



TOWN OF RIVER BEND

**45 Shoreline Drive
River Bend, NC 28562**

T 252.638.3870
F 252.638.2580

www.riverbendnc.org

RIVER BEND TOWN COUNCIL PROPOSED AGENDA

Work Session Meeting

February 8, 2024

River Bend Town Hall – 45 Shoreline Drive

7:00 p.m.

1. **VOTE** – Agenda: Additions / Deletions / Adoption
2. Discussion – FY 23-24 Audit Contract - Gilbert
3. **VOTE** – Capital Project Budget Amendment - Jackson
4. **VOTE** – Budget Amendment - Jackson
5. **VOTE** – Capital Project Ordinance for Water Treatment Plant - Jackson
6. Discussion – Site Evaluation Report for Water Treatment Plant - Jackson
7. Discussion – Lighting for Walking Trail - Weaver
8. REVIEW AGENDA – Nobles
9. **CLOSED SESSION** – NCGS § 143-318.11(a)(3)(5) –To Discuss the Acquisition of Real Property located at 509 Old Pollocksville Road, Owned by Weldon Brown, Jr. and Naqueldon Brown for the Location of a New Water Treatment Facility.

Pledge: Leonard

The	Governing Board
of	Primary Government Unit Town of River Bend
and	Discretely Presented Component Unit (DPCU) (if applicable) NA

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

and	Auditor Name Thompson, Price, Scott, Adams & Co., P.A
	Auditor Address 4024 Oleander Dr., Suite 103, Wilmington, NC 28403

Hereinafter referred to as Auditor

for	Fiscal Year Ending 06/30/24	Date Audit Will Be Submitted to LGC 10/31/24
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Must be within four months of FYE

hereby agree as follows:

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

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

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

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

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

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

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

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

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

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

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

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

8. All local government and public authority contracts for audit or audit-related work require the approval of the Secretary of the LGC. This includes annual or special audits, agreed upon procedures related to internal controls, bookkeeping or other assistance necessary to prepare the Governmental Unit's records for audit, financial statement preparation, any finance-related investigations, or any other audit-related work in the State of North Carolina. Approval is also required for the Alternative Compliance Examination Engagement for auditing the Coronavirus State and Local Fiscal Recovery Funds expenditures as allowed by US Treasury. Approval is not required on audit contracts and invoices for system improvements and similar services of a non-auditing nature.
9. Invoices for services rendered under these contracts shall not be paid by the Governmental Unit(s) until the invoice has been approved by the Secretary of the LGC. This also includes any progress billings [G.S. 159-34 and 115C-447]. All invoices for audit work shall be submitted in PDF format to the Secretary of the LGC for approval. The invoice marked 'approved' with approval date shall be returned to the Auditor to present to the Governmental Unit(s) for payment. This paragraph is not applicable to contracts for audits of hospitals.
10. In consideration of the satisfactory performance of the provisions of this contract, the Governmental Unit(s) shall pay to the Auditor, upon approval by the Secretary of the LGC if required, the fee, which includes any costs the Auditor may incur from work paper or peer reviews or any other quality assurance program required by third parties (federal and state grantor and oversight agencies or other organizations) as required under the Federal and State Single Audit Acts. This does not include fees for any pre-issuance reviews that may be required by the NC Association of CPAs (NCACPA) Peer Review Committee or NC State Board of CPA Examiners (see Item 13).
11. If the Governmental Unit(s) has/have outstanding revenue bonds, the Auditor shall submit to LGC Staff, either in the notes to the audited financial statements or as a separate report, a calculation demonstrating compliance with the revenue bond rate covenant. Additionally, the Auditor shall submit to LGC Staff simultaneously with the Governmental Unit's (Units') audited financial statements any other bond compliance statements or additional reports required by the authorizing bond documents, unless otherwise specified in the bond documents.
12. After completing the audit, the Auditor shall submit to the Governing Board a written report of audit. This report shall include, but not be limited to, the following information: (a) Management's Discussion and Analysis, (b) the financial statements and notes of the Governmental Unit(s) and all of its component units prepared in accordance with GAAP, (c) supplementary information requested by the Governmental Unit(s) or required for full disclosure under the law, and (d) the Auditor's opinion on the material presented. The Auditor shall furnish the required number of copies of the report of audit to the Governing Board upon completion.
13. If the audit firm is required by the NC State Board, the NCACPA Peer Review Committee, or the Secretary of the LGC to have a pre-issuance review of its audit work, there shall be a statement in the engagement letter indicating the pre-issuance review requirement. There also shall be a statement that the Governmental Unit(s) shall not be billed for the pre-issuance review. The pre-issuance review shall be performed prior to the completed audit being submitted to LGC Staff. The pre-issuance review report shall accompany the audit report upon submission to LGC Staff.

14. The Auditor shall submit the report of audit in PDF format to LGC Staff. For audits of units other than hospitals, the audit report should be submitted when (or prior to) submitting the final invoice for services rendered. The report of audit, as filed with the Secretary of the LGC, becomes a matter of public record for inspection, review and copy in the offices of the LGC by any interested parties. Any subsequent revisions to these reports shall be sent to the Secretary of the LGC. These audited financial statements, excluding the Auditors' opinion, may be used in the preparation of official statements for debt offerings by municipal bond rating services to fulfill secondary market disclosure requirements of the Securities and Exchange Commission and for other lawful purposes of the Governmental Unit(s) without requiring consent of the Auditor. If the LGC Staff determines that corrections need to be made to the Governmental Unit's (Units') financial statements and/or the compliance section, those corrections shall be provided within three business days of notification unless another deadline is agreed to by LGC Staff.
15. Should circumstances disclosed by the audit call for a more detailed investigation by the Auditor than necessary under ordinary circumstances, the Auditor shall inform the Governing Board in writing of the need for such additional investigation and the additional compensation required therefore. Upon approval by the Secretary of the LGC, this contract may be modified or amended to include the increased time, compensation, or both as may be agreed upon by the Governing Board and the Auditor.
16. If an approved contract needs to be modified or amended for any reason, the change shall be made in writing and pre-audited if the change includes a change in audit fee (pre-audit requirement does not apply to hospitals). This amended contract shall be completed in full, including a written explanation of the change, signed and dated by all original parties to the contract. It shall then be submitted to the Secretary of the LGC for approval. No change to the audit contract shall be effective unless approved by the Secretary of the LGC.
17. A copy of the engagement letter, issued by the Auditor and signed by both the Auditor and the Governmental Unit(s), shall be attached to this contract, and except for fees, work, and terms not related to audit services, shall be incorporated by reference as if fully set forth herein as part of this contract. In case of conflict between the terms of the engagement letter and the terms of this contract, the terms of this contract shall take precedence. Engagement letter terms that conflict with the contract are deemed to be void unless the conflicting terms of this contract are specifically deleted in Item 30 of this contract. Engagement letters containing indemnification clauses shall not be accepted by LGC Staff.
18. Special provisions should be limited. Please list any special provisions in an attachment.
19. A separate contract should not be made for each division to be audited or report to be submitted. If a DPCU is subject to the audit requirements detailed in the Local Government Budget and Fiscal Control Act and a separate audit report is issued, a separate audit contract is required. If a separate report is not to be issued and the DPCU is included in the primary government audit, the DPCU shall be named along with the primary government on this audit contract. DPCU Board approval date, signatures from the DPCU Board chairman and finance officer also shall be included on this contract.
20. The contract shall be executed, pre-audited (pre-audit requirement does not apply to hospitals), and physically signed by all parties including Governmental Unit(s) and the Auditor, then submitted in PDF format to the Secretary of the LGC.
21. The contract is not valid until it is approved by the Secretary of the LGC. The staff of the LGC shall notify the Governmental Unit and Auditor of contract approval by email. The audit should not be started before the contract is approved.
22. Retention of Client Records: Auditors are subject to the NC State Board of CPA Examiners' Retention of Client Records Rule 21 NCAC 08N .0305 as it relates to the provision of audit and other attest services, as well as non-attest services. Clients and former clients should be familiar with the requirements of this rule prior to requesting the return of records.

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

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

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

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

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

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

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

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

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

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

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

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

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

ITEM 2

FEEES FOR AUDIT SERVICES

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

Financial statements were prepared by: Auditor Governmental Unit Third Party

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

Name: **Title and Unit / Company:** **Email Address:**

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

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

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

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

Primary Government Unit	Town of River Bend
Audit Fee (financial and compliance if applicable)	\$ 20,000.00
Fee per Major Program (if not included above)	\$ 3000.00 if applicable
Additional Fees Not Included Above (if applicable):	
Financial Statement Preparation (incl. notes and RSI)	\$
All Other Non-Attest Services	\$
TOTAL AMOUNT NOT TO EXCEED	\$ 29,000

Discretely Presented Component Unit	NA
Audit Fee (financial and compliance if applicable)	\$
Fee per Major Program (if not included above)	\$
Additional Fees Not Included Above (if applicable):	
Financial Statement Preparation (incl. notes and RSI)	\$
All Other Non-Attest Services	\$
TOTAL AMOUNT NOT TO EXCEED	\$

SIGNATURE PAGE

AUDIT FIRM

Audit Firm* Thompson, Price, Scott, Adams & Co., P.A	
Authorized Firm Representative (typed or printed)* Gregory S Adams, CPA	Signature*
Date*	Email Address* gadams@tpsacpas.com

GOVERNMENTAL UNIT

Governmental Unit* Town of River Bend	
Date Governing Board Approved Audit Contract* (Enter date in box to right)	
Mayor/Chairperson (typed or printed)* John Kirkland, Mayor	Signature*
Date	Email Address* jkirkland@riverbendnc.org

Chair of Audit Committee (typed or printed, or "NA") Brian Leonard	Signature
Date	Email Address bleonard@riverbendnc.org

GOVERNMENTAL UNIT – PRE-AUDIT CERTIFICATE

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

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

Sum Obligated by This Transaction:	\$ 29,000
Primary Governmental Unit Finance Officer* (typed or printed) Mandy Gilbert, Finance Officer	Signature*
Date of Pre-Audit Certificate*	Email Address* finance@riverbendnc.org

**SIGNATURE PAGE – DPCU
(complete only if applicable)**

DISCRETELY PRESENTED COMPONENT UNIT

DPCU*	
NA	
Date DPCU Governing Board Approved Audit Contract* (Enter date in box to right)	
DPCU Chairperson (typed or printed)*	Signature*
Date*	Email Address*

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

DPCU – PRE-AUDIT CERTIFICATE

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

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

Sum Obligated by this Transaction:	\$
DPCU Finance Officer (typed or printed)*	Signature*
Date of Pre-Audit Certificate*	Email Address*

Remember to print this form, and obtain all required signatures prior to submission.

PRINT



**TOWN OF RIVER BEND
PUBLIC WORKS CAPITAL PROJECTS FUND ORDINANCE AMENDMENT #2**

BE IT ORDAINED by the Council of the Town of River Bend, North Carolina, that the Public Works Capital Projects Fund Ordinance as last amended on September 27, 2022, be amended as follows:

Section 1. The following amounts are hereby appropriated for the operation of a Town Capital Projects Fund for the construction of a Public Works Building:

<u>CAPITAL PROJECTS FUND</u>		
<u>Revenues:</u>		
<i>Operating Transfer from General Fund</i>	906,658	(57,720)
Operating Transfer from Sewer Capital Reserve Fund	11,265	
Operating Transfer from Water Capital Reserve Fund	245,088	
<i>Operating Transfer from Sewer Fund</i>	442,063	(62,551)
<i>Operating Transfer from Water Fund</i>	208,240	(62,551)
<i>Interest Earned</i>	75,000	75,000
	1,888,314	(107,822)
 <u>Expenditures:</u>		
<i>Architectural Services (to reflect actual cost)</i>	65,920	(5,580)
Land Acquisition	60,000	
<i>Legal Services (to reflect actual cost)</i>	1,125	(875)
<i>Miscellaneous (to reflect actual cost)</i>	45,962	40,962
<i>Construction (to reflect actual cost)</i>	1,715,307	(4,289)
<i>Contingency (to reflect actual cost)</i>	0	(138,040)
	1,888,314	(107,822)

Section 2. It is estimated that revenues in the amounts indicated in the foregoing schedule will be available to support the foregoing appropriations.

Section 3. The Finance Officer is hereby authorized to maintain an appropriate Fund Chart of Accounts.

Section 4. Copies of this Ordinance shall be furnished to the Clerk, Town Council, Budget Officer and Finance Officer to be kept on file by them for their direction in the disbursement of funds.

Section 5. The capital projects funds are appropriated pursuant to section 13.2 of Chapter 159 of the General Statutes of North Carolina; therefore, appropriations do not lapse at the end of the fiscal year and are available for the duration of the project, estimated to be eighteen months, unless subsequently amended by Council action.

Adopted this 8th day of February, 2024.

John R. Kirkland, Mayor

Attest:

Kristie J. Nobles, Town Clerk, CMC, NCCMC



**TOWN OF RIVER BEND
BUDGET ORDINANCE AMENDMENT 23-B-05
FISCAL YEAR 2023 - 2024**

BE IT ORDAINED by the Council of the Town of River Bend, North Carolina that the 2023-2024 Budget Ordinance as last amended on January 11, 2024, be amended as follows:

Summary

General Fund	2,246,559
General Capital Reserve Fund	56,900
Law Enforcement Separation Allowance Fund	12,685
Water Fund	655,804
Water Capital Reserve Fund	10
Sewer Fund	679,504
Sewer Capital Reserve Fund	1
Total	3,651,463

Section 1.

General Fund

**23-B-05
PROPOSED
CHANGES**

Anticipated Revenues

AD VALOREM Taxes 2023-2024	935,566	
AD VALOREM Tax-Motor Vehicle	90,000	
Animal Licenses	1,500	
Sales Tax 1% Article 39	195,868	
Sales Tax 1/2% Article 40	114,635	
Sales Tax 1/2% Article 42	97,901	
Sales Tax Article 44	13,090	
Sales Tax Hold Harmless Distribution	108,195	
Solid Waste Disposal Tax	2,200	
Powell Bill Allocation	100,486	
Beer and Wine Tax	13,225	
Video Programming Sales Tax	49,621	
Utilities Franchise Tax	112,169	
Telecommunications Sales Tax	6,725	
Court Refunds	500	
Zoning Permits	7,000	
Miscellaneous	16,200	
Interest- Powell Bill Investments	50	
Interest-General Fund Investments	20,000	
Contributions	901	
Wildwood Storage Rents	18,144	
Rents & Concessions	18,000	
Sale of Fixed Assets	4,600	
Transfer From Capital Reserve Fund	43,504	
Transfer From PW Capital Projects Fund	57,720	57,720
Appropriated Fund Balance (transfer from PW Capital and leaf & limb fees)	218,759	(32,498)
Total	2,246,559	25,222

Section 1. General Fund (continued)

**23-B-05
PROPOSED
CHANGES**

Authorized Expenditures			
	Governing Body	47,350	
	Administration	332,000	
	Finance	131,306	
	Tax Listing	13,700	
	Legal Services	40,090	
	Elections	0	
	Police	769,335	
	Public Buildings	102,000	
	Emergency Services	2,870	
	Animal Control	16,225	
	Street Maintenance	271,050	
	Public Works	186,050	
	Leaf & Limb and Solid Waste (fees for remainder of fiscal year)	77,606	25,222
	Stormwater Management	44,840	
	Wetlands and Waterways	2,900	
	Planning & Zoning	55,000	
	Recreation & Special Events	11,100	
	Parks & Community Appearance	55,130	
	Contingency	20,807	
	Transfer To General Capital Reserve Fund	55,000	
	Transfer To L.E.S.A. Fund	12,200	
	Total	2,246,559	25,222

Section 2. General Capital Reserve Fund

Anticipated Revenues			
	Contributions from General Fund	55,000	
	Interest Revenue	1,900	
	Total	56,900	
Authorized Expenditures			
	Transfer to General Fund	43,504	
	Future Procurement	13,396	
	Total	56,900	

Section 3. Law Enforcement Separation Allowance Fund

Anticipated Revenues:			
	Contributions from General Fund	12,200	
	Interest Revenue	485	
	Total	12,685	
Authorized Expenditures:			
	Separation Allowance	0	
	Future LEOSSA Payments	12,685	
	Total	12,685	

Section 4.

Water Fund

**23-B-05
PROPOSED
CHANGES**

Anticipated Revenues

Utility Usage Charges, Classes 1 & 2	210,591	
Utility Usage Charges, Classes 3 & 4	12,428	
Utility Usage Charges, Class 5	15,002	
Utility Usage Charges, Class 8	4,644	
Utility Customer Base Charges	278,811	
Hydrant Availability Fee	19,764	
Taps & Connections Fees	1,250	
Nonpayment Fees	10,500	
Late payment Fees	7,822	
Interest Revenue	3,488	
Sale of Capital Asset	0	
Transfer From PW Capital Projects Fund	62,551	62,551
Appropriated Fund Balance	28,953	(62,551)
Total	655,804	0

Authorized Expenditures

Administration & Finance [1]	491,804	
Operations and Maintenance	140,500	
Transfer To Fund Balance for Capital Outlay	23,500	
Transfer To Water Capital Reserve Fund	0	
Total	655,804	0

[1] Portion of department for bond debt service: 141,157

Section 5.

Water Capital Reserve Fund

Anticipated Revenues

Contributions From Water Operations Fund	0	
Interest Revenue	10	
Total	10	

Authorized Expenditures

Future Expansion & Debt Service	10	
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Section 6. Sewer Fund

**23-B-05
PROPOSED
CHANGES**

Anticipated Revenues:

Utility Usage Charges, Classes 1 & 2	267,170	
Utility Usage Charges, Classes 3 & 4	36,679	
Utility Usage Charges, Class 5	28,142	
Utility Usage Charges, Class 8	16,833	
Utility Customer Base Charges	296,108	
Taps & Connection Fees	1,250	
Late payment Fees	8,384	
Interest Revenue	5,836	
Sale of Capital Asset	0	
Transfer from PW Capital Projects Fund	62,551	62,551
Appropriated Fund Balance	(43,449)	(62,551)
Total	679,504	0

Authorized Expenditures:

Administration & Finance [2]	483,204	
Operations and Maintenance	192,800	
Transfer to Fund Balance for Capital Outlay	3,500	
Transfer to Sewer Capital Reserve Fund	0	
Total	679,504	0

[2] Portion of department for bond debt service: 121,893

Section 7. Sewer Capital Reserve

Anticipated Revenues:

Contributions From Sewer Operations Fund	0	
Interest Revenue	1	
Total	1	

Authorized Expenditures:

Future Expansion & Debt Service	1	
---------------------------------	---	--

Section 8. **Levy of Taxes**

There is hereby levied a tax at the rate of twenty-four cents (\$0.24) per one hundred dollars (\$100) valuation of property as listed for taxes as of January 1, 2023, for the purpose of raising the revenue listed as "Ad Valorem Taxes 2023-2024" in the General Fund Section 1 of this ordinance. This rate is based on a valuation of \$393,280,000 for purposes of taxation of real and personal property with an estimated rate of collection of 99.12%. The estimated collection rate is based on the fiscal year 2021-2022 collection rate of 99.12% by Craven County who has been contracted to collect real and personal property taxes for the Town of River Bend. Also included is a valuation of \$37,500,000 for purposes of taxation of motor vehicles with a collection rate of 100% by the North Carolina Vehicle Tax System.

Section 9. **Fees and Charges**

There is hereby established, for Fiscal Year 2023-2024, various fees and charges as contained in Attachment A of this document.

Section 10. **Special Authorization of the Budget Officer**

- A. The Budget Officer shall be authorized to reallocate any appropriations within departments.
- B. The Budget Officer shall be authorized to execute interfund and interdepartmental transfers in emergency situations. Notification of all such transfers shall be made to the Town Council at its next meeting following the transfer.
- C. The Budget Officer shall be authorized to execute interdepartmental transfers in the same fund, including contingency appropriations, not to exceed \$5,000. Notification of all such transfers shall be made to the Town Council at its next meeting following the transfer.

Section 11. **Classification and Pay Plan**

Cost of Living Adjustment (COLA) for all Town employees shall be 4.4% and shall begin the first payroll in the new fiscal year. The Town Manager is hereby authorized to grant merit increases to Town employees, when earned, per the approved Pay Plan.

Section 12. **Utilization of the Budget Ordinance**

This ordinance shall be the basis of the financial plan for the Town of River Bend municipal government during the 2023-2024 fiscal year. The Budget Officer shall administer the Annual Operating Budget and shall ensure the operating staff and officials are provided with guidance and sufficient details to implement their appropriate portion of the budget.

Section 13. **Copies of this Budget Ordinance**

Copies of this Budget Ordinance shall be furnished to the Clerk, Town Council, Budget Officer and Finance Officer to be kept on file by them for their direction in the disbursement of funds.

Adopted this 8th day of February, 2024.

John R. Kirkland, Mayor

Attest:

Kristie J. Nobles, Town Clerk, CMC, NCCMC



**TOWN OF RIVER BEND
WATER TREATMENT PLANT CAPITAL PROJECTS FUND ORDINANCE**

BE IT ORDAINED by the Council of the Town of River Bend, North Carolina:

Section 1. The following amounts are hereby appropriated for the operation of a Town Capital Projects Fund for the construction of a new Water Treatment Plant:

CAPITAL PROJECTS FUND

Revenues:

State of North Carolina Grant	9,393,000
-------------------------------	-----------

Appropriations:

Administration	85,000
Engineering	1,386,000
Construction	7,922,000
	<hr/> 9,393,000

Section 2. It is estimated that revenues in the amounts indicated in the foregoing schedule will be available to support the foregoing appropriations.

Section 3. The Finance Officer is hereby authorized to maintain an appropriate Fund Chart of Accounts.

Section 4. Copies of this Ordinance shall be furnished to the Clerk, Town Council, Budget Officer and Finance Officer to be kept on file by them for their direction in the disbursement of funds.

Section 5. The capital projects funds are appropriated pursuant to section 13.2 of Chapter 159 of the General Statutes of North Carolina; therefore, appropriations do not lapse at the end of the fiscal year and are available for the duration of the project, estimated to be eighteen months, unless subsequently amended by Council action.

Adopted this 8th day of February, 2024.

John R. Kirkland, Mayor

Attest:

Kristie J. Nobles, Town Clerk, CMC, NCCMC

TOWN OF RIVER BEND

Land Acquisition Site Evaluation Report (LASER) For Potential WTP Site

4.5 +/- Acre Site Located at the South End of
509 Old Pollocksville Road (Brown Tract)
at Western Terminus of Plantation Drive

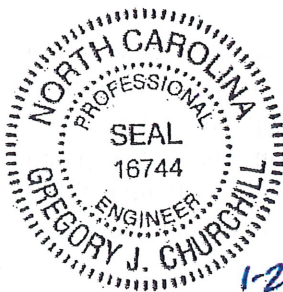


January 26, 2024


Prepared by:




Engineers, Planners, Surveyors
107 East Second Street
Greenville, North Carolina 27858



1-26-24


Gregory J. Churchill, P.E.
President


Haleigh Robinson
Planner

Selected
pages from
182 page
report

TOWN OF RIVER BEND
Land Acquisition Site Evaluation Report (LASER)
Proposed 4.5-Acre WTP Site
(Southernmost Portion of Brown Tract)

EXECUTIVE SUMMARY

On December 27, 2024, Rivers & Associates, Inc. was authorized by the Town of River Bend to perform a preliminary site assessment for approximately 4.5 acres of land to potentially site a new municipal Water Treatment Plant (WTP) facility. The 4.5-acre site (proposed WTP Site) is located on the southernmost end of a larger 29.49-acre tract owned by Weldon Brown, Jr. and Naqueldon Brown (Brown Tract). The larger Brown Tract is identified as Parcel ID 8-200-028 on the Craven County Tax Parcel Maps, and is located at 509 Old Pollocksville Road *{See Appendix A – Craven County Tax Parcel Information}*. The 4.5-acre area of interest for the proposed WTP site is located in close proximity to the Town’s recently constructed John R. Kirkland Public Works Facility and existing 300,000-gallon Elevated Storage Tank near the western terminus of Plantation Drive *{See Appendix B – Site Location Map}*.

The preliminary assessment of the WTP Site includes this Land Acquisition Site Evaluation Report (LASER) and an accompanying Phase I Environmental Assessment for the Brown Tract *{See Appendix C – Phase I Environmental Assessment}*. This report was prepared for the exclusive use of the Town of River Bend, North Carolina, but may be released to others by the Town as necessary for informational purposes only.

The purpose of the assessment is to describe the need for the project, summarize the permitting and zoning requirements, and determine suitability of the site for development as a proposed WTP.

The preliminary assessment for the WTP Site covers potential near surface geotechnical, environmental, drainage, utility and other developmental considerations, and incorporates the outcome of those considerations into a conceptual schematic site plan. *{See Appendix D – Conceptual Site Plan}*

Proposed Development Activity: The Town’s existing WTPs and associated pumping and treatment equipment have outlived their useful service lives, and the Town desires to replace both existing WTPs with a single new WTP located at the proposed 4.5-acre site described above. The final treatment process is still under consideration, but is anticipated to include design and construction of a new greensand filtration and zeolite softening WTP to enhance removal of iron, manganese and hardness to improve overall potable water quality.

The proposed WTP capacity is recommended to be 1.0 MGD which is approximately equivalent to the total capacities of the existing well field and WTPs. Consideration should be given during the planning and design phases for future expansion capability. Raw water

transmission mains will be extended as required from Castle Hayne raw water wells to serve the new WTP site.

Lined waste settling lagoons and supernatant pumps will be installed on the new WTP site for enhanced settling of waste constituents. A waste effluent force main will be extended from the WTP site to the existing gravity sanitary sewer collection system, such that the effluent will be diluted through the sanitary sewer collection and treatment process, followed by discharge with the existing WWTP effluent. After the new WTP is commissioned and operational, the Town will properly abandon the two existing WTPs and voluntarily forfeit their associated NPDES discharge permits.

Description of Existing Conditions of Proposed WTP Site: The Brown Tract is located in Craven County at 509 Old Pollocksville Road. The proposed WTP Site is located on the southernmost end of the Brown Tract in close proximity to the Town's newly constructed Public Works Facility and existing 300,000-gallon Elevated Storage Tank near the western terminus of Plantation Drive. The logical access point for the WTP Site is from the western terminus of Plantation Drive.

The location of the site adjacent to the new Public Works Facility and existing Elevated Storage Tank make it convenient for development of the new WTP. However, Robert Davis and Kimberly Dow retained a five-foot (5') wide strip of property on the west side of the Public Works lot which would segregate the WTP site from the site of the Public Works Facility. If the Town pursues purchase of the proposed WTP Site, the additional 5' wide strip of land should also be acquired by the Town from Davis and Dow such that River Bend has contiguous ownership of the Public Works, Elevated Tank and WTP sites. This could help to facilitate location of a future raw water well on the WTP Site. One of the conditions for well site approval by NCDEQ DWR Public Water Supply Section is that the well owner must own or control development of the land within a 100-foot radius of the well.

The proposed WTP Site is currently an unattended forest consisting of a mixed stand of Loblolly Pine, American Holly, White Oak, Water Oak, Yellow Poplar, etc. Aerial photographs suggest the site was last logged in the early 1990s. The forest appears not to have been re-planted, rather it appears to have re-vegetated naturally. There is no indication that the property has been farmed over the past six decades. To the north and west, the WTP Site is surrounded by forest land. The property to the northeast of the WTP Site and new Public Works Facility is forest that was logged in 2023, and there is reportedly interest in development as a residential subdivision. Single family residences occupy the property located to the south of the WTP Site with the homes fronting southward and accessed from Gatewood Drive {*See Appendix E – Site Photographs*}.

Site Research and Reconnaissance: Desktop research was conducted by analyzing published governmental documents combined with field reconnaissance of on-site conditions conducted by Rivers' staff. The LASER includes information related to physical site characteristics including topography, soils, wetlands, streams,

one of the twenty designated coastal counties in North Carolina, the Coastal Stormwater Rules apply.

Based on the preliminary layout, it appears that the site can be developed utilizing the low-density stormwater option (maximum Built Upon Area <24%). As such, the site will be drained principally via vegetated swales.

A French drain system will likely be required beneath the lined backwash settling ponds to ensure that whaling (floating) of the geotextile liner does not occur when pond water levels are low.

Conclusion: As with any site to be considered for development of a municipal WTP, there are positive, negative and neutral characteristics and considerations.

The following are considered to be positive characteristics and considerations for the property under consideration:

- site location and accessibility are favorable relative to other municipal facilities, utility and roadway infrastructure,
- no previous development or site contamination is apparent on or near the property,
- zoning/setback requirements do not appear to be problematic.
- topographic relief is favorable for site drainage,
- the site is not subject to flooding,
- there is no critical habitat designated within the property for endangered or threatened species.

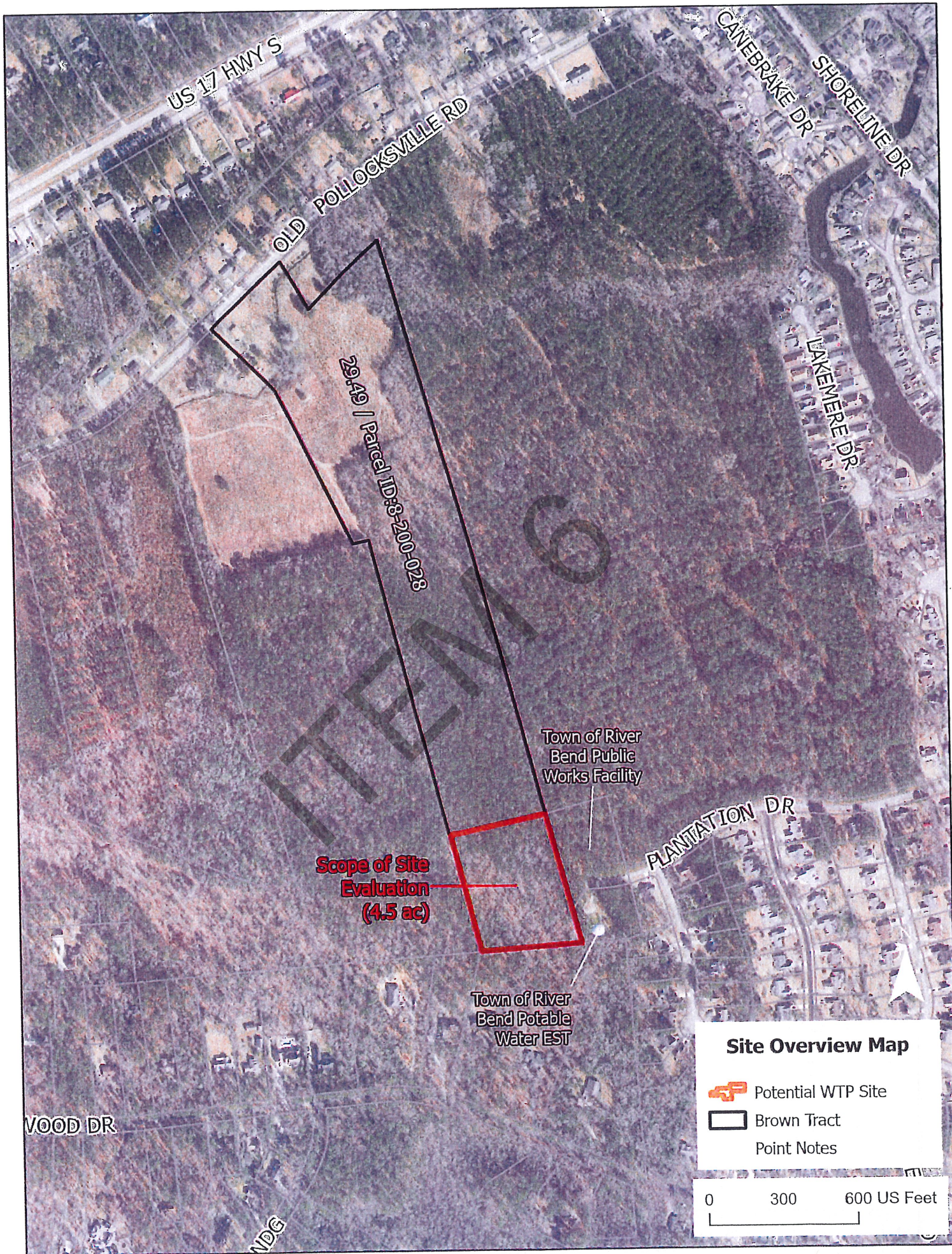
Alternately, the following are considered to be negative characteristics /considerations:

- site clearing and grubbing will be required to accommodate development,
- approximately a foot of soil will likely need to be replaced due to clearing and grubbing operations.

Finally, neutral characteristics and considerations include the following items:

- near surface soils appear acceptable for construction although an additional geotechnical investigation is required for foundation design purposes,
- a small quantity of wetlands exists on the site, but can be accommodated through regulatory permitting processes,
- the stream is not considered to be jurisdictional which eliminates a potential 50-foot buffer; however, confirmation is required.

On the whole, we consider the positive and neutral aspects for development of this site to outweigh the negative, which are somewhat minimal. As such, this preliminary evaluation indicates the 4.5-acre site located at the southernmost end of the Brown Tract is suitable to accommodate development of a new Water Treatment Plant for the Town of River Bend. In addition, the site appears to accommodate the expected requirements for the WTP based on the preliminary size, layout and data that is available at this time.



US 17 HWY S

OLD POLLOCKSVILLE RD

CANEBRAKE DR

SHORELINE DR

29.49 / Parcel ID: 8-200-028

LAKEMERE DR

Town of River Bend Public Works Facility




Scope of Site Evaluation (4.5 ac)

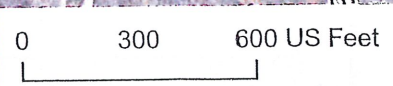
PLANTATION DR

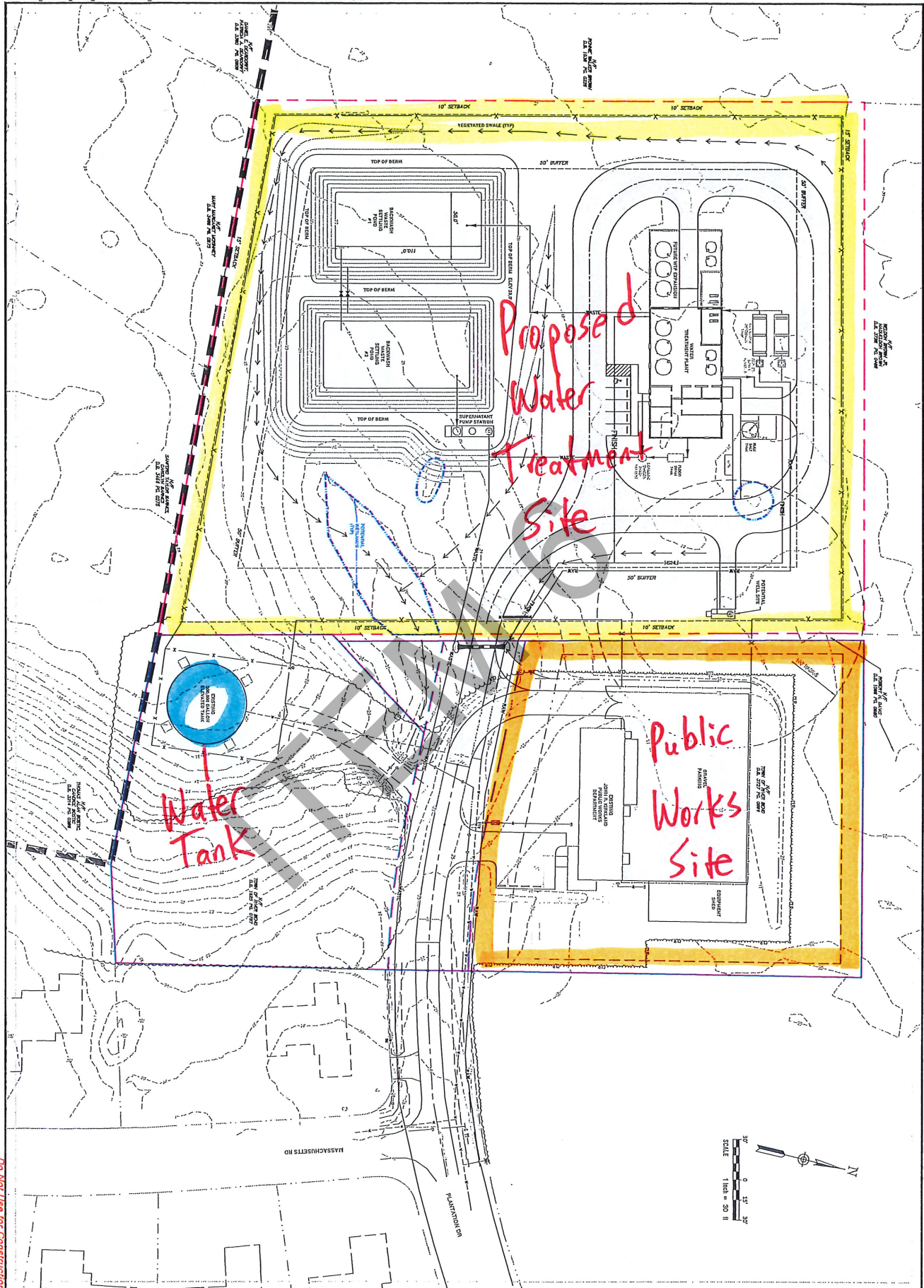
Town of River Bend Potable Water EST

WOOD DR

Site Overview Map

-  Potential WTP Site
-  Brown Tract
-  Point Notes





Do Not Use for Construction - PRELIMINARY

P01

DATE	JANUARY 26, 2024
DESIGNED BY	QJM
DRAWN BY	QJM
CHECKED BY	QJM
PROJECT NO.	202314
SCALE	AS NOTED

LAND ACQUISITION SITE EVALUATION REPORT
TOWN OF RIVER BEND
 CITY COUNTY STATE
CONCEPTUAL SITE PLAN

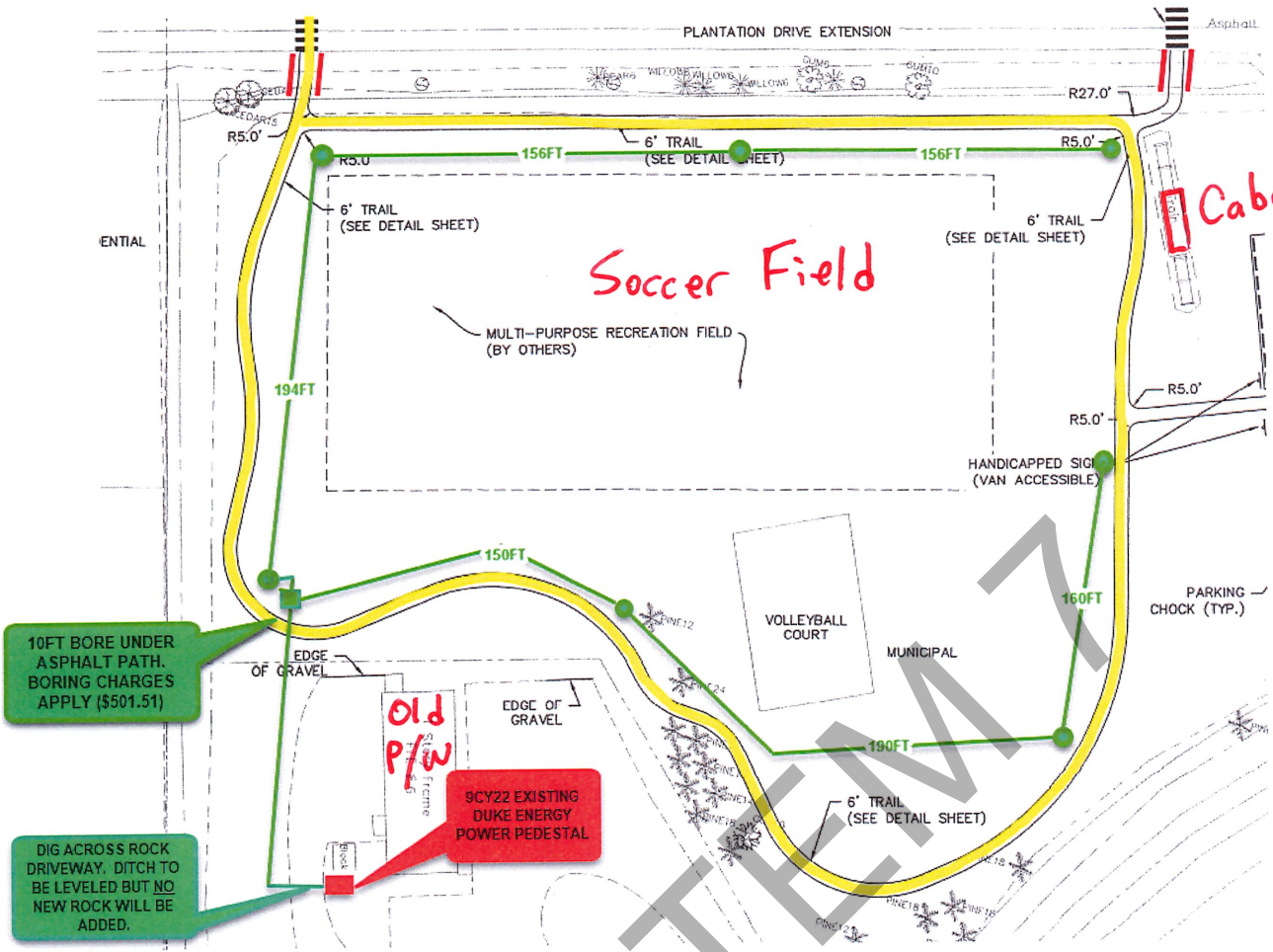
NO.	DESCRIPTION	DATE	BY






Rivers & Associates, Inc.
 107 East Second Street
 Greenville, NC 27835
 (252) 752-4135

Engineer
 Planner
 Surveyor
 Landscape Architect

NC License #2024



-  PROPOSED UNDERGROUND LIGHTING CIRCUIT
-  PROPOSED SECONDARY PEDESTAL
-  PROPOSED LIGHT

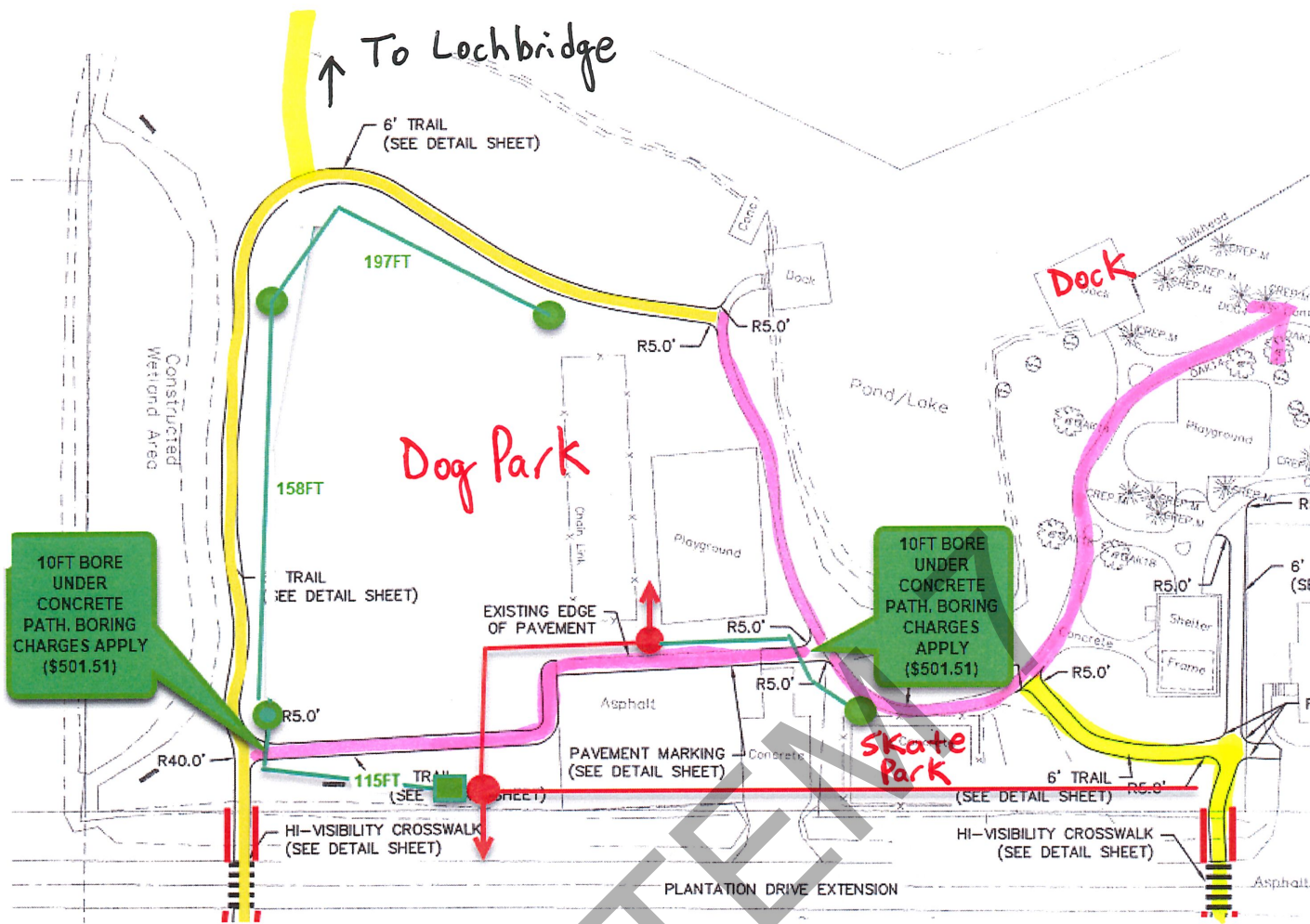
Caboose



50W LED OCALA FIXTURE (3000K COLOR TEMP) ON A 12FT SMOOTH BLACK ALUMINUM POLE



 = new walking path



- EXISTING LIGHT
 - EXISTING UNDERGROUND LIGHTING CIRCUIT
 - PROPOSED LIGHT
 - PROPOSED UNDERGROUND LIGHTING CIRCUIT
 - PROPOSED SECONDARY PEDESTAL
- ****SAME PROPOSED LIGHT AND POLE AS THE UPPER TRAIL

10FT BORE UNDER CONCRETE PATH. BORING CHARGES APPLY (\$501.51)

10FT BORE UNDER CONCRETE PATH. BORING CHARGES APPLY (\$501.51)

— = old walking path
— = new walking path

Attached are the plans that I have in mind for lighting the trail. I spoke with Duke Energy about this a few years ago. This plan is based on his recommendation.

There are 2 options-

1. Duke installs them and owns them
2. We install them and own them

Option 1- In a nutshell, there will be a one-time, upfront cost of \$1,500 to install the lights. Then there will be a \$300 per month fee. The whole system- wires, poles, lights will belong to Duke. They will be solely responsible for their maintenance, etc. Just like our street lights.

Option 2- We hire a contractor to install them. I just got 1 quote to get an idea of costs. This could change, but no higher. That will cost us \$35,000. We would own them and be solely responsible for their maintenance, etc.

So, it's either a 1-time \$35,000 fee and us maintain them for life. I estimate the operation cost of this option to be \$300 per year.

OR

It's a 1-time \$1,500 fee and \$300 per month fee and Duke maintains them for life.

Based on these prices, it would take us almost 10 years (9.7) to recoup our costs if we go with Option 2. That's based on \$0 maintenance cost during that 10-year period, which is probably not realistic.

My recommendation would be Option 1. That is much more palatable from a mid-year budget perspective too.

Duke said they had the poles and fixtures in place now. He is holding them a while for me. If we delay and they get taken, it could be 7 months before the stock is replaced.



**RIVER BEND TOWN COUNCIL
DRAFT PROPOSED AGENDA
Regular Meeting
February 15, 2024
River Bend Town Hall – 45 Shoreline Drive
7:00 p.m.**

Pledge: Leonard

1. Call to Order (Mayor Kirkland Presiding)
2. Recognition of New Residents
3. Additions / Deletions / Adoption to Agenda
4. Addresses to the Council
5. Public Hearings – None
6. Consent Agenda

All items listed under this section are considered routine by the Council and will be enacted by one motion in the form listed below. There will be no separate discussion of these items. If discussion is desired, that item will be removed from the Consent Agenda and will be considered separately.

A. Approve:

*Minutes of the January 11, 2024 Work Session Meeting
Minutes of the January 18, 2024 Regular Council Meeting*

7. Town Manager's Report – Delane Jackson

Activity Reports

- A. *Monthly Police Report* by Chief Joll
- B. *Monthly Water Resources Report* by Director of Public Works Mills
- C. *Monthly Work Order Report* by Director of Public Works Mills
- D. *Monthly Zoning Report* by Assistant Zoning Administrator McCollum

Administrative Reports:

8. Environment And Waterways – Councilman Leonard
 - A. EWAB Report
9. Planning Board – Councilman Sheffield
 - A. Planning Board Report
10. Public Safety – Councilwoman Benton
 - A. Community Watch
11. Parks & Recreation – Councilman Weaver
 - A. Parks and Rec Report
 - B. Organic Garden Report

12. CAC – Councilwoman Maurer
 - A. CAC Report
13. Finance – Councilman Leonard
 - A. Financial Report - Finance Director
14. Mayor's Report – Mayor Kirkland
15. Public Comment

The public comment period is set aside for members of the public to offer comments to the Council. It is the time for the Council to listen to the public. It is not a Question & Answer session between the public and the Council or Staff. All comments will be directed to the Council. Each speaker may speak for up to 3 minutes. A member of staff will serve as timekeeper. A sign-up sheet is posted by the meeting room door and will be collected prior to the start of the Public Comment Period. Speakers will be called on by the Mayor in the order that they signed up. In order to provide for the maintenance of order and decorum, the Council has adopted a policy for this section of the meeting. A copy of the policy is posted by the door for your review. Please follow the policy. If you have a specific question for staff, you are encouraged to contact the Town Manager or the appropriate Department Head at another time.

16. Adjournment

ITEM 8

North Carolina law allows public bodies, such as the River Bend Town Council, to meet in closed session to discuss certain topics. However, prior to going into closed session, the Council must announce the closed session and the topic for which the closed session is being called and that must be done while the Council is in open session. This requirement allows the public to know in general what the closed session is concerning. The closed session must also be adjourned in open session. For the purpose of this guide, open session simply means in view of the public and closed session simply means it private. The topics that may be discussed in closed session are listed below and are numbered 1 through 10. Most of the time, the Council knows in advance that a closed session is needed and the General Statute citation which identifies the purpose of the closed session is included on the agenda. However, that is not always the case. The need for a closed session may arise without enough warning to publish the citation on the agenda. The law does not require advanced notice of a closed session. In any case, planned or not, the Council will state the appropriate citation. The citation will always begin with 143-318.11(a). The numbers that follow in parenthesis will identify the particular closed session topic. For example: The citation 143-318.11(a)(3)(5) will allow the Council to consult with an attorney (#3) and to discuss the acquisition of real property (#5).

§ 143-318.11. Closed sessions.

(a) Permitted Purposes. – It is the policy of this State that closed sessions shall be held only when required to permit a public body to act in the public interest as permitted in this section. A public body may hold a closed session and exclude the public only when a closed session is required:

- (1) To prevent the disclosure of information that is privileged or confidential pursuant to the law of this State or of the United States, or not considered a public record within the meaning of Chapter 132 of the General Statutes.
- (2) To prevent the premature disclosure of an honorary degree, scholarship, prize, or similar award.
- (3) To consult with an attorney employed or retained by the public body in order to preserve the attorney-client privilege between the attorney and the public body, which privilege is hereby acknowledged. General policy matters may not be discussed in a closed session and nothing herein shall be construed to permit a public body to close a meeting that otherwise would be open merely because an attorney employed or retained by the public body is a participant. The public body may consider and give instructions to an attorney concerning the handling or settlement of a claim, judicial action, mediation, arbitration, or administrative procedure. If the public body has approved or considered a settlement, other than a malpractice settlement by or on behalf of a hospital, in closed session, the terms of that settlement shall be reported to the public body and entered into its minutes as soon as possible within a reasonable time after the settlement is concluded.
- (4) To discuss matters relating to the location or expansion of industries or other businesses in the area served by the public body, including agreement on a tentative list of economic development incentives that may be offered by the public body in negotiations, or to discuss matters relating to military installation closure or realignment. Any action approving the signing of an economic development contract or commitment, or the action authorizing the payment of economic development expenditures, shall be taken in an open session.
- (5) To establish, or to instruct the public body's staff or negotiating agents

concerning the position to be taken by or on behalf of the public body in negotiating (i) the price and other material terms of a contract or proposed contract for the acquisition of real property by purchase, option, exchange, or lease; or (ii) the amount of compensation and other material terms of an employment contract or proposed employment contract.

- (6) To consider the qualifications, competence, performance, character, fitness, conditions of appointment, or conditions of initial employment of an individual public officer or employee or prospective public officer or employee; or to hear or investigate a complaint, charge, or grievance by or against an individual public officer or employee. General personnel policy issues may not be considered in a closed session. A public body may not consider the qualifications, competence, performance, character, fitness, appointment, or removal of a member of the public body or another body and may not consider or fill a vacancy among its own membership except in an open meeting. Final action making an appointment or discharge or removal by a public body having final authority for the appointment or discharge or removal shall be taken in an open meeting.
- (7) To plan, conduct, or hear reports concerning investigations of alleged criminal misconduct.
- (8) To formulate plans by a local board of education relating to emergency response to incidents of school violence or to formulate and adopt the school safety components of school improvement plans by a local board of education or a school improvement team.
- (9) To discuss and take action regarding plans to protect public safety as it relates to existing or potential terrorist activity and to receive briefings by staff members, legal counsel, or law enforcement or emergency service officials concerning actions taken or to be taken to respond to such activity.
- (10) To view a recording released pursuant to G.S. 132-1.4A.

(b) Repealed by Session Laws 1991, c. 694, s. 4.

(c) Calling a Closed Session. – A public body may hold a closed session only upon a motion duly made and adopted at an open meeting. Every motion to close a meeting shall cite one or more of the permissible purposes listed in subsection (a) of this section. A motion based on subdivision (a)(1) of this section shall also state the name or citation of the law that renders the information to be discussed privileged or confidential. A motion based on subdivision (a)(3) of this section shall identify the parties in each existing lawsuit concerning which the public body expects to receive advice during the closed session.

(d) Repealed by Session Laws 1993 (Reg. Sess., 1994), c. 570, s. 2. (1979, c. 655, s. 1; 1981, c. 831; 1985 (Reg. Sess., 1986), c. 932, s. 5; 1991, c. 694, ss. 3, 4; 1993 (Reg. Sess., 1994), c. 570, s. 2; 1995, c. 509, s. 84; 1997-222, s. 2; 1997-290, s. 2; 2001-500, s. 2; 2003-180, s. 2; 2013-360, s. 8.41(b); 2014-79, s. 9(a); 2016-88, s. 3.)