TOWN OF LONG VIEW
BOARD OF ALDERMEN
REGULAR MEETING MINUTES
Monday, January 9, 2023

The Town of Long View Board of Aldermen met in the Council Chambers of Long View Town Hall on Monday, January 9, 2023 at 5:30 p.m.

BOARD MEMBERS PRESENT: The following members of the Board were present: Mayor Marla Thompson, Mayor Pro Tempore / Alderman Randall Mays, Alderman Gary Lingerfelt, Alderman Phyllis Pennington, Alderman Allen Bumgarner

BOARD MEMBERS NOT PRESENT: Alderman David Elder

STAFF MEMBERS PRESENT: The following members of staff were present:
Town Manager Danny Hipps, Town Clerk Heather Minor, Finance Director James Cozart, Deputy Finance Director Denise Collins, Town Planner Charles Mullis, Public Works Director Chris Eckard, Fire Chief James Brinkley, Deputy Chief Tyler Keener, Police Chief TJ Bates, Major Justin Reid, IT Alan Bumgarner, Town Attorney Jimmy Summerlin.

OTHERS PRESENT: Doug Chapman

MEETING CALLED TO ORDER: Mayor Marla Thompson called the meeting to order at 5:30 p.m.

INVOCATION: Mayor Marla Thompson

APPROVAL OF MINUTES: Alderman Phyllis Pennington made a motion to approve Regular Meeting Minutes from November 14, 2022. Alderman Gary Lingerfelt seconded this motion. The vote was unanimous.

AYES:	Mayor Pro Tempore/Alderman Randall Mays Alderman Gary Lingerfelt Alderman Phyllis Pennington
NOES:	None

AGENDA ITEMS

Formal Swearing in of Town Manager Danny Hipps- Mayor Marla Thompson

Town Manager Danny Hipps asked that we add an item for discussion to the agenda. Mayor Thompson stated that was fine. Town Manager Hipps asked that we add item number eight (8), a resolution to support the NC DOT Paved Trails Sidewalk feasibility grant.

Mayor Marla Thompson proceeded to have Town Manager Hipps recite his formal swearing in. Town Manager Hipps read his oath of office.

Oath of Office

I, Daniel L. Hipps, do solemnly swear that I will support and maintain the Constitution and laws of the United States, and the Constitution and laws of North Carolina not inconsistent therewith, and that I will faithfully discharge the duties of my office as Town Manager of the Town of Long View, so help me God.

I , Daniel L. Hipps, do solemnly swear that I will support the Constitution of the United States; that I will be faithful and bear true allegiance to the State of North Carolina, and to the constitutional powers and authorities which are or may be established for government thereof; and that I will endeavor to support, maintain and defend the Constitution of the said State, not inconsistent with the Constitution of the United States, to the best of my knowledge and ability, so help me God.

Signed this 31st day of December 2022.

I, Daniel L. Hipps, do solemnly swear that I will support and maintain the Constitution and laws of the United States, and the Constitution and laws of North Carolina not inconsistent therewith, and that I will faithfully discharge the duties of my office as Town Manager of the Town of Long View, so help me God.

I , Daniel L. Hipps, do solemnly swear that I will support the Constitution of the United States; that I will be faithful and bear true allegiance to the State of North Carolina, and to the constitutional powers and authorities which are or may be established for government thereof; and that I will endeavor to support, maintain and defend the Constitution of the said State, not inconsistent with the Constitution of the United States, to the best of my knowledge and ability, so help me God.

Signed this 31st day of December 2022.

AIA Water and Sewer Inventory Proposal- McGill & Associates Doug Chapman

Mr. Doug Chapman from McGill & Associates stated McGill was excited to inform the board that Long View that the application for the water and sewer grant was funded in the year of 2022 after being denied in 2021. Mr. Chapman said this was funded by ARPA money. The town was granted $150,000 for water and $150,000 for sewer. This grant is 100%. The purpose of this grant is to do several different things that were included in the proposal such as GIS inventory of the water and wastewater system, risk matrix of assets, opinions of probable cause for improvements, development of a 10 year plan capital improvement plan, preparation of a 10 year financial modal. Mr. Chapman stated that McGill and Associates looks at 3 years of utility fund history and the patterns of expenditures and project out 10 years. They will then look at the capital improvements, how those improvements will be paid for, develop a financial model to predict what rates are necessary to predict the capital improvements to forecast what the town needs to be prepared for. Mr. Chapman stated they would also prepare an asset management plan. This plan will help the town better manage their assets and gives the town points in the states divisional infrastructure scoring program, so if the town applies for funds, we would get additional points in the scoring matrix to get more funds. Mr. Chapman stated the plan for water and sewer are listed separately because the state is very particular about keeping those two separate, despite them being completed at the same time, they like to track them separately.

Mr. Chapman stated that back in November, the Town issued a request for qualifications for engineering firms to perform the work. McGill and Associates was selected to provide a proposal to the town, which he has provided for the amount that was provided in the grant application. Mr. Chapman stated that the town's maps are not electronic, so they're not accurate in the town's GIS system. Mr. Chapman stated that this is something that will be beneficial and they will take care of that, which is outlined in the proposal.

Mayor Thompson asked if there were any questions. There were none.

Mayor Pro Tempore/Alderman Randall Mays made a motion to approve the contract with McGill and Associates for the AIA Water and Sewer Inventory Grant. This motion was seconded by Alderman Gary Lingerfelt. The vote was unanimous.

AYES:	Mayor Pro Tempore/Alderman Randall Mays Alderman Gary Lingerfelt Alderman Phyllis Pennington Alderman Allen Bumgarner
NOES:	None

Shaping Communities Together

January 3, 2023

Danny Hipps, Town Manager
Town of Long View
2404 1st Avenue SW
Hickory, North Carolina 28602

RE: Proposal for Consulting Services
NCDEQ Asset Inventory and Assessment – **Water**
Town of Long View, North Carolina

Dear Mr. Hipps:

Pursuant to your request, McGill Associates, P.A. is pleased to submit this proposal to provide professional services related to the Town's Water Asset Inventory and Assessment (AIA) Grant project (No. AIA-D-ARP-0102).

The Town of Long View's water system infrastructure is in need of assessment, including the creation of a water distribution system map, creating a risk matrix for assets, creation of a Capital Improvements Plan and Asset Management Plan and associated Utility Enterprise Fund revenue modeling.

As part of this assessment, the entire Town distribution system will be evaluated for any needed improvements. This information will then be used to identify elements for repair or replacement, preparing opinions of probable costs, and developing a comprehensive capital improvement plan to address these prioritized needs. Once a capital plan is completed, a financial analysis of the enterprise fund will be prepared to determine the revenue requirements needed to support the system operations and future capital costs. Finally, an asset management plan will be developed to allow the Town to then develop a proactive maintenance routine, as opposed to the current reactive pattern.

SCOPE OF SERVICES:

We anticipate providing the following **Scope of Services** for the project. Budgets for individual tasks are indicated below for grant record keeping purposes.

- GIS Inventory of Water System Infrastructure $85,000
- Create a risk matrix of Assets.. $15,000
- Prepare opinions of probable costs for improvements $10,000
- Update 10-year Capital Improvement Plan.. $5,000
- Prepare 10-year Financial Model.. $15,000
- Prepare Asset Management Plan and Summary of Findings....................... $20,000

BASIS OF COMPENSATION:

Based on the above understanding and scope of services, we proposed to provide our services for a lump sum fee of $150,000. This proposal assumes the following:

- Necessary project information will be provided by the Town in a timely manner.
- Town staff will examine all reports, estimates, and other documents presented and render decisions and comments pertaining thereto within a reasonable time so as not to delay the services.
- Payment for services shall be made monthly as work progresses.

ACCEPTANCE

If you find this proposal acceptable, please sign and return this proposal along with the attached Consulting Services Agreement as your authorization to proceed. We look forward to working with you and your staff on this important project.

Sincerely,
MCGILL ASSOCIATES, P.A.

DOUGLAS CHAPMAN, PE
Vice President - Regional Manager

Enclosures: Basic Fee Schedule
Consulting Services Agreement

This proposal is accepted this the ______ day of ___________________, 2023.

TOWN OF LONG VIEW

____
(Signature)

____
(Name and Title)

CONSULTING SERVICES AGREEMENT

This contract entered into this ________day of _________, 2023 by and between Town of Long View hereinafter called the Client, and McGill Associates, P.A.

Witnesseth that: Whereas, the Client desires to engage McGill Associates to provide consulting services; and,
Whereas, the Client finds that the attached Scope of Services and terms of this agreement are acceptable; and,
Whereas, McGill Associates desires to provided said services and agrees to do so for the compensation and upon the terms and conditions as hereinafter set forth,
Now, therefore, the parties hereto do mutually agree as follows:

1. Scope of Services: McGill Associates shall provide the services attached hereto in the Exhibit "Scope of Services" to this Agreement, hereinafter called services. Additional services will be invoiced in accordance with the attached rate and fee schedule.

2. Standard of Care: McGill Associates will perform its services using that degree of skill and diligence normally employed by professional engineers or consultants performing the same services at the time these services are rendered.

3. Authorization to Proceed: Execution of this Consulting Services Agreement will be considered authorization for McGill Associates to proceed unless otherwise provided for in this Agreement.

4. Changes in Scope: The Client may request changes in the Scope of Services provided in this Agreement. If such changes affect McGill Associates cost of or time required for performance of the services, an equitable adjustment will be made through an amendment to this Agreement.

5. Compensation: The Client shall pay the compensation to McGill Associates set forth in the Exhibit "Basis for Compensation" attached hereto. Unless otherwise provided in the Basis for Compensation, McGill Associates shall submit invoices to the Client monthly for work accomplished under this agreement and the Client agrees to make payment to McGill Associates within thirty (30) days of receipt of the invoices. Client further agrees to pay interest on all accounts invoiced and not paid or objected to for a valid cause in writing within said thirty (30) days at a rate of 1-1/2 percent per month (18 percent per annum), until paid. Client agrees to pay McGill Associates' cost of collection of the amounts due and unpaid after sixty (60) days, including but not limited to, court costs and attorney's fees. McGill Associates shall not be bound by any provision such as contained in a purchase order or wherein McGill Associates waives any rights to a mechanic's lien or any provision conditioning McGill Associates' right to receive payment for its work upon payment to the Client by any third party. These general conditions are notice, where required, that McGill Associates shall file a lien whenever necessary to collect past due amounts. The Client agrees that failure to make payment in full within thirty (30) days of receipt of the invoice shall constitute a release of McGill Associates from any and all claims of negligence which Client may have. It is also mutually agreed that should the Client fail to make prompt payments as described herein, McGill Associates reserves the right to immediately stop all work under this agreement until disputed amounts are resolved.

6. Personnel: McGill Associates represents that it has, or will secure at their own expense, all personnel required to perform the services under this agreement and that such personnel will be fully qualified and adequately supervised to perform such services. It is mutually understood that should the scope of services require outside subcontracted services, McGill Associates may do so at their discretion.

7. Opinions or Estimates of Cost: Any costs estimates provided by McGill Associates shall be considered opinions of probable costs. These along with project economic evaluations provided by McGill Associates will be on a basis of experience and judgment, but, since McGill Associates has no control over market conditions or bidding procedures, McGill Associates cannot warrant that bids, ultimate construction cost, or project economics will not vary from these opinions.

8. Termination: This Agreement may be terminated for convenience by either the Client or McGill Associates with 15 days written notice or if either party fails substantially to perform through no fault of the other and does not commence correction of such non performance within 5 days of written notice and diligently complete the correction thereafter. On termination, McGill Associates will be paid for all authorized work performed up to the termination date plus reasonable project closeout costs.

9. Limitation of Liability: McGill Associates liability for Client's damages will, in aggregate, not exceed $50,000. This provision takes precedence over any conflicting provision of this Agreement or any documents incorporated into it or referenced by it. This limitation of liability will apply whether McGill Associates liability arises under breach of contract or warranty; tort, including negligence; strict liability; statutory liability; or any other cause of action, and shall include McGill Associates' directors, officers, employees and subcontractors. At additional cost, Client may obtain a higher limit prior to commencement of services.

10. Assignability: This agreement shall not be assigned or otherwise transferred by either McGill Associates or the Client without the prior written consent of the other.

11. Severability: The provisions of this Consulting Services Agreement shall be deemed severable, and the invalidity or enforceability of any provision shall not affect the validity or enforceability of the other provisions hereof. If any provision of this consulting services agreement is deemed unenforceable for any reason whatsoever, such provision shall be appropriately limited, and given effect to the extent that it may be enforceable.

12. Ownership of Documents: All documents, calculations, drawings, maps and other items generated during the performance of services shall be considered intellectual property and remain the property of McGill Associates. Client agrees that the deliverables are intended for the exclusive use and benefit of, and may be relied upon for this project only by the Client and will not be used otherwise. Client agrees that any prospective lender, buyer, seller or third party who wishes to rely on any deliverable must first sign McGill Associates' Secondary Client Agreement.

13. Excusable Delay: If performance of service is affected by causes beyond McGill Associates control, project schedule and compensation shall be equitably adjusted.

14. Indemnification: Client agrees to indemnify, defend and hold McGill Associates, its agents, employees, officers, directors and subcontractors harmless from any and all claims, and costs brought against McGill Associates which arise in whole or in part out of the failure by the Client to promptly and completely perform its obligations under this agreement, and as assigned in the Exhibit "Scope of Services" or from the inaccuracy or incompleteness of information supplied by the Client and reasonably relied upon by McGill Associates in performing its duties or for unauthorized use of the deliverables generated by McGill Associates.

15. Choice of Law: This Agreement shall be governed by the internal laws of the State of North Carolina.

16. Entire Agreement: This Agreement contains all of the agreements, representations and understandings of the parties hereto and supersedes any previous understandings, commitments, proposals, or agreements, whether oral or written, and may only be modified or amended as herein provided; and as mutually agreed.

17. Attachments to this document:

1. Proposal including Scope of Services and Basis of Compensation
2. Fee Schedule

Client: Town of Long View
Authorized Signature:

____
Print Name: Danny Hipps, Town Manager

McGill Associates, P.A.

____
Print Name: Douglas Chapman, PE
Vice President – Regional Manager
1240 19th Street Lane, NW
Hickory, North Carolina 28603

mcgill

Shaping Communities Together

January 3, 2023

Danny Hipps, Town Manager
Town of Long View
2404 1st Avenue SW
Hickory, North Carolina 28602

RE: Proposal for Consulting Services
NCDEQ Asset Inventory and Assessment – **Sewer**
Town of Long View, North Carolina

Dear Mr. Hipps:

Pursuant to your request, McGill Associates, P.A. is pleased to submit this proposal to provide professional services related to the Town's Wastewater Asset Inventory and Assessment (AIA) Grant project (No. AIA-D-ARP-0101).

The Town of Long View's sewer collection system infrastructure is in need of assessment, including the creation of a sewer collection system map, creating a risk matrix for assets, creation of a Capital Improvements Plan and Asset Management Plan and associated Utility Enterprise Fund revenue modeling.

As part of this assessment, the entire Town collection system will be evaluated for any needed improvements. This information will then be used to identify elements for repair or replacement, preparing opinions of probable costs, and developing a comprehensive capital improvement plan to address these prioritized needs. Once a capital plan is completed, a financial analysis of the enterprise fund will be prepared to determine the revenue requirements needed to support the system operations and future capital costs. Finally, an asset management plan will be developed to allow the Town to then develop a proactive maintenance routine, as opposed to the current reactive pattern.

SCOPE OF SERVICES:

We anticipate providing the following **Scope of Services** for the project. Budgets for individual tasks are indicated below for grant record keeping purposes.

- GIS Inventory of Wastewater System Infrastructure $85,000
- Create a risk matrix of Assets $15,000
- Prepare opinions of probable costs for improvements $10,000
- Update 10-year Capital Improvement Plan $5,000
- Prepare 10-year Financial Model $15,000
- Prepare Asset Management Plan and Summary of Findings $20,000

BASIS OF COMPENSATION:

Based on the above understanding and scope of services, we proposed to provide our services for a lump sum fee of $150,000. This proposal assumes the following:

- Necessary project information will be provided by the Town in a timely manner.
- Town staff will examine all reports, estimates, and other documents presented and render decisions and comments pertaining thereto within a reasonable time so as not to delay the services.
- Payment for services shall be made monthly as work progresses.

ACCEPTANCE

If you find this proposal acceptable, please sign and return this proposal along with the attached Consulting Services Agreement as your authorization to proceed. We look forward to working with you and your staff on this important project.

Sincerely,
MCGILL ASSOCIATES, P.A.

DOUGLAS CHAPMAN, PE
Vice President - Regional Manager

Enclosures: Basic Fee Schedule
Consulting Services Agreement

This proposal is accepted this the ______ day of ____________________, 2023.

TOWN OF LONG VIEW

____
(Signature)

____
(Name and Title)

CONSULTING SERVICES AGREEMENT

This contract entered into this ________day of __________, 2023 by and between Town of Long View hereinafter called the Client, and McGill Associates, P.A.

Witnesseth that: Whereas, the Client desires to engage McGill Associates to provide consulting services; and,
Whereas, the Client finds that the attached Scope of Services and terms of this agreement are acceptable; and,
Whereas, McGill Associates desires to provided said services and agrees to do so for the compensation and upon the terms and conditions as hereinafter set forth,
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2. Standard of Care: McGill Associates will perform its services using that degree of skill and diligence normally employed by professional engineers or consultants performing the same services at the time these services are rendered.

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6. Personnel: McGill Associates represents that it has, or will secure at their own expense, all personnel required to perform the services under this agreement and that such personnel will be fully qualified and adequately supervised to perform such services. It is mutually understood that should the scope of services require outside subcontracted services, McGill Associates may do so at their discretion.

7. Opinions or Estimates of Cost: Any costs estimates provided by McGill Associates shall be considered opinions of probable costs. These along with project economic evaluations provided by McGill Associates will be on a basis of experience and judgment, but, since McGill Associates has no control over market conditions or bidding procedures, McGill Associates cannot warrant that bids, ultimate construction cost, or project economics will not vary from these opinions.

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15. Choice of Law: This Agreement shall be governed by the internal laws of the State of North Carolina.

16. Entire Agreement: This Agreement contains all of the agreements, representations and understandings of the parties hereto and supersedes any previous understandings, commitments, proposals, or agreements, whether oral or written, and may only be modified or amended as herein provided; and as mutually agreed.

17. Attachments to this document:
1. Proposal including Scope of Services and Basis of Compensation
2. Fee Schedule

Client: Town of Long View
Authorized Signature:

____

Print Name: Danny Hipps, Town Manager

McGill Associates, P.A.

____

Print Name: Douglas Chapman, PE
Vice President – Regional Manager
1240 19th Street Lane, NW
Hickory, North Carolina 28603

Planning Board Appointment- Town Planner Charles Mullis

Town Planner Charles Mullis stated there are currently two vacancies on the Town of Long View's Planning Board. Terry Bush of 544 29th St. Pl. SW has volunteer to serve a three-year term on the Planning Board. Mr. Mullis stated that he would like to move that the Board of Aldermen appoint Terry Bush to service said term which will expire in July of 2026. Mr. Mullis said this will only fill one of the two vacancies and if anyone knew anyone that would like to serve a term on the planning board to please put them in contact with him.

Mayor Marla Thompson asked if Mr. Bush would be an alternate and if the additional vacancy is an alternate, as well. Mr. Mullis stated that was correct.

Alderman Gary Lingerfelt made a motion to approve the appointment of Terry Bush to the Town of Long View Planning Board. Alderman Phyllis Pennington seconded this motion. The vote was unanimous.

AYES:	Mayor Pro Tempore/Alderman Randall Mays Alderman Gary Lingerfelt Alderman Phyllis Pennington Alderman Allen Bumgarner
NOES:	None

TOWN OF LONG VIEW
2404 1st AVENUE SOUTHWEST
LONG VIEW, NC 28602
TELEPHONE: (828) 322-3921 FAX: (828) 578-6637

Memorandum

To: Mayor Thompson and Board of Aldermen

From: Charles Mullis, Planner CM

Date: January 9, 2023

Subject: Planning Board Appointment

Currently there are two vacancies on the Town of Long View's Planning Board. Terry Bush of 544 29th St. Pl. SW has volunteered to serve a three-year term on the Planning Board.

Action Suggested:

I move that the Board of Aldermen appoint Terry Bush of 544 29th St. Pl. SW to serve a three-year term on the Long View Planning Board to expire in July of 2026.

PLANNING BOARD/BOARD OF ADJUSTMENT

Luther Rudisill
188 24th St. NW
Hickory, NC 28601
Term Expires – July 2024
828-327-0494 HOME

Harold Duckworth
730 19th St. SW
Hickory, NC 28602
Term Expires – July 2023
828-328-3749 HOME

Wayne Heffinger, Chairman
2439 2nd Ave. SW
Hickory, NC 28602
Term Expires – July 2023
828-322-6780 HOME

Ronnie Stilwell, Vice Chairman
1490 22nd St. SW
Hickory, NC 28602
Term Expires – July 2023
828-381-2399 CELL

Sheila Adams
423 26th St. NW
Hickory, NC 28601
Term Expires – July 2024
828-324-6562 HOME

Alternates:

Terry Bush, Alternate #1
544 29th St. Pl. SW
Hickory, NC 28602
Term Expires – July 2026
954-594-4550 CELL

Vacant, Alternate #2

Surplus of Equipment- Major Justin Reid Long View Police Department

Major Justin Reid with Long View Police department presented a list of potentially surplus of firearms. Major Reid stated that this proposal was put together by Lt. Gibson. Major Reid stated we have 19 shot guns in our inventory that are roughly 20 years old or older. Lt. Gibson, as the armorer and it was his recommendation to surplus these guns due to age. The make of the shot guns is no longer made, so it is becoming increasingly harder to buy parts for these guns. Major Reid stated it's because of this reason that they request that the Board of Aldermen move to allow the Police Department to surplus these guns and use them as credit with a federal firearm licensed dealer to purchase new firearms in the future. Mayor Thompson asked if we would be getting more short guns. Major Reid stated yes, we would be getting more shot guns to replace what we were trading in. Mayor Pro Tempore/Alderman Randall Mays asked what brand we were switching to. Major Reid stated they have looked at several different vendors but now they are looking at Mossberg Shot Guns. Alderman Allen Bumgarner asked if he was able to purchase any of the surplus firearms.
Mayor Pro Tempore/Alderman Randall Mays asked how we were funding this. Major Reid stated some of it was being funded out of a grant and the cost of the others would be figured up and presented back to the board at a later date, but all 19 shot guns will be turned in at one time for the credit.
Alderman Gary Lingerfelt made a motion to approve the surplus of the 19 shotguns. This motion was seconded by Alderman Phyllis Pennington. The vote was unanimous.

AYES:	Mayor Pro Tempore/Alderman Randall Mays Alderman Gary Lingerfelt Alderman Phyllis Pennington Alderman Allen Bumgarner
NOES:	None

TOWN OF LONG VIEW
2404 1ST AVENUE SOUTHWEST
LONG VIEW, NC 28602
TELEPHONE: (828) 322-3921 FAX: (828) 578-6637

Memorandum

To: Mayor and Board of Aldermen

From: Lieutenant John Gibson

Subject: Surplus of Equipment

Date: January 6th 2023

The following firearms were purchased approximately twenty years ago and have reached their life cycle due to their age. Due to the sale of Remington Arms, obtaining parts to maintain or refurbish these weapons is not feasible.

Firearm	Serial Number
Remington 870 Express Magnum	B624145M
Remington 870 Express Magnum	B624119M
Remington 870 Express Magnum	B124783M
Remington 870 Express Magnum	B753995M
Remington 870 Express Magnum	B122970M
Remington 870 Express Magnum	D937930M
Remington 870 Express Magnum	B858874M
Remington 870 Express Magnum	B723357M
Remington 870 Express Magnum	B858902M
Remington 870 Express Magnum	B723419M
Remington 870 Express Magnum	B624093M
Remington 870 Police Magnum	C217315M
Remington 870 Police Magnum	C218265M
Remington 870 Magnum	W610095M
Remington 870 Magnum	W629974M
Remington 870 Magnum	B124726M
Remington 870	RS33751E
Remington 870	RS33753E
Remington 1187	PC202287

These firearms have been taken out of service for over a year and placed in secure storage. Therefore, the agency has no official use for the firearms in daily operations.

Action Suggested:

I move that the Board of Aldermen surplus the following firearms to allow the agency to trade the weapons to an official Federal Firearms Dealer for credit toward newer up to date firearms.

Adoption of Lowdermilk, Church, and Company Contract- Finance Director James Cozart

Finance Director James Cozart stated that there was a copy of the Lowdermilk, Church, and Company contract to perform the audit of the towns financial statements for the 2022-2023 fiscal year. The fee that they are proposing is $20,700 for completion of the field work, audit, and presentation. Mr. Cozart stated it is a little more expensive than normal depending upon the amount of grant funds that the town has and expenses, may put us into having a single audit, as opposed to the yellow book audit. If we do expend enough grant funds, $20,700 will cover that audit. If we do not expend enough then the contract fee will be adjusted down to the $18,000 range that we normally pay them.

Mayor Thompson asked if there were any questions. There were none. Mayor Thompson called for a motion. Mayor Pro Tempore/Alderman Randall Mays made a motion to adopt the contract with Lowdermilk, Church, and Company. The motion was seconded by Alderman Gary Lingerfelt. The vote was unanimous.

AYES: Mayor Pro Tempore/Alderman Randall Mays
Alderman Gary Lingerfelt
Alderman Phyllis Pennington
Alderman Allen Bumgarner

NOES: None

TOWN OF LONG VIEW
2404 1st AVENUE SOUTHWEST
LONG VIEW, NC 28602
TELEPHONE: (828) 322-3921 FAX: (828) 578-6637

To: Board of Aldermen

From: James Cozart, Finance / HR Director

CC: Danny Hipps, Town Manager
Denise Collins, Deputy Finance Director

Date: January 9, 2023

Re: Fiscal Year 2022-2023 Audit Contract

Attached is a contract from Lowdermilk, Church, and Company, LLC to provide audit services to the Town of Long View for the 2022-2023 fiscal year. They have been our auditors for a number of years. The services they provide have always been thorough and completed in a timely manner.

The enclosed contract is $20,700.00. It is written as if we will be having a Single Audit. This is due to the amount of grant monies we may expend in the current fiscal year. If we do not meet the threshold of expenditures to require a Single Audit, then the fees will be adjusted down to reflect the change. The purpose of proceeding as if we will require a Single Audit is the amount of ARPA funds we have not expended.

Suggested Action: Adoption of the contract with Lowdermilk, Church, and Company, LLC.

CONTRACT TO AUDIT ACCOUNTS

The	Governing Board Town Council
of	Primary Government Unit Town of Long View
and	Discretely Presented Component Unit (DPCU) (if applicable) N/A

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

and	Auditor Name Lowdermilk Church & Co., LLP
	Auditor Address 121 North Sterling Street, Morganton, NC 28655

Hereinafter referred to as Auditor

	Fiscal Year Ending	Date Audit Will Be Submitted to LGC
for	06/30/23	10/31/23
		Must be within four months of FYE

hereby agree as follows:

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

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

Effective for audits of fiscal years beginning after June 30, 2023, the LGC will allow auditors to consider whether a unit qualifies as a State low-risk auditee based upon federal criteria in the Uniform Guidance §200.520(a), and (b) through (e) as it applies to State awards. In addition to the federal criteria in the Uniform Guidance, audits must have been submitted timely to the LGC. If in the reporting year, or in either of the two previous years, the unit reported a Financial Performance Indicator of Concern that the audit was late, then the report was not submitted timely for State low-risk auditee status. Please refer to "Discussion of Single Audits in North Carolina" on the LGC's website for more information.

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

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

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

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

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

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

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

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

8. All local government and public authority contracts for audit or audit-related work require the approval of the Secretary of the LGC. This includes annual or special audits, agreed upon procedures related to internal controls, bookkeeping or other assistance necessary to prepare the Governmental Unit's records for audit, financial statement preparation, any finance-related investigations, or any other audit- related work in the State of North Carolina. Approval is also required for the Alternative Compliance Examination Engagement for auditing the Coronavirus State and Local Fiscal Recovery Funds expenditures as allowed by US Treasury. Approval is not required on audit contracts and invoices for system improvements and similar services of a non-auditing nature.

9. Invoices for services rendered under these contracts shall not be paid by the Governmental Unit(s) until the invoice has been approved by the Secretary of the LGC. This also includes any progress billings [G.S. 159-34 and 115C-447]. All invoices for audit work shall be submitted in PDF format to the Secretary of the LGC for approval. the invoice marked 'approved' with approval date shall be returned to the Auditor to present to the Governmental Unit(s) for payment. This paragraph is not applicable to contracts for audits of hospitals.

10. In consideration of the satisfactory performance of the provisions of this contract, the Governmental Unit(s) shall pay to the Auditor, upon approval by the Secretary of the LGC if required, the fee, which includes any costs the Auditor may incur from work paper or peer reviews or any other quality assurance program required by third parties (federal and state grantor and oversight agencies or other organizations) as required under the Federal and State Single Audit Acts. This does not include fees for any pre-issuance reviews that may be required by the NC Association of CPAs (NCACPA) Peer Review Committee or NC State Board of CPA Examiners (see Item 13).

11. If the Governmental Unit(s) has/have outstanding revenue bonds, the Auditor shall submit to LGC Staff, either in the notes to the audited financial statements or as a separate report, a calculation demonstrating compliance with the revenue bond rate covenant. Additionally, the Auditor shall submit to LGC Staff simultaneously with the Governmental Unit's (Units') audited financial statements any other bond compliance statements or additional reports required by the authorizing bond documents, unless otherwise specified in the bond documents.

12. After completing the audit, the Auditor shall submit to the Governing Board a written report of audit. This report shall include, but not be limited to, the following information: (a) Management's Discussion and Analysis, (b) the financial statements and notes of the Governmental Unit(s) and all of its component units prepared in accordance with GAAP, (c) supplementary information requested by the Governmental Unit(s) or required for full disclosure under the law, and (d) the Auditor's opinion on the material presented. The Auditor shall furnish the required number of copies of the report of audit to the Governing Board upon completion.

13. If the audit firm is required by the NC State Board, the NCACPA Peer Review Committee, or the Secretary of the LGC to have a pre-issuance review of its audit work, there shall be a statement in the engagement letter indicating the pre-issuance review requirement. There also shall be a statement that the Governmental Unit(s) shall not be billed for the pre-issuance review. The pre-issuance review shall be performed prior to the completed audit being submitted to LGC Staff. The pre-issuance review report shall accompany the audit report upon submission to LGC Staff.

14. The Auditor shall submit the report of audit in PDF format to LGC Staff. For audits of units other than hospitals, the audit report should be submitted when (or prior to) submitting the final invoice for services rendered. The report of audit, as filed with the Secretary of the LGC, becomes a matter of public record for inspection, review and copy in the offices of the LGC by any interested parties. Any subsequent revisions to these reports shall be sent to the Secretary of the LGC. These audited financial statements, excluding the Auditors' opinion, may be used in the preparation of official statements for debt offerings by municipal bond rating services to fulfill secondary market disclosure requirements of the Securities and Exchange Commission and for other lawful purposes of the Governmental Unit(s) without requiring consent of the Auditor. If the LGC Staff determines that corrections need to be made to the Governmental Unit's (Units') financial statements and/or the compliance section, those corrections shall be provided within three business days of notification unless another deadline is agreed to by LGC Staff.

15. Should circumstances disclosed by the audit call for a more detailed investigation by the Auditor than necessary under ordinary circumstances, the Auditor shall inform the Governing Board in writing of the need for such additional investigation and the additional compensation required therefore. Upon approval by the Secretary of the LGC, this contract may be modified or amended to include the increased time, compensation, or both as may be agreed upon by the Governing Board and the Auditor.

16. If an approved contract needs to be modified or amended for any reason, the change shall be made in writing and pre-audited if the change includes a change in audit fee (pre-audit requirement does not apply to hospitals). This amended contract shall be completed in full, including a written explanation of the change, signed and dated by all original parties to the contract. It shall then be submitted to the Secretary of the LGC for approval. No change to the audit contract shall be effective unless approved by the Secretary of the LGC, the Governing Board, and the Auditor.

17. A copy of the engagement letter, issued by the Auditor and signed by both the Auditor and the Governmental Unit(s), shall be attached to this contract, and except for fees, work, and terms not related to audit services, shall be incorporated by reference as if fully set forth herein as part of this contract. In case of conflict between the terms of the engagement letter and the terms of this contract, the terms of this contract shall take precedence. Engagement letter terms that conflict with the contract are deemed to be void unless the conflicting terms of this contract are specifically deleted in Item 30 of this contract. Engagement letters containing indemnification clauses shall not be accepted by LGC Staff.

18. Special provisions should be limited. Please list any special provisions in an attachment.

19. A separate contract should not be made for each division to be audited or report to be submitted. If a DPCU is subject to the audit requirements detailed in the Local Government Budget and Fiscal Control Act and a separate audit report is issued, a separate audit contract is required. If a separate report is not to be issued and the DPCU is included in the primary government audit, the DPCU shall be named along with the primary government on this audit contract. DPCU Board approval date, signatures from the DPCU Board chairman and finance officer also shall be included on this contract.

20. The contract shall be executed, pre-audited (pre-audit requirement does not apply to hospitals), and physically signed by all parties including Governmental Unit(s) and the Auditor, then submitted in PDF format to the Secretary of the LGC.

21. The contract is not valid until it is approved by the Secretary of the LGC. The staff of the LGC shall notify the Governmental Unit and Auditor of contract approval by email. The audit should not be started before the contract is approved.

22. Retention of Client Records: Auditors are subject to the NC State Board of CPA Examiners' Retention of Client Records Rule 21 NCAC 08N .0305 as it relates to the provision of audit and other attest services, as well as non-attest services. Clients and former clients should be familiar with the requirements of this rule prior to requesting the return of records.

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

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

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

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

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

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

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

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

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

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

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

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

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

FEES FOR AUDIT SERVICES

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

Financial statements were prepared by: ☑Auditor ☐Governmental Unit ☐Third Party

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

Name:	*Title and Unit / Company:*	*Email Address:*
James Cozart	Finance Director	jcozart@longviewnc.gov

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

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

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

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

PRIMARY GOVERNMENT FEES

Primary Government Unit	Town of Long View
Audit Fee	$ 15,525
Additional Fees Not Included In Audit Fee:	
Fee per Major Program	$
Writing Financial Statements	$ 5,175
All Other Non-Attest Services	$

DPCU FEES (if applicable)

Discretely Presented Component Unit	N/A
Audit Fee	$
Additional Fees Not Included In Audit Fee:	
Fee per Major Program	$
Writing Financial Statements	$
All Other Non-Attest Services	$

SIGNATURE PAGE

AUDIT FIRM

Audit Firm* Lowdermilk Church & Co., LLP	
Authorized Firm Representative (typed or printed)* Phillip E Church	Signature*
Date* 12-14-22	Email Address* phil.church@lowdermilkchurchcpa.com

GOVERNMENTAL UNIT

Governmental Unit* Town of Long View	
Date Primary Government Unit Governing Board Approved Audit Contract* (G.S.159-34(a) or G.S.115C-447(a))	
Mayor/Chairperson (typed or printed)* Marla Thompson	Signature*
Date	Email Address mayorthompson@longviewnc.gov

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

GOVERNMENTAL UNIT – PRE-AUDIT CERTIFICATE

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

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

Primary Governmental Unit Finance Officer* (typed or printed) James Cozart	Signature*
Date of Pre-Audit Certificate*	Email Address* jcozart@longviewnc.gov

SIGNATURE PAGE – DPCU
(complete only if applicable)

DISCRETELY PRESENTED COMPONENT UNIT

DPCU* N/A	
Date DPCU Governing Board Approved Audit Contract* (Ref: G.S. 159-34(a) or G.S. 115C-447(a))	
DPCU Chairperson (typed or printed)*	Signature*
Date*	Email Address*

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

DPCU – PRE-AUDIT CERTIFICATE

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

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

DPCU Finance Officer (typed or printed)*	Signature*
Date of Pre-Audit Certificate*	Email Address*

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

PRINT

Lowdermilk Church & Co., L.L.P.
Certified Public Accountants

121 North Sterling Street
Morganton, North Carolina 28655
Phone: (828) 433-1226
Fax: (828) 433-1230

December 13, 2022

To the Honorable Mayor and Members of
the Town Council
Town of Long View
Long View, North Carolina

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

Audit Scope and Objectives

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

1) Management's Discussion and Analysis.
2) Budgetary Comparison Information.
3) Law Enforcement Officers' Special Separation Allowance Schedules of Changes in Total Pension Liability and Total Pension Liability as a Percentage of Covered Payroll.
4) Local Government Employees' Retirement System Schedule of the Proportionate Share of Net Pension Liability (Asset) and Schedule of Contributions.
5) Schedule of Changes in the Total OPEB Liabilities and Related Ratios.

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

1) Schedule of expenditures of Federal and State awards.
2) Combining and Individual Fund Financial Statements.
3) Budgetary Schedules.
4) Other Schedules.

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

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

Auditors' Responsibilities for the Audit of the Financial Statements and Single Audit

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

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

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

In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

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

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

We have identified the following significant risk(s) of material misstatement as part of our audit planning:

Improper revenue recognition.

Management override of controls.

The significant risks above were identified in the prior-period audit and we believe they are still relevant. However, planning has not been concluded and modifications may be made.

Audit Procedures—Internal Control

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

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

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

Audit Procedures—Compliance

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

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of Town Long View's major programs. For federal programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on Town Long View's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Other Services

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

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

Responsibilities of Management for the Financial Statements and Single Audit

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

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

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

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

You are responsible for identifying all federal and State awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of Federal and State awards (including notes and noncash assistance received, and COVID-19-related concepts, such as lost revenues, if applicable) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of Federal and State awards in any document that contains, and indicates that we have reported on, the schedule of expenditures of Federal and State awards. You also agree to [include the audited financial statements with any presentation of the schedule of expenditures of Federal and State awards that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of Federal and State awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of Federal and State awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of Federal and State awards.

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

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

Engagement Administration, Fees, and Other

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

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

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

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

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

Phillip E. Church is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

To ensure that Lowdermilk Church & Co., L.L.P.'s independence is not impaired under the AICPA Code of Professional Conduct, you agree to inform the engagement partner before entering into any substantive employment discussions with any of our personnel.

Our audit ends on delivery of our audit report. Any follow-up services that might be required will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific engagement letter for that service.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed $20,700. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm 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 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(s). 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 engagement. If significant additional time is necessary, we will keep you informed of any problems we encounter and our fees will be adjusted accordingly. We are required to inform you that we charge interest at a rate of 18% per annum on all invoices over 30 days old.

Reporting

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

If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming an opinion on the financial statements, we retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue reports, or withdrawing from the engagement.

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

You have requested that we provide you with a copy of our most recent external peer review report and any subsequent reports received during the contract period. Accordingly, our 2021 peer review report accompanies this letter.

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

Very truly yours,

Phillip E. Church

Phillip E. Church
Partner

RESPONSE:

This letter correctly sets forth the understanding of the Town Long View.

Management signature: ______________________

Title: ______________________

Date: ______________________

Governance signature: ______________________

Title: ______________________

Date: ______________________

Report on the Firm's System of Quality Control

November 2, 2021

To the Partners of Lowdermilk, Church & Co., L.L.P.
and the Peer Review Committee of the Coastal Peer Review, Inc.

We have reviewed the system of quality control for the accounting and auditing practice of Lowdermilk, Church & Co., L.L.P. (the firm) in effect for the year ended May 31, 2021. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included an engagement performed under Government Auditing Standards, including a compliance audit under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Lowdermilk, Church & Co., L.L.P. in effect for the year ended May 31, 2021, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass, pass with deficiency(ies)* or *fail*. Lowdermilk, Church & Co., L.L.P. has received a peer review rating of *pass*.

Bernard Robinson & Company, L.L.P.

BERNARD ROBINSON & COMPANY, L.L.P.

1501 Highwoods Blvd., Ste. 300 (27410)
P.O. Box 19608 | Greensboro, NC 27419
P: 336-294-4494 • F: 336-294-4495

brccpa.com

Finance Report- James Cozart Finance Director

Finance Director James Cozart stated as of December 31, 2022 with 50% of our fiscal year budget complete, our revenues in the general fund totaled $4,512,035.05. We have collected 77.17% of our budgeted revenues for the year at the end of December. Finance Director Cozart stated that expenditures in the general fund totaled $2,251,704.47 which was 38.51% of our budget expenses for the year. This leaves revenues exceeding expenditures by $2,260,330.58. This does include the ARPA funds that we still have. If the ARPA money is taken out of the equation, ($1,571,000), our general fund is left with a surplus of $689,330.00 for the end of December. Finance Director Cozart stated our utility fund as of December 31, 2022 had revenues of $1,092,937.03 which was 51.55% of the revenues budget for the year so far. Expenditures in the utility fund totaled $1,018,104.84 which was 48.02% of our budgeted expenses, leaving revenues exceeding expenses by $74,832.19 at the end of December.

Ordinance No. 02-22-23 Budget Amendment No. 3

Finance Director James Cozart stated he has Budget Ordinance Amendment No. 3 to Budget Ordinance No. 02-22-23 in the amount of $70,000 in the general fund in the administration department to cover where the Town of Long View acted as a cut through for the Clear Electric Motors, NC Commerce building reuse grant. Finance Director Cozart stated that we obtain the funds and then we disperse those to Clear Electric Motors.
Town Manager Danny Hipps stated that that company hired 12 new employees with these funds, so Clear Electric Motors are being proactive with those funds.

Mayor Marla Thompson called for a motion. Alderman Gary Lingerfelt made a motion to approve budget amendment No. 3. This was seconded by Phyllis Pennington. The motion was voted in favor of unanimously.

AYES:	Mayor Pro Tempore/Alderman Randall Mays Alderman Gary Lingerfelt Alderman Phyllis Pennington Alderman Allen Bumgarner
NOES:	None

Long View

TOWN OF LONG VIEW
GENERAL FUND
12/31/2022
50% OF BUDGET YEAR COMPLETE

REVENUES	Y-T-D ACTUAL	ANNUAL BUDGET	PERCENT BUDGET	LY-T-D ACTUAL	LY-T-D PERCENT BUDGET
AD VALOREM TAXES	$1,442,886.68	$1,694,000.00	85.18%	$1,412,124.11	85.29%
OTHER TAXES	$1,178,470.67	$2,021,300.00	58.30%	$1,017,469.14	58.21%
RESTRICTED REVENUES	$0.00	$0.00	0.00%	$110,686.20	0.00%
LICENSES & PERMITS	$2,160.00	$2,000.00	108.00%	$1,700.00	85.00%
SALES & SERVICES	$181,780.27	$395,168.00	46.00%	$148,050.73	50.87%
INVESTMENT EARNINGS	$22,076.10	$350.00	6307.46%	$113.15	37.72%
MISCELLANEOUS REVENUES	$1,684,661.33	$1,715,679.00	98.19%	$102,429.82	72.08%
FUND BALANCE APPROPRIATED	$0.00	$18,083.00	0.00%	$0.00	0.00%
TOTAL REVENUES	$4,512,035.05	$5,846,580.00	77.17%	$2,792,573.15	68.51%
EXPENDITURES					
GOVERNING BOARD	$14,135.95	$33,286.00	42.47%	$16,788.87	43.29%
ADMINISTRATION	$344,961.49	$2,104,966.00	16.39%	$360,757.96	49.19%
TOWN COMPLEX	$46,665.93	$92,000.00	50.72%	$54,811.12	57.70%
PLANNING	$52,043.69	$119,968.00	43.38%	$49,394.78	43.64%
POLICE	$687,329.97	$1,419,197.00	48.43%	$671,496.80	51.49%
FIRE	$380,752.42	$712,005.00	53.48%	$312,307.46	49.49%
STREET	$468,661.71	$913,279.00	51.32%	$482,929.99	61.99%
RECREATION	$45,815.82	$93,372.00	49.07%	$38,573.58	48.28%
RISK MANAGEMENT	$1,069.70	$15,000.00	7.13%	$1,798.80	11.99%
MEDICAL CENTER	$5,295.35	$18,000.00	29.42%	$0.00	0.00%
GARAGE	$71,469.70	$192,000.00	37.22%	$117,285.86	79.79%
GENERAL FUND DEBT	$133,502.74	$133,507.00	100.00%	$121,295.72	100.00%
TOTAL EXPENDITURES	$2,251,704.47	$5,846,580.00	38.51%	$2,227,440.94	54.65%
REVENUES OVER (UNDER) EXPENDITURES	$2,260,330.58			$565,132.21	
FUND BALANCE 6/30/22	$3,962,342.00			$3,437,569.00	
PROJECTED FUND BALANCE AT 12/31/2022	$6,222,672.58			$4,002,701.21	

Budget vs Actual

Town of Long View
1/5/2023 1:03:18 PM

Period Ending 12/31/2022

10 GENERAL FUND

Description	Budget	Encumbrance	MTD	YTD	Variance	Percent
Revenues						
10-301-0000 PROPERTY TAX 2000	0	0.00	0.00	0.00	0.00	
10-301-0100 PROPERTY TAX 2001	0	0.00	0.00	0.00	0.00	
10-301-0200 PROPERTY TAX 2002	0	0.00	0.00	0.00	0.00	
10-301-0300 PROPERTY TAX 2003	0	0.00	0.00	0.00	0.00	
10-301-0400 PROPERTY TAX 2004	0	0.00	0.00	0.00	0.00	
10-301-0500 PROPERTY TAX 2005	0	0.00	0.00	0.00	0.00	
10-301-0600 PROPERTY TAX 2006	0	0.00	0.00	0.00	0.00	
10-301-0700 PROPERTY TAX 2007	0	0.00	0.00	0.00	0.00	
10-301-0800 2008 PROPERTY TAX	0	0.00	0.00	0.00	0.00	
10-301-0900 2009 PROPERTY TAX	0	0.00	0.00	11.20	11.20	
10-301-1000 2010 PROPERTY TAX	0	0.00	0.00	1,002.08	1,002.08	
10-301-1100 2011 PROPERTY TAX	0	0.00	0.00	851.20	851.20	
10-301-1200 2012 PROPERTY TAX	0	0.00	133.66	984.86	984.86	
10-301-1300 2013 PROPERTY TAX	0	0.00	191.10	726.60	726.60	
10-301-1400 2014 PROPERTY TAX	0	0.00	191.10	1,063.94	1,063.94	
10-301-1500 2015 PROPERTY TAX	0	0.00	183.54	939.21	939.21	
10-301-1600 2016 PROPERTY TAX	0	0.00	227.24	1,543.52	1,543.52	
10-301-1700 2017 PROPERTY TAXES	0	0.00	213.04	2,212.92	2,212.92	
10-301-1800 2018 PROPERTY TAXES	0	0.00	950.02	2,630.30	2,630.30	
10-301-1900 2019 PROPERTY TAX	0	0.00	147.26	2,552.04	2,552.04	
10-301-2000 2020 PROPERTY TAX	0	0.00	264.73	4,738.61	4,738.61	
10-301-2100 2021 PROPERTY TAX	30,000	0.00	1,885.65	19,091.57	(10,908.43)	64%
10-301-2200 2022 PROPERTY TAX	1,525,000	0.00	143,655.74	1,286,224.98	(238,775.02)	84%
10-301-9300 PRIOR YR PROP TAX 93	0	0.00	0.00	0.00	0.00	
10-301-9400 PRIOR YR PROPERTY TAX 1994	0	0.00	0.00	0.00	0.00	
10-301-9500 PRIOR YR PROP TAXES 1995	0	0.00	0.00	0.00	0.00	
10-301-9600 PRIOR YR PROPERTY TAX	0	0.00	0.00	0.00	0.00	

Budget vs Actual

Period Ending 12/31/2022

10 GENERAL FUND

Description	Budget	Encumbrance	MTD	YTD	Variance	Percent
1996						
10-301-9700 PRIOR YR PROPERTY TAXES 1997	0	0.00	0.00	0.00	0.00	
10-301-9800 PRIOR YR PROPERTY TAXES 1998	0	0.00	0.00	0.00	0.00	
10-301-9900 PRIOR YR PROPERTY TAXES 1999	0	0.00	0.00	0.00	0.00	
10-304-0000 VEHICLE TAX 2000 BURKE	0	0.00	0.00	0.00	0.00	
10-304-0100 VEHICLE TAX 2001 BURKE	0	0.00	0.00	0.00	0.00	
10-304-0200 VEHICLE TAX 2002 BURKE	0	0.00	0.00	0.00	0.00	
10-304-0300 VEHICLE TAX 2003 BURKE	0	0.00	0.00	0.00	0.00	
10-304-0400 BURKE VEH TAX 2004	0	0.00	0.00	0.00	0.00	
10-304-0500 VEHICLE TAX 2005 BURKE CO	0	0.00	0.00	0.00	0.00	
10-304-0600 BURKE CO VEH TAX 2006	0	0.00	0.00	0.00	0.00	
10-304-0700 BURKE CO VEH TAX 2007	0	0.00	0.00	0.00	0.00	
10-304-0800 2008 BURKE CO VEHICLE TAX	0	0.00	0.00	0.00	0.00	
10-304-0900 BURKE CO VEHICLE TAX 2009	0	0.00	0.00	0.00	0.00	
10-304-1000 2010 BURKE CO VEH TAX	0	0.00	0.00	0.00	0.00	
10-304-1100 2011 BURKE CO VEH TAX	0	0.00	0.00	0.00	0.00	
10-304-1200 BURKE CO VEH TAX 2012	0	0.00	0.00	0.00	0.00	
10-304-1300 2013 BURKE COUNTY VEH TAX	0	0.00	0.00	0.00	0.00	
10-304-1400 2014 BURKE COUNTY VEH TAX	0	0.00	0.00	0.00	0.00	
10-304-1500 2015 BURKE COUNTY VEH TAX	0	0.00	0.00	0.00	0.00	
10-304-1600 2016 BURKE COUNTY VEH TAX	0	0.00	0.00	0.00	0.00	
10-304-1700 2017 BURKE COUNTY VEH TAX	0	0.00	0.00	0.00	0.00	

Budget vs Actual

Period Ending 12/31/2022

10 GENERAL FUND

Description	Budget	Encumbrance	MTD	YTD	Variance	Percent
10-304-1800 2018 VEHICLE TAX REVENUE-BURKE CO	0	0.00	0.00	0.00	0.00	
10-304-1900 VEHICLE TAX BURKE 2019	0	0.00	0.00	0.00	0.00	
10-304-2000 BURKE COUNTY VEHICLE TAX 2020	0	0.00	0.00	0.00	0.00	
10-304-2100 VEHICLE TAX REVENUE - BURKE CO	14,000	0.00	0.00	3,148.36	(10,851.64)	22%
10-304-2200 2022 VEHICLE TAX	0	0.00	1,435.82	9,022.71	9,022.71	
10-304-9300 VEHICLE TAX 1993 BURKE	0	0.00	0.00	0.00	0.00	
10-304-9600 VEHICLE TAX 1996 BURKE	0	0.00	0.00	0.00	0.00	
10-304-9700 VEHICLE TAX 1997 BURKE	0	0.00	0.00	0.00	0.00	
10-304-9900 VEHICLE TAX 1999 BURKE	0	0.00	0.00	0.00	0.00	
10-305-0000 VEHICLE TAX 2000 CATAWBA	0	0.00	0.00	0.00	0.00	
10-305-0100 VEHICLE TAX 2001 CATAWBA	0	0.00	0.00	0.00	0.00	
10-305-0200 VEHICLE TAX 2002 CATAWBA	0	0.00	0.00	0.00	0.00	
10-305-0300 VEHICLE TAX 2003 CATAWBA	0	0.00	0.00	0.00	0.00	
10-305-0400 VEHICLE TAX 2004 CATAWBA	0	0.00	0.00	0.00	0.00	
10-305-0500 2005 VEH TAX CATAWBA	0	0.00	0.00	0.00	0.00	
10-305-0600 VEHICLE TAX 2006 CATAWBA	0	0.00	0.00	0.00	0.00	
10-305-0700 VEHICLE TAX 2007 CATAWBA	0	0.00	0.00	0.00	0.00	
10-305-0800 CATAWBA CO VEHICLE TAX 2008	0	0.00	0.00	0.00	0.00	
10-305-0900 CATAWBA CO VEHICLE TAX 2009	0	0.00	0.00	0.00	0.00	
10-305-1000 2010 CATAWBA CO VEH TAX	0	0.00	0.00	0.00	0.00	
10-305-1100 2011 CATAWBA CO VEH TAX	0	0.00	0.00	0.00	0.00	
10-305-1200 CATAWBA CO VEH TAX 2012	0	0.00	0.00	28.92	28.92	
10-305-1300 2013 CATAWBA COUNTY VEH TAX	0	0.00	0.00	63.44	63.44	
10-305-1400 VEHICLE TAX REVENUE	0	0.00	0.00	0.00	0.00	

Budget vs Actual

Period Ending 12/31/2022

10 GENERAL FUND

Description	Budget	Encumbrance	MTD	YTD	Variance	Percent
CATAWBA COUNTY						
10-305-1500 2015 VEHICLE TAX CATAWBA	0	0.00	0.00	0.00	0.00	
10-305-1600 2016 VEHICLE TAX CATAWBA	0	0.00	0.00	0.00	0.00	
10-305-1700 VEHICLE TAX 2017	0	0.00	0.00	0.00	0.00	
10-305-1800 2018 VEHICLE TAX REVENUE-CAT CO	0	0.00	0.00	0.00	0.00	
10-305-1900 VEHICLE TAX CATAWBA 2019	0	0.00	0.00	0.00	0.00	
10-305-2000 CATAWBA COUNTY VEHICLE TAX 2020	0	0.00	0.00	0.00	0.00	
10-305-2100 VEHICLE TAX REVENUE - CATAWBA CO	0	0.00	0.00	0.00	0.00	
10-305-2200 VEHICLE TAX 2022 CATAWBA CO	110,000	0.00	13,191.90	91,039.86	(18,960.14)	83%
10-305-9400 VEHICLE TAX 1994 CATAWBA	0	0.00	0.00	0.00	0.00	
10-305-9500 VEHICLE TAX 1995 CATAWBA	0	0.00	0.00	0.00	0.00	
10-305-9600 VEHICLE TAX 1996 CATAWBA	0	0.00	0.00	0.00	0.00	
10-305-9700 VEHICLE TAX 1997 CATAWBA	0	0.00	0.00	0.00	0.00	
10-305-9800 VEHICLE TAX 1998 CATAWBA	0	0.00	0.00	0.00	0.00	
10-305-9900 VEHICLE TAX 1999 CATAWBA	0	0.00	0.00	0.00	0.00	
10-317-0000 TAX PENALTIES & INTEREST	15,000	0.00	1,652.31	15,010.36	10.36	100%
10-325-0000 PRIVILEGE LICENSES	0	0.00	0.00	0.00	0.00	
10-326-0100 FINES/PARKING TICKETS	0	0.00	0.00	0.00	0.00	
10-329-0000 INT ON INVESTMENTS GF	350	0.00	5,710.02	22,076.10	21,726.10	6307%
10-334-0000 SALE OF SURPLUS PROPERTY	0	0.00	0.00	0.00	0.00	
10-335-0000 MISC REVENUE	5,500	0.00	32.50	6,958.03	1,458.03	127%
10-335-0100 MISC REVENUE/STREETS	0	0.00	0.00	0.00	0.00	
10-335-0200 MISC REVENUE/INSURANCE REIMB	1,000	0.00	0.00	452.90	(547.10)	45%
10-335-0800 FINES/PENALTY FALSE	0	0.00	0.00	0.00	0.00	

Budget vs Actual

Period Ending 12/31/2022

10 GENERAL FUND

Description	Budget	Encumbrance	MTD	YTD	Variance	Percent
ALARM						
10-335-0900 BOX TRUCK RENTAL	1,000	0.00	75.00	675.00	(325.00)	68%
10-335-1100 LIENS COLLECTED	0	0.00	0.00	3,328.00	3,328.00	
10-337-0000 UTILITIES FRANCHISE TAX	300,000	0.00	82,935.30	156,662.28	(143,337.72)	52%
10-340-0000 GRANT REVENUE	0	0.00	0.00	0.00	0.00	
10-341-0000 WINE & BEER TAX	19,000	0.00	0.00	0.00	(19,000.00)	
10-342-0000 POWELL BILL FUND	0	0.00	0.00	0.00	0.00	
10-345-0000 LOCAL GOVT SALES TAX	1,673,300	0.00	166,894.43	997,152.15	(676,147.85)	60%
10-346-0000 NC DEPT OF COMMERCE GRANT	0	0.00	0.00	0.00	0.00	
10-351-0000 OFFICER FEES	600	0.00	31.50	198.00	(402.00)	33%
10-353-0100 FIRE TAX FROM COUNTY	29,000	0.00	8,736.82	24,656.24	(4,343.76)	85%
10-354-0000 ANNEXATION/ZONING FEES	2,000	0.00	0.00	2,160.00	160.00	108%
10-355-0000 BB&T FINANCING LOAN	0	0.00	0.00	0.00	0.00	
10-356-0000 ARPA REVENUE REPLACEMENT	1,571,179	0.00	0.00	1,575,178.40	3,999.40	100%
10-365-0100 REC CENTER RENT	1,000	0.00	1,200.00	3,800.00	2,800.00	380%
10-365-0300 DEPOSIT FORFEITED/REC CENTER	0	0.00	0.00	600.00	600.00	
10-370-0000 MEDICAL CENTER LEASE	18,000	0.00	1,500.00	10,462.00	(7,538.00)	58%
10-371-0000 SUNCOM COMM LEASE	60,000	0.00	2,216.50	13,299.00	(46,701.00)	22%
10-372-0000 CRICKET COMMUNICATIONS	0	0.00	0.00	0.00	0.00	
10-372-0400 REPAYMENT FROM UTILITY FUND	60,000	0.00	0.00	0.00	(60,000.00)	
10-372-0500 TRUIST EQUIPMENT LOAN PROCEEDS	0	0.00	0.00	0.00	0.00	
10-373-1000 CLEAR ELECTRIC MOTOR GRANT	0	0.00	70,000.00	70,000.00	70,000.00	
10-374-0000 SPRINT LEASE AGREEMENT	0	0.00	0.00	0.00	0.00	
10-375-1000 LVPD BBQ FUNDRAISER	0	0.00	0.00	4,383.00	4,383.00	

Budget vs Actual

Period Ending 12/31/2022

10 GENERAL FUND

Description	Budget	Encumbrance	MTD	YTD	Variance	Percent
FUNDS						
10-376-0000 TIPPING FEE	392,568	0.00	29,822.06	177,107.27	(215,460.73)	45%
10-377-0000 HELPING FEED FAMILIES DONATIONS	0	0.00	0.00	0.00	0.00	
10-380-0000 LOAN PROCEEDS 2010 FIRE TRK LEAF TK	0	0.00	0.00	0.00	0.00	
10-381-0000 TRANSFER IN TO GF	0	0.00	0.00	0.00	0.00	
10-382-0000 ONE H2 BLDG REUSE GRANT PROCEEDS	0	0.00	0.00	0.00	0.00	
10-383-0000 CENTURY BLDG REUSE GRANT PROCEEDS	0	0.00	0.00	0.00	0.00	
10-392-0000 FIRE DEPT DONATIONS	0	0.00	0.00	0.00	0.00	
10-399-0000 FUND BALANCE APPROPRIATED	18,083	0.00	0.00	0.00	(18,083.00)	
Revenues Totals:	5,846,580	0.00	533,477.24	4,512,035.05	(1,334,544.95)	77%
Expenses						
10-410-0100 FEES PAID TO ELECTED OFFICIALS	30,820	0.00	12,910.00	12,910.00	17,910.00	42%
10-410-0500 FICA TAX EXPENSE	2,466	0.00	987.62	987.62	1,478.38	40%
10-410-1400 TRAVEL & SCHOOL	0	0.00	0.00	0.00	0.00	
10-410-3000 ELECTION FEES	0	0.00	0.00	0.00	0.00	
10-410-5300 DUES & SUBSCRIPTIONS	0	0.00	0.00	0.00	0.00	
10-410-5700 MISC EXPENSE	0	0.00	0.00	238.33	(238.33)	
GOVERNING BOARD Totals:	33,286	0.00	13,897.62	14,135.95	19,150.05	42%

Budget vs Actual

Period Ending 12/31/2022

10 GENERAL FUND

Description	Budget	Encumbrance	MTD	YTD	Variance	Percent
10-420-0200 SALARIES & WAGES	92,958	0.00	9,581.44	51,794.37	41,163.63	56%
10-420-0400 PROFESSIONAL SERVICES	43,000	0.00	2,650.00	27,652.85	15,347.15	64%
10-420-0500 FICA TAX EXPENSE	7,112	0.00	606.86	3,415.32	3,696.68	48%
10-420-0600 GROUP INSURANCE EXPENSE	279,112	0.00	33,328.57	138,526.71	140,585.29	50%
10-420-0700 RETIREMENT EXPENSE	11,713	0.00	1,022.36	5,298.83	6,414.17	45%
10-420-1100 TELEPHONE & POSTAGE	6,000	0.00	666.63	2,545.03	3,454.97	42%
10-420-1400 TRAVEL & SCHOOL	5,000	0.00	0.00	491.88	4,508.12	10%
10-420-2600 ADVERTISING	900	0.00	0.00	921.86	(21.86)	102%
10-420-3200 OFFICE SUPPLIES	5,000	0.00	0.00	1,544.67	3,455.33	31%
10-420-3300 DEPT SUPPLIES & MATERIALS	8,000	0.00	345.50	6,100.40	1,899.60	76%
10-420-4500 CONTRACTED SERVICES	20,000	0.00	1,847.13	5,727.15	14,272.85	29%
10-420-5300 DUES & SUBSCRIPTIONS	2,000	0.00	0.00	3,186.59	(1,186.59)	159%
10-420-5700 MISCELLANEOUS EXPENSE	6,000	0.00	2,678.11	17,833.93	(11,833.93)	297%
10-420-6000 CHRISTMAS FUND	5,000	0.00	1,452.68	1,653.81	3,346.19	33%
10-420-6400 MOTOR VEHICLE COLL EXP	9,000	0.00	560.43	6,132.30	2,867.70	68%
10-420-6600 ARPA REV REPLACEMENT EXP	1,571,179	0.00	0.00	0.00	1,571,179.00	
10-420-7400 CAPITAL OUTLAY EQUIPMENT	0	0.00	0.00	0.00	0.00	
10-420-8100 TOWN IMPROVEMENTS EXPENSE	0	0.00	0.00	0.00	0.00	
10-420-8200 TRANSFER OUT TO OTHER FUNDS	0	0.00	0.00	0.00	0.00	
10-420-8300 LONG VIEW MAY DAYS EXPENSE	0	0.00	0.00	35.79	(35.79)	
10-420-8400 GENERAL FUND CONTINGENCY	28,792	0.00	0.00	0.00	28,792.00	
10-420-8500 1H2 MATCHING GRANT EXPENSE	0	0.00	0.00	0.00	0.00	

Budget vs Actual

Town of Long View

1/5/2023 1:03:18 PM

Period Ending 12/31/2022

10 GENERAL FUND

Description	Budget	Encumbrance	MTD	YTD	Variance	Percent
10-420-9000 CLEAR ELECTRIC MOTOR MATCHING GRANT EXPENSE	4,200	0.00	0.00	2,100.00	2,100.00	50%
10-420-9100 CLEAR ELEC GRANT PASS THROUGH EXPENSE	0	0.00	70,000.00	70,000.00	(70,000.00)	
ADMINISTRATION Totals:	2,104,966	0.00	124,739.71	344,961.49	1,760,004.51	16%

Budget vs Actual

Town of Long View

1/5/2023 1:03:18 PM

Period Ending 12/31/2022

10 GENERAL FUND

Description	Budget	Encumbrance	MTD	YTD	Variance	Percent
10-470-1300 UTILITIES TOWN COMPLEX	22,000	0.00	1,798.28	9,982.48	12,017.52	45%
10-470-1500 MAINTENANCE & REPAIR BLDG	20,000	0.00	0.00	14,235.49	5,764.51	71%
10-470-3300 TOWN HALL DEPT SUPPLIES	0	0.00	0.00	544.27	(544.27)	
10-470-4500 CONTRACTED SERVICES	50,000	0.00	5,093.91	21,903.69	28,096.31	44%
10-470-7400 CAPITAL OUTLAY	0	0.00	0.00	0.00	0.00	
TOWN COMPLEX Totals:	92,000	0.00	6,892.19	46,665.93	45,334.07	51%

Budget vs Actual

Town of Long View

1/5/2023 1:03:18 PM

Period Ending 12/31/2022

10 GENERAL FUND

Description	Budget	Encumbrance	MTD	YTD	Variance	Percent
10-490-0200 SALARIES & WAGES	70,321	0.00	5,351.54	35,396.74	34,924.26	50%
10-490-0400 PROFESSIONAL SERVICES	8,000	0.00	0.00	0.00	8,000.00	
10-490-0500 FICA TAX EXPENSE	5,380	0.00	409.40	2,707.90	2,672.10	50%
10-490-0700 RETIREMENT EXPENSE	8,861	0.00	649.68	4,257.58	4,603.42	48%
10-490-1100 TELEPHONE & POSTAGE	500	0.00	0.00	129.28	370.72	26%
10-490-1400 TRAVEL & SCHOOL	300	0.00	0.00	0.00	300.00	
10-490-2600 ADVERTISING	3,000	0.00	0.00	387.72	2,612.28	13%
10-490-3200 OFFICE SUPPLIES	0	0.00	0.00	0.00	0.00	
10-490-4500 CONTRACTED SERVICES	2,000	0.00	83.75	150.11	1,849.89	8%
10-490-5300 DUES & SUBSCRIPTIONS	350	0.00	0.00	448.48	(98.48)	128%
10-490-5700 MISCELLANEOUS EXPENSE	750	0.00	0.00	698.80	51.20	93%
10-490-7400 CAPITAL OUTLAY	0	0.00	0.00	0.00	0.00	
10-490-8400 GIS OPERATION & MAINTENANCE	7,000	0.00	0.00	4,602.03	2,397.97	66%
10-490-8500 MPO MATCH/ASSESS	1,943	0.00	0.00	1,942.17	0.83	100%
10-490-8600 ECONOMIC DEVELOPMENT COMM	0	0.00	0.00	0.00	0.00	
10-490-8800 WATER QUALITY STUDY	723	0.00	0.00	722.88	0.12	100%
10-490-9000 PLANNING BOARD	840	0.00	300.00	600.00	240.00	71%
10-490-9100 DEMOLITION EXPENSE	10,000	0.00	0.00	0.00	10,000.00	
PLANNING Totals:	119,968	0.00	6,794.37	52,043.69	67,924.31	43%

Budget vs Actual

Period Ending 12/31/2022

10 GENERAL FUND

Description	Budget	Encumbrance	MTD	YTD	Variance	Percent
10-510-0200 SALARIES & WAGES	941,467	0.00	78,220.14	486,334.42	455,132.58	52%
10-510-0201 SALARIES & WAGES - RESERVE OFFICERS	9,385	0.00	120.00	2,700.00	6,685.00	29%
10-510-0400 PROFESSIONAL SERVICES	0	0.00	0.00	0.00	0.00	
10-510-0500 FICA TAX EXPENSE	72,325	0.00	5,678.25	35,299.42	37,025.58	49%
10-510-0700 RETIREMENT EXPENSE	169,842	0.00	13,327.20	83,180.02	86,661.98	49%
10-510-1100 TELEPHONE & POSTAGE	15,656	0.00	1,172.88	7,476.06	8,179.94	48%
10-510-1400 TRAVEL & SCHOOL	6,000	0.00	0.00	2,908.48	3,091.52	48%
10-510-1600 MAINTENANCE & REPAIR EQUIP	6,500	0.00	0.00	2,842.52	3,657.48	44%
10-510-3200 OFFICE SUPPLIES	6,000	0.00	15.39	5,011.50	988.50	84%
10-510-3300 DEPT SUPPLIES & MATERIALS	14,100	0.00	19.98	12,433.77	1,666.23	88%
10-510-3600 UNIFORMS	16,000	0.00	1,955.00	11,316.00	4,684.00	71%
10-510-4500 CONTRACTED SERVICES	42,530	0.00	1,006.56	26,480.24	16,049.76	62%
10-510-5300 DUES & SUBSCRIPTIONS	2,500	0.00	0.00	126.60	2,373.40	5%
10-510-5700 MISCELLANEOUS EXPENSE	3,500	0.00	2,500.00	4,498.16	(998.16)	129%
10-510-7400 CAPITAL OUTLAY EQUIP	95,668	0.00	0.00	0.00	95,668.00	
10-510-7900 PUB REL/CRIME PREVENTION	3,000	0.00	2,058.49	3,305.59	(305.59)	110%
10-510-8100 HELPING FEED FAMILIES	13,324	0.00	600.00	2,377.19	10,946.81	18%
10-510-8600 POLICE DEPT DONATIONS	1,400	0.00	0.00	1,040.00	360.00	74%
10-510-8700 JAG GRANT	0	0.00	0.00	0.00	0.00	
POLICE Totals:	1,419,197	0.00	106,673.89	687,329.97	731,867.03	48%

Budget vs Actual

Town of Long View

1/5/2023 1:03:18 PM

Period Ending 12/31/2022

10 GENERAL FUND

Description	Budget	Encumbrance	MTD	YTD	Variance	Percent
10-530-0200 SALARIES & WAGES	462,588	0.00	42,100.77	247,121.25	215,466.75	53%
10-530-0201 SALARIES & WAGES - ON CALL FIREFIGHTERS	19,500	0.00	697.50	6,905.00	12,595.00	35%
10-530-0500 FICA TAX EXPENSE	36,880	0.00	3,185.57	18,859.11	18,020.89	51%
10-530-0700 RETIREMENT EXPENSE	58,287	0.00	5,111.04	29,560.48	28,726.52	51%
10-530-1100 TELEPHONE & POSTAGE	7,000	0.00	563.62	5,373.19	1,626.81	77%
10-530-1400 TRAVEL & SCHOOL	5,000	0.00	0.00	0.00	5,000.00	
10-530-1500 MAINTENANCE & REPAIR BLDG	0	0.00	0.00	0.00	0.00	
10-530-1600 MAINTENANCE & REPAIR EQUIP	14,000	0.00	297.01	3,447.31	10,552.69	25%
10-530-3200 OFFICE SUPPLIES	2,500	0.00	0.00	1,208.92	1,291.08	48%
10-530-3300 DEPT SUPPLIES & MATERIALS	25,000	0.00	0.00	15,532.98	9,467.02	62%
10-530-3600 UNIFORMS	9,000	0.00	0.00	10,163.81	(1,163.81)	113%
10-530-4500 CONTRACTED SERVICES	47,250	0.00	2,988.46	20,416.20	26,833.80	43%
10-530-5300 DUES & SUBSCRIPTIONS	5,000	0.00	175.00	1,213.60	3,786.40	24%
10-530-5700 MISCELLANEOUS EXPENSE	3,000	0.00	0.00	229.00	2,771.00	8%
10-530-7400 CAPITAL OUTLAY EQUIPMENT	0	0.00	0.00	0.00	0.00	
10-530-7600 BB & T FIRE TRUCK LOAN 2018	0	0.00	0.00	0.00	0.00	
10-530-7900 FIRE PREVENTION	1,000	0.00	0.00	0.00	1,000.00	
10-530-8300 FEMA RADIO GRANT	0	0.00	0.00	0.00	0.00	
10-530-8900 MEDICAL SUPPLIES	6,000	0.00	738.98	3,830.37	2,169.63	64%
10-530-9000 PERSONAL PROTECTIVE EQUIPMENT	10,000	0.00	0.00	16,891.20	(6,891.20)	169%
10-530-9100 FIRE DEPARTMENT DONATIONS	0	0.00	0.00	0.00	0.00	
10-530-9200 RESCUE EQUIPMENT EXPENSE	0	0.00	0.00	0.00	0.00	

Budget vs Actual

Period Ending 12/31/2022

FIRE DEPARTMENT Totals:	712,005	0.00	55,857.95	380,752.42	331,252.58	53%

Budget vs Actual

Town of Long View

1/5/2023 1:03:18 PM

Period Ending 12/31/2022

10 GENERAL FUND

Description	Budget	Encumbrance	MTD	YTD	Variance	Percent
10-560-0200 SALARIES & WAGES	331,235	0.00	23,678.34	166,786.60	164,448.40	50%
10-560-0500 FICA TAX EXPENSE	25,340	0.00	1,803.07	12,704.37	12,635.63	50%
10-560-0700 RETIREMENT EXPENSE	41,736	0.00	2,874.54	20,054.25	21,681.75	48%
10-560-1100 TELEPHONE & POSTAGE	0	0.00	0.00	0.00	0.00	
10-560-1400 TRAVEL & SCHOOL	400	0.00	0.00	0.00	400.00	
10-560-1500 MAINTENANCE & REPAIR BLDG	1,000	0.00	0.00	0.00	1,000.00	
10-560-1600 MAINTENANCE & REPAIR EQUIP	0	0.00	0.00	0.00	0.00	
10-560-2700 NC DEPT OF COMMERCE GRANT EXPENSE	0	0.00	0.00	0.00	0.00	
10-560-3200 UNIFORMS	4,000	0.00	0.00	191.96	3,808.04	5%
10-560-3300 DEPT SUPPLIES & MATERIALS	25,000	0.00	40.82	10,027.98	14,972.02	40%
10-560-4500 CONTRACTED SERVICES	50,000	0.00	966.94	29,728.07	20,271.93	59%
10-560-5800 STREET LIGHTING	42,000	0.00	4,695.26	25,653.00	16,347.00	61%
10-560-5900 RECYCLING EXPENSE	392,568	0.00	0.00	203,515.48	189,052.52	52%
10-560-7400 CAPITAL OUTLAY EQUIPMENT	0	0.00	0.00	0.00	0.00	
STREET DEPARTMENT Totals:	913,279	0.00	34,058.97	468,661.71	444,617.29	51%

Budget vs Actual

Town of Long View
1/5/2023 1:03:18 PM

Period Ending 12/31/2022

10 GENERAL FUND

Description	Budget	Encumbrance	MTD	YTD	Variance	Percent
10-621-0200 SALARIES & WAGES	53,531	0.00	5,137.50	27,394.21	26,136.79	51%
10-621-0500 FICA TAX EXPENSE	4,096	0.00	393.01	2,095.60	2,000.40	51%
10-621-0700 RETIREMENT EXPENSE	6,745	0.00	623.70	3,297.15	3,447.85	49%
10-621-1300 UTILITIES	14,000	0.00	1,251.59	6,150.62	7,849.38	44%
10-621-1500 MAINTENANCE & REPAIR BLDG	2,000	0.00	0.00	137.20	1,862.80	7%
10-621-3300 DEPT SUPPLIES & MATERIALS	6,000	0.00	0.00	427.91	5,572.09	7%
10-621-4500 CONTRACTED SERVICES	7,000	0.00	1,539.58	6,313.13	686.87	90%
10-621-7400 CAPITAL OUTLAY EQUIP	0	0.00	0.00	0.00	0.00	
RECREATION DEPT-CENTER Totals:	93,372	0.00	8,945.38	45,815.82	47,556.18	49%

Budget vs Actual

Town of Long View
1/5/2023 1:03:18 PM

Period Ending 12/31/2022

10 GENERAL FUND

Description	Budget	Encumbrance	MTD	YTD	Variance	Percent
10-710-1100 TELEPHONE & POSTAGE	0	0.00	0.00	0.00	0.00	
10-710-3200 OFFICE SUPPLIES	0	0.00	0.00	0.00	0.00	
10-710-5700 MISCELLANEOUS EXPENSE	15,000	0.00	0.00	1,069.70	13,930.30	7%
RISK MGMT/SAFETY PROGRAM Totals:	15,000	0.00	0.00	1,069.70	13,930.30	7%

Budget vs Actual

Period Ending 12/31/2022

10 GENERAL FUND

Description	Budget	Encumbrance	MTD	YTD	Variance	Percent
10-750-1500 MAINTENANCE & REPAIR BLDG	18,000	0.00	0.00	4,280.35	13,719.65	24%
10-750-4500 CONTRACTED SERVICES	0	0.00	0.00	300.00	(300.00)	
10-750-5700 MISCELLANEOUS EXPENSE	0	0.00	0.00	715.00	(715.00)	
MEDICAL CENTER Totals:	18,000	0.00	0.00	5,295.35	12,704.65	29%

Budget vs Actual

Period Ending 12/31/2022

10 GENERAL FUND

Description	Budget	Encumbrance	MTD	YTD	Variance	Percent
10-850-1700 MAINTENANCE & REPAIR AUTO/GF	95,000	0.00	2,629.81	23,506.23	71,493.77	25%
10-850-1800 GAS EXPENSE/GENERAL FUND	62,000	0.00	3,029.38	37,886.80	24,113.20	61%
10-850-1900 TIRES	35,000	0.00	3,211.50	10,076.67	24,923.33	29%
10-850-7400 CAPITAL OUTLAY	.0	0.00	0.00	0.00	0.00	
MAINT & REPAIR AUTO/UF Totals:	192,000	0.00	8,870.69	71,469.70	120,530.30	37%

Budget vs Actual

Period Ending 12/31/2022

10 GENERAL FUND

Description	Budget	Encumbrance	MTD	YTD	Variance	Percent
10-900-1900 AIR CONDITIONING/BRUSH TRUCK LOAN	0	0.00	0.00	0.00	0.00	
10-900-1901 AIR CONDITIONING/BRUSH TRUCK INT	0	0.00	0.00	0.00	0.00	
10-900-2300 ADMIN & FIRE DEPT VEHICLE LOAN	0	0.00	0.00	0.00	0.00	
10-900-2400 ADMIN & FIRE DEPT VEHICLE LOAN INTEREST	0	0.00	0.00	0.00	0.00	
10-900-2500 RADIO EQUIPMENT LOAN	25,595	0.00	0.00	26,318.79	(723.79)	103%
10-900-2600 RADIO EQUIP LOAN INTEREST	1,470	0.00	0.00	744.82	725.18	51%
10-900-2700 FIRE TRUCKS AND EQUIP LOAN	30,055	0.00	0.00	30,054.67	0.33	100%
10-900-2800 FIRE TRUCKS AND EQUIPMENT LOAN INTEREST	18,064	0.00	0.00	18,063.82	0.18	100%
10-900-2900 BRUSH TRUCK LOAN	30,455	0.00	0.00	30,454.41	0.59	100%
10-900-3000 BRUSH TRUCK LOAN INTEREST	2,496	0.00	0.00	2,495.48	0.52	100%
10-900-3100 VEHICLE EQUIPMENT LOAN PRINCIPAL	20,470	0.00	0.00	20,469.13	0.87	100%
10-900-3200 VEHICLE EQUIPMENT LOAN INTEREST	4,902	0.00	0.00	4,901.62	0.38	100%
Totals:	133,507	0.00	0.00	133,502.74	4.26	100%

Budget vs Actual

Period Ending 12/31/2022

10 GENERAL FUND

Description	Budget	Encumbrance	MTD	YTD	Variance	Percent
10-999-9999 PAYROLL AUDIT ACCOUNT	0	0.00	0.00	0.00	0.00	
SPECIAL ACCESS Totals:	0	0.00	0.00	0.00	0.00	

Budget vs Actual

Period Ending 12/31/2022

	Expenses Totals:	5,846,580	0.00	366,730.77	2,251,704.47	3,594,875.53	39%
10 GENERAL FUND	Revenues Over/(Under) Expenses:			166,746.47	2,260,330.58		

Long View

TOWN OF LONG VIEW
UTILITY FUND
12/31/2022
50% OF BUDGET YEAR COMPLETE

REVENUES	Y-T-D ACTUAL	ANNUAL BUDGET	PERCENT BUDGET	LY-T-D ACUTAL	LY-T-D PERCENT BUDGET
SALES & SERVICES	$1,067,713.11	$2,116,705.00	50.44%	$1,005,108.84	48.97%
INVESTMENT EARNINGS	$22,054.48	$300.00	7351.49%	$113.13	37.71%
MISCELLANEOUS REVENUES	$3,169.44	$3,000.00	105.65%	$787,529.53	99.80%
FUND BALANCE APPROPRIATED	$0.00	$0.00	0.00%	$0.00	0.00%
TOTAL REVENUES	$1,092,937.03	$2,120,005.00	51.55%	$1,792,751.50	55.95%
EXPENDITURES					
UTILITY DEPT / PUBLIC WORKS	$453,110.51	$879,184.00	51.54%	$380,566.67	0.00%
SEWER PLANT / LIFT STATION	$237,934.92	$530,460.00	44.85%	$224,205.26	0.00%
WATER DISTRIBUTION	$284,281.59	$465,030.00	61.13%	$245,449.22	0.00%
GARAGE	$4,624.88	$124,000.00	3.73%	$167.97	0.00%
UTILITY FUND DEBT	$38,152.94	$121,331.00	31.45%	$57,566.45	0.00%
TOTAL EXPENDITURES	$1,018,104.84	$2,120,005.00	48.02%	$907,955.57	0.00%
REVENUES OVER (UNDER) EXPENDITURES	$74,832.19			$884,795.93	
R/E @ 6/30/22	$8,724,561.00			$8,867,537.00	
PROJECTED R/E @ 12/31/22	$8,799,393.19			$9,752,332.93	

Budget vs Actual

Period Ending 12/31/2022

30 UTILITY FUND

Description	Budget	Encumbrance	MTD	YTD	Variance	Percent
Revenues						
30-300-1000 GAIN/LOSS SALE OF CAPITAL ASSETS	0	0.00	0.00	0.00	0.00	
30-329-0000 INTEREST ON INVEST UTIL/FUND	300	0.00	5,710.03	22,054.48	21,754.48	7351%
30-329-1000 TRUIST PROCEEDS EQUIPMENT LOAN	0	0.00	0.00	0.00	0.00	
30-334-0000 SALE OF SURPLUS PROPERTY	0	0.00	0.00	0.00	0.00	
30-334-1000 AMERICAN RESCUE PLAN ACT REVENUE	0	0.00	0.00	0.00	0.00	
30-335-0000 MISCELLANEOUS REVENUE	3,000	0.00	0.00	3,307.47	307.47	110%
30-335-0200 MISC REV-INSURANCE REIMB	0	0.00	0.00	0.00	0.00	
30-336-0000 SALE OF PIPE & MATERIAL	0	0.00	0.00	0.00	0.00	
30-340-0000 STATE GRANT REVENUE SWEET BAY LANE PROJ	0	0.00	0.00	0.00	0.00	
30-371-0100 WATER CHARGES	1,152,171	0.00	106,468.12	618,030.11	(534,140.89)	54%
30-371-0200 SEWER CHARGES	883,384	0.00	71,005.42	406,858.00	(476,526.00)	46%
30-372-0100 UTILITY LATE CHARGES	48,000	0.00	(15.00)	20,755.00	(27,245.00)	43%
30-372-0500 TRUIST EQUIPMENT LOAN PROCEEDS	0	0.00	0.00	0.00	0.00	
30-373-0100 WATER TAPS	4,000	0.00	0.00	7,500.00	3,500.00	188%
30-373-0200 SEWER TAPS	2,000	0.00	80.00	1,760.00	(240.00)	88%
30-375-0000 RECONNECTION FEES	19,000	0.00	0.00	4,340.00	(14,660.00)	23%
30-376-0000 METER TAMPERING FEE	0	0.00	0.00	0.00	0.00	
30-377-0000 CUT LOCK FEE	0	0.00	0.00	0.00	0.00	
30-378-0000 RETURN CHECK FEE	650	0.00	105.00	970.00	320.00	149%
30-379-0000 BROKEN SETTER FEE	0	0.00	0.00	0.00	0.00	
30-397-0000 LINE MAINTENANCE BURKE	7,500	0.00	0.00	7,500.00	0.00	100%
30-397-0400 TRANFER IN FROM OTHER	0	0.00	0.00	0.00	0.00	

Budget vs Actual

Period Ending 12/31/2022

30 UTILITY FUND

Description	Budget	Encumbrance	MTD	YTD	Variance	Percent
FUNDS						
30-398-0000 CASH OVER/SHORT	0	0.00	8.57	(138.03)	(138.03)	
30-398-9100 GAIN/LOSS ON DISPOSAL OF FIXED ASSETS	0	0.00	0.00	0.00	0.00	
30-399-0000 FUND BALANCE APPROPRIATION	0	0.00	0.00	0.00	0.00	
Revenues Totals:	2,120,005	0.00	183,362.14	1,092,937.03	(1,027,067.97)	52%
Expenses						
30-720-0200 SALARIES & WAGES	327,763	0.00	23,826.23	163,863.15	163,899.85	50%
30-720-0400 PROFESSIONAL SERVICES	6,000	0.00	0.00	500.00	5,500.00	8%
30-720-0500 FICA TAXES PAYABLE	25,075	0.00	1,402.83	10,674.38	14,400.62	43%
30-720-0600 GROUP INSURANCE	279,112	0.00	33,398.75	138,772.34	140,339.66	50%
30-720-0700 RET CONTRIBUTIONS PAYABLE	41,299	0.00	2,718.16	18,717.14	22,581.86	45%
30-720-0710 RETIREE HEALTHCARE EXPENSE	0	0.00	0.00	0.00	0.00	
30-720-1100 TELEPHONE & POSTAGE	25,000	0.00	1,884.23	10,671.35	14,328.65	43%
30-720-1300 UTILITIES	10,000	0.00	1,654.30	4,140.76	5,859.24	41%
30-720-1400 TRAVEL & SCHOOL	1,000	0.00	107.50	107.50	892.50	11%
30-720-1600 MAINTENANCE & REPAIR EQUIP	1,000	0.00	0.00	0.00	1,000.00	
30-720-3300 SUPPLIES & MATERIALS	85,000	0.00	6,183.40	68,250.75	16,749.25	80%
30-720-3400 UNIFORM RENTAL	1,500	0.00	0.00	276.93	1,223.07	18%
30-720-3600 INVENTORY ADJUSTMENT	0	0.00	0.00	0.00	0.00	
30-720-4000 DEPRECIATION	0	0.00	0.00	0.00	0.00	
30-720-4200 CONSTRUCTION IN PROGRESS	0	0.00	0.00	0.00	0.00	
30-720-4500 CONTRACTED SERVICES	30,000	0.00	1,484.51	33,409.87	(3,409.87)	111%
30-720-5700 MISCELLANEOUS EXPENSE	0	0.00	2,579.74	3,726.34	(3,726.34)	
30-720-7400 CAPITAL OUTLAY	0	0.00	0.00	0.00	0.00	

Budget vs Actual

Period Ending 12/31/2022

30 UTILITY FUND

Description	Budget	Encumbrance	MTD	YTD	Variance	Percent
30-720-7800 UNCOLLECTED WATER CHARGES	0	0.00	0.00	0.00	0.00	
30-720-8200 UTILITY FUND CONTINGENCY	31,435	0.00	0.00	0.00	31,435.00	
30-720-8300 LMI EXPENSE - SHUFORD CDBG	0	0.00	0.00	0.00	0.00	
30-720-8400 RADIO READ METER CHANGE	15,000	0.00	0.00	0.00	15,000.00	
30-720-8500 TRUIST UTILITY PROJECT EXPENSE	0	0.00	0.00	0.00	0.00	
30-720-8600 AMERICAN RESCUE PLAN ACT EXPENSE	0	0.00	0.00	0.00	0.00	
UTILITY DEPARTMENT/PW Totals:	879,184	0.00	75,239.65	453,110.51	426,073.49	52%

Budget vs Actual

Town of Long View
1/5/2023 1:03:18 PM

Period Ending 12/31/2022

30 UTILITY FUND

Description	Budget	Encumbrance	MTD	YTD	Variance	Percent
30-813-0400 PROFESSIONAL SERVICES	6,000	0.00	390.00	8,368.36	(2,368.36)	139%
30-813-1100 TELEPHONE & POSTAGE	0	0.00	0.00	0.00	0.00	
30-813-1300 UTILITIES	17,000	0.00	1,295.12	6,842.99	10,157.01	40%
30-813-1500 MAINTENANCE & REPAIR BLDG	0	0.00	0.00	0.00	0.00	
30-813-3300 DEPARTMENTAL SUPPLIES / MATERIALS	1,000	0.00	0.00	0.00	1,000.00	
30-813-4500 CONTRACTED SERVICES	10,000	0.00	1,333.67	16,414.27	(6,414.27)	164%
30-813-5000 SEWER CHARGES-CITY OF HICKORY	496,460	0.00	0.00	206,309.30	290,150.70	42%
30-813-7400 CAPITAL OUTLAY EQUIPMENT	0	0.00	0.00	0.00	0.00	
SEWER DEPARTMENT Totals:	530,460	0.00	3,018.79	237,934.92	292,525.08	45%

Budget vs Actual

Period Ending 12/31/2022

30 UTILITY FUND

Description	Budget	Encumbrance	MTD	YTD	Variance	Percent
30-820-0400 PROFESSIONAL SERVICES	15,000	0.00	680.00	4,960.00	10,040.00	33%
30-820-1300 UTILITIES	4,000	0.00	161.61	859.31	3,140.69	21%
30-820-1500 MAINT & REPAIR BLDG	0	0.00	0.00	0.00	0.00	
30-820-4500 CONTRACTED SERVICES	7,000	0.00	0.00	50.00	6,950.00	1%
30-820-6000 PLANT & OPERATOR LICENSE	1,000	0.00	0.00	1,460.00	(460.00)	146%
30-820-7800 SPECIAL MAINTENANCE	25,000	0.00	0.00	30,283.63	(5,283.63)	121%
30-820-7900 WATER PURCHASE FROM HICKORY	413,030	0.00	14,720.82	246,668.65	166,361.35	60%
WATER DISTRIBUTION Totals:	465,030	0.00	15,562.43	284,281.59	180,748.41	61%

Budget vs Actual

Period Ending 12/31/2022

30 UTILITY FUND

Description	Budget	Encumbrance	MTD	YTD	Variance	Percent
30-850-1700 MAINTENANCE & REPAIR - AUTO	49,000	0.00	101.53	4,624.88	44,375.12	9%
30-850-1800 GAS EXPENSE	60,000	0.00	0.00	0.00	60,000.00	
30-850-1900 TIRES	15,000	0.00	0.00	0.00	15,000.00	
MAINT & REPAIR AUTO/UF Totals:	124,000	0.00	101.53	4,624.88	119,375.12	4%

Budget vs Actual

Town of Long View
1/5/2023 1:03:18 PM

Period Ending 12/31/2022

30 UTILITY FUND

Description	Budget	Encumbrance	MTD	YTD	Variance	Percent
30-900-1701 RAW WATER PUMP STA DEBT INTEREST	0	0.00	0.00	0.00	0.00	
30-900-2400 SEWER PLANT DEMOLITION PRIN	0	0.00	0.00	0.00	0.00	
30-900-2500 SEWER PLANT DEMOLITION INT	0	0.00	0.00	0.00	0.00	
30-900-2600 19TH ST NW SEWER PROJ PRIN	34,552	0.00	0.00	0.00	34,552.00	
30-900-2700 19TH ST NW SEWER PROJ INT	1,697	0.00	0.00	844.16	852.84	50%
30-900-2800 GENERAL FUND PMT-HENRY FORK	60,000	0.00	0.00	0.00	60,000.00	
30-900-2900 CDBG MAPLE SPRINGS REPAYMENT	0	0.00	0.00	0.00	0.00	
30-900-3000 METER READING TRUCK LOAN	5,778	0.00	0.00	5,777.30	0.70	100%
30-900-3100 METER READING TRUCK INTEREST	164	0.00	0.00	163.51	0.49	100%
30-900-3101 TRUIST DEBT INTEREST	0	0.00	0.00	0.00	0.00	
30-900-3200 SEWER INFLOW AND INFILTRATION LOAN	0	0.00	0.00	0.00	0.00	
30-900-3300 SEWER INFLOW AND INFILTRATION LOAN INTEREST	0	0.00	0.00	0.00	0.00	
30-900-3500 UTILITY PROJECTS LOAN	0	0.00	0.00	0.00	0.00	
30-900-3600 UTILITY PROJECTS LOAN INTEREST	0	0.00	0.00	0.00	0.00	
30-900-3700 VEHICLE EQUIPMENT LOAN PRINCIPAL	15,442	0.00	0.00	25,584.16	(10,142.16)	166%
30-900-3800 VEHICLE EQUIPMENT LOAN INTEREST	3,698	0.00	0.00	5,783.81	(2,085.81)	156%
30-900-6400 TRANSFER OUT TO GF	0	0.00	0.00	0.00	0.00	
Totals:	121,331	0.00	0.00	38,152.94	83,178.06	31%

Budget vs Actual

Period Ending 12/31/2022

Expenses Totals:	2,120,005	0.00	93,922.40		1,018,104.84	1,101,900.16	48%
30 UTILITY FUND Revenues Over/(Under) Expenses:			89,439.74		74,832.19		

ORDINANCE NO. 02-22-23
BUDGET ORDINANCE AMENDMENT NO. 3

BE IT ORDAINED by the Governing Board of the Town of Long View, that the following Amendment be made to the annual budget ordinance for the fiscal year ending June 30, 2023:

Section 1: To amend the General Fund budgeted amounts, the budget will be changed as follows:

	Line Item	Increase
Clear Electric Pass Through Grant Exp	10-420-9100	$70,000.00

	Line Item	Increase
Fund Balance	10-399-0000	$70,000.00

PURPOSE FOR AMENDMENT:
The Town of Long View acted as a pass through for Clear Electric Motors, Inc NC Commerce Grant. The grant was administered by the Western Piedmont Council of Governments. The town received the funds on December 28, 2022 and issued a check to Clear Electric Motors on December 29, 2022.

____
Marla Thompson
Mayor

Attest:

____
Heather T. Minor
Town Clerk

Approved by Board of Aldermen on ______________________.
Date

Administrative Report- Town Manager Danny Hipps

Town Manager Hipps stated he wanted to update the council on a few items that he had his first week. Town Manager Hipps started by thanking Mr. David Draughn for the notes he left and the time he spent with him prior to his retirement. He also thanked the employees on staff with the town who assisted Mr. Draughn in providing information to Town Manager Hipps.

Town Manager Hipps stated that the feasibility study will be discussed shortly. He stated that there was a leak at the rec center. After further investigation, Town Manager Hipps stated they discovered that the roofing contract we previously had with Wallace Roofing expired about 3 years ago. Town Manager Hipps stated he had Public Works Director Chris Eckard and Town Clerk Heather Minor research other companies to receive quotes or service contracts. We have contacted all of the local vendors and are in the process of gathering information and numbers. Town Manager Hipps thanked the public works employees who responded to water leaks during the cold weather. Town Manager Hipps stated that to day was law enforcement appreciation day and he wanted to make sure they were thanked. We began weekly staff meetings today and it was well received. He feels these would continue to grow us as a municipality. Lastly, Town Manager Hipps stated that he has laid out our budget plan and has requested information from the department heads, and opens this up to our elected officials to reach out to him if there are any questions.

Resolution- Burke River Trail- Town Manager Danny Hipps

Town Manager Hipps stated that this is a resolution of support for the NCDOT Paved Trail and Sidewalk feasibility study grant application. Town Manager Hipps then read the resolution.

Alderman Phyllis Pennington made a motion to accept the resolution. Alderman Gary Lingerfelt seconded the motion. The resolution was voted upon unanimously.

AYES: Mayor Pro Tempore/Alderman Randall Mays
Alderman Gary Lingerfelt
Alderman Phyllis Pennington
Alderman Allen Bumgarner

NOES: None

Other Business/Public Comment:

Alderman Allen Bumgarner stated he has had some neighbors call him regarding junk cars with no tags, junk campers, junk boats around different houses on his street. Mayor Marla Thompson stated that Mr. Charles Mullis is the Code Enforcement Officer. Town Manager Hipps as what street he lived on. Alderman Bumgarner stated he lives on 15th Ave SW. Town Manager Hipps stated that he and Mr. Mullis drove through the entire town this afternoon. He stated they identified about 5+ vehicles that were noted. Mr. Mullis stated that a car not having a tag on it does not necessarily make it a junk motor vehicle. It must have an invalid tag AND must be immobile, missing a tire, or dismantled. Mayor Thompson asked if a car is sitting in someone's front yard, not in a drive way, with no tag, is this considered a junk vehicle. Mr. Mullis stated that if the vehicle can be moved or is drivable, it is not a junk vehicle. Town Manager Hipps thanked Alderman Bumgarner for bringing this information to the Board. Mr. Hipps stated there were issues identified other than the junk cars. Mr. Hipps stated each department will be putting a report in the agenda with data for the board to digest on. Town manager Hipps stated that we had a citizen come in today with some concerns that will impact several of our departments; Fire, Police, and Code Enforcement. We have met with these citizens and are working to get where we need to be. Mayor Thompson asked if there were any other comments. There were none.

Board Member Closing Comments

- Comments by Alderman Randall Mays
  Welcomed Town Manager Hipps. He feels he will be a big help to the town.
- Comments by Phyllis Pennington
  No Comment
- Comments by Alderman Gary Lingerfelt
  Told Alderman Bumgarner that he has gotten with Mr. Mullis numerous times, and he has always been taken care of. He appreciated Mr. Hipps calling to check on him, as he has been under the weather.
- Comments by Mayor Marla Thompson
  Mayor Thompson stated that Alderman Elder is in the hospital at Catawba and was in room 321. He had surgery this afternoon. He was expected to be there until Wednesday, but he sounded great. Please keep him in your prayers.

Adjournment

Motion was made by Alderman Gary Lingerfelt, seconded by Alderman Phyllis Pennington to adjourn the meeting at 6:04 pm. The vote to adjourn was unanimous.

AYES:	Mayor Pro Tempore/Alderman Randall Mays
	Alderman Gary Lingerfelt
	Alderman Phyllis Pennington
	Alderman Allen Bumgarner
NOES:	None