



AGENDA | BOARD OF COMMISSIONERS REGULAR MEETING

September 10, 2024 at 4:30 PM

Burgaw Town Center
108 E Wilmington St

1. Call to Order

2. Invocation

3. Pledge of Allegiance

4. Approval of Agenda

5. Approval of Consent Agenda

*Items under Consent are generally of a routine nature. The Board may take action to approve/disapprove all items in a single vote. Any item may be withheld from a general action, to be discussed and voted upon separately at the discretion of the Board.

A. Approval of the June 18, 2024 Closed Session Minutes

B. Approval of the July 9, 2024 Regular Meeting Minutes

C. Approval of the July 9, 2024 Closed Session Minutes

D. Resolution 2024-24 Adopting the most recent Municipal Records Retention and Disposition Schedule

E. Ordinance 2024-21 Amending the FY 2024-2025 budget to include a Fund Balance Appropriation for sidewalk repair

F. Ordinance 2024-22 Amending the FY 2024-2025 budget to include a Fund Balance Appropriation for purchase of speed limit signs

G. Ordinance 2024-23 Adoption of Capital Project Ordinance for the Town of Burgaw Stormwater Masterplan

6. Special Requests/Presentations

- A. Employee Recognitions
- B. Sydney Lewis - Special Events Application
- C. Pender United - Street Closure Request
- D. Duke Energy Progress, LLC Franchise Ordinance Renewal

7. Departmental Items

A. Information Technology Department

Dustin McCullen, IT Manager

B. Public Works Department

Alan Moore, Public Works Director

C. Fire Department

Johnathan Prevatte, Fire Chief

D. Facilities & Grounds Department

Damon Stanley, Facilities & Grounds Director

E. Parks, Recreation & Tourism Department

Cody Suggs, Parks & Recreation Director

- I. Master List of Street Closures

F. Planning Department

Ron Meredith, Planning Director

- I. Road Naming Request by Applicants Jamie and Chad Getz

- II. Road Naming Request by Applicant Patricia Adams

G. Building Inspections Department

Louis Hesse, Building Code Administrator

H. Finance Department

Wendy Pope, Finance Officer

- I. Town of Burgaw Internal Control Policies

II. Resolution 2024-25 Allowable Costs and Cost Principles for Expenditure of American Rescue Plan Act Coronavirus State and Local Fiscal Recovery Funds by North Carolina Local Governments

I. **Human Resources Department**

Kimberly Rivenbark, Human Resources Director/Deputy Town Clerk

J. **Police Department**

Jim Hock, Police Chief

8. Public Forum

9. Items from Assistant Manager

- A. Updates on current projects
- B. Other items to be announced

10. Items from Manager

- A. Updates on current projects
- B. Other items to be announced

11. Items from Attorney

12. Items from Mayor and Board of Commissioners

13. Closed Session

- A. Pursuant to NC GS 143-318.11(a)(3) Attorney/Client Privilege and NC GS 143-318.11(a)(6) Personnel

14. Adjournment

**TOWN OF BURGAW BOARD OF COMMISSIONERS
REGULAR MEETING**

DATE: July 9, 2024
TIME: 4:30 PM
PLACE: Burgaw Town Center
108 E Wilmington St
BOARD MEMBERS PRESENT: Mayor Olivia Dawson
Mayor Pro-tem James Malloy
Commissioner Jan Dawson
Commissioner Bill George
Commissioner Michael Pearsall
Commissioner William Rivenbark
BOARD MEMBERS ABSENT:

1. Call to Order

The meeting was called to order by Mayor Dawson at 4:30 PM.

2. Invocation

The invocation was led by Commissioner Malloy.

3. Pledge of Allegiance

The Pledge of Allegiance was said by all.

4. Approval of Agenda

Commissioner Rivenbark made a motion to approve the agenda as presented. The motion was seconded by Commissioner Dawson and carried by unanimous vote.

5. Approval of Consent Agenda

*Items under Consent are generally of a routine nature. The Board may take action to approve/disapprove all items in a single vote. Any item may be withheld from a general action, to be discussed and voted upon separately at the discretion of the Board.

Commissioner Malloy made a motion to approve the consent agenda as presented. The motion was seconded by Commissioner Pearsall and carried by unanimous vote.

A. Approval of the June 26, 2024 Special Meeting Minutes

6. Special Requests/Presentations

A. North Carolina Blueberry Festival Association

Doug Krynicki with the NC Blueberry Festival Association thanked the town for their support and help during the NC Blueberry Festival held in June. Commissioner Rivenbark said he heard several requests to have a country singer as a headliner for the future festivals. He also asked Mr. Krynicki to make sure food vendors used the appropriate equipment and clean up procedures for oils and greases on the roadways following the festival.

B. John Westbrook

Vernon Harrell, President of the Downtown Burgaw Association, spoke in support of John Westbrook's presentation regarding downtown sidewalk improvements. Mr. Westbrook spoke about his ideas and gave handouts to the board. Commissioner Rivenbark said we've got to do something there and make it pedestrian friendly. He said he likes Mr. Westbrook's ideas and the idea of phasing.

C. Parks & Recreation Month Proclamation

Mayor Dawson read aloud the Parks & Recreation Proclamation.

7. Departmental Items

A. Information Technology Department

Dustin McCullen, IT Manager

Dustin McCullen, IT Manager, gave a brief update regarding IT projects and said about 41 help desk tickets were resolved successfully. There were recent network issues with the cameras at Hankins Park, but have since been resolved.

B. Public Works Department

Alan Moore, Public Works Director

Alan Moore, Public Works Director, gave an update from his department including water leak repairs and service line inventory project. He said the paving contractors will be working on East Taylor Street, East Hayes Street and Basden Road soon.

C. Fire Department

Johnathan Prevatte, Fire Chief

Johnathan Prevatte, Fire Chief, said the Fire Department has been very active with community involvement. He said there were 75 emergency calls within the last month and the Junior Firefighter Camp was a success with positive feedback from the attendees.

D. Facilities & Grounds Department

Damon Stanley, Facilities & Grounds Director

Damon Stanley, Facilities & Grounds Director, said several work requests have been completed, two HVAC units were repaired, a new drop box was installed for utility payments, and uniforms for his employees have been ordered.

E. Parks, Recreation & Tourism Department

Cody Suggs, Parks & Recreation Director

Cody Suggs, Parks & Recreation Director, said his department is currently busy with summer camp and Summer on the Square Concerts. He gave a brief update on the West Side Trail project and said mapping is in process. Mr. Suggs also advised a local industry, GAF, has stepped up to participate in the Adopt-a-Bench program with the town and has adopted five (5) benches in town plus purchased one (1) new bench for the depot.

F. Planning Department

Ron Meredith, Planning Director

Ron Meredith, Planning Director, gave a brief update on his department and said staff is working on a backlog of plans, working on cleaning up the Unified Development Ordinance (UDO), and the NC Resilient Coastal Communities Program.

I. Resolution 2024-18 Adoption of the Town of Burgaw Resilience Strategy

Commissioner Rivenbark made a motion to approve Resolution 2024-18 as presented. The motion was seconded by Commissioner Malloy and carried by unanimous vote.

G. Building Inspections Department

Louis Hesse, Building Code Administrator

Louis Hesse, Building Code Administrator, said residential construction is staying busy. He is currently in the process of reviewing the Pender County Law Enforcement Center plans, as well as the Pender County Health and Human Services plans. Mr. Hesse added the new ABC Store construction is coming to an end and will be performing the final inspection soon. He also gave a brief update on minimal housing and said that process is moving along.

H. Finance Department
Wendy Pope, Finance Officer

Wendy Pope, Finance Officer, said the new fiscal year has begun.

I. Resolution 2024-19 Authorizing the Town of Burgaw to engage in electronic payments

Ms. Pope said her department is currently in the process of updating the procurement policy. She gave a brief overview of Resolution 2024-19 regarding electronic payments. Commissioner Pearsall asked who was writing the policy and if there was a deadline to have this completed. Ms. Pope said Deputy Finance Officer Tiffany Byrd is taking the lead on writing the policy and there is no particular deadline. Commissioner Pearsall would like staff to utilize a template for the policy to expedite the completion of this policy. Commissioner Malloy made a motion to approve Resolution 2024-19 as presented. The motion was seconded by Commissioner Pearsall and carried by unanimous vote.

I. Human Resources Department
Kimberly Rivenbark, Human Resources Director/Deputy Town Clerk

Kimberly Rivenbark, Human Resources Director, stated open enrollment for employee insurance was held in June. She said all deductions have been updated for the new fiscal year. She said Andrew Jones was recently hired to fill a vacancy in the Police Department as Patrol Officer. Ms. Rivenbark stated staff will begin working with a new software called Essential Personnel for tracking evaluations, continuing education, etc. Commissioner Pearsall asked if evaluations are used to determine merit increases. Ms. Rivenbark said yes and briefly explained the process. Commissioner Malloy confirmed with Ms. Rivenbark that evaluations are done on an annual basis.

J. Police Department
Jim Hock, Police Chief

Jim Hock, Police Chief, said new officers are progressing well with training. He advised Officer Rossi will be the School Resource Officer at Burgaw Middle School for the upcoming school year. Chief Hock also commented on the assistance with the town's July 4th parade and its success, as well as saying Burgaw officers assisted with the Surf City fireworks.

8. Public Forum

Prior to Public Forum, Mayor Dawson called for a break between 5:20 PM - 5:31 PM.

Sharon Schoneman, 507 North Wright Street, asked why the town does not have a

disability program for assistance in paying utility bills. Ms. Pope said the town can not reduce rates for a certain class, so that is why we do not have a program. Attorney Rivenbark said we could have a program based on age like some counties have for tax breaks, but it would have to be applied the same way for everyone. He said this could be done by ordinance if the board wishes to do so.

9. Public Hearing

A. Conditional Zoning Request

Ron Meredith, Planning Director

Consideration of a conditional zoning request for a for a bar/cocktail lounge in the B-1, Central Business District, located at 114 S Dickerson St. (PIN 3229-22-9820-0000). The request would permit a bar use to occupy the existing structure.

Mayor Dawson declared the public hearing open at 5:33 PM.

Ron Meredith, Planning Director, reviewed the conditional zoning request as presented in Ordinance 2024-17.

Applicant Michael Fields spoke about the request he submitted for approval.

Public Comments

John Westbrook, 410 East Fremont Street, said this project will enhance the area and thinks it will be a wonderful thing.

Tyler Cannon, 810 West Bridgers Street Extension, voiced his support of Mr. Fields' project.

Other comments

Commissioner George commented on the empty lot next to the location being presented (114 South Dickerson Street). He said the area will be busy once this business is open.

There being no further discussion by the board, Mayor Dawson closed the public hearing at 5:43 PM.

- I. Resolution 2024-20 Adopting a Statement of Consistency regarding an amendment of the official zoning map of the Town of Burgaw requested by Michael Fields of Retro Meadery LLC to rezone property located at 114 S Dickerson St. (PIN 3229-60-0564-0000) from B-1, Central

Business District, to B-1 Central Business District, Residential Conditional Zoning for a Bar, Cocktail Lounges, and/or Nightclubs use.

Commissioner Rivenbark made a motion to approve Resolution 2024-20 as presented and stated it is reasonable and in the public's interest. The motion was seconded by Commissioner George and carried by unanimous vote.

- II. Ordinance 2024-17 Approving an amendment of the official zoning map of the town of Burgaw requested by Michael Fields of Retro Meadery LLC to rezone property located at 114 S Dickerson St. (PIN 3229-60-0564-0000) from B-1, Central Business District, to B-1 Central Business District, Residential Conditional Zoning for a Bar, Cocktail Lounges, and/or Nightclubs use.

Commissioner Pearsall made a motion to approve Ordinance 2024-17 as presented. The motion was seconded by Commissioner Malloy and carried by unanimous vote.

B. Major Subdivision Request

Ron Meredith, Planning Director

Consideration of a preliminary plat for a major subdivision in an existing R-12 residential district for a 9-lot single-family residential development located at East Coston Road (PIN 3229-47-0545-0000).

Mayor Dawson declared the public hearing open at 5:45 PM.

Ron Meredith, Planning Director, stated this is a quasi-judicial hearing so we will have to swear in everybody who plans to speak.

Attorney Rivenbark swore in Ron Meredith and applicant, Andrew Smith.

Ron Meredith: Thank you, Madam Mayor, once again and members of the board. This is a Major Subdivision preliminary plat application for an existing R-12 residential district. The applicant proposes a nine-lot single-family residential development located on East Coston Road, identified by pin 3229-47-0545-0000. As a reminder, the Major Subdivision application is a quasi-judicial process. To the north of the subject parcel R-12, to the south of the subject parcel R-7 MH and to the east and west of the subject parcel is R-12 and R-7 MH. This is the general layout of the applicant's proposal. The area highlighted in red on the screen is the general boundary of the existing parcel. The areas highlighted in green is the general boundary of the 9 proposed lots. The applicant has designed the subdivision's structures to be positioned outside of the the flood plane as you can see on your screen. It is important to note that the US Army Corps of Engineers approval was included in your packet. The proposal included open spaces that is located to the north of the subject parcel. The red arrow indicates an access easement to provide access for future residents to the open space. As specified in Section 10.25 Open Space Requirement, all subdivisions of 10 acres or more shall be required to maintain at least 15% dedicated open space. Such open

space shall be designated on the final plat prior to being recorded with the Pender County Register of Deeds. It is important to note that East Coston Road is a town road.

Commissioner Dawson: Excuse me Ron, what is the diameter of that?

Ron Meredith: I believe it was 96 feet. I will let the applicant expand on some of the specifics of the dimensions.

Commissioner Dawson: Okay.

Ron Meredith: But I will check on that for you.

Commissioner Dawson: And the Fire Department is pleased with that?

Ron Meredith: This has gone through TRC. It will meet fire standards.

Commissioner Dawson: Okay.

Ron Meredith: I would like to note that the development has gone through TRC process. This means that town officials have provided their comment to the applicant to better situate the development to meet the town codes and requirements. One comment provided by at the time of this TRC review was the installation of an additional fire hydrant, which you can see on your screen. These are images looking south, north and east. Stormwater would be required to meet the state requirement and would be verified by our engineering consultants. The setbacks are as follows: front yard, 25 feet, side yard, 15 feet, rear yard, 20 feet, and height 35. Overall proposed density with 9 units and 6.53 acres is about 1.38 acres. This is taken over the entire track, not just the area that was platted. The open space does meet the UDO standards, even though I mentioned that open space is only required when you go above 10 acres. That concludes my presentation and the applicant is here and can provide details and answer any specific questions you have based on design.

Attorney Rivenbark Ron, is it your intent to introduce your presentation as evidence for the hearing?

Ron Meredith: Yes, that is my intent.

Andrew Smith: Good evening. First and foremost, thanks everybody for their time today. It is an honor to be here. So, again, I think Ron did great covering that. It is roughly 6.5 acres. It is currently zoned R-12 and stayed with the exact zoning of R-12. Minimal lot size is 12,000 square feet and some of the larger lots are actually about 50,000 square feet, which is a little over an acre and a half. The goal and concept was to create as much open space...this actually doesn't show that but at the very back over here on the side, there's about 2 acres of open space. It will always remain green. No one could ever touch that. Again, there is an existing fire hydrant on the turn here and the goal is to extend and add another fire hydrant here. In working with the design, I was informed during the TRC meeting, that this did not meet the fire rating for what needed to be for a fire truck to turn around, so the proposal does extend this to 96 feet so that it would allow a fire truck to turn. Then also, giving about 20 feet additional space to have additional right-of-way, that would be dedicated to the town as public right-of-way. Then the boxes are really to show that's the representation of what a house could look like. The sewer line is already there and there is capacity for sewer. I am happy to answer any questions.

William Rivenbark: 96 feet will help the fire...if a school bus had to go down there, they are going to have a little bit of time because when I was with the school board,

transportation, we need about 100 feet in there to make that...if the school bus comes in there right now, I'm not sure if they are going in there right now. But to make that turn, they may have to back up a little bit then complete the radius, so just think about that and curving that left side so they will have room to turn around. Ninety feet is tough on a school bus, 96 feet would give them additional space but it's still...they may have to pull up and back up a little bit.

Andrew Smith: Yes, sir.

Commissioner Pearsall: And you are proposing to open that road a little wider?

Andrew Smith: Yes, sir, to increase it...basically it would come to the edge here, to make the road 20 feet wider.

Commissioner Malloy: Also, the very back space back there will always be green and never be developed?

Andrew Smith: Yes, sir, that is correct. It would be called technically common area for the nine lots here, so it would be deeded so that it could never be developed.

Attorney Rivenbark: Mr. Smith, with the road expansion and the cul-de-sac, you are agreeing, as a condition, to build those to town standards prior to them being dedicated to the town?

Andrew Smith: Yes, sir, to DOT standards.

Mayor Dawson: Okay, any more questions? Are we ready to vote?

Mayor Dawson closed the public hearing at 5:55 PM.

- I. Resolution 2024-21 Resolution for a Major Subdivision for property located on E. Coston Road (PIN 3229-47-0545-0000) to allow a proposed 9-lot single-family detached development in the existing R-12 residential district

Commissioner Rivenbark made a motion to approve Resolution 2024-21 as presented. The motion was seconded by Commissioner Malloy and carried by unanimous vote.

C. Voluntary Annexation Request

Ron Meredith, Planning Director

Consideration of voluntary annexation of property owned by Pender County (PIN 3219-87-6937-0000) located on Old Savannah Road

Mayor Dawson declared the public hearing open at 5:55 PM.

Ron Meredith, Planner Director, reviewed the annexation request by Pender County as described in Ordinance 2024-18.

There being no discussion, Mayor Dawson closed the public hearing at 5:59 PM.

- I. Ordinance 2024-18 Approving the amendment of the Town of Burgaw Zoning Map to reflect the annexation of property owned by Pender County (PIN 3219-87-6937-0000) located on Old Savannah Road.

Commissioner George made a motion to approve Ordinance 2024-18 as presented. The motion was seconded by Commissioner Rivenbark and carried by unanimous vote.

10. Items from Assistant Manager

A. To be announced

Chief Hock, Assistant Town Manager, said the roads mentioned by Mr. Moore earlier in the meeting, will be paid from Powell Bill funds. Mr. Moore is also working with contractors for patching areas from water repairs. These repair costs will come from the Enterprise fund. Chief Hock said Mr. Moore has also contacted the engineer for replacing the top 3 water lines needed with funds from the DEQ grant. Chief Hock also advised he is waiting for a quote for the box culvert on Walker Street. He also said staff is currently getting quotes from Enterprise on the new fleet for the new budget year.

11. Items from Manager

A. To be announced

James Gantt, Town Manager, said the digital sign project is moving forward with additional electrical work running from the Burgaw Town Center. He also said the new budget year has started and is planning for FY 2025-2026 Capital Improvement Plan discussions to allow for public input during the fall of 2024. Mr. Gantt advised two bids were received for the Storm Water Master Plan, one being W.K. Dickson and one being Kleinfield. Mr. Gantt said W.K. Dickson was the most qualified and will begin moving forward with the project soon.

12. Items from Attorney

A. To be announced

Attorney Rivenbark confirmed with Ms. Pope that everything would be finished and submitted with the previous audit issues by July 1, 2024.

13. Items from Mayor and Board of Commissioners

A. To be announced

Commissioner Dawson thanked everyone for their involvement with the July 4th parade. She thanked the Fire Department for the effort of hanging the large American flag from the ladder truck during the parade. She also thanked Ms. Rivenbark for her Human Resources presentation.

Commissioner Pearsall also thanked Ms. Rivenbark for the presentation. He thanked everyone for their hard work, especially for the July 4th parade and Blueberry Festival. Commissioner Pearsall said he contacted about 20 people prior to the meeting to encourage them to attend in person or online. He is trying to get more participation and more ways to get information out to the citizens.

Commissioner George thanked everyone for the success of recent events.

Commissioner Malloy said he is always grateful for the work everyone does. He said he has received a call about snakes in the cafeteria at CF Pope School. He showed a picture on the screen of the overgrown house next to the school. Commissioner Malloy said he would appreciate us getting this taken care of. He commented on several other areas in town that are overgrown or has debris that needs to be removed. He said the town should not be responsible for picking up large items by the street. He said this needs to be stopped. Jessica Gray with the Planning Department said a letter has been sent to 307 West Williams Street and the items must be removed by July 26th or the town will remove it and send an invoice. There was much discussion by the board. Commissioner Pearsall said a 30 day time frame is too long and asked what could be done to shorten it to 15 days. Mr. Gantt and Attorney Rivenbark will look into the time frames for these types of violations.

There was additional conversation about the house next to CF Pope School. Ms. Gray said it has gone through the minimal housing process. She said she needs to get with Attorney Rivenbark so that an ordinance can be done to demolish it. Commissioner Rivenbark said we need to figure it out and get it done.

Mayor Dawson commented on a residence at the corner of McRae Street and Bridgers Street. She said there is a lot of things in the yard. Mr. Meredith will check on it.

Commissioner Malloy commented on people asking why the town does not do fireworks on July 4th. The board previously agreed the town would provide fireworks on New Year's Eve since other surrounding areas do fireworks for July 4th.

Commissioner Rivenbark thanked Burgaw Fire Department for hanging the large American flag from the ladder truck at Union Rescue Squad during their July 4th event.

Commissioner Malloy commented on swimming pools and reminded everyone to be careful with kids around.

14. Closed Session - pursuant to NC GS 143-318.11(a)(3) Attorney/Client Privilege

Commissioner Dawson made a motion to go into closed session at 6:33 PM. The motion was seconded by Commissioner George and carried by unanimous vote.

Commissioner Dawson made a motion to go back into open session at 7:08 PM. The motion was seconded by Commissioner Pearsall and carried by unanimous vote.

Upon returning to open session, Commissioner Dawson made a motion to allow Attorney Rivenbark to proceed with eminent domain for the sewer easements against Walmart and Jeffrey James. The motion was seconded by Commissioner Malloy and carried by unanimous vote.

15. Adjournment

Commissioner Malloy made a motion to adjourn the meeting at 7:09 PM. The motion was seconded by Commissioner Pearsall and carried by unanimous vote.



**Town of Burgaw
ITEM REPORT**

Item: 5D

DATE OF MEETING: September 10, 2024 DEPARTMENT OF ORIGIN: Administration	DATE SUBMITTED: 08/27/2024 SUBMITTED BY: Kristin Wells, Town Clerk
AGENDA ITEM DESCRIPTION: Resolution 2024-24 Adopting the most recent Municipal Records Retention and Disposition Schedule	
SUMMARY STATEMENT: Staff has been following the most recent Municipal Records Retention and Disposition Schedule adopted by the NC Department of Cultural Resources in year 2021, but an ordinance officially adopting the schedule was not done in 2021.	
STAFF RECOMMENDATION AND REQUESTED ACTION:	
FINANCIAL IMPACT INCLUDING FUNDING SOURCE:	
FINANCE DIRECTOR COMMENTS:	
ATTACHMENTS (IF ANY): Res adopting most recent records retention	

RESOLUTION 2024-24
ADOPTING THE 2021 MUNICIPAL RECORDS RETENTION AND DISPOSITION
SCHEDULE

WHEREAS, The Town of Burgaw desires to retain and dispose of public records in accordance with the laws of the State of North Carolina as set forth in the General Statutes; and

WHEREAS, The NC Department of Cultural Resources provides guidelines for proper retention and disposal of public records; and

WHEREAS, From the beginning of the records retention and disposition program the Town of Burgaw has adopted and followed the “Municipal Records Retention and Disposition Schedule” and any subsequent amendments; and

WHEREAS, In order for the Town of Burgaw to implement the guidelines for records retention and disposition the NC Department of Cultural Resources requires approval of the most recent schedule by the Governing Board.

NOW THEREFORE BE IT RESOLVED BY THE TOWN OF BURGAW BOARD OF COMMISSIONERS that the 2021 Municipal Records Retention and Disposition Schedule published by the NC Department of Cultural Resources is hereby adopted by the Town of Burgaw Board of Commissioners and will become effective upon adoption of this resolution. All previously adopted versions of the schedule will be superseded by the adoption of said schedule.

Adopted this 10th day of September, 2024.

Signed: _____
G. Olivia Dawson, Mayor

Attest: _____
Kristin J. Wells, Town Clerk

ORDINANCE 2024-21

AMENDING FISCAL YEAR 2024-2025 ANNUAL BUDGET Increasing Revenues and Expenditures

WHEREAS, the Town of Burgaw Board of Commissioners passed an ordinance adopting a budget for FY 2024-2025 on June 26, 2024; and

WHEREAS, discussion was had at the August 27, 2024 Town of Burgaw Board of Commissioners special meeting-work session to move forward with replacing/repairing sidewalks on Courthouse Ave.; and

WHEREAS, Public Works has estimated the cost to complete this section of sidewalk to be more than the original budgeted amount; and

WHEREAS, a general fund fund balance appropriation is necessary to fund this expense.

NOW THEREFORE, BE IT ORDAINED BY THE TOWN OF BURGAW BOARD OF COMMISSIONERS THAT:

The FY 2024-2025 budget be altered to reflect the following changes:

INCREASE BUDGETED REVENUE

<u>Account Number</u>	<u>Account Description</u>	<u>Amount</u>
10-3900-00-900	Fund Balance Appropriation	\$ 100,000

INCREASE BUDGETED EXPENDITURE

<u>Account Number</u>	<u>Account Description</u>	<u>Amount</u>
10-5700-20-740	Streets & Landscaping – Capital Outlay	\$ 100,000

Adopted this the 10th day of September, 2024.

Attest: _____
Kristin J. Wells, Town Clerk

Signed: _____
G. Olivia Dawson, Mayor

ORDINANCE 2024-22

AMENDING FISCAL YEAR 2024-2025 ANNUAL BUDGET Increasing Revenues and Expenditures

WHEREAS, the Town of Burgaw Board of Commissioners passed an ordinance adopting a budget for FY 2024-2025 on June 26, 2024; and

WHEREAS, the Town of Burgaw Board of Commissioners has obligated fund balance for the funding of items discussed in an open board meeting; and

WHEREAS, the purchase of street signs to coincide with the new 25 mph city-wide speed limit has been requested; and

WHEREAS, a general fund fund balance appropriation is necessary to fund this expense.

NOW THEREFORE, BE IT ORDAINED BY THE TOWN OF BURGAW BOARD OF COMMISSIONERS THAT:

The FY 2024-2025 budget altered to reflect the following changes:

INCREASE BUDGETED REVENUE

<u>Account Number</u>	<u>Account Description</u>	<u>Amount</u>
10-3900-00-900	Fund Balance Appropriation	\$ 7,067

INCREASE BUDGETED EXPENDITURE

<u>Account Number</u>	<u>Account Description</u>	<u>Amount</u>
10-5700-20-330	Streets & Landscaping – Supplies	\$ 7,067

Adopted this the 10th day of September, 2024.

Attest: _____
Kristin J. Wells, Town Clerk

Signed: _____
G. Olivia Dawson, Mayor

ORDINANCE 2024-23

ADOPTION OF CAPITAL PROJECT ORDINANCE For

Town of Burgaw Stormwater Masterplan

BE IT ORDAINED by the Town of Burgaw Board of Commissioners that pursuant to Section 13.2 of Chapter 159 of the General Statutes of North Carolina, the following capital project is hereby adopted:

Section 1. The project authorized is to develop a comprehensive Stormwater Master Plan encompassing the publicly owned and maintained drainage infrastructure within Town Limits.

Section 2. The officers of this unit are hereby directed to proceed with the capital project within the terms of the budget contained herein.

Section 3. The following amounts are appropriated for the project:

Stormwater Asset Inventory and Asset Condition Assessment	\$ 130,000
Hydrologic and Hydraulic Modeling	\$ 140,000
Capital Improvement Plan	\$ 50,000
Public Participation and Outreath	\$ 20,000
Stormwater Management Plan	\$ 40,000
Funding Administration	\$ 20,000
Total Budget	<u>\$ 400,000</u>

Section 4. The following financing sources are anticipated to be available to complete this project:
NC Department of Environmental Quality \$ 400,000

Section 5. The Finance Officer is directed to report, on a quarterly basis, on the financial status of the project.

Section 6. The Budget Officer is directed to include a detailed analysis of past and future costs and revenues on this capital project in every budget submission made to this Board.

Section 7. Copies of this capital project ordinance shall be furnished to the Clerk to the Governing Board, and to the Budget Officer and the Finance Officer for direction in carrying out this project.

Adopted this tenth day of September, 2024

Attest: _____
Kristin J. Wells, Town Clerk

Signed: _____
G. Olivia Dawson, Mayor



**Town of Burgaw
ITEM REPORT**

Item: 6C

DATE OF MEETING: September 10, 2024 DEPARTMENT OF ORIGIN: Parks, Recreation, & Tourism	DATE SUBMITTED: 09/04/2024 SUBMITTED BY: Kristin Wells, Town Clerk
AGENDA ITEM DESCRIPTION: Pender United - Street Closure Request	
SUMMARY STATEMENT: A street closure request for this event was not originally requested in the application, but a representative with Pender United will be present to make a street closure request.	
STAFF RECOMMENDATION AND REQUESTED ACTION:	
FINANCIAL IMPACT INCLUDING FUNDING SOURCE:	
FINANCE DIRECTOR COMMENTS:	
ATTACHMENTS (IF ANY): Community Day September 28, 2024	



SPECIAL EVENT PERMIT APPLICATION

PLEASE TAKE TIME TO REVIEW THE SPECIAL EVENT PERMIT APPLICATION AND INSTRUCTIONS BEFORE YOU BEGIN COMPLETING THE APPLICATION FORM.

The Town of Burgaw is proud to have its residents and visitors host a multitude of community events in order to improve the quality of life and contribute to the economic vitality of the Town. The following pages include the Town of Burgaw's Special Events Permit Application and accompanying instructions developed to guide you through the permit process.

A Special Events Permit Application can be printed online or picked up at and submitted to:

Attn: Cody Suggs
Parks & Recreation Department
Town of Burgaw
109 N. Walker St.
Burgaw, NC 28452

For more information please contact (910) 300-6401 or csuggs@burgawnc.gov. On behalf of the Town of Burgaw we thank you for contributing to the vitality of our community and offer you best wishes for a successful event.

THERE ARE NO SHORTCUTS TO THE PROCESSING OF A SPECIAL EVENTS PERMIT APPLICATION. PLEASE ALLOW A MINIMUM OF THIRTY (30) DAYS FOR THE PROCESSING OF THE SPECIAL EVENTS PERMIT APPLICATION.

A completed application must have all applicable sections of the application complete and must include a detailed map of the event layout. Any application that is submitted without a map of the event layout will be deemed incomplete and returned to the applicant.

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TOWN OF BURGAW SPECIAL EVENT PERMIT APPLICATION 2 of 10

Completed Special Events Permit Applications must be received no later than thirty (30) days prior to the event start date and may be submitted as early as six (6) months prior to the event start date. In general, any organized activity involving the use of, or having impact upon public property, street areas or the temporary use of private property in a manner that varies from its current land use, requires a permit.

It is our goal to assist event organizers in planning safe and successful events that create a minimal impact on the communities and residents surrounding the events.

PERMIT APPLICATION PROCESS

The Permit Application Process begins when the Event Organizer submits a completed Special Events Permit Application. During the initial application screening process, you will be allowed time to provide all pending documents (e.g. Liability Insurance, secondary permits, etc.). Upon receipt of your completed Permit Application, a representative from the Town will contact you.

A completed application must have all applicable sections of the application complete and must include a detailed map of the event layout. Any application that is submitted without a map of the event layout will be deemed incomplete and returned to the applicant.

Your Town Liaison will distribute, for review, copies of your Permit Application to all Town Departments affected by your event. You may be contacted individually by these departments only if they have specific questions or concerns about your event. Please be aware that in some cases you may need to contact federal, state or county agencies in addition to the Town of Burgaw.

Throughout the Permit Application Process, you will be notified if your event requires any additional information, permits, licenses or insurance. Delays in providing the requested items often delay the ability to finish the Permit Application Process and approve a Permit Application in a timely manner and could result in denial of the application.

Note: Keep in mind that acceptance of your Permit Application should in no way be construed as final approval or confirmation of your Permit Application.

TOWN OF BURGAW SPECIAL EVENT PERMIT APPLICATION 3 of 10

Host Organization*

Host Organization is the organization accepting all financial responsibility for the event and provides the required insurance.

Organization Name: Pender United, Inc.

Type of Organization: Corporation LLC **(Non-Profit)** (Non-Profit must provide copy of determination letter)

Mailing Address: P.O. Box 1789, Burgaw, NC 28425
(Street Address) (City) (State) (Zip)

Physical Address: 206 S. Wright Street, Burgaw, NC 28425 (If different) (Street Address) (City) (State) (Zip)

Primary Phone Number: (910-663-9165) Fax Number: ()

Website Address: http://

Event Organizer*

Event Organizer is the applicant given authorization by the host organization to apply for the Special Event Permit.

Name: Jacqueline McLeod, Title: Community Organizer

Mailing Address: P.O. Box 1789, Burgaw, NC 28425
(Street Address) (City) (State) (Zip)

Phone Number: (910-663-9165) Cell Phone Number: (910-233-9972)

E-Mail address: ms.mcleod.penderunited@gmail.com

On-Site Contact

Contact information for the person who will be on-site and will be the primary contact on the day(s) of the event.

Name: Darlene Adams Title: Executive Director

Check if same as above for Event Organizer or Secondary Organizer

Phone Number: (910-663-9165) Cell Phone Number: (910-231-7070)

E-Mail address: penderunited@gmail.com

Only those authorized as event organizer and secondary organizer will be able to make changes to the application.

TOWN OF BURGAW SPECIAL EVENT PERMIT APPLICATION 4 of 10

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***REQUIRED INFORMATION. Please complete entire section.**

Event Details*

Event Name: **Community Day**

Type of Event: 5k or 10k Runs Bike Races Block Party Celebration Ceremony Concert

Festival Fundraiser

Farmers Market Marathon Half-Marathon Parade

Procession Street Fair Walkathons Car Show

Other: **Resource Day**

Detailed Event Description (50-Word **Minimum**): Pender United will have resources available for distribution to community. Information on Community Resources, , Real ID, Mental Health, Food Insecurity, Voter Education, Youth Involvement

Is this an annual event? (No)

Is this a multi-day event? (No) If so, how many days?

Is there an admission fee? (No) If yes, please include admission fee(s) \$ none

What is the anticipated attendance? Overall: Daily: Previous year's

attendance (if applicable): Overall: Daily: 100

Event Set-Up & Tear-Down*

If you will be utilizing street closures, please refer to the next section to provide all street closure information.

How many days will your organization require to: Set-Up:_Tear Down: one

Event Set-Up Date:_Event Set-Up Time:_ Saturday, September 28, 2024 8:00 am

Event Start Date:_Event Start Time:_ Saturday, September 28, 2024 10:00 pm

Event End Date:_Event End Time:_ Saturday, September 28, 2024 6:00 pm

Event Tear-Down Date:_Event Tear-Down Time: Saturday, September 28, 2024 , 7:00
pm

TOWN OF BURGAW SPECIAL EVENT PERMIT APPLICATION 5 of 10

If your event is a multi-day event, please complete the following information for each separate date. Space is provided for five (5) additional entries. If your event is longer than five (5) days, please attach an additional sheet of paper with the requested information.

Additional Day One:

Event Set-Up Date:_Event Set-Up Time:_to Event Start Date:_Event Start Time:_AM/PM

Event End Date:_Event End Time:_AM/PM Event Tear-Down Date:_Event Tear-Down Time:

to

Additional Day Two:

Event Set-Up Date:_Event Set-Up Time:_to Event Start Date:_Event Start Time:_AM/PM Event End Date:_Event End Time:_AM/PM Event Tear-Down Date:_Event Tear-Down Time:_to

Additional Day Three:

Event Set-Up Date:_Event Set-Up Time:_to Event Start Date:_Event Start Time:_AM/PM Event End Date:_Event End Time:_AM/PM Event Tear-Down Date:_Event Tear-Down Time:_to

Additional Day Four:

Event Set-Up Date:_Event Set-Up Time:_to Event Start Date:_Event Start Time:_AM/PM Event End Date:_Event End Time:_AM/PM Event Tear-Down Date:_Event Tear-Down Time:_to

Additional Day Five:

Event Set-Up Date:_Event Set-Up Time:_to Event Start Date:_Event Start Time:_AM/PM Event End Date:_Event End Time:_AM/PM Event Tear-Down Date:_Event Tear-Down Time:_to

TOWN OF BURGAW SPECIAL EVENT PERMIT APPLICATION 6 of 10

Closure Start Date:_Closure Start Time:_AM/PM

Closure End Date:_Closure End Time:_AM/PM

Please list the streets, from intersection to intersection, which will be closed for your event. Space is provided for up to five (5) entries. If you need more space please attach an additional sheet of paper with the requested information. Your Site Plan/Map must show all streets, street closures, and must include a designated 12-foot wide emergency lane.

1) Street Name: From (cross street):

To (cross street):

Type of Closure: Street Closure Sidewalk Closure Lane Closure

2) Street Name: From (cross street):

To (cross street):

Type of Closure: Street Closure Sidewalk Closure Lane Closure

3) Street Name: From (cross street):

To (cross street):

Type of Closure: Street Closure Sidewalk Closure Lane Closure

4) Street Name: From (cross street):

To (cross street):

Type of Closure: Street Closure Sidewalk Closure Lane Closure

5) Street Name: From (cross street):

To (cross street):

Type of Closure: Street Closure Sidewalk Closure Lane Closure

TOWN OF BURGAW SPECIAL EVENT PERMIT APPLICATION 7 of 10

Venue Details*

Venue Name: Courthouse Square, Burgaw, NC

Venue Address:

(Street Address) (City) (State) (Zip)

Venue Description (Please attach your Site Plan/Map to your Application Packet):

Staging Details*

The following items will be used at the event (Please mark all that apply):

Amplified Music Bleacher(s) Dance Floor(s) Live Entertainment* Jumper Loud Speaker(s)

Microphone(s) Disk Jockey (DJ) Moving Vehicles (Including golf carts)

Stage(s) Number & Size:

Do you need power on the square or at the depot? **Yes**

Provide by:

EZ Up Number & Size: **4 10x10**

Canopy Number & Size:

Please indicate location of EZ Ups/canopies and size on Site Plan/Map.

Other:

*If Live Entertainment is selected, please describe: DJ Playing music, Spoken Word

Note: If any of the above items will be used, please indicate their location on your attached Site Plan/Map with Legend. Use of the above items may require the Event Organizer to meet Fire Department, ADA regulations, and insurance requirements.

Note: All formal request to use the court house square for an event should be made through Pender County Government.

Note: All formal request to use the Burgaw Community House/Train Depot for events at a rate beyond the already agreed upon rate, must go before the Burgaw Town Commissioners for approval.

TOWN OF BURGAW SPECIAL EVENT PERMIT APPLICATION 8 of 10

Event Organizer must obtain a health permit for the event including all food providers. If alcoholic beverages will be provided or sold at the event, an ABC Permit is required. ABC Permit application must be submitted to the Town for approval a minimum of 10 days prior to the event. Police services may be required.

Event will include the following (Please mark all that apply): Water, pre-packaged foods

Alcoholic Beverages Non-Profit Food Vendors Pot Luck Items Professional Catering

Pre-Packaged Food/Beverage Items Retails Food Vendors

Restroom Facility Details*

Some events will require the presence of portable restrooms and/or hand-washing stations. Use of these items will require the Event Organizer to meet ADA regulations. Please contact your rental company for attendance to restroom ratios. Please indicate location(s) on your Site Plan/Map.

Will Event Organizer provide portable restroom facilities? Yes, **No**

SECTION VII – SITE PLAN/MAP INSTRUCTIONS

All site plans/maps must be submitted using 8 ½" x 11" or 8 ½" x 14" white paper. **All applicants are required to submit a detailed Site Plan/Map.**

Site plans/maps must also include a key showing the use of symbols for people, vehicles, first aid station(s), cooking station(s), food tables, stage(s), platform(s), barricades, 12-foot fire lane, etc.

If using Computer Assisted Generation (CAG) for the site plan/map please ensure the use of Arial Fonts no smaller than size 10.

SECTION VIII – MISCELLANEOUS

Animals

If animals will be present, food service canopies/tents must be at least fifty (50) feet away. It will also be required that Event Organizer provides portable hand-washing stations.

Will there be any kind of animals at this event (e.g. petting zoo, pony rides, etc.)? No If yes, please list type of animal(s): n/a

If so, please indicate the location of the animals on the Site Plan/Map. Additional permitting may be required.

TOWN OF BURGAW SPECIAL EVENT PERMIT APPLICATION 9 of 10

INSURANCE

Host Organization and/or Event Organizer must provide a General Liability Insurance Certificate providing evidence of general liability insurance coverage in the minimum amount of \$1,000,000 combined single limit, \$2,000,000 aggregate AND \$1,000,000 Auto Liability if the event includes any moving vehicles including golf carts AND an additional insured endorsement naming the Town of Burgaw, its officers, employees and agents' as additional insured. \$1,000,000 Liquor Liability if the event is selling alcohol. \$1,000,000 Liquor Host if the event is distributing alcohol at no charge. All vendors participating in the event and service providers must provide insurance as well as all contracted services for the event i.e. Security services, rentals, traffic management, etc. **This document must be submitted no later than fifteen (10) days prior to the event start date**

SECTION IX - INDEMNIFICATION AGREEMENT

Host Organization and/or Event Organizer agree, in consideration of the granting of this Application and Special Event Permit for:

to be held on_

Event Name Event Date(s) **Community Day** September 28, 2024

by_of _ Event Organizer/Primary Applicant Host Organization

Host Organization and/or Event Organizer(s) agree to defend, indemnify and hold harmless the Town of Burgaw, and the Town of Burgaw's employees, managers, council members, and volunteers harmless from any and all losses, damages, claims for damage, liability, lawsuits, judgment expense and cost(s) arising from any injury or death to any person or damage to any property including all reasonable costs for investigation and defense thereof (including, but not limited to, attorney fees, costs and expert fees) arising out of or attributed to the issuance of Applicant's Special Event Permit regardless of where the injury, death or damage may occur, unless such injury, death or damage is caused by the sole negligence or willful misconduct of the Town.

Print Name Title Jacqueline McLeod, Community Organizer

Signature Date *Jacqueline McLeod, August 10, 2024*

For Office Use Only

Approved: _____ Not Approved: _____ Parks &

Recreation Director Date

TOWN OF BURGAW SPECIAL EVENT PERMIT APPLICATION 10 of 10



**Town of Burgaw
ITEM REPORT**

Item: 6D

DATE OF MEETING: September 10, 2024 DEPARTMENT OF ORIGIN: Administration	DATE SUBMITTED: 09/04/2024 SUBMITTED BY: James Gantt, Town Manager
AGENDA ITEM DESCRIPTION: Duke Energy Progress, LLC Franchise Ordinance Renewal	
SUMMARY STATEMENT: The Town of Burgaw currently has a franchise agreement with Duke Energy Progress, LLC (formally Carolina Power & Light Company). This agreement allows for Duke Energy Progress to install, maintain, and operate its electrical utility within the right-of-ways within the Town. The previous agreement (attached for reference) was adopted in 1994 and was for 30 years. Duke Energy Progress is requesting a 60-year agreement. This franchise agreement must be approved at 2 separate regular meetings of the Board of Commissioners to become effective. Pam Hardy, District Manager for Government & Community Relations with Duke Energy will be providing additional information at the meeting and will be available for any questions.	
STAFF RECOMMENDATION AND REQUESTED ACTION:	
FINANCIAL IMPACT INCLUDING FUNDING SOURCE:	
FINANCE DIRECTOR COMMENTS:	
ATTACHMENTS (IF ANY): 1994 CP&L Franchise Ordinance, 2024 Draft Duke Energy Progress Franchise Ordinance	

FRANCHISE

GRANTED BY

TOWN OF BURGAW, NORTH CAROLINA

TO

CAROLINA POWER & LIGHT COMPANY

TRIPLICATE ORIGINAL

FRANCHISE

GRANTED BY

TOWN OF BURGAW, NORTH CAROLINA

TO

CAROLINA POWER & LIGHT COMPANY

MINUTES OF FIRST PASSAGE

The Board of Commissioners for the Town of Burgaw met in regular session at the regular time and place for holding its meetings, to-wit: at 7:00 o'clock P. M., on the 12th day of September, 1994, at the Town Hall in the Town of Burgaw, North Carolina; John W. James Jr., Mayor, was present and presiding, and Commissioners Eugene Brown, Charles Rooks, Virginia Rochelle, and Walter G. Moore were present and participated in the meeting.

Commissioner Walter G. Moore presented an Ordinance for the grant of a franchise to the Carolina Power & Light Company, and moved that it be passed upon its first reading, which was seconded by Commissioner Eugene Brown. Said Ordinance being as follows:

(ORDINANCE)

SECTION 1. Be it ordained by the Board of Commissioners of the Town of Burgaw, North Carolina, that the right and privilege be and the same hereby is given and granted unto Carolina Power & Light Company, a North Carolina Public Service Corporation of Raleigh, North Carolina, its successors, lessees, and assigns, to lay, plant, extend, construct, build, erect, maintain, repair, replace and remove its lines, poles, wires, appliances, conductors, fixtures, and other appurtenances for the conducting, conveying, distribution, and the transmission of power by electricity upon, along, over, through and under any and all the highways, roads, streets, avenues, sidewalks, alleys, lanes, bridges, and other public places, including all areas dedicated for public use within and near the said

John W. James Jr.
(Signature)
Town of TownLC, North Carolina, Clerk

Town of Burgaw, North Carolina, and to do all necessary acts for that purpose; and assent and permission is hereby given and granted unto the said Carolina Power & Light Company, its successors, lessees and assigns, to conduct, carry on, transact, and do within and near the said Town of Burgaw, North Carolina, any and all business, and exercise all rights and privileges which the said Carolina Power & Light Company, its successors, lessees and assigns, under and by the terms of its charter, or otherwise, is authorized, empowered, or permitted to conduct, carry on, exercise, do, or transact, including among other powers, privileges, and rights, the right, power, and privilege to use, lease, sell, convey, distribute and transmit power by electricity for manufacturing, lighting, heating, motive power, or other purpose or purposes.

SECTION 2. All highways, roads, streets, sidewalks, avenues, lanes, alleys, bridges, and other public places that may be disturbed or damaged in the construction or maintenance of said lines, poles, wires, and other appliances shall be promptly replaced or repaired by said Carolina Power & Light Company, its successors, lessees or assigns, at its or their own expense, and to the satisfaction of said Town, and all poles shall be substantial and symmetrical, and so located as not to unreasonably interfere with the public use of said highways, roads, streets, sidewalks, avenues, lanes, alleys, bridges, or other public places, or unnecessarily and unreasonably endanger the property or person of the citizens of said Town. In case said Carolina Power & Light Company, its successors, lessees, or assigns, shall fail to so replace or repair said highways, roads, streets, sidewalks, avenues, lanes, alleys, bridges, or other public places within ten days after written notice to do so from the Mayor of the said Town, the same may be replaced or repaired by the proper authorities of said Town; and the said Carolina Power & Light Company, its successors, lessees or assigns, in the event thereof shall faithfully pay to said Town the cost of such replacing and repairing.

SECTION 3. Said Carolina Power & Light Company, its successors, lessees or assigns, shall hold said Town free and harmless from all damages or claims for damages arising by reason of the negligent construction or maintenance of said lines, wires, poles, appliances, fixtures and appurtenances.

SECTION 4. The rights and privileges above set forth are granted for the term of thirty years from the final passage of this Ordinance.

The foregoing Ordinance was read and discussed, and considered, section by section, after which a vote being taken and canvassed, whereupon it was found that Commissioners

____Eugene Brown____ _Charles Rooks____ _Virginia Rochelle____

____Walter G. Moore____ _____ _

voted in favor of said Ordinance on its first reading, and Commissioners

____ _
voted against its passage. Whereupon the Mayor declared that said Ordinance had duly passed its first reading and directed that it stand for final consideration at a subsequent regular meeting of the Board.

Lothar L. Schell
(Signature)
Town of TownLC, North Carolina, Clerk

MINUTES OF FINAL PASSAGE

The Board of Commissioners for the Town of Burgaw, North Carolina, met in regular session at the regular time and place for holding its meetings, to-wit: at 9:00 o'clock A. M., on the 4th day of October, 1994, at the Town Hall in the Town of Burgaw, North Carolina; John W. James Jr., Mayor, was present and presiding, and Commissioners

Eugene Brown Charles Rooks Virginia Rochelle
Walter G. Moore Johnny O. Milam Jr.

were present and participated in the meeting.

The Ordinance, which was adopted on its first reading at the regular meeting of September 12, 1994, for the grant of a franchise to Carolina Power & Light Company, came up for further and final consideration, and Commissioner Eugene Brown moved that said ordinance be passed on its second and final reading. Motion was seconded by Commissioner Walter G. Moore. The Clerk then read the said Ordinance as recorded in the Minutes of said regular meeting on 12th day of September, 1994, and it was discussed and considered, section by section, after which a vote was taken and canvassed, whereupon it was found that Commissioners Eugene Brown Charles Rooks Virginia Rochelle Walter G. Moore Johnny O. Milam Jr.

voted in favor of its second and final passage and that Commissioners

voted against its second and final passage, and thereupon the Mayor declared that said Ordinance had duly passed upon its second and final reading and directed that proper certified copies of said Ordinance and the proceedings in respect thereto had at this meeting and the regular meeting of 12th day of September, 1994, be furnished to the Carolina Power & Light Company.

Virginia Rochelle
(Signature)
Town of TownLC, North Carolina, Clerk

CERTIFICATE OF CLERK

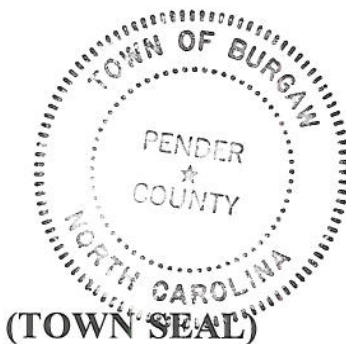
STATE OF NORTH CAROLINA

TOWN OF BURGAW, NORTH CAROLINA

I, Ethel L Wells, the undersigned Clerk to the Board of Commissioners of the Town of Burgaw, a North Carolina Municipal Corporation, do hereby certify that the foregoing sheets, Nos. 1 and 2, inclusive, each bearing my signature on the margin thereof, contain a true and accurate copy of the franchise ordinance duly passed by the Board of Commissioners of said Town of Burgaw, at a regular and duly assembled meeting of said Board, on the 12th day of September, 1994, together with a true and accurate copy of the minutes of said meeting, showing the entire proceedings with respect to the adoption of said Ordinance on its first passage, as recorded in Book of Minutes No. 13 at pages 9 to 12, inclusive.

I further certify that the foregoing sheet No. 3 and bearing my signature on the margin thereof, contains a true and accurate copy of the minutes of a regular and duly assembled meeting of said Board, on the 4th day of October, 1994, at which said franchise ordinance was passed upon its second and final reading, as recorded in Book of Minutes No. 13, at pages 14 to 16, inclusive.

Witness my hand and the corporate seal of the Town of Burgaw, North Carolina, this 4th day of October, 1994.



Ethel L Wells

Clerk of the Town of
Burgaw, North Carolina

EXHIBIT "A"

AN ORDINANCE granting permission unto the Carolina Power & Light Company, its successors, lessees and assigns, to construct and maintain its lines for the transmission and distribution of electricity along, over, and under the highways of the Town of Burgaw, County of Pender, State of North Carolina, and to conduct and carry on within the said Town of Burgaw the business authorized by and under the terms of the charter of the said Carolina Power & Light Company.

SECTION 1. Be it ordained by the Board of Commissioners of the Town of Burgaw, North Carolina, that the right and privilege be and the same hereby is given and granted unto Carolina Power & Light Company, a North Carolina Public Service Corporation of Raleigh, North Carolina, its successors, lessees, and assigns, to lay, plant, extend, construct, build, erect, maintain, repair, replace and remove its lines, poles, wires, appliances, conductors, fixtures, and other appurtenances for the conducting, conveying, distribution, and the transmission of power by electricity upon, along, over, through and under any and all the highways, roads, streets, avenues, sidewalks, alleys, lanes, bridges, and other public places, including all areas dedicated for public use within and near the said Town of Burgaw, North Carolina, and to do all necessary acts for that purpose; and assent and permission is hereby given and granted unto the said Carolina Power & Light Company, its successors, lessees and assigns, to conduct, carry on, transact, and do within and near the said Town of Burgaw, North Carolina, any and all business, and exercise all rights and privileges which the said Carolina Power & Light Company, its successors, lessees and assigns, under and by the terms of its charter, or otherwise, is authorized, empowered, or permitted to conduct, carry on, exercise, do, or transact, including among other powers, privileges, and rights, the right, power, and privilege to use, lease, sell, convey, distribute and transmit power by electricity for manufacturing, lighting, heating, motive power, or other purpose or purposes.

SECTION 2. All highways, roads, streets, sidewalks, avenues, lanes, alleys, bridges, and other public places that may be disturbed or damaged in the construction or maintenance of said lines, poles, wires, and other appliances shall be promptly replaced or repaired by said Carolina Power & Light Company, its successors, lessees or assigns, at its or their own expense, and to the satisfaction of said Town, and all poles shall be substantial and symmetrical, and so located as not to unreasonably interfere with the public use of said highways, roads, streets, sidewalks, avenues, lanes, alleys, bridges, or other public places, or unnecessarily and unreasonably endanger the property or person of the citizens of said Town. In case said Carolina Power & Light Company, its successors, lessees or assigns shall fail to so replace or repair said highways,

John L. Wells
(Signature)
Town of TownLC, North Carolina, Clerk

EXHIBIT "A"
(CONTINUED)

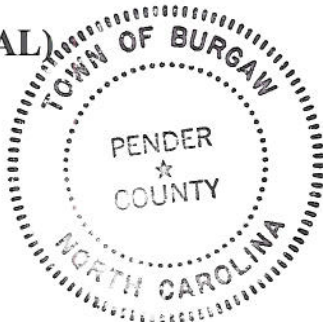
roads, streets, sidewalks, avenues, lanes, alleys, bridges, or other public places within ten days after written notice to do so from the Mayor of the said Town, the same may be replaced or repaired by the proper authorities of said Town; and the said Carolina Power & Light Company, its successors, lessees or assigns, in the event thereof shall faithfully pay to said Town the cost of such replacing and repairing.

SECTION 3. Said Carolina Power & Light Company, its successors, lessees or assigns, shall hold said Town free and harmless from all damages or claims for damages arising by reason of the negligent construction or maintenance of said lines, wires, poles, appliances, fixtures and appurtenances.

SECTION 4. The rights and privileges above set forth are granted for the term of thirty years from the final passage of this Ordinance.

Done, resolved, and ratified in Board and Council under the corporate seal of said Town of Burgaw, North Carolina, this 4th day of October, 1994.

(TOWN SEAL)



ATTEST:

By:

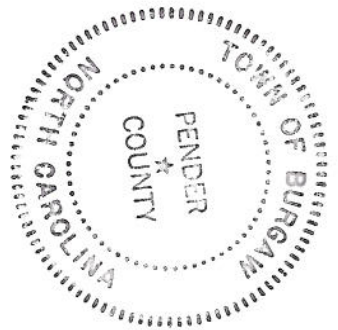
Lothel L Wells

Town of Burgaw, North Carolina, Clerk

Lothel L. Webb

(Signature)

Town of Burgaw, North Carolina, Clerk



AN ORDINANCE GRANTING A FRANCHISE TO
DUKE ENERGY PROGRESS, LLC

BE IT ORDAINED BY THE BOARD OF COMMISSIONERS OF THE TOWN
OF BURGAW, as follows:

I. DEFINITIONS

- 1.1 As used in this Ordinance, the following terms, words and phrases shall have the meanings respectively ascribed to them in this section:

“Duke Energy” shall mean Duke Energy Progress, LLC; is a North Carolina limited liability company organized under the laws of the State of North Carolina and authorized to do business in the State of North Carolina and any assignee of or successor in interest to Duke Energy Progress, LLC under this franchise Ordinance.

“Town or “Town of Burgaw” shall mean the Town of Burgaw, a municipal corporation located in Pender County, North Carolina; the area within the territorial Town limits of the Town of Burgaw and within the extraterritorial area surrounding the Town to the extent it may be lawfully included as presently or hereafter fixed by law or ordinance; or the Board of Commissioners or any officer or agent duly authorized in acting on behalf of the Town as a municipal corporation, as indicated by the context by which the term is used.

“Board of Commissioners” shall mean the governing body of the Town of Burgaw.

“Commissioner” shall mean the governing body of the Town of Burgaw.

II. FRANCHISE GRANTED

- 2.1 Duke Energy is hereby granted the right to construct, operate and maintain an electrical utilities system, including such communications infrastructure as is necessary and convenient for the electrical utility’s purpose, within the Town and within the extraterritorial area surrounding the Town, to the extent the Town may lawfully do so, for the generation, transmission, distribution and sale of electricity to consumers and users within the Town and to the Town and any and all agencies and departments thereof. Duke Energy is also given permission to do all acts necessary or helpful for the purposes enumerated hereinabove or hereinafter; and assent, and permission is hereby given and granted to Duke Energy, its successors and assigns, to exercise all powers, right and privileges which Duke Energy

Town Clerk

under and by the terms of its charter, or otherwise is authorized, empowered or permitted to conduct, carry on, exercise, do or transact including, without limitation, the power, right and privilege to use, lease, sell, convey and transmit power by electricity for manufacturing, lighting, heating, motive power or other purpose or purposes and for the doing of an electrical business generally.

- 2.2 Duke Energy is hereby granted the right, authority, and privilege to construct and install, operate, maintain, renew, replace and repair electrical and communications facilities including but not limited to lines, cables, towers, poles, conduits, transformers, connections and services thereto, in, through, across, along and under streets, avenues, roads, public alleys, lanes, parks, squares, and other public places and ways in the Town for the generation, transmission, distribution and sale of electricity, its communications purposes and for any and all other approved purposes, subject to the terms and conditions hereinafter set forth in this Ordinance; provided, however, that nothing in this Ordinance without further approval of the Town shall authorize or permit the construction of a cellular tower or similar facility within the public areas described herein.
- 2.3 If the Town determines that it is necessary to expand, widen, or improve a road or other public way, the Town may require Duke Energy to relocate its facilities that are in conflict with such expansion, widening or improvement. If the Town requests such a relocation, it will provide an acceptable alternate location for Duke Energy's facilities at no cost to Duke Energy. If Duke Energy's facilities are, or were originally, located on private property, the Town shall pay for the cost of relocation. If, however, Duke Energy's facilities were originally located within the existing public right-of-way which is being, expanded, widened or improved, Duke Energy shall bear the expense of relocating its facilities. If any street improvement project is to be funded in whole or in part by the State of North Carolina or the federal government, or an agency thereof, the Town will cooperate with Duke Energy in obtaining reimbursement for its relocation cost to the extent allowable under state and federal law. Such reimbursement, when received, shall be an offset against the cost of relocation to be paid by the Town. The relocation cost and reimbursement for relocation costs for facilities installed to provide electric service to the Town, including street and area lighting and traffic signals wherever located, shall be determined and paid by the Town in accordance with the Applicable Rate Schedules and Service Regulations of Duke Energy on file with the North Carolina Utilities Commission, as the same now exist or as they or any of them may be hereafter amended, modified, changed or annulled in accordance with the laws and regulations pertaining thereto.
- 2.4 Whenever Duke Energy shall cause any opening, excavation or alteration to be made in any street, lane or public place within the Town in the construction, operation or maintenance of any of its electrical and

communications facilities including but not limited to lines, cables, towers, poles, conduits, transformers, connections and services owned or used by it, Duke Energy shall cause such portions of said street, lane or public place to be restored to the same condition in which it found them as nearly as practicable. Additionally, if Duke Energy shall fail to restore the area to its approximate former condition within a reasonable period of time, but no less than thirty working days after notification by the Town, the Town shall proceed to restore such streets, lanes and public places as nearly as practicable to their original condition and the Town shall submit a statement of the costs for this restoration to Duke Energy. Duke Energy agrees to pay the Town for these costs within thirty days.

- 2.5 Pursuant to N.C.G.S. 160A-319(a) this franchise is granted for a term of sixty (60) years beginning October 4, 2024, and ending at midnight October 3, 2084, and thereafter it shall renew and continue in force on a year to year basis unless terminated by either party upon ninety days written notification to the other. Notwithstanding the foregoing, in the event that the electric industry in North Carolina is deregulated or restructured by state or federal legislation or regulation, or state or federal judicial action which affects retail distribution to the extent that the inhabitants of the Town may choose their electric supplier, then upon the date when such legislative, regulatory or judicial action has the force and effect of law, this franchise may be at any time thereafter terminated by either party upon ninety days written notification to the other. This franchise supersedes any and all former rights or franchises of Duke Energy to operate an electrical utilities system in the Town with respect to all acts and things done or admitted to be done, on or after October 4, 2024.
- 2.6 Duke Energy is hereby granted the right during the existence of this franchise to mortgage or hypothecate this franchise, together with all rights and privileges hereunder and any right or interest therein, as security for indebtedness, subject to acceptance by any legal successor in interest of the obligations, duties, liabilities, limitations and prohibitions set out herein and subject to approval by the North Carolina Utilities Commission or other government agency whose approval is required by law. Duke Energy may not assign or transfer its rights under this franchise agreement without the express consent of the Board of Commissioners and such consent shall not be unreasonably withheld, provided, however, that this provision shall not require Duke Energy to obtain permission from the Board of Commissioners prior to assigning its rights hereunder to any new entity created in any corporate reorganization or merger in which Duke Energy is a party.
- 2.7 Duke Energy shall save the Town, Mayor, Board of Commissioners, and the Town's officers, agents, servants and employees, harmless from all loss against any and all claims, suites, actions, liability, and judgments for damages (including but not limited to costs and expenses for reasonable

legal fees and disbursements and liabilities assumed by the Town in (connection therewith) sustained by the Town or the Mayor or the Board of Commissioners, or the Town's officers, agents, servants or employees, on account of any suit, judgment, execution, claim, or demand whatsoever resulting or in any manner arising from sole negligence on the part of Duke Energy, its officers, agents, servants and employees in the construction, erection, operation and maintenance of its electric distribution system or the conduct of its business, such negligence having been determined by final order of a court of competent jurisdiction, not subject to appeal.

III. ACCEPTANCE OF FRANCHISE

This Ordinance shall take effect from the day of its passage, but only after it has been accepted in all its terms and revisions by Duke Energy, in writing, within sixty days after its passage otherwise, the same shall be null and void and of no effect.

Town Clerk

This Ordinance was passed by a majority vote of the Board of Commissioners of the Town of Burgaw, at the regular meeting of the Board of Commissioners held in the Town of Burgaw, North Carolina on the _____ day of _____, 2024 and was again passed by a majority vote of the Board of Commissioners of the Town of Burgaw for the second time at the regular meeting held in the Town of Burgaw, North Carolina, on the _____ day of _____, 2024.

ATTEST:

TOWN OF BURGAW

Town Clerk

BY: _____
Mayor, Town of Burgaw

(S E A L)

NORTH CAROLINA

_____ COUNTY

This is to certify that on the ____ day of _____, 2024, personally came before me _____, Clerk of the Town, who, being by me duly sworn, says that (s)he knows the common seal of the Town of _____ Burgaw _____ and (s)he is acquainted with _____, Mayor, and that (s)he saw the Mayor sign the foregoing instrument, and that (s)he affixed the Town's seal to the instrument and (s)he signed her name in attestation of the execution of this instrument in the presence of the Mayor

Witness my hand and official seal, this the ____ day of _____, 2024.

Notary Public

My Commission Expires:

The conditions and stipulations of the above Ordinance are hereby accepted by Duke Energy.

ATTEST:

DUKE ENERGY PROGRESS, LLC

Assistant Secretary

BY: _____
Name: _____
Title: _____

(S E A L)

NORTH CAROLINA

_____ COUNTY

I, _____, a Notary Public for said County and State, do hereby certify that _____ personally appeared before me this day and acknowledged and she/he is _____ of Duke Energy _____, _____, and that by authority duly given and as the act of the company the foregoing instrument was signed in its name by its _____, sealed with its corporate seal, and attested by her/himself as its _____.

Witness my hand and official seal, this the ____ day of _____, 2024.

Notary Public

My Commission Expires:

Parks, Recreation, & Tourism Master List of Street Closures

October 11th and 25th – Autumn Concerts

- Closure of parking spaces on Courthouse Avenue from Wright Street to Alley way. 5:00am-9:00pm day of the event.
- Closure of Courthouse Ave from Wright Street to Alley way. 3:00pm – 9:00pm day of the event.

October 19th – Autumn Fest

- Closure of Fremont Street from Wright Street to Walker Street. 12:00am – 7:00pm day of the event.
- Closure of Wright Street from Fremont Street to Highway 53. 12:00am -7:00pm day of the event.
- Closure of Courthouse Avenue from Wright Street to the Alley. 12:00am-7:00pm day of the event.

November 30th – Christmas Tree Lighting

- Closure of parking spaces on both sides of Wright Street from Fremont Street to Courthouse Avenue. 5:00am – 9:00pm day of the event.
- Closure of Wright Street from Courthouse Avenue to Fremont Street. 4:30pm – 9:00pm day of the event.

December 7th - Christmas on the Square

- Closure of Wright Street from Courthouse Avenue to Fremont Street. 6:00am – 5:00pm the day of the event.

December 31st - New Years Eve Blueberry Drop

- Closure of parking space on both sides of Wright Street from Fremont Street to Courthouse Avenue. 5:00am – 9:00pm.
- Closure of Wright Street from Fremont Street to Courthouse Avenue. 4:00pm – 9:00pm day of the event.
- Closure of Fremont Street from Wright Street to Walker Street. 5:00am – 9:00pm day of the event.
- Dickerson Street from Industrial Drive to Williams Street. 7:00pm – 7:30pm day of the event.
- Clark Street from Dudley Street to Dickerson Street. 7:00pm-7:30pm day of the event.

Summer on the Square –, June 6th, June 20th, July 11th, July 25th, Aug 8th (2025)

- Closure of parking spaces on Wright Street (courthouse side) from Fremont Street to Courthouse Ave. 5:00am – 9:00pm.



CASE SUMMARY

Board of Commissioners

Ron Meredith, 910-663-3451, rmeredith@burgawnc.gov

ROAD NAMING

September 10, 2024

Board of Commissioners		September 10
Request	Naming of one private road	
Applicant	Jamie and Chad Getz	

1. Request Overview

This request proposes the naming of one private road. The proposed name “White Dog Lane,” was chosen by the applicant.



1.1 Proposal

The proposed road name aligns with the community's values ensuring ease of identification and fostering a sense of belonging among residents. Approval of this proposal will facilitate efficient postal, trash, and emergency services and contribute to the overall identity of the neighborhood.

2.1 Site History/Cultural Resources

1. **Agency Review:** The proposed name was sent to Pender County Addressing, to ensure there are no conflicts with existing road names and that it meets all regulatory requirements.



CASE SUMMARY

Board of Commissioners

Ron Meredith, 910-663-3451, rmeredith@burgawnc.gov

Road Naming
September 10, 2024

Board of Commissioners		September 10
Request	Naming of two private roads	
Applicant	Patricia Adams	701 A N Wright St

1. Request Overview

This request proposes the naming of two private roads. The proposed name “Alonza James Road” and “Mary J Woods Lane,” was chosen by the applicant.



1.1 Proposal

The proposed road name aligns with the community's values ensuring ease of identification and fostering a sense of belonging among residents. Approval of this proposal will facilitate efficient postal, trash, and emergency services.

2.1 Site History/Cultural Resources

1. **Agency Review:** The proposed name was sent to Pender County Addressing, to ensure there are no conflicts with existing street names and that it meets all regulatory requirements.

INTERNAL CONTROL POLICIES

I. Purpose

The Town of Burgaw's Internal Control Policy establishes proper procedures to safeguard the Town's assets. This policy applies to all assets whether they are monetary or physical.

The Town Board of Commissioners, Town Manager, Finance Officer and all future staff and department heads must use resources efficiently. By optimal use of those resources placed under our control, and effective management of these resources, the Town can achieve its goals, ensure compliance with all applicable laws and regulations and ensure reliability in financial reporting. Ultimately, the Town must report to the stakeholders who provide the resources.

As the Town designs and implements internal controls, an important fact to remember is that the cost of internal controls should never exceed the financial and non-financial benefits. When it is feasible or possible to separate incompatible duties, a rotation of duties should occur.

II. Definitions

Fraud Triangle Consists of opportunity, motivation/pressure and rationalization. These are the same factors to consider when looking to prevent fraud.

Deficiency Exists when the design or operation of a control does not allow management in the normal course of performing assigned functions to prevent or detect misstatement on a timely basis.

Stakeholders Citizens, customers, and taxpayers

Causes of Fraud Financial stress, addiction, disaffection, pathologies, and opportunity can all be causes for people to commit fraud.

Cost of Fraud Fraud is expensive not only monetarily but it causes a loss of confidence in the unit, loss of reputation of innocent third parties, and, it costs the perpetrator.

Types of Fraud There are many types of fraud, but some of the common ones include kiting, lapping, bid rigging, payroll fraud, healthcare beneficiary fraud, false claims, double payments, charge-off and disposal fraud.

INTERNAL CONTROL POLICIES

III. Roles

<u>Town Board</u>	Sets the standards for the control environment; maintains ultimate accountability for internal controls and for risk management; supports the Town's control and risk management activities
<u>Manager</u>	Is directly responsible and accountable for operations Is responsible for the effectiveness of internal controls and how they relate to the Town's objectives Shall periodically assess risks and the control environment Develops and implements action plans for improvement
<u>Finance</u>	Monitors the financial implications of policy to determine its adequacy to accomplish the stated purposes Provides support for risks and control assessment activities Monitors exposure and makes recommendations Validates adequacy and effectiveness of controls
<u>Employees</u>	Will have the ability to communicate information without fear of negative repercussions Will have regular and direct communication with management

IV. Elements

The essential elements of an effective internal control structure include environment, accounting system, and control policies and procedures. Controls can be preventive in nature, detective, automated, and manual. The Town's internal controls need to be defined, managed, measurable, repeatable, and ongoing. The Town's controls should be designed to remove as many elements from the fraud triangle as reasonable. All controls need to be reviewed periodically.

V. Environment

Management must be aware of the importance of internal controls, which requires investment of time, effort and money. Management must resist the natural breakdown of internal controls and not create an environment where employees view controls as "red tape" in the way of doing a real job. The Town must communicate the importance of internal controls to all employees.

INTERNAL CONTROL POLICIES

The assignment of authority and responsibility must be clearly communicated and documented along with clear reporting lines.

It is important to avoid situations where “everyone is responsible” but “no one is responsible.” The Town needs to have sound personnel policies and practices with well-defined job descriptions and appropriate job qualifications.

Management should watch for red flags; i.e. budget overruns, declining revenue, etc. The Governing Body oversees management on a continuing basis with the Governing Body having the final level of accountability for management.

VI. Internal Controls for Revenue and Collections

The Town’s billing system should be designed and maintained such that the wrong person or account is not billed, that incorrect amounts are not billed and that the billing is recorded correctly ensuring reliable data for financial reporting.

Any cash receipts, must be recorded accurately and be allocated correctly. This includes posting to the general ledger and subsidiary ledgers where applicable, and daily deposits.

Most intergovernmental revenues are received through wire transfers.

Specific Controls

- ⇒ Cash is secured at all times.
- ⇒ Cash is counted and deposited daily, as well as any checks, etc.
- ⇒ Deposits shall be compared to receipts, and bank statement reconciled to the general ledger.
- ⇒ Any questionable indicators will be researched and reconciled.
- ⇒ The Finance Officer will review accounts and reconcile ledgers and accounts monthly.

INTERNAL CONTROL POLICIES

VII. Internal Controls for Purchasing and Accounts Payable

The Town's purchasing and accounts payable system is designed and maintained so that the wrong person or account is not paid (vendor and invoice paid matches goods delivered), and so that incorrect amounts are not paid; the purchasing and accounts payable activity is recorded in such a way to ensure reliable data for financial reporting.

The Town of Burgaw's Finance Staff shall design, implement and maintain safeguards to insure that all purchases are properly (authorization, budget, compliance with bidding procedures, etc.) recorded and paid on a timely basis, after verification that the goods or services have been received. Additional safeguards shall be in place to ensure that all transactions are accurate and complete.

Specific Controls

- ⇒ Prior to purchase, there is proper authorization and a purchase order issued for items over the amount of \$1,000.00.
- ⇒ When applicable, proper bid requirements are made prior to purchase.
- ⇒ It is determined prior to purchase, that sufficient budget is available.
- ⇒ The requisitioning of supplies and services will be initiated in such a manner as to take advantage of discounts for volume, timing, shipping discounts, etc.
- ⇒ The finance employee will record the purchase orders in the correct period and for the correct amount.
- ⇒ All expenditures shall be reflected in the proper line items.
- ⇒ The payment amount will match the invoice and purchase order amounts.
- ⇒ All expenditures will be charged to the correct fund or account.
- ⇒ All invoices will contain sufficient information to identify the payee's existence and for verification of the occurrence of the expense.
- ⇒ All invoices will be approved by department head/manager prior to payment.

INTERNAL CONTROL POLICIES

- ⇒ Purchaser shall verify that goods or services were received and in correct order before payment.
- ⇒ Purchaser shall compare invoice, receiving, purchase order quantities and price.
- ⇒ Purchaser shall match purchase order number and original invoice number to avoid duplicate payments.
- ⇒ Invoices shall be paid from an original only, not from a copy or statement.
- ⇒ Checks shall be matched to invoice and purchase order before being issued, to verify vendor and dollar amount.
- ⇒ Manager and Finance Officer shall monitor all grant funds to ensure that all purchases and payments are in grant compliance to avoid ineligible expenditures.
- ⇒ The Finance Officer will monitor all purchases and expenditures and watch for exception.
- ⇒ All new vendor requests shall be properly authorized by the Finance Officer and contain physical address, mailing address, telephone number, contact person, and federal tax identification number. No vendors will be entered in the system without the proper tax information.
- ⇒ All checks require co-signers and authorization for same is determined by the Town Board and designated via bank signature cards.

VIII. Internal Controls for General Ledger

The Town's General Ledger system is designed and maintained so that activity is accurate and complete, ensuring reliable data for financial reporting. The General Ledger accounts shall be reconciled monthly and match the subsidiary systems.

Specific Controls

- ⇒ The Finance Officer will not key journal entries.
- ⇒ All accounts will be reconciled monthly and verified to subsidiary ledgers or third party records.
- ⇒ The Finance Officer will complete a budget to actual monthly report in order to watch for variances and unexplained increases in cost.
- ⇒ An annual physical inventory of equipment and fixed assets will be completed and compared to the accounting records. Any unaccounted differences will be reported to the Town Manager.

INTERNAL CONTROL POLICIES

IX. Internal Controls for Payroll

The Town's payroll system should be designed and maintained such that the wrong person is not paid nor paid the wrong amount; that terminated employees are not paid, and that changes to the system are properly authorized. Payroll activity should be recorded correctly to ensure reliable data for financial reporting.

The Finance Officer shall ensure that all pay calculations are correct and all transactions are accurate and complete; and, that all payroll expenditures are allocated to the correct fund and line item.

Specific Controls

- ⇒ All salary increases must be properly authorized.
- ⇒ All overtime should be pre-approved in writing before work occurs.
- ⇒ All payroll and personnel records should be properly designed so that changes in salaries and wages are properly documented in the personnel file.
- ⇒ All payroll and personnel records will be secure.
- ⇒ All payroll payments to Town employees will be by direct deposit.
- ⇒ There will be segregation of incompatible duties ensuring that the allocation of wages and salaries is accurate.
- ⇒ Periodic verifications of payroll will include payroll calculations checked by a second employee and eligibility for fringe benefits verified.
- ⇒ The Finance Officer will perform a monthly analytical review of payroll expenditures that will include the use of exception reports to highlight items in excess of stated amounts or limits.
- ⇒ The Finance Officer will perform a monthly review of budget to actual expenditures.

INTERNAL CONTROL POLICIES

X. Internal Controls for Personnel

Specific Controls

- ⇒ All applicants will complete a Town of Burgaw application, which will be checked for completeness and reasonableness.
- ⇒ All positions will have a job description.
- ⇒ Job descriptions should be designed such that areas of responsibilities and authority are clearly defined and understood.
- ⇒ A background check will be completed on all potential employees along with a driver's license and credit check as necessitated by the position.
- ⇒ The Town of Burgaw will only hire qualified applicants who have demonstrated evidence of integrity and ethical behavior.
- ⇒ All employees will receive an initial six-month and annual performance evaluation.
- ⇒ The Town of Burgaw shall provide and/or allow employees the opportunity for ongoing and relevant training.
- ⇒ The Town will take appropriate disciplinary action for deviating from policies.
- ⇒ The Town has a zero tolerance for unethical or dishonest behavior.
- ⇒ There will be equal treatment for all employees regardless of position or title.

XI. Internal Controls for Information Technology (IT)

Specific Controls

- ⇒ IT will ensure that the content is appropriate, and that needed information is available to users.
- ⇒ IT will ensure that information is current and the latest available.
- ⇒ IT will ensure that information is accessible and easily obtained by appropriate parties.

TOWN OF BURGAW
FINANCE DEPARTMENT

INTERNAL CONTROL POLICIES

This Policy shall apply to all Town officials (and employees) referenced herein, and is applicable upon the day of adoption by the Town Board of Commissioners.

THIS INTERNAL CONTROL POLICY FOR THE TOWN OF BURGAW WAS ADOPTED ON THE 10TH DAY OF SEPTEMBER, 2024, BY THE TOWN BOARD OF COMMISSIONERS OF THE TOWN OF BURGAW, NORTH CAROLINA.

SEAL

G. Olivia Dawson, Mayor

Attest:

Kristin Wells, Town Clerk

RESOLUTION 2024-25

ALLOWABLE COSTS AND COST PRINCIPLES FOR EXPENDITURE OF AMERICAN RESCUE PLAN ACT CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS BY NORTH CAROLINA LOCAL GOVERNMENTS

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

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

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

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

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

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

ARP/CSLFRF Funds may be, but are not required to be, used along with other funding sources for a given project. Note that ARP/CSLFRF Funds may not be used for a non-

Federal cost share or match where prohibited by other Federal programs, e.g., funds may not be used for the State share for Medicaid.

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

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

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

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

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

- (a) The non-Federal entity is responsible for the efficient and effective administration of the Federal award through the application of sound management practices.

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

BE IT RESOLVED that the governing board of Town of Burgaw hereby adopts and enacts the following US Cost Principles Policy for the expenditure of ARP/CSLFRF funds.

ADOPTED this 10th day of September 2024.

ATTEST: _____
KRISTIN J. WELLS, TOWN CLERK

SIGNED: _____
G. OLIVIA DAWSON, MAYOR

ALLOWABLE COSTS AND COSTS PRINCIPLES POLICY

OVERVIEW

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

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

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

GENERAL COST ALLOWABILITY CRITERIA

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

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

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

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

- Whether the cost addresses project goals and objectives and is based on program data.

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

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

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

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

- 3. Be authorized and not prohibited under state or local laws or regulations.**

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

SELECTED ITEMS OF COST

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

Town Manager and Finance Officer responsible for determining cost allowability must be familiar with the Selected Items of Cost. The Town of Burgaw must follow the applicable regulations when charging these specific expenditures to the ARP/CSLFRF grant. Manager and Finance Office personnel will check costs against the selected items of cost requirements to ensure the cost is allowable and that all process and documentation requirements are followed. In addition, State laws, Town of Burgaw regulations, and program-specific rules may deem a cost as unallowable, and Town Manager and Finance Officer personnel must follow those non-federal rules as well.

Exhibit A identifies and summarizes the Selected Items of Cost.

DIRECT AND INDIRECT COSTS

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

Direct costs are expenses that are specifically associated with a particular ARP/CSLFRF-eligible project and that can be directly assigned to such activities relatively easily with a high degree of

accuracy. Common examples of direct costs include salary and fringe benefits of personnel directly involved in undertaking an eligible project, equipment and supplies for the project, subcontracted service provider, or other materials consumed or expended in the performance of a grant-eligible project.

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

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

SPECIAL PROVISIONS FOR STATE AND LOCAL GOVERNMENTS

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

§ 200.444 General costs of government.

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

- (1) Salaries and expenses of the Office of the Governor of a [state](#) or the chief executive of a [local government](#) or the chief executive of an [Indian tribe](#);
- (2) Salaries and other expenses of a [state](#) legislature, tribal council, or similar local governmental body, such as a county supervisor, city council, school board, etc., whether incurred for purposes of legislation or executive direction;
- (3) Costs of the judicial branch of a government;
- (4) Costs of prosecutorial activities unless treated as a direct cost to a specific program if authorized by statute or regulation (however, this does not preclude the allowability of other legal activities of the Attorney General as described in [§ 200.435](#)); and
- (5) Costs of other general types of government services normally provided to the general public, such as fire and police, unless provided for as a direct cost under a program statute or regulation.

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

§ 200.416 COST ALLOCATION PLANS AND INDIRECT COST PROPOSALS.

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

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

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

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

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

§ 200.417 INTERAGENCY SERVICE.

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

COST ALLOWABILITY REVIEW PROCESS

PREAPPROVAL COST ALLOWABILITY REVIEW

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

- Local government personnel must submit proposed ARP/CSLFRF projects to Town Manager and/or Finance Officer for review. In addition to other required information, all proposed project submissions must delineate estimated costs by cost item.
- Along with a general review of project eligibility and conformance with other governing board management directives, if required, Town Manager and/or Finance Officer must review estimated costs for specific allowable cost requirements, budget parameters, indirect rates, fringe benefit rates, and those activities/costs that require pre-approval by the US Treasury.
- If a proposed project includes a request for an unallowable cost, the Town Manager and/or Finance Officer will return the proposal to the requesting party for review and, if practicable, resubmission with corrected cost items.
- Once a proposed project budget is pre-approved by Town Manager and/or Finance Officer, the local government personnel responsible for implementing the project must conform actual obligations and expenditures to the pre-approved project budget.

POST-EXPENDITURE COST ALLOWABILITY REVIEW

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

- All invoices or other demands for payment must include a breakdown by cost item. The cost items should mirror those presented in the proposed budget for the project. If an invoice or other demand for payment does not include a breakdown by cost item, the Town Manager and/or Finance Officer will return the invoice to the project manager and/or vendor, contractor, or subrecipient for correction.
- The Project Manager must review the individual cost items listed on the invoice or other demand for payment to determine their allowability and allocability.
- If all cost items are deemed allowable and properly allocable, the Project Manager must proceed through the local government's normal disbursement process.
- If any cost item is deemed unallowable, the Town Manager and/or Finance Officer will notify the project management and/or vendor, contractor, or subrecipient that a portion of the invoice or other demand for payment will not be paid with ARP/CSLFRF funds. The Town Manager and/or Finance Officer may, in their discretion, and consistent with this policy, allow an invoice or other demand for payment to be resubmitted with a revised cost allocation. If the local government remains legally obligated by contract or otherwise to pay the disallowed cost item, it must identify other local government funds to cover the disbursement. Town of Burgaw's governing board must approve any allocation of other funds for this purpose.

- The Finance Officer must retain appropriate documentation of budgeted cost items per project and actual obligations and expenditures of cost items per project.

COST TRANSFERS

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

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

EXHIBIT A

Selected Items of Cost	Uniform Guidance General Reference	Allowability
Advertising and public relations costs	2 CFR § 200.421	Allowable with restrictions
Advisory councils	2 CFR § 200.422	Allowable with restrictions
Alcoholic beverages	2 CFR § 200.423	Unallowable
Alumni/ae activities	2 CFR § 200.424	Not specifically addressed
Audit services	2 CFR § 200.425	Allowable with restrictions
Bad debts	2 CFR § 200.426	Unallowable
Bonding costs	2 CFR § 200.427	Allowable with restrictions
Collection of improper payments	2 CFR § 200.428	Allowable
Commencement and convocation costs	2 CFR § 200.429	Not specifically addressed

Compensation – personal services	2 CFR § 200.430	Allowable with restrictions; Special conditions apply (e.g., § 200.430(i)(5))
Compensation – fringe benefits	2 CFR § 200.431	Allowable with restrictions
Conferences	2 CFR § 200.432	Allowable with restrictions
Contingency provisions	2 CFR § 200.433	Unallowable with exceptions
Contributions and donations	2 CFR § 200.434	Unallowable (made by non-federal entity); not reimbursable but value may be used as cost sharing or matching (made to non-federal entity)
Defense and prosecution of criminal and civil proceedings, claims, appeals and patent infringements	2 CFR § 200.435	Allowable with restrictions
Depreciation	2 CFR § 200.436	Allowable with qualifications
Employee health and welfare costs	2 CFR § 200.437	Allowable with restrictions
Entertainment costs	2 CFR § 200.438	Unallowable with exceptions
Equipment and other capital expenditures	2 CFR § 200.439	Allowability based on specific requirement
Exchange rates	2 CFR § 200.440	Allowable with restrictions
Fines, penalties, damages and other settlements	2 CFR § 200.441	Unallowable with exceptions
Fund raising and investment management costs	2 CFR § 200.442	Unallowable with exceptions
Gains and losses on disposition of depreciable assets	2 CFR § 200.443	Allowable with restrictions
General costs of government	2 CFR § 200.444	Unallowable with exceptions
Goods and services for personal use	2 CFR § 200.445	Unallowable (goods/services); allowable

		(housing) with restrictions
Idle facilities and idle capacity	2 CFR § 200.446	Idle facilities - unallowable with exceptions; Idle capacity - allowable with restrictions
Insurance and indemnification	2 CFR § 200.447	Allowable with restrictions
Intellectual property	2 CFR § 200.448	Allowable with restrictions
Interest	2 CFR § 200.449	Allowable with restrictions
Lobbying	2 CFR § 200.450	Unallowable
Losses on other awards or contracts	2 CFR § 200.451	Unallowable (however, they are required to be included in the indirect cost rate base for allocation of indirect costs)
Maintenance and repair costs	2 CFR § 200.452	Allowable with restrictions
Materials and supplies costs, including costs of computing devices	2 CFR § 200.453	Allowable with restrictions
Memberships, subscriptions, and professional activity costs	2 CFR § 200.454	Allowable with restrictions; unallowable for lobbying organizations
Organization costs	2 CFR § 200.455	Unallowable except federal prior approval
Participant support costs	2 CFR § 200.456	Allowable with prior approval of the federal awarding agency
Plant and security costs	2 CFR § 200.457	Allowable; capital expenditures are subject to § 200.439
Pre-award costs	2 CFR § 200.458	Allowable if consistent with other allowabilities and with prior approval of the federal awarding agency
Professional services costs	2 CFR § 200.459	Allowable with restrictions
Proposal costs	2 CFR § 200.460	Allowable with restrictions

Publication and printing costs	2 CFR § 200.461	Allowable with restrictions
Rearrangement and reconversion costs	2 CFR § 200.462	Allowable (ordinary and normal)
Recruiting costs	2 CFR § 200.463	Allowable with restrictions
Relocation costs of employees	2 CFR § 200.464	Allowable with restrictions
Rental costs of real property and equipment	2 CFR § 200.465	Allowable with restrictions
Scholarships and student aid costs	2 CFR § 200.466	Not specifically addressed
Selling and marketing costs	2 CFR § 200.467	Unallowable with exceptions
Specialized service facilities	2 CFR § 200.468	Allowable with restrictions
Student activity costs	2 CFR § 200.469	Unallowable unless specifically provided for in the federal award
Taxes (including Value Added Tax)	2 CFR § 200.470	Allowable with restrictions
Termination costs	2 CFR § 200.471	Allowable with restrictions
Training and education costs	2 CFR § 200.472	Allowable for employee development
Transportation costs	2 CFR § 200.473	Allowable with restrictions
Travel costs	2 CFR § 200.474	Allowable with restrictions
Trustees	2 CFR § 200.475	Not specifically addressed