



**ELIZABETHTOWN
COUNCIL
REGULAR MEETING**
7:00 PM, Monday, December 4, 2023

1. OPENING AND CALL TO ORDER
 - 1.1 Opening and Call to Order
Mayor Pro Tem Rufus Lloyd will call the meeting to order.
2. PRESENTATION OF COLORS, PLEDGE OF ALLEGIANCE AND INVOCATION
 - 2.1 Presentation of Colors, Pledge of Allegiance and Invocation
Cadets from the Paul R. Brown Leadership Academy will present the Colors and all will join in reciting the Pledge of Allegiance.
3. ORGANIZATIONAL ITEMS
 - 3.1 Oaths of Office
Mayor Pro Tem Rufus Lloyd shall call upon Senior Resident Superior Court Judge Ashley Gore to administer the Oaths of Office to Re-elected Officials Sylvia Campbell, Howell Clark, Rich Glenn and Ricky Leinwand.
[Peak Agenda - Oath of Office - 12.4.23.pdf](#)
[Oath - Mayor Sylvia Campbell - 12.4.23.docx](#)
[Oath - Council Member Howell Clark - 12.4.23.docx](#)
[Oath - Council Member Rich Glenn - 12.4.23.docx](#)
[Oath - Council Member Ricky Leinwand - 12.4.23.docx](#)
 - 3.2 Appointment of Mayor Pro Tem
Council is requested to elect the Mayor Pro Tem.
[Peak Agenda - Revised - Election of Mayor Pro Tem - 11.6.23.pdf](#)
4. APPROVE CONSENT AGENDA ITEMS
 - 4.1 Approve Consent Agenda Items
Council is requested to approve the Consent Agenda items presented.
[Peak Agenda - Consent Agenda Documentation - 12.4.23.pdf](#)
5. PUBLIC HEARING

- 5.1 Public Hearing: Rural Transformation Grant Funding (Old Ace Wrecker Property Site) - Grant #SA-0312
Council is requested to follow the below-noted Public Hearing procedure:

HEARING PROCEDURE:

- a) Open the hearing and call upon Planning Director Rusty Worley to present the information; and
b) Solicit relevant public comments and information; and
c) Close the hearing after receiving or not any public comments.
(No Further Action Required)

Peak Agenda - Public Hearing Notice - Rural Transformation Grant - 2nd of 2 Required Hearings - 12.4.23.pdf

Peak Agenda Attachment - Rural Transformation Grant Project Description - Ace Wrecker Property - 12.4.23.pdf

6. PRESENTATIONS

- 6.1 Audit Report for FY Ending 6/30/2023
Council is requested to hear the presentation of the Audit at the Noon Work Session.
[2023 Etown Presentation to Council.pdf](#)
- 6.2 Town Manager Update
Council is requested to hear the updates.

7. ORDINANCES/RESOLUTIONS/PROCLAMATIONS

- 7.1 Resolution #R-2023-22 - To Declare Real Property as Surplus and Authorize Sale Via Electronic Auction
Council is requested to declare one parcel of property on N. Lower Street as surplus and authorize sale via electronic auction at GovDeals.com.
[Peak Agenda - NCGS 160A-270 - Public Auction - 12.4.23.pdf](#)
[Resolution - Surplus Property Declaration - Parcel Located Behind Four County EMC Building - E. Broad - 12.4.23.docx](#)
[Site Map - N. Lower Street Property - 12.4.23.pdf](#)

8. ADMINISTRATIVE MATTERS

- 8.1 Acceptance/Approval of Audit Report for Fiscal Year Ending June 30, 2023
Council is requested to accept/approve the Audit Report for Fiscal Year Ending June 30, 2023.
- 8.2 Bid Award - CDBG-NR House Projects - Grant No. 19-C-3126 - Rehabilitation Contract 20-02 and Reconstruction Contract 20-03
Council is requested to award the bids.
[Peak Agenda - Documents for Contract 20-02 CDBG-NR - 2407 W. Broad Street - 12.4.23.pdf](#)
[Peak Agenda - Documents for Contract 20-03 CDBG-NR - 1811 Oak Street - 12.4.23.pdf](#)

8.3 Monthly Financial Report

Council is requested to approve the Monthly Financial Report.

[November Financial Summary.pdf](#)

9. OTHER BUSINESS

9.1 "Briefly" (*Reminders and announcements are made at this time*)

Council is requested to hear the reminders and announcements.

[Peak Agenda - Briefly and Attachment of Ethics Training - 12.4.23.pdf](#)

10. OPEN FORUM

10.1 Open Forum

Council is requested to listen to any public concerns or comments received.

[Sign-In Sheet - Open Forum - 12.4.23 Regular TC Meeting.docx](#)

11. ADJOURNMENT

11.1 Adjournment

Mayor Sylvia Campbell will entertain a motion and a second to adjourn.

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COUNCIL AGENDA ITEM REPORT

DATE: December 4, 2023

SUBMITTED BY: Juanita Hester

ITEM TYPE: Request

AGENDA SECTION: OPENING AND CALL TO ORDER

SUBJECT: Opening and Call to Order

BACKGROUND:

SUGGESTED ACTION: Mayor Pro Tem Rufus Lloyd will call the meeting to order.

ATTACHMENTS:



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COUNCIL AGENDA ITEM REPORT

DATE: December 4, 2023

SUBMITTED BY: Juanita Hester

ITEM TYPE: Request

AGENDA SECTION: PRESENTATION OF COLORS, PLEDGE OF ALLEGIANCE AND INVOCATION

SUBJECT: Presentation of Colors, Pledge of Allegiance and Invocation

BACKGROUND:

SUGGESTED ACTION: Cadets from the Paul R. Brown Leadership Academy will present the Colors and all will join in reciting the Pledge of Allegiance.

ATTACHMENTS:

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COUNCIL AGENDA ITEM REPORT

DATE: December 4, 2023

SUBMITTED BY: Juanita Hester

ITEM TYPE: Request

AGENDA SECTION: ORGANIZATIONAL ITEMS

SUBJECT: Oaths of Office

BACKGROUND: *NCGS 160A-61. Oath of office. Every person elected by the people or appointed to any city office shall, before entering upon the duties of the office, take and subscribe the oath of office prescribed in Article VI, subsection 7 of the Constitution.*

Oaths of office will be administered to Mayor Sylvia Campbell and Council Members Howell Clark, Rich Glenn and Ricky Leinwand.

Mayor Campbell will then preside over the Council Meeting.

Copy of Oaths and NCGS 160A-61 provided.

SUGGESTED ACTION: Mayor Pro Tem Rufus Lloyd shall call upon Senior Resident Superior Court Judge Ashley Gore to administer the Oaths of Office to Re-elected Officials Sylvia Campbell, Howell Clark, Rich Glenn and Ricky Leinwand.

ATTACHMENTS:

- Peak Agenda - Oath of Office - 12.4.23.pdf
- Oath - Mayor Sylvia Campbell - 12.4.23.docx
- Oath - Council Member Howell Clark - 12.4.23.docx
- Oath - Council Member Rich Glenn - 12.4.23.docx
- Oath - Council Member Ricky Leinwand - 12.4.23.docx

§ 160A-61. Oath of office.

Every person elected by the people or appointed to any city office shall, before entering upon the duties of the office, take and subscribe the oath of office prescribed in Article VI, § 7 of the Constitution. Oaths of office shall be administered by some person authorized by law to administer oaths, and shall be filed with the city clerk. (R.C., c. 111, s. 12; Code, s. 3799; Rev., s. 2920; C.S., s. 2628; 1971, c. 698, s. 1.)

**TOWN OF ELIZABETHTOWN
OATH OF OFFICE**

I, Sylvia Campbell, do solemnly swear (or affirm) that I will support and maintain the Constitution and laws of the United States, and the Constitution and laws of North Carolina not inconsistent therewith, and that I will faithfully discharge the duties of my office as Mayor, so help me God.

Sylvia Campbell, Mayor

Sworn to and subscribed before me,
this the 4th day of December, 2023.

Ashley Gore, Senior Resident Superior Court Judge

**TOWN OF ELIZABETHTOWN
OATH OF OFFICE**

I, Howell Clark, do solemnly swear (or affirm) that I will support and maintain the Constitution and laws of the United States, and the Constitution and laws of North Carolina not inconsistent therewith, and that I will faithfully discharge the duties of my office as Town Council Member, so help me God.

Howell Clark, Town Council Member

Sworn to and subscribed before me,
this the 4th day of December, 2023.

Ashley Gore, Senior Resident Superior Court Judge

**TOWN OF ELIZABETHTOWN
OATH OF OFFICE**

I, Rich Glenn, do solemnly swear (or affirm) that I will support and maintain the Constitution and laws of the United States, and the Constitution and laws of North Carolina not inconsistent therewith, and that I will faithfully discharge the duties of my office as Town Council Member, so help me God.

Rich Glenn, Town Council Member

Sworn to and subscribed before me,
this the 4th day of December, 2023.

Ashley Gore, Senior Resident Superior Court Judge

**TOWN OF ELIZABETHTOWN
OATH OF OFFICE**

I, Ricky Leinwand, do solemnly swear (or affirm) that I will support and maintain the Constitution and laws of the United States, and the Constitution and laws of North Carolina not inconsistent therewith, and that I will faithfully discharge the duties of my office as Town Council Member, so help me God.

Ricky Leinwand, Town Council Member

Sworn to and subscribed before me,
This 4th day of December, 2023.

Ashley Gore, Senior Resident Superior Court Judge

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COUNCIL AGENDA ITEM REPORT

DATE: December 4, 2023

SUBMITTED BY: Juanita Hester

ITEM TYPE: Request

AGENDA SECTION: ORGANIZATIONAL ITEMS

SUBJECT: Appointment of Mayor Pro Tem

BACKGROUND: *NCGS 160A-70. Mayor Pro Tempore; Disability of Mayor. At the organizational meeting, the Council shall elect from among its members a mayor pro tempore to serve at the pleasure of the council. During the absence of the mayor, the council may confer upon the mayor pro tempore any of the powers and duties of the mayor.*

Copy of NCGS 160A-70 provided.

SUGGESTED ACTION: Council is requested to elect the Mayor Pro Tem.

ATTACHMENTS:

[Peak Agenda - Revised - Election of Mayor Pro Tem - 11.6.23.pdf](#)

§ 160A-70. Mayor pro tempore; disability of mayor.

At the organizational meeting, the council shall elect from among its members a mayor pro tempore to serve at the pleasure of the council. A councilman serving as mayor pro tempore shall be entitled to vote on all matters and shall be considered a councilman for all purposes, including the determination of whether a quorum is present. During the absence of the mayor, the council may confer upon the mayor pro tempore any of the powers and duties of the mayor. If the mayor should become physically or mentally incapable of performing the duties of his office, the council may by unanimous vote declare that he is incapacitated and confer any of his powers and duties on the mayor pro tempore. Upon the mayor's declaration that he is no longer incapacitated, and with the concurrence of a majority of the council, the mayor shall resume the exercise of his powers and duties. In the event both the mayor and the mayor pro tempore are absent from a meeting, the council may elect from its members a temporary chairman to preside in such absence. (1971, c. 698, s. 1; 1979, 2nd Sess., c. 1247, s. 4.)

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COUNCIL AGENDA ITEM REPORT

DATE: December 4, 2023

SUBMITTED BY: Juanita Hester

ITEM TYPE: Request

AGENDA SECTION: APPROVE CONSENT AGENDA ITEMS

SUBJECT: Approve Consent Agenda Items

BACKGROUND: A Consent Agenda includes several items for approval by the Board in a single motion. Documentation concerning these items are provided in the attached agenda material. Upon request from any one Board member, any item listed under the Consent Agenda shall be removed from the Consent Agenda and considered separately. After any items have been removed and the Consent Agenda is set, the Mayor will state the items on the Consent Agenda and moves to adopt it.

Copy of Consent Agenda Documentation provided.

SUGGESTED ACTION: Council is requested to approve the Consent Agenda items presented.

ATTACHMENTS:

[Peak Agenda - Consent Agenda Documentation - 12.4.23.pdf](#)



**December 4, 2023 Regular Town Council Meeting
Consent Agenda Items**

- A. Proposed Agenda – Agenda considered *proposed* until approved by the Board.
ACTION RECOMMENDED: Approval
- B. November 6, 2023 Noon Work Session Minutes **ATTACH. #B**
ACTION RECOMMENDED: Approval
- C. November 6, 2023 Regular Meeting Minutes **ATTACH. #C**
ACTION RECOMMENDED: Approval
- D. November 6, 2023 Closed Session Minutes **ATTACH. #D**
ACTION RECOMMENDED: Approval
TO BE DISTRIBUTED AT EVENING MEETING
- E. Grant Project Ordinance – Community Enhancements For Economic Growth - #60-00 **ATTACH. #E**
ACTION RECOMMENDED: Approval
- F. Grant Project Ordinance Amendment **ATTACH. #F**
2020 CDBG-NR Program #62-02
ACTION RECOMMENDED: Approval
- G. Tax Releases **ATTACH. #G**
ACTION RECOMMENDED: Approval

TOWN OF ELIZABETHTOWN
Noon Meeting
November 6, 2023

The Elizabethtown Town Council met for its Noon work session on Monday, November 6, 2023, in the Council Chamber. Those present were Mayor Sylvia Campbell, Mayor Pro Tem Rufus Lloyd, Council Members Rich Glenn, Ricky Leinwand, Howell Clark Jr., Paula Greene and Herman Lewis, Town Manager Dane Rideout and Town Attorney Goldston Womble. Department Heads in attendance included Police Chief Tony Parrish, Assistant Town Manager Pat DeVane, Town Planner Rusty Worley, Town Clerk Juanita Hester, Fire Chief Hollis Freeman, Finance Director Sharon Penny, Director of Communications and Marketing Terri Dennison and Public Works Engineering Director Stephen Duffy. No representatives from the Press attended the Noon meeting. Citizen Brenda Clark attended the meeting.

Item #1.1: Opening and Call to Order

Mayor Sylvia Campbell opened the meeting and welcomed everyone. Then Mayor Campbell called upon Mayor Pro Tem Rufus Lloyd to give the invocation.

Item #3.1: Approve Consent Agenda Items

This agenda item will be considered at the evening meeting.

Item #4.1: Public Hearing: Zoning Ordinance Text Amendment for Truck Terminals – Case Number: TA-23-003

This agenda item will be presented at the evening meeting. Comments were received from Town Attorney Womble as well as Council Members. Concerns was the Ordinance wording - “and/or overnight parking”.

Item #4.2: Public Hearing: Rural Transformation Grant Funding (Old Ace Wrecker Property Site)

This agenda item will be presented at the evening meeting.

Item #5.1: Ordinance Approval for Text Amendment for Truck Terminals, Case Number: TA -23-003

Town Planner Rusty Worley noted that trucks are parked on the side of the streets in residential areas. Council will consider at the evening meeting.

Item #6.1: Town Manager Update

Director of Communications and Marketing Terri Dennison noted that there will be a hamburger eating contest at the 250th Anniversary Celebration. East Bladen High School, West Bladen High

School and Paul R. Brown Leadership Academy will participate in the contest. Melvin's Hamburgers & Hotdogs LLC is sponsoring the contest. The winner will receive \$500.00.

Item #7.1: Approve Change of Town Council Meeting Date from April 1, 2024 to April 8, 2024
Mayor Campbell noted that the Airport Conference is that week. Council will consider at the evening meeting.

Item #7.2: Appointment of Council Member to serve on the Lumber River Council of Governments Board of Directors

Mayor Sylvia Campbell noted that Council Member Rich Glenn has served since 2020. The LRCOG Board meetings are held in a hybrid format. Council will consider at the evening meeting.

Item #7.3: Future Plans for the Elizabethtown ABC Store

This agenda item will be presented at the evening meeting.

Item #7.4: Change Order No. 1 – Elizabethtown Airport Apron and Runway Paving Project

Town Planner Rusty Worley noted that the project started with milling then it had to be taken up from the Apron area. It is a \$4,700,000.00 project, 5,000 feet of cracks to mill, take all asphalt up and needs additional funding. No action will be required from Council for this agenda item since the Manager is authorized to sign the associated project documents.

Item #7.5: Additional ARPA Policies Needed for the NC Department of Commerce Rural Transformation Grant

Finance Director Sharon Penny noted that the Town needs a purchasing policy in place for the Rural Transformation Grant. The policy is developed from the School of Government. This agenda item will be considered at the evening meeting.

Item #7.6: Agreements for Live Work Play Project

Town Planner Rusty Worley noted that the water & sewer is \$60,000.00, Live Work Play \$100,000.00 from Bladen County and \$80,000.00 for design. Council will consider at the evening meeting.

Item #7.7: Monthly Financial Report

Council will consider at the evening meeting.

Item #8.1: "Briefly"

November 26th Christmas Parade at 4:00 p.m. line up at 3:30 p.m.

November 16th Director of Aviation meeting at 10:00 a. m. at the Airport Terminal.

Mayor Campbell's birthday November 1, 2023.

Council Member Ricky Leinwand's birthday November 11, 2023.

Town offices closed November 10, 2023 in observance of Veterans Day.

Town Appreciation Luncheon is December 11, 2023 at Cape Fear Vineyard at 12:15 p.m.

TOWN OF ELIZABETHTOWN

Regular Meeting

November 6, 2023

The Elizabethtown Town Council met for its regular meeting on Monday, November 6, 2023, in the Council Chamber. Those present were Mayor Sylvia Campbell, Mayor Pro Tem Rufus Lloyd, Council Members Rich Glenn, Ricky Leinwand, Howell Clark Jr., Paula Greene and Herman Lewis, Town Manager Dane Rideout and Town Attorney Goldston Womble. Department Heads in attendance included Police Chief Tony Parrish, Assistant Town Manager Pat DeVane, Town Planner Rusty Worley, Town Clerk Juanita Hester, Finance Director Sharon Penny, Director of Communications and Marketing Terri Dennison and Public Works Engineering Director Stephen Duffy. Absent: Fire Chief Hollis Freeman. No representatives from the Press attended the meeting.

Mayor Sylvia Campbell opened the meeting and welcomed everyone. The presentations of Colors and the Pledge of Allegiance were given by Paul R. Brown Leadership Academy Cadets. Then Mayor Campbell called upon Mayor Pro Tem Rufus Lloyd to give the invocation.

Item #3.1: Approve Consent Agenda Items

Upon a motion by Council Member Herman Lewis, seconded by Council Member Rich Glenn, the Board unanimously approved the following Consent Items as presented: A. Proposed Agenda, B. October 2, 2023 Noon Work Session Minutes, C. October 2, 2023 Regular Meeting Minutes, D. October 2, 2023 Closed Session Minutes, E. October 20, 2023 Special Called Meeting Minutes Noon, F. October 20, 2023 Special Called Meeting Minutes 12:30 PM, G. Resolution (R-2023-20) "Employ A Veteran Week", H. Proclamation – Veterans Day, I. Proclamation – "Youth Appreciation Week", J. Tax Releases, K. Grant Budget Amendment.

Item #4.1: Public Hearing: Zoning Ordinance Text Amendment for Truck Terminals – Case Number: TA-23-003

Mayor Sylvia Campbell opened the Public Hearing, then called upon Town Planner Rusty Worley to present. Mr. Worley noted that TA-32-03 Truck Terminals allows semi-trucks in Residential Areas with a Special Use Permit. The Planning Board recommends approving. Since no one signed up to speak, Mayor Campbell closed the Public Hearing.

Item #4.2: Public Hearing: Rural Transformation Grant Funding (Old Ace Wrecker Property Site)

Town Attorney Goldston Womble noted that Council needs to make a motion to recuse Mayor Sylvia Campbell and Council Member Howell Clark Jr. from Agenda Item 4.2. Council Member Paula Greene, seconded by Council Member Ricky Leinwand, made a motion to recuse Mayor Campbell and Howell Clark Jr. from Agenda Item 4.2 (Unanimous). Mayor Pro Tem Rufus

Lloyd opened the Public Hearing and called upon Town Planner Rusty Worley to present. Mr. Worley noted that this is a Rural Transportation Grant funding from N. C. Department of Commerce to support property acquisition and to provide affordable housing. Since there were no public comments, Mayor Pro Tem Rufus Lloyd closed the Public Hearing.

Item #5.1: Ordinance Approval for Text Amendment for Truck Terminals, Case Number: TA -23-003

Council Member Howell Clark Jr., seconded by Council Member Paula Greene, made a motion to approve Ordinance for Text Amendment for Truck Terminals as presented but under "Amend Appendix A Definitions," delete the word – and /or overnight parking (Unanimous). Copy attached and incorporated herein by reference.

Item #6.1: Town Manager Update

Town Planner Rusty Worley noted that the Airport Apron and Runway Rehabilitation Project has 5,000 feet of cracks, mill 2 inches of asphalt, did a change order, will take up 2 inches and will put back 4 inches of asphalt and all asphalt is up.

Director of Communications and Marketing Terri Dennison noted that she is excited about Saturday, November 11, 2023, for the 250th Anniversary. King Street will be closed off, 64 vendors, Veterans Ceremony, walking tours every half hour, hollering contest, whistling contest, peanut eating contest, hamburger eating contest and a band.

Item #7.1: Approve Change of Town Council Meeting Date from April 1, 2024 to April 8, 2024
Council Member Howell Clark Jr., seconded by Council Member Herman Lewis, moved to approve Council Meeting Date from April 1, 2024 to April 8, 2024 (Unanimous).

Item #7.2: Appointment of Council Member to serve on the Lumber River Council of Governments Board of Directors

Council Member Howell Clark Jr., seconded by Council Member Rich Glenn, made a motion to appoint Council Member Paula Greene to serve on the Lumber River Council of Governments Board of Directors (Unanimous).

Item #7.3: Future Plans for the Elizabethtown ABC Store

Town Planner Rusty Worley noted that the Town owns the ABC Store. The store needs expansion and will be funded through proceeds.

Item #7.4: Change Order No. 1 – Elizabethtown Airport Apron and Runway Paving Project

Town Manager Dane Rideout noted that the new contract sum including the Change Order is \$6,184,382.65. No action is required from Council since the Manager is authorized to sign the associated project documents. Copy attached and incorporated herein by reference.

Item #7.5: Additional ARPA Policies Needed for the NC Department of Commerce Rural Transformation Grant

Finance Director Sharon Penny noted that the Rural Transportation Grant needs additional ARPA policies. The Procurement Policy is for spending and the Property Management Policy is for purchasing. Council Member Rich Glenn, seconded by Mayor Pro Tem Rufus Lloyd, made a motion to approve Additional ARPA Policies for the NC Department of Commerce Rural Transformation Grant (Unanimous). Copy attached and incorporated herein by reference.

Item #7.6: Agreements for Live Work Play Project

Town Planner Rusty Worley noted the agreements for the Live Work Play Project: Larry King & Associates Professional Services for surveying, McGill & Associates Civil Engineering Services and First Floor, Mr. Robbie Ferris, design, LWP Development Agreement Addendum. The State grant is \$15,000,000.00. Council Member Herman Lewis, seconded by Council Member Howell Clark Jr., made a motion to approve Agreements for Live Work Play Project (Unanimous), Copy attached and incorporated herein by reference.

Item #7.7: Monthly Financial Report

Finance Director Sharon Penny noted local sales tax is \$79,448.00 from July to October, it is a little ahead, interest income \$78,505.00. The expenditures are a little above from the street improvement loan last year \$803,890.00, received funds last year and being used this year. First Bank allowed the Town to draw funds, general fund (\$684,143.00). Council Member Howell Clark Jr., seconded by Council Member Rich Glenn, moved to approve Monthly Financial Report (Unanimous). Copy attached and incorporated herein by reference.

Item #8.1: "Briefly"

November 26th Christmas Parade at 4:00 p.m. line up at 3:30 p.m.

Mayor Sylvia Campbell's birthday November 1, 2023.

Council Member Ricky Leinwand's birthday November 11, 2023.

Town offices closed November 10, 2023 in observance of Veterans Day.

The Town and Bladen County will share the cost for the lights on the bridge \$200.00 a month

Town, \$250.00 a month Bladen County with Duke Energy. The lights are for safety reasons.

Town Manager recognized Town employees that are Veterans:

David Schmale -Army Reserves

Don Edwards – National Guard

Dwight Davis – Army

Dustin Melvin – Coast Guard

Horace Wyatt – Air Force & Army National Guard

Jerimey Sykes – Marines

Robert Duggan - Army

Town Manager - Army

Item #9.1: Open Forum

Mr. Alfred Faulkner at 711 Richardson Street noted that his neighbor has cars in his yard that have been there for years and rodents. He noted that he had addressed the problem a few months

ago. Mr. Faulkner wants to know what can be done. Town Manager Dane Rideout asked him to give his information to Town Planner Rusty Worley.

Item #10.1 Closed Session

Council Member Rich Glenn, seconded by Council Member Herman Lewis, made a motion to enter into Closed Session in accordance with NCGS 143-318.11(a)(3) – Attorney-Client Privilege and NCGS 143-318.11 (a)(4) – Economic Development (Unanimous).

RETURN FROM CLOSED SESSION TO OPEN SESSION

Council Member Ricky Leinwand, seconded by Council Member Paula Greene, moved to return to open session (Unanimous).

Mayor Sylvia Campbell noted there was no action taken.

With no further business to conduct, Council Member Howell Clark Jr., seconded by Council Member Herman Lewis, made a motion to adjourn (Unanimous).

Sylvia Campbell, Mayor

ATTEST:

Beverly Robinson, Admin Asst/CTC/Deputy Town Clerk

GRANT PROJECT ORDINANCE
COMMUNITY ENHANCEMENTS FOR ECONOMIC GROWTH
TOWN OF ELIZABETHTOWN
#60-00

Be it ordained by the Elizabethtown Town Council that, pursuant to Section 13.2 of Chapter 159 of the General Statutes of North Carolina, the following grant project ordinance is hereby adopted:

Section 1: The project authorized is for the purchase of land for community enhancements for economic growth.

Section 2: The officers of this unit are hereby directed to proceed with the grant project within the terms of the grant documents, the rules and regulations of the Department of Commerce and the budget contained herein.

Section 3: The following revenues are anticipated to be available to complete this project:

CDBG – Rural Transformation Grant	\$150,000.00
Local Match	<u>\$102,036.00</u>
TOTAL REVENUES	\$252,036.00

Section 4: The following amounts are appropriated for this project:

Land Acquisition	<u>\$252,036.00</u>
TOTAL APPROPRIATIONS	\$252,036.00

Section 5: The finance officer is hereby directed to maintain within the Grant Project Fund sufficient detailed accounting records to provide the accounting to the grantor agency required by the grant agreement.

Section 6: Funds may be advanced from the General Funds for the purpose of making payments as due. Reimbursement requests should be made to the grantor agency in an orderly and timely manner.

Section 7: The Finance Officer is hereby directed to report annually on the financial status of each project element in Section 4 and on the total grant revenues received or claimed.

Section 8: The Budget Officer is hereby directed to report the financial status of the project to the governing board on at least a quarterly basis.

Section 9: Copies of this grant project ordinance shall be furnished to the Budget Officer, the Finance Officer, and to the Clerk to Town Council to be kept by them for their direction in the disbursement of funds.

Adopted this 4th day of December 2023.

Sylvia B. Campbell, Mayor

Juanita Hester, Town Clerk

ATTACH. #E

GRANT PROJECT ORDINANCE AMENDMENT
 2020 CDBG-NR PROGRAM #62-02
 TOWN OF ELIZABETHTOWN

Be it ordained by the Elizabethtown Town Council that, Section 3 and Section 4 of the Grant Project Ordinance for the 2020 Elizabethtown CDBG-NR Program adopted on May 3, 2021 be hereby amended as follows:

Section 3: The following revenues are anticipated to be available to complete this project:

CDBG	\$950,000		\$950,000
Donations	\$0	\$10,000	\$10,000
TOTAL REVENUE	<u>\$950,000</u>	<u>\$10,000</u>	<u>\$960,000</u>

Section 4: The following amounts are appropriated for this project:

C-1 Rehabilitation	\$510,000	\$10,000	\$520,000
C-1 Pedestrian Improvements	\$345,000		\$345,000
C-1 Administration	\$95,000		\$95,000
TOTAL APPROPRIATIONS	<u>\$950,000</u>	<u>\$10,000</u>	<u>\$960,000</u>

All other conditions and terms associated with the original Ordinance shall not be affected or changed.

Adopted this 4th day of December 2023.

 Sylvia B. Campbell, Mayor

 Juanita Hester, Town Clerk

MEMORANDUM

Mayor and Town Council

Beverly Robinson, Certified Tax Collector *BR*

Tax Releases

November 15, 2023

	<u>Account No.</u>
2021 TECA North Carolina	548371
Reason	Doubled Billed With 0548051
Release Value	\$ 57,012.00
Personal Property	
Tax Released	\$ 350.62
Late List	\$ 35.07
2022 TECA North Carolina	548371
Reason	Doubled Bill With 0548051
Release Value	\$ 51,892.00
Personal Property	
Tax Released	\$ 319.13
Late List	\$ 31.92
2023 TECA North Carolina	548371
Reason	Doubled Billed With 0548051
Release Value	\$ 48,537.00
Personal Property	
Tax Released	\$ 298.49
Late List	\$ 29.86
2023 Merritt Brothers Construction	4000800
Reason	Depreciation Deduction
Release Value	\$ 1,600.00
Personal Property	
Tax Released	<u>\$ 9.84</u>
Council is requested to grant the above tax releases	<u><u>\$ 1,074.93</u></u>

DISCOVERIES

2023 Bladen Express Lube	549491
Reason	Changed Per Late Listing Form
Addition	\$11,125.00
Personal Property	
Tax Addition	\$ 68.42

ATTACH. #G

2023 Bladen Express Lube		549491	
Reason	Changed Per Late Listing Form		
Addition	\$ 1,358.00		
Personal Property			
Tax Addition		\$	8.36
2023 Till & Butler CPA's		523619	
Reason	Adjusted Value Per Late Listing Form		
Addition	\$ 1,699.00		
Personal Property			
Tax Addition		\$	10.45
2023 San Jose Mexican Restaurant		2000191	
Reason	Adjust Value Per Late List		
Addition	\$ 705.00		
Personal Property			
Tax Addition		\$	<u>4.34</u>
Total Discoveries		\$	<u><u>91.57</u></u>

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COUNCIL AGENDA ITEM REPORT

DATE: December 4, 2023

SUBMITTED BY: Juanita Hester

ITEM TYPE: Public Hearing

AGENDA SECTION: PUBLIC HEARING

SUBJECT: Public Hearing: Rural Transformation Grant Funding (Old Ace Wrecker Property Site) - Grant #SA-0312

BACKGROUND: This is the second required Public Hearing for the Rural Transformation Grant Funding to be received for the Ace Wrecker property site. Planning Director Rusty Worley may be called upon to present this agenda item and to answer any questions.

No further action required for this agenda item.

Copy of Public Hearing Notice and Project Description provided.

SUGGESTED ACTION: Council is requested to follow the below-noted Public Hearing procedure:

HEARING PROCEDURE:

- a) Open the hearing and call upon Planning Director Rusty Worley to present the information; and
 - b) Solicit relevant public comments and information; and
 - c) Close the hearing after receiving or not any public comments.
- (No Further Action Required)*

ATTACHMENTS:

Peak Agenda - Public Hearing Notice - Rural Transformation Grant - 2nd of 2 Required Hearings - 12.4.23.pdf

Peak Agenda Attachment - Rural Transformation Grant Project Description - Ace Wrecker Property - 12.4.23.pdf

TOWN OF ELIZABETHTOWN PUBLIC HEARING NOTICE

"Bladen Journal"
Publication Date:
11/17/2023

The Town of Elizabethtown Town Council will be conducting the second of two Public Hearings on December 4, 2023 at 7:00 p.m. for the purpose of receiving public input regarding Rural Transformation grant funding from N.C. Department of Commerce to support property acquisition and to provide affordable housing. The Public Hearing will be conducted in the Elizabethtown Municipal Building located at 805 W. Broad Street, Elizabethtown, NC. Members of the public desiring to speak at this Public Hearing will be required to place their name on the sign-in sheet prior to the opening of the meeting.

This information is available in Spanish or any other language upon request. Please contact Planning Director Rusty Worley at 910/862-2066, Ext. 2014, for accommodations for this request.

Esta información está disponible en español o cualquier otro lenguaje a petición. Por favor póngase en contacto con Planning Director en 910-862-2066, Ext. 2014, o en 805 W. Broad St., Elizabethtown, NC 28337 de alojamiento para esta solicitud.

Sylvia Campbell, Mayor





Community Enhancement

1	<p>Town of Elizabethtown Ace Wrecker Project</p>	<p>Town of Elizabethtown (Bladen County): \$150,000 grant will support the acquisition and clearance of the Ace Wrecker property which was used as a salvage and holding lot. This project would remediate any contaminants, clear and grade to build 18 workforce housing apartment units. This award is a re-appropriation, due to scope adjustment, of an earlier RTGF award to Elizabethtown.</p>
2	<p>Town of Cramerton River Link Trail Extension</p>	<p>Town of Cramerton (Gaston County): \$400,000 grant will support funding to construct approximately 2,150 linear feet of 10' wide asphalt greenway trail. Project includes land acquisition, and construction of an "event barn" with parking and septic, landscaping and lighting.</p>
3	<p>Town of Cameron Cameron Dewberry Barn Project</p>	<p>Town of Cameron (Moore County): \$400,000 grant to support the acquisition of a 6.05-acre corner lot, that is adjacent to the town's only municipal-owned park. The Town would also like to construct an open air pavilion to be utilized as a rental space, generating revenue for the Town.</p>
4	<p>City of Hamlet City Lake Trail Extension Project</p>	<p>City of Hamlet (Richmond County): \$400,000 grant will support funding to assist in the implementation of Hamlet's City Lake master plan and will focus on the completion and resurfacing of the current trail around the lake to convert and create multi-use paths which will need grading and drainage.</p>
5	<p>Town of Wagram Downtown Wagram Property Acquisition & Demolition Project</p>	<p>Town of Wagram (Scotland County): \$70,000 will support the acquisition and demolition of a vacant space. The property would then be transformed into an open air market space with a pergola and greenspace.</p>

Item Cover Page

COUNCIL AGENDA ITEM REPORT

DATE: December 4, 2023

SUBMITTED BY: Juanita Hester

ITEM TYPE: Request

AGENDA SECTION: PRESENTATIONS

SUBJECT: Audit Report for FY Ending 6/30/2023

BACKGROUND: At the Noon Work Session, Auditor Bryon Scott will present the Audit Report for FY ending 6/30/2023. Acceptance/approval of the Audit Report will take place at the 7 p.m. meeting.

Copy of the Audit Report provided.

SUGGESTED ACTION: Council is requested to hear the presentation of the Audit at the Noon Work Session.

ATTACHMENTS:
[2023 Etown Presentation to Council.pdf](#)



**Financial Summary,
Required Auditor
Communications and
LGC Financial Indicators**

Town of Elizabethtown

Fiscal Year June 30, 2023

R. Bryon Scott, CPA
bscott@tpsacpas.com



Financial Summary

Required Auditor
Communications

Communication of Internal
Control Related Matters

Schedule of Findings & Questioned Costs

LGC Financial Indicators



Thompson, Price, Scott, Adams & Co., P.A.
Post Office Box 1690
Elizabethtown, North Carolina 28337
Telephone (910) 862-8129
Fax (910) 862-8120

R. Bryon Scott, CPA
Gregory S. Adams, CPA
Alan W. Thompson, CPA

Independent Auditor's Report

To the Honorable Mayor and
Members of the Town Council
Town of Elizabethtown, North Carolina

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, the aggregate discretely presented component units, and the aggregate remaining fund information of the Town of Elizabethtown, North Carolina, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

In our opinion, based upon our audit, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, the aggregate discretely presented component units, and the aggregate remaining fund information of Town of Elizabethtown as of June 30, 2023, and the respective changes in financial position, and cash flows [where applicable] thereof and the respective budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Town of Elizabethtown and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions. The financial statements of the Town of Elizabethtown ABC Board and the Elizabethtown Airport/Economic Development Commission were not audited in accordance with *Governmental Auditing Standards*.

Responsibilities of Management for the Audit of the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raises substantial doubt about the Town of Elizabethtown's ability to continue as a going concern for the twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free of material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Governmental Auditing Standards* will always detect material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Governmental Auditing Standards* we

- exercised professional judgement and maintained professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town of Elizabethtown's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of Elizabethtown's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, on pages 4 through 11 and the Local Government Employees' Retirement System's Schedules of the Proportionate Share of the Net Pension Liability and Contributions, on pages 47 and 48, respectively and the Law Enforcement Officers' Special Separation Allowance Schedules of Funding Progress and Employer Contributions on pages 49 through 50, respectively be presented to supplement the basic financial statements. Such information, although not a required part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Elizabethtown's basic financial statements. The combining and individual fund financial statements, budgetary schedules, other schedules and the accompanying Schedule of Expenditures of Federal and State Awards, as required by *Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and the State Single Audit Implementation Act, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America by us. In our opinion, based on our audit, the procedures performed as described above the combining and individual fund financial statements, budgetary schedules, other schedules and the accompanying Schedule of Expenditures of Federal and State Awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 27, 2023 on our consideration of the Town of Elizabethtown's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Town of Elizabethtown's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Town of Elizabethtown's internal control over financial reporting and compliance.

Thompson, Price, Scott, Adams & Co., PA

Elizabethtown, North Carolina

October 27, 2023



Financial Summary

TOWN OF ELIZABETHTOWN
SUMMARY OF AUDIT
YEAR ENDED JUNE 30, 2023

	2023	2022	2021	2020	2019
GENERAL FUND					
CASH (PAGE 14)	3,432,973	2,194,251	1,787,594	2,221,861	1,799,516
REVENUES AND TRANSFERS IN (PAGE 16)	6,932,624	5,705,998	4,892,120	5,742,666	5,805,022
EXPENDITURES AND TRANSFERS OUT (PAGE 16)	5,443,864	5,302,645	5,267,113	5,944,472	4,983,411
NET REVENUES OVER EXPENDITURES AND TRANSFERS (PAGE 15)	1,488,760	403,353	(374,993)	(201,806)	821,611
FUND BALANCE AT BEGINNING OF YEAR (PAGE 16)	2,656,101	2,252,748	2,627,741	3,140,367	2,318,756
FUND BALANCE AT END OF YEAR (PAGE 16)	4,144,861	2,656,101	2,252,748	2,938,561	3,140,367
UNASSIGNED PORTION OF FUND BALANCE (PAGE 14)	1,336,746	1,162,596	606,104	949,626	396,780
<u>AVAILABLE FUND BALANCE TO EXPENDITURES %</u>	27.83%	27.14%	12.91%	18.40%	9.68%
WATER AND SEWER FUND					
CASH (PAGE 19)	3,238,220	3,297,273	2,522,309	2,409,348	3,224,542
REVENUES AND TRANSFERS IN (PAGE 20)	1,959,618	1,735,459	1,813,220	1,567,398	1,598,807
CONTRIBUTED CAPITAL (GRANTS)	1,250,115	539,404	164,129	206,090	-
EXPENDITURES AND TRANSFERS OUT (PAGE 20)	2,826,263	2,065,668	2,090,023	1,920,178	1,695,111
NET REVENUES OVER EXPENDITURES AND TRANSFERS (PAGE 20)	383,470	209,195	(112,674)	(146,690)	(96,304)
FUND BALANCE AT BEGINNING OF YEAR (PAGE 21)	16,091,348	15,882,153	15,994,827	16,141,517	16,237,821
FUND BALANCE AT END OF YEAR (PAGE 19)	16,474,818	16,091,348	15,882,153	15,994,827	16,141,517
UNASSIGNED PORTION OF FUND BALANCE (PAGE 19)	2,624,454	3,000,895	2,199,552	2,122,256	2,944,798
AD VALOREM TAX COLLECTIONS (PAGE 70)					
	TOTAL	EXCLUDING MOTOR VEHICLE	MOTOR VEHICLE ONLY		
CURRENT YEAR VALUATION	320,375,447	284,813,821	35,561,626		
PRIOR YEAR VALUATION	291,691,545	256,738,212	34,953,333		
CURRENT YEAR COLLECTION RATE	97.06%	96.79%	100.00%		
PRIOR YEAR COLLECTION RATE	96.73%	96.41%	100.00%		



Required Auditor Communications

Area	Comments
Our Responsibility under Generally Accepted Auditing Standards	<ul style="list-style-type: none">● Express opinion on these financial statements in conformity with generally accepted accounting principles.● Plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.● Exercise professional judgement and maintain professional skepticism.● Determine audit procedures based upon our risk assessment of material misstatement and evaluation of internal control.● Evaluating appropriateness of accounting policies, reasonableness of significant accounting estimates, and overall presentation of financial statements.● Consider the Town's ability to continue as a going concern for a reasonable period of time.● Communicating significant matters to management.● Accumulate all known and likely misstatements identified and communicate them to appropriate level of management.● We have no responsibility to perform procedures beyond those related to the financial statements.
Planned scope and timing of the audit	<ul style="list-style-type: none">● Perform the audit according to our letter to you dated May 1, 2023. (Copy available at your request.)



Required Auditor Communications

Area	Comments
Significant accounting policies	<ul style="list-style-type: none">● Management is responsible for selecting and implementing appropriate accounting policies.● See Note 1 to the financial statements.● No transactions entered into for which there was a lack of authoritative guidance.● Significant policies are listed in detail in the notes section. There are no unusual policies.
Adoption or change in accounting policies	<ul style="list-style-type: none">● None.
Significant accounting estimates	<ul style="list-style-type: none">● Based on management's knowledge/experience.● Significant estimates include uncollectable accounts, based on prior year write offs.● Estimates are reasonable.
Significant disclosures	<ul style="list-style-type: none">● Disclosures are neutral, consistent, and clear.
Difficulties encountered in Performing the audit	<ul style="list-style-type: none">● No significant difficulties performing the audit.
Disagreements with management	<ul style="list-style-type: none">● No such disagreements arose during the course of the audit.



Required Auditor Communications

Area	Comments
Corrected/uncorrected misstatements	<ul style="list-style-type: none">● No uncorrected audit adjustments.● Management reviewed and accepted responsibility for all proposed adjusting entries, including those to aid in converting cash to accrual.
Going concern	<ul style="list-style-type: none">● There is no indication to doubt the Town's ability to continue operations in the foreseeable future.
Management representation	<ul style="list-style-type: none">● Management has signed those representations. (Copy available at your request.)
Consultations with other accountants	<ul style="list-style-type: none">● None to our knowledge.
Other issues	<ul style="list-style-type: none">● Have been discussed with management and will be glad to share in detail at Board's request.● Continue to build up General Fund's fund balance.
Other findings and comments	<ul style="list-style-type: none">● See compliance section of audit.● See the LGC Financial Indicators section. A response will need to be sent.



Communication of Internal Control Related Matters

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*

Independent Auditor's Report

To the Honorable Mayor and
Members of the Town Council
Town of Elizabethtown, North Carolina

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Town of Elizabethtown, North Carolina, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprises the Town of Elizabethtown's basic financial statements, and have issued our report thereon dated October 27, 2023. The financial statements of the Town of Elizabethtown ABC Board and Elizabethtown Airport/Economic Development Commission were not audited in accordance with *Government Auditing Standards*.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Town of Elizabethtown's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town of Elizabethtown's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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



Communication of Internal Control Related Matters

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Town of Elizabethtown's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Thompson, Price, Scott, Adams & Co., PA

Elizabethtown, North Carolina

October 27, 2023



Schedule of Findings and Questioned Costs

Section I. Summary of Auditor's Results

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance to GAAP: Unmodified.

Internal control over financial reporting:

- Material weakness(es) identified? _____yes ___X___none reported
- Significant Deficiency(s) identified? _____yes ___X___none reported

Noncompliance material to financial statements noted? _____yes ___X___no

Federal Awards

Internal control over major federal programs:

- Material Weakness(es) identified? _____yes ___X___none reported
- Significant deficiency(s) identified? _____yes ___X___none reported

Type of auditor's report issued on compliance for major federal programs: Unmodified.

Any audit findings disclosed that are required to be reported in accordance with Section 2 CFR 200.516(a)? _____yes ___X___no

Identification of major federal programs:

Federal Assistance

Listing Number

Program Name

21.027

Division of Water Infrastructure-
Coronavirus State and Local Fiscal Recovery Fund

Dollar threshold used to distinguish between Type A and Type B Programs \$750,000

Auditee qualified as low-risk auditee? _____yes ___X___no



Schedule of Findings and Questioned Costs

Section II – Financial Statement Findings

None.

Section III – Federal Award Findings and Questioned Costs

None.

Section IV – State Award Findings and Questioned Costs

None.

PERFORMANCE INDICATORS

The self-reported information from your unit's audit report was used to generate the following trends and performance indicators. We have created this Performance Indicator tab to make these indicators available to auditors and local governments when your audit is conducted. If any unit's results are shaded red, the unit must submit a "Response to the Auditor's Findings, Recommendations, and Fiscal Matters" within 60 days from the auditor's board presentation. The response must address all performance indicators shaded in red.

Unit Name:	Elizabethtown	Fiscal Year 2023	Explanation of Performance Indicator
Unit Number:	50117		

In the past, units of government have been grouped by population to evaluate ratios and benchmarking (including Fund Balance Available). Beginning with fiscal year 2020, we have grouped units by General Fund expenditures for purposes of evaluating the minimum amount of fund balance a unit needs to operate. A unit's General Fund expenditures proved to be a better correlation to the amount of funds balance needed to operate, especially for units with large higher education or tourism populations. Activity from Debt Service Funds (if applicable) is included in the calculation because these funds typically originate from the General Fund and are transferred to a Debt Service Fund. The table below lists the thresholds that are used in the analysis of your unit's fiscal health. These thresholds were determined based on an analysis of previous years general fund activity. These thresholds will be monitored and updated as applicable.

Municipalities			
General Fund Expenditures below:	Median FBA as % of Expenditures without Powell Bill	Minimum Thresholds FBA as % of Expenditures	# of Months FBA using Annualized Expenditures
\$100,000	260%	100%	12.00
\$100,000 to \$999,999	132%	71%	8.52
\$1,000,000 to \$9,999,999	63%	34%	4.08
Above \$10,000,000	46%	25%	3.00

Counties			
General Fund Expenditures below:	Median FBA as % of Expenditures without Powell Bill	Minimum Thresholds FBA as % of Expenditures	# of Months FBA using Annualized Expenditures
Below \$100,000,000	39%	20%	2.40
\$100,000,000 and above	32%	16%	1.92

Units of government are grouped by general fund expenditures for purposes of evaluating available fund balance as a percentage of expenditures (GF FBA%). Each grouping category has its own minimum threshold. If you are in the lower quartile your GF FBA% might be considered a performance indicator of concern and you might be asked to communicate to us. To the left are the minimum thresholds for Municipalities and Counties.

GENERAL FUND: As of the publication date of this workbook, prior year self-reported numbers may not been received by the LGC staff, please contact LGC staff at lgcaudit@hctreasurer.com to have the prior year's financial data populated on this worksheet. Please include in email subject "Prior Year Financial Data."	Minimum Threshold	Unit Results

Unit Name: Unit Number:	Elizabethtown 50117		Explanation of Performance Indicator								
<p>Fund Balance Available as a % of Expenditures</p> <table border="1"> <caption>Fund Balance Available as a % of Expenditures</caption> <thead> <tr> <th>Year</th> <th>Percentage</th> </tr> </thead> <tbody> <tr> <td>2021</td> <td>18.02%</td> </tr> <tr> <td>2022</td> <td>28.06%</td> </tr> <tr> <td>2023</td> <td>57.82%</td> </tr> </tbody> </table>	Year	Percentage	2021	18.02%	2022	28.06%	2023	57.82%	<p>Fiscal Year 2023</p>	<p>57.82%</p>	<p>Fund balance available for appropriation is an important reserve for local governments to provide cash flow during periods of declining revenues and to be used for emergencies and unforeseen expenditures. The information to the left indicates the amount of available cash on hand. You will also see the average for units of your size. Note that 8.33% represents enough fund balance to cover only one month of expenditures. Normally, a unit has to either increase revenues or decrease expenditures to increase fund balance available.</p> <p>This calculation looks at fund balance available plus debt service fund balance (if applicable) less Powell Bill restricted fund balance. This number is then divided by the total of total expenditures plus transfers out less bond proceeds and less amount expended for Powell Bill Expenditures.</p>
Year	Percentage										
2021	18.02%										
2022	28.06%										
2023	57.82%										
<p>1.</p>	<p>34% -- Average of similar units is 63%</p>										

Unit Name: Unit Number:	Elizabethtown 50117		Explanation of Performance Indicator	
	GENERAL FUND:	Minimum Threshold	Unit Results	
2.	There was appropriated fund balance for the General Fund in the 2023 budget AND your change in fund balance was negative. Please state if fund balance was used for operations or capital purposes in account 590 on the Unit Data from Audit Worksheet .	Positive Change in Fund Balance	FALSE	If the General Fund has more expenditures than revenues because of operational issues and fund balance was appropriated to cover the loss, the continuation of this practice could result in deterioration of a unit's fund balance available.
3.	The General Fund had total fund balance less than zero - Fund Deficit	Positive Fund Balance	\$4,144,861	The General Fund has a fund deficit which means that the unit's revenues and other receipts are inadequate to support its operations. G.S. 159 13(b)(2) requires that the board fund the full amount of a prior fiscal year's deficit in the current fiscal year's budget. Therefore, this deficit should have been funded immediately after the June 30, fiscal year-end. The law requires such action be taken to stop any further deterioration of the overall financial condition of the fund. Please let us know if the deficit was funded in the budget, and what actions the unit plans to take to bring the general fund balance up to an acceptable level.

Unit Name: Elizabethtown		Fiscal Year 2023		Explanation of Performance Indicator									
Unit Number: 50117		Minimum Threshold	Unit Results										
<p>WATER SEWER FUND:</p> <p>As of the publication date of this workbook, prior year self-reported numbers may not be received by the LGC staff, please contact LGC staff at lgcaudit@nctreasurer.com to have the prior year's financial data populated on this worksheet. Please include in email subject "Prior Year Financial Data."</p>													
4.	<p>Quick Ratio-Water and Sewer</p> <table border="1"> <caption>Quick Ratio-Water and Sewer Data</caption> <thead> <tr> <th>Year</th> <th>Quick Ratio</th> </tr> </thead> <tbody> <tr> <td>2021</td> <td>8.66</td> </tr> <tr> <td>2022</td> <td>11.79</td> </tr> <tr> <td>2023</td> <td>9.02</td> </tr> </tbody> </table>		Year	Quick Ratio	2021	8.66	2022	11.79	2023	9.02	Equal or greater than 1	9.02	A Quick Ratio less than 1 indicates that the unit owes more for its current bills than what it has on hand in unrestricted cash and investments plus what is owed from customers (accounts receivable). This could indicate that the fund may have difficulty paying its current bills. If this pattern continues, the water and/or sewer system may not be sustainable.
Year	Quick Ratio												
2021	8.66												
2022	11.79												
2023	9.02												
5.	<p>Cash Flow Indicators:</p> <table border="1"> <thead> <tr> <th>Indicator</th> <th>2021</th> <th>2022</th> <th>2023</th> </tr> </thead> <tbody> <tr> <td>Operating Net Income (Loss) excluding depreciation, including debt principal and interest</td> <td>\$408,821</td> <td>\$260,274</td> <td>\$216,005</td> </tr> </tbody> </table>		Indicator	2021	2022	2023	Operating Net Income (Loss) excluding depreciation, including debt principal and interest	\$408,821	\$260,274	\$216,005	Greater than zero	\$216,005	This calculation subtracts operating expenses from operating revenues. Depreciation expense is not included in the calculation but debt principal and interest payments are included. A negative balance indicates that your rates are not covering your operating expenses and debt service payments.
Indicator	2021	2022	2023										
Operating Net Income (Loss) excluding depreciation, including debt principal and interest	\$408,821	\$260,274	\$216,005										
6.	<p>Unrestricted cash /total expenses excluding depreciation, including debt service principal</p> <table border="1"> <thead> <tr> <th>Year</th> <th>Percentage</th> </tr> </thead> <tbody> <tr> <td>2021</td> <td>151.13%</td> </tr> <tr> <td>2022</td> <td>207.64%</td> </tr> <tr> <td>2023</td> <td>135.02%</td> </tr> </tbody> </table>		Year	Percentage	2021	151.13%	2022	207.64%	2023	135.02%	Greater than 16% (2 months)	135.02%	This indicator calculates how many month's worth of expenses (including debt principal but not depreciation) a unit can pay based on the amount of unrestricted cash at year-end. The typical billing cycle is one month (8.33%) and one extra month usually gives a local government enough cash to handle unusual monthly expenses (16.66%). This 16% would be the bare minimum necessary to keep the fund from experiencing cash flow issues.
Year	Percentage												
2021	151.13%												
2022	207.64%												
2023	135.02%												
7.	<p>It appears your Water Sewer Fund has transfers-in for the support of operations that are greater than 3% of the total of operating and non-operating expenses. Please discuss the purpose of such transfers-in and if you plan to continue these transfers-in.</p>			No	The rate structure of the Water and Sewer Fund should support the operating expenses of the fund without operating subsidies or transfers from other funds.								
8	<p>Water and Sewer Capital Assets Condition Ratio</p> <table border="1"> <thead> <tr> <th>Year</th> <th>Ratio</th> </tr> </thead> <tbody> <tr> <td>2021</td> <td>0.49</td> </tr> <tr> <td>2022</td> <td>0.47</td> </tr> <tr> <td>2023</td> <td>0.45</td> </tr> </tbody> </table>		Year	Ratio	2021	0.49	2022	0.47	2023	0.45	Remaining useful life of asset greater than or equal to 0.50	0.45	This capital assets condition ratio formula calculates the remaining useful life. A remaining useful asset value less than 0.50 may signal the need to replace the assets in the near future.
Year	Ratio												
2021	0.49												
2022	0.47												
2023	0.45												

	Unit Name: Elizabethtown		Fiscal Year 2023	Explanation of Performance Indicator
	Unit Number: 50117			
GENERAL PERFORMANCE INDICATORS:				
	2023	Target	Response Not Required	
12	What date was the audit report submitted to the LGC? (Note audit reports are due four months after fiscal year end regardless of the contract submission date.)	10/31/2023		As stewards of the public's resources, the governing body is responsible for ensuring that the audited financial statements are available to the public in a timely manner. External groups such as the North Carolina General Assembly, federal and State agencies that provide funding, and other public associations need current financial information about your local government as well.
13	The budgeted ad valorem tax (including motor vehicles) for the General Fund had more than 3% uncollected for the fiscal year audited. Decreases are shown by a negative percentage.	2.87%	Less than 3%	This indicator shows that the local government did not collect 3% (or more) of its budgeted ad valorem taxes. This could be an indicator of negative economic events, inaccurate budgeting, and/or issues with the collection process. Uncollected revenues at the 3% level represent several pennies of the tax rate.
14	You indicated that you expect a decrease in property value for your next property revaluation. In your FPIC Response Letter please discuss the magnitude of the drop in valuation, the overall cause of the drop and how you plan to recover the lost revenues.	N/A	Any estimated decrease	You indicated that you expect a decrease in property value for your next property revaluation which could result in lost tax revenue.
15	Did your audit disclose any budget violations at the adopted ordinance level? (Yes or No)	No	No over-expenditures	The unit has expenditures that exceed the legal budget ordinance. This indicates that the unit's purchase order system, contract approval process and /or payment process is not in compliance with North Carolina General Statute 159.
16	The Unit had material weaknesses, significant deficiencies, statutory violations and/or items identified on the TD Info Completed by Auditor tab that should be addressed in the FPIC Response Letter.	No	No	This indicator identifies whether the unit has any material weaknesses, significant deficiencies, management letter comments or items identified on the TD Info Completed by Auditor tab including 1055, 1056, 1058, 955 and 957, that require a response.
17	Did the unit have a board-appointed finance officer or board-appointed interim finance officer the entire fiscal year as required by G.S. 159-24 which provides that "each local government and public authority shall, at all times, have a finance officer appointed by the local government, public authority, or designated official to hold office at the pleasure of the appointing board or official?" (Yes or No)	Yes	Yes	The indicator is to determine if any time during the fiscal year, the unit was without a board-appointed finance officer.

	Unit Name: Elizabethtown		Fiscal Year 2023	Explanation of Performance Indicator
	Unit Number:	50117		
18	<p>Was the finance officer or interim finance officer bonded pursuant to G.S. 159-29 which requires that the finance officer give a true accounting and faithful performance bond in an amount not less than the greater of (1) \$50,000 or (2) an amount equal to 10% of the unit's annually budgeted funds, up to \$1,000,000? (Yes or No)</p>		Yes	The indicator is to determine if at any time during the fiscal year, the unit was without a bonded, board-appointed finance officer as required by G.S. 159-29.

Unit Name:		Elizabethtown		Explanation of Performance Indicator	
Unit Number:		50117		Fiscal Year 2023	
GENERAL PERFORMANCE INDICATORS:		2023	Target		
19	The unit had problems with debt service payments being late and/or did not comply with the bond covenants.	No		No	This indicator advises whether or not the unit has issues with debt service payments or bond covenants.
20	Electric transfers-out have exceeded the amounts described in GS 159B-39. If your unit is a member of the North Carolina Eastern Municipal Power Agency it appears you have violated the GS. OR If you are not a member of the Eastern Municipal Power Agency it appears that you have violated your unit's transfer policy.	No		No	This indicator advises if there were electric transfers in violation of G.S. 159B-39 or in violation of the unit's transfer policy.
21	Are there additional issues the unit should address that affect the fiscal health or internal controls of the unit that were communicated to the unit during the audit presentation? Please include details of the issue in cell J46 to the right and in your FPIC Response.	No		No	This indicator advises if any other issues that the unit should address in the FPIC response letter.

Item Cover Page

COUNCIL AGENDA ITEM REPORT

DATE: December 4, 2023

SUBMITTED BY: Juanita Hester

ITEM TYPE: Request

AGENDA SECTION: PRESENTATIONS

SUBJECT: Town Manager Update

BACKGROUND: Either Town Manager Dane Rideout or Assistant Town Manager Pat DeVane may be called upon to present updates and other important matters of the Town.

SUGGESTED ACTION: Council is requested to hear the updates.

ATTACHMENTS:

Item Cover Page

COUNCIL AGENDA ITEM REPORT

DATE: December 4, 2023

SUBMITTED BY: Juanita Hester

ITEM TYPE: Resolution

AGENDA SECTION: ORDINANCES/RESOLUTIONS/PROCLAMATIONS

SUBJECT: Resolution #R-2023-22 - To Declare Real Property as Surplus and Authorize Sale Via Electronic Auction

BACKGROUND: Planning Director Rusty Worley may be called upon to present this agenda item.

According to NCGS, after bids have been received, the highest bid shall be reported to the council, and the council shall accept or reject it within 30 days thereafter. If the bid is rejected, the council may readvertise the property for sale.

Copy of NCGS 160A-270 Public auction, Resolution and site map provided.

SUGGESTED ACTION: Council is requested to declare one parcel of property on N. Lower Street as surplus and authorize sale via electronic auction at GovDeals.com.

ATTACHMENTS:

Peak Agenda - NCGS 160A-270 - Public Auction - 12.4.23.pdf

Resolution - Surplus Property Declaration - Parcel Located Behind Four County EMC Building - E. Broad - 12.4.23.docx

Site Map - N. Lower Street Property - 12.4.23.pdf

§ 160A-270. Public auction.

(a) Real Property. - When it is proposed to sell real property at public auction, the council shall first adopt a resolution authorizing the sale, describing the property to be sold, specifying the date, time, place, and terms of sale, and stating that any offer or bid must be accepted and confirmed by the council before the sale will be effective. The resolution may, but need not, require the highest bidder at the sale to make a bid deposit in a specified amount. The council shall then publish a notice of the sale at least once and not less than 30 days before the sale. The notice shall contain a general description of the land sufficient to identify it, the terms of the sale, and a reference to the authorizing resolution. After bids have been received, the highest bid shall be reported to the council, and the council shall accept or reject it within 30 days thereafter. If the bid is rejected, the council may readvertise the property for sale.

(b) Personal Property. - When it is proposed to sell personal property at public auction, the council shall at a regular council meeting adopt a resolution or order authorizing an appropriate city official to dispose of the property at public auction. The resolution or order shall identify the property to be sold and set out the date, time, place, and terms of the sale. The resolution or order (or a notice summarizing its contents) shall be published at least once and not less than 10 days before the date of the auction.

(c) The council may conduct auctions of real or personal property electronically by authorizing the establishment of an electronic auction procedure or by authorizing the use of existing private or public electronic auction services. Notice of an electronic auction of property shall identify, in addition to the information required in subsections (a) and (b) of this section, the electronic address where information about the property to be sold can be found and the electronic address where electronic bids may be posted. Notice may be published in a newspaper having general circulation in the political subdivision or by electronic means, or both. A decision to publish notice solely by electronic means for a particular auction or for all auctions under this subsection shall be approved by the governing board of the political subdivision. Except as provided in this subsection, all requirements of subsections (a) and (b) of this section apply to electronic auctions. (1971, c. 698, s. 1; 1973, c. 426, s. 43; 2001-328, s. 5; 2005-227, s. 4; 2006-264, s. 74.)

TOWN OF ELIZABETHTOWN

Resolution Authorizing Sale of Real Property by Internet Auction

RESOLUTION #R-2023-22

Whereas, GS 160A-270(c) allows the Town Council to sell real property at electronic auction upon adoption of a resolution or order authorizing the appropriate official to dispose of the property at electronic auction; and

Whereas, the Town Manager has recommended that the following property be declared as surplus property and sold at electronic auction:

One Parcel, 0.05 Acres, PIN #1312-20-90-7114 and Parcel #16480, located on N. Lower Street, Elizabethtown, NC 28337. Bladen County Tax Records indicate the Town purchased the property in 1991 for \$500.00.

Now, therefore, be it resolved, by the Elizabethtown Town Council that the Town Manager or his designee (Greg Taylor, Facilities & Public Works Manager) is authorized to sell at electronic auction @ www.GovDeals.com, the surplus property above-described per the terms and conditions as specified in the GovDeals.com contract approved by this Council and in accordance with G.S. 160A-270(c). The terms of the sale shall be net cash. The Town Clerk is directed to publish at least once and not less than 10 days before the date of the auction, a copy of this resolution or a notice summarizing its content as required by NCGS 160A-270(c).

Adopted this the 4th day of December, 2023.

Sylvia Campbell, Mayor

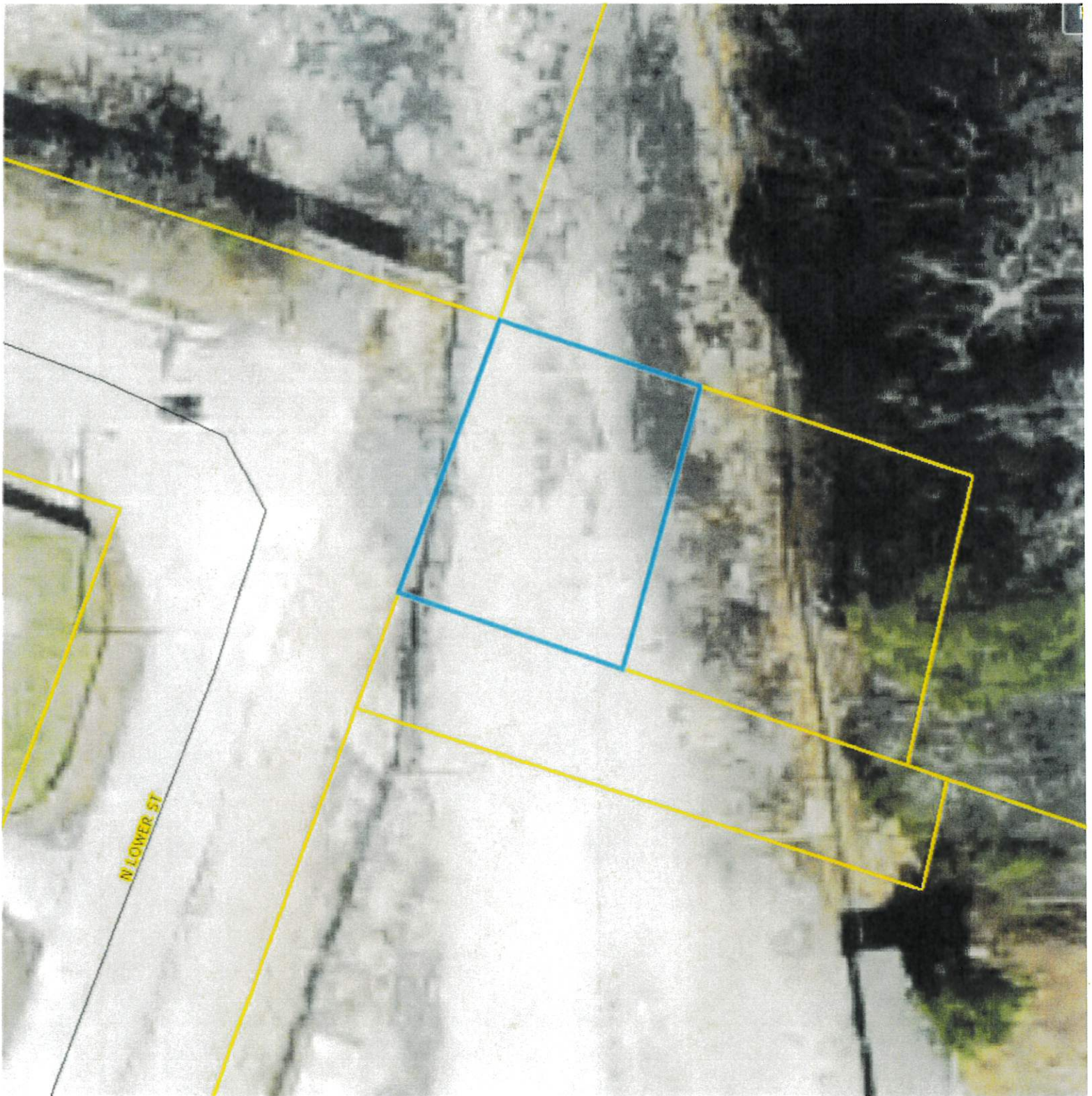
ATTEST:

Juanita Hester, Town Clerk

SITE MAP

ONE PARCEL, 0.05 ACRES, N. LOWER STREET

PIN #1312-20-90-7114 AND PARCEL #16480



Item Cover Page

COUNCIL AGENDA ITEM REPORT

DATE: December 4, 2023

SUBMITTED BY: Juanita Hester

ITEM TYPE: Request

AGENDA SECTION: ADMINISTRATIVE MATTERS

SUBJECT: Acceptance/Approval of Audit Report for Fiscal Year Ending June 30, 2023

BACKGROUND: Mr. Bryon Scott, CPA, with Thompson, Price, Scott, Adams & Company presented the Audit at the Noon meeting. Acceptance/Approval of Audit Report will be considered at the 7 p.m. meeting.

SUGGESTED ACTION: Council is requested to accept/approve the Audit Report for Fiscal Year Ending June 30, 2023.

ATTACHMENTS:

Item Cover Page

COUNCIL AGENDA ITEM REPORT

DATE: December 4, 2023

SUBMITTED BY: Juanita Hester

ITEM TYPE: Request

AGENDA SECTION: ADMINISTRATIVE MATTERS

SUBJECT: Bid Award - CDBG-NR House Projects - Grant No. 19-C-3126 - Rehabilitation Contract 20-02 and Reconstruction Contract 20-03

BACKGROUND: Assistant Town Manager Pat DeVane may be called upon to present this agenda item.

Bids were received for the House Rehabilitation Project (Contract 20-02) at the address of 2407 W. Broad Street. Letter of Recommendation from The Adams Company for Bid Award recommends Holland Construction in the amount of \$113,850.

For Contract 20-03 - 1811 Oak Street Reconstruction project, the Letter of Recommendation from The Adams Company recommends the bid to be awarded to Faith Home Improvements & Construction in the amount of \$167,000.

Bid Tab, Letter of Recommendation and Notice of Award provided for Contract 20-02.

Bid Tab, Letter of Recommendation, Notice of Award and Contract Agreement provided for Contract 20-03.

SUGGESTED ACTION: Council is requested to award the bids.

ATTACHMENTS:

[Peak Agenda - Documents for Contract 20-02 CDBG-NR - 2407 W. Broad Street - 12.4.23.pdf](#)

[Peak Agenda - Documents for Contract 20-03 CDBG-NR - 1811 Oak Street - 12.4.23.pdf](#)



Bid Tabulation Summary
Elizabethtown CDBG-NR

Unit 20-02 Anne Midyette/2407 W. Broad Street, Elizabethtown
Bid Date: Tuesday, Aug 8, 2023 - 2:00 pm

	Contractor	Total Bid
1	Apex Construction	\$185,300
2	Holland Construction	\$113,850
3		
4		
5		
6		
7	L. Ba Gona	
8	The Adams Co.	
9	Bank 1 Town of Elizabethtown	
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		

THE ADAMS COMPANY INC.

ENGINEERING AND DESIGN

Firm License No. C-4438

708 Abner Phillips Road | Warsaw, NC 28398 | (910) 293-2770

MEMO

To: Pat Devane

From: L. Ben Jones

Subject: Recommendation of Award
Elizabethtown CDBG-NR Reconstruction Package
Reconstruction Contract 20-03 & Rehabilitation Contract 20-02

Date: November 28, 2023

On **June 20, 2023, at 11:00 am** bids were received for Rehabilitation Contract 20-02 and on November 9, 2023, at 2:00 pm bids were received for Reconstruction Contract 20-03 at the Elizabethtown, Town Hall. The Bids were opened and read aloud. We recommend the town award contract 20-02 to Holland Construction Co. for the amount of \$113,850 contingent on substantial rehab being approved by the North Carolina Department of Commerce. We recommend the town award contract 20-03 to Faith Home Improvements & Construction for the amount of \$167,000.00.

Please present this recommendation to the board and upon board approval have the mayor sign a copy of this Recommendation..

Town of Elizabethtown

Sylvia Campbell, Mayor

Date

SECTION 00350

NOTICE OF AWARD

To: Holland Construction Co.
2496 Hwy 41 South
Chinquapin, NC 28521

PROJECT Description:

Elizabethtown CDBG-NR Rehabilitation Project: Contract – 20-02

The OWNER has considered the BID submitted by you for the above-described WORK in response to its Advertisement for BIDS dated June 6, 2023 and Information for Bidders.

You are hereby notified that your BID has been accepted for items in the amount of \$ 113,850.00.

You are required by the Information for BIDDERS to execute the certificates of insurance within twenty (20) calendar days from the date of this Notice to you.

If you fail to execute said Agreement within twenty (20) days from the date of this Notice, said OWNER will be entitled to consider all your rights arising out of the OWNER'S acceptance of your BID as abandoned. The OWNER will be entitled to such other rights as may be granted by law.

You are required to return an acknowledged copy of this NOTICE OF AWARD to the OWNER.

Dated this ____ day of _____, 20_____.

Owner: Elizabethtown

By: _____

Name: Dane Rideout

Title: Elizabethtown Manager

ACCEPTANCE OF NOTICE

Receipt of the above NOTICE OF AWARD is hereby acknowledged by
_____ this the _____ day of _____, 20____.

By: _____

Name: _____

Title: _____

END OF SECTION

Bid Tabulation Summary
 Town of Elizabethtown CDBG-NR
 Unit 20-03-Rec 1811 Oak Street, Elizabethtown
 Bid Date: November 9, 2023 - 2:00 pm

No.	Contractor	New Home Costs	Demo Costs	Asbestos Removal	Handicap Ramp	Total Bid
1.	Thomas J. Holland 2496 Hwy 41 South Chinquapin, NC 28521	\$169,000	\$8,500	\$8,500		\$191,900
2.	Evans Custom Builders P.O. Box 283 Farmville, NC 27828	\$155,200	\$1,500.00	16,500		\$187,000
3.	Faith Home Improvements & Const. 212 Ottumus Rd. Pembroke, NC 28372	\$145,000	10,000	12,000		\$167,000
4.	Apex Construction	\$209,950	11,940	18,375		\$240,265
5.	Next. Generation Construction Wallace, NC.	\$160,500	12,500	10,000.00		\$183,000.00

Bids Opened 12-4-2023
 Nov 9, 2023 2PM

THE **ADAMS COMPANY** INC.

ENGINEERING AND DESIGN

Firm License No. C-4438

708 Abner Phillips Road | Warsaw, NC 28398 | (910) 293-2770

MEMO

To: Pat Devane

From: L. Ben Jones

Subject: Recommendation of Award
Elizabethtown CDBG-NR Reconstruction Package
Reconstruction Contract 20-03 & Rehabilitation Contract 20-02

Date: November 28, 2023

On **June 20, 2023, at 11:00 am** bids were received for Rehabilitation Contract 20-02 and on November 9, 2023, at 2:00 pm bids were received for Reconstruction Contract 20-03 at the Elizabethtown, Town Hall. The Bids were opened and read aloud. We recommend the town award contract 20-02 to Holland Construction Co. for the amount of \$113,850 contingent on substantial rehab being approved by the North Carolina Department of Commerce. **We recommend the town award contract 20-03 to Faith Home Improvements & Construction for the amount of \$167,000.00.**

Please present this recommendation to the board and upon board approval have the mayor sign a copy of this Recommendation..

Town of Elizabethtown

Sylvia Campbell, Mayor

Date

SECTION 00350
NOTICE OF AWARD

To: Faith Home Improvements
212 Ottmus Rd.
Pembroke, NC 28372

PROJECT Description:

Town of Elizabethtown CDBG-NR Reconstruction Project: Contract 20-03
Home Address: 1811 Oak Street, Elizabethtown NC

The OWNER has considered the BID submitted by you for the above-described WORK in response to its Advertisement for BIDS dated October 17, 2023, and Information for Bidders.

You are hereby notified that your BID has been accepted for items in the amount of \$ 167,000.00.

You are required by the Information for BIDDERS to execute the certificates of insurance within twenty (20) calendar days from the date of this Notice to you.

If you fail to execute said Agreement within twenty (20) days from the date of this Notice, said OWNER will be entitled to consider all your rights arising out of the OWNER'S acceptance of your BID as abandoned. The OWNER will be entitled to such other rights as may be granted by law.

You are required to return an acknowledged copy of this NOTICE OF AWARD to the OWNER.

Dated this 4 day of December, 2023.

Owner: Town of Elizabethtown

By: _____

Name: Sylvia Campbell

Title: Mayor

ACCEPTANCE OF NOTICE

Receipt of the above NOTICE OF AWARD is hereby acknowledged by
_____ this the _____ day of _____, 20____.

By: _____

Name: _____

Title: _____

END OF SECTION

SECTION 00400

CONTRACT AGREEMENT

THIS AGREEMENT, made this 4 day of December, 20 23 by and between the Town of Elizabethtown, hereinafter called "OWNER", Faith Home Improvements & Construction doing business as a corporation hereinafter called "CONTRACTOR", and Joan Avery hereinafter called "CDBG-NR RECIPIENT".

WITNESSETH: That for and in consideration of the payments and agreements hereinafter mentioned:

1. The CONTRACTOR will commence and complete the construction of the TOWN OF ELIZABETHTOWN CDBG-NR RECONSTRUCTION PROJECT: CONTRACT 20-03.

Home Address: 1811 Oak Street, Elizabethtown NC

2. The CONTRACTOR will furnish all of the material, supplies, tools, equipment, labor and other services necessary for the construction and completion of the PROJECT described herein.

3. The CONTRACTOR will commence the work required by the CONTRACT DOCUMENTS within 10 calendar days after the date of the NOTICE TO PROCEED and will complete the same within 120 calendar days unless the period for completion is extended otherwise by the CONTRACT DOCUMENTS.

4. The CONTRACTOR agrees to perform all of the WORK described in the CONTRACT DOCUMENTS and comply with the terms therein for the unit prices which total \$ 167,000.00, as shown in the BID schedule.

5. The term "CONTRACT DOCUMENTS" means and includes the following:
 - (A) Advertisement For BIDS
 - (B) Information For BIDDERS
 - (C) BID
 - (D) BID BOND (N/A)
 - (E) CONTRACT AGREEMENT
 - (F) PAYMENT & PERFORMANCE BONDS (N/A)
 - (G) NOTICE OF AWARD
 - (H) NOTICE TO PROCEED
 - (I) CHANGE ORDER
 - (J) DRAWINGS prepared by Joshua E. Outlaw, P.E. dated 10/17/23.
 - (K) SPECIFICATIONS issued by Joshua E. Outlaw, P.E. dated 10/17/23.

(L) ADDENDA:

No. _____, dated _____

No. _____, dated _____

No. _____, dated _____

6. The OWNER will pay to the CONTRACTOR in the manner and at such times as set forth in the General Conditions of the SPECIFICATIONS such amounts as required by the CONTRACT DOCUMENTS.

7. This Agreement shall be binding upon all parties hereto and their respective heirs, executors, administrators, successors, and assigns.

IN WITNESS WHEREOF, the parties hereto have executed, or caused to be executed by their duly authorized officials, this Agreement in three (3) copies each of which shall be deemed an original on the date first above written.

OWNER: TOWN OF ELIZABETHTOWN

(SEAL)

By: _____

Name: _____

ATTEST:

Title: _____

By: _____

Address: 805 W. Broad Street

Name: _____

Elizabethtown, NC 28337

Title: _____

Telephone: 910-862-2066

CONTRACTOR: Faith Home Improvement & Construction

(SEAL)

By: _____

Printed Name: _____

ATTEST:

Title: _____

By: _____

Address: _____

Printed Name: _____

Title: _____

Telephone: _____

CDBG-NR RECIPIENT: Joan Avery

(SEAL)

By: _____

Printed Name: _____

ATTEST:

Title: _____ CDBG-NR Recipient

By: _____

Address: 1811 Oak Street

Printed Name: _____

Elizabethtown, NC 28337

Title: _____

Telephone: _____

Item Cover Page

COUNCIL AGENDA ITEM REPORT

DATE: December 4, 2023

SUBMITTED BY: Juanita Hester

ITEM TYPE: Request

AGENDA SECTION: ADMINISTRATIVE MATTERS

SUBJECT: Monthly Financial Report

BACKGROUND: Finance Director Sharon Penny brings forth a financial report for the month of November 2023. Mrs. Penny may be called upon to present this agenda item.

SUGGESTED ACTION: Council is requested to approve the Monthly Financial Report.

ATTACHMENTS:
[November Financial Summary.pdf](#)

ELIZABETHTOWN as of November 27, 2023

BUDGET & FINANCE SNAPSHOT

FISCAL YEAR 2023-2024 REVENUES

42% of Year Completed

Revenue Sources	Fiscal Year Budget	Actual Y-T-D as of 11-27-2023	% of Budget	Prior Year Actual-to-Date 11-31-22
GENERAL FUND				
Ad Valorem & BID Taxes	1,734,500.00	1,206,613	69.6%	1,121,495
Vehicle Taxes	190,000.00	35,298	18.6%	33,990
Local Option Sales Taxes	792,000.00	153,089	19.3%	157,807
Utility Franchise Taxes	290,000.00	0	0.0%	0
ABC Revenue	105,000.00	26,250	25.0%	26,250
Powell Bill	112,500.00	55,181	49.0%	56,285
Bladen Fire District	246,909.00	41,000	16.6%	141,251
Street Improvement Loan	0.00	0	0.0%	174,307
Solid Waste fees	1,146,400.00	485,300	42.3%	461,732
Permits & Fees	34,850.00	14,789	42.4%	11,517
Rental Income	100,800.00	21,439	21.3%	19,515
Interest Income	240,000.00	104,293	43.5%	54,713
Salary & Admin. Reimbursements	141,900.00	5,718	4.0%	23,850
Miscellaneous Revenues	48,940.00	24,213	49.5%	11,894
Federal ARPA Funding	0.00	0	0.0%	157,411
General Fund Balance Approp.	1,227,786.00		0.0%	0
TOTAL GENERAL FUND	6,411,585.00	2,173,183	33.9%	2,452,015
WATER FUND				
Water fees	835,000.00	363,626	43.5%	360,342
Sewer fees	1,011,131.00	430,036	42.5%	408,551
Miscellaneous Revenue	138,600.00	64,665	46.7%	69,607
Utility Fund Balance Approp.	0.00		0.0%	0
TOTAL WATER FUND	1,984,731.00	858,327	43.2%	838,500

BUDGET & FINANCE SNAPSHOT

FISCAL YEAR 2023-2024 EXPENDITURES

Department	Fiscal Year Budget	Actual Y-T-D as of 11-27-2023	% of Budget	Prior Year Actual-to-Date 11-31-22
Governing Body	51,294.00	24,019	46.8%	53,905
Administration	469,010.00	230,933	49.2%	248,885
Finance	239,400.00	119,957	50.1%	115,271
Public Works	411,487.00	296,522	72.1%	133,625
Public Facilities	119,526.00	22,941	19.2%	53,243
Police	1,385,020.00	485,871	35.1%	556,547
Fire	927,976.00	425,767	45.9%	438,048
Streets	496,480.00	47,997	9.7%	332,227
Powell	190,000.00	79,651	41.9%	0
Street Improvement Loan Project	912,408.00	803,890	88.1%	174,307
Solid Waste	580,000.00	181,196	31.2%	190,812
Planning & Economic Develop.	165,882.00	61,382	37.0%	53,944
Recreation	110,650.00	27,503	24.9%	29,915
Farmers' Market	26,350.00	1,108	0.0%	0
Airport	73,700.00	56,875	77.2%	61,431
Special Appropriations	252,402.00	79,402	31.5%	77,402
GENERAL FUND TOTAL	6,411,585.00	2,945,014	45.9%	2,519,562
WATER FUND				
Water	930,508.00	289,178	31.1%	382,199
Sewer	854,223.00	273,856	32.1%	312,973
Tank Maintenance & Transfer Out	200,000.00	41,667	20.8%	41,667
WATER FUND TOTAL	1,984,731.00	604,701	30.5%	736,839

REVENUE OVER/(UNDER) EXPENDITURES

GENERAL FUND	0.00	(771,831)	\$ 32,059	(67,547)
WATER FUND	0.00	253,626		101,661
TOTAL COMBINED FUNDS	0.00	(518,205)	\$ 285,685	34,114

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COUNCIL AGENDA ITEM REPORT

DATE: December 4, 2023

SUBMITTED BY: Juanita Hester

ITEM TYPE: Request

AGENDA SECTION: OTHER BUSINESS

SUBJECT: "Briefly" (*Reminders and announcements are made at this time*)

BACKGROUND: Town Manager Dane Rideout may be called upon to present this agenda item.

Copy of "Briefly" items provided.

SUGGESTED ACTION: Council is requested to hear the reminders and announcements.

ATTACHMENTS:

[Peak Agenda - Briefly and Attachment of Ethics Training - 12.4.23.pdf](#)

To: Mayor and Town Council
From: Dane Rideout, Town Manager
Subj: "Briefly"
Date: December 4, 2023

The following items are provided as information to Council:

- The Department Head Update Report will be distributed at the Noon Work Session.
- In observance of Christmas, the Town offices will be closed on Friday, December 22nd, Monday, December 25th and Tuesday, December 26th.
- In observance of New Years, the Town offices will be closed on Monday, January 1, 2024.
- In observance of Dr. Martin Luther King, Jr. Day, the Town offices will be closed on Monday, January 15, 2024. Arrangements will be made for Town Council's participation in the parade.
- December 19, 2023 – Chamber Member Breakfast Meeting, 8:00 a.m., Farmer's Market.
- The Town Employee Appreciation Luncheon is scheduled for Monday, December 11th at Cape Fear Vineyard at 12:15 p.m.
- The Elizabethtown Airport/Economic Development Commission will be meeting on December 12, 2023 at 7:30 a.m. at the Airport Terminal Building.
- Information for required Ethics Training for Re-elected Council Members provided (ATTACHMENT).
- The January Town Council meeting date has been rescheduled for Monday, January 8, 2024.



FOR THE MONTH OF DECEMBER

- 12/08 – Herman Lewis - Council Member
- 12/09 – Greg Taylor – Facilities & Public Works Manager
- 12/10 – Rusty Worley - Planning Director
- 12/12 – Bryan Hickman - Police Officer
- 12/15 – Sherry Lanier – Utilities Technician
- 12/19 – Ethan Hales – Police Officer
- 12/20 – Roger Thomas Davis - Police Detective
- 12/21 – Tracy Priest – Equipment Mechanic

LELA 101: Ethics for Local Elected Officials On-Demand

Online- *Click here to sign up to receive a notification when registration becomes available for this offering*

May 23, 2024



Overview



Register



Materials



Contact

The next training is May 23, 2024. Registration will open in March.

Under North Carolina law, members of governing boards of cities, counties, local boards of education, unified governments, sanitary districts, and consolidated city-counties are required to receive at least two (2) clock hours of ethics training within twelve months after each election or appointment to office. The ethics training requirement is an ongoing obligation, triggered by each subsequent re-election or reappointment to office.

This online training will satisfy the 2 clock hours of local ethics training required by state law for elected and appointed officials. This training **MUST** be completed within 12 months of election day and is required every time they are re-elected or appointed and reappointed to a local office.

See further instructions below and in the Preparation Checklist.

- Is your board attorney or a member of your board who is an attorney watching the webinar? The NC State Bar requires attorneys who wish to claim CLE (Continuing Legal Education) credit to purchase the webinar separately in their name. The attorney must self-report to the State Bar for CLE credit.

What you need to know before you purchase:

A. If multiple incumbent board members need to receive their ethics training, you all should register via the group rates. Have your clerk or manager register you all as a group in a single transaction. If you need assistance, contact

B. Who this training does NOT cover:

Individuals serving on state boards subject to the State Government Ethics Act (SGEA): Local elected officials who also serve on a state board that is subject to the State Government

Ethics Act (SGEA), including local community college boards, are required to take ethics training that is offered through the State Ethics Commission. The SOG ethics-training program for local elected officials does NOT satisfy the state ethics training, and the state ethics training does NOT satisfy the local elected official ethics-training which is offered through this page. Consequently, local elected officials who also serve on a state board subject to the SGEA, must take both the state and the local ethics training programs. Officials who need to complete state ethics training should:

- Contact their board's ethics liaison for training, or
- Complete the online training available on State Board of Elections and Ethics Enforcement (formerly the State Ethics Commission)
website: ethics.ncsbe.gov/education/eduOnline

Local ABC Boards: For individuals who serve on a local ABC board, separate training is required. The SOG ethics training program for local elected officials does NOT satisfy the local ABC Board training, and the local ABC Board training does NOT satisfy the local elected officials ethic training. Here is the link to the webinar page for local ABC Boards.

School Boards: Please contact the NC School Boards Association for further information.

C. Board notice of a public meeting:

Boards are advised to give public notice of a special meeting for ethics training sessions if a majority of the board might be in attendance at the event. This is in keeping with the spirit of the ethics law, and out of an abundance of caution concerning the legal requirements for board meetings.

Purchasing the Webinar

A. Who should purchase from your unit:

- If you want to receive the group rate, have your clerk or manager register everyone in a single transaction.
- Is your board attorney or a member of your board who is an attorney watching the webinar? The NC State Bar requires attorneys who wish to claim CLE (Continuing Legal Education) credit to purchase the webinar separately in their name, and to self-report to the State Bar for CLE credit.
- Do you have to purchase the webinars for each person watching from your board?
Yes.
- Adding no-reply@sog.unc.edu and thampton@sog.unc.edu to your contacts will increase the chance of the email getting through.

Issues with purchasing? Simply email our registration department directly at registration@sog.unc.edu for issues with the registration/purchase process, passwords, or logging in. Provide your phone number and brief summary of your issue and someone from that department will contact you shortly. This is the fastest way to get assistance as there are multiple people in that department who can respond to you quickly.

Essentials of Municipal Government

The NC League of Municipalities is proud to partner with the UNC School of Government for the 2024 Essentials of Municipal Government, a biennial orientation of newly elected local leaders. This course is specifically designed to help newly elected officials transition from campaigning to governing.

Participants will gain a deeper appreciation for the value of governing at the municipal level and for the importance of developing the skills and behaviors that lead to being an effective local elected official. Both newly elected officials and incumbents are encouraged to attend, as they will have the opportunity to complete the required Ethics training and will also be able to contribute valuable insights and experiences to the program. Clerks should consider attending with their elected officials as well.

This training will take place at five locations around the state:

- **January 11-12, 2024 | Greensboro**
- **January 18-19, 2024 | Wilmington**
- **January 25-26, 2024 | Rocky Mount**
- **February 15-16, 2024 | Asheville**
- **February 22-23, 2024 | Chapel Hill/Hybrid**

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COUNCIL AGENDA ITEM REPORT

DATE: December 4, 2023

SUBMITTED BY: Juanita Hester

ITEM TYPE: Request

AGENDA SECTION: OPEN FORUM

SUBJECT: Open Forum

BACKGROUND: Three (3) Minutes Per Citizen.....Should State Name/Address.

Sign-In Sheet for Open Forum provided.

SUGGESTED ACTION: Council is requested to listen to any public concerns or comments received.

ATTACHMENTS:

[Sign-In Sheet - Open Forum - 12.4.23 Regular TC Meeting.docx](#)



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COUNCIL AGENDA ITEM REPORT

DATE: December 4, 2023

SUBMITTED BY: Juanita Hester

ITEM TYPE: Request

AGENDA SECTION: ADJOURNMENT

SUBJECT: Adjournment

BACKGROUND:

SUGGESTED ACTION: Mayor Sylvia Campbell will entertain a motion and a second to adjourn.

ATTACHMENTS: