Town of Boonville
February 7, 2017 Regular Meeting Minutes
Harvey E. Smith Municipal Building

The following were in attendance at the 2/7/17 regular meeting: Mayor Protem Bonnie Lasky, Commissioners Devin Carter, William Paul Baity and Tony Reece. Also in attendance were Interim Town Administrator Sarah Harris, Police Chief Farron Jester, Finance Officer/Town Clerk Kim Wells, and Public Works Director Jeff Jones. Mayor Rusty Hunter was absent.

I. **Call to Order and Welcome:** Mayor Protem Lasky called the 2/7/17 meeting to order at 7:00 p.m.

II. **Conflict of Interest Issues and Approval of Agenda:** Commissioner Reece motioned to adopt the agenda. Commissioner Carter seconded, and the motion passed unanimously.

III. **Adoption of minutes – 1/3 regular session, and 1/3 closed session:** Commissioner Baity motioned to adopt the minutes of the 1/3 regular session, and 1/3 closed session. Commissioner Reece seconded, and the motion passed unanimously.

IV. **Public Comments:** Ellen Reece, President, Friends of the Boonville Library, thanked the Board for the repair work done to the window of the library.

V. **Presentation of the Streetscape Plan by Anna Leonard, PTRC:** Ms. Leonard presented the drafted Streetscape Plan. She spoke of the surveys taken and results.

VI. **Old Town Business:**

A. **Update on Water and Sewer Projects:** Public Works Director Jones stated the pipe work was almost complete. He said they would be reseeding the area and rehabbing the manholes. Mr. Jones stated the line looping had started. He informed the Board that he anticipated the line being put into service within the next couple weeks. Mr. Jones stated the work on the wastewater plant was still under the pre-construction phase. He stated there had been an error in the plans and that they had submitted a change order in the amount of $14,000. Discussion followed on the error by Municipal Engineering. Conesus of the Board was to negotiate the error with the Municipal Engineering planning funds. .

VII. **New Town Business:**

A. **Canon & Company Contract:** Finance Officer/Town Clerk Wells reviewed the contract presented by Cannon & Company. Commissioner Carter motioned to approve the Cannon & Company contract. Commissioner Reece seconded and the motion passed unanimously.

B. **Education Attainment Pay Policy:** Interim Town Administrator Harris reviewed the polices adopted by Dobson and King. She stated both polices were directed to individuals going above the job description requirements. She asked for feedback to use for a draft to present at the next meeting. Discussion followed. Commissioner Baity motioned to pursue the amounts of 2% for Associate's Degree and 5% for Bachelor's Degree.

C. **Streetscape Plan:** Interim Town Administrator Harris and Commissioner Lasky spoke of the benefits of the plan and stated that some of the plan has already been done by the Town. Commissioner Baity motioned to adopt the Streetscape Plan. Commissioner Carter seconded and the motion passed unanimously.

D. **Surplus Vehicles/Equipment:** Public Works Director Jones reviewed the items listed on the resolution. Discussion followed on reserves for the property. Consensus was put the following reserves on the items: Backhoe, $8,000 and Ford F150, $1,000. Commissioner Baity motioned to approve resolution # 2017-1. Commissioner Reece seconded and the motion passed unanimously.

E. **Advertisement of Tax Liens on Real Property for Failure to Pay Taxes:** Finance Officer/Town Clerk Wells reviewed the advertisement submitted to them by the Yadkin County Tax Collector. Commissioner Carter motioned to adopt. Commissioner Baity seconded and the motion passed unanimously.

VII. **Reports and announcements:**

A. **Mayor's report:** Mayor Protem Lasky had no items to report for Mayor Hunter.

B. **Interim Town Administrator's report**: Interim Town Administrator Harris reminded the Board of the upcoming Board Retreat on 2/23. She stated this was a good time for the Board to set Goals and Objectives for the upcoming budget workshops. Ms. Harris stated that employee evaluations were due on 3/31 and would be presented at the budget workshop. She gave an update on zoning permits issued and violations. She stated that the budget was at 58% of the year and that everything was looking good.

C. **Finance Officer's report:** Finance Officer Wells reported that the Town had signed a new contract with Toshiba for the town's copier. She stated that the new contract costed a little more each month but was adequate for the town's needs. Mrs. Wells reported that the town had paid out the following costs for the upcoming loan:

   a. Outfall Line :

      Municipal Engineering planning/inspection 35% complete , $32,967
      Portland Utilities 22% complete, $57,487

   b. Water Phase I :

      Closing fee, $9,827

D. **Public Works Director's report:** Public Works Director Jones reported that Phase II of the water project had been approved and had a timeline to bid in the next 4-6 months. Discussion followed on the issues the town was having with Waste Management.

E. **Police Chief's report:** Police Chief Jester spoke on the number of wrecks the town experienced in the month of January. He spoke of vandalism in the cemetery and the steps the department was taking to have more presence around that area. Mr. Jester then spoke of the mandated annual training and how some of it was now offered online.

F. **Departmental Commissioner's Reports**: There were no reports.

G. **Committee reports as needed:** Shari Allen, President of the BBDDA, spoke of the upcoming Annual Yard Sale event and Boonville Bash, both happening in May. She stated the association was working on their matching funds and that the upcoming monthly crusins will help them reach that amount.

VII. Closed Session per NCGS 143-318(a)(6): Commissioner Baity motioned to go into closed session per NCGS 143-318(a)(6). Commissioner Reece seconded, and the motion passed unanimously at 7:49pm.

VIII. Recess/Adjourn: Commissioner Carter motioned to recess until February 23, 2017 at 5:30pm for a Board Retreat. Commissioner Baity seconded, and the motion passed unanimously. The meeting ended at 8:09 p.m.

Bonnie Lasky

Bonnie Lasky, Mayor Protem

Kim Wells

Kim Wells, Finance Officer/Town Clerk

Town of Boonville

· community profile & recommendations ·

August 2016 - Draft

Boonville

NORTHWEST PIEDMONT
RURAL PLANNING ORGANIZATION

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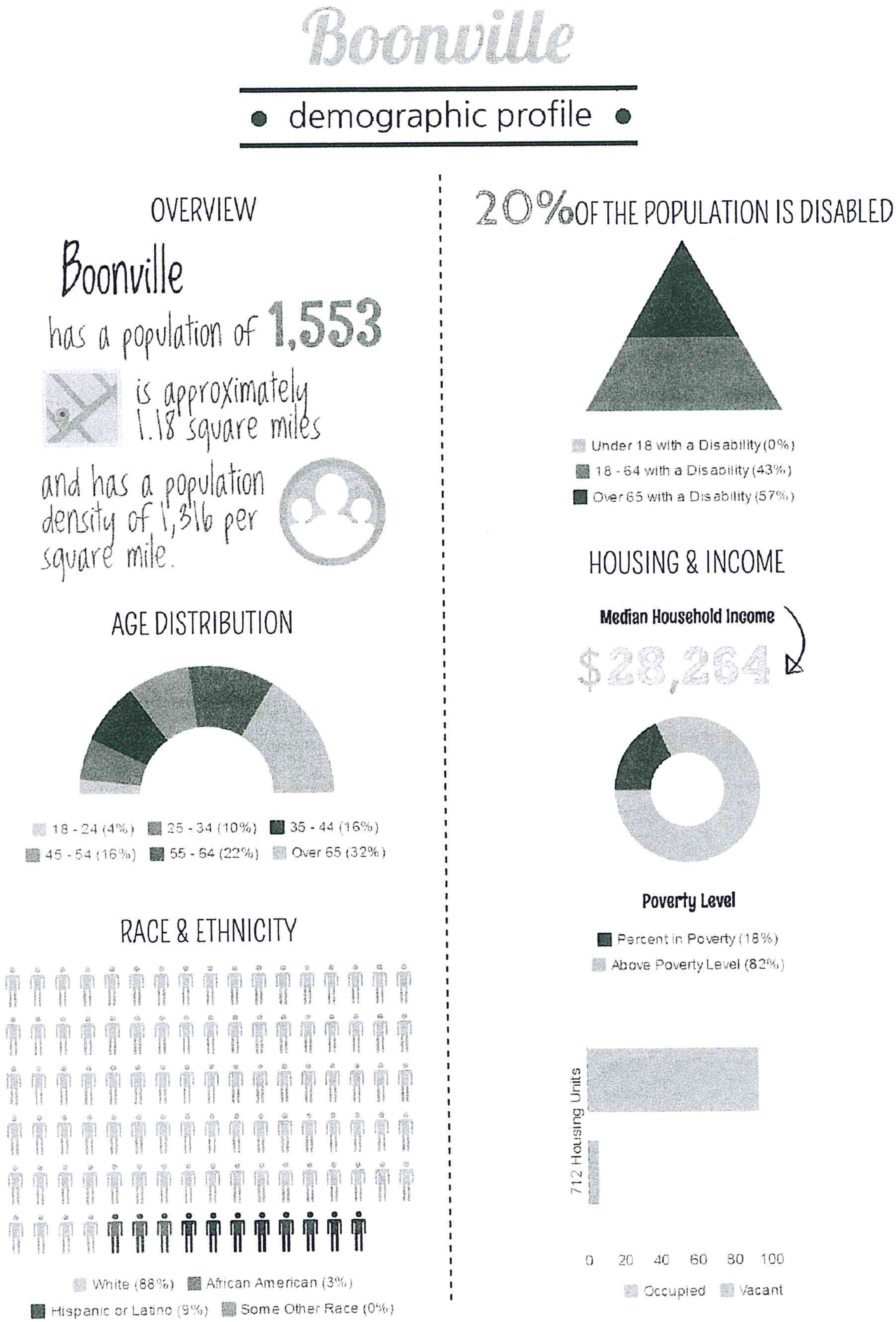
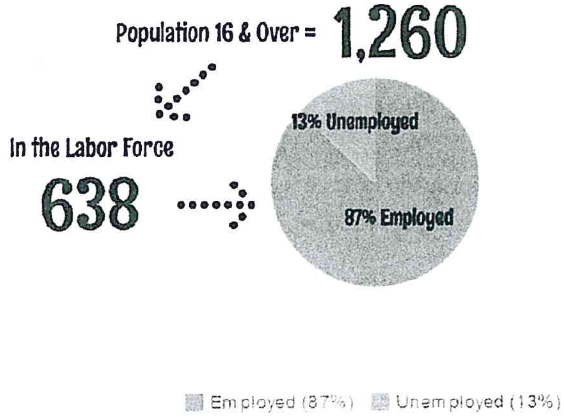
Tables & Figures

Figure 1: Demographic Profile



LABOR FORCE



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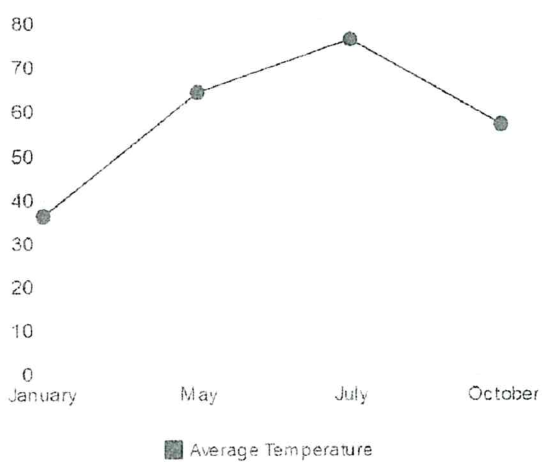

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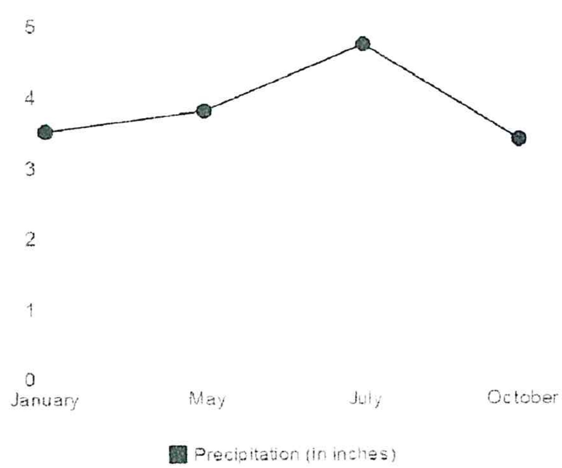

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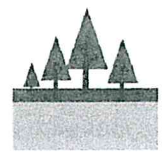
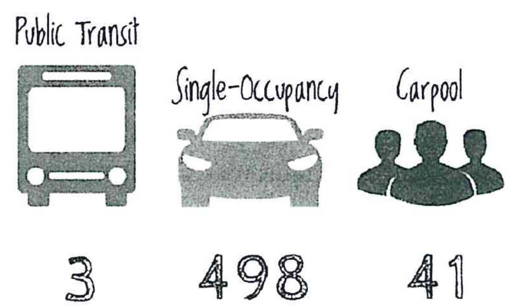
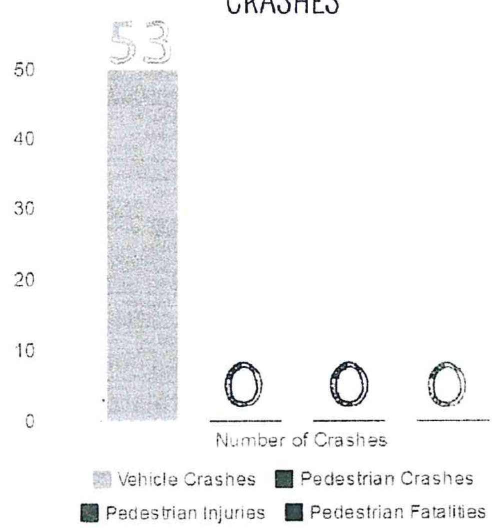


=0.87 Acres

COMMUTING



CRASHES



Sources:

ACS 2008-2012 (DPO5)

ARC GIS

NOAA (Yancyville Station)

NCDOT (2001-2012)

Background

Downtown Boonville hosts a number of antique stores and specialty shops.

Boonville sits at the crossroads of US Highway 601 and NC Highway 67 in the heart of the Yadkin Valley. There are over 30 wineries within a short drive, making Boonville desirable as a tourism destination. Unfortunately, the current landscape makes it an undesirable stopping point for tourists and commuters.

Perhaps the biggest asset the community has is the dedicated core group of citizens committed to improving the downtown district. These citizens are well on their way to transforming the town into a charming and quaint community which would attract tourists to stop, shop, dine, and stay.

Boonville is aggressively pursuing redevelopment options for the "crossroads." The Boonville Business and Downtown Development Association Inc., and the Town are working with the NC Rural Economic Center and other organizations to pursue a more vibrant, attractive, economically healthy downtown. Recent progress includes a business facade improvement program, improvements to the town park, and the addition of lamppost-style streetlights to the downtown district. A marketing plan, website, and social media pages have also been created.

A master plan was developed for Boonville by Entasis Design and supported by the NC Rural Economic Development Center. If executed, the plan will incorporate a number of streetscape elements to make Boonville a more attractive place to live, work, and play.

Existing Plans

STEP Implementation (2013)

Through the hard work of the BDDC members and with the partnerships we developed, all of our STEP implementation projects were successfully completed: Branding and Marketing, Entrepreneurship and Business Development, Downtown Enhancement Program, Zoning Ordinance Project, and an Engineering Study for Waterline Project.

Branding and Marketing Project: Boonville now has new logo, a brand standards manual, a new web site, an e-newsletter, a town brochure, a presence on social media.

Downtown Enhancement Program: Boonville implemented a Façade Improvement Grant program, partnered with Yadkin County and made improvements to Shore Access on the Yadkin River, installed 20 decorative street lights, reclaimed the Boonville Town Park, partnered with the Yadkin Valley Heritage Corridor and installed 20 new banners, and built a new way-finding and visitor information kiosk.

Zoning Ordinance Project: Town Board Members adopted a modern and understandable Zoning Ordinance.

Engineering Study for Waterline Project: Boonville partnered with Jonesville to have an environmental scoping completed for a water line from Jonesville to Boonville. Boonville partnered with Yadkin County officials, who pledged $500,000 for Boonville's water line project. Town officials approved proceeding with an application for a USDA loan for the water line project.

Entrepreneurship and Business Development Project: The members of the Greater Boonville Business Association and the Boonville Downtown Development Committee agreed to merge and form the Boonville Business and Downtown Development Association, Inc. The NC Secretary of State chartered the new June 29, 2012. An application for non-profit (501-c3) status was submitted in June 2013.

Technical Assistance Team Report (2011)

The Town of Boonville invited the North Carolina Downtown Development Association (NCDDA) to form a Technical Assistance Team to outline a strategy to assist in the redevelopment of Downtown Boonville. The recommendations were broken into 4 categories: Organization, Design, Promotion, and Economic Restructuring.

Organization: Appoint a citizen-based downtown development committee and develop an organizational structure

Design: Identify downtown district boundaries, initiate façade improvement program, and develop a master plan

Promotion: Develop a brand for downtown Boonville, identify a usable special event space, and create events to draw citizens to the downtown district.

Economic Restructuring: Inventory buildings and businesses, conduct business expansion and recruitment efforts, solidify water line efforts, and initiate liquor-by-the-drink referendum as soon as practical

Rejuvenation Plan for Boonville (2008)

The Boonville master plan promotes the economic rejuvenation of the crossroads vicinity with an eye on enhancing its green space and pedestrian usability. The plan reviewed the existing site, amenities, and general uses. The plan identifies current building design and uses with proposed changes to design and use.

The rejuvenation plan suggests the following alterations to existing buildings:

499007574737 - Michelin - function unknown

Proposed - Remove rear structure to make way for master plan

499007575747 - Parking field

Proposed - Remove all asphalt in preparation for master plan

499007576756 - Boonville Antique Mall - 115 W. Main Street - functioning business

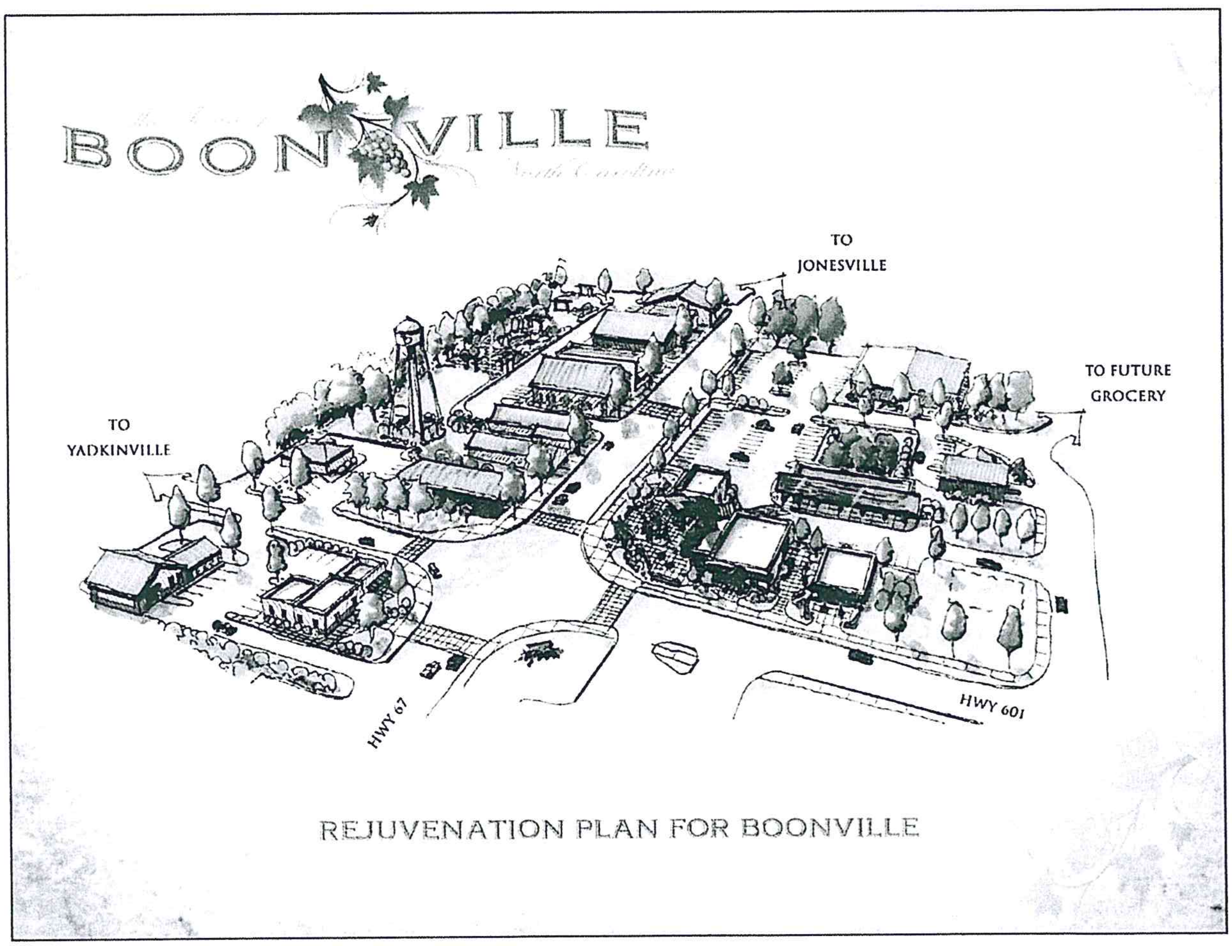
Proposed - Remove rear additions to original building to make way for master plan

499007579890 - Vacant lot

Proposed - Suggested use for new building with adequate crossroads integrity

The rejuvenation plan also suggests a new community green space is being proposed for the area located behind the structures listed previously, bringing a central focal point for community and regional gatherings. This green space can also be incorporated along the Yadkin Valley wine trail as a centrally located stop within the region.

Figure 2: Rendering – Rejuvenation Plan for Boonville (2008)



Existing Conditions

Parking Inventory

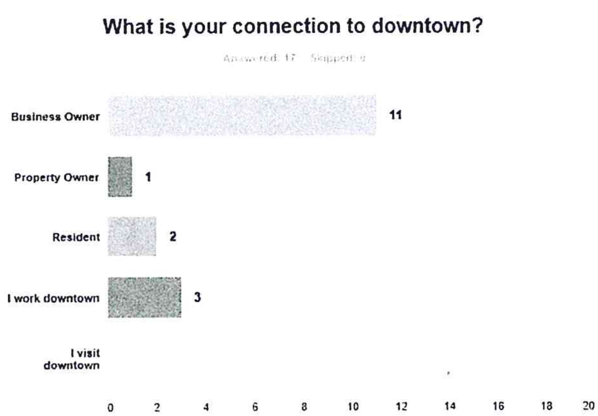
As part of this project, the PTRC completed a parking inventory of downtown Boonville. The inventory included off-street, parallel, angled and handicapped parking. Parking spaces were measured, and the lots were identified as public or private. PTRC staff identified 133 parking spaces open to the public and 487 privately owned spaces, including 29 handicap spaces.

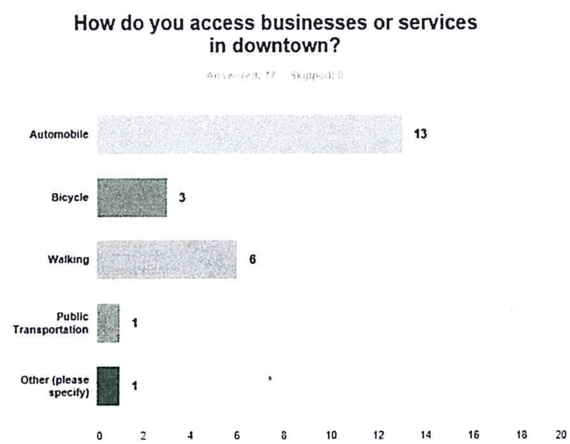
Pedestrian Facilities

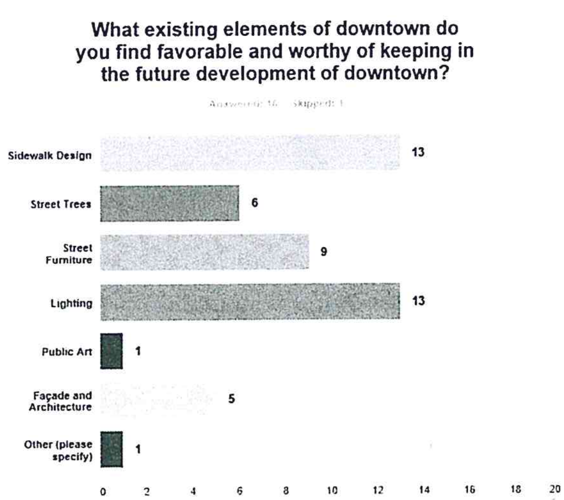
Figure 3 indicates the condition of sidewalks in the streetscape study area as well as streetscape amenities. These include trash/recycling bins, benches, bike racks, crosswalks, and streetlights.

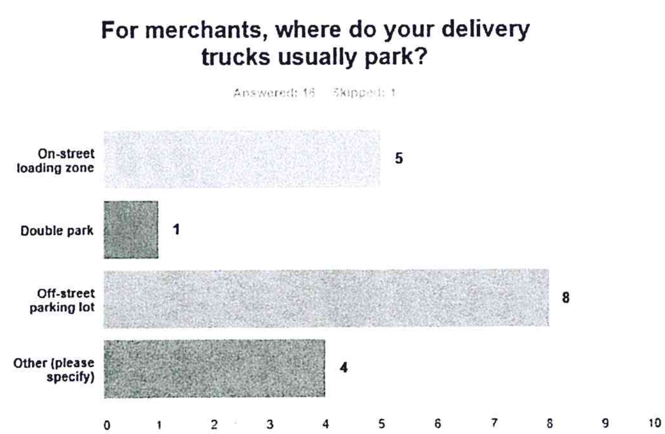
Business Surveys

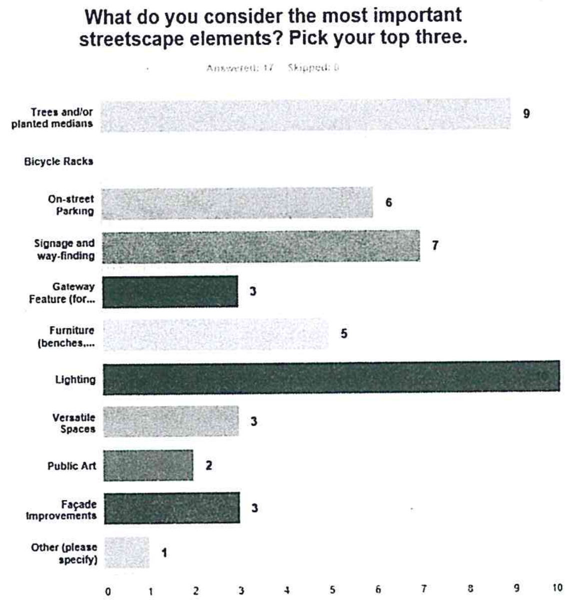
Local Businesses on W Main St and South Carolina Ave were given a streetscape survey to gain a view of the needs and desired changes for downtown Boonville. Surveys were distributed June 6, 2016 and received nine responses from business owners additional surveys were filled out online.

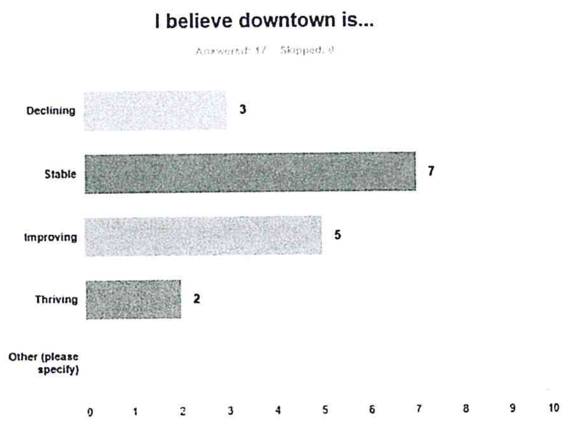


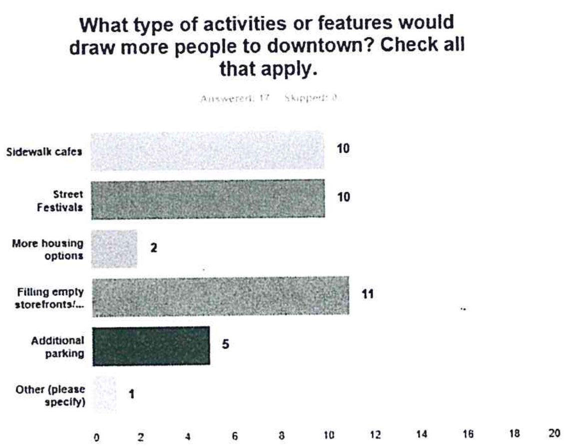


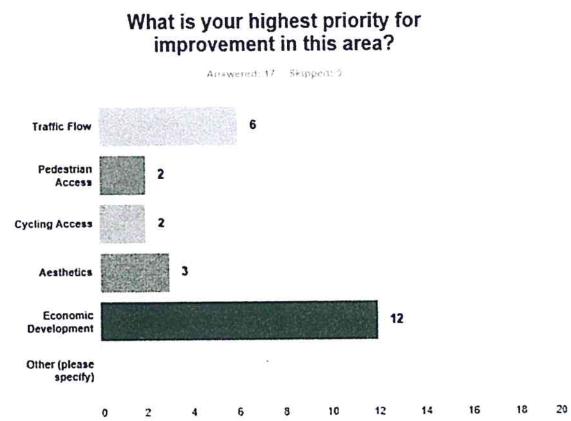












Describe Downtown in one word.

Figure 3: Existing Facilities

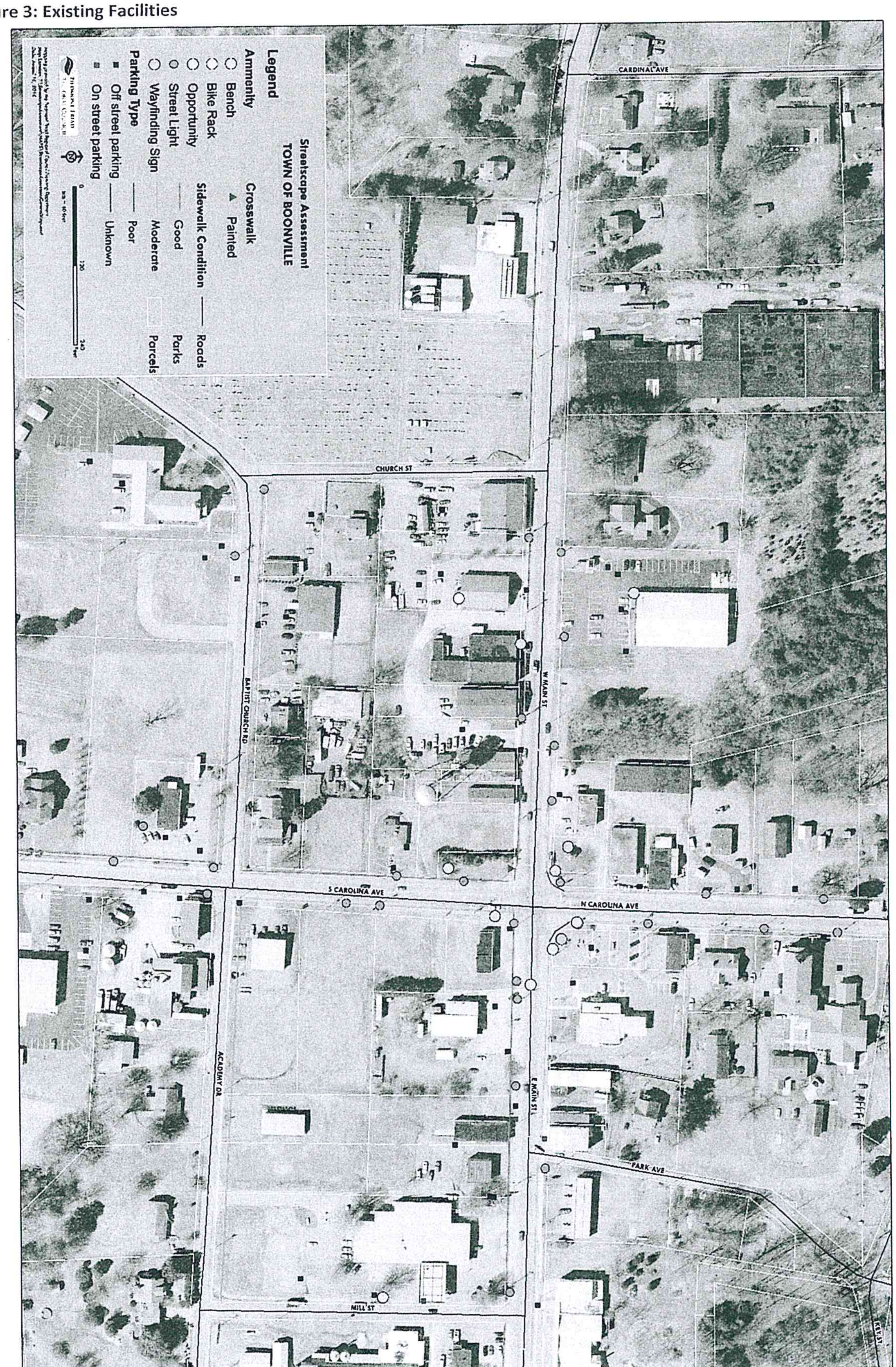
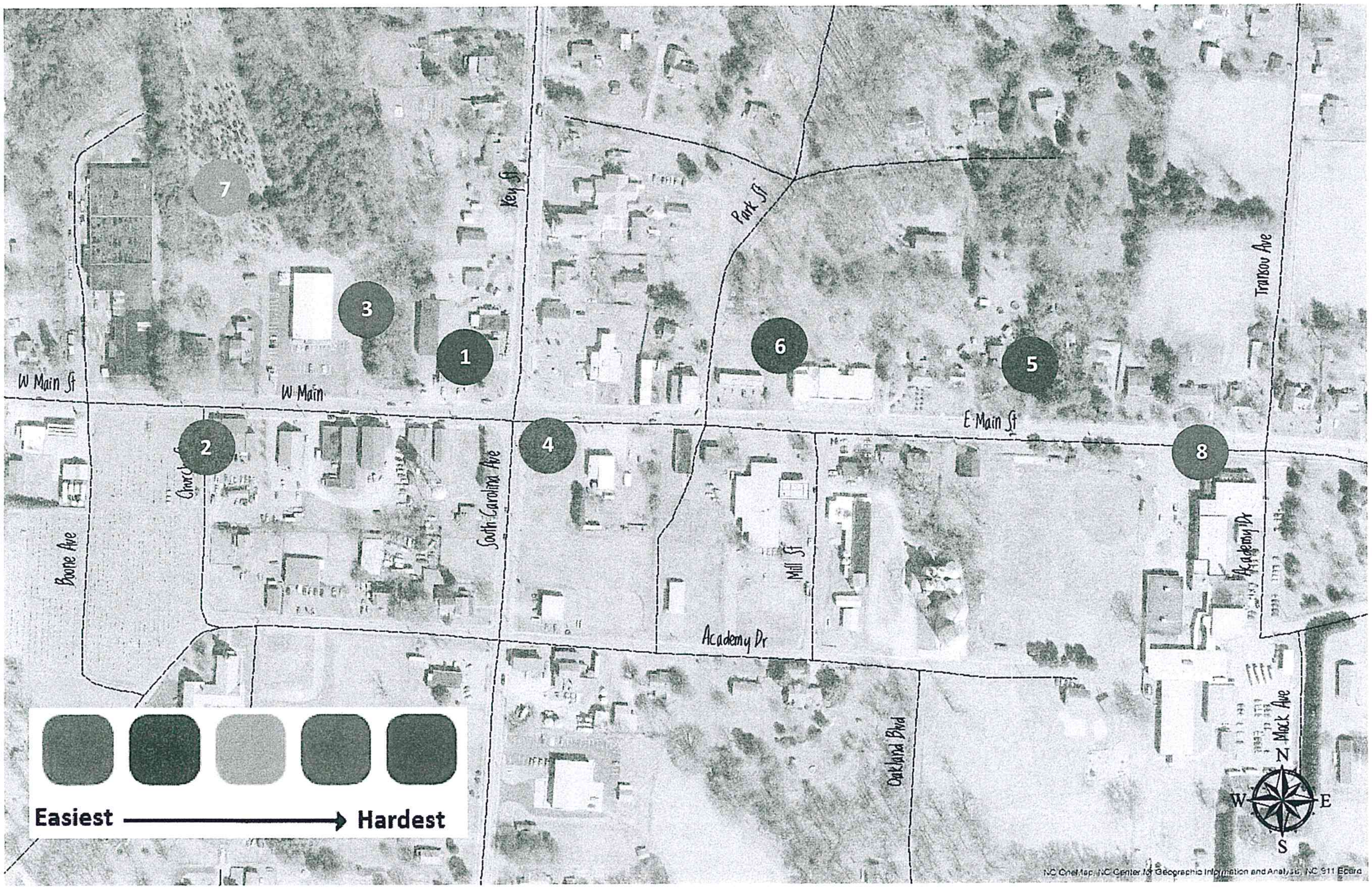
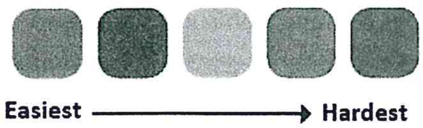


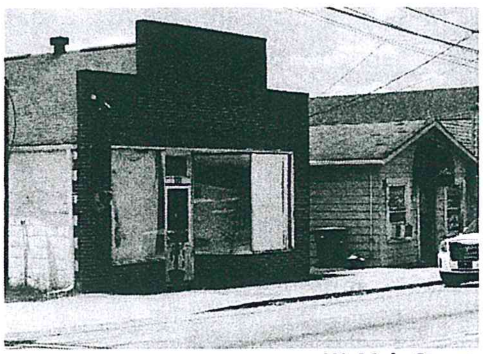
Figure 3: Streetscape Recommendations



Streetscape Recommendations

The following recommendations are the result of business surveys and PTRC streetscape assessments. Staff identified both large-scale transportation improvement projects as well as low hanging fruit. Projects are ranked on a color scale with red being the most difficult/expensive to implement and green being the easiest.

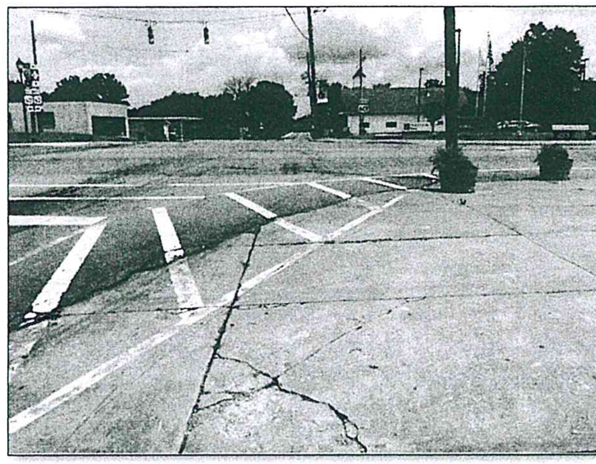


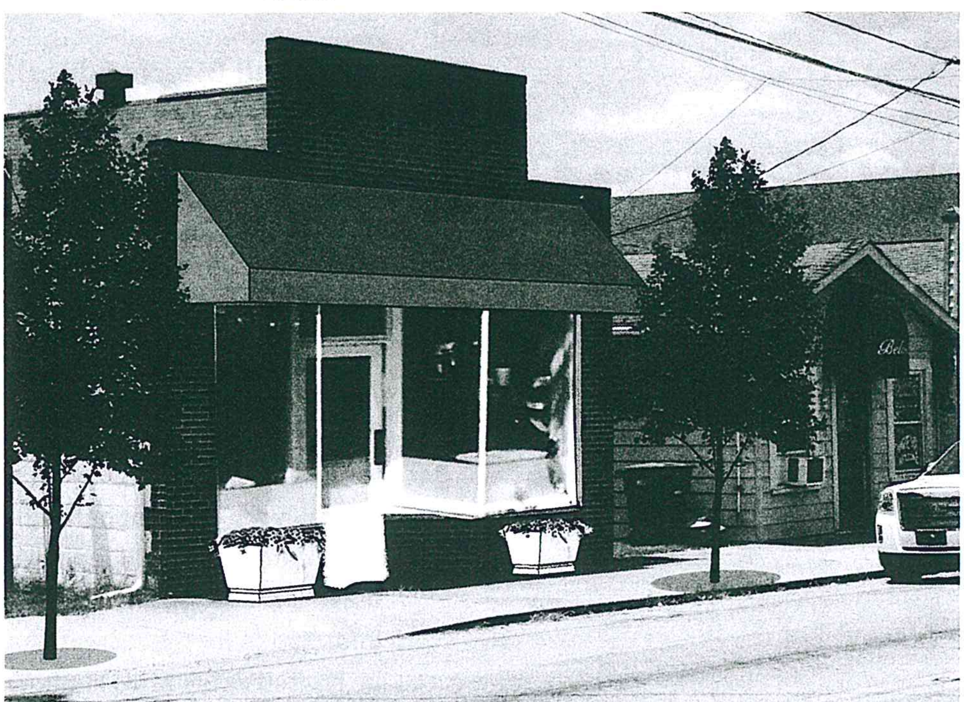


W. Main Street
Before

1 Investigate Intersection Improvement Options

The northwest corner of W. Main St and S. Carolina was raised as a point of concern by several downtown business owners and patrons. The sidewalk does not have a curb and the road is not wide enough to accommodate large trucks to turn, leading to vehicles going over the sidewalk.





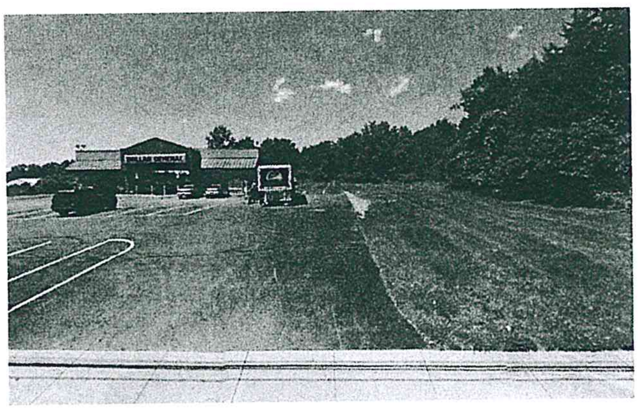
W. Main Street
After

2 Update Façade Improvements

Façade improvements including awnings, plants, and window displays can draw attention to a building's original architectural detail and stimulate similar improvements throughout the downtown.

3 Create a Versatile Green Space

The green space next to the Dollar General on Main Street should be considered as a potential area for a park. This area can be used for community events, farmers markets, and street festivals. Other options may also be explored to create this multipurpose space.



4 Improve Pedestrian Access at Intersection

The existing crosswalks at Carolina and Main have become worn out and are not apparent to vehicular traffic. In addition to repainting the existing crosswalks, crossing signals should be installed to allow pedestrians a distinct walk/stop sign.

5 Yadkin Valley Signage

RagApple Lassie Vineyard and Sanders Ridge Winery in Boonville, located east of downtown, are included in the Yadkin Valley Wine Trail. Signage leading visitors through downtown can increase visitors and foot traffic to downtown shops and restaurants.

The Yadkin Valley Heritage Corridor has launched a significant marketing campaign including a website, gateway signs, kiosks, brochures & maps, vehicular signage to wineries and other destinations and municipal wayfinding. Sites included on their website are Green Mesa Blueberry Farm, RagApple Lassie Vineyard, Sanders Ridge Vineyard, and Shore Access on the Yadkin River Trail. Signage for the Yadkin Valley Corridor should be explored.

yadkin valley

6 Install Bicycle Education Signage

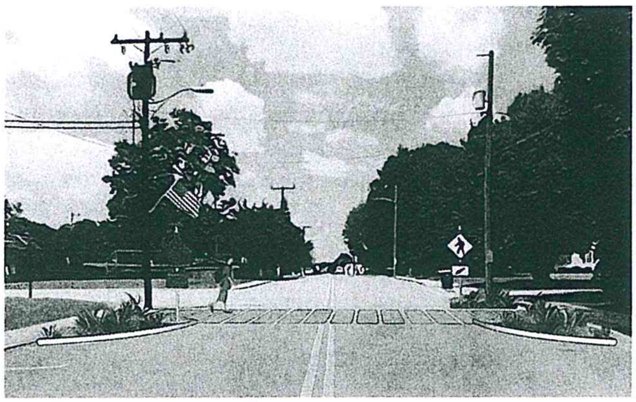
Boonville is popular for bicyclists both for transportation and recreation. Boonville should work with NCDOT to install bicycle road share signs on NC routes.

7 Increase Recreational Facilities

There are currently limited recreational facilities in Boonville. A public park and walking trail would be ideal for Boonville's active walking community. Sufficient parking, signage, and access should be included to ensure maximum usage and accessibility for the community. Information for the recreational facilities should be housed at the town kiosk. This kiosk should be connected to the Main St. sidewalks to ensure easy access.

8 Install Crosswalk at School

A crosswalk should be installed at the elementary school to allow students to safely cross. The addition of a crosswalk and signage alerting drivers of its presence will help calm traffic and improve safety.



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cannon&company LLP
Certified Public Accountants

January 27, 2017

The Honorable Mayor and the Town Council
Town of Boonville, North Carolina

We are pleased to confirm our understanding of the services we are to provide Town of Boonville, North Carolina for the year ended June 30, 2017. 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 related notes to the financial statements, which collectively comprise the basic financial statements of Town of Boonville, North Carolina as of and for the year ended June 30, 2017. 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 Boonville, North Carolina'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 Boonville, North Carolina's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1) Management's Discussion and Analysis.
2) Budgetary Comparison Schedules

We have also been engaged to report on supplementary information other than RSI that accompanies Town of Boonville, North Carolina'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 auditing standards generally accepted in the United States of America, 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) Individual fund statements and schedules

2160 Country Club Road / Winston-Salem, NC 27104 / 336-725-0635 / Fax 336-725-0630
219 Moore Road / P.O. Box 330 / King, NC 27021 / 336-983-5985 / Fax 336-983-5935

www.cannonandcompanyllp.com

Audit Objectives

The objective of our 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. Our 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 we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of Town of Boonville, North Carolina's financial statements. Our report will be addressed to the Mayor and the Town Council of Town of Boonville, North Carolina. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, 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, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable 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 of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards. 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, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes 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. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

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

Audit Procedures—Internal Control

Our 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. 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.

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 Boonville, North Carolina's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

Other Services

We will also assist in preparing the financial statements and related notes of Town of Boonville, North Carolina in conformity with U.S. generally accepted accounting principles based on information provided by you. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for establishing and maintaining effective internal controls, 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 us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

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

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegation 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 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 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 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.

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

Engagement Administration, Fees, and Other

We 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.

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.

We expect to begin our audit in approximately October 2017 and to issue our reports no later than October 31, 2017. Richard J. Tamer is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our fee for these services will be at our standard hourly rate of $80 plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.). Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. Interest of fifteen percent annum will be added to any balance unpaid at the end of the month following the month billed. In accordance with our firm policies, work may be suspended if your account becomes significantly past due and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us 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, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

Our records retention policy requires us to return all original records and documents that you have given to us at the conclusion of the engagement. Your records are the primary records for your operations and comprise the backup and support for your financial reports. Our records and files are our property and are not a substitute for your own records. Our firm destroys our engagement files and workpapers after a period of seven years. Catastrophic events or physical deterioration may result in our firm's records being unavailable before the expiration of the above retention dates.

In the interest of facilitating our services to Town of Boonville, North Carolina, we may communicate by facsimile transmission or send electronic mail over the internet. Such communications may include information that is confidential to Town of Boonville, North Carolina. Our firm employs measures in the use of facsimile machines and computer technology designed to maintain data security. While we will use reasonable efforts to keep such communications secure in accordance with our obligations under applicable laws and professional standards, you recognize and accept that we have no control over the unauthorized interception of these communications once they have been sent and consent to our use of these electronic devices during this engagement.

All information you provide to us in connection with this engagement will be maintained by us on a strictly confidential basis. If we receive a summons or subpoena requesting that we produce documents from this engagement or testify about this engagement, we will notify you prior to responding to it if we are legally permitted to do so. You may, within the time permitted for our firm to respond to any request, initiate such legal action as you appropriate to protect information from discovery. If you take no action within the time permitted for us to respond, or if your action does not result in a judicial order protecting us from supplying requested information, we may construe your inactions or failure as consent to comply with the request.

You may request that we perform additional services not addressed in this engagement letter. If this occurs, we will communicate with you concerning the scope of the additional services and the estimated fees. We also may issue a separate engagement letter covering the additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter.

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

Very truly yours,

Cannon & Company, L.L.P.

RESPONSE:

This letter correctly sets forth the understanding of Town of Boonville, North Carolina.

Management signature: ______________________________

Title: ______________________________

Date: ______________________________

Governance signature: ______________________________

Title: ______________________________

Date: ______________________________

LGC-205 (Rev. 2017)

CONTRACT TO AUDIT ACCOUNTS

Of Town of Boonville, North Carolina

Primary Governmental Unit

N/A

Discretely Presented Component Unit (DPCU) if applicable

On this 27th day of January, 2017,

Auditor: Cannon and Company, LLP Auditor Mailing Address: 2160 Country Club Road

Winston-Salem, NC 27104 Hereinafter referred to as The Auditor

and Town Council (Governing Board(s)) of Town of Boonville, North Carolina (Primary Government)

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

1. The Auditor shall audit all statements and disclosures required by generally accepted accounting principles (GAAP) and additional required legal statements and disclosures of all funds and/or divisions of the Governmental Unit (s) for the period beginning July 1, 2016, and ending June 30, 2017. 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 will 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 generally accepted auditing standards. 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 CPA Board).

   County and Multi-County Health Departments: The Office of State Auditor will designate certain programs that have eligibility requirements to be considered major programs in accordance with OMB Uniform Guidance for the State of North Carolina. The LGC will notify the auditor and the County and Multi-Health Department of these programs. A County or a Multi-County Health Department may be selected to audit any of these programs as major.

3. If an entity is determined to be a component of another government as defined by the group audit standards - the entity's auditor will 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 unqualified opinion being rendered. 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*, 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 (See Item 22). **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 State and Local Government Finance Division (SLGFD) within four months of fiscal year end. Audit report is due on: October 31, 2017. If it becomes necessary to amend this due date or the audit fee, an amended contract along with a written explanation of the delay must 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 will 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 must 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 must be submitted by email in PDF format to the Secretary of the LGC for approval. The invoices must be sent via upload through the current portal address: http://nctreasurer.slgfd.leapfile.net Subject line should read "Invoice – [Unit Name]. The PDF invoice marked 'approved' with approval date will 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 Governmental Unit 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 signature pages**.)

10. If the Governmental Unit has outstanding revenue bonds, the Auditor shall include documentation either in the notes to the audited financial statements or as a separate report submitted to the SLGFD along with the audit report, a calculation demonstrating compliance with the revenue bond rate covenant. Additionally, the Auditor should be aware that any other bond compliance statements or additional reports required in the authorizing bond documents need to be submitted to the SLGFD simultaneously with the Governmental Unit's audited financial statements 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 client 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 accounting period.

12. If the audit firm is required by the NC CPA Board or the Secretary of the LGC to have a pre-issuance review of their audit work, there must be a statement added to the engagement letter specifying the pre-issuance review including a statement that the Governmental Unit will not be billed for the pre-issuance review. The pre-issuance review must be performed **prior** to the completed audit being submitted to the LGC. The pre-issuance report must accompany the audit report upon submission to the LGC.

13. The Auditor shall electronically submit the report of audit to the LGC 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 must 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 other lawful purposes of the Governmental Unit without subsequent consent of the Auditor. If it is determined by the LGC that corrections need to be made to the Governmental Unit's financial statements, they should be provided within three days of notification unless another time frame is agreed to by the LGC.

    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 LGC.

    The LGC's process for submitting contracts, audit reports and invoices is subject to change. Auditors should 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/slg/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 and/or compensation as may be agreed upon by the Governing Board and the Auditor

15. If an approved contract needs to be varied or changed for any reason, the change must be made in writing, on theAmended LGC-205 contract form and pre-audited if the change includes a change in audit fee. This amended contract needs to be completed in full, including a written explanation of the change, signed and dated by all original parties to the contract, and then must be submitted through the audit contract portal to the Secretary of the LGC for approval. The portal address to upload your amended contract is http://nctreasurer.slgfd.leapfile.net No change shall be effective unless approved by the Secretary of the LGC, the Governing Board, and the Auditor.

16. A copy of the engagement letter, issued by the Auditor and signed by both the Auditor and the Governmental Unit should 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 will control. 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 #25 of this contract. Engagement letters containing indemnification clauses will not be approved by the LGC.

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 must be named along with the parent government on this audit contract. Signatures from the DPCU Board chairman and finance officer also must be included on this contract.

19. The contract must be executed, pre-audited, physically signed by all parties including Governmental Unit and Auditor signatures and submitted in PDF format to the Secretary of the LGC. The current portal address to upload your contractual documents is http://nctreasurer.slgfd.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 2016. 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 LGC Secretary. 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. Contractor hereby certifies that Contractor, and all subcontractors, are not on the Iran Final Divestment List ("List") created by the North Carolina State Treasurer pursuant to N.C.G.S. 147-86.58. Contractor shall not utilize any subcontractor that is identified on the List.

25. 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

Contract to Audit Accounts (cont.) Town of Boonville, North Carolina

Primary Governmental Unit

N/A

Discretely Presented Component Units (DPCU) if applicable

Town of Boonville, North Carolina **- FEES**

Year-end bookkeeping assistance – [*For audits subject to Government Auditing Standards, this is limited to bookkeeping services permitted by revised Independence Standards*] N/A

Audit $80 per hour

Preparation of the annual financial Statements N/A

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 $ 4,793

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

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:

Cannon and Company, LLP

Name of Audit Firm

By Richard J. Tamer

Authorized Audit firm representative name: Type or print

Signature of authorized audit firm representative

Date 1/27/17

rtamer@cannon.pro

Email Address of Audit Firm

Governmental Unit Signatures:

Town of Boonville, North Carolina

Name of Primary Government

By Rusty Hunter, Mayor

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

**

Signature of Audit Committee Chairperson

Date

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

Town of Boonville, North Carolina

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. Additionally, the following date is the date this audit contract was approved by the governing body.

By Kim Wells

Primary Governmental Unit Finance Officer:

Type or print name

Primary Government Finance Officer Signature

Date

(Pre-audit Certificate ***must be dated*****.)**

boonvillefo@embarqmail.com

Email Address of Finance Officer

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

Contract to Audit Accounts (cont.) Town of Boonville, North Carolina
Primary Governmental Unit

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

**** This page to only be completed by Discretely Presented Component Units ****

N/A **FEES**

Year-end bookkeeping assistance – [*For audits subject to Government Auditing Standards, this is limited to bookkeeping services permitted by revised Independence Standards*] ____________________

Audit____________________

Preparation of the annual financial Statements ____________________
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 $____________________
**** NA if there is to be no interim billing**

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

DPCU Governmental Unit Signatures:

N/A
Name of Discreetly Presented Component Unit

By____________________
DPCU Board Chairperson: Type or print name and title

____
Signature of Chairperson of DPCU governing board

Date____________________

____

By____________________
Chair of Audit Committee - Type or print name

____________________ **
Signature of Audit Committee Chairperson

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

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. Additionally, the following date is the date this audit contract was approved by the governing body.

By____________________
DPCU Finance Officer:
Type or print name

____
DPCU Finance Officer Signature

Date____________________
*(Pre-audit Certificate **must be dated**.)*

____
Email Address of Finance Officer

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

____

Steps to Completing the Audit Contract

1. Complete the Header Information – NEW: If a DPCU is subject to the audit requirements as 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 issued for the DPCU and is to be included in the Primary Government's audit, the DPCU must be named with the parent government on this Audit contract. The Board chairman of the DPCU also must sign the Audit contract.

2. Item No. 1 – Complete the period covered by the audit

3. Item No. 6 – Fill in the audit due date. For Governmental Unit (s), the contract due date can be no later than 4 months after the end of the fiscal year, even though amended contracts may not be required until a later date.

4. Item No. 8 – If the process for invoice approval instructions changed, the Auditor should make sure he and his administrative staff are familiar with the current process. Instructions for each process can be found at the following link. https://www.nctreasurer.com/slg/Pages/Audit-Forms-and-Resources.aspx

5. Item No. 9 – NEW: Please note that the fee section has been moved to the signature pages, Pages 5 & 6.

6. Item No. 16 – NEW: It is now expected that an engagement letter will be attached to the contract. Has the engagement letter been attached to the contract submitted to the SLGFD?

    a. Do the terms and fees specified in the engagement letter agree with the Audit contract? *"In case of conflict between the terms of the engagement letter and the terms of this contract, the terms of this contract will control."*

    b. Does the engagement letter contain an indemnification clause? **The audit contract will not be approved if there is an indemnification clause – refer to LGC Memo # 986.**

7. Complete the fee section for BOTH the Primary Government and the DPCU (if applicable) on the signature pages, please note:

    - The cap on interim payments is 75% of the current audit fee for services rendered if the contracted fee amount is a fixed amount. If any part of the fee is variable, interim payments are limited to 75% of the prior year's total audit fee. If the contract fee is partially variable, we will compare the authorized interim payment on the contract to 75% of last year's actual approved total audit fee amount according to our records. There is a report of audit fees paid by each governmental unit on our web site: https://www.nctreasurer.com/slg/Pages/Non-Audit-Services-and-Audit-Fees.aspx - Auditors and Audit Fees.
    Please call or email Darrus Cofield at 919-814-4299 darrus.cofield@nctreasurer.com if you have any questions about the fees on this list.

    - For variable fees for services, are the hourly rates or other rates clearly stated in detail? If issued separately in an addendum, has the separate page been acknowledged in writing by the Governmental Unit?

- For fees for services that are a combination of fixed and variable fees, are the services to be provided for the fixed portion of the fee clearly stated? Are the hourly rates or other rates clearly stated for the variable portion of the fee? (Note: See previous bullet point regarding variable fees.)

- If there is to be no interim billing, please indicate N/A instead of leaving the line blank.

8. Signature Area – There are now 2 Signature Pages: one for the Primary Government and one for the DPCU. Send the page(s) that are applicable to your Unit of Government. Make sure all signatures have been obtained, and properly dated. **The contract must be approved by Governing Boards pursuant to G.S. 159-34(a).** NEW - If this contract includes auditing a DPCU that is a Public Authority under the Local Government Budget and Fiscal Control Act it must be named in this Audit contract and the Board chairperson of the DPCU **must also sign** the Audit contract in the area indicated. If the DPCU has a separate Audit, a separate Audit contract is required for the DPCU.

9. Please place the date the Unit's Governing Board and the DPCU's governing Board (if applicable) approved the audit contract in the space provided.

   a. Please make sure that you provide email addresses for the audit firm and finance officer as these will be used to communicate official approval of the contract.

   b. Has the pre-audit certificate for the Primary Government (and the DPCU if applicable) been signed and dated by the appropriate party?

   c. Has the name and title of the Mayor or Chairperson of the Unit's Governing Board and the DPCU's Chairperson (if applicable) been typed or printed on the contract and has he/she signed in the correct area directly under the Auditor's signature?

10. If the Auditor is performing an audit under the yellow book or single audit rules, has year-end bookkeeping assistance been limited to those areas permitted under the revised GAO Independence Standards? Although not required, we encourage Governmental Units and Auditors to disclose the nature of these services in the contract or an engagement letter. Fees for these services should be shown in the space indicated on the applicable signature page(s) of the contract.

11. Has the most recently issued peer review report for the audit firm been included with the contract? This is required if the audit firm has received a new peer review report that has not yet been forwarded to us. The audit firm is only required to send the most current Peer Review report to us once – not multiple times.

12. After all the signatures have been obtained and the contract is complete, please convert the contract and all other supporting documentation to be submitted for approval into a PDF file. Peer Review Reports should be submitted in a separate PDF file. These documents should be submitted using the most current submission process which can be obtained at the NC Treasurer's web site – https://www.nctreasurer.com/slg/Pages/Audit-Forms-and-Resources.aspx.

13. NEW: If an audit is unable to be completed by the due date, an Amended Contract should be completed and signed by the unit and auditor, using the new "Amended LGC-205" form (Rev. 2015). The written explanation for the delay is now included on the contract itself to complete, and must be signed by the original parties to the contract.

Town of Dobson

Section 19. Educational Attainment Pay
Full-time employees shall be eligible for a salary increase upon successful attainment of certain educational degrees and certifications. A full-time employee who earns an associate's degree in a field directly related to their classification with the town shall be eligible for a 2 % pay increase. A full-time employee who earns a bachelor's degree in a field directly related to their classification with the town shall be eligible for a 5 % pay increase.

Any employee who demonstrates, through appropriate means determined by the Town Manager, proficiency and fluency in a foreign language deemed necessary to their position as defined by the position classification plan shall receive a 5 % pay increase. If the employee is proficient and fluent upon hiring, he/she shall receive a 5 % increase to the hiring rate based upon their classification. If the employee becomes proficient or fluent during the course of their employment with the Town, he/she shall receive a 5 % increase to their pay at the time proficiency and fluency was achieved.

The following schedule shall be used for the attainment of special certifications:

Certification	**Pay Increase**
C-Surface	1 %
B-Surface	2 %
A-Surface	3 %
C-Distribution	1 %
B-Distribution	2 %
A-Distribution	3 %
Intermediate LE Certificate	5 %
Advanced LE Certificate	5 %

Employees must complete their probationary period prior to receiving any educational attainment pay. Degree and certification programs must be recognized as eligible under this section by the Town Manager. Degrees and certifications that are required per the classification plan for any specific position are not eligible under this section of the personnel policy.

City of King

Section 5. Pay Rates in Promotion, Demotion, Transfer and Reclassification

When an employee is promoted, demoted, transferred, or reclassified, the rate of pay for the new position will be established in accordance with the following rules:

(a) An employee who is promoted shall receive a 7.5% pay increase or the minimum rate of pay for the pay range of the position to which he/she is being promoted, whichever is higher. The City Manager may allow a pay increase above the minimum rate of pay for a pay range if the employee has significant experience in his/her field of expertise.

(b) An employee may be promoted temporarily to a vacant position on an interim basis. This employee shall receive a 2.5% increase in pay for the length of the vacancy if he/she meets all of the qualifications for the position. If the employee wishes to apply for and is accepted into this position full time, he/she will receive an additional 5% pay increase (total of 7.5%) or to the minimum rate of pay for the pay range of the position, whichever is higher.

(c) An employee who receives a new certification/license deemed beneficial to the department for which an employee works shall receive a pay increase of 2.5% - 5.0% based upon the recommendation of the Personnel Director and as approved by the City Manager. See Appendix B for certifications/licenses that qualify under this section.

(d) If an employee's pay falls into a lower pay range as a result of a Pay Plan amendment, and the employee's current salary falls above the maximum pay rate of that pay range, then the employee's pay will remain the same until general pay adjustments or pay range revisions bring it back within the lower pay range.

(e) If an employee's pay falls into a higher pay range as a result of a Pay Plan amendment, the employee shall receive a 7.5% pay increase or an increase to the minimum rate of the new pay range, whichever is higher.

(f) A Department Head may recommend an employee for demotion based upon criteria set forth in this policy. If the Personnel Director deems a demotion appropriate, he/she will make a recommendation to the City Manager and will provide such documentation as requested. The demoted employee's pay must fall within the pay range for the position to which he/she is moved. The demoted employee's pay may or may not be reduced as appropriate.

(g) When an employee is transferred from one position to another and both positions fall within the same pay range, the employee's pay rate will remain unchanged.

(h) When an employee is promoted, receives a 7.5% pay increase for that promotion, and later voluntarily chooses to step down to a position in a lower pay Class, that employee shall not be eligible for a 7.5% pay increase if he is later promoted back to

City of King Personnel Policy

Appendix B

Employee Certifications/Licenses Eligible for Merit Increase

Department	Certification/License/Degree	Percentage of Increase
Police	Intermediate or Advanced Law Enforcement	2.5%
	General Instructor	2.5%
	FBI National Academy	2.5%
Fire	Intermediate	2.5%
	EMT I	2.5%
	NC Fire Officer IV	2.5%
	Certified Emergency Manager	2.5%
	Fire and Life Safety Educator	2.5%
Finance	Finance Officer Certification	2.5%
	Certified Public Accountant (CPA)	2.5%
	Certified Local Government Purchasing Officer	2.5%
Planning	Zoning Certification	2.5%
	AICP certification	2.5%
	Levels I, II and III designation in all four trades	2.5%
	NC Certified Flood Plain Manager	2.5%
Public Works	Underground Storage Tank Primary Operator	2.5%
Enterprise Fund Employees	Water Distribution Grades A, B, C and D (we are required to have one person with an A certification)	2.5%
	Wastewater Biological Operator Class 1, 2, 3 and 4	2.5%
	Physical/Chemical Level 1&2	2.5%
	Water – Surface A, B and C	2.5%
	Wastewater Collection Levels 1, 2, 3 and 4	2.5%
	~~Shoring~~	~~2.5%~~
	Backflow Prevention/Cross Connection	2.5%
	Lab – Total and Fecal Coliform	2.5%
	Lab – Process Control Chemistry	2.5%
	Wastewater Land Application	2.5%
	Wastewater Surface Irrigation	2.5%
	~~Wastewater Subsurface~~	~~2.5%~~
	Meter Technician	2.5%
	Maintenance Technician Class 1, 2, 3, 4	2.5%
Admin	IIMC Certified Municipal Clerk	2.5%
	IIMC Master Municipal Clerk	2.5%
Senior Center	Center of Merit	2.5%
	Center of Excellence	2.5%
City Manager	~~Certified~~ ICMA Credentialed Manager	2.5%
All Departments	Associate's Degree	2.5%
	Bachelor's Degree	5%
	Master's Degree	7.5%

RESOLUTION # 2017 -1

RESOLUTION DECLARING CERTAIN PROPERTY TO BE SURPLUS AND AUTHORIZING THE DISPOSITION OF SAID PROPERTY BY INTERNET AUCTION OR PRIVATE SALE

WHEREAS, G.S. 160a-267 & 270(c), allow the Town to sell personal property by private negotiation and at electronic auction upon adoption of a resolution or order authorizing the appropriate official to dispose of the property; and

WHEREAS, the Town Board of the Town of Boonville, North Carolina, has determined that the Town owns certain personal property that is no longer needed or usable by the Town; and

WHEREAS, the property is described below:

	VIN/SERIAL#
1999 Ford Truck	1FTRF18L9XNB47201
1991 Ford Dumptruck	1FDKF37H3MNA73288
1982 Case Backhoe – MDL 580-D	9083094
Bobcat Mower Model# 933004	9330041062
John Deere Mower Model # 1600428563	3318910443
Nortel Meridian Phone System	

NOW, THEREFORE, BE IT RESOLVED by the Boonville Town Board that the Finance Officer/Town Clerk is authorized to sell by private negotiation or at electronic auction @ www.GovDeals.com at the earliest convenience the surplus property described above as per the terms and conditions as specified in the GovDeals Service contract approved by this Council and in accordance with G.S. 160A-267 or 270(c). The terms of the sale shall be net cash. The Finance Officer/Town Clerk is directed to publish at least once not less than ten (10) days before the date of the sale or auction, a copy of this resolution or a notice summarizing its content as required by North Carolina General Statute 160A-267 & 270(c).

Adopted on this the 7th day of February, 2017.

Russell (Rusty) Hunter, IV, Mayor

Attested to:

Kim Wells, Town Clerk

Advertisement of Tax Liens on Real Property for Failure to Pay Taxes.

105-369 (a):
Report of unpaid taxes and fees that are liens on real property. In February of each year, the tax collector must report to the governing body the total amount of unpaid taxes for the current fiscal year that are liens on real property. Upon receipt of the report, the governing body must order the tax collector to advertise the tax liens.

Amount of unpaid taxes that are liens on real estate as of January 31, 2017 for the fiscal year 2016-2017. $22,499.49.

We, the Town of Boonville Board of Commissioners do hereby order the tax collector to advertise all unpaid taxes and fees that are liens on real property.

This, the Seventh Day of February 2017.

Mr. Russell Hunter IV, Mayor
Town of Boonville Board of Commissioners

Kim Wells
Clerk, to the Town of Boonville Board of Commissioners