
AGENDA
TOWN COUNCIL OF THE TOWN OF TARBORO, NC
REGULAR MEETING HELD AT 7:00 PM, MONDAY, APRIL 10, 2023
IN THE COUNCIL ROOM, TOWN HALL, TARBORO, NC

1. MEETING CALLED TO ORDER BY THE MAYOR

PLEASE TURN CELL PHONES OFF

2. INVOCATION

3. PLEDGE OF ALLEGIANCE

4. APPROVAL OF AGENDA BY COUNCIL

5. PRESENTATION BY COUNCIL

- (1) Autism Awareness Month Proclamation
- (2) Arbor Day Proclamation
- (3) National Day of Prayer Proclamation

6. REQUESTS AND PETITIONS OF CITIZENS

(Five minute time limit per person)

7. MATTERS SCHEDULED FOR PUBLIC HEARING

Proposed Golf Cart Operation Ordinance - A public hearing will be held to receive public input on the merits of establishing an ordinance for golf cart operation within the city limits of Tarboro and the inclusion of any additional restrictions that would make the ordinance safe as possible.

8. TOWN MANAGERS RECOMMENDATIONS

Consent Items

- (1) Approve minutes of the March 13, 2023 regular meeting
- (2) Approve minutes of the Council Retreat
- (3) Budget Transfers
- (4) Tax Collector's Report
- (5) 2022 Tax Levy Adjustment

Action Items

- (6) Report of Unpaid Taxes, Liens on Real Property and Tax Lien Advertising
- (7) Budget Amendment - HVAC Unit
- (8) Budget Amendment - Rural Transformation Grant
- (9) Award Contract - Auditing Services
- (10) Resolution - Conveyance of Fixed Asset
- (11) Traffic Schedule Changes
- (12) ICMA -Economic Mobility and Opportunity Cohort

- (13) Special Event - Tarboro-Edgecombe Juneteenth Celebration
- (14) Special Event - Hispanic Heritage Festival
- (15) Minimum Housing Code Enforcement - 614 Martin Luther King Jr. Drive - File No. 22-02
- (16) Minimum Housing Code Enforcement - 208 Shirley Street - File No. 21-01

9. OTHER REPORTS

- A. Town Manager
- B. Town Attorney
- C. Council Members

10. ADJOURNMENT



PROCLAMATION

Autism Awareness Month

WHEREAS, autism spectrum disorder (ASD) is a neurological and developmental disorder affecting the social, communication, and behavioral skills of those affected by it; and

WHEREAS, as more health professionals become proficient in diagnosing autism, more children are being diagnosed on the autism spectrum, resulting in rates as high as 1 in 59 children in the United States today; and

WHEREAS, individuals with autism often require a lifetime of specialized and community support services to ensure their health and safety, and to support families' resilience as they manage the psychological and financial burdens autism presents; and

WHEREAS, while there is no cure for autism, it is well-documented that if individuals with autism receive treatment early in their lives, it is often possible for those individuals to lead significantly improved lives and in some cases live entirely independently; and

WHEREAS, Autism North Carolina, joins in recognizing and raising awareness efforts in order to educate parents, professionals, and the general public about autism and its effects.

NOW, THEREFORE BE IT RESOLVED that I, Mayor, Tate Mayo, do hereby proclaim April 2023 as NATIONAL AUTISM AWARENESS MONTH in the Town of Tarboro, and urge all residents to better understand the subject of autism spectrum disorders.

Witnessed this 10th day of April, 2023.





Tate Mayo, Mayor



PROCLAMATION

National Arbor Day

Whereas, in 1872, J. Sterling Morton proposed to the Nebraska Board of Agriculture that a special day be set aside for the planting of trees; and

Whereas, this holiday, called Arbor Day, was first observed with the planting of more than a million trees in Nebraska; and

Whereas, Arbor Day is now observed throughout the nation and the world; and

Whereas, trees can reduce the erosion of our precious topsoil by wind and water, cut heating and cooling costs, moderate the temperature, clean the air, produce life-giving oxygen, and provide habitat for wildlife; and

Whereas, trees are a renewable resource giving us paper, wood for our homes, fuel for our fires, and countless other wood products; and

Whereas, trees in our Town increase property values, enhance the economic vitality of the business area, and beautify our community; and

Whereas, trees, wherever they are planted, are a source of joy and spiritual renewal and are literally and figuratively in the heart of Tarboro.

Now, Therefore, I, Tate Mayo, Mayor of the Town of Tarboro join with the Town Council and community volunteers to hereby proclaim April 28, 2023 as "NATIONAL ARBOR DAY" in the Town of Tarboro. I urge all citizens to support efforts to protect our trees and woodlands and to plant trees to gladden the heart promoting the well-being of this and further generations.

Dated this 10th day of April, 2023.




Tate Mayo, Mayor



PROCLAMATION

*National Day of Prayer
May 4, 2023*

WHEREAS, The observance of the National Day of Prayer will be held on Thursday, May 4, 2023, with the theme of 'Pray Fervently in Righteousness and Avail Much'; and

WHEREAS, A National Day of Prayer has been part of our country's heritage since it was declared by the First Continental Congress in 1775 and the United States Congress in 1952 approved a Joint Resolution setting aside a day each year to pray in our nation; and

WHEREAS, The United States Congress, by Public Law 100-307, as amended, affirms that it is essential for us as a nation to pray and directs the President of the United States to set aside and proclaim the first Thursday of May annually as a National Day of Prayer; and

WHEREAS, Leaders and citizens of our nation are afforded the privilege of prayer with the joy of seeking divine guidance, strength, protection, and comfort from Almighty God; and

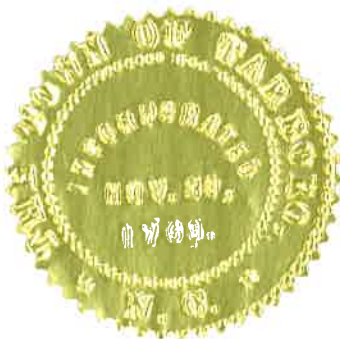
WHEREAS, Recognizing the love of God, we, the citizens of Tarboro, NC treasure the freedom we have to gather in prayer, exercising our reliance on God's power in the face of present challenges and threats we face; and

WHEREAS, We unite with fellow citizens, to ask God for His blessing upon every individual of our Town.

NOW, THEREFORE, I, Tate Mayo, Mayor of the Town of Tarboro, do hereby proclaim May 4, 2023 as a "Day of Prayer" throughout the Town of Tarboro and I commend this observance to all of our citizens.

Witnessed this 10th day of April, 2023

Tate Mayo, Mayor
Town of Tarboro, North Carolina



Model Ordinance of the County/Town/City, North Carolina Establishing a Golf Cart Ordinance

The establishment of a golf cart ordinance is necessary to address the interests of public safety. Golf carts, are not designed or manufactured to be used on public streets, roads and highways, hereinafter "road(s)," and the County/Town/City in no way advocates or endorses their operation on roads. The County/Town/City, by regulating such operation is merely trying to address obvious safety issues, and adoption of this Ordinance is not to be relied upon as a determination that operation on roads is safe or advisable if done in accordance with this Ordinance. All persons who operate or ride upon carts on roads do so at their own risk and peril and must be observant of and attentive to the safety of themselves and others, including their passengers, other motorists, bicyclists, and pedestrians. The County/Town/City has no liability under any theory of liability for permitting carts to be operated on roads under special legislation granted by the State Legislature. Any person who operates a cart must procure liability insurance sufficient to cover the risks involved in using a cart on the roads of the County/Town/City.

(A) **PURPOSE:** The purpose of this ordinance shall be to establish a Golf Cart Ordinance within the County/Town/City to promote the health, safety and welfare of persons operating cart(s) within the County/Town/City and to protect the safety of their passengers and other users of roads.

(B) **DEFINITIONS:** For the purpose of this section, the following words and phrases shall have the following meanings.

1. **Golf Cart:** A vehicle designed and manufactured for operation on a golf course for sporting or recreational purposes and that is not capable of exceeding speeds of 20 MPH. G.S. 20-4.01(12a).
2. **Driver's License:** A valid license issued to operate a motor vehicle issued by North Carolina or any other state.
3. **Financial Responsibility:** Liability insurance coverage on a golf cart in an amount not less than required by North Carolina law for motor vehicles operated on public highways in the State of North Carolina.
4. **Operator:** Only persons over 16 years of age and holding a valid driver's license may operate a golf cart on roads.

Section 1: Rules and Regulations

This ordinance is to establish guidance in the interest of public safety. Golf carts hereinafter:

1. Golf carts shall not be operated on or alongside a public road or street with a posted speed limit greater than 35 miles per hour.
2. Golf carts may cross a road with a posted speed limit greater than 35 mph. However, once this segment of road has been transversed, the golf cart is still required to travel only on or along a roadway with a speed limit of 35 mph or less. Golf carts must cross in a manner that is the most direct route in order to decrease crossing distance, i.e. no riding along a road or crossing at an angle. Under no circumstance is a golf cart allowed to cross a control access facility other than at bridges which cross over or under a control access facility.
3. Any person who operates a golf cart must be responsible for all liability associated with operation of the golf cart and must have liability insurance coverage which will cover the use of a golf cart in an amount not less than required by North Carolina law for motor

vehicles operated on public highways in the State of North Carolina.

4. Any person who operates a golf cart must be at least sixteen (16) years of age or older. No person may operate a golf cart unless that person is licensed to drive upon the public streets, roads and highways of North Carolina and then, only in accordance with such valid driver's license. Golf cart operators must carry their driver's license on their person at all times while operating a golf cart on public roads.
5. Any person who operates a golf cart on public streets and roads must adhere to all applicable State and local laws, regulations and ordinances, including but not limited to those banning the possession and use of alcoholic beverages, and all other illegal drugs. In addition, no golf cart containing any open container of alcohol shall be operated on public roads.
6. The operator of the golf cart shall comply with all traffic rules and regulations adopted by the State of North Carolina and the County/Town/City which governs the operation of motor vehicles.
7. An operator may not allow the number of people in the golf cart at any one time to exceed the maximum capacity specified by the manufacturer. The operator shall not allow passengers to ride on any part of a golf cart not designed to carry passengers, such as the part of the golf cart designed to carry golf bags.
 - a. In no instance shall a golf cart be operated at a speed greater than 20 miles per hour. No golf cart may be operated at a speed greater than reasonable and prudent for the existing conditions.
8. Golf carts must be operated at the right edge of the roadway and must yield to all vehicular and pedestrian traffic.
9. Golf carts must park in designated spaces in such a manner that multiple golf carts can utilize the space. All parking rules and limits apply. No parking on sidewalks is allowed.
10. Golf carts must have basic equipment supplied by the manufacturer, including a vehicle identification or serial number. Such equipment must include all safety devices as installed by said manufacturer, including rear view mirror and a rear triangle reflector of the same type required by North Carolina law.
11. Golf carts with out lights may be operated only during daylight hours. Golf carts meeting the requirements set forth below may operate at any time:
 - a. Golf carts having two (2) operating headlights, one on each side of the front of the golf cart and two (2) operating tail lights, one on each side of the rear of the cart, all four (4) lights must be visible from a distance of 500 feet; and
 - b. If a mechanical turn signal indicator is not installed, then hand signals are required for turns.

Section 2: Registration, Inspection and Fee Prior to Usage

1. All golf carts must complete a golf cart registration application and submit to County/Town/City Department for approval. Before driving on public roads, the operator of a golf cart must have a valid issued registration.

2. Each owner must have proof of ownership, and liability insurance, and a completed Waiver of Liability, releasing the County/State/Town/City from liability that may arise as a result of operation of a golf cart inside County/State/Town/City. These documents must be in the golf cart at all times while in operation on public roads.
3. All golf carts must meet the requirements or minimum standards of safety equipment as set forth above in this Ordinance.
4. All golf cart operators must present a valid driver/s license while operating a golf cart on a public road.
5. The registration sticker shall be valid for no more than (insert number here) year and must be visible on a golf cart operated on a public road.
6. Lost or Stolen Permit/Stickers are the responsibility of the owner and must be replaced before the golf cart is operated on a public road.

Section 3: Enforcement

Violation of the provisions of this Ordinance shall constitute an infraction in accordance with Chapter 20 of the North Carolina General Statutes, the maximum penalty for which shall be (\$ insert dollar amount here)dollars.

Operation of Golf Carts on Public Streets in North Carolina

Legislation

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 2009

SESSION LAW 2009-459

HOUSE BILL 121

AN ACT TO ALLOW ALL UNITS OF LOCAL GOVERNMENT TO REGULATE GOLF CARTS.

The General Assembly of North Carolina enacts:

SECTION 1. Chapter 153A of the General Statutes is amended by adding a new section to read:

"§ 153A-245. Regulation of golf carts on streets, roads, and highways.

(a) Notwithstanding the provisions of G.S. 20-50 and G.S. 20-54, a county may, by ordinance, regulate the operation of golf carts, as defined in G.S. 20-4.01(12a), on any public street, road, or highway where the speed limit is 35 miles per hour or less within the county that is located in any unincorporated areas of the county or on any property owned or leased by the county.

(b) By ordinance, a county may require the registration of golf carts, charge a fee for the registration, specify who is authorized to operate golf carts, and specify the required equipment, load limits, and the hours and methods of operation of golf carts. No person less than 16 years of age may operate a golf cart on a public street, road, or highway."

SECTION 2. G.S. 160A-300.5 is repealed.

SECTION 3. Chapter 160A of the General Statutes is amended by adding a new section to read:

"§ 160A-300.6. Regulation of golf carts on streets, roads, and highways.

(a) Notwithstanding the provisions of G.S. 20-50 and G.S. 20-54, a city may, by ordinance, regulate the operation of golf carts, as defined in G.S. 20-4.01(12a), on any public street, road, or highway where the speed limit is 35 miles per hour or less within its municipal limits or on any property owned or leased by the city.

(b) By ordinance, a city may require the registration of golf carts, charge a fee for the registration, specify who is authorized to operate golf carts, and specify the required equipment, load limits, and the hours and methods of operation of golf carts. No person less than 16 years of age may operate a golf cart on a public street, road, or highway."

SECTION 4. Section 6 of S.L. 2001-356 is repealed.

SECTION 5. Section 1 of S.L. 2003-124, as amended by S.L. 2004-58, S.L.

2007-204, and S.L. 2007-259, reads as rewritten:

"SECTION 1. Notwithstanding the provisions of G.S. 20-50 and G.S. 20-54, the Towns of Beech Mountain, North Topsail Beach, and Seven Devils, and the City of Conover may, by ordinance, regulate the operation of golf carts and utility vehicles on any public street or road

within the City or Town. By ordinance, the City or Town may require the registration of golf carts and utility vehicles, specify the persons authorized to operate golf carts and utility vehicles, and specify required equipment, load limits, and the hours and methods of operation of the golf carts and utility vehicles."

SECTION 6. Section 1 of S.L. 2005-11, as amended by S.L. 2007-18, is repealed.

SECTION 7. Section 3 of S.L. 2005-11, as amended by S.L. 2006-149, S.L.

2006-152, and S.L. 2007-18, reads as rewritten:

"**SECTION 3.** Section 1 of this act applies only to the Towns of Benson, Bladenboro, Chadbourn, Clarkton, Elizabethtown, Four Oaks, Rose Hill and Tabor City. Section 2 of this act applies only to Moore County."

SECTION 8. Section 9.4 of the Charter for the Town of Cary, as enacted by

Section 1 of S.L. 2005-117, is repealed.

SECTION 9. S.L. 2006-27, S.L. 2006-149, S.L. 2006-152, S.L. 2007-18, S.L. 2007-72, S.L. 2007-336, and S.L. 2008-71 are repealed.

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SECTION 10. Section 5.2 of the Charter for the Town of Whispering Pines, as enacted by Section 1 of S.L. 2008-105, is repealed.

SECTION 11. This act becomes effective October 1, 2009. A county may adopt an ordinance under G.S. 153A-245, and a city may adopt an ordinance under G.S. 160A-300.6 when this act becomes law, but the ordinances may not become effective prior to October 1, 2009. The repeal herein of any act does not affect the rights or liabilities of a local government that arose during the time the act was in effect, or under an ordinance adopted under such an act. If any county or city had adopted an ordinance under any act repealed by this act, and the ordinance would be permitted under G.S. 153A-245 or G.S. 160A-300.6 as enacted by this act, that ordinance shall remain in effect until amended or repealed by that county or city.

In the General Assembly read three times and ratified this the 30th day of July, 2009.

s/ Marc Basnight

President Pro Tempore of the Senate

s/ Joe Hackney

Speaker of the House of Representatives

s/ Beverly E. Perdue

Governor

Approved 12:26 p.m. this 7th day of August, 2009

ORDINANCE NO. _____

**AN ORDINANCE AMENDING
CHAPTER 19, ARTICLE II OF THE
TARBORO CODE OF ORDINANCES**

BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF TARBORO THAT CHAPTER 19, ARTICLE II, BE AMENDED AS FOLLOWS:

Section 61. Golf Carts

- (a) **Necessity:** The establishment of a golf cart ordinance is necessary to address the interests of public safety. Golf carts, are not designed or manufactured to be used on public streets, roads and highways, hereinafter "road(s)," and the Town in no way advocates or endorses their operation on roads. The Town, by regulating such operation is merely trying to address obvious safety issues, and adoption of this Ordinance is not to be relied upon as a determination that operation on roads is safe or advisable if done in accordance with this Ordinance. All persons who operate or ride upon carts on roads do so at their own risk and peril and must be observant of and attentive to the safety of themselves and others, including their passengers, other motorists, bicyclists, and pedestrians. The Town has no liability under any theory of liability for permitting carts to be operated on roads under special legislation granted by the State Legislature. Any person who operates a cart must procure liability insurance sufficient to cover the risks involved in using a cart on the roads of the Town.
- (b) **Purpose:** The purpose of this ordinance shall be to establish a Golf Cart Ordinance within the Town of Tarboro to promote the health, safety and welfare of persons operating cart(s) within the Town and to protect the safety of their passengers and other users of roads.
- (c) **Definitions:** For the purpose of this section, the following words and phrases shall have the following meanings.
 - (1) **Golf Cart:** A vehicle designed and manufactured for operation on a golf course for sporting or recreational purposes and that is not capable of exceeding speeds of 20 MPH. G.S. 20-4.01(12a).
 - (2) **Driver's License:** A valid license issued to operate a motor vehicle issued by North Carolina or any other state.
 - (3) **Financial Responsibility:** Liability insurance coverage on a golf cart in an amount not less than required by North Carolina law for motor vehicles operated on public highways in the State of North Carolina.
 - (4) **Operator:** Only persons over 16 years of age and holding a valid driver's license may operate a golf cart on roads.

Section 62. Rules and Regulations

- (a) Golf carts shall not be operated on or alongside a public road or street with a posted speed limit greater than 25 miles per hour.
- (b) Golf carts may cross a road with a posted speed limit greater than 25 mph. However, once this segment of road has been transversed, the golf cart is still required to travel only on or along a roadway with a speed limit of 25 mph or less. Golf carts must cross in a manner that is the most direct route in order to decrease crossing distance, i.e. no riding along a road or crossing at an angle. Under no circumstance is a golf cart allowed to cross a control access facility other than at bridges which cross over or under a control access facility.

- (c) Any person who operates a golf cart must be responsible for all liability associated with operation of the golf cart and must have liability insurance coverage which will cover the use of a golf cart in an amount not less than required by North Carolina law for motor vehicles operated on public highways in the State of North Carolina.
- (d) Any person who operates a golf cart must be at least sixteen (16) years of age or older. No person may operate a golf cart unless that person is licensed to drive upon the public streets, roads and highways of North Carolina and then, only in accordance with such valid driver's license. Golf cart operators must carry their driver's license on their person at all times while operating a golf cart on public roads.
- (e) Any person who operates a golf cart on public streets and roads must adhere to all applicable State and local laws, regulations and ordinances, including but not limited to those banning the possession and use of alcoholic beverages, and all other illegal drugs. In addition, no golf cart containing any open container of alcohol shall be operated on public roads.
- (f) The operator of the golf cart shall comply with all traffic rules and regulations adopted by the State of North Carolina and the Town of Tarboro which governs the operation of motor vehicles.
- (g) An operator may not allow the number of people in the golf cart at any one time to exceed the maximum capacity specified by the manufacturer. The operator shall not allow passengers to ride on any part of a golf cart not designed to carry passengers, such as the part of the golf cart designed to carry golf bags.
 - (1) In no instance shall a golf cart be operated at a speed greater than 20 miles per hour. No golf cart may be operated at a speed greater than reasonable and prudent for the existing conditions.
- (h) Golf carts must be operated at the right edge of the roadway and must yield to all vehicular and pedestrian traffic.
- (i) All parking rules and limits apply. No parking on sidewalks is allowed.
- (j) Golf carts must have basic equipment supplied by the manufacturer, including a vehicle identification or serial number. Carts must be equipped with a rear view mirror and rear triangle reflector of the same type required by North Carolina law.
- (k) Golf carts without lights may be operated only during daylight hours. Golf carts meeting the requirements set forth below may operate at any time:
 - (1) Golf carts having two (2) operating headlights, one on each side of the front of the golf cart and two (2) operating tail lights, one on each side of the rear of the cart, all four (4) lights must be visible from a distance of 500 feet; and
 - (2) If a mechanical turn signal indicator is not installed, then hand signals are required for turns.

Section 63. Registration, Inspection and Fee Prior to Usage

- (a) All golf carts must complete a golf cart registration application and submit to Tarboro Police Department for approval. Before driving on public roads, the operator of a golf cart must have a valid issued registration.
- (b) Fee:

- (1) There shall be an application/processing fee of \$25 at the time of application.
 - (2) There shall be paid initially and annually at the time of inspection a golf cart registration fee of \$150.
- (c) Each owner must have proof of ownership, and liability insurance, and a completed Waiver of Liability, releasing the Town of Tarboro from liability that may arise as a result of operation of a golf cart inside Tarboro Corporate Limits. These documents must be in the golf cart at all times while in operation on public roads.
 - (d) All golf carts must meet the requirements or minimum standards of safety equipment as set forth above in this Ordinance.
 - (e) All golf cart operators must present a valid driver's license while operating a golf cart on a public road.
 - (f) The registration sticker shall be valid for no more than one year and must be visible on a golf cart operated on a public road.
 - (g) Lost or Stolen Permit/Stickers are the responsibility of the owner and must be replaced before the golf cart is operated on a public road.

Section 64. Enforcement

The Tarboro Police Department shall be responsible for the enforcement of this ordinance.

Section 65. Violation; penalty.

- (a) Any person violating the motor vehicle laws of North Carolina, which shall also apply to golf carts registered under this chapter, shall be subject to the penalties prescribed in North Carolina law for said violation.
- (b) Any person who knowingly allows an underage driver to operate a golf cart shall be charged and subject to the penalties prescribed in North Carolina law for contributing to the delinquency of a minor.
- (c) Any person violating the provisions of this chapter or failing to comply with any of its requirements shall be required to pay a civil violation in the amount of two hundred fifty dollars (\$150.00).
- (d) Any person violating the city's parking ordinances shall be subject to the penalties outlined for parking violations.
- (e) Operating a golf cart under the influence of an impairing substance (such as alcohol or drugs) on a public street or road is a violation of North Carolina law, and is punishable as provided therein.
- (f) The city may refuse to register and issue a permit for the operation of a golf cart, or may revoke a previously issued permit, if the registered golf cart and/or the owner of the golf cart is involved in three (3) or more violations of this article and/or violations of North Carolina law within a three-year time period. The revocation and/or denial of a permit shall be effective for one (1) year.

**MINUTES OF A REGULAR MEETING OF THE TOWN COUNCIL OF THE
TOWN OF TARBORO, HELD AT 7:00 PM ON MONDAY, MARCH 13, 2023 IN
THE COUNCIL ROOM, TOWN HALL, TARBORO, NORTH CAROLINA**

MEMBERS PRESENT

Mayor Mayo
Councilman Taylor
Councilman Burnette
Councilman Brown
Councilmember Jordan
Councilmember Bynum
Councilman Braxton

MEMBERS ABSENT

Councilman Woodard
Councilman Jenkins

ALSO PRESENT

Troy Lewis, Town Manager
Leslie Lunsford, Town Clerk
Chad Hinton, Town Attorney

1. MEETING CALLED TO ORDER BY THE MAYOR

2. INVOCATION

Councilman Taylor.

3. PLEDGE OF ALLEGIANCE

4. APPROVAL OF AGENDA BY COUNCIL

Councilman Braxton made a motion, which was seconded by Councilmember Jordan and passed unanimously, that Council amend the agenda to include a proclamation for Brain Awareness Week.

Agenda approved the amended agenda.

Leo Taylor made a motion, which was seconded by Sabrina Bynum and Passed, Motion. ;
Absent: Jenkins, Woodard

5. PRESENTATION BY COUNCIL

The Mayor proclaimed March 13-19, 2023 Brain Awareness Week.

(1) Cerebral Palsy Proclamation

The Mayor proclaimed March as Cerebral Palsy Awareness Month and March 25, 2023 as Cerebral Palsy Awareness Day. He presented the Proclamation to Christina Baines and parents, Minnie & Raymond Baines.

6. REQUESTS AND PETITIONS OF CITIZENS

Felicia Roebuck - 501 Wayne Avenue, Tarboro - requested Council revisit the topic of golf carts.

Greg Higgs - 811 E Saint John Street, Tarboro - expressed concerns about the Tarboro Police Department hosting community meetings only in certain areas. He was told that a Council hosted a meeting, not the Police Department. Mr. Higgs also requested a meeting with the Town Manager on March 14, 2023.

7. TOWN MANAGERS RECOMMENDATIONS

Consent Items

Consent Items approved as presented.

Alfred Braxton made a motion, which was seconded by Leo Taylor and Passed, Motion. ; Absent: Jenkins, Woodard

- (1) Approve minutes of the February 13, 2023 regular meeting.
- (2) Tax Collector's Report
- (3) Budget Transfers
- (4) 2022 Tax Levy Adjustment

Action Items

(5) Withdrawal of Dedication

Councilman approved the resolution as presented.

Alfred Braxton made a motion, which was seconded by Clarence Brown and Passed, Motion. ; Absent: Jenkins, Woodard

(6) Special Event - OkTarborofest - Request for Co-Sponsorship

Council agreed to co-sponsor the 2nd Annual OkTarborofest Event scheduled for October 1, 2023 from 1:00 pm to 5:00 pm by providing in-kind services and equipment.

Clarence Brown made a motion, which was seconded by Alfred Braxton and Passed, Motion. ; Absent: Jenkins, Woodard

(7) Appointment for March - Historic District Commission

Council appointed John Walker to fill the expiring term on the Historic District Commission.

Leo Taylor made a motion, which was seconded by Alfred Braxton and Passed, Motion. ; Absent: Jenkins, Woodard

8. OTHER REPORTS

A. Town Manager

None.

; Absent: Jenkins, Woodard

B. Town Attorney

The Town Attorney stated that he would be attending the Spring Attorney's Conference at the end of March.

; Absent: Jenkins, Woodard

C. Council Members

Councilman Taylor - stated that he would be attending the Main Street Conference later in the week.

Councilman Burnette - none.

Councilman Brown - none.

Councilmember Jordan - none.

Councilmember Bynum - none.

Councilman Braxton - made a motion that Council call for a public hearing regarding the golf cart ordinance at the April meeting, Councilman Brown seconded the motion. Councilmembers Braxton, Brown and Bynum voted in favor of the public hearing. Councilmembers Jordan, Taylor and Burnette voted against holding the public hearing. The Mayor voted in favor of holding a public hearing at the April Council meeting.

; Absent: Jenkins, Woodard

9. ADJOURNMENT

Meeting adjourned.

Alfred Braxton made a motion, which was seconded by Deborah Jordan and Passed, Motion. ;

Absent: Jenkins, Woodard

MINUTES OF A COUNCIL RETREAT MEETING OF THE TOWN COUNCIL OF THE TOWN OF TARBORO, HELD AT 9:00 A.M. ON SATURDAY, MARCH 4, 2023 AND SUNDAY, MARCH 5, 2023 AT FOUNTAINS AT THE ALBEMARLE IN TARBORO, NC

MEMBERS PRESENT

Al Braxton	Councilman
C.B. Brown	Councilman
Steve Burnette	Councilman (Sunday Only)
Sabrina Bynum	Councilmember
John Jenkins	Councilman
Deborah Jordan	Councilmember
Leo Taylor	Councilman
Othar Woodard	Councilman

MEMBERS ABSENT

Tate Mayo	Mayor
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ALSO PRESENT

Troy Lewis	Town Manager
Chad Hinton	Town Attorney (Sunday Only)
Leslie Lunsford	Town Clerk
Lee Bell	Fire Chief
Chip Dickson	Electric Department Director
Travis Stigge	Recreation Department Director
Jason Nichols	Public Works Director
Rick Mann	Police Chief
Anne Mann	Finance Director
Catherine Grimm	Planning Director
Tina Parker	Commercial Development Coord
John Walker	Media

Mayor ProTem Taylor welcomed Council and staff to the annual Council Retreat.

Troy Lewis, Town Manager, gave a Retreat overview and reviewed Retreat objectives.

DEPARTMENTAL REPORTS:

Department Heads presented reports to Council and answered questions. A copy of all reports are filed in the Town Clerks office at Town Hall.

Finance – Anne Mann

Anne Mann reviewed the Town’s Financial Summary, explained each fund and answered questions regarding the financial report information. She gave Council an update on the Finance Department and staff. Anne also discussed the recent audit report presented at the February Council meeting.

Public Works – Jason Nichols

Jason Nichols presented the Public Works Department report and answered questions. He discussed downtown landscaping, the Austin Pines project, solid waste fees, recycling and a new air curtain burner. He also addressed concerns regarding the leaf truck.

Electric Department – Chip Dickson

Chip Dickson presented the Electric Department report and answered questions. He discussed adding a position between a Power Tech III and Crew Leader. He also discussed the supply shortage, increased prices, combining the warehouse positions due to an upcoming retirement and a possible rate increase soon.

Fire Department – Chief Lee Bell

Chief Lee Bell presented the Fire Department report and answered questions. He discussed the importance of employee retention and the constant competition with surrounding agencies.

Police Department – Chief Rick Mann

Chief Rick Mann presented the Police Department report and answered questions. He informed Council that the Police Department was participating in a loaner program for a side-by-side, this vehicle will be at no cost to the Town. He discussed the installation of surveillance cameras throughout the Town. He also requested Council approve the purchase of a new gas powered vehicle in the place of the electric car, funded by ARAP funds. The department still plans to purchase an electric car but would like to purchase from a local dealer that does not yet sell the electric car.

Councilman Taylor made a motion, which was seconded by Councilmember Jordan, and passed unanimously, that Council approve the use of ARAP funds to purchase a gas powered vehicle for use by the Tarboro Police Department.

Recreation Department – Travis Stigge

Travis Stigge presented the Recreation Department report and answered questions. He discussed programs at all recreation

locations and explained departmental challenges, goals, accomplishments and needs.

Planning Department – Catherine Grimm

Catherine Grimm presented the Planning Department report and answered questions. She discussed recent annexations and asked Council to approve a resolution.

Councilman Jenkins made a motion, which was seconded by Councilmember Bynum, and passed unanimously, that Council approve the resolution approving the report of plans to provide services to the area along highway 258 being intended for annexation.

She also discussed code enforcement, the need for a permit tech and common areas at apartment complexes.

Community Development – Tina Parker

Tina Parker reviewed the TDC and Main Street programs. She also discussed façade and building rehab grants.

Retreat was recessed at 5:28 pm.

Retreat resumed on Sunday March 5, 2023 at 9:00 am.

COUNCIL DISCUSSION

Diversity

Town Manager, Troy Lewis, presented a diversity report. Councilmember Jordan stated that diversity was about more than just race, she would like for sex and disabilities to also be considered when hiring.

Fixed Retreat Meeting Date

Councilman Braxton made a motion, which was seconded by Councilman Jenkins and passed unanimously, that Council set the Council Retreat for the first weekend of March each year. This will allow Councilmembers and staff to plan accordingly. Council would be able to change the date if needed.

Golf Cart Ordinance

Council discussed revisiting the golf cart ordinance at the request of citizens. If Council adopts an amended ordinance, electric and gas golf carts would be allowed with certain restrictions. Council decided to let a citizen request at the next Council meeting, Council would then decide to hold a public hearing at a future meeting.

Downtown Property Appearance

Council discussed the unsightly appearance of downtown buildings and remedies to require owners to repair and/or upgrade the façade. Chad Hinton explained the receivership process as a possible enforcement remedy. This process is a long and risky process as the property owner would have the right to demolish the structure. Staff will work to draft an ordinance to present to Council.

COUNCILMEMBERS

Councilman Brown – none

Councilman Burnette – asked for an update on the County animal shelter. Troy explained that the Town has been included in meetings and will try to participate as much as possible.

Councilmember Bynum – commended Troy Lewis on his recent encounter with a citizen, the citizen expressed his pleasure with the meeting.

Councilman Jenkins – none

Councilmember Jordan – none

Councilman Braxton – none

Councilman Taylor – asked about the old CenturyLink building on Western Blvd. Tina Parker stated that the owner might be willing to sell. Councilman Taylor also asked if there were any plans to renovate Town Hall.

Councilman Woodard – concerned with the excessive trash at apartment complexes, specifically Northgate Apartments. He suggested on-site property management as a solution. New complexes are required to have on-site management but Northgate was established prior to. Councilman Woodard also addressed concerns regarding Police Officers sitting in slow areas instead of high crime areas. Rick Mann explained that officers usually find a safe, quiet place to sit while working on paperwork, as they need to concentrate.

Council thanked Troy Lewis and Department Heads for a successful Retreat.

ADJOURNMENT

Council Retreat was adjourned at 11:22 a.m.

To: Troy Lewis, Town Manager

From: Anne Mann, Finance Director

Date: April 3, 2023

Re: Reallocation of Departmental Appropriations



In accordance with Section 8 of the FY 2022-2023 Budget Ordinance of the Town of Tarboro, in your capacity as the Budget Officer, you have approved certain reallocations of departmental appropriations. Such transfers are required to be reported to Town Council within sixty (60) days.

Also, in accordance with Section 8 of the FY 2022-2023 Budget Ordinance of the Town of Tarboro, in your capacity as the Budget Officer, you have approved certain transfers between departments within the same fund. Such transfers shall be reported to Town Council at its next regular meeting and entered in the minutes.

These reallocations and transfers are summarized on the following pages for presentation to Town Council.



Town of Tarboro

Budget Adjustment Register

Adjustment Detail

Packet: GLPKT10074 - Budget Transfers - 4-10-23 Council Meeting

Adjustment Number	Budget Code	Description	Adjustment Date
BA0000160	Adopted by Council	Budget Transfer	3/21/2023

Summary Description:

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
10-4310-3300	Department Supplies And Mat	Budget Transfer	40,102.00	-4,000.00	36,102.00
July: -333.33	October: -333.33	January: -333.33	April: -333.33		
August: -333.33	November: -333.33	February: -333.33	May: -333.33		
September: -333.33	December: -333.33	March: -333.33	June: -333.37		
10-4310-3305	K-9 Supplies	Budget Transfer	11,000.00	4,000.00	15,000.00
July: 333.33	October: 333.33	January: 333.33	April: 333.33		
August: 333.33	November: 333.33	February: 333.33	May: 333.33		
September: 333.33	December: 333.33	March: 333.33	June: 333.37		
10-4310-5300	Dues And Subscriptions	Budget Transfer	16,700.00	2,900.00	19,600.00
July: 241.67	October: 241.67	January: 241.67	April: 241.67		
August: 241.67	November: 241.67	February: 241.67	May: 241.67		
September: 241.67	December: 241.67	March: 241.67	June: 241.63		
10-4310-7400	Capital Outlay - Equipment	Budget Transfer	118,840.00	-2,900.00	115,940.00
July: -241.67	October: -241.67	January: -241.67	April: -241.67		
August: -241.67	November: -241.67	February: -241.67	May: -241.67		
September: -241.67	December: -241.67	March: -241.67	June: -241.63		

Budget Code Summary

Budget	Budget Description	Account	Account Description	Before	Adjustment	After
As Adopted	Adopted by Council	10-4310-3300	Department Supplies And Materia	40,102.00	-4,000.00	36,102.00
		10-4310-3305	K-9 Supplies	11,000.00	4,000.00	15,000.00
		10-4310-5300	Dues And Subscriptions	16,700.00	2,900.00	19,600.00
		10-4310-7400	Capital Outlay - Equipment	118,840.00	-2,900.00	115,940.00
As Adopted Total:				186,642.00	0.00	186,642.00
Grand Total:				186,642.00	0.00	186,642.00

Fund Summary

Fund	Before	Adjustment	After
Budget Code:As Adopted - Adopted by Council Fiscal: 2022-2023			
10	186,642.00	0.00	186,642.00
Budget Code As Adopted Total:	186,642.00	0.00	186,642.00
Grand Total:	186,642.00	0.00	186,642.00

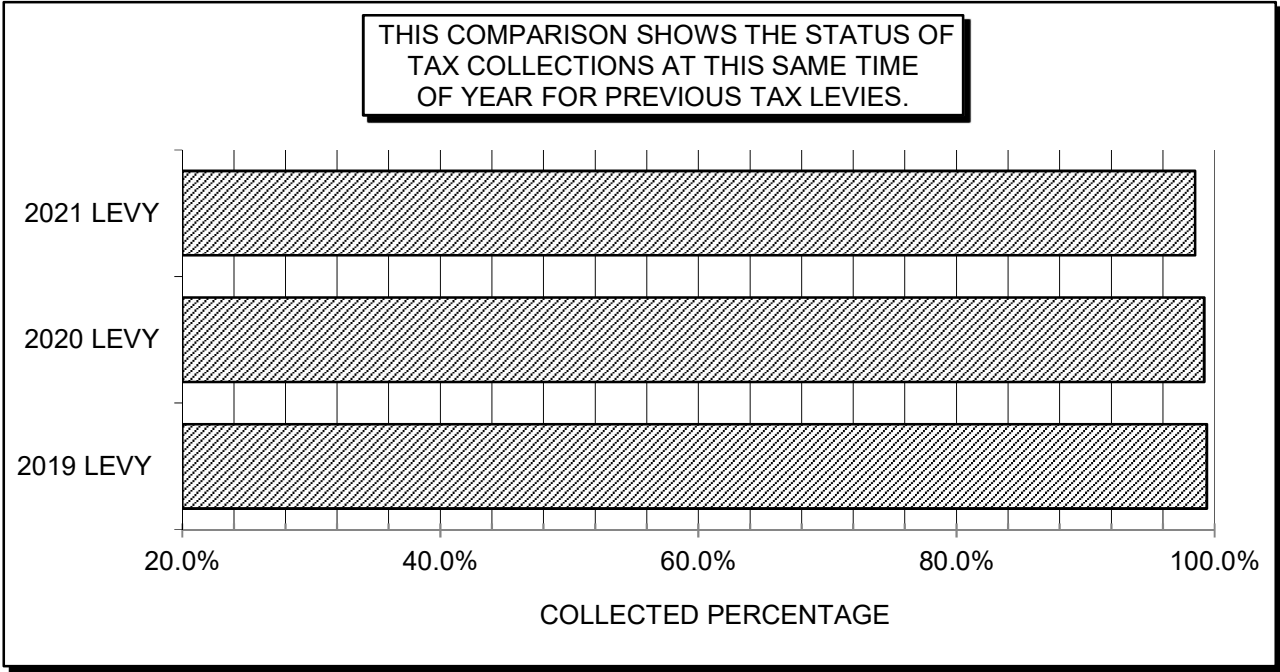
TOWN OF TARBORO, NORTH CAROLINA

TAX COLLECTOR'S REPORT

For the Year Ended March 31, 2023

Levy Year	Current Fiscal Year Charges	COLLECTIONS		Uncollected Balance	Collected Percentage
		This Month	Fiscal Year-To-Date		
2022	3,492,157.84	107,396.39	3,286,617.71	205,540.13	93.94%
2021	3,331,503.65	4,815.00	3,218,246.78	113,256.87	98.60%
2020	93,955.89	2,637.04	55,659.27	38,296.62	98.85%
2019	107,185.89	1,035.91	82,402.87	24,783.02	99.24%
2018	53,197.48	88.69	37,816.99	15,380.49	99.53%
2017	23,861.41	22.96	11,263.29	12,598.12	99.61%
2016	19,318.84	0.00	6,708.05	12,610.79	99.62%
2015	15,540.44	0.00	5,347.69	10,192.75	99.70%
2014	12,033.85	0.00	4,032.28	8,001.57	99.76%
2013	9,279.68	49.20	1,930.23	7,349.45	99.79%
2012	7,909.33	0.00	1,380.67	6,528.66	99.82%
Prior	15,881.61	0.00	1,609.26	14,272.35	-
Subtotal	7,181,825.91	116,045.19	6,713,015.09	468,810.82	
		5,365.58	21,615.06	<== Interest on Taxes	
Net Tax Collections ==>		121,410.77	6,734,630.15		
		0.00	420.00	<== Beer & Wine Licenses	
TOTAL COLLECTED ==>		121,410.77	6,735,050.15		

prepared by: **Leslie M. Lunsford, Collector of Revenue**





Town of Tarboro, North Carolina Mayor and Council Communication

Subject: 2022 Tax Levy Adjustment

Date: 4/10/2023

Memo Number: 23-14

The Schedule of 2022 Tax Levy Adjusted as of April 10, 2023, attached hereto, lists the valuation and tax amount of two (2) afterlists.

It is recommended that Council:

1. Order the Tax Collector be charged with afterlists 89 and 90 in the amount of \$25,499.16, and
2. Approve the Schedule of the 2022 Tax Levy Adjusted as of April 10, 2023, in the amount of \$3,606,299.68.

ATTACHMENTS:

Description	Upload Date	Type
2022 Tax Levy Adjustment	4/5/2023	Cover Memo

TOWN OF TARBORO, NORTH CAROLINA
SCHEDULE OF 2022 TAX LEVY
April 10, 2023

VALUATIONS

	Real	Personal	Public Service Companies	Total
Billing March 13, 2023	601,801,648	227,728,534	42,451,847	871,982,029
After list: 88 & 90	0	4,467,952	0	4,467,952
Less Releases:	0	0	0	0
	<u>601,801,648</u>	<u>232,196,486</u>	<u>42,451,847</u>	<u>876,449,981</u>
Balance as of April 10, 2023	<u>601,801,648</u>	<u>232,196,486</u>	<u>42,451,847</u>	<u>876,449,981</u>

TAX CALCULATIONS

	Real, Personal, & Pub. Ser. Co.	Late Listing Penalty	Auto Tax	Total
Billing March 13, 2023	3,575,127.23	5,673.29	0.00	3,580,800.52
After list: 88 & 90	18,318.61	7,180.55	0.00	25,499.16
Less Releases:	0.00	0.00	0.00	0.00
	<u>3,593,445.84</u>	<u>12,853.84</u>	<u>0.00</u>	<u>3,606,299.68</u>
Balance as of April 10, 2023	<u>3,593,445.84</u>	<u>12,853.84</u>	<u>0.00</u>	<u>3,606,299.68</u>



Town of Tarboro, North Carolina Mayor and Council Communication

Subject: Report of Unpaid Taxes, Liens on Real Property and Tax Lien Advertising

Date: 4/10/2023

Memo Number: 23-15

Report of Unpaid Taxes that are Liens on Real Property and Tax Lien Advertising

G. S. 105-369 requires that the Tax Collector report to the Town Council the total amount of unpaid taxes for the current fiscal year that are liens on real property. The total amount of unpaid taxes for 2022 that are liens on real property is \$195,505.92. A list of these unpaid taxes is on file in the Tax Collector's office.

G.S. 105-369 also requires that the governing body order the Tax Collector to advertise these tax liens. Advertisement must be made at least one time between March 1 and June 30. Effective July 1, 2006, after the governing body orders the Tax Collector to advertise the tax liens, the Tax Collector must send a notice to the owner of record as of the delinquent date (January 5). The notice must be sent at least 30 days before the date the advertisement is to be published.

It is recommended that Council:

1. Approve the report of the Tax Collector on unpaid 2022 taxes that are liens on real property.
2. Order the Tax Collector to advertise 2022 taxes that are liens on real property one (1) time as soon as all statutory requirements can be met.



Town of Tarboro, North Carolina Mayor and Council Communication

Subject: Budget Amendment - HVAC Unit

Date: 4/10/2023

Memo Number: 23-16

On Friday, November 18th, 2022 Braswell Recreation Center experienced a strong gas odor inside the building. The HVAC unit had just been serviced and repaired. The unusually strong odor of gas was a concern and therefore reported. Representatives from Piedmont Gas responded to the call and upon investigation detected very high readings on their metering systems. The facility's two HVAC units were shut down and the units were locked out and tagged out for safety purposes. On Monday, November 21st, 2022 it was determined that the facility's main unit was in need of replacement as the heat exchanger had cracked causing unburned gas to escape and pose a safety risk. This failure required replacement as soon as possible to minimize impacts on the facility's daily operations and to provide adequate heating to protect the facility from cold-related damages.

It is recommended that Council approve the attached budget amendment.

ATTACHMENTS:

Description	Upload Date	Type
Budget Resolution	3/9/2023	Cover Memo

BUDGET RESOLUTION

TOWN COUNCIL OF THE TOWN OF TARBORO

March 13, 2023

BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF TARBORO, NORTH CAROLINA, that the 2022-2023 General Fund Budget be adjusted as follows:

<u>Account Number</u>	<u>Account Name</u>	<u>Current Budget</u>		<u>Amount of Change</u>		<u>Revised Budget</u>
REVENUES						
10-3991-0100	Fund Balance Appropriated	1,082,530	+	35,000	=	1,117,530
EXPENDITURES						
10-6135-7300	P&R Maintenance/ CO Improvements	190,835	+	35,000	=	225,835

BE IT FURTHER RESOLVED that the Budget Officer is hereby authorized and directed to implement said budget as amended.



Town of Tarboro, North Carolina Mayor and Council Communication

Subject: Budget Amendment - Rural Transformation Grant

Date: 4/10/2023

Memo Number: 23-17

The Town of Tarboro has been awarded \$875,000 in Rural Transformation Grant Funds through the Rural Economic Development Division of the North Carolina Department of Commerce. The funds will be utilized to enhance the connection between Downtown and Riverfront Park, as well as stabilizing the bank of the Tar River at Riverfront Park.

It is therefore recommended that Council adopt the Budget Resolution for the \$875,000 in Rural Transformation Grant Funds from the NC Department of Commerce.

ATTACHMENTS:

Description	Upload Date	Type
Budget Amendment - RTG	4/5/2023	Resolution Letter

BUDGET RESOLUTION

TOWN COUNCIL OF THE TOWN OF TARBORO

April 10, 2023

BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF TARBORO, NORTH CAROLINA, that the General Fund Capital Project Budget be adjusted as follows:

<u>Account Number</u>	<u>Account Name</u>	<u>Current Budget</u>		<u>Amount of Change</u>		<u>Revised Budget</u>
REVENUES						
82-3760-0300	Federal Funds - Rural Transformation	-	+	875,000	=	875,000
EXPENDITURES						
82-8530-4500	Contracted Services - Rural Transformati	-	+	875,000	=	875,000

BE IT FURTHER RESOLVED that the Budget Officer is hereby authorized and directed to implement said budget as amended.



Town of Tarboro, North Carolina Mayor and Council Communication

Subject: Award Contract - Auditing Services

Date: 4/10/2023

Memo Number: 23-18

On March 5, 2022, a Request for Proposals – Auditing Services was issued. The services being requested included auditing the Town's financial and compliance records for the 2021-2022, 2022-2023, and 2023-2024 fiscal years using the single audit concept and preparing an ACFR (Annual Comprehensive Financial Report) that conforms to the GFOA's (Government Finance Officers' Association) Certificate of Achievement for Excellence in Financial Reporting Program.

It is recommended that Council award the audit contract for the fiscal year 2022-2023 to Joyce and Company, CPAs at the proposal cost of \$36,500, with the understanding that contracts for future years may be subject to negotiation and require future Council approval.

ATTACHMENTS:

Description	Upload Date	Type
Audit Contract	4/3/2023	Exhibit
Audit Engagement Letter	4/5/2023	Cover Memo

The	Governing Board Town Council
of	Primary Government Unit Town of Tarboro, NC
and	Discretely Presented Component Unit (DPCU) (if applicable)

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

and	Auditor Name Joyce and Company, CPA
	Auditor Address 104 Brady Court, Cary, NC 27511

Hereinafter referred to as Auditor

for	Fiscal Year Ending 06/30/23	Date Audit Will Be Submitted to LGC 10/31/23
-----	--------------------------------	---

Must be within four months of FYE

hereby agree as follows:

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

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

Effective for audits of fiscal years beginning after June 30, 2023, the LGC will allow auditors to consider whether a unit qualifies as a State low-risk auditee based upon federal criteria in the Uniform Guidance §200.520(a), and (b) through (e) as it applies to State awards. In addition to the federal criteria in the Uniform Guidance, audits must have been submitted timely to the LGC. If in the reporting year, or in either of the two previous years, the unit reported a Financial Performance Indicator of Concern that the audit was late, then

the report was not submitted timely for State low-risk auditee status. Please refer to "Discussion of Single Audits in North Carolina" on the LGC's website for more information.

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

3. If an entity is determined to be a component of another government as defined by the group audit standards, the entity's auditor shall make a good faith effort to comply in a timely manner with the requests of the group auditor in accordance with AU-6 §600.41 - §600.42.

4. This contract contemplates an unmodified opinion being rendered. If during the process of conducting the audit, the Auditor determines that it will not be possible to render an unmodified opinion on the financial statements of the unit, the Auditor shall contact the LGC Staff to discuss the circumstances leading to that conclusion as soon as is practical and before the final report is issued. The audit shall include such tests of the accounting records and such other auditing procedures as are considered by the Auditor to be necessary in the circumstances. Any limitations or restrictions in scope which would lead to a qualification should be fully explained in an attachment to this contract.

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

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

6. It is agreed that time is of the essence in this contract. All audits are to be performed and the report of audit submitted to LGC Staff within four months of fiscal year end. If it becomes necessary to amend the audit fee or the date that the audit report will be submitted to the LGC, an amended contract along with a written explanation of the change shall be submitted to the Secretary of the LGC for approval.

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

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

8. All local government and public authority contracts for audit or audit-related work require the approval of the Secretary of the LGC. This includes annual or special audits, agreed upon procedures related to internal controls, bookkeeping or other assistance necessary to prepare the Governmental Unit's records for audit, financial statement preparation, any finance-related investigations, or any other audit-related work in the State of North Carolina. Approval is also required for the Alternative Compliance Examination Engagement for auditing the Coronavirus State and Local Fiscal Recovery Funds expenditures as allowed by US Treasury. Approval is not required on audit contracts and invoices for system improvements and similar services of a non-auditing nature.

9. Invoices for services rendered under these contracts shall not be paid by the Governmental Unit(s) until the invoice has been approved by the Secretary of the LGC. This also includes any progress billings [G.S. 159-34 and 115C-447]. All invoices for audit work shall be submitted in PDF format to the Secretary of the LGC for approval. The invoice marked 'approved' with approval date shall be returned to the Auditor to present to the Governmental Unit(s) for payment. This paragraph is not applicable to contracts for audits of hospitals.

10. In consideration of the satisfactory performance of the provisions of this contract, the Governmental Unit(s) shall pay to the Auditor, upon approval by the Secretary of the LGC if required, the fee, which includes any costs the Auditor may incur from work paper or peer reviews or any other quality assurance program required by third parties (federal and state grantor and oversight agencies or other organizations) as required under the Federal and State Single Audit Acts. This does not include fees for any pre-issuance reviews that may be required by the NC Association of CPAs (NCACPA) Peer Review Committee or NC State Board of CPA Examiners (see Item 13).

11. If the Governmental Unit(s) has/have outstanding revenue bonds, the Auditor shall submit to LGC Staff, either in the notes to the audited financial statements or as a separate report, a calculation demonstrating compliance with the revenue bond rate covenant. Additionally, the Auditor shall submit to LGC Staff simultaneously with the Governmental Unit's (Units') audited financial statements any other bond compliance statements or additional reports required by the authorizing bond documents, unless otherwise specified in the bond documents.

12. After completing the audit, the Auditor shall submit to the Governing Board a written report of audit. This report shall include, but not be limited to, the following information: (a) Management's Discussion and Analysis, (b) the financial statements and notes of the Governmental Unit(s) and all of its component units prepared in accordance with GAAP, (c) supplementary information requested by the Governmental Unit(s) or required for full disclosure under the law, and (d) the Auditor's opinion on the material presented. The Auditor shall furnish the required number of copies of the report of audit to the Governing Board upon completion.

13. If the audit firm is required by the NC State Board, the NCACPA Peer Review Committee, or the Secretary of the LGC to have a pre-issuance review of its audit work, there shall be a statement in the engagement letter indicating the pre-issuance review requirement. There also shall be a statement that the Governmental Unit(s) shall not be billed for the pre-issuance review. The pre-issuance review shall be performed prior to the completed audit being submitted to LGC Staff. The pre-issuance review report shall accompany the audit report upon submission to LGC Staff.

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

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

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

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

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

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

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

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

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

23. This contract may be terminated at any time by mutual consent and agreement of the Governmental Unit(s) and the Auditor, provided that (a) the consent to terminate is in writing and signed by both parties, (b) the parties have agreed on the fee amount which shall be paid to the Auditor (if applicable), and (c) no termination shall be effective until approved in writing by the Secretary of the LGC.

24. The Governmental Unit's (Units') failure or forbearance to enforce, or waiver of, any right or an event of breach or default on one occasion or instance shall not constitute the waiver of such right, breach or default on any subsequent occasion or instance.

25. There are no other agreements between the parties hereto and no other agreements relative hereto that shall be enforceable unless entered into in accordance with the procedure set out herein and approved by the Secretary of the LGC.

26. E-Verify. Auditor shall comply with the requirements of NCGS Chapter 64 Article 2. Further, if Auditor utilizes any subcontractor(s), Auditor shall require such subcontractor(s) to comply with the requirements of NCGS Chapter 64, Article 2.

27. **Applicable to audits with fiscal year ends of June 30, 2020 and later.** For all non-attest services, the Auditor shall adhere to the independence rules of the AICPA Professional Code of Conduct and *Government Auditing Standards, 2018 Revision* (as applicable). Financial statement preparation assistance shall be deemed a "significant threat" requiring the Auditor to apply safeguards sufficient to reduce the threat to an acceptable level. If the Auditor cannot reduce the threats to an acceptable level, the Auditor cannot complete the audit. If the Auditor is able to reduce the threats to an acceptable level, the documentation of this determination, including the safeguards applied, must be included in the audit workpapers.

All non-attest service(s) being performed by the Auditor that are necessary to perform the audit must be identified and included in this contract. The Governmental Unit shall designate an individual with the suitable skills, knowledge, and/or experience (SKE) necessary to oversee the services and accept responsibility for the results of the services performed. If the Auditor is able to identify an individual with the appropriate SKE, s/he must document and include in the audit workpapers how he/she reached that conclusion. If the Auditor determines that an individual with the appropriate SKE cannot be identified, the Auditor cannot perform both the non-attest service(s) and the audit. See "Fees for Audit Services" page of this contract to disclose the person identified as having the appropriate SKE for the Governmental Unit.

28. **Applicable to audits with fiscal year ends of June 30, 2021 and later.** The auditor shall present the audited financial statements including any compliance reports to the government unit's governing body or audit committee in an official meeting in open session as soon as the audited financial statements are available but not later than 45 days after the submission of the audit report to the Secretary. The auditor's presentation to the government unit's governing body or audit committee shall include:

- a) the description of each finding, including all material weaknesses and significant deficiencies, as found by the auditor, and any other issues related to the internal controls or fiscal health of the government unit as disclosed in the management letter, the Single Audit or Yellow Book reports, or any other communications from the auditor regarding internal controls as required by current auditing standards set by the Accounting Standards Board or its successor;
- b) the status of the prior year audit findings;
- c) the values of Financial Performance Indicators based on information presented in the audited financial statements; and
- d) notification to the governing body that the governing body shall develop a "Response to the Auditor's Findings, Recommendations, and Fiscal Matters," if required under 20 NCAC 03 .0508.

29. Information based on the audited financial statements shall be submitted to the Secretary for the purpose of identifying Financial Performance Indicators and Financial Performance Indicators of Concern. See 20 NCAC 03 .0502(c)(6).

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

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

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

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

FEES FOR AUDIT SERVICES

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

Financial statements were prepared by: ☒ Auditor ☐ Governmental Unit ☐ Third Party

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

Name:

Title and Unit / Company:

Email Address:

Anne Y. Mann

Finance Director

annemann@tarboro-nc.com

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

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

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

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

PRIMARY GOVERNMENT FEES

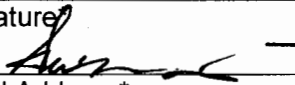
Primary Government Unit	Town of Tarboro, NC
Audit Fee	\$ 32,850
Additional Fees Not Included in Audit Fee:	
Fee per Major Program	\$
Writing Financial Statements	\$ 3,650
All Other Non-Attest Services	\$

DPCU FEES (if applicable)

Discretely Presented Component Unit	
Audit Fee	\$
Additional Fees Not Included in Audit Fee:	
Fee per Major Program	\$
Writing Financial Statements	\$
All Other Non-Attest Services	\$

SIGNATURE PAGE

AUDIT FIRM

Audit Firm*	
Joyce and Company, CPA	
Authorized Firm Representative (typed or printed)*	Signature
Shelton Ennis, CPA	
Date*	Email Address*
01/04/23	sheltonennis@joyceandcompanycpa.com

GOVERNMENTAL UNIT

Governmental Unit*	
Town of Tarboro, NC	
Date Primary Government Unit Governing Board Approved Audit Contract* (G.S. 159-34(a) or G.S. 115C-447(a))	
Mayor/Chairperson (typed or printed)*	Signature*
Joe W. Pitt, Mayor	
Date	Email Address
	mayor@tarboro-nc.com

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

GOVERNMENTAL UNIT – PRE-AUDIT CERTIFICATE

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

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

Primary Governmental Unit Finance Officer* (typed or printed)	Signature*
Anne Y. Mann, Finance Director	
Date of Pre-Audit Certificate*	Email Address*
	annemann@tarboro-nc.com

104 Brady Court, Cary, North Carolina 27511
Phone 919-466-0946 Fax 919-466-0947

January 4, 2023

Town of Tarboro
500 North Main Street
Tarboro, North Carolina 27886

We are pleased to confirm our understanding of the services we are to provide the Town of Tarboro for the year ended June 30, 2023. We will audit the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units and remaining fund information, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements of the Town of Tarboro as of and for the year ended June 30, 2023.

Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the Town of Tarboro's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the Town of Tarboro's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will 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. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

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

We have also been engaged to report on supplementary information other than RSI that accompanies the Town of Tarboro's basic financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America and will provide an opinion on it in relation to the financial statements as a whole:

1. Combining and individual fund financial statements
2. Budgetary Schedules and other schedules (statistical tables)
3. Schedule of expenditures of federal and state awards

Audit Objectives

The objective of our audit is the expression of opinions as to whether your basic financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements taken as a whole. The objective also includes reporting on—

- Internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 *US Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements* for Federal Awards (Uniform Guidance).

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will include a paragraph that states that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will include a paragraph that states that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with the Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. We will issue written reports upon completion of our Single Audit. Our reports will be addressed to management and the governing board of the Town of Tarboro. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

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

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation

of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal and state award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Town of Tarboro's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance, requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for

the types of compliance requirements that could have a direct and material effect on each of the Town of Tarboro's major programs. The purpose of these procedures will be to express an opinion on the Town of Tarboro's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Other Services

We will assist in preparing the financial statements, schedule of expenditures of federal awards, related notes and prepare GASB 34 journal entries for the Town of Tarboro in conformity with U.S. generally accepted accounting principles and the Uniform Guidance based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, schedule of expenditures of federal awards, and related notes and preparation of GASB 34 journal entries services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for (1) designing, implementing, and maintaining effective internal controls, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards and all accompanying information in conformity with U.S. generally accepted accounting principles; and for compliance with applicable laws and regulations (including federal statutes) and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance, (3) additional information that we may request for the purpose of the audit, and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected

misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. Management is also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements, or abuse that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review on September 12, 2023.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal and state awards (including notes and noncash assistance received) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains and indicates that we have reported on the schedule of expenditures of federal awards. You also agree to include the audited financial statement with any presentation of the schedule of expenditures of federal and state awards that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal and state awards in accordance with the Uniform Guidance; (2) you believe the schedule of the expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

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

and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

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

You agree to assume all management responsibilities relating to the financial statements, schedule of expenditures of federal awards, and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, schedule of expenditures of federal awards, and related notes and that you have reviewed and approved the financial statements, schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees, and Other

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

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to submit the reporting package (including financial statements, schedule of expenditures of federal and state awards, summary schedule of prior audit findings, auditors' reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditors' reports or nine months after the end of the audit period, unless a longer period is agreed to in advance by the cognizant or oversight agency for audits.

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

The audit documentation for this engagement is the property of Joyce and Company, CPA and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the Local Government Commission or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of

the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Joyce and Company, CPA personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

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

We expect to begin our audit on approximately May 30, 2023 and to issue our reports no later than October 31, 2023. Shelton Ennis, CPA is the engagement partner and is responsible for supervising the engagement and signing the report. Our fee for these services will be at our standard hourly rates except that we agree that our gross fee, including expenses, will not exceed \$36,500. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

We appreciate the opportunity to be of service to the Town of Tarboro and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,



Joyce and Company, CPA

RESPONSE:

This letter correctly sets forth the understanding of the Town of Tarboro.

By: _____

Title: _____

Date: _____



Town of Tarboro, North Carolina Mayor and Council Communication

Subject: Resolution - Conveyance of Fixed Asset

Date: 4/10/2023

Memo Number: 23-19

The Town of Tarboro currently has a 1986 Ford/EEI Fire Engine that has reached the end of its useful life for our needs. Edgecombe Community College has a need for such equipment as a training tool in their public safety training courses. In that the equipment is beyond its use for the Town and has very limited value for resale, staff feels that the Town will derive greater benefit from its use as a training tool at Edgecombe Community College than it would from competitive sale.

North Carolina General Statute 160A-274 authorizes a governmental unit in this state to exchange with, lease to, lease from, sell to, or purchase from any other governmental unit any interest in real or personal property upon such terms and conditions as the governmental unit deems wise, with or without consideration.

It is recommended that Council approve the attached resolution, declaring the 1986 Fire Engine described in Exhibit A surplus and conveying the same to Edgecombe Community College for no consideration.

ATTACHMENTS:

Description	Upload Date	Type
Resolution Declaring Property Surplus and Conveying the Property	4/5/2023	Cover Memo



**RESOLUTION DECLARING PERSONAL PROPERTY AS SURPLUS
AND APPROVING CONVEYANCE OF THE PROPERTY TO
ANOTHER UNIT OF GOVERNMENT IN NORTH CAROLINA
PURSUANT TO N.C.G.S. 160A-274**

WHEREAS, the Town of Tarboro owns a fire truck as listed on the attached Exhibit A, hereinafter referred to as “surplus property”, that is either obsolete or no longer needed for any governmental use by the Town; and

WHEREAS, Edgecombe Community College has a need for such equipment as a training tool for students in their public safety courses; and

WHEREAS, North Carolina General Statute 160A-274 authorizes a governmental unit in this state to exchange with, lease to, lease from, sell to, or purchase from any other governmental unit any interest in real or personal property upon such terms and conditions as the governmental unit deems wise, with or without consideration; and

WHEREAS, the Town of Tarboro has determined that it is in the best interest of the Town to declare the named item in Attachment A surplus and to convey the item to Edgecombe Community College for no consideration.

NOW, THEREFORE, BE IT RESOLVED by the Town Council of the Town of Tarboro that:

1. The fire truck itemized on the attached Exhibit A is hereby declared to be surplus property.
2. The Town of Tarboro hereby conveys to Edgecombe Community College the item of personal property listed in Exhibit A for no consideration.
3. The Town Manager is authorized to execute all documents necessary to convey the property in the manner authorized by this Resolution.

Adopted this 10th day of April, 2023.

Tate Mayo, Mayor

Attest:

Leslie M. Lunsford, Town Clerk

EXHIBIT A

- 1. 1986 Ford/EEI Fire Truck VIN# 1FDYD80U5GVA31522 Asset# 486



Town of Tarboro, North Carolina Mayor and Council Communication

Subject: Traffic Schedule Changes

Date: 4/10/2023

Memo Number: 23-20

NCDOT has reviewed several sections of NC 111 (Wilson Street) in Tarboro that have outdated speed limit ordinances in effect. To update these ordinances, it is necessary for the Town of Tarboro to execute Municipal Ordinance Certificates to replace the outdated ordinances and amend the Town of Tarboro Traffic Schedule. The sections to be amended are as follows:

1. NC 111 from a point .41 miles west of Barlow Road, eastward to US 64 Alternate
2. Between .01 miles northeast of McNair Road and .44 miles northeast of McNair Road
3. Between .44 miles northeast of McNair Road and .834 miles northeast of McNair Road.

In addition to changes requested by NCDOT, the Town of Tarboro needs to amend the Town of Tarboro Traffic Schedule to add stop signs for Cambridge Commons Phase 2 at the following locations:

1. Ashley Court and Westchester Drive
2. Somerset Court and Ashley Court
3. Ashley Court and Industrial Parkway

It is recommended that Council execute the attached Municipal Ordinance Certificates to correct speed limit inaccuracies as requested by NCDOT and adopt the attached resolution amending the Traffic Schedule as described above.

ATTACHMENTS:

Description	Upload Date	Type
Stop Signs and Speed Limit Adjustments	4/4/2023	Ordinance
Municipal Ordinance Certificates - Speed Limit Corrections	4/5/2023	Cover Memo
Municipal Ordinance Certificates - Map	4/5/2023	Exhibit

**TOWN OF TARBORO
TOWN COUNCIL**

RESOLUTION AMENDING THE TRAFFIC SCHEDULE OF THE TOWN OF TARBORO ADOPTED AS REQUIRED BY ARTICLE IX ENTITLED “TRAFFIC SCHEDULES” OF CHAPTER 19 ENTITLED “TRAFFIC” OF THE CODE OF ORDINANCES, TOWN OF TARBORO, NORTH CAROLINA, TO AMEND SUBSCHEDULE (4) RELATING TO STOP SIGNS AND SUBSCHEDULE (13) RELATING TO SPEED LIMITS.

WHEREAS, the Town Council of the Town of Tarboro pursuant to and in accordance with G.S. 160A-77 and 19-267 of Chapter 19 entitled “Traffic” of the Code of Ordinances, Town of Tarboro, North Carolina, has adopted Traffic Schedules for said Code of Ordinances; and

WHEREAS, it has been determined that Subschedule (4) and (13) of said Traffic Schedule should be amended as hereinafter set forth;

NOW, THEREFORE, BE IT RESOLVED by the Town Council of the Town of Tarboro that Subschedule (4) and (13) of said Traffic Schedule is hereby amended to read as follows:

Additions

<u>Stop on</u>	<u>Direction</u>	<u>Before Entering</u>
Ashley Ct.	West	Westchester Dr.
Somerset Ct.	South	Ashley Ct.
Ashley Ct.	South	Industrial Pkwy.
<u>Street</u>	<u>Extent</u>	<u>Speed</u>
Wilson St.	.44 miles Northeast of McNair Rd.	45

BE IT FURTHER RESOLVED that this Resolution be effective upon its adoption.

Adopted the 10th day of April, 2023.

Tate Mayo
Mayor



STATE OF NORTH CAROLINA
DEPARTMENT OF TRANSPORTATION

ROY COOPER
GOVERNOR

J. ERIC BOYETTE
SECRETARY

March 7, 2023

Mr. Troy R. Lewis
Town Manager
Town of Tarboro
P.O. Box 220
Tarboro, NC 27886-0220

Dear Mr. Lewis:

The North Carolina Department of Transportation has recently reviewed several sections of NC 111 within Tarboro that have outdated speed limit ordinances still in effect. The updates to existing ordinances are needed to address section limit inaccuracies and/or changes to the town limits since the original speed ordinance was written. To update these ordinances, it is necessary for the Town of Tarboro to execute a Municipal Ordinance Certificate to repeal the outdated ordinance(s) and enact replacements. Enacting/repealing the subject ordinances does **not** change the existing speed limit sections currently signed.

Enclosed is a Municipal Ordinance Certificate form for each speed limit ordinance that must be executed by the proper town officials to continue with updating the existing speed limits on record. After completion, please return the **original(s)** to us for further processing. Your cooperation with this matter is greatly appreciated.

If you have any questions regarding this matter, please advise.

Sincerely,

A handwritten signature in black ink that reads "Todd Lewis".

Todd Lewis, PE
Deputy Division Traffic Engineer

CTL/

Enclosures

Cc: P.P. Marak, PE

**Certification of Municipal Declaration
To Repeal Speed Limits and Request for Concurrence**

Concurring State Ordinance Number: 1015059

Division: 4 **County:** EDGECOMBE

Municipality: TARBORO

Type: Municipal Speed Zones

Road: NC 111

Car: 45 MPH

Truck: 45 MPH

Description: NC 111 from a point 0.41 mile west of SR 1351 (Barlow Road), eastward to US 64 Alternate.

Municipal Certification

I, _____, Clerk of _____, do hereby certify that the municipal governing body, pursuant to the authority granted by G.S. 20-141(f), determined upon the basis of an engineering and traffic investigation and duly declared, on the _____ day of _____, 20____, the repeal of speed limits as set forth above on the designated portion of the State Highway System, which shall become effective when the Department of Transportation has passed a concurring ordinance and signs are erected giving notice of the authorized speed limit.

The said municipal declaration is recorded as follows:

Minute Book: _____ Page: _____ Ordinance Number: _____

In witness whereof, I have hereunto set my

hand and the municipal seal this _____ day

of _____, 20_____.

(signature)

(municipal seal)

Department of Transportation Approval

Division: _____ Title: _____ Date: _____

Region: _____ Title: _____ Date: _____

**Certification of Municipal Declaration
To Enact Speed Limits and Request for Concurrence**

Concurring State Ordinance Number: 1083388

Division: 4 **County:** EDGECOMBE

Municipality: TARBORO

Type: Municipal Speed Zones

Road: NC 111

Car: 55 MPH

Truck: 55 MPH

Description: Between 0.01 mile northeast of SR 1344 and 0.44 mile northeast of SR 1344.

Municipal Certification

I, _____, Clerk of _____, do hereby certify that the municipal governing body, pursuant to the authority granted by G.S. 20-141(f), determined upon the basis of an engineering and traffic investigation and duly declared, on the _____ day of _____, 20_____, the speed limits as set forth above on the designated portion of the State Highway System, which shall become effective when the Department of Transportation has passed a concurring ordinance and signs are erected giving notice of the authorized speed limit.

The said municipal declaration is recorded as follows:

Minute Book: _____ Page: _____ Ordinance Number: _____

In witness whereof, I have hereunto set my
hand and the municipal seal this _____ day
of _____, 20_____.

(signature)

(municipal seal)

Department of Transportation Approval

Division: _____ Title: _____ Date: _____

Region: _____ Title: _____ Date: _____

**Certification of Municipal Declaration
To Enact Speed Limits and Request for Concurrence**

Concurring State Ordinance Number: 1083389

Division: 4 **County:** EDGECOMBE

Municipality: TARBORO

Type: Municipal Speed Zones

Road: NC 111

Car: 45 MPH

Truck: 45 MPH

Description: Between 0.44 mile northeast of SR 1344 and 0.834 mile northeast of SR 1344.

Municipal Certification

I, _____, Clerk of _____, do hereby certify that the municipal governing body, pursuant to the authority granted by G.S. 20-141(f), determined upon the basis of an engineering and traffic investigation and duly declared, on the _____ day of _____, 20____, the speed limits as set forth above on the designated portion of the State Highway System, which shall become effective when the Department of Transportation has passed a concurring ordinance and signs are erected giving notice of the authorized speed limit.

The said municipal declaration is recorded as follows:

Minute Book: _____ Page: _____ Ordinance Number: _____

In witness whereof, I have hereunto set my

hand and the municipal seal this _____ day

of _____, 20_____.

(signature)

(municipal seal)

Department of Transportation Approval

Division: _____ Title: _____ Date: _____

Region: _____ Title: _____ Date: _____

**Certification of Municipal Declaration
To Enact Speed Limits and Request for Concurrence**

Concurring State Ordinance Number: 1083391

Division: 4 **County:** EDGECOMBE

Municipality: TARBORO

Type: Municipal Speed Zones

Road: NC 111

Car: 45 MPH

Truck: 45 MPH

Description: Between 0.03 mile southwest of Simpson Drive and SR 1350.

Municipal Certification

I, _____, Clerk of _____, do hereby certify that the municipal governing body, pursuant to the authority granted by G.S. 20-141(f), determined upon the basis of an engineering and traffic investigation and duly declared, on the _____ day of _____, 20_____, the speed limits as set forth above on the designated portion of the State Highway System, which shall become effective when the Department of Transportation has passed a concurring ordinance and signs are erected giving notice of the authorized speed limit.

The said municipal declaration is recorded as follows:

Minute Book: _____ Page: _____ Ordinance Number: _____

In witness whereof, I have hereunto set my
hand and the municipal seal this _____ day
of _____, 20_____.

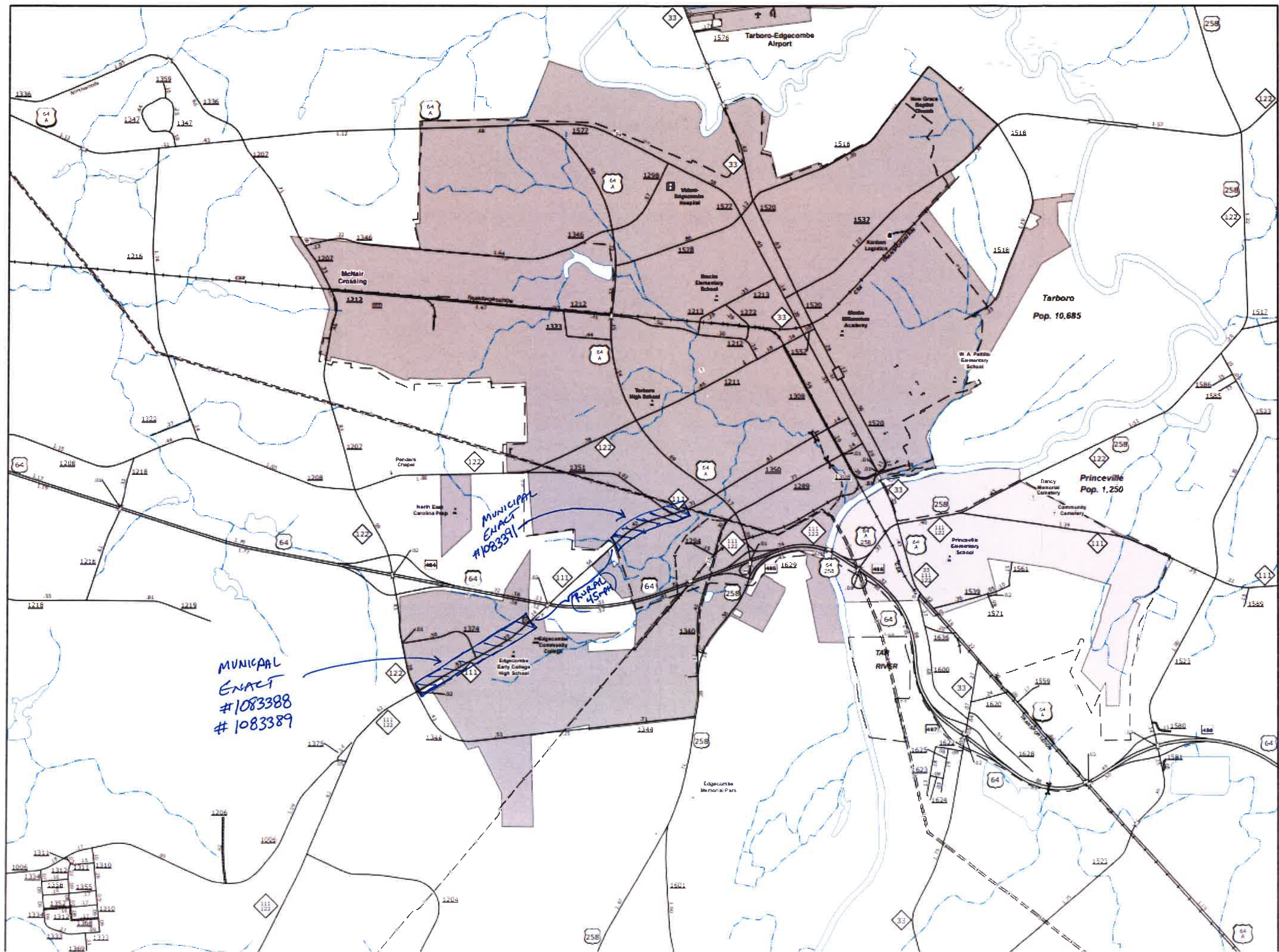
(signature)

(municipal seal)

Department of Transportation Approval

Division: _____ **Title:** _____ **Date:** _____

Region: _____ **Title:** _____ **Date:** _____





Town of Tarboro, North Carolina Mayor and Council Communication

Subject: ICMA -Economic Mobility and Opportunity Cohort

Date: 4/10/2023

Memo Number: 23-21

Based on an application from Town staff, the Town of Tarboro has been selected by the International City/County Managers Association (ICMA) to participate in a learning and training cohort funded through the Bill & Melinda Gates Foundation's Economic Mobility and Opportunity (EMO) program. Embedded within ICMA's *Local Government Reimagined* initiative, efforts will educate local leaders about drivers of mobility and opportunity and what is working in terms to move the needle for the security, health, and welfare of vulnerable residents in communities across the country.

Only ten communities were selected across the nation to participate in the program. Tarboro was selected based on our ability and readiness to implement strategies to improve the lives of our citizens. The full list of communities selected are as follows:

- Beloit, Wisconsin
- Chesterfield County, Virginia
- Dubuque, Iowa
- El Paso County, Texas
- Grand Island, Nebraska
- Gresham, Oregon
- Meadville, Pennsylvania
- Morgan Hill, California
- San Juan County, Utah
- Tarboro, North Carolina

As a participant in the cohort, the Mayor, Town Manager, and Planning Director will participate in a series of cooperative training and discussion sessions with other communities. All travel-related expenses for participation will be paid for through the program. As a participant of the program, Tarboro will also receive \$30,000 to conduct a study of housing needs within the community.

It is recommended that the Tarboro Town Council agree for Tarboro to participate in the program and authorize the Town Manager to execute documents related to the same.



Town of Tarboro, North Carolina Mayor and Council Communication

Subject: Special Event - Tarboro-Edgecombe Juneteenth Celebration

Date: 4/10/2023

Memo Number: 23-22

Tarboro-Edgecombe Public Arts Commission (TEPAC) is working on co-sponsoring the *Inaugural Tarboro-Edgecombe Juneteenth Celebration* in conjunction with Freedom Org of Edgecombe County. The event is proposed to be held in downtown Tarboro on Monday, June 19, 2023 from 10:00 AM – 8:00 PM, and will feature live entertainment in a variety of genres, keynote speakers, art activities for children, food trucks, and other vendors. The main stage and children's art canopy will be located on Courthouse Square. TEPAC is requesting in-kind support from the Town of a stage, portable toilets, trash cans, etc.

In order to receive approval from NCDOT to close Main Street for the Juneteenth Celebration, it is necessary to adopt an ordinance declaring the road closure.

It is recommended that Council agree to co-sponsor the event and adopt the attached ordinance declaring the closure of North Main Street (NC 33) between Pitt Street and St. John Street.

ATTACHMENTS:

Description	Upload Date	Type
Tarboro-Edgecombe Juneteenth Celebration Ordinance	4/5/2023	Cover Memo

ORDINANCE NO. _____

**AN ORDINANCE DECLARING A ROAD CLOSURE FOR THE
INAUGURAL TARBORO-EDGECOMBE JUNETEENTH CELEBRATION**

THE TOWN COUNCIL OF THE TOWN OF TARBORO ORDAINS:

WHEREAS, the Town Council of the Town of Tarboro acknowledges a long tradition of co-sponsoring events for the pleasure of its citizens; and

WHEREAS, the Town Council of the Town of Tarboro acknowledges its citizens realize a financial benefit from holding a Tarboro-Edgecombe Juneteenth Celebration; and

WHEREAS, the Town Council of the Town of Tarboro acknowledges an event requires approximately two (2) hours to include installing traffic control, and for removing traffic control and litter after the event is over;

NOW THEREFORE BE IT ORDAINED by the Town Council of the Town of Tarboro pursuant to the authority granted by N.C.G.S. 20-169 that they do hereby declare a temporary road closure during the day and time set forth below on the following described portion of a State Highway System route:

Date: Monday, June 19, 2023

Time: 8:00 A.M. – 10:00 P.M.

Closure Description: N. Main Street (NC 33) between Pitt Street and St. John Street

This ordinance to become effective when signs are erected giving notice of the limits and times of the event, and implementation of adequate traffic control to guide through vehicles around the event site.

Adopted this 10th day of April, 2023.

Tate Mayo, Mayor

Attest:

Leslie M. Lunsford, Town Clerk



Town of Tarboro, North Carolina Mayor and Council Communication

Subject: Special Event - Hispanic Heritage Festival

Date: 4/10/2023

Memo Number: 23-23

In 1988, President Ronald Reagan first enacted Hispanic Heritage Month to run from September 15th through October 15th. Hispanic Heritage Month recognizes the contributions Hispanic Americans have made to the United States. September 15th was chosen as the starting point because many Latin American countries celebrate their Independence Day on or near that day.

Lucinda Plasencio is looking to create a new special event, with the support of the Town of Tarboro, to celebrate the depth and diversity of the culture of the Hispanic community with art, food, and music. The event will be called the Hispanic Heritage Festival with a theme of *Unidos: Inclusivity for a Stronger Community* and will take place on September 16, 2023 from 1:00pm to 6:00pm on the Tarboro Town Common. Ms. Plasencio is requesting in-kind support from the Town of a stage, portable toilets, trash cans, dance floor, hand-sink, tables, etc.

It is recommended that Council agree to co-sponsor the Hispanic Heritage Festival scheduled for September 16, 2023 from 1:00 pm to 6:00 pm on the Tarboro Town Common by providing in-kind services and equipment as listed above.



Town of Tarboro, North Carolina

Mayor and Council Communication

Subject: Minimum Housing Code Enforcement - 614 Martin Luther King Jr. Drive - File No. 22-02

Date: 4/10/2023

Memo Number: 23-24

At the September 12, 2022 meeting Council adopted an ordinance directing the owners of the above-referenced property to comply with the Building Inspector's order to repair or demolish the structure within 60 days from June 7, 2022. The ordinance authorized the Inspector to remove or demolish the dwelling if the owners did not comply.

The unit has been demolished by the Building Inspector at a cost of \$18,851.52. In order for this cost to be assessed as a lien against the property it will be necessary for Council to hold a public hearing and adopt the resolution confirming the assessment roll and levying assessments.

It is recommended that Council call for and hold a public hearing on the assessment for demolition cost of \$18,851.52 for the structure located at 614 Martin Luther King Jr. Drive at the May 8, 2023 Council meeting.



Town of Tarboro, North Carolina

Mayor and Council Communication

Subject: Minimum Housing Code Enforcement - 208 Shirley Street - File No. 21-01

Date: 4/10/2023

Memo Number: 23-25

At the August 8, 2022 meeting Council adopted an ordinance directing the owners of the above-referenced property to comply with the Building Inspector's order to repair or demolish the structure within 60 days from April 28, 2022. The ordinance authorized the Inspector to remove or demolish the dwelling if the owners did not comply.

The unit has been demolished by the Building Inspector at a cost of \$13,066.45. In order for this cost to be assessed as a lien against the property it will be necessary for Council to hold a public hearing and adopt the resolution confirming the assessment roll and levying assessments.

It is recommended that Council call for and hold a public hearing on the assessment for demolition cost of \$13,066.45 for the structure located at 208 Shirley Street at the May 8, 2023 Council meeting.