



AGENDA SNOW HILL BOARD OF COMMISSIONERS

Monday 10 April 2023, 6:00 p.m.

G. Melvin Oliver Town Hall

908 SE Second St.

Call to Order: Mayor Dennis Liles
Invocation: Mayor Liles will ask a Board Member to give the invocation
Pledge of Allegiance: Mayor Dennis Liles

I. Roll Call

II. Approval of Agenda

III. Public Comments (NCGS § 160A-81-1) *Please state your name, topic you will be speaking, and your three (3) minutes will begin.*

IV. Consent Agenda:

A. Consider Approval of Minutes 13 March 2023

V. Town Manager Report:

- A. Budget Ordinance Amendment: General Fund – Water/Sewer – *Action*
- B. Audit Contract Fiscal Year 22-23: Barrow, Parris, and Davenport P.A. - *Action*
- C. Spring Clean Up – Town Residents, May 1st, 2023 - *Action*.
- D. Resolution: Wastewater Treatment Plant Bar Screen Replacement, & Wastewater Pumping Station Restoration and Replacement Project - *Action*
- E. Capital Improvement Plan – Addition - *Action*
- F. Resolution Endorsing West Greene Elementary School on Campus Construction for Increased Queue Storage (Concept #6) - *Action*
- G. Cemetery Proposal – Signage & Adoption of new street name - *Action*
- H. Cemetery Proposal - Peak Branch Construction Inc. – Aeration Fountain Installation, Erosion Control & Grading Work – *Action*

VI. Monthly Reports:

- A. Financial Report
- B. Police Report
- C. Public Works

VII. Comments from Mayor and Board:

X. Adjournment

Any person who has a disability requiring a reasonable accommodation to participate in this meeting should contact Town Hall prior to the meeting date. Requests for an interpreter require five (5) working days' notice. Proposed agenda current as of 10 April 2023.



To: Mayor and Board Members
From: Todd Whaley
Date: 10 April 2023

REF: Consent Agenda

Background:

A. Consider Approval of Minutes 13 March 2023

Recommendation: Approve consent agenda as stated

Now Therefore Be It Resolved; the Town of Snow Hill Board of Commissioners approve the consent agenda.

Moved: _____ Second: _____

Vote: Yes _____ No _____

Unanimous: _____



MINUTES
SNOW HILL BOARD OF COMMISSIONERS
ANNUAL RETREAT

Monday 13 March 2023, 4:00 p.m.

G. Melvin Oliver Town Hall

908 SE Second St.

Call to Order: Mayor Liles
Invocation: Mayor Pro-Tem Wilkes
Pledge of Allegiance: Mayor Liles

I. Roll Call

Attendees: Mayor Liles; Mayor Pro-Tem Wilkes; Commissioner Andrews; Commissioner Daniels; Commissioner Shackelford; Commissioner Washington; Town Manager Whaley; Town Clerk Davis, Finance Manager Lockamy.

II. Approval of Agenda

Motion was made to approve the Agenda

Motion by: Washington

Second by: Shackelford

Votes: Ayes – 5

Nays – 0

Abstained – 0

Approved

III. Consent Agenda:

- A. Consider Approval of Minutes 13 February 2023
- B. Consideration to approve Cauley & Pridgen Law Firm contract.
- C. Capital Project Ordinance for the construction of Water System Rehabilitation Project for Well Four to be financed by ARPA Grant with the North Carolina Department of Environmental Quality, Division of Water Infrastructure.

Motion was made to approve the Consent Agenda.

Motion by: Washington

Second by: Andrews

Votes: Ayes – 5

Nays – 0

Abstained – 0

Approved

IV. Presentation

A. Oma Bea Lockamy, Finance Director

-Finances are in great shape, continue to stay conservative with the spending, the General Fund cash in First Citizens Bank has \$160,129.87 as of February 28, 2023, balanced to the bank statement. The Capital Management Trust Account has gained a good amount of interest due to the current rates since January \$1,734,974.60 which gives us a total of \$1,895,104.47 for the General Fund.

-Discussed the Powell Bill funds, Revenue Totals, reason for a Fund Balance Appropriation

V. Retreat Discussion Topics:

- A. Greene Lamp Building
- B. Town Sponsored Events
- C. Employee COLA 2.5%.
- D. Non-Profit Funding
- E. Neuse Regional Library
- F. Food Truck Ordinance
- G. Personnel Policy & Ordinance Updates
 - i. Fire Pit Ordinance
- H. American Disability Act Compliance Updates
- I. Cemetery
- J. Grant Opportunity – Community Project Fund
- K. Tree Removal
- L. Board of Elections – Election Billing Estimate
- M. Dog Park – Mayor Pro-Tem Wilkes

RW- asked about a fence being put around the pond at the cemetery. Whaley explained that there was \$20,000.00 budgeted and none has been spent, in the past there were 'No Trespassing' signs posted a few years ago that warn people to stay out of it. Closing the pond in, is an option; however, there will be some significant financial obligations in the future for the cemetery due to grading work and surveying and only \$20,000.00 allotted at this time.

LW - Said she thought it had previously been discussed to add a fountain to the pond and landscaping.

DA - asked about adding some lighting; TW said there is an ordinance that prohibits being in the cemetery after dark. Whaley asked for permission to get estimates for temporary fencing to deter people from parking in the new area to avoid destroying a vault.

TW - said he has 4 things to work on, fountain, rocks, fence, and survey completed to begin the process to opening the new side of the pond. Whaley said he recommends beginning the next block, naming those streets because it will give significant guidance for staff to help the public with directions.

DA - received a text from a citizen about getting some of the dirt at the cemetery. Whaley said it's for Town citizens, not ETJ, the Town will deliver for a fee, delivery only, not spreading.

LW - Are there grants for sidewalk repair? Whaley said there is funding and FD had sent him some information about one but the Town was not eligible for it. Whaley said there is \$20,000.00 in Powell Bill Funds, approximately \$53,000 in ARP funding that may be used.

DA - She has been asked why we use Duke Power and not Pitt & Greene, which is a local company. Whaley said Duke would have to willingly sell their power to Pitt & Greene and said he's confident that they will not.

RW- asked about having a suggestion box for complaints and concerns for the citizens who are unable to make it to the meetings for the Board to check. Also has concerns about the handicap accessibility of the building. TW said there are customers who would benefit from the Town bringing the building to ADA compliance, put it out for bid to get estimates to see if it is affordable.

FD - asked about the boat landing getting some updates like what Hookerton has i.e., picnic tables and pavement, cleaning up the bushes for citizens to be able to go back there and enjoy nature. That would also benefit Downtown Snow Hill.

TW - gave a little of the history about the boat landing, the Town was awarded a \$100,000.00 grant by Duke Energy, total project scope was approximately \$382,000.00, for a new ramp, a new dock and a fishing pier and the significant work that was needed in there because when it rained it would wash the drain tile out so the state chose to put concrete in there. The first step would be to get permission from NC Wildlife because the Town does not own anything that you drive around. The Town has inherited for at least 8 years to keep the maintenance up because Wildlife was not keeping it cleaned up.

FD - Was asked about the status of the splash pad and walking trail at the Senior Center

TW - has met with the engineers, said the splash pad has \$300,000 in funds and is hoping it will cover the splash pad, restroom area and a shaded picnic area to accommodate the splash pad. Lights, outdoor basketball goal, playground equipment and turf and to encompass the entire area with a walking trail if the price is within the amount of the grants received.

DA - said if there is room a pickle ball court would be good because it has become very popular.

TW - said it depends on the layout and use of the area for the splash pad; also have to consider parking spaces and the finances. The plan is to fill the whole area with recreation.

FD-would like an action plan to put into place to be able have a guide to look at and go by.

RW - would like to get rid of the nonprofit funding but if it is kept to enforce the fact that they have to be a 501c3 if they are not then they are ineligible to receive funds.

TW- said first the Board should vote if they want to keep the non-profit funding or get rid of it.

A motion was made to continue with the non-profit funding of \$10,000.00 with updates to the application to ensure the requester is an actual 501c3.

Motion by: Andrews

Second by: Washington

Votes: Ayes – 5

Nays – 0

Abstained – 0

Approved

LW- asked about the discussion needed about the Neuse Regional Library

TW - said that would be beneficial to him because Bea would have to add that in as a line item, where they would automatically receive a check at the beginning of the fiscal year and would only be eligible to ask for more funds the next fiscal year. They are not a non-profit, so they are not eligible to ask for any of that funding.

A motion was made to add the Neuse Regional Library as a line item with a \$2000.00.

Motion by: Wilkes

Second by: Washington

Votes: Ayes – 5

Nays – 0

Abstained – 0

Approved

DA- said she would like to address the Personnel Policy & Ordinance Updates; as elected officials, staff should never feel threatened because a commissioner has asked staff to do something personal for them;

BP - read the ethics policy that was updated in the last 6 months; also, in 2009 the Legislature required that all municipalities to adopt an Ethics policy. The provision in the policy that address DA's concern.

DA - said it needs to be practiced by everyone; for the Board to do what is ethically right, the policy is there, and everyone should follow it.

FD - would like to be told exactly what the issue is so she can avoid doing it if it is her, the specific issue needs to be addressed.

RW - asked about the wires that are equipment cords that are needed when InfinityLink is here recording.

TW - said his goal is to have an in-house recording system to avoid that. Needs a quote to move forward with that project.

BP - another consideration is some towns do not live stream nor video the public comment section due to trying to avoid grandstanding by the commentor.

RW- Would like a dog park to assist with some people who are unable to walk their dog if their dog is friendly.

DA - Dog parks usually have signs posted that state if the owner does something wrong the owner is responsible.

FD - asked about a location, a discussion started about certain areas that may be appropriate.

DL - said he would like a nice splash pad and a walk track for seniors, said it would make the town pop.

TW - Greene Lamp building needs a new roof; suggests selling the building; Greene County has shown interest in purchasing it and the Manager has been given the green light to purchase; Bill Edwards is interested in purchasing the building also and has submitted a cash offer of \$176,000.00.

Motion was made to advertise for an upset bid for the Greene Lamp building.

Motion by: Washington

Second by: Andrews

Votes: Ayes – 5

Nays – 0

Abstained – 0

Approved

RW - Asked if an allotment has been set aside for bands for the Christmas parade. Would like to offer the school bands to be given at least \$200 each.

TW - referenced a packet that contains event costs that the town hosts or assists with each year.

GS - asked about item C on the Discussion Topics: Employee COLA 2.5%

TW - The plan is that as long as the numbers line up and the budget balances is do a COLA at the rate of 2.5%. The County is projected to give an additional raise this year. Feels it is fair to stay in a fair market to be able to keep the town employees.

FD - asked about a potential bonus.

TW - explained a bonus could be decided later and would be in the ARP money.

RW - Asked is it okay to seek 1 or 2 more bands to participate in the parade and offer a donation for their gas.

TW - advised that \$300 would not affect the budget but the board must decide yes or no; It would be smart to make sure there is availability for that date by checking the managers' listserv.

DA - Pointed out Mickey Anderson with the Eastern Carolina RPO (rural planning organization) and Scott Walston NCDOT are going to be working on the county transportation plan update and wanted to inform the board. Scott Walston presented information only CTP, Comprehensive Transportation Plan, long-range plan from 2012 being updated; highway, bicycle/pedestrian; will work cooperatively with municipalities; CTP process generally takes 12-18 months; Would like someone from the town to participate on the steering committee.

VI. Monthly Reports:

- A. Police Report
- B. Public Works

VII. Adjournment

Motion was made at 6:26 p.m. to adjourn.

Motion by: Washington

Second by: Shackelford

Votes: Ayes – 5

Nays – 0

Abstained – 0

Approved

Approved: _____ Dennis Liles, Mayor

Respectfully Submitted: _____ Laquita Davis, Town Clerk



To: Mayor and Board Members
From: Todd Whaley
Date: 10 April 2023

REF: Budget Ordinance Amendment: General Fund – Water/Sewer – *Action*

Background:

Annually we provide a budget ordinance amendment “cleaning up” line items within each department so our end of year revenues match our expenses. This will cover each department and each line item that is needed. Please see attached amendment for all line items addressed. We still have reoccurring bills and outstanding invoice between now and June 30th that will be addressed monthly. Our finance officer will be present for further questions or concerns.

Recommendation: It is my recommendation to approve the Budget Ordinance Amendment: General Fund – Water/Sewer

Now Therefore Be It Resolved, The Town of Snow Hill Board of Commissioners approve Budget Ordinance Amendment: General Fund – Water/Sewer

Moved: _____ Second: _____

Vote: Yes _____ No _____

Unanimous: _____

Ordinance
Budget Amendment
Fiscal Year 2022/2023
General Fund Department

BE IT ORDAINED by the Mayor and Board of Commissioners of the Town of Snow Hill, North Carolina, that pursuant to North Carolina General Statute 159-15, the following budget amendment be made for the Budget Ordinance adopted June 13, 2022

		(Decrease)	Increase
<u>APPROPRIATION FUND BALANCE</u>			
<u>100-004-03900-39900</u>		77,300.00	
<u>100-005-04120-05127</u>			1,904.00
<u>100-005-04120-05185</u>			583.00
<u>100-005-04120-05200</u>			600.00
<u>100-005-04120-05315</u>			975.00
<u>100-005-04120-05351</u>			500.00
<u>100-005-04120-05450</u>			354.00
<u>100-005-04120-05499</u>			700.00
<u>100-005-04300-05122</u>			6,500.00
<u>100-005-04300-05127</u>			5,970.00
<u>100-005-04300-05200</u>			6,000.00
<u>100-005-04300-05212</u>			3,150.00
<u>100-005-04300-05260</u>			50.00
<u>100-005-04300-05310</u>			455.00
<u>100-005-04300-05320</u>			200.00
<u>100-005-04300-05352</u>			500.00
<u>100-005-04300-05353</u>			5,600.00
<u>100-005-04300-05450</u>			390.00
<u>100-005-04300-05497</u>			1,375.00
<u>100-005-04300-05499</u>			1,000.00
<u>100-005-04510-05122</u>			65.00
<u>100-005-04510-05127</u>			1,225.00
<u>100-005-04510-05183</u>			200.00
<u>100-005-04510-05330</u>			15,000.00
<u>100-005-04510-05353</u>			5,000.00
<u>100-005-04510-05455</u>			4,700.00
<u>100-005-04710-05127</u>			625.00
<u>100-005-04710-05212</u>			11.00
<u>100-005-04710-05251</u>			3,000.00
<u>100-005-04740-05127</u>			1,302.00
<u>100-005-04740-05181</u>			800.00
<u>100-005-04740-05190</u>			2,500.00
<u>100-005-04740-05200</u>			500.00
<u>100-005-04740-05251</u>			3,000.00
<u>100-005-04740-05353</u>			1,000.00
<u>100-005-04740-05499</u>			1,500.00
<u>100-005-04930-05112</u>			66.00
		77,300.00	77,300.00

Adopted this the ____ day of ____.
2023

ATTEST:

Mayor

Clerk

Budget Amendment
Fiscal Year 2022/2023
Water/Sewer Fund Department

	(Decrease)	Increase
<u>APPROPRIATION FUND BALANCE</u>		
<u>600-004-03900-39900</u>	23,260.00	
<u>600-005-07130-05127</u>		3,160.00
<u>600-005-07130-05185</u>		585.00
<u>600-005-07130-05260</u>		500.00
<u>600-005-07130-05320</u>		4,500.00
<u>600-005-07130-05357</u>		3,050.00
<u>600-005-07130-05491</u>		200.00
<u>600-005-07130-05499</u>		35.00
<u>600-005-07130-05660</u>		1,000.00
 <u>600-005-07140-05127</u>		4,650.00
<u>600-005-07140-05198</u>		2,500.00
<u>600-005-07140-05212</u>		80.00
<u>600-005-07140-05320</u>		2,500.00
<u>600-005-07140-05491</u>		500.00
	<hr/> 23,260.00	<hr/> 23,260.00
Adopted this the ____ day of ____.		
2023		
ATTEST:		
<hr/> Mayor		
<hr/> Clerk		



To: Mayor and Board Members
From: Todd Whaley
Date: 10 April 2023

REF: Audit Contract Fiscal Year 22-23: Barrow, Parris, and Davenport P.A. - *Action*

Background:

I am requesting the board to consider Barrow, Parris, and Davenport P.A. to audit the Town of Snow Hill's financial records for our current and forthcoming years. We currently have contracted with Thompson and Price from Wilmington for the last several years. There have been some unnecessary delays and communication barriers with their firm being distant from Snow Hill. It is my recommendation to consider a local firm that we can depend on and can build a easier communication repor.

The previous cost for Thompson and Price averaged \$14,800 annually. Barrow, Parris, and Davenport P.A. estimated in our contract (page 7) \$15,000 annually with an additional \$1,800 per major program. The major program would vary depending on the grant process's we are involved from year to year. I think this is a very competitive price.

I did post a RFP (request for proposal) that was board approved in February and only received this firm for interest.

Recommendation: It is my recommendation to approve the Audit Contract Fiscal Year 22-23: Barrow, Parris, and Davenport P.A.

Now Therefore Be It Resolved, The Town of Snow Hill Board of Commissioners approves Audit Contract Fiscal Year 22-23: Barrow, Parris, and Davenport P.A.

Moved: _____ Second: _____

Vote: Yes _____ No _____

Unanimous: _____



POST OFFICE BOX 6069
KINSTON, NC 28501-0069

BARROW, PARRIS & DAVENPORT, P.A.
CERTIFIED PUBLIC ACCOUNTANTS
662 SUSSEX STREET
KINSTON, NORTH CAROLINA 28504-8319

MEMBERS
NORTH CAROLINA ASSOCIATION OF CERTIFIED PUBLIC ACCOUNTANTS
AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

TELEPHONE: (252) 522-5200
FAX: (252) 523-6366

March 17, 2023

To the Board of Commissioners
Town of Snow Hill
Snow Hill, NC 28580

We are pleased to confirm our understanding of the services we are to provide for Town of Snow Hill for the year ended June 30, 2023.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information, including the disclosures, which collectively comprise the basic financial statements, of Town of Snow Hill as of and for the year ended June 30, 2023. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Town of Snow Hill's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Town of Snow Hill's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis.
- 2) Supplementary Required Information, as required by the Government Accounting Standards Board (GASB) or by the Financial Accounting Standards Board (FASB).

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

- 1) Schedule of expenditures of federal awards.
- 2) All combining and individual fund and account group financial statements.

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and issue an auditor's report that includes our opinions about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP, and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from

fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements. The objectives also include reporting on:

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

Auditor's Responsibilities for the Audit of the Financial Statements and Single Audit

We will conduct our audit in accordance with GAAS; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

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

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We have identified the following significant risks of material misstatement as part of our audit planning:

1. Improper revenue recognition due to fraud
2. Management override of controls

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Our audit of financial statements does not relieve you of your responsibilities.

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

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

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

Audit Procedures—Compliance

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

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of Town of Snow Hill's major programs. For federal programs that are included in the Compliance Supplement, our compliance and internal

control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on Town of Snow Hill's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Other Services

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

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

Responsibilities of Management for the Financial Statements and Single Audit

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with accounting principles generally accepted in the United States of America; and for compliance with applicable laws and regulations (including federal statutes), rules, and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are also responsible for making drafts of financial statements, schedule of expenditures of federal awards, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance; (3) additional information that we may request for the purpose of the audit; and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

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

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received, and COVID-19-related concepts, such as lost revenues, if applicable) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains, and indicates that we have reported on, the schedule of expenditures of federal awards. You also agree to [include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon OR make the audited financial statements readily available to intended users of the schedule of expenditures of federal awards no later than the date the schedule of expenditures of federal awards is issued with our report thereon]. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also

responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

Engagement Administration, Fees, and Other

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

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

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

The audit documentation for this engagement is the property of Barrow, Parris, & Davenport, P.A. and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to Town of Snow Hill or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Barrow, Parris, & Davenport, P.A. personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

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

Jay A. Parris, CPA is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit as soon as possible after June 30, 2023 and to issue our reports no later than October 31, 2023.

Our fees for these services are contained in our "Contract to Audit Accounts," approved by the Local Government Commission. The fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. You may be billed for additional out-of-pocket costs such as confirmations, report production, word processing, postage, travel, copies, telephone, etc. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur additional costs.

Reporting

We will issue written reports upon completion of our Single Audit. Our reports will be addressed to the Board of Commissioners of Town of Snow Hill. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

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

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

Very truly yours,

BARROW, PARRIS, & DAVENPORT, P.A.

A handwritten signature in black ink that reads "Jay A. Parris, CPA". The signature is written in a cursive, flowing style.

Jay A. Parris, CPA

RESPONSE:

This letter correctly sets forth the understanding of Town of Snow Hill.

Management signature: _____

Title: _____

Governance signature: _____

Title: _____

The	Governing Board
of	Board
	Primary Government Unit
	Town of Snow Hill
and	Discretely Presented Component Unit (DPCU) (if applicable)
	n/a

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

and	Auditor Name
	Barrow, Parris & Davenport, P.A.
	Auditor Address
	P.O. Box 6069, Kinston, NC 28501-0069

Hereinafter referred to as Auditor

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

Must be within four months of FYE

hereby agree as follows:

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

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

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

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

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

3. If an entity is determined to be a component of another government as defined by the group audit standards, the entity's auditor shall make a good faith effort to comply in a timely manner with the requests of the group auditor in accordance with AU-6 §600.41 - §600.42.
4. This contract contemplates an unmodified opinion being rendered. If during the process of conducting the audit, the Auditor determines that it will not be possible to render an unmodified opinion on the financial statements of the unit, the Auditor shall contact the LGC Staff to discuss the circumstances leading to that conclusion as soon as is practical and before the final report is issued. The audit shall include such tests of the accounting records and such other auditing procedures as are considered by the Auditor to be necessary in the circumstances. Any limitations or restrictions in scope which would lead to a qualification should be fully explained in an attachment to this contract.
5. If this audit engagement is subject to the standards for audit as defined in *Government Auditing Standards*, 2018 revision, issued by the Comptroller General of the United States, then by accepting this engagement, the Auditor warrants that he/she has met the requirements for a peer review and continuing education as specified in *Government Auditing Standards*. The Auditor agrees to provide a copy of the most recent peer review report to the Governmental Unit(s) and the Secretary of the LGC prior to the execution of an audit contract. Subsequent submissions of the report are required only upon report expiration or upon auditor's receipt of an updated peer review report. If the audit firm received a peer review rating other than pass, the Auditor shall not contract with the Governmental Unit(s) without first contacting the Secretary of the LGC for a peer review analysis that may result in additional contractual requirements.
If the audit engagement is not subject to *Government Auditing Standards* or if financial statements are not prepared in accordance with U.S. generally accepted accounting principles (GAAP) and fail to include all disclosures required by GAAP, the Auditor shall provide an explanation as to why in an attachment to this contract or in an amendment.
6. It is agreed that time is of the essence in this contract. All audits are to be performed and the report of audit submitted to LGC Staff within four months of fiscal year end. If it becomes necessary to amend the audit fee or the date that the audit report will be submitted to the LGC, an amended contract along with a written explanation of the change shall be submitted to the Secretary of the LGC for approval.
7. It is agreed that GAAS include a review of the Governmental Unit's (Units') systems of internal control and accounting as same relate to accountability of funds and adherence to budget and law requirements applicable thereto; that the Auditor shall make a written report, which may or may not be a part of the written report of audit, to the Governing Board setting forth his/her findings, together with his recommendations for improvement. That written report shall include all matters defined as "significant deficiencies and material weaknesses" in AU-C 265 of the *AICPA Professional Standards (Clarified)*. The Auditor shall file a copy of that report with the Secretary of the LGC.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

FEES FOR AUDIT SERVICES

1. For all non-attest services, the Auditor shall adhere to the independence rules of the AICPA Professional Code of Conduct (as applicable) and *Government Auditing Standards, 2018 Revision*. Refer to Item 27 of this contract for specific requirements. The following information must be provided by the Auditor; contracts presented to the LGC without this information will 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:

Connie Huffman, CPA

Contract CPA/Town of Snow Hill

chuffman@conniehuffman.com

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

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

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

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

PRIMARY GOVERNMENT FEES


Primary Government Unit	Town of Snow Hill
Audit Fee	\$ 12,500
Additional Fees Not Included in Audit Fee:	
Fee per Major Program	\$ 1,800
Writing Financial Statements	\$ 2,500
All Other Non-Attest Services	\$

DPCU FEES (if applicable)

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

SIGNATURE PAGE

AUDIT FIRM

Audit Firm* Barrow, Parris & Davenport, P.A.	
Authorized Firm Representative (typed or printed)* Jay A. Parris, CPA	Signature* 
Date* 03/17/23	Email Address* jparris@bpdcpa.com

GOVERNMENTAL UNIT

Governmental Unit* Town of Snow Hill	
Date Primary Government Unit Governing Board Approved Audit Contract* (G.S.159-34(a) or G.S.115C-447(a))	
Mayor/Chairperson (typed or printed)* Dennis Liles	Signature*
Date	Email Address lilesd@snowhillnc.com

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

GOVERNMENTAL UNIT – PRE-AUDIT CERTIFICATE

Required by G.S. 159-28(a1) or G.S. 115C-441(a1).

Not applicable to hospital contracts.

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

Primary Governmental Unit Finance Officer* (typed or printed) Oma Lockamy	Signature*
Date of Pre-Audit Certificate*	Email Address* financeofficer@snowhill.com

SIGNATURE PAGE – DPCU
(complete only if applicable)

DISCRETELY PRESENTED COMPONENT UNIT

DPCU*	
n/a	
Date DPCU Governing Board Approved Audit Contract* (Ref: G.S. 159-34(a) or G.S. 115C-447(a))	
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.

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.





To: Mayor and Board Members
From: Todd Whaley
Date: 10 April 2023

REF: Spring Clean Up – Town Residents, May 1st, 2023.

Background:

Annually the Town offers a spring clean up event to assist with the clean up of unsightly debris in our town and to assist our citizens with a clean up initiative. If approved, public works will begin the morning of May 1st, and work until each resident has been visited. Please see attachment regarding the regulations for the cleanup.

Recommendation: Approve Spring Clean Up – Town Residents, May 1st, 2023

Now Therefore Be It Resolved; the Town of Snow Hill Board of Commissioners approve the Spring Clean Up – Town Residents, May 1st, 2023

Moved: _____ Second: _____

Vote: Yes _____ No _____

Unanimous: _____



Town of Snow Hill

“Spring Cleaning Day”

Monday, May 1st, 2023

Please separate items in the following groups and place near the street

- ☐ Mattresses, Furniture, & Clothing
 - ☐ Construction Debris
 - ☐ Appliances, Electronics, & Metal
- **We will not pick-up tires, paint, or chemical containers**
 - **If your items are not separated as stated above they will not be picked up**
 - **Items not in place on the morning of the 1st will not be removed**
 - **The Town will only visit each residence once**
 - **Snow Hill Residents ONLY!**



To: Mayor and Board Members
From: Todd Whaley
Date: 10 April 2023

REF: Resolution: Wastewater Treatment Plant Bar Screen Replacement, & Wastewater Pumping Station Restoration and Replacement Project

Background:

The Town of Snow Hill has been afforded an opportunity to apply for a grant / loan process for our sewer infrastructure through NCDEQ (North Carolina Department of Environmental Quality).

There are two applications. One will be to receive funding to place a bar screen in front of our influent pumps at the wastewater treatment facility. The goal is to filter the amount of unwanted debris in our pumps to extend the life of the pumps and reduce the reoccurring maintenance costs.

The second application will be to remove the sewer pump station from the middle of Pineshoal Drive to the adjacent property. The current location poses a significant safety issue when completing weekly checks and when significant maintenance is required.

Both applications are 50% grant funded and 50% funded by the Town. The total estimates and the affordability will determine if the town is financially able to proceed with the projects. The resolution is only approval to move forward until we can confirm pricing and total allotted grant allocation.

Recommendation: It is my recommendation to approve Resolution: Wastewater Treatment Plant Bar Screen Replacement, & Wastewater Pumping Station Restoration and Replacement Project

Now Therefore Be It Resolved, The Town of Snow Hill Board of Commissioners approves Resolution: Wastewater Treatment Plant Bar Screen Replacement, & Wastewater Pumping Station Restoration and Replacement Project

Moved: _____ Second: _____

Vote: Yes _____ No _____

Unanimous: _____



RESOLUTION BY GOVERNING BODY OF APPLICANT

WHEREAS, The **Town of Snow Hill** has need for and intends to construct, plan for, or conduct a study in a project described **Waste Water Treatment Plant Bar Screen Replacement**, project consist of installing a new Bar Screen in front of the existing influent pumping station, with associated electrical and SCADA upgrades, and **Waste Water Pumping Station Restoration and Replacement Project**, which consist of the replacement of one, existing sewer pump station and restoring two existing sewer pumping stations with equipment replacement, wet well restoration, by pass pumping , with standby power and SCADA and ;

WHEREAS, The **Town of Snow Hill** intends to request State loan and/or grant assistance for the project,

NOW THEREFORE BE IT RESOLVED, BY THE BOARD OF COMMISSIONERS OF THE TOWN OF SNOW HILL WATER AND SEWER UTILITY SYSTEM:

That **TOWN OF SNOW HILL**, the **Applicant**, will arrange financing for all remaining costs of the project, if approved for a State loan and/or grant award.

That the **Applicant** will provide for efficient operation and maintenance of the project on completion of construction thereof.

That the **Applicant** will adopt and place into effect on or before completion of the project a schedule of fees and charges and other available funds which will provide adequate funds for proper operation, maintenance, and administration of the system and the repayment of all principal and interest on the debt.

That the governing body of the **Applicant** agrees to include in the loan agreement a provision authorizing the State Treasurer, upon failure of the **TOWN OF SNOW HILL** to make a scheduled repayment of the loan, to withhold from the **TOWN OF SNOW HILL** any State funds that would otherwise be distributed to the local government unit in an amount sufficient to pay all sums then due and payable to the State as a repayment of the loan.

That **TODD WHALEY, TOWN MANAGER**, the **Authorized Representative** and successors so titled, is hereby authorized to execute and file an application on behalf of the **Applicant** with the State of North Carolina for a loan and/or grant to aid in the study of or construction of the project described above.

That the **Authorized Representative**, and successors so titled, is hereby authorized and directed to furnish such information as the appropriate State agency may request in connection with such application or the project: to make the assurances as contained above; and to execute such other documents as may be required in connection with the application.

That the **Applicant** has substantially complied or will substantially comply with all Federal, State, and local laws, rules, regulations, ordinances, and funding conditions applicable to the project and to Federal and State grants and loans pertaining thereto.

Adopted this the 10th day of April, 2023 at the Town of Snow Hill, North Carolina.

MAYOR Dennis Liles

FORM FOR CERTIFICATION BY THE RECORDING OFFICER

The undersigned duly qualified and acting **Clerk to the Board** of the **Town of Snow Hill** does hereby certify: That the above/attached resolution is a true and correct copy of the resolution authorizing the filing of an application with the State of North Carolina, as regularly adopted at a legally convened meeting of the **Snow Hill Commissioners** duly held on the 10th day of April, 2023; and, further, that such resolution has been fully recorded in the journal of proceedings and records in my office. IN WITNESS WHEREOF, I have hereunto set my hand this 10th day of April, 2023.

(Signature of Recording Officer)

(Title of Recording Officer)



To: Mayor and Board Members

From: Todd Whaley

Date: 10 April 2023

REF: Capital Improvement Plan - Addition

Background:

With each project we are planning to pursue; a prerequisite to apply is adding the projected dollar amount to our Capital Improvement Plan. The Capital Improvement Plan serves as a guide for capital projects through the FY 32-33

Please note the bar screen project is reflected as 2.3-million-dollar project and the pump station is estimated at \$540,000. This is only a projection and tends to change.

Recommendation: It is my recommendation to approve the Capital Improvement Plan - Addition

Now Therefore Be It Resolved, The Town of Snow Hill Board of Commissioners approves Capital Improvement Plan - Addition

Moved: _____ Second: _____

Vote: Yes _____ No _____

Unanimous: _____

Town of Snow Hill NC, Capital Improvement Plan

EXPENDITURES Project Name:	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31	FY 31-32	FY 32-33	TOTAL PROJECT
Kingold Outfall Sewer Line	8,200	8,400	8,600	8,800	9,000	9,200	9,400	9,600	9,700	9,800	90,700
Computer & Printing Replacement				7,000						10,000	17,000
Distress System Training	2,000										2,000
Rate Study to comply with Distress System	35,000										35,000
Roof Town Hall - Replace / Repair								5,000			5,000
Roof Public Works Shop - Repair											0
Update AIA Evaluation	15,000										15,000
PW Backhoe Replacement					120,000						120,000
WWTP Eng. Plant Upgrade - Bar Screen	2,300,000										2,300,000
Water Tank Reconditioning Tank 1 & 2	36,900	37,822	38,767	39,736	40,729	41,747	45,790	46,934	47,500	48,107	424,032
Leak Collection Unit	45,000										45,000
Replace failed infrastructure Well No. 4	534,000										534,000
Rehab WWPS 1 and add stand by power	540,000										540,000
Rehab WWPS 2 and add stand by power		540,000									540,000
Replace WWPS 5 and add stand by power			5,400,000								5,400,000
Rehab WWPS 4 and add stand by power						300,000					300,000
Rehab WWPS 5 and add stand by power							310,000				310,000
Manhole Upgrades			5,000			5,000				5,000	15,000
Develop an Asset Management Plan		\$40,000									40,000
Install Chlorine Leak sensors - Water & WWTP				4,200	4,200	4,300	4,300	4,400		4,400	25,800
Public Works Vehicle(s)	60,000				35,000					35,000	130,000
SCADA Upgrade	52,632.00								45,000		97,632.00
ANNUAL TOTALS:	3,628,732	626,222	5,452,367	59,736	208,929	360,247	369,490	65,934	102,200	112,307	10,986,164



To: Mayor and Board Members
From: Todd Whaley
Date: 10 April 2023

REF: Resolution Endorsing West Greene Elementary School on Campus Construction for Increased Queue Storage (Concept #6)

Background:

The Mayor and I have attended several meetings with NCDOT and Greene County Schools regarding the traffic congestion in front of West Greene Elementary. NCDOT has reached a point to fund the majority of this project alongside Greene County Schools. The project goal is to recreate the pickup lines to prevent any traffic lingering on Kingold Boulevard.

Please see attached proposal and budget created by NCDOT. Greene County Schools, NCDOT, and the county Board of Commissioners have approved this project by resolution.

Recommendation: It is my recommendation to approve Resolution Endorsing West Greene Elementary School on Campus Construction for Increased Queue Storage (Concept #6)

Now Therefore Be It Resolved, The Town of Snow Hill Board of Commissioners approves Resolution Endorsing West Greene Elementary School on Campus Construction for Increased Queue Storage (Concept #6)

Moved: _____ Second: _____

Vote: Yes _____ No _____

Unanimous: _____

MAYOR
DENNIS K. LILES
MAYOR PRO-TEM
ROSA S. WILKES
COMMISSIONERS
DIANNE J. ANDREWS
GERALDINE E. SHACKLEFORD
LORRINE B. WASHINGTON
FAYE DANIELS



TOWN MANAGER
TODD WHALEY
FINANCE OFFICER
OMA BEA LOCKAMY
TOWN CLERK
LAQUITA DAVIS
CHIEF OF POLICE
JOSH SMITH

**RESOLUTION ENDORSING WEST GREENE ELEMENTARY SCHOOL
(CONCEPT #6a)
ON CAMPUS CONSTRUCTION FOR INCREASED QUEUE STORAGE**

WHEREAS, the Town of Snow Hill Board of Commissioners considers public safety one of its most important responsibilities; and

WHEREAS, the safe and efficient movement of traffic is a key element of public safety for residents and visitors; and

WHEREAS, the North Carolina Department of Transportation conducted a traffic analysis of the area surrounding West Greene Elementary School, including evaluating traffic data, existing conditions, and crash history; and

WHEREAS, based on the findings of the study, the North Carolina Department of Transportation proposes to increase the traffic queue storage on campus at West Greene Elementary School and make various improvements to Kingold Blvd and Pineshoal Dr;

NOW THEREFORE, BE IT RESOLVED that the Town of Snow Hill Board of Commissioners hereby endorses the North Carolina Department of Transportation proposal of West Greene Elementary School (concept #6a) On Campus Construction for Increased Queue Storage to enhance safety in the area of West Greene Elementary School.
This is the 10th day of April 2023.

Dennis Liles, Mayor
Town of Snow Hill Board of Commissioners

ATTEST:

Laquita Davis, Town Clerk

WBS:
F.A. NO
TIP:

County: Greene

Route:
Estimate Type: DPOC West Greene Elementary School (concept #6a)
On Campus Construction for Increased Queue Storage

CONTRACT COST
\$ 960,567.50

Priced By: Rich Godley
Prepared By: Rich Godley
Requested By: Steve Hamilton

3/28/2023

LINE ITEM	SEC NO.	UNITS	DESCRIPTION	QUANTITY	PRICE	AMOUNT
0000100000-N	800	LS	MOBILIZATION	1	50000	\$ 50,000.00
0000400000-N	801	LS	CONSTRUCTION SURVEYING	1	30000	\$ 30,000.00
0043000000-N	226	LS	GRADING	1	140000	\$ 140,000.00
0318000000-E	300	TON	FOUNDATION CONDITIONING MATE- RIAL, MINOR STRUC	40	60	\$ 2,400.00
0320000000-E	300	SY	FOUNDATION CONDITIONING GEO- TEXTILE	130	7	\$ 910.00
0335000000-E	305	LF	*** DRAINAGE PIPE	376	50	\$ 18,800.00
1099500000-E	505	CY	SHALLOW UNDERCUT	1450	30	\$ 43,500.00
1099700000-E	505	TON	CLASS IV SUBGRADE STABILIZA- TION	2600	40	\$ 104,000.00
1121000000-E	520	TON	AGGREGATE BASE COURSE	1607	50	\$ 80,350.00
1330000000-E	607	SY	INCIDENTAL MILLING	700	15	\$ 10,500.00
1503000000-E	610	TON	ASPHALT CONC INTERMEDIATE COURSE, TYPE 119.0C	650	125	\$ 81,250.00
1523000000-E	610	TON	ASPHALT CONC SURFACE COURSE, TYPE S9.5C	530	100	\$ 53,000.00
1575000000-E	620	TON	ASPHALT BINDER FOR PLANT MIX	65	800	\$ 52,000.00
2286000000-N	840	EA	MASONRY DRAINAGE STRUCTURES	3	3000	\$ 9,000.00
2352000000-N	840	EA	FRAME WITH GRATE, STD 840.****	1	1000	\$ 1,000.00
2374000000-N	840	EA	FRAME WITH GRATE & HOOD, STD 840.03, TYPE **	2	1000	\$ 2,000.00
2538000000-E	846	LF	***.*** CONCRETE CURB & GUTTER	350	50	\$ 17,500.00
2580000000-E	846	LF	CONCRETE VALLEY GUTTER	150	80	\$ 12,000.00
2612000000-E	848	SY	6" CONCRETE DRIVEWAY	50	75	\$ 3,750.00
2647000000-E	852	SY	5" MONOLITHIC CONCRETE ISLANDS(SURFACE MOUNTEI	430	100	\$ 43,000.00
2860000000-N	859	EA	CONVERT EXISTING CATCH BASIN TO JUNCTION BOX	1	2000	\$ 2,000.00
2938000000-N	859	EA	CONVERT EXISTING DROP INLET TO JUNCTION BOX WITH	1	2000	\$ 2,000.00
3572000000-E	867	LF	CHAIN LINK FENCE RESET	700	15	\$ 10,500.00
4370000000-N	SP	LS	GENERIC SIGNING ITEM	1	8000	\$ 8,000.00
4413000000-E	SP	SF	WORK ZONE ADVANCE/GENERAL WARNING SIGNING	96	25	\$ 2,400.00
4457000000-N	SP	LS	TEMPORARY TRAFFIC CONTROL	1	35000	\$ 35,000.00
4510000000-N	1190	HR	LAW ENFORCEMENT	40	100	\$ 4,000.00
4685000000-E	1205	LF	THERMOPLASTIC PAVEMENT MARKING LINES (4", 90 MILS	975	2.5	\$ 2,437.50
4690000000-E	1205	LF	THERMOPLASTIC PAVEMENT MARKING LINES (6", 120 MIL	1260	3	\$ 3,780.00
4709000000-E	1205	LF	THERMOPLASTIC PAVEMENT MARKING LINES (24", 90 MI	100	5	\$ 500.00
4725000000-E	1205	EA	THERMOPLASTIC PAVEMENT MARKING SYMBOL (90 MILS	12	100	\$ 1,200.00
4810000000-E	1205	LF	PAINT PAVEMENT MARKING LINES (4")	3540	1	\$ 3,540.00
4835000000-E	1205	LF	PAINT PAVEMENT MARKING LINES (24")	60	3	\$ 180.00
4845000000-N	1205	EA	PAINT PAVEMENT MARKING SYMBOL	15	75	\$ 1,125.00
4850000000-E	1205	LF	REMOVAL OF PAVEMENT MARKING LINES (4")	1000	1	\$ 1,000.00
4855000000-E	1205	LF	REMOVAL OF PAVEMENT MARKING LINES (6")	1700	1.25	\$ 2,125.00
4870000000-E	1205	LF	REMOVAL OF PAVEMENT MARKING LINES (24")	12	10	\$ 120.00
4875000000-N	1205	EA	REMOVAL OF PAVEMENT MARKING SYMBOLS & CHARA	7	100	\$ 700.00
6133000000-N	SP	LS	GENERIC EROSION CONTROL ITEM	1	25000	\$ 25,000.00
7985000000-N	SP	LS	GENERIC SIGNAL ITEM	1	100000	\$ 100,000.00

1' depth/ contingency
contingency
6"
2.5"
2"

Lgth	MI	Contract Cost	\$	960,567.50
			\$	960,567.50
		E&C 10%	\$	96,056.75
		TOTAL CONST	\$	1,056,624.25
		IDCA 4.03%	\$	42,581.96
		TOTAL CONST	\$	1,099,206.21
		SAY	\$	1,100,000.00
		PE COST	\$	125,000.00
	contingency	UTILITY COST	\$	100,000.00
	ROE Agreement/ acquisition	R/W COST	\$	25,000.00
		TOTAL PROJECT COST	\$	1,350,000.00



To: Mayor and Board Members
From: Todd Whaley
Date: 10 April 2023

REF: Cemetery Proposal – Signage & Adoption of new street name - *Action*

Background:

Attached is a proposal to add new road signage to the new parcel of cemetery. The signage will clearly mark the road names and deter anyone from parking or driving on the cemetery lawn. I believe being proactive with signage at this time will reduce the chance of someone parking or driving on the lawn after the cemetery is officially open. Please see second attachment regarding location of the signs. The quote does not include any shipping, tax, and miscellaneous materials to install the signage. The purchase of the materials will be paid using our repurposed ARP funds.

On the second page of the attachment, you will see a street labeled “Appletree Lane” outlined in purple. Currently we do not have a name for that street. All other streets in the cemetery are named after a tree: Cherry Lane, Dogwood Lane, Magnolia Lane, Maple Lane, Pine Lane, Sycamore Lane, Walnut Lane, Whiteoak Lane & Cedar Lane. I would request the board to approve the street name or decide what name you would like.

Recommendation: It is my recommendation to approve the proposal as an estimated project that does not include any shipping, tax, and miscellaneous materials to install the signage and approve the new road name is depicted in the attachment as “Appletree Lane”.

Now Therefore Be It Resolved, The Town of Snow Hill Board of Commissioners approve the proposal as an estimated project that does not include any shipping, tax, and miscellaneous materials to install the signage and approve the new road name is depicted in the attachment as “Appletree Lane”.

Moved: _____ Second: _____

Vote: Yes _____ No _____

Unanimous: _____



Board, please see attached information regarding signage proposal for the new cemetery. Due to cost of fencing, I am proposing signs as shown below.

- | | |
|---|---|
| 1. www.myparkingsign.com | 1) www.myparkingsign.com |
| 2. 18" x 18" | 2) 10" x 14" |
| 3. Total Cost of 4: \$187.60 | 3) Total Cost of 4: \$89.40 |
| 4. 4 – 10' Black Powder Coated Post – \$792.00 | 4) 2 – 8' Black Powder Coated Post - \$326.00 |
| 5. Acorn Top - \$168.00 | 5) 2 - Acorn Top - \$84.00 |
| 6. Post Mounts - \$1,016.00 | 6) Street Signs: \$435.20 |



Estimated Total for all signage and hardware: \$3,098.20

Without shipping and tax



- The red dots indicate the new signs that will be installed.
- On the left we will continue with Crepe Myrtle Drive.
- On the right side it will continue with Cedar Lane.
- Each signpost (indicated in red) will have the street name at the top and a "No Parking or Driving on Grass" sign below.
- The yellow squares indicated a double-sided sign indicating "No Parking or Driving on Grass"
- The street at the bottom outlined in purple is a proposal. Currently we do not have a name for that street. All other streets in the cemetery are named after a tree: Cherry Lane, Dogwood Lane, Magnolia Lane, Maple Lane, Pine Lane, Sycamore Lane, Walnut Lane, Whiteoak Lane & Cedar Lane.



To: Mayor and Board Members
From: Todd Whaley
Date: 10 April 2023

REF: Cemetery Proposal - Peak Branch Construction Inc. – Aeration Fountain Installation, Erosion Control & Grading Work - *Action*

Background:

I have received a quote for the placement of rocks around the pond, an aeration fountain and grading work. The total project cost is \$25,668.20. Please see attached proposals. If the board decides to move forward we will need to reallocate additional funds for the cemetery as we are still in need of a survey depicting the lots.

If approved our cemetery ARP budget will increase to \$30,000 and will cover \$20,168.20 for the rocks and aeration fountain, \$5,500 for grading work, and \$4,000 for signage. This will leave a remaining balance of unassigned ARP repurposed funds at \$43,587.33

Recommendation: It is my recommendation to approve our cemetery ARP budget will increase to \$30,000 and will cover \$20,168.20 for the rocks and aeration fountain, \$5,500 for grading work, and \$4,000 for signage.

Now Therefore Be It Resolved, The Town of Snow Hill Board of Commissioners approves our cemetery ARP budget will increase to \$30,000 and will cover \$20,168.20 for the rocks and aeration fountain, \$5,500 for grading work, and \$4,000 for signage.

Moved: _____ Second: _____

Vote: Yes _____ No _____

Unanimous: _____

Peak Branch Construction Inc.

404 Peakbranch Rd.
Snow Hill, NC 28580

Estimate

Date	Estimate #
3/16/2023	503

Name / Address
Town of Snow Hill PO Box 247 Snow Hill N.C. 28580

Project

Description	Qty	Cost	Total
Job: Pond at Cemetery			
Grade and shape South end of pond bank to match slope on the rest of the pond. Dirt will be loaded in dump trucks and dumped on site	1	1,500.00	1,500.00
Place and pin 8 oz. heavy fabric from water line up 6' all the way around pond.	1	1,668.20	1,668.20
200 ton of Class B Rip Rap Stone to cover fabric at 1' thick	1	9,000.00	9,000.00
Machine time and labor to place Rip Rap stone	1	4,500.00	4,500.00
1 Hp fountain installed in pond with lights, 3 patterns, 50' power cord and controller mounted at electrical connection. This price is a budget as there are many choices of fountains that we can determine before we order a fountain. Electrical outlet will need to be provided by owner	1	3,500.00	3,500.00
Thank you for your business.		Total	\$20,168.20

Customer Signature _____

Peak Branch Construction Inc.

404 Peakbranch Rd.
Snow Hill, NC 28580

Estimate

Date	Estimate #
4/3/2023	505

Name / Address
Town of Snow Hill PO Box 247 Snow Hill N.C. 28580

Project

Description	Qty	Cost	Total
Job: Cemetery Machine time to grade and shape 1 Acre section of cemetery between existing lots and first new road. The area will be graded using existing dirt and fill material dumped on site by Owner.	1	3,000.00	3,000.00
Power rake and seed with seed drill using contractors mix *Note: Add bermuda seed will be an additional \$750.00 *Note: Any additional fill dirt will be delivered at \$175.00 per load	1	2,500.00	2,500.00
Thank you for your business.		Total	\$5,500.00

Customer Signature _____

TOWN OF SNOW HILL
ARP PRELIMINARY BUDGET
MAY 2021 - DECEMBER 2026

	Total Fund: 2021	Total Funds 2022	Total All Together	
	240,935.27	240,935.27	481,870.54	
	Request:	Budgeted Project	Money Spent	Project Description:
	Employee Bonus 2021:	\$ 59,961.09	\$ 59,961.00	Employee Bonus 2021
	Employee Bonus 2022:	\$ 20,100.00	\$ 20,100.00	Employee Bonus 2022
	Leaf Collection Unit:	\$ 45,845.00	\$ 45,845.00	Leaf Collection Unit
	Public Works Vehicle(s):	\$ 60,000.00	\$ 57,212.26	2 F-150 single cab PW Trucks
	Police Vehicle:	\$ 45,000.00	\$ 43,112.06	Vehicle Acquisition
		\$ 12,770.00	\$ 12,770.00	Software Upgrade
	Roof Town Hall:	\$ 45,000.00	\$ 41,280.00	New Roof Installation
	Roof Public Works Shop:	\$ 15,000.00	\$ 12,333.00	Gutter, Roof and OH Door Repair
	Cemetery Improvements	\$ 30,000.00	\$ 20,168.20	Peak Branch: Rocks & Fountain
			\$ 5,500.00	Peak Branch: Grading & Seeding
			\$ 4,000.00	Signage
	SCADA Upgrade	\$ 59,616.12	\$ 59,616.12	SCADA Upgrade - Gopher Utilities
	Water Department	\$ 20,000.00	\$ 12,918.00	Paint and Repairs Well No. 1, 2, & 3
	Sewer Department	\$ 25,000.00	\$ 3,910.85	Influent & Effluent Flow Replacement
			\$ 19,376.60	Sensa phone cell system.
	TOTAL	\$ 438,292.21	\$ 418,103.09	
	Unassigned Funds:		\$ 43,578.33	

74.97%Revenues

100 GENERAL FUND Accounts	004 REVENUE Budgeted	Amend/Apprvd	Actual	YTD Pct percentage
100 GENERAL FUND				
004 REVENUE				
Property taxes	\$359,757.00	\$359,757.00	\$360,960.41	100.33%
Property taxes 2021 & BACK	\$2,200.00	\$2,200.00	\$2,492.94	113.32%
03020 Mv Taxes	\$50,000.00	\$50,000.00	\$40,639.43	81.28%
Waste Collection Fees	\$149,725.00	\$149,725.00	\$132,091.15	88.22%
Special Pickups	\$500.00	\$500.00	\$585.00	117.00%
Sale of Lots	\$35,000.00	\$35,000.00	\$21,900.00	62.57%
Grave Openings	\$40,000.00	\$40,000.00	\$41,505.00	103.76%
Install Grave Markers	\$800.00	\$800.00	\$830.00	103.75%
Other Revenue	\$557,734.00	\$557,734.00	\$504,649.73	90.48%
ARPA REV			\$140,000.00	
03990 Fund Balance		\$124,658.00	\$0.00	
Total GENERAL FUND	\$1,195,716.00	\$1,320,374.00	\$1,245,653.66	94.34%
POWELL BILL				
STATE ALLOCATION	48,980.00	\$48,980.00	\$48,389.23	99.77%
INTEREST ON NCCMT			\$478.62	
FUND BALANCE APPROPRIATION				
TOTAL POWELL BILL		\$48,980.00	\$48,867.85	
600 WATER/SEWER FUND				
004 REVENUE				
Water Fees	\$524,250.00	\$524,250.00	\$564,196.49	107.62%
Sewer Fees	\$527,145.00	\$527,145.00	\$486,226.39	92.24%
Other Revenue	\$41,100.00	\$41,100.00	\$55,531.60	135.11%
ARPA			\$100,935.27	
39900 APPR FUND BALANCE		\$104,982.00		
039910 RETAINED EARNINGS		\$0.00		
Total WATER/SEWER FUND	\$1,092,495.00	\$1,197,477.00	\$1,206,889.75	100.79%
<u>TOTAL ALL REVENUE FUNDS</u>	\$2,337,191.00	\$2,566,831.00	\$2,501,411.26	97.45%

PG2

Expenses

100 GENERAL FUND				
005 EXPENSE				
04110 Governing Body	\$47,896.00	\$47,896.00	\$30,872.21	64.46%
04120 Administration	\$232,209.00	\$270,985.00	\$207,216.79	76.47%
04170 Election expense	\$0.00	\$0.00	\$0.00	
04300 Police	\$383,407.00	\$439,289.00	\$344,151.94	78.34%
04310 Fire Protection Contract	\$89,958.00	\$89,958.00	\$60,000.00	66.70%
04510 Streets	\$128,037.00	\$158,037.00	\$114,081.74	72.19%
04710 Solid Waste Collection	\$151,159.00	\$151,159.00	\$108,644.85	71.87%
04740 Cemetery	\$55,050.00	\$55,050.00	\$51,233.92	93.07%
04930 Community Development	\$108,000.00	\$108,000.00	\$66,896.31	61.94%
Total GENERAL FUND	\$1,195,716.00	\$1,320,374.00	\$983,097.76	74.46%
110 Powell Bill	\$48,980.00	\$48,980.00	\$26,498.99	
Total POWELL BILL	\$48,980.00	\$48,980.00	\$26,498.99	54.10%
600 WATER/SEWER FUND				
005 EXPENSE				
07130 Water	\$506,607.00	\$588,301.00	\$363,386.93	61.77%
07140 Sewer	\$585,888.00	\$609,176.00	\$425,637.74	69.87%
Total WATER/SEWER FUND	\$1,092,495.00	\$1,197,477.00	\$789,024.67	65.89%
<u>TOTAL EXPENSE ALL FUNDS</u>	2,337,191.00	2,566,831.00	1,798,621.42	70.07%

Incident Media Log

Snow Hill Police Department

Incident Number:	Incident Date:	Inc. Time:	Location:	Offense:	Victim:	Offender/ Suspect:	Reporting Officer:
2023-0036	03/02/2023	16:00	158 Park Place, Snow Hill, NC 28580	WSOJ - Speeding			607 - Officer Meagan E. Johnson
2023-0037	03/03/2023	15:20	217 South East Second Street, Snow Hill, NC 28580	23H - Larceny	ABC Store #1	00, B, F 26, B, M	610 - Officer Lee T. Perry
2023-0038	03/03/2023	18:40	322 Pine Shoal Dr, Snow Hill, NC 28580	90Z - Simple Affray 35A - Simple Possession of Marijuana < 1/2 oz	State of North Carolina	44, B, M 48, B, M	606 - Officer Bri A. Payton
2023-0039	03/04/2023	11:30	303 Eastover Drive, Snow Hill, NC 28580	370 - Disseminating Obscene Material to a Minor Under 16 90Z - Disseminating Obscenity	42, W, F State of North Carolina	36, W, M	610 - Officer Lee T. Perry
2023-0040	03/04/2023	18:35	305 W Greene St, Snow Hill, NC 28580	90Z - Communicating Threats	24, W, F		606 - Officer Bri A. Payton
2023-0041	03/03/2023		332 Pineshoal Dr, Snow Hill, NC 28580	90Z - Simple Affray			606 - Officer Bri A. Payton
2023-0042	03/08/2023	10:00	140 Park Place, Snow Hill, NC 28580	90Z - Unauthorized Use of Motor Vehicle 90Z - Injury to Personal Property	62, B, F	40, B, M	610 - Officer Lee T. Perry
2023-0043	03/10/2023	23:30	1102 Kingold blvd, Snow Hill, NC 28580	CFS - Calls for Service Domestic Disturbance 90Z - Resisting Public Officer	43, W, M	26, B, M	609 - Cpl. Charles R. Corbitt
2023-0044	03/13/2023	21:15	Kingold Blvd/Chase Dr, Snow Hill, NC 28580	90Z - Resisting Public Officer 90Z - Carrying Concealed Weapon WSOJ - Injury to Real Property	State of NC	19, B, M	606 - Officer Bri A. Payton
2023-0045	03/14/2023		Kingold Blvd and Greenridge Rd, Snow Hill, NC 28580	WSOJ - Warrant Service for Offense(s) Committed in Another Jurisdiction			606 - Officer Bri A. Payton
2023-0046	03/15/2023	14:29	402 Kingold Blvd, Snow Hill, NC 28580	23H - Larceny	26, U, M	58, B, M	607 - Officer Meagan E. Johnson
2023-0047	03/16/2023	12:44	217 N Greene St, Snow Hill, NC 28580	90Z - Harrassment	Greene Light Logistics LLC		607 - Officer Meagan E. Johnson
2023-0048	03/17/2023		Hull Rd. and 903 S	WSOJ - Warrant Service for Offense(s) Committed in Another Jurisdiction			606 - Officer Bri A. Payton
2023-0049	03/18/2023		285 Chase Dr, Snow Hill, NC 28580	90Z - Second Degree Trespassing 90Z - Injury to Personal Property	50, B, F		606 - Officer Bri A. Payton

Incident Media Log

Snow Hill Police Department

Incident Number:	Incident Date:	Inc. Time:	Location:	Offense:	Victim:	Offender/ Suspect:	Reporting Officer:
2023-0050	03/19/2023			WSOJ - Warrant Service for Offense(s) Committed in Another Jurisdiction			606 - Officer Bria A. Payton
2023-0051	03/20/2023	8:30	204 Carolina Dr, Snow Hill, NC 28580	90Z - Communicating Threats	39, W, M	47, B, M	607 - Officer Meagan E. Johnson
2023-0052	03/21/2023	6:45	856 US-258, Snow Hill, NC 28580	90Z - Harrassment	36, W, M	37, W, M	607 - Officer Meagan E. Johnson
2023-0053	03/26/2023	22:30	305 W Harper St, Snow Hill, NC 28580	23H - All Other Larceny	55, B, F	00, B, F	609 - Cpl. Charles R. Corbitt
2023-0054	03/28/2023	5:05	1033 Kingold Blvd, Snow Hill, NC 28580	90Z - Communicating Threats	42, W, F 41, W, M		606 - Officer Bria A. Payton
2023-0055	03/29/2023	14:02	1112 Kingold Blvd, Snow Hill, NC 28580	23H - Larceny	Rouses Body Shop		607 - Officer Meagan E. Johnson
2023-0057	03/31/2023	15:20	411 SE Third St, Snow Hill, NC 28580	290 - Injury to Personal Property	33, W, M	35, W, M	606 - Officer Bria A. Payton

Total Incidents: 21

Citation Totals by Charge

Snow Hill Police Department

(03/01/2023 - 03/31/2023)

Charge:	Number of Charges:
Speeding (Misdemeanor)	6
Driving While License Revoked	5
Expired Registration	7
Failure To Reduce Speed	1
Other (Misdemeanor)	2
Other (Infraction)	2
Other (2nd Charge - Misdemeanor)	5
Other (2nd Charge - Infraction)	1
Total:	29



Public Works / Utilities

April 2023

A. Water:

- Wells checked daily
- Samples taken daily
- Completed approximately 30 locates
- Awaiting new MTU for water meter installation
- Annual Maintenance with Southern Corrosion complete
- Fence repaired Well on 258 S.

B. Sewer:

- Weekly lift station checks
- Weekly samples
- Bench and Calibration every Monday and Tuesday
- Monthly reporting
- Sewer lateral back up x3
- Fence repaired at WWTP

C. Sanitation:

- Weekly waste industries trash pick up
- Weekly debris removal
- Approximately 4 special pick ups
- 4 Ordinance violation letters mailed

D. Streets:

- Awaiting asphalt repair estimate for Professional Drive.
- Storm Drains Cleaned
- Curb and gutter repaired W. Harper Street
- Asphalt repair W. Harper Street / NCDOT - complete

E. Cemetery:

- Removed flowers
- Approximately 9 grave burials.
- Holes filled and dead flowers removed
- Removed all Ordinance Violations