

The Finance Officer is hereby directed to maintain sufficient specific detailed accounting records to satisfy the requirements of the grantor agency and the grant agreements, including payroll documentation and effort certifications, in accordance with 2 CFR 200.430 & 2 CFR 200.431 and the City’s Uniform Guidance Allowable Costs and Cost Principles Policy.

Section 5: Reporting Requirements

The Finance Officer is hereby directed to report the financial status of the project to the governing board on a quarterly basis.

Section 6: Ordinance Notification

Copies of this grant project ordinance shall be furnished to the Budget Officer, the Finance Officer and to the Clerk to City Council.

Section 7: Expiration of Grant Project Ordinance

This grant project ordinance expires on December 31, 2026, or when all the ARP/CSLFRF funds have been obligated and expended by the City, whichever occurs sooner.

This Ordinance shall be in full force and effect from and after this 7th day of March, 2022.


Taj Polack, Mayor Pro Tem

ATTEST:

Laura Getz, City Clerk



CITY OF GOLDSBORO
AGENDA MEMORANDUM
MARCH 7, 2022 COUNCIL MEETING

SUBJECT: Authorization of sale of substandard lot to adjacent property owner under Session Law 2004-94 (Senate Bill 1370) for 324 S. James Street (Pyramid Management Team, LLC)

BACKGROUND: Staff has received an offer to purchase on a city-owned property deemed a substandard lot. Council must either accept or reject the offer, and if accepted authorize City officials to execute instruments necessary to transfer ownership. (Session Law 2004-94 Senate Bill 1370)

DISCUSSION: The following offer has been received:

324 S. James Street

Offeror: Pyramid Management Team, LLC

Offer: \$1.00

Bid Deposit: \$1.00

Parcel #: 47592

Pin #: 2599840631

Tax Value: \$1,590.00

Zoning: 10-Commercial

This is a substandard lot sale, therefore the minimum offer is \$1.00. The Planning Department stated that the Offeror is the only adjacent property owner, and therefore no other notification has been given. The earnest money deposit of \$1.00 has been received in cash.

The corporation making the offer is current and active with the North Carolina Secretary of State.

RECOMMENDATION: It is recommended that the City Council, by motion:

1. ACCEPT or REJECT offer on 324 S. James Street.
2. IF ACCEPTED, adopt attached resolution authorizing City officials to execute instruments necessary to transfer ownership to Pyramid Management Team, LLC.

Date: 2/28/2022



Catherine F. Gwynn, Finance Director

Date: 3/1/22



Timothy M. Salmon, City Manager

RESOLUTION NO. 2022- 21

**RESOLUTION AUTHORIZING SALE OF SURPLUS
SUBSTANDARD REAL PROPERTY
UNDER SESSION LAW 2004-94 SENATE BILL 1370**

WHEREAS, the City of Goldsboro owns certain property, 324 S. James Street (Pin #2599840631); and

WHEREAS, North Carolina Session Law 2004-94 permits the city to sell substandard surplus lots owned by the City of Goldsboro to adjoining property owners; and

WHEREAS, the Planning and Community Development Department has identified the contiguous property owners and have determined that the named lot to be a substandard parcel; and

WHEREAS, the Planning and Community Development Department has contacted the adjoining property owners to determine their interest in receiving the substandard lot; and

WHEREAS, the City has received an offer to purchase the property described above, in the amount of \$1.00 (One Dollar and no/100) for the lot submitted by Pyramid Management Team, LLC; and

WHEREAS, Offeror has paid the required earnest money deposit of \$1.00 (One Dollar and no/100); and

WHEREAS, Offeror is current and active with the North Carolina Secretary of State as a corporation doing business in North Carolina.

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

- 1) The City Council hereby declares the property surplus.
- 2) The City Council authorizes the sale of the property described above through North Carolina Session Law 2004-94.
- 3) The City Council further authorizes and empowers City officials to execute the instruments necessary to convey the property to the Offeror.
- 4) The terms of the final sale are:
 - a) Buyer must pay with cash at the time of closing.
 - b) Earnest moneys received shall be applied to purchase price.
 - c) Buyer must pay closing costs.
- 5) The City reserves the right to withdraw the property from sale at any time before ownership is transferred and recorded.

This resolution shall be in full force and effect from and after this 7th day of March, 2022.

Attested by:


Laura Getz, City Clerk




Taj Polack, Mayor Pro Tem

I, Pyramid Management Team, LLC would like to offer the

City of Goldsboro the sum of \$1.00 for the

purchase of property at the following location:

Parcel: 2599840631

Street: 324 S JAMES ST., GOLDSBORO NC 27530

Pyramid Management Team, LLC

Signed: By: Enicka Y. James, Managing Member

Date: February 11, 2022

Name	<u>Pyramid Management Team, LLC</u>
Address:	<u>2822 Cashwell Dr., #181</u>
Phone:	<u>252-202-4856</u>
Email:	<u>ejames@cgcgov.com</u>
Amount of Bid Deposit:	<u>\$1.00</u>

Rec'd Finance by
C. Fairson
2/15/22 10:07am



**324 S. JAMES ST.
PIN # 2599840631**



WAYNE COUNTY

2/28/2022 5:32:01 PM

CITY OF GOLDSBORO
324 S JAMES ST
76121320

Return/Appeal Notes: **2599840631**
UNIQ ID 47592
ID NO: 12000054004001

Reval Year: 2019 Tax Year: 2022 CITY - GOLDSBORO (100), COUNTYWIDE ADVALOREM TAX (100)

CARD NO. 1 of 1

324-326 S JAMES ST
Appraised by 60 on 01701 CENTRAL BUSINESS DISTRICT

1,000 LT

SRC=

TW-12

C-01 EX-5AT-

LAST ACTION 20170729

CONSTRUCTION DETAIL		MARKET VALUE				DEPRECIATION				CORRELATION OF VALUE																							
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BUILDING ADJUSTMENTS	10	00							% GOOD																								
TOTAL ADJUSTMENT FACTOR									DEPR. BUILDING VALUE - CARD																								
TOTAL QUALITY INDEX									DEPR. OB/XF VALUE - CARD																								
									MARKET LAND VALUE - CARD																								
									TOTAL MARKET VALUE - CARD																								
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TYPE		%				TOTAL OB/XF VALUE																											
FIREPLACE																																	
SUBAREA																																	
TOTALS																																	
BUILDING DIMENSIONS																																	
LAND INFORMATION																																	
HIGHEST AND BEST USE		USE CODE		LOCAL ZONING		FRONT TAGE		DEPTH		DEPTH / SIZE		LND MOD		COND FACT		OTHER ADJUSTMENTS AND NOTES		ROAD TYPE		LAND UNIT PRICE		TOTAL LAND UNITS		UNT TYP		TOTAL ADJST		ADJUSTED UNIT PRICE		LAND VALUE		LAND NOTES	
1000		1000		CBDH		34		68		0.7200		2		1.0000						65.00		34.000		FF		0.720		46.80		1591			
TOTAL MARKET LAND DATA																																	
TOTAL PRESENT USE DATA																																	



RESOLUTION NO. 2022-22

**RESOLUTION EXPRESSING APPRECIATION
FOR SERVICES RENDERED BY FRANKLIN D. BOSWELL
AS AN EMPLOYEE OF THE CITY OF GOLDSBORO
FOR MORE THAN 22 YEARS**

WHEREAS, Franklin D. Boswell retired on March 1, 2022 as an Interim Engineer with the Goldsboro Fire Department of the City of Goldsboro with more than 22 years of service; and

WHEREAS, Franklin began his career on February 23, 2000 as a Firefighter with the Goldsboro Fire Department; and

WHEREAS, on June 21, 2017, Franklin was promoted to Senior Firefighter with the Goldsboro Fire Department; and

WHEREAS, on December 15, 2021, Franklin was promoted to the position of Interim Engineer with the Goldsboro Fire Department where he has served until his retirement; and

WHEREAS, Franklin has proven himself to be a dedicated and efficient public servant who has gained the admiration and respect of his fellow workers and the citizens of the City of Goldsboro; and

WHEREAS, the Mayor and City Council of the City of Goldsboro are desirous, on behalf of themselves, City employees and the citizens of the City of Goldsboro, of expressing to Franklin D. Boswell their deep appreciation and gratitude for the service rendered by him to the City over the years.

NOW, THEREFORE, BE IT RESOLVED by the Mayor and City Council of the City of Goldsboro, North Carolina that:

1. We express to Franklin our very best wishes for success, happiness, prosperity, and good health in his future endeavors.
2. This Resolution shall be incorporated into the official Minutes of the City of Goldsboro, and shall be in full force and effect from and after this 7th day of March, 2022.

Attested by:


Laura Getz, City Clerk




Taj Polack, Mayor Pro Tem

**DEVELOPMENTAL DISABILITY AWARENESS MONTH
PROCLAMATION**

WHEREAS, Public Law 99-483, enacted by Congress in 1987, designated the month of March as “National Developmental Disabilities Awareness Month”; and

WHEREAS, a Developmental Disability is likely to continue indefinitely and limits the individual in three or more of the following areas: self-care, receptive and expressive language, learning, mobility, self-direction, capacity for independent living, and economic self-sufficiency; and

WHEREAS, developmental disabilities awareness encourages people to understand that when people with disabilities are welcomed by the community, everyone wins; and

WHEREAS, the most effective way to increase awareness is through everyone’s openness to learn about and acknowledge the systemic barriers that reduce the likelihood of those with disabilities enjoying equitable experiences and living independent, productive lives within their communities; and

WHEREAS, policies must be developed, and attitudes shaped, in order to create ways to include everyone in all aspects of life, especially those with developmental disabilities; and

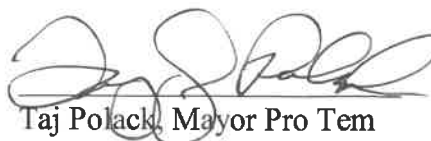
WHEREAS, citizens should do all in their power to recognize the valued role of those with disabilities and the barriers presented to them, as well as understand that opportunities for citizens with developmental disabilities to function as independently and productively as possible must be fostered in all areas of our state and local communities, public and private.

NOW, THEREFORE, I, Taj Polack, Mayor Pro Tem of the City of Goldsboro, do hereby proclaim March 2022 as

DEVELOPMENTAL DISABILITIES AWARENESS MONTH

and galvanize efforts that will lead our communities and policy makers to create real system changes so people with developmental disabilities will enjoy equitable, inclusive lives.

IN WITNESS, WHEREOF, I have hereunto set my hand and affixed the Seal of the City of Goldsboro, North Carolina, this 7th day of March, 2022.



Taj Polack, Mayor Pro Tem

**WOMEN IN CONSTRUCTION WEEK
PROCLAMATION**

National Association of Women in Construction (NAWIC)

WHEREAS, the Greater Greenville NC Chapter #335 has distinguished itself for thirty (30) years as the voice of women in construction in the South Atlantic Region; and

WHEREAS, the work done by the Greater Greenville NC Chapter #335 has benefited Goldsboro and other cities in the South Atlantic Region through community development and educational programs; and

WHEREAS, the Greater Greenville NC Chapter #335 has unceasingly promoted the employment and advancement of women in the construction industry; and

WHEREAS, the construction community, represented by Greater Greenville NC Chapter #335 has been a driving force in fostering community development through renovation and beautification projects; promotion of skilled trades careers; and a positive vision of the future; and


WHEREAS, the Greater Greenville NC Chapter #335 has sought to achieve successful results for the South Atlantic Region and surrounding areas in a cooperative spirit with other organizations;

NOW THEREFORE, BE IT PROCLAIMED that I, Taj Polack, Mayor Pro Tem of the City of Goldsboro, do hereby recognize the Greater Greenville NC Chapter #335 and its many dedicated volunteers for its steadfast work on behalf and support of women in construction, and do proudly proclaim the week of March 6-12, 2022 as

WOMEN IN CONSTRUCTION WEEK

and encourage our citizens to congratulate the organization on its many accomplishments.

IN WITNESS, WHEREOF, I have hereunto set my hand and affixed the Seal of the City of Goldsboro, North Carolina, this 7th day of March, 2022.



Taj Polack, Mayor Pro Tem

**WOMEN'S HISTORY MONTH
PROCLAMATION**

200 North Center Street, 27530
P 919.580.4362

WHEREAS, the 2022 theme for Women's History Month is "Providing Healing, Promoting Hope," a particularly appropriate tribute to the women who have given so much as caregivers and frontline workers during the COVID-19 pandemic and also recognizing the thousands of ways that women have provided healing and hope throughout history; and

WHEREAS, women of every race, class, and ethnic background have made historic contributions to the growth and strength of our communities, our state, and our nation in countless recorded and unrecorded ways; and

WHEREAS, women have played and continue to play critical economic, cultural, and social roles in every sphere of the life; and

WHEREAS, women have and continue to constitute a significant portion of the labor force working inside and outside of the home; and

WHEREAS, women have served courageously in the military; and

WHEREAS, women have played a unique role throughout the history of our communities, state, and country by providing the majority of its volunteer labor force; and

WHEREAS, women were particularly important in the establishment of early charitable, philanthropic, and cultural institutions; and

WHEREAS, women have served as leaders in every major social change movement; and

WHEREAS, the women who today serve and lead in our country and state, and especially in our city, deserve to be honored for their contributions; and

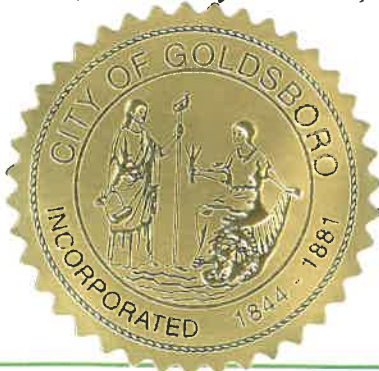
WHEREAS, the City of Goldsboro's Commission on Community Relations and Development is committed to working within all layers of the community to promote understanding, enhance knowledge, seek opportunity for all, and encourage acknowledgement of those who work for the betterment of their neighbors; and


NOW, THEREFORE, I, Taj Polack, Mayor Pro Tem of the City of Goldsboro, North Carolina, do hereby proclaim the month of March 2022 as

WOMEN'S HISTORY MONTH

in the City of Goldsboro and encourage all citizens to observe this month by participating in and supporting all activities celebrating contributions of women.

IN WITNESS, WHEREOF, I have hereunto set my hand and affixed the Seal of the City of Goldsboro, North Carolina, this 7th day of March, 2022.




Taj Polack, Mayor Pro Tem

**BRAIN INJURY AWARENESS MONTH
PROCLAMATION**

200 North Center Street, 27530
P 919.580.4362

WHEREAS, traumatic brain injury (TBI) results from an external force such as a significant blow, jolt, or penetrating injury to the brain that can also lead to a lifetime of physical, emotional, cognitive, and/or behavioral challenges; and the leading causes of TBI are falls, motor vehicle accidents, and assaults; and

WHEREAS, TBI is one form of an Acquired Brain Injury (ABI), which includes traumatic and non-traumatic brain injuries, such as strokes, brain aneurysms, brain tumors, brain infections, and anoxic brain injury, sometimes caused by drug overdose; and

WHEREAS, over 80,000 people in North Carolina will sustain a TBI this year, and many survivors will be left permanently disabled; public awareness and understanding of the dangers, prevention, and treatment of these injuries and effects on the family are critical to help protect the people of our state; and

WHEREAS, more than 2.8 million Americans sustain TBIs every year, and of them, over 50,000 die, roughly 282,000 are hospitalized, and approximately 5.3 million Americans live with a TBI-related disability; and

WHEREAS, an estimated more than 10 percent of all contact-sport athletes sustain a concussion yearly, and as many as 50 percent of all concussions go unreported due in part to a lack of understanding of the signs and dangers of brain injury; and

WHEREAS, active duty and reserve military service members are at increased risk for sustaining a TBI compared to their civilian peers, and, due in part to the specific demographics of the military, young men ages 18 to 24 are at greatest risk for TBI; 11 to 23 percent of American soldiers who served in Iraq or Afghanistan have suffered a TBI; and

WHEREAS, research on abused women shows that 40 to 90 percent of victims of domestic violence suffer physical injuries to the head; and

WHEREAS, the North Carolina Brain Injury Advisory Council, the Brain Injury Association of North Carolina, and other stakeholders provide awareness, education, prevention, training, and services to North Carolinians living with TBI and other ABIs and their families, health care professionals, and others statewide, and the North Carolina Department of Health and Human Services encourages people to support and advocate for those affected by TBIs in our communities.

NOW, THEREFORE, I, Taj Polack, Mayor Pro Tem of the City of Goldsboro, North Carolina, do hereby proclaim March 2022, as

BRAIN INJURY AWARENESS MONTH

in Goldsboro, North Carolina and call upon our citizens and interested groups to observe the month with appropriate ceremonies and activities that promote awareness and prevention of brain injuries.

IN WITNESS, WHEREOF, I have hereunto set my hand and affixed the Seal of the City of Goldsboro this the 7th day of March, 2022.




Taj Polack, Mayor Pro Tem