

**AGENDA**  
**Snow Hill Board of Commissioners**  
**Monday, 11 June 2018; 6:30 pm**  
**G. Melvin Oliver Town Hall**  
**908 SE Second Street**

1. **Call to Order** *Invocation / Pledge of Allegiance*
2. **Roll Call**
3. **Consider Agenda Approval**
4. **Consider Minutes Approval** *7 May 2018*
5. **Program / Presentations: Public Hearing** *FY 18-19 Budget*
6. **Report of Officers:**
  - a. **Mayor**
  - b. **Town Manager / PW Director**
    1. **FYE 2019 Proposed Budget** *Action Request*
    2. **FYE 2019 Rate Schedule** *Action Request*
    3. **FYE 2018 Audit Contract** *Action Request*
  - c. **Town Clerk**
    1. **Billing Options** *Discussion*
    2. **Website Options** *Action Request*
  - d. **Finance Director**
    1. **Budget Amendment** *Action Request*
7. **Public Comments**
8. **Action Items:**
  1. **Consider Adoption of FY 18-19 Budget and Ordinance**
  2. **Consider Adoption of FY 18-19 Rate Schedule**
  3. **Consider Approval of FYE 18 Audit Contract**
  4. **Consider Authorizing Website Agreement with Municipal Impact**
  5. **Consider Approval of Budget Amendment**
9. **Closed Session** *Legal Consultation*
10. **Commissioner Comments**
11. **Recess until 25 June 2018 at 6:30pm**

*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 6 June 2018.*

**MINUTES**  
**Snow Hill Board of Commissioners**  
**Monday, 7 May 2018; 6:30 pm**  
**G. Melvin Oliver Town Hall**  
**908 SE Second Street**

**1. Call to Order**

*Invocation / Pledge of Allegiance*

**2. Roll Call**

The following Board members were present: Mayor Liles, Commissioners Hagans, Shackelford, Taylor, Washington and Wilkes. Staff present Dana Hill, Town Manager; Laquita Davis, Town Clerk.

**3. Consider Agenda Approval**

Motion to approve agenda by Commissioner Washington, Second by Commissioner Hagans

**4. Consider Minutes Approval**

*9 April 2018*

Motion to approve agenda by Commissioner Hagans, Second by Commissioner Shackelford

**5. Program / Presentations: NONE**

**6. Report of Officers:**

**a. Mayor: NONE**

**b. Town Manager / PW Director**

**1. Tree / Sidewalk Inventory**

*Consent Request*

Hill spoke with an arborist about doing an evaluation of the trees because the roots are damaging the sidewalks and some need to be removed in order to stop further damage. Afterwards a plan can be made to fix/repair sidewalks. DOT has 80/20 match available to assist with repairs.

**2. Local Water Supply Plan**

*Action Request*

Plan needs to be updated every 5 years to forecast future needs to be prepared to meet those needs and demands. Once the plan is made the state requires the governing body to have a public meeting and adopt the plan for the next 5-year period.

**3. FYE 2019 Budget Review**

*Discussion*

Hill asked for feedback from the Board about the budget to make it ready for approval and to adopt it for the new fiscal year. Some items are highlighted under each department; those items are broken down for more clarity in each department and for the accountant to assign the expenses to the correct department. Hill discussed part-time/full-time position changes, insurance premium changes, cost of living raises and grass cutting contract changes. Non-profit organization donations will stay at \$10,000. The public library requested an increase but Hill feels it should remain at \$500. Hill proposed recommending a .50 cent increase to garbage collection which would raise it to \$11/month, residents outside of the collection area have to pay \$23/month for the service. There has not been an increase in the garbage collection charge in approximately 10 years. Commissioner Wilkes asked a few questions that Hill explained that were in reference to some line items in the proposed budget about uniforms, fire protection, travel, Powell bill reserve, civic organization donations and Snow Hill EMS. Commissioner Taylor asked who decides about Powell bill fund designation and Hill explained the Board makes the decisions. Hill spoke about the ServLine recovery of approximately \$3,000 from leaks that would otherwise have been a loss.

**7. Public Comments** – Steve Fulton asked about who the auditor is for the town and was told by Hill that his name is Andrew Harris. Fulton then explained it might be simpler for the board if they were given a spreadsheet and he then suggested adding a penny to taxes to help alleviate some of the costs to the town. He suggested insurance changes to cover the town for any mistakes or problems that may come up.

**8. Action Items:**

**1. Consider Approval of Local Water Supply Plan** Motion to approve by Commissioner Wilkes, Second by Commissioner Washington. Motion carried.

**2. Consider Scheduling a Public Hearing for the Proposed FYE 2019 Budget on 11 June 2018 at 6:30pm** Motion to approve by Commissioner Washington, Second by Commissioner Shackelford. Motion carried.

**9. Commissioner Comments** Commissioner Wilkes asked about Hwy 13 speed limit and the signage, also wanted to know if it is possible to add a flashing light to warn drivers about the speed change. Commissioner Shackelford spoke about going to a commissioner's summit and the exchange of information from other towns. Commissioner Washington spoke about networking and the governor speaking.

**10. Adjourn**

Motion made by Commissioner Shackelford, Second by Commissioner Wilkes. Motion carried.

Approved: \_\_\_\_\_

**Town of Snow Hill  
Fee & Rate Schedule  
Effective 1 July 2018**

**Property Tax Rate** \$ .34

**Water Rates**

Inside Corporate Limits \$5 per thousand gallons  
\$9.50 availability fee

Outside Corporate Limits \$5 per thousand gallons  
\$17.50 availability fee

\* Availability Fee includes: \$6.00 capital surcharge and \$1.50 leak adjustment coverage

**Sewer Rates** \$9.50 per thousand gallons

**Tap Fees**     \* Additional fees apply for depths greater than 4 feet  
                     \* Customer shall pay cost of pavement associated with tap  
                     \* Larger services- cost plus

**Water**

Inside Corporate Limits

3/4"	\$800
1"	\$1000
2"	\$2400

Outside Corporate Limits

3/4"	\$1000
1"	\$1200
2"	\$2600

"Split Tap" (Irrigation)     3/4"     \$500

**Sewer**

Inside Corporate Limits

4" Single Family	\$600
4" Multi Family or Commercial Suite	\$600 per unit

Outside Corporate Limits

4" Single Family	\$900
4" Multi Family or Commercial Suite	\$1200 per unit

**Sewer System Impact Fee**  
***Commercial New Service***

\$600 per 100 gallons per day of anticipated flow

- Anticipated flow to be determined by Snow Hill through comparison of existing business types

***Residential New Service***

\$600

**Solid Waste Collection** \$11 per container

**Special Waste Collection** \$65 per load

**Cemetery**

Snow Hill Residents

Lot Purchase	\$400
Opening / Closing	\$400
Crypt Opening / Closing	\$300
Cremation Opening Closing	\$75
Infant Opening / Closing	No Charge

General

Lot Purchase	\$900
Opening / Closing	\$650
Crypt Opening / Closing	\$600
Cremation Opening / Closing	\$150
Infant Opening / Closing	\$75

Monument Inspection \$40

Ownership Transfer \$400

Lot Exchange \$50

- Fees for Snow Hill Residents include tax paying, non-resident property owners, without an outstanding tax balance. Must provide two different forms of identification for verification.

- Lots, with the exception of those designated by the Cemetery Superintendent, must be purchased in sets of two.
- VA, Infant, and In-Kind Replacement markers are exempt from Inspection Fees

### **Other Fees**

Driveway Construction or Alteration Inspection	\$25
Lock Tampering Fee	\$50
Meter Replacement Fee	\$150
Service Charge	\$25
Water Deposit            ¾"	\$50
1"	\$55
2"	\$90
Garbage Cart Deposit	\$55 per customer
Utility Late Fee	\$25
Reconnect Fee	\$25
Return Check Fee	\$25
Duplicate Utility Bill	\$0.10
Copies	\$0.10
Meeting Packet Fee	charge per copy
Use of Public Place Deposit (general )	\$25
Notary Fees	
Snow Hill Residents	\$2
General	\$5
Fax	\$1.50 per page
Dirt (when available)	\$3 / cubic yard
Dirt Hauling (in town)	\$15

### **Outside Equipment & Labor (hourly)**

Pickup Truck	\$20
Lawn Mower	\$20
Air Compressor	\$20
Sewer Jet	\$55
Tractor / Bush Hog	\$55
Dump Truck	\$60
Bucket Truck	\$60
Backhoe	\$75
Street Sweeper	\$75
Labor	Current plus 15%
Materials	Cost plus 15%

### **Planning & Zoning**

Rezoning Request	\$500
Variance Request	\$500
Special Use Request	\$500
Peddler's Permit <i>*valid for one year</i>	\$125
Group Project	\$250
Site Review- Commercial	\$250
Site Review- Residential	\$125
Zoning Permit <i>Outside Historic District</i>	\$50
	<i>Inside Historic District</i> \$25

#### *Subdivision*

Preliminary Review	\$250 plus \$20 per acre
Final Review	\$100
Minor (2 lots or less)	\$50

\* Developer shall pay all Engineering / Surveying review services

Appeals	\$200
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Street Closing	\$400 plus survey costs
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These rates are accurate and complete as adopted by the Snow Hill Board of Commissioners.

ATTEST:

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Laquita Davis, Town Clerk



## BUDGET ORDINANCE

BE IT ORDAINED by the Board of Commissioners of the Town of Snow Hill, North Carolina:

Section 1. The following amounts are hereby appropriated in the General Fund for the operation of Town Government and its activities for the fiscal year beginning July 1, 2018, and ending June 30, 2019 in accordance with the Chart of Accounts heretofore Established for this Town:

<b>General Fund Departments</b>	<b>Appropriation</b>
Governing Body	48,800
Election Expense	0
Administration	142,790
Public Safety	398,550
Streets	100,900
Powell Bill	50,000
Sanitation	155,505
Cemetery	56,825
Community Development	119,200
Debt Service	23,130
<b>Total General Fund Appropriations</b>	<b>1,095,700</b>

Section 2. It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2018 and ending June 30, 2019

<b>General Fund Revenues</b>	<b>Appropriation</b>
Current year's real property taxes	315,000
Prior year's real property taxes	6,000
Motor Vehicle Taxes	45,000
Penalties and Interest	2,500
Powell Bill Funds	50,000
Franchise taxes	65,000
Peg Channel	84,000
Piped Natural Gas	3,000
Telecommunication Taxes	25,000
Waste Collection Fees	110,000
Video Programming	5,000
Solid Waste Tax	1,000
Local Option Sales Tax	225,000
Other Revenues	159,000
Interest on Investments	200
<b>Total General Fund Revenues</b>	<b>1,095,700</b>

Section 3. The following amounts are hereby appropriated in the Water/ Sewer Fund for the operation of Sewer Utilities for the fiscal year beginning July 1, 2018 and ending June 30, 2019 in accordance with the Chart of Accounts heretofore approved by the Town:

<b>Water/Sewer Revenues</b>	<b>Appropriation</b>
Water Sales	450,000
Sewer Sales	553,000
Other Revenue	125,000
<b>Total Water/Sewer Fund Revenues</b>	<b>1,128,000</b>

<b>Water/Sewer Expenditures</b>	<b>Appropriation</b>
Water Department	524,435
Sewer Department	603,565
<b>Total Water/Sewer Expenditures</b>	<b>1,128,000</b>

Section 4. There is hereby a tax at the rate of thirty four (.34) cents per one hundred dollars (\$100) valuation of property as listed for taxes as of January 1, 2018 for the purpose of raising the revenues listed as "Current Year's Property Taxes" in the General Fund in Section 2 of this ordinance. Vehicle Tax Revenue is listed as a separate line item. This rate is based on an estimated total valuation of property for the purpose of taxation.

Section 5. In the General Fund waste collection fees will increase to \$11 per month.

Section 6. Water charge will be \$5.00 per 1,000 gallons for inside and outside Customers. Availability Fees for inside are \$2.00 and for outside \$10.00. The service Charge for water is \$6.00 per customer.

Section 7. Sewer charges are \$9.50 for Residential, Commercial, and Industrial per 1000 gallons of sewer.

Section 8. The Finance Director is hereby authorized to transfer appropriations within a fund as contained herein under the following conditions:

a. May transfer amounts between objects of expenditure within a department without limitation and without a report being required.

b. May transfer amounts up to \$1000 between departments of the same fund with an official report on such transfers at the next regular meeting of the Board of Commissioners.

c. May not transfer any amounts between funds nor from any contingency appropriation within any funds without the provision of a Board approved Budget amendment.

Section 18. The total budget for the fiscal year beginning July 1, 2018 and ending June 30, 2019 is \$2,223,700.

Section 19. Copy of this Budget Ordinance shall be furnished to the Finance Director of this town to be kept on file by her for her discretion in the disbursement of funds.

Motion made by \_\_\_\_\_, seconded by Commissioner \_\_\_\_\_  
And carried \_\_\_\_\_ to adopt this FY 2018-2019 Budget Ordinance.  
Adopted this 11th day of June 2018.

ATTEST:

\_\_\_\_\_  
Dennis Liles, Mayor

\_\_\_\_\_  
Town Clerk

***FY 2018-2019***

**Town of Snow Hill  
Budget Message**

We are pleased to present a balanced proposed budget for fiscal year 2018-2019 with a tax rate of .34 cents per \$100 valuation and no allocation from fund balance. We have proposed a \$0.50 per month increase for solid waste collection. Town staff continues to look for ways to provide the highest level of service at the lowest possible cost.

Administration realizes that our employees are the lifeblood of the organization and the “face” of Snow Hill to our citizens. We have allocated funds to grant a 2.5% cost of living adjustment for all hourly employees. Snow Hill has a dedicated and well trained staff that must handle many assorted duties on a daily basis. We commend them for the job they do and the service they deliver. Salary and benefit line items have been adjusted in all departments to accurately reflect the distribution of time.

In the area of Public Safety, \$364,550 has been allocated to the Police Department. This increase will allow our department to have an officer on duty twenty four hours per day as well as staff two officers during the times of peak need to ensure the safety of both citizens and officers. Our citizens appreciate and deserve the peace of mind that comes with a modern, well staffed, and properly trained municipal law enforcement agency. Our fire protection contract will remain at \$34,000 with Snow Hill Rural Fire Department.

We have made large strides in ridding the community of dangerous, unsightly properties, but we recognize that there are still issues; therefore, we have allocated \$5,000 to housing enforcement.

This budget represents the final debt service payment of \$23,130 for the street sweeper.

General Fund contingency is allocated at \$7,070 to cover unexpected events.

We have also proposed no increase in utility rates or fees.

The two major projects, water main replacements and metering upgrades have been completed as a result of loan/grant packages. Expenditures reflect \$44,000 for debt service associated with those projects.

The combined allocation for contingency is \$40,000 and \$22,115 for capital reserve in the Enterprise Funds to continue replacing aging equipment such as pumps and motors.

The total projected revenues and expenditures are \$1,095,700 in General Fund and \$1,128,000 in the Enterprise Funds.

Staff remains committed to meeting the needs of our citizens while remaining fiscally responsible and efficient as we work toward a promising future for Snow Hill.

Respectfully Submitted:

Dana Hill  
Town Manager

Renee Locklear  
Finance Director

GENERAL FUND

TOWN OF SNOW HILL BUDGET - GENERAL FUND FOR THE FISCAL YEAR ENDING JUNE 30, 2019					
Account Number	Account Description	Prior Year Budget	Current Year Budget	Proposed FY 18-19	Remarks
<b>Revenues</b>					
100-004-03010-30100	AD VALOREM TAX CURRENT YEAR	315,000	315,000	315,000	
100-004-03010-30200	AD V TAX 1ST PRIOR YEAR	2,500	2,000	4,000	
100-004-03010-30300	AD V TAX 2ND PRIOR YEAR	1,500	500	500	
100-004-03010-30400	AD V TAXES 3RD PRIOR YEAR	500	250	500	
100-004-03010-30500	AD V TAX 4TH PRIOR YEAR & OTHERS	1,000	1,000	2,000	
100-004-03010-30111	VEHICLE TAX CURRENT YEAR	42,000	42,000	45,000	
100-004-03010-30119	VEHICLE TAX PRIOR YEARS	3,000	3,000	3,000	
100-004-03100-31710	TAX PENALTIES/INTEREST	2,500	2,500	2,500	
100-004-03100-31900	TAX DISCOUNTS				
100-004-03280-32800	LICENSE TAGS	6,000	6,000	6,000	
100-004-03290-32900	VIDEO PROGRAMMING	5,000	5,000	5,000	
100-004-03300-35000	INTEREST INCOME	600	600	200	
100-004-03293-32930	PEG CHANNEL	84,000	84,000	84,000	
100-004-03294-32940	TELECOMMUNICATION TAXES	25,000	25,000	25,000	
100-004-03310-33100	HILLVIEW STREET J FEES	1,600	1,600	1,600	
100-004-3310-33101	GREENE LAMP RENT	6,600	6,600	6,600	
100-004-03310-33102	RENT GREENE COUNTY	9,600	9,600	9,600	
100-004-03310-33103	GREENE LAMP/ELECTIONS ELECTRIC	7,500	7,500	7,500	
100-004-03310-33104	COMMUNITY CENTER LEASE	3,000	3,000	3,000	
100-004-03350-33350	MISCELLANEOUS INCOME	3,000	3,000	3,000	
100-004-03350-33501	PD FINES	45,000	47,000	50,000	
100-004-03350-33502	SALE OF EQUIPMENT/PROPERTY				
100-004-03350-33504	ZONING FEES	500	500	500	
10-3350-0600	GRANT AWARD INCOME				
100-004-03370-33700	FRANCHISE TAX	60,000	60,000	65,000	
100-004-03380-33800	PIPED NATURAL GAS	6,000	2,500	3,000	
100-004-03410-34100	BEER AND WINE TAX	7,000	7,000	7,000	
100-004-03430-34300	PB ALLOCATION	45,000	45,000	50,000	
100-004-03440-34400	SOLID WASTE DIST TAX	1,000	1,000	1,000	
100-004-03450-34500	LOCAL OP SALES TAX 1%	200,000	225,000	225,000	
100-004-03470-34700	GREENE CO ABC BOARD	3,500	1,000	2,000	
100-004-03590-35900	WASTE COLLECTION FEES	100,000	100,000	110,000	
100-004-03610-36100	SALE OF LOTS	20,000	20,000	21,000	
100-004-03610-36101	GRAVE OPENINGS	35,000	35,000	35,000	
100-004-03610-36102	INSTALL GRAVE MARKERS	2,000	1,500	1,500	
100-004-03600-36000	FUEL TAX	400	700	700	
100-004-03990-39900	APPROPRIATION FROM FUND BALANCE				
<b>Total Revenues</b>		<b>1,045,300</b>	<b>1,064,350</b>	<b>1,095,700</b>	

GENERAL FUND

TOWN OF SNOW HILL BUDGET - GENERAL FUND FOR THE FISCAL YEAR ENDING JUNE 30, 2019						
Account Number	Account Description	Prior Year Budget	Current Year Budget	Proposed FY 18-19	Remarks	
<b>Governing Body:</b>						
100-005-04110-05121	SALARIES AND WAGES	33,600	34,440	35,300		
100-005-04110-05180	RETIREMENT					
100-005-04110-05181	FICA & OTHER EMPLOYMENT TAXES	2,570	2,650	2,700		
100-005-04110-0	LEGAL			5,000		
100-005-04110-05260	OFFICE SUPPLIES & MATERIALS	200	200	200		
100-005-04110-05310	TRAINING	1,000	1,000	3,000		
100-005-04110-05450	INSURANCE & BONDING	1,600	1,600	1,600		
100-005-04110-05499	MISCELLANEOUS	1,000	1,000	1,000		
<b>Total Governing Body</b>		<b>39,970</b>	<b>40,890</b>	<b>48,800</b>		
<b>Administration:</b>						
100-005-04120-05121	SALARIES AND WAGES	34,700	26,400	37,430		
100-005-04120-05122	SALARIES - OVERTIME					
100-005-04120-05126	SALARIES - TEMP & PT	1,350	7,850	1,680		
100-005-04120-05127	"SALARIES - BONUS, LONGEVITY, STIPEND"	550	550	270		
100-005-04120-05180	RETIREMENT	2,550	1,950	2,900		
100-005-04120-05181	FICA & OTHER EMPLOYMENT TAXES	2,750	3,100	3,100		
100-005-04120-05182	HOSP. INSURANCE	2,750	1,800	3,710		
100-005-04120-05183	LIFE/DENTAL INSURANCE	350	350	320		
100-005-04120-05184	401K		90	810		
100-005-04120-05185	UNEMPLOYMENT RESERVE					
100-005-04120-05190	PROFESSIONAL SERVICES	17,000	17,000			
100-005-04120-05191	TAX COLL FEE - GREENE CO	1,000	1,000	1,000		
100-005-04120-05198	INTEREST TO DMV	3,000	3,000	3,000		
100-005-04120-05200	SUPPLIES & MATERIALS	1,000	1,500	1,500		
100-005-04120-05211	JANITORIAL SUPPLIES/SERVICES	300	300	2,000		
100-005-04120-05212	UNIFORMS					
100-005-04120-05260	OFFICE SUPPLIES & MATERIALS	1,500	2,000	1,800		
100-005-04120-05310	TRAVEL & TRAINING	1,000	1,000	3,000		
100-005-04120-05320	TELEPHONE & POSTAGE	6,200	9,000	9,000		
100-005-04120-05330	UTILITIES	17,000	17,000	17,000		
100-005-04120-05351	BUILDING REPAIR & MAINTENANCE	3,000	3,000	5,000		
100-005-04120-05352	EQUIPMENT REPAIR & MAINTENANCE	2,000	2,000	2,000		
100-005-04120-05354	SOFTWARE/SUPPORT MAINT.	800	800	2,750		
100-005-04120-05391	LEGAL ADVERTISING	500	500	700		
100-005-04120-05450	INSURANCE & BONDING	6,500	7,000	7,500		
100-005-04120-05491	DUES & SUBSCRIPTIONS	3,000	3,000			
100-005-04120-05499	MISCELLANEOUS	3,500	4,000	4,000		
100-005-04120-05500	CAPITAL RESERVE					
100-005-04120-05	LEGAL			20,000		
100-005-04120-05	AUDIT SERVICES			3,750		
100-005-04120-05	IT SERVICES			1,500		
100-005-04120-05	CONTINGENCY			7,070		

GENERAL FUND

TOWN OF SNOW HILL						
BUDGET - GENERAL FUND						
FOR THE FISCAL YEAR ENDING JUNE 30, 2019						
Account Number	Account Description	Prior Year Budget	Current Year Budget	Proposed FY 18-19	Remarks	
Total Administration		112,300	114,190	142,790		
Election:						
100-005-04170-05399	ELECTION EXPENSE		5,000	0		
Total Election			5,000	0		



GENERAL FUND

TOWN OF SNOW HILL BUDGET - GENERAL FUND FOR THE FISCAL YEAR ENDING JUNE 30, 2019					
Account Number	Account Description	Prior Year Budget	Current Year Budget	Proposed FY 18-19	Remarks
<b>Public Safety:</b>					
100-005-04300-05121	SALARIES AND WAGES	129,000	185,000	234,690	
100-005-04300-05122	SALARIES- OT	22,000	2,500	0	
100-005-04300-05126	SALARIES- TEMP & PT	50,000	35,100	2,000	
100-005-04300-05127	BONUS, LONGEVITY, STIPENDS	1,300	2,150	2,430	
100-005-04300-05128	SEPARATION ALLOWANCE		2,200	2,200	
100-005-04300-05180	RETIREMENT	15,050	14,800	19,950	
100-005-04300-05181	FICA & OTHER EMPLOYMENT TAXES	14,400	16,850	18,110	
100-005-04300-05182	HEALTH INSURANCE	16,500	20,760	26,920	
100-005-04300-05183	DENTAL / LIFE	1,800	1,800	3,100	
100-005-04300-05184	401 K	7,150	8,000	14,140	
100-005-04300-05185	UNEMPLOYMENT RESERVE				
100-005-04300-05190	PROFESSIONAL SERVICES				
100-005-04300-05200	SUPPLIES & MATERIALS	5,000	5,000	5,000	
100-005-04300-05211	JANITORIAL SUPPLIES				
100-005-04300-05212	UNIFORMS	3,000	3,000	3,000	
100-005-04300-05251	MOTOR FUELS	14,000	14,000	16,000	
100-005-04300-05260	OFFICE SUPPLIES & MATERIALS	500	500	500	
100-005-04300-05310	TRAVEL & TRAINING				
100-005-04300-05320	TELEPHONE & POSTAGE	2,700	2,700	2,700	
100-005-04300-05352	EQUIPMENT REPAIR & MAINTENANCE				
100-005-04300-05353	VEHICLE REPAIR & MAINTENANCE	7,000	10,000	10,000	
100-005-04300-05354	SOFTWARE MAINTENANCE	2,810	2,810	2,810	
100-005-04300-05499	MISCELLANEOUS	1,000	1,000	1,000	
100-005-04300-05499	FIRE PROTECTION CONTRACT	34,000	34,000	34,000	
<b>Total Public Safety</b>		<b>327,210</b>	<b>362,170</b>	<b>398,550</b>	
<b>Streets:</b>					
100-005-04510-05121	SALARIES AND WAGES	15,650	17,050	15,240	
100-005-04510-05126	SALARIES - TEMP & PT	8,850	9,050	9,260	
100-005-04510-05127	"SALARIES - BONUS, LONGEVITY, STIPEND"	570	650	610	
100-005-04510-05180	RETIREMENT	1,500	1,600	1,190	
100-005-04510-05181	FICA & OTHER EMPLOYMENT TAXES	1,900	2,000	1,880	
100-005-04510-05182	HOSP. INSURANCE	5,900	6,650	6,670	
100-005-04510-05183	LIFE/DENTAL INSURANCE	200	200	240	
100-005-04510-05184	401K	100	160	60	
100-005-04510-05185	UNEMPLOYMENT RESERVE				
100-005-04510-05190	PROFESSIONAL SERVICES	9,300	10,500		
100-005-04510-05200	SUPPLIES & MATERIALS	2,000	2,000	2,000	
100-005-04510-05211	JANITORIAL SUPPLIES				
100-005-04510-05212	UNIFORMS	500	500	450	
100-005-04510-05251	MOTOR FUELS	3,000	3,000	3,000	
100-005-04510-05260	OFFICE SUPPLIES & MATERIALS				
100-005-04510-05310	TRAVEL & TRAINING	500	500	500	
100-005-04510-05330	UTILITIES	40,000	40,000	40,000	

TOWN OF SNOW HILL						
BUDGET - GENERAL FUND						
FOR THE FISCAL YEAR ENDING JUNE 30, 2019						
Account Number	Account Description	Prior Year Budget	Current Year Budget	Proposed FY 18-19	Remarks	
100-005-04510-05352	EQUIPMENT REPAIR & MAINTENANCE	2,000	2,500	2,500		
100-005-04510-05353	VEHICLE REPAIR & MAINTENANCE	2,000	3,000	3,000		
100-005-04510-05354	SOFTWARE/SUPPORT MAINTENANCE	500				
100-005-04510-05356	EQUIPMENT LEASE					
100-005-04510-05391	LEGAL ADVERTISING	100	100			
100-005-04510-05450	INSURANCE & BONDING	6,000	6,000	6,000		
100-005-04510-05499	MISCELLANEOUS	200	300	300		
100-005-04510-05500	CAPITAL OUTLAY					
100-005-04510-05	TREE REMOVAL			6,000		
100-005-04510-05	ASPHALT REPAIR			2,000		
Total Streets		100,770	105,760	100,900		

GENERAL FUND

TOWN OF SNOW HILL BUDGET - GENERAL FUND FOR THE FISCAL YEAR ENDING JUNE 30, 2019						
Account Number	Account Description	Prior Year Budget	Current Year Budget	Proposed FY 18-19	Remarks	
<b>Sanitation:</b>						
100-005-04710-05121	SALARIES AND WAGES	14,300	16,200	11,820		
100-005-04710-05122	SALARIES - OVERTIME					
100-005-04710-05126	SALARIES - TEMP & PT	8,850	9,050	9,750		
100-005-04710-05127	"SALARIES - BONUS, LONGEVITY, STIPEND"	550	650	640		
100-005-04710-05180	RETIREMENT	1,400	1,550	920		
100-005-04710-05181	FICA & OTHER EMPLOYMENT TAXES	1,800	1,950	1,850		
100-005-04710-05182	HOSP. INSURANCE	5,200	5,880	5,995		
100-005-04710-05183	LIFE/DENTAL INSURANCE	150	150	130		
100-005-04710-05185	UNEMPLOYMENT RESERVE					
100-005-04710-05190	PROFESSIONAL/CONTRACT SERVICES					
100-005-04710-15195	WASTE COLLECTION	90,000	90,000	109,000		
100-005-04710-05200	SUPPLIES & MATERIALS	3,500	3,500	3,500		
100-005-04710-05212	UNIFORMS	250	250	450		
100-005-04710-05251	MOTOR FUELS	3,000	2,000	2,000		
100-005-04710-05260	OFFICE SUPPLIES & MATERIALS	100	100	100		
100-005-04710-05300	WASTE COLLECTION/YARD	1,000	1,000	1,000		
100-005-04710-05310	TRAVEL & TRAINING	200	200	200		
100-005-04710-05352	EQUIPMENT REPAIR & MAINTENANCE	2,000	2,000	2,000		
100-005-04710-05354	SOFTWARE/SUPPORT/MAINT	1,250	1,250	1,250		
100-005-04710-05353	VEHICLE REPAIR & MAINTENANCE	2,500	2,500	2,500		
100-005-04710-05391	LEGAL ADVERTISING	100	100			
100-005-04710-05450	INSURANCE & BONDING	2,400	2,400	2,400		
100-005-04710-05499	MISCELLANEOUS	100	200	200		
100-005-04710-05500	CAPITAL OUTLAY					
<b>Total Sanitation</b>		<b>138,650</b>	<b>140,930</b>	<b>155,505</b>		
<b>Cemetery:</b>						
100-005-04740-05121	SALARIES AND WAGES	25,550	22,100	13,460		
100-005-04740-05122	SALARIES - OVERTIME	5,200	5,200	5,200		
100-005-04740-05126	SALARIES - TEMP & PT	14,100	16,910	12,340		
100-005-04740-05127	"SALARIES - BONUS, LONGEVITY, STIPEND"	700	3,250	220		
100-005-04740-05180	RETIREMENT	2,900	2,590	1,050		
100-005-04740-05181	FICA & OTHER EMPLOYMENT TAXES	3,050	3,250	2,370		
100-005-04740-05182	HOSP. INSURANCE	1,250	1,260	1,350		
100-005-04740-05183	LIFE/DENTAL	260	260	125		
100-005-04740-05184	401K	30	110	60		
100-005-04740-05185	UNEMPLOYMENT RESERVE					
100-005-04740-05190	PROFESSIONAL SERVICES	5,000	5,000			
100-005-04740-05200	SUPPLIES & MATERIALS	1,200	1,200	1,200		
100-005-04740-05211	JANITORIAL SUPPLIES					
100-005-04740-05212	UNIFORMS	250	250	450		
100-005-04740-05251	MOTOR FUELS	2,000	2,000	2,000		
100-005-04740-05260	OFFICE SUPPLIES & MATERIALS					

GENERAL FUND

TOWN OF SNOW HILL									
BUDGET - GENERAL FUND									
FOR THE FISCAL YEAR ENDING JUNE 30, 2019									
Account Number	Account Description	Prior Year Budget	Current Year Budget	Proposed FY 18-19	Remarks				
100-005-04740-05310	TRAVEL & TRAINING								
100-005-04740-05330	UTILITIES	400	400	800					
100-005-04740-05351	BUILDING / GROUNDS MAINTENANCE			5,000					
100-005-04740-05352	EQUIPMENT REPAIR & MAINTENANCE	2,500	2,500	2,500					
100-005-04740-05353	VEHICLE REPAIR & MAINTENANCE	350	350	300					
100-005-04740-05354	SOFTWARE/MAINTENANCE								
100-005-04740-05356	EQUIPMENT LEASE	5,000	5,000	5,000					
100-005-04740-05450	INSURANCE & BONDING	3,000	3,000	3,000					
100-005-04740-05499	MISCELLANEOUS	200	400	400					
100-005-04740-05500	CAPITAL OUTLAY								
Total Cemetery		72,940	75,030	56,825					

[illegible]

WATER / SEWER

TOWN OF SNOW HILL									
BUDGET - WATER SEWER FUND									
FOR THE FISCAL YEAR ENDING JUNE 30, 2019									
Account Number	Account Description	Prior Year Budget	Current Year Budget	Proposed FY 18-19	Remarks				
<b>Revenues</b>									
600-004-03710-37492	INTEREST ON INVESTMENTS	500	700	1,000					
600-004-03710-37510	WATER SALES	405,000	405,000	450,000					
600-004-03711-37511	SEWER FEE RECEIPTS	515,000	525,000	553,000					
600-004-03713-37516	RECONNECTION FEES	6,000	6,000	7,000					
600-004-03713-37517	SHUT OFF FEES	26,000	26,000	17,000					
600-004-03711-37514	AVAILABILITY FEES	80,000	82,000	92,000					
600-004-03713-37520	SERVICE CHARGE - RETURNED CHECKS	5,000	5,000	5,000					
600-004-03713-37521	WATER TAP ON FEES	500	500	500					
600-004-03713-37522	SEWER TAP-ON FEES	500	500	500					
600-004-03714-37800	MISCELLANEOUS INCOME	1,000	2,000	2,000					
60-3710-0802	RURAL CENTER CREANT								
600-004-03714-37821	SALE OF EQUIPMENT								
600-004-03714-37850	DISASTER PAYMENT								
600-004-03714-37851	INSURANCE PROCEEDS								
<b>Total Revenues</b>		<b>1,039,500</b>	<b>1,052,700</b>	<b>1,128,000</b>					



WATER / SEWER

TOWN OF SNOW HILL									
BUDGET - WATER SEWER FUND									
FOR THE FISCAL YEAR ENDING JUNE 30, 2019									
Account Number	Account Description	Prior Year Budget	Current Year Budget	Proposed FY 18-19	Remarks				
<b>Water Department:</b>									
600-005-07130-05121	SALARIES AND WAGES	125,960	109,500	168,070					
60000507130-05122	SALARIES - OVERTIME		5,995	5,000					
600-005-07130-05126	SALARIES - TEMP & PT	18,700	30,720	14,890					
600-005-07130-05127	"SALARIES - BONUS, LONGEVITY, STIPEND"	2,390	2,250	3,030					
600-005-07130-05180	RETIREMENT	9,910	8,650	13,030					
600-005-07130-05181	FICA & OTHER EMPLOYMENT TAXES	11,090	11,480	14,400					
600-005-07130-05182	HOSPITAL INSURANCE	18,000	18,900	23,080					
600-005-07130-05183	LIFE/DENTAL INSURANCE	1,350	1,350	1,890					
600-005-07130-05184	401K	210	1,500	2,000					
600-005-07130-05185	UNEMPLOYMENT RESERVE								
600-005-07130-05190	PROFESSIONAL SERVICES	70,000	60,000						
600-005-07130-05191	DEBT SERVICE	44,000	44,000	47,100					
600-005-07130-05196	WATER SAMPLES EXPENSE	5,000	8,000	5,000					
600-005-07130-05200	SUPPLIES & MATERIALS	22,000	22,000	22,000					
600-005-07130-05212	UNIFORMS	1,000	1,500	1,500					
600-005-07130-05251	MOTOR FUELS	5,000	5,500	5,500					
600-005-07130-05260	OFFICE SUPPLIES & MATERIALS	1,000	1,500	1,500					
600-005-07130-05310	TRAVEL & TRAINING	4,500	4,500	5,500					
600-005-07130-05320	TELEPHONE & POSTAGE	12,500	12,500	12,600					
600-005-07130-05330	UTILITIES	31,000	31,000	34,000					
600-005-07130-05351	BUILDING REPAIR & MAINTENANCE	1,000	1,000	2,500					
600-005-07130-05352	EQUIPMENT REPAIR & MAINTENANCE	18,000	25,000	25,000					
600-005-07130-05353	VEHICLE REPAIR & MAINTENANCE	3,500	3,500	4,000					
600-005-07130-05356	EQUIPMENT LEASE								
600-005-07130-05354	SOFTWARE/SUPPORT	3,000	3,000	4,000					
600-005-07130-05	AMI HOSTING / SUPPORT			8,460					
600-005-07130-05391	LEGAL ADVERTISING	100	100	100					
600-005-07130-05450	INSURANCE & BONDING	18,200	18,200	18,200					
600-005-07130-05491	DUES & SUBSCRIPTIONS	1,000	1,000	1,500					
600-005-07130-05499	MISCELLANEOUS	4,000	4,000	4,000					
600-005-07130-05500	CAPITAL RESERVE	24,520	30,000	11,460					
600-005-07130-05510	CONTINGENCY	20,000	20,000	20,000					
600-005-07130-05220	DEPRECIATION								
600-005-07130-05	LEGAL SERVICES			2,500					
600-005-07130-05	AUDIT SERVICES			1,875					
600-005-07130-05	IT SERVICES			750					
600-005-07130-05	CUSTODIAL SERVICES			750					
600-005-07130-05	ASPHALT REPAIR			1,500					
600-005-07130-05	ENGINEERING			2,500					
600-005-07130-05	TANK MAINTENANCE			33,000					
600-005-07130-05	GENERATOR PM			2,250					
<b>Total Water Department</b>		<b>476,930</b>	<b>486,645</b>	<b>524,435</b>					

TOWN OF SNOW HILL		WATER / SEWER						
BUDGET - WATER SEWER FUND								
FOR THE FISCAL YEAR ENDING JUNE 30, 2019								
Account Number	Account Description	Prior Year Budget	Current Year Budget	Proposed FY 18-19	Remarks			
<b>Sewer Department:</b>								
600-005-07140-05121	SALARIES AND WAGES	139,660	123,900	175,870				
600-005-07140-05122	SALARIES - OVERTIME		3,460	3,000				
600-005-07140-05126	SALARIES - TEMP & PT	15,400	27,300	11,400				
600-005-07140-05127	"SALARIES - BONUS, LONGEVITY, STIPEND"	2,640	2,450	3,110				
600-005-07140-05180	RETIREMENT	10,910	9,700	13,640				
600-005-07140-05181	FICA & OTHER EMPLOYMENT TAXES	11,890	12,330	14,560				
600-005-07140-05182	HOSPITAL INSURANCE	14,900	16,415	20,535				
600-005-07140-05183	LIFE/DENTAL INSURANCE	1,500	1,500	2,060				
600-005-07140-05184	401K	520	1,800	2,110				
600-005-07140-05185	UNEMPLOYMENT RESERVE							
600-005-07140-05190	PROFESSIONAL SERVICES	20,000	25,000					
600-005-07140-05192	SEWER TESTING SERVICE	10,000	15,000	14,000				
600-005-07140-05194	SLUDGE DISPOSAL	15,000	15,000	18,000				
600-005-07140-05197	PERMIT FEES	1,800	1,800	1,800				
600-005-07140-05200	SUPPLIES & MATERIALS	16,000	16,000	16,000				
600-005-07140-05211	JANITORIAL SUPPLIES							
600-005-07140-05212	UNIFORMS	1,000	1,000	1,000				
600-005-07140-05251	MOTOR FUELS	4,000	4,000	4,000				
600-005-07140-05260	OFFICE SUPPLIES & MATERIALS	1,000	1,000	1,000				
600-005-07140-05310	TRAVEL & TRAINING	4,500	4,500	5,500				
600-005-07140-05320	TELEPHONE & POSTAGE	9,000	9,000	9,000				
600-005-07140-05330	UTILITIES	45,000	45,000	45,000				
600-005-07140-05351	BUILDING REPAIR & MAINTENANCE	1,000	1,000	1,000				
600-005-07140-05352	EQUIPMENT REPAIR & MAINTENANCE	50,000	50,000	50,000				
600-005-07140-05353	VEHICLE REPAIR & MAINTENANCE	4,500	4,500	4,500				
600-005-07140-05354	SOFTWARE/MAINT/SUPPORT	3,000	3,000	4,000				
600-005-07140-05	AMI HOSTING / SUPPORT			8,460				
600-005-07140-05356	EQUIPMENT LEASE							
600-005-07140-05356	LEGAL ADVERTISING	200	200	200				
600-005-07140-05391	INSURANCE & BONDING	24,200	24,200	24,200				
600-005-07140-05450	DUES & SUBSCRIPTIONS	500	500	500				
600-005-07140-05491	MISCELLANEOUS	4,500	4,500	4,500				
600-005-07140-05499	CAPITAL RESERVE	29,950	30,000	10,655				
600-005-07140-05500	DEBT SERVICE	100,000	92,000	92,000				
600-005-07140-05501	CONTINGENCY	20,000	20,000	20,000				
600-005-07140-05504	LEGAL SERVICES			2,500				
600-005-07140-05	AUDIT SERVICES			1,875				
600-005-07140-05	IT SERVICES			750				
600-005-07140-05	CUSTODIAL SERVICES			750				
600-005-07140-05	ASPHALT REPAIR			1,000				
600-005-07140-05	ENGINEERING			2,500				
600-005-07140-05	STREAM SAMPLING			2,340				
600-005-07140-05	ROW MAINTENANCE			8,000				
600-005-07140-05	GENERATOR PM			2,250				



WATER / SEWER

TOWN OF SNOW HILL						
BUDGET - WATER SEWER FUND						
FOR THE FISCAL YEAR ENDING JUNE 30, 2019						
Account Number	Account Description	Prior Year Budget	Current Year Budget	Proposed FY 18-19	Remarks	
Total Sewer Department		562,570	566,055	603,565		
Total Enterprise Fund		1,039,500	1,052,700	1,128,000		

# Ordinance

## Budget Amendment 1

### Fiscal Year 2017/2018

**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 11, 2018:

Accounts	Original Budget Appropriation	Increase (Decrease)	Amended Budget
<b>GENERAL FUND</b>			
<b>REVENUES</b>			
39005 MISCELLANEOUS REVENUE - GC	0.00	25,000.00	25,000.00
39900 APPROPRIATED FROM FUND BALANCE	0.00	25,183.33	25,183.33
<b>EXPENSES</b>			
<b>04120 ADMINISTRATION</b>			
05500 CAPITAL OUTLAY	0.00	50,183.33	50,183.33
<b>To appropriate funds to demolish gym, record Greene County revenue and record expenses for same.</b>			

<b>04120 ADMINISTRATION</b>			
05121 SALARIES AND WAGES	26,400.00	9,650.00	36,050.00
05126 SALARIES TEMP & PT	7,850.00	(3,480.00)	4,370.00
05127 SALARIES BONUS LONGEVITY STIPE	550.00	(18.34)	531.66
05180 RETIREMENT EXPENSE	1,950.00	785.00	2,735.00
05182 HOSPITALIZATION INSURANCE	1,800.00	280.00	2,080.00
05183 LIFE/DENTAL INS	350.00	50.00	400.00
05184 401K	90.00	(40.00)	50.00
05185 UNEMPLOYMENT	0.00	103.49	103.49
05198 COLLECTION FEE DMV	3,000.00	(1,600.00)	1,400.00
05200 SUPPLIES & MATERIALS	1,500.00	(900.00)	600.00
05260 OFFICE SUPPLIES & MATERIALS	2,000.00	1,480.05	3,480.05
05310 TRAVEL & TRAINING	1,000.00	999.19	1,999.19
05351 BUILDING REPAIR & MAINT.	3,000.00	2,863.90	5,863.90
05354 SOFTWARE/SUPPORT/MAINT.	800.00	650.00	1,450.00
05391 LEGAL ADVERTISING	500.00	(400.00)	100.00
05450 INSURANCE & BONDING	7,000.00	(561.73)	6,438.27
05491 DUES & SUBSCRIPTIONS	3,000.00	1,071.97	4,071.97
05499 MISCELLANEOUS	4,000.00	58.36	4,058.36
	0.00	(10,991.89)	(10,991.89)
<b>Total Administration</b>	<b>64,790.00</b>	<b>0.00</b>	<b>64,790.00</b>

Accounts	Original Budget Appropriation	Increase (Decrease)	Amended Budget
<b>04170 ADMINISTRATION</b>			
05399 ELECTION EXPENSE	5,000.00	(1,962.54)	3,037.46
	0.00	1,962.54	1,962.54
<b>Total Elections</b>	<b>5,000.00</b>	<b>0.00</b>	<b>5,000.00</b>
<b>04300 POLICE DEPARTMENT</b>			
05121 SALARIES AND WAGES	185,000.00	13,610.00	198,610.00
05122 SALARIES OVERTIME	2,500.00	(1,500.00)	1,000.00
05126 SALARIES TEMP & PT	35,100.00	(16,012.37)	19,087.63
05127 SALARIES BONUS LONGEVITY STIPE	2,150.00	(26.44)	2,123.56
05180 RETIREMENT EXPENSE	14,800.00	2,100.00	16,900.00
05181 FICA & OTHER EMPLOYMENT TAXES	16,850.00	460.00	17,310.00
05182 HOSPITALIZATION INSURANCE	20,760.00	(400.00)	20,360.00
05183 LIFE/DENTAL INS	1,800.00	266.00	2,066.00
05184 401K	8,000.00	3,030.00	11,030.00
05185 UNEMPLOYMENT	0.00	103.49	103.49
05200 SUPPLIES & MATERIALS	5,000.00	(775.00)	4,225.00
05212 UNIFORMS	3,000.00	(150.00)	2,850.00
05251 MOTOR FUELS	14,000.00	(3,000.00)	11,000.00
05260 OFFICE SUPPLIES & MATERIALS	500.00	909.10	1,409.10
05320 TELEPHONE & POSTAGE	2,700.00	(200.00)	2,500.00
05499 MISCELLANEOUS	1,000.00	1,011.47	2,011.47
	0.00	573.75	573.75
<b>Total Police Department</b>	<b>313,160.00</b>	<b>0.00</b>	<b>313,160.00</b>
<b>04510 STREETS</b>			
05121 SALARIES AND WAGES	17,050.00	5,150.00	22,200.00
05122 SALARIES OVERTIME	0.00	83.34	83.34
05126 SALARIES TEMP & PT	9,050.00	640.00	9,690.00
05127 SALARIES BONUS LONGEVITY STIPE	650.00	(8.10)	641.90
05180 RETIREMENT EXPENSE	1,600.00	490.00	2,090.00
05181 FICA & OTHER EMPLOYMENT TAXES	2,000.00	490.00	2,490.00
05182 HOSPITALIZATION INSURANCE	6,650.00	855.00	7,505.00
05183 LIFE/DENTAL INS	200.00	70.00	270.00
05184 401K	160.00	(85.00)	75.00
05185 UNEMPLOYMENT	0.00	103.49	103.49
05190 PROFESSIONAL SERVICES	10,500.00	1,550.00	12,050.00
05200 SUPPLIES & MATERIALS	2,000.00	110.00	2,110.00
05212 UNIFORMS	500.00	(290.89)	209.11
05251 MOTOR FUELS	3,000.00	(1,000.00)	2,000.00
05310 TRAVEL & TRAINING	500.00	(244.00)	256.00
05330 UTILITIES	40,000.00	(15,000.00)	25,000.00
05353 VEHICLES REPAIR & MAINT.	3,000.00	1,304.02	4,304.02
05354 SOFTWARE/SUPPORT/MAINT.	0.00	671.88	671.88
05391 LEGAL ADVERTISING	100.00	(100.00)	0.00
05450 INSURANCE & BONDING	6,000.00	958.52	6,958.52
05499 MISCELLANEOUS	300.00	(150.00)	150.00
	0.00	4,401.74	4,401.74
<b>Total Streets</b>	<b>103,260.00</b>	<b>0.00</b>	<b>103,260.00</b>

<b>Accounts</b>	<b>Original Budget Appropriation</b>	<b>Increase (Decrease)</b>	<b>Amended Budget</b>
<b>04710 SANITATION</b>			
05121 SALARIES AND WAGES	16,200.00	395.00	16,595.00
05126 SALARIES TEMP & PT	9,050.00	(180.00)	8,870.00
05127 SALARIES BONUS LONGEVITY STIPE	650.00	(14.15)	635.85
05180 RETIREMENT EXPENSE	1,550.00	100.00	1,650.00
05181 FICA & OTHER EMPLOYMENT TAXES	1,950.00	(40.00)	1,910.00
05182 HOSPITALIZATION INSURANCE	5,880.00	(5,000.00)	880.00
05183 LIFE/DENTAL INS	150.00	40.00	190.00
05185 UNEMPLOYMENT	0.00	103.49	103.49
05195 WASTE COLLECTION	90,000.00	8,000.00	98,000.00
05200 SUPPLIES & MATERIALS	3,500.00	(2,000.00)	1,500.00
05212 UNIFORMS	250.00	(40.89)	209.11
05251 MOTOR FUELS	2,000.00	(400.00)	1,600.00
05260 OFFICE SUPPLIES & MATERIALS	100.00	(95.15)	4.85
05300 WASTE COLLECTION/YARD WASTE	1,000.00	(889.85)	110.15
05310 TRAVEL & TRAINING	200.00	(200.00)	0.00
05353 VEHICLES REPAIR & MAINT.	2,500.00	(1,000.00)	1,500.00
05354 SOFTWARE/SUPPORT/MAINT.	1,250.00	733.78	1,983.78
05391 LEGAL ADVERTISING	100.00	(44.50)	55.50
05450 INSURANCE & BONDING	2,400.00	246.59	2,646.59
05499 MISCELLANEOUS	0.00	3.45	3.45
05500 CAPITAL OUTLAY	200.00	(200.00)	0.00
	0.00	482.23	482.23
<b>Total Sanitation</b>	<b>138,930.00</b>	<b>0.00</b>	<b>138,930.00</b>
<b>04740 CEMETERY</b>			
05121 SALARIES AND WAGES	22,100.00	615.00	22,715.00
05126 SALARIES TEMP & PT	16,910.00	(3,800.00)	13,110.00
05127 SALARIES BONUS LONGEVITY STIPE	3,250.00	(2,735.94)	514.06
05180 RETIREMENT EXPENSE	2,590.00	(380.00)	2,210.00
05181 FICA & OTHER EMPLOYMENT TAXES	3,250.00	(70.00)	3,180.00
05182 HOSPITALIZATION INSURANCE	1,260.00	100.00	1,360.00
05183 LIFE/DENTAL INS	260.00	10.00	270.00
05184 401K	110.00	(60.00)	50.00
05185 UNEMPLOYMENT	0.00	103.49	103.49
05190 PROFESSIONAL SERVICES	5,000.00	(500.00)	4,500.00
05200 SUPPLIES & MATERIALS	1,200.00	303.49	1,503.49
05212 UNIFORMS	250.00	(40.89)	209.11
05260 OFFICE SUPPLIES & MATERIALS	0.00	4.85	4.85
05330 UTILITIES	400.00	115.00	515.00
05352 EQUIPMENT REPAIR & MAINT.	2,500.00	646.97	3,146.97
05353 VEHICLES REPAIR & MAINT.	350.00	200.71	550.71
05391 LEGAL ADVERTISING	0.00	37.00	37.00
05450 INSURANCE & BONDING	3,000.00	121.61	3,121.61
05499 MISCELLANEOUS	400.00	815.46	1,215.46
	0.00	4,513.25	4,513.25
<b>Total Cemetery</b>	<b>62,830.00</b>	<b>0.00</b>	<b>62,830.00</b>

Accounts	Original Budget Appropriation	Increase (Decrease)	Amended Budget
<b>04910 POWELL BILL</b>			
05121 SALARIES AND WAGES	16,900.00	350.00	17,250.00
05126 SALARIES TEMP & PT	5,050.00	(170.00)	4,880.00
05127 SALARIES BONUS LONGEVITY STIPE	550.00	(26.94)	523.06
05180 RETIREMENT EXPENSE	1,600.00	110.00	1,710.00
05181 FICA & OTHER EMPLOYMENT TAXES	1,700.00	30.00	1,730.00
05182 HOSPITALIZATION INSURANCE	910.00	68.00	978.00
05183 LIFE/DENTAL INS	160.00	35.00	195.00
05184 401K	60.00	(34.00)	26.00
05185 UNEMPLOYMENT	0.00	103.49	103.49
05190 PROFESSIONAL SERVICES	3,500.00	(1,270.00)	2,230.00
05200 SUPPLIES & MATERIALS	1,500.00	(868.43)	631.57
	0.00	1,672.88	1,672.88
<b>Total Powell Bill</b>	<b>31,930.00</b>	<b>0.00</b>	<b>31,930.00</b>
<b>04930 COMMUNITY DEVELOPMENT</b>			
05101 TOSH DEVELOPMENT COMMITTEE	9,620.00	50,000.00	59,620.00
05109 HISTORIC PRESERVATION COMMITTEE	1,000.00	(1,000.00)	0.00
05116 PLANNING BOARD	2,700.00	(1,040.88)	1,659.12
05119 DONATIONS/CIVIC ORG.	1,000.00	(100.00)	900.00
05120 HOUSING ENFORCEMENT	5,000.00	(457.88)	4,542.12
	0.00	(47,401.24)	(47,401.24)
<b>Total Community Development</b>	<b>19,320.00</b>	<b>0.00</b>	<b>19,320.00</b>
<b>To appropriate funds to amend budget for current year expenditures.</b>			

Accounts	Original Budget Appropriation	Increase (Decrease)	Amended Budget
<b>600 WATER FUND</b>			
<b>004 REVENUE</b>			
29900 APPROPRIATED FROM FUND BALANCE	0.00	565.32	565.32
<b>Total Appropriated Fund Balance</b>	<b>0.00</b>	<b>565.32</b>	<b>565.32</b>

<b>Accounts</b>	<b>Original Budget Appropriation</b>	<b>Increase (Decrease)</b>	<b>Amended Budget</b>
<b>005 EXPENSE</b>			
<b>07130 WATER</b>			
05121 SALARIES AND WAGES	109,500.00	18,950.00	128,450.00
05122 SALARIES OVERTIME	5,995.00	(5,671.79)	323.21
05126 SALARIES TEMP & PT	30,720.00	(7,087.02)	23,632.98
05127 SALARIES BONUS LONGEVITY STIPE	2,250.00	(45.80)	2,204.20
05180 RETIREMENT EXPENSE	8,650.00	1,830.00	10,480.00
05181 FICA & OTHER EMPLOYMENT TAXES	11,480.00	245.00	11,725.00
05182 HOSPITALIZATION INSURANCE	18,900.00	5,410.00	24,310.00
05183 LIFE/DENTAL INS	1,350.00	260.00	1,610.00
05184 401K	1,500.00	(735.00)	765.00
05185 UNEMPLOYMENT	0.00	103.49	103.49
05196 WATER SAMPLE EXPENSE	8,000.00	(6,000.00)	2,000.00
05200 SUPPLIES & MATERIALS	22,000.00	4,000.00	26,000.00
05212 UNIFORMS	1,500.00	(1,004.26)	495.74
05251 MOTOR FUELS	5,500.00	(800.00)	4,700.00
05260 OFFICE SUPPLIES & MATERIALS	1,500.00	1,360.00	2,860.00
05310 TRAVEL & TRAINING	4,500.00	(865.00)	3,635.00
05320 TELEPHONE & POSTAGE	12,500.00	(1,000.00)	11,500.00
05330 UTILITIES	31,000.00	(5,000.00)	26,000.00
05450 INSURANCE & BONDING	18,200.00	(1,987.20)	16,212.80
From Sewer	0.00	(1,397.10)	(1,397.10)
<b>Total Water</b>	<b>295,045.00</b>	<b>565.32</b>	<b>295,610.32</b>
<b>07140 SEWER</b>			
05121 SALARIES AND WAGES	123,900.00	20,320.00	144,220.00
05122 SALARIES OVERTIME	3,460.00	(3,071.63)	388.37
05126 SALARIES TEMP & PT	27,300.00	(7,075.00)	20,225.00
05127 SALARIES BONUS LONGEVITY STIPE	2,450.00	(3.11)	2,446.89
05180 RETIREMENT EXPENSE	9,700.00	1,250.00	10,950.00
05181 FICA & OTHER EMPLOYMENT TAXES	12,330.00	270.00	12,600.00
05182 HOSPITALIZATION INSURANCE	16,415.00	9,340.00	25,755.00
05183 LIFE/DENTAL INS	1,500.00	260.00	1,760.00
05184 401K	1,800.00	(891.00)	909.00
05185 UNEMPLOYMENT	0.00	103.50	103.50
05192 SAMPLE TESTING	15,000.00	(4,000.00)	11,000.00
05194 SLUDGE DISPOSAL	15,000.00	(9,964.73)	5,035.27
05197 PERMIT FEES	1,800.00	780.00	2,580.00
05200 SUPPLIES & MATERIALS	16,000.00	(2,000.00)	14,000.00
05212 UNIFORMS	1,000.00	(790.89)	209.11
05260 OFFICE SUPPLIES & MATERIALS	1,000.00	1,524.19	2,524.19
05310 TRAVEL & TRAINING	4,500.00	(2,400.00)	2,100.00
05320 TELEPHONE & POSTAGE	9,000.00	2,600.00	11,600.00
05330 UTILITIES	45,000.00	(7,000.00)	38,000.00
05391 LEGAL ADVERTISING	200.00	(200.00)	0.00
05450 INSURANCE & BONDING	24,200.00	(448.43)	23,751.57
To Water	0.00	1,397.10	1,397.10
<b>Total Sewer</b>	<b>331,555.00</b>	<b>(0.00)</b>	<b>331,555.00</b>
<b>To appropriate funds to demolish gym, record Greene County revenue and record expenses for same.</b>			

ATTEST:

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Mayor

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Clerk

**Andrew Harris, CPA PLLC**

3722 N. Main St.

Farmville, NC 27828

Phone (252) 813-9988

Phone (252) 753-2636

E-mail [andrew@andrewharriscpa.com](mailto:andrew@andrewharriscpa.com)

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**Audit Engagement Letter**

April 18, 2018

Town of Snow Hill

I am pleased to confirm my understanding of the services I am to provide Town of Snow Hill for the years ended June 30, 2018. I will audit the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements of Town of Snow Hill as of and for the year ended June 30, 2018. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Town of Snow Hill 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 my engagement, I will apply certain limited procedures to Town of Snow Hill RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I will not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by U.S. generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

**1) Management's Discussion and Analysis.****Audit Objective**

The objective of my audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. My audit will be conducted in accordance with auditing standards generally accepted in the United States of America and will include tests of the accounting records and other procedures I consider necessary to enable me to express such opinions. I will issue a written report upon completion of my audit of Town of Snow Hill financial statements. My report will be addressed to Management of Town of Snow Hill. I cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for me to modify my opinions or add emphasis-of-matter or other-matter paragraphs. If my opinions are other than unmodified, I will discuss the reason with you in advance. If, for any reason, I am unable to complete the audit or am unable to form or have not formed opinions, I may decline to express opinions or may withdraw from this engagement.

**Audit Procedures—General**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, my audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. I 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

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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 of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because I will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by me, even though the audit is properly planned and performed in accordance with U.S. generally accepted 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. However, I will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to my attention. I will also inform the appropriate level of management of any violations of laws or governmental regulations that come to my attention, unless clearly inconsequential. My responsibility as auditors are limited to the period covered by my audit and does not extend to any later periods for which I am not engaged as auditors.

My procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. I will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of my audit, I will require certain written representations from you about the financial statements and related matters.

#### **Audit Procedures—Internal Control**

My audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, I will express no such opinion. However, during the audit, I will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

#### **Audit Procedures—Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, I will perform tests of Town of Snow Hill compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of my audit will not be to provide an opinion on overall compliance and I will not express such an opinion.

#### **Management Responsibilities**

Management is responsible for designing, implementing, 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 monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with U.S. generally accepted accounting principles.

Management is also responsible for making all financial records and related information available to me and for the accuracy and completeness of that information. You are also responsible for providing me with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that I may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom I determine it necessary to obtain audit evidence.

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

I am responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing me 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 me of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws and regulations.

You are responsible for the preparation of the supplementary information in conformity with U.S. generally accepted accounting principles. You agree to include my report on the supplementary information in any document that contains and indicates that I have reported on the supplementary information. You also agree to [include the audited financial statements with any presentation of the supplementary information that includes my report thereon OR make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with my report thereon]. Your responsibilities include acknowledging to me in the 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 me any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

You agree to assume all management responsibilities for financial statement preparation services and any other nonattest services I provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

#### **Engagement Administration, Fees, and Other**

I may from time to time and depending on the circumstances, use third-party service providers in serving your account. I may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, I maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, I will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and I 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 I am 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, I will remain responsible for the work provided by any such third-party service providers.

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

I expect to begin my audit on approximately July 1, 2018 and to issue my reports no later than October 31, 2018. Andrew Harris is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

My fee for these services will be at my standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that I agree that my gross fee, including expenses will not exceed \$7,500. My standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. My invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with my firms policies, work may be suspended if your account becomes 30 days or more overdue and may not be resumed until your account is paid in full. If I elect to terminate my services for nonpayment, my engagement will be deemed to have been completed upon written notification of termination, even if I have not completed my report. You will be obligated to compensate me for all time expended and to reimburse me for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, I will discuss it with you and arrive at a new fee estimate before I incur the additional costs.

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

Very truly yours,

*Andrew Harris, CPA PLLC*

## RESPONSE:

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

Management signature: D. C.

Title: Town Manager

Date: 30 May 2018

Governance signature: \_\_\_\_\_

Title: Mayor

Date: \_\_\_\_\_

## CONTRACT TO AUDIT ACCOUNTS

Of Town of Snow Hill  
Primary Government Unit

N/A  
Discretely Presented Component Unit (DPCU) if applicable

On this 18th day of April, 2018

Auditor: Andrew Harris, CPA PLLC Auditor Mailing Address: 3722 N. Main Street, Greenville, NC 27828

Hereinafter referred to as The Auditor  
and Town Council (Governing Board(s)) of Town of Snow Hill  
(Primary Government)

and N/A: hereinafter referred to as the Governmental Unit(s), agree as follows:  
(Discretely Presented Component Unit)

1. The Auditor shall audit all statements and disclosures required by accounting principles generally accepted in the United States of America (GAAP) and additional required legal statements and disclosures of all funds and/or divisions of the Governmental Unit (s) for the period beginning July 1st, 2017, and ending June 30th, 2018. 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).
2. At a minimum, the Auditor shall conduct his/her audit and render his/her report in accordance with auditing standards generally accepted in the United States of America. The Auditor shall perform the audit in accordance with *Government Auditing Standards* if required by the State Single Audit Implementation Act, as codified in G.S. 159-34. If required by OMB *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards*, (Uniform Guidance) and the State Single Audit Implementation Act, the Auditor shall perform a Single Audit. 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 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). **County and Multi-County Health Departments:** The Office of State Auditor will require Auditors of these Governmental Units to perform agreed upon procedures (AUPs) on eligibility determination on certain programs. Both Auditor and Governmental Unit agree that Auditor shall complete and report on these AUPs on Eligibility Determination as required by Office of the State Auditor (OSA) and in accordance with the instructions and timeline provided by OSA.
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 SLGFD 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.

Primary Government Unit

N/A

Discretely Presented Component Unit (DPCU) if applicable

5. If this audit engagement is subject to the standards for audit as defined in *Government Auditing Standards*, 2011 revisions, issued by the Comptroller General of the United States, then by accepting this engagement, the Auditor warrants that he 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 their most recent peer review report regardless of the date of the prior peer review report to the Governmental Unit and the Secretary of the LGC prior to the execution of the audit contract. If the audit firm received a peer review rating other than pass, the Auditor shall not contract with the Governmental Unit 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 Accounting Standards or if financial statements are not prepared in accordance with GAAP and fail to include all disclosures required by GAAP, the Auditor shall provide an explanation as to why in an attachment.

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 the SLGFD within four months of fiscal year end. Audit report is due on: October 31, 2018. If it becomes necessary to amend this due date or the audit fee, an amended contract along with a written explanation of the delay shall be submitted to the Secretary of the LGC for approval.
7. It is agreed that generally accepted auditing standards include a review of the Governmental Unit's 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 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.
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. Invoices for services rendered under these contracts shall not be paid by the Governmental Unit 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 invoices shall be sent via upload through the current portal address: <https://nctreasurerslgfd.leapfile.net>. Subject line should read "Invoice – [Unit Name]. The PDF invoice marked 'approved' with approval date shall be returned by email to the Auditor to present to the Governmental Unit for payment. Approval is not required on contracts and invoices for system improvements and similar services of a non-auditing nature.
9. In consideration of the satisfactory performance of the provisions of this contract, the Primary Government shall pay to the Auditor, upon approval by the Secretary of the LGC, the fee, which includes any cost 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. (Note: Fees listed on Fees page.) 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 #12).
10. If the Governmental Unit has outstanding revenue bonds, the Auditor shall submit to the SLGFD 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 the SLGFD simultaneously with the

Contract to Audit Accounts (cont.) Town of Snow Hill

Primary Government Unit

N/A

Discretely Presented Component Unit (DPCU) if applicable

Governmental Unit's audited financial statements any other bond compliance statements or additional reports required by the authorizing bond documents, unless otherwise specified in the bond documents.

11. 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 and all of its component units prepared in accordance with GAAP, (c) supplementary information requested by the Governmental Unit 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 as soon as practical after the close of the fiscal year end.
12. 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 shall not be billed for the pre-issuance review. The pre-issuance review shall be performed prior to the completed audit being submitted to the SLGFD. The pre-issuance review report shall accompany the audit report upon submission to the SLGFD.
13. The Auditor shall electronically submit the report of audit to the SLGFD as a text-based PDF file when (or prior to) submitting the 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 SLGFD by any interested parties. **Any subsequent revisions to these reports shall be sent to the Secretary of the LGC along with an Audit report Reissuance form.** 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 without subsequent consent of the Auditor. If the SLGFD determines that corrections need to be made to the Governmental Unit's financial statements, those corrections shall be provided within three days of notification unless another deadline is agreed to by the SLGFD.

If the OSA designates certain programs to be audited as major programs, as discussed in item #2, a turnaround document and a representation letter addressed to the OSA shall be submitted to the SLGFD.

The SLGFD's process for submitting contracts, audit reports and invoices is subject to change. Auditors shall use the submission process in effect at the time of submission. The most current instructions will be found on our website: <https://www.nctreasurer.com/sl原因/Pages/Audit-Forms-and-Resources.aspx>

14. 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 varied or changed to include the increased time, compensation, or both as may be agreed upon by the Governing Board and the Auditor.
15. If an approved contract needs to be amended for any reason, the change shall be made in writing, on the Amended LGC-205 contract form and pre-audited if the change includes a change in audit fee. 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 through the audit contract portal to the Secretary of the LGC for approval. The portal address to upload the amended contract is <https://nctreasurerslgfd.leapfile.net>. No change to the audit contract shall be effective unless approved by the Secretary of the LGC, the Governing Board, and the Auditor.

Contract to Audit Accounts (cont.) Town of Snow Hill

Primary Government Unit

N/A

Discretely Presented Component Unit (DPCU) if applicable

16. A copy of the engagement letter, issued by the Auditor and signed by both the Auditor and the Governmental Unit shall be attached to the contract, and by reference here becomes part of the 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 #23 of this contract. Engagement letters containing indemnification clauses shall not be accepted by the SLGFD.
17. Special provisions should be limited. Please list any special provisions in an attachment.
18. 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 parent 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.
19. The contract shall be executed, pre-audited, physically signed by all parties including Governmental Unit and the Auditor and then submitted in PDF format to the Secretary of the LGC. The current portal address to upload the contractual documents is <https://nctreasurerslgfd.leapfile.net>. Electronic signatures are not accepted at this time. Included with this contract are instructions to submit contracts and invoices for approval as of November 2017. These instructions are subject to change. Please check the NC Treasurer's web site at <https://www.nctreasurer.com/slg/Pages/Audit-Forms-and-Resources.aspx> for the most recent instructions.
20. 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.**
21. 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.
22. **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.
23. All of the above paragraphs are understood and shall apply to this contract, except the following numbered paragraphs shall be deleted: (See Item 16 for clarification).

***SIGNATURE PAGES FOLLOW FEES PAGE***

Contract to Audit Accounts (cont.) Town of Snow Hill

Primary Government Unit

N/A

Discretely Presented Component Unit (DPCU) if applicable

**FEES – PRIMARY GOVERNMENT**

AUDIT: \$ 7,500

WRITING FINANCIAL STATEMENTS: \$ \_\_\_\_\_

ALL OTHER NON-ATTEST SERVICES: \$ \_\_\_\_\_

For all non-attest services the Auditor shall adhere to the independence rules of the AICPA Professional Code of Conduct and *Governmental Auditing Standards* (as applicable). Bookkeeping and other non-attest services necessary to perform the audit shall be included under this contract. However, bookkeeping assistance shall be limited to the extent that the Auditor is not auditing his or her own work or making management decisions. The Governmental Unit shall designate an individual with the suitable skills, knowledge, and/or experience necessary to oversee the services and accept responsibility for the results of the services. 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. The Auditor shall maintain written documentation of his or her compliance with these standards in the audit work papers.

Prior to submission of the completed audited financial report, applicable compliance reports and amended contract (if required) the Auditor may submit invoices for approval for services rendered, not to exceed 75% of the total of the stated fees above. If the current contracted fee is not fixed in total, invoices for services rendered may be approved for up to 75% of the prior year audit fee.

The 75% cap for interim invoice approval for this audit contract is \$ 5,625

**\*\* NA if there is to be no interim billing**

**FEES – DPCU (IF APPLICABLE)**

AUDIT: \$ \_\_\_\_\_

WRITING FINANCIAL STATEMENTS: \$ \_\_\_\_\_

N/A

ALL OTHER NON-ATTEST SERVICES: \$ \_\_\_\_\_

N/A

For all non-attest services the Auditor shall adhere to the independence rules of the AICPA Professional Code of Conduct and *Governmental Auditing Standards* (as applicable). Bookkeeping and other non-attest services necessary to perform the audit shall be included under this contract. However, bookkeeping assistance shall be limited to the extent that the Auditor is not auditing his or her own work or making management decisions. The Governmental Unit shall designate an individual with the suitable skills, knowledge, and/or experience necessary to oversee the services and accept responsibility for the results of the services. 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. The Auditor shall maintain written documentation of his or her compliance with these standards in the audit work papers.

Prior to submission of the completed audited financial report, applicable compliance reports and amended contract (if required) the Auditor may submit invoices for approval for services rendered, not to exceed 75% of the total of the stated fees above. If the current contracted fee is not fixed in total, invoices for services rendered may be approved for up to 75% of the prior year audit fee.

The 75% cap for interim invoice approval for this audit contract is \$ \_\_\_\_\_

N/A

**\*\* NA if there is to be no interim billing**



Contract to Audit Accounts (cont.) Town of Snow Hill  
Primary Government Unit  
N/A  
Discretely Presented Component Unit (DPCU) if applicable

Communication regarding audit contract requests for modification or official approvals will be sent to the email addresses provided in the spaces below.

**Audit Firm Signature:**

Andrew Harris, CPA PLLC

Name of Audit Firm

By Andrew Harris

Authorized Audit firm representative name: Type or print

Andrew Harris

Signature of authorized audit firm representative

Date April 18, 2018

andrew@andreharriscpa.com

Email Address of Audit Firm

**Governmental Unit Signatures:**

Town of Snow Hill

Name of Primary Government

By

Mayor / Chairperson: Type or print name and title

Signature of Mayor/Chairperson of governing board

Date

By N/A

Chair of Audit Committee - Type or print name

N/A \*\*  
Signature of Audit Committee Chairperson

Date

N/A

\*\* If Governmental Unit has no audit committee, mark this section "N/A"

**PRE-AUDIT CERTIFICATE: Required by G.S. 159-28 (a)**

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.

By Renée Locklear

Primary Government Unit Finance Officer:

Type or print name

Renée Locklear

Primary Government Finance Officer Signature

Date 4/18/2018

(Pre-audit Certificate must be dated.)

locklearr@snowhillnc.com

Email Address of Finance Officer

Date Primary Government Governing Body  
Approved Audit Contract - G.S. 159-34(a)

\*\*\*Please provide us the most current email addresses available as we use this information to update our contact database\*\*\*

**Andrew Harris, CPA PLLC**

3722 N. Main St.

Farmville, NC 27828

Phone (252) 813-9988

Phone (252) 753-2636

E-mail [andrew@andrewharriscpa.com](mailto:andrew@andrewharriscpa.com)

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**Addendum to Contract to Audit Accounts of**

Town of Snow Hill

Governmental Unit

The current Peer Review Report dated January 29, 2015 for the firm of Andrew Harris, CPA PLLC was provided to **our Local Government** and was an attachment to the 2018 Audit Contract/Engagement Letter submitted to the Local Government Commission. The report contained a **"pass with deficiency(ies)"** rating concerning adequate documentation the date of engagement review, performance on key element of an engagement, and timely documentation of independence.

Pursuant to the Consent Order accepted by the North Carolina State Board of CPA Examiners (the Board) on April, 23, 2018, Andrew Harris, CPA PLLC (the Firm) is now required to have a review of all audits prior to issuance of the audit report, pursuant to the Board's pre-issuance review procedures, until such time that the Board removes this requirement from the Firm. The cost to the audit firm for the review must be borne by the Firm and not the client.

We do not believe this will affect the quality of audit we receive from Andrew Harris, CPA PLLC.

[The document must be signed by all parties who signed the original contract. If a party is no longer available to sign, the person who has officially taken the position/title of the original signer may sign instead.]

\_\_\_\_\_  
Mayor/Chairperson of the governing board

\_\_\_\_\_  
Date

N/A  
\_\_\_\_\_  
Chair of Audit committee (if applicable)

N/A  
\_\_\_\_\_  
Date

Ben Luchter  
\_\_\_\_\_  
Governmental Unit Finance Officer

4/18/2018  
\_\_\_\_\_  
Date

Member American Institute of Certified Public Accountants

Member North Carolina Association of Certified Public Accountants

**SNOW HILL POLICE DEPARTMENT**

**May 2018**

**MONTHLY CRIME SUMMARY**

1) Larceny -	2
2) Assaults-	0
3) Breaking/Entering	
a. Residential	1
b. Commercial	0
c. Motor Vehicle	0
d. Storage Buildings	1
4) Robbery-	0
5) Sex Offenses-	0
6) Homicide-	0
7) Fraud-	6
8) Damage to Property( Vandalism)	1
State citations	30
Town citations	114